

LIVINGSTON COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2022

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 Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 Livingston County, Illinois, as of November 30, 2022, 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

Changes in Accounting Principle

The County adopted GASB Statement No. 87, Leases, which established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Our opinion is not modified with respect to these matters.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Livingston County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting standards generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Livingston County, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the pension and OPEB schedules, and related notes 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.

Supplementary 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 accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the supplemental information included in the annual report. The supplemental information is comprised of the schedules of assessed valuations, tax rates, tax extensions and tax collections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the supplemental information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the supplemental information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We previously audited Livingston County, Illinois' November 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 21, 2022. The summarized comparative information presented herein as of and for the year ended November 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2023 on our consideration of Livingston County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Livingston County, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 4, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2022

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, 2022. 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 \$8,570,514 to \$108,427,893 in 2022 from \$99,857,379 in 2021.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$8,577,874 on the government-wide financial statements.
- During the current fiscal year \$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.
- Grant revenue received 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 \$34,220,681 which represents a 9.65% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$2,097,898, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$1,855,069, the Mental Health Fund ended the year with a fund balance of \$1,409,731, and the American Rescue Plan Act Fund ended the year with a fund balance of \$4,592,860. Overall, the County's governmental funds ended the year with a fund balance of \$53,627,554 which represents an increase of 8.76% over the prior year.
- The General Fund's total expenditures of \$17,472,334 were \$4,830,292 less than the \$22,302,626 appropriated for the 2022 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 \$845,892 less than the appropriated 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, 2022

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, 2022

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. These activities are excluded 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 on Internal Control 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, 2022

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 decreased slightly from 2021 to 2022 and is estimated to be 35,187 for 2022. 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, 2022

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 7.60% in 2021 to 5.02% for 2022, a 51.4% decrease. The Sheriff's Law Enforcement Personnel Plan rate decreased from 20.46% in 2021 to 19.15% in 2022, a 6.84% 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 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	Opioid Settlement Fund
Federal Tax Payment Fund	Payroll Clearing Fund
DUI Fines Fund	Payroll Account Direct Deposit Fund
Community Development Block Grant Fund	

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2022

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

Condensed Financial Information

Statement of Net Position			
	Governmental Activities		% Change
	2022	2021	2021-2022
<u>Assets</u>			
Current and other assets	\$ 80,584,966	66,170,810	21.78%
Capital assets	53,651,829	52,999,099	1.23%
Total assets	134,236,795	119,169,909	12.64%
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions & OPEB	2,092,213	2,665,112	-21.50%
Total deferred outflows	2,092,213	2,665,112	-21.50%
<u>Liabilities</u>			
Current and other liabilities	2,278,805	1,846,217	23.43%
Long-term liabilities	2,086,350	2,967,917	-29.70%
Total liabilities	4,365,155	4,814,134	-9.33%
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	9,659,622	9,242,622	4.51%
Deferred inflows from rent	383,696	-	0.00%
Deferred inflows from pensions & OPEB	13,492,642	7,920,886	70.34%
Total deferred inflows	23,535,960	17,163,508	37.13%
<u>Net Position</u>			
Net investment in capital assets	53,108,034	52,463,997	1.23%
Restricted	11,673,910	10,225,015	14.17%
Unrestricted	43,645,949	37,168,367	17.43%
Total net position	\$ 108,427,893	99,857,379	8.58%

Assets:

At November 30, 2022, total governmental assets, excluding deferred outflows of resources, were \$134,236,795 compared to \$119,169,909 at November 30, 2021. Cash, investments, and receivables increased, resulting in an overall increase in total assets and the implementation of GASB 87.

Liabilities:

At November 30, 2022, total governmental liabilities, excluding deferred inflows of resources, were \$4,365,155, compared to \$4,814,134 at November 30, 2021. The decrease is due primarily to a decrease in the net pension liability.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2022

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

Condensed Financial Information (Continued)

Net Position:

At November 30, 2022, the County's governmental net position was \$108,435,253, an increase of \$8,577,874 from November 30, 2021.

	Change in Net Position		
	Governmental Activities		% Change
	2022	2021	2021-2022
Revenues:			
Program revenues:			
Charges for services	\$ 11,069,992	9,538,911	16.05%
Operating grants and contributions	6,030,403	6,034,078	-0.06%
Capital grants and contributions	498,406	498,406	0.00%
General revenues:			
Property taxes	9,232,019	9,047,330	2.04%
Other taxes	6,896,115	5,819,692	18.50%
Interest	292,318	125,410	133.09%
Miscellaneous	352,031	283,935	23.98%
Total revenues	34,371,284	31,347,762	9.65%
Program expenses:			
General and administration	7,905,482	4,833,602	63.55%
Public safety	6,491,023	7,406,224	-12.36%
Judiciary and court related	2,835,506	2,975,964	-4.72%
Public health and welfare	4,004,665	4,379,651	-8.56%
Transportation	4,546,061	3,168,993	43.45%
Interest	18,033	20,539	-12.20%
Total expenses	25,800,770	22,784,973	13.24%
Change in net position	8,570,514	8,562,789	0.09%
Net position, beginning of year	99,857,379	91,294,590	9.38%
Net position, end of year	\$ 108,427,893	99,857,379	8.58%

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2022

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

Condensed Financial Information (Continued)

Total Revenues:

Governmental revenues increased by \$3,023,523 from fiscal year 2021 to fiscal year 2022, primarily because charges for services increased. Property taxes, revenues from other taxes, and interest income also increased.

Total Expenses:

Total governmental expenses increased \$3,015,797 for the year ended November 30, 2022 compared to the year ended November 30, 2021. The increase is roughly 13.24% and can be attributed to American Rescue Plan Act expenses of \$2,303,711 and an increase in overall personnel expenses. 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>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
General and administration	\$ 7,905,482	4,833,602	3,178,701	(106,921)
Public safety	6,491,023	7,406,224	2,378,463	4,064,795
Judiciary and court related	2,835,506	2,975,964	1,738,456	1,717,392
Public health and welfare	4,004,665	4,379,651	(2,696,542)	(1,295,131)
Transportation	4,546,061	3,168,993	3,584,859	2,311,970
Interest	18,033	20,539	18,033	20,539
Total	<u>\$ 25,800,770</u>	<u>22,784,973</u>	<u>8,201,970</u>	<u>6,712,644</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, 2022

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 shortages.

The County population has decreased 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 appropriated expenses by \$4,830,292. Within the General Fund, the General Account's expenditures were \$845,892 less than appropriated.

Major Special Revenue Funds

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

Capital Assets

At November 30, 2022, the Livingston County had \$53,651,829 invested in governmental capital assets. See Note 4 for more information on capital assets. The construction in progress decreased due to the new Public and Mental Health building being placed in service during the current fiscal year. Capital assets increased due to additions made in the current year, including construction in progress for a maintenance garage, a jail video surveillance system and multiple vehicles. The County implemented GASB 87 during the year ended November 30, 2022 and, as a result, capital assets include \$79,941 of right to use assets. See Note 4 to the financial statements for additional details.

Capital Assets at Year-End (Net of Depreciation)

	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Land	\$ 2,679,430	2,679,430
Lease - right to use assets	79,941	66,315
Construction in progress	1,485,560	4,107,988
Buildings	41,510,717	38,091,292
Infrastructure	4,657,403	5,040,474
Vehicles	658,769	451,891
Machinery and equipment	519,123	558,731
Computer equipment	469,997	300,341
Dispatch equipment	1,590,889	1,768,954
Totals	<u>\$ 53,651,829</u>	<u>53,065,416</u>

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2022

Long-Term Obligations

At November 30, 2022, the County had \$2,648,097 in long-term obligations outstanding, including \$543,795 in leases 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, 2022
(With Comparative Figures for November 30, 2021)

		Governmental Activities	
		2022	2021
	<u>Assets</u>		
Cash on hand and in bank		\$ 23,948,095	21,587,332
Certificates of deposit		15,416,481	15,562,448
Other investments		13,165,419	11,434,345
Receivables (net of estimated uncollectible):			
Accounts		1,533,622	1,107,156
Rent		383,696	-
Accrued interest		20,311	7,100
Property taxes		9,961,666	9,641,084
Due from State of Illinois		929,416	744,193
Prepays		-	3,000
Inventories		26,086	22,554
Net pension asset		15,200,174	6,061,598
Capital assets:			
Land and construction in progress		4,164,990	6,787,418
Other capital assets, net of accumulated depreciation		49,486,839	46,211,681
Total capital assets		53,651,829	52,999,099
Total assets		134,236,795	119,169,909
	<u>Deferred Outflows of Resources</u>		
Deferred outflows from retirement benefits		233,755	210,909
Deferred outflows from pensions		1,858,458	2,454,203
Total deferred outflows of resources		2,092,213	2,665,112
	<u>Liabilities</u>		
Accounts payable		720,456	715,557
Accrued items		818,847	835,135
Due to others		177,755	6,552
Lease payable:			
Due in one year		118,566	76,428
Due in more than one year		425,229	458,674
Compensated absences:			
Due in one year		223,181	212,545
Due in more than one year		1,264,690	1,204,422
Net pension liability		-	533,066
Net OPEB liability		616,431	771,755
Total liabilities		4,365,155	4,814,134
	<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years		9,659,622	9,242,622
Unearned rent - current		35,753	-
Unearned rent - long-term		347,943	-
Deferred inflows from retirement benefits		402,901	191,100
Deferred inflows from pensions		13,089,741	7,729,786
Total deferred inflows of resources		23,535,960	17,163,508
	<u>Net Position</u>		
Net investment in capital assets		53,108,034	52,463,997
Restricted for:			
Roads and bridges		1,691,640	1,651,831
Retirement		2,636,510	2,616,725
Public health and welfare		350,333	354,618
Judiciary and court related		331,662	331,796
Public safety		204,883	187,667
Recordkeeping		538,592	401,484
General government		5,294,204	4,009,266
Insurance		626,086	671,628
Unrestricted		43,645,949	37,168,367
Total net position		\$ 108,427,893	99,857,379

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, 2022

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

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
					2022	2021
Governmental activities:						
General and administration	\$ 7,905,482	1,226,559	3,500,222	-	(3,178,701)	106,921
Public safety	6,491,023	3,481,257	631,303	-	(2,378,463)	(4,064,795)
Judiciary and court related	2,835,506	757,676	339,374	-	(1,738,456)	(1,717,392)
Public health and welfare	4,004,665	5,141,704	1,559,504	-	2,696,542	1,295,131
Transportation	4,546,061	462,796	-	498,406	(3,584,859)	(2,311,970)
Unallocated interest	18,033	-	-	-	(18,033)	(20,539)
Total governmental activities	25,800,770	11,069,992	6,030,403	498,406	(8,201,970)	(6,712,644)
Total primary government	\$ 25,800,770	11,069,992	6,030,403	498,406	(8,201,970)	(6,712,644)
General revenues:						
Taxes:						
Property taxes					\$ 9,232,019	9,047,330
Replacement tax					1,468,155	725,605
Sales tax					2,024,352	1,792,824
State income tax					2,158,038	2,118,671
Video gaming tax					34,084	27,169
Cannabis use tax					17,571	16,825
Motor fuel taxes					1,193,916	1,138,598
Interest					292,318	125,410
Miscellaneous					352,031	283,001
Total general revenues					16,772,484	15,275,433
Change in net position					8,570,514	8,562,789
Net position, beginning of year					99,857,379	91,294,590
Net position, end of year					\$ 108,427,893	99,857,379

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

Balance Sheet - Governmental Funds

November 30, 2022

(With Comparative Figures for November 30, 2021)

	Major Governmental Funds					Non-major Governmental Funds	Total Governmental Funds	
		Public	Illinois Municipal	Mental	American		2022	2021
	General	Health	Retirement	Health	Rescue Plan			
<u>Assets</u>								
Cash on hand and in bank	\$ 13,082,436	1,839,020	149,364	1,385,481	4,592,860	2,898,934	23,948,095	21,587,332
Certificates of deposit	8,272,481	-	1,780,000	-	-	5,364,000	15,416,481	15,562,448
Other investments	11,783,584	-	-	-	-	1,381,835	13,165,419	11,434,345
Receivables, net:								
Accounts receivable	1,270,465	-	-	-	-	263,157	1,533,622	1,107,156
Accrued interest	20,311	-	-	-	-	-	20,311	7,100
Property taxes	4,245,329	503,917	987,140	918,789	-	3,306,491	9,961,666	9,641,084
Due from State of Illinois	629,676	299,740	-	-	-	-	929,416	744,193
Prepaid items	-	-	-	-	-	-	-	3,000
Inventories	-	26,086	-	-	-	-	26,086	22,554
Total assets	<u>\$ 39,304,282</u>	<u>2,668,763</u>	<u>2,916,504</u>	<u>2,304,270</u>	<u>4,592,860</u>	<u>13,214,417</u>	<u>65,001,096</u>	<u>60,109,212</u>
<u>Liabilities</u>								
Accounts payable	\$ 220,671	4,089	-	-	-	495,696	720,456	715,557
Accrued items	570,046	77,776	106,435	5,474	-	55,978	815,709	831,473
Due to others	172,884	-	-	-	-	4,871	177,755	6,552
Total liabilities	963,601	81,865	106,435	5,474	-	556,545	1,713,920	1,553,582
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	4,120,000	489,000	955,000	889,065	-	3,206,557	9,659,622	9,242,622
<u>Fund Balance</u>								
Non-spendable	-	26,086	-	-	-	-	26,086	25,554
Restricted	626,086	-	1,855,069	-	4,592,860	4,599,895	11,673,910	10,225,015
Committed	2,448,471	-	-	-	-	635,031	3,083,502	3,253,536
Assigned	18,194,552	2,071,812	-	1,409,731	-	4,216,389	25,892,484	25,794,570
Unassigned	12,951,572	-	-	-	-	-	12,951,572	10,014,333
Total fund balance (deficit)	34,220,681	2,097,898	1,855,069	1,409,731	4,592,860	9,451,315	53,627,554	49,313,008
Total liabilities, deferred inflows, and fund balance	\$ 39,304,282	2,668,763	2,916,504	2,304,270	4,592,860	13,214,417	65,001,096	60,109,212

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

(CONTINUED)

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

November 30, 2022

(With Comparative Figures for November 30, 2021)

	<u>November 30.</u>	
	<u>2022</u>	<u>2021</u>
Total fund balance for governmental funds	\$ 53,627,554	49,313,008
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	89,420,452	86,681,944
Accumulated depreciation	(35,768,623)	(33,682,845)
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	(3,138)	(3,662)
Lease payable	(543,795)	(535,102)
Compensated absences	(1,487,871)	(1,416,967)
Net pension asset, net	15,200,174	5,528,532
Net OPEB liability	(616,431)	(771,755)
Deferred inflows and outflows of resources related to pensions and retirement benefits are not reported in the governmental funds.		
Deferred outflows	2,092,213	2,665,112
Deferred inflows	(13,492,642)	(7,920,886)
Net position of governmental activities	<u>\$ 108,427,893</u>	<u>99,857,379</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, 2022

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

	Major Governmental Funds					Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	American Rescue Plan		2022	2021
Revenues:								
Property taxes	\$ 3,830,662	455,941	982,357	908,543	-	3,054,516	9,232,019	9,047,330
Replacement tax	1,468,155	-	-	-	-	-	1,468,155	725,605
Sales tax	2,024,352	-	-	-	-	-	2,024,352	1,792,824
State income tax	2,158,038	-	-	-	-	-	2,158,038	2,118,671
Video gaming tax	34,084	-	-	-	-	-	34,084	27,169
Cannabis use tax	17,571	-	-	-	-	-	17,571	16,825
Operating and capital grants / contributions	4,377,486	1,552,148	-	7,356	3,462,103	547,432	9,946,525	9,387,452
Motor fuel tax allotments	-	-	-	-	-	1,193,916	1,193,916	1,138,598
Licenses and permits	9,970	3,439	-	-	-	-	13,409	12,596
Fees, fines, and charges for services	5,835,248	422,823	-	154,704	-	1,097,870	7,510,645	6,513,669
Collector's interest and costs	128,222	-	-	-	-	-	128,222	157,612
Interest	233,128	1,554	4,038	354	13,974	39,270	292,318	125,410
Rent	170,420	-	-	-	-	-	170,420	171,703
Other revenue	57,065	44,861	-	2,790	-	76,895	181,611	111,298
Total revenues	20,344,401	2,480,766	986,395	1,073,747	3,476,077	6,009,899	34,371,285	31,346,762
Expenditures:								
Current:								
General and administration	3,844,956	-	-	-	2,303,711	205,289	6,353,956	3,926,515
Public safety	6,268,340	-	-	-	-	142,505	6,410,845	6,473,157
Judiciary and court related	2,359,368	-	-	-	-	46,232	2,405,600	2,329,950
Public health and welfare	59,840	2,295,679	-	1,018,605	12,944	566,765	3,953,833	3,917,112
Transportation	-	-	-	-	-	2,885,868	2,885,868	1,772,769
Employee benefits	851,880	-	936,940	-	-	774,086	2,562,906	2,561,037
Other expenditures	831,302	-	-	-	-	-	831,302	216,734
Debt service - capital lease	94,986	-	-	-	-	-	94,986	92,220
Capital outlay	3,161,662	-	-	-	12,600	1,383,180	4,557,442	5,699,805
Total expenditures	17,472,334	2,295,679	936,940	1,018,605	2,329,255	6,003,925	30,056,738	26,989,299

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, 2022

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

	Major Governmental Funds						Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	American Rescue Plan	Non-major Governmental Funds	2022	2021
Excess (deficiency) of revenues over (under) expenditures	\$ 2,872,067	185,086	49,455	55,142	1,146,822	5,974	4,314,546	4,357,463
Other financing sources (uses):								
Transfers in	797,933	-	-	-	-	-	797,933	188,721
Transfers out	(657,266)	-	-	-	-	(140,667)	(797,933)	(188,721)
Total other financing sources (uses)	140,667	-	-	-	-	(140,667)	-	-
Net change in fund balance	3,012,734	185,086	49,455	55,142	1,146,822	(134,693)	4,314,546	4,357,463
Fund balance, beginning 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
Fund balance, end of year	\$ 34,220,681	2,097,898	1,855,069	1,409,731	4,592,860	9,451,315	53,627,554	49,313,008

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	November 30,	
	2022	2021
Net change in fund balances- total governmental funds	\$ 4,314,546	4,357,463
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	2,808,626	4,348,064
Capital asset disposals, net	(46,579)	(6,959)
Depreciation expense	(2,234,220)	(2,144,049)
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	116,211	71,194
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	523	487
Compensated absences	(70,904)	13,539
Net pension liability (asset), net	3,715,942	1,956,402
Other postemployment benefits	(33,631)	(33,352)
Change in net position of governmental activities	\$ 8,570,514	8,562,789

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, 2022

(With Comparative Figures for November 30, 2021)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Custodial Funds	November 30,	
			2022	2021
<u>Assets</u>				
Cash on hand and in bank	\$ 1,121,203	5,230,732	6,351,935	6,625,268
Certificates of deposit	-	86,553	86,553	1,076,082
Other investments	5,134,464	-	5,134,464	4,278,685
Receivables:				
Accounts receivable	7,500	-	7,500	12,752
Due from State of Illinois	279,383	-	279,383	916,542
Total assets	<u>\$ 6,542,550</u>	<u>5,317,285</u>	<u>11,859,835</u>	<u>12,909,329</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 164,026	-	164,026	252,614
Due to taxing bodies	-	2,932,818	2,932,818	3,691,458
Due to others	-	2,384,467	2,384,467	2,510,015
Total liabilities	<u>164,026</u>	<u>5,317,285</u>	<u>5,481,311</u>	<u>6,454,087</u>
Net Position:				
Restricted for township transportation projects	<u>6,378,524</u>	<u>-</u>	<u>6,378,524</u>	<u>6,455,242</u>
Total liabilities and net position	<u>\$ 6,542,550</u>	<u>5,317,285</u>	<u>11,859,835</u>	<u>12,909,329</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Year Ended November 30,	
	2022	2021
Additions		
State of Illinois	\$ 3,289,816	5,082,511
Rebuild Illinois grant	1,799,846	1,799,846
Interest on investments	68,111	4,874
Miscellaneous	940	-
Total additions	5,158,713	6,887,231
Deductions		
Transportation	5,235,431	5,766,619
Net additions (deductions)	(76,718)	1,120,612
Net position, beginning of year	6,455,242	5,334,630
Net position, end of year	\$ 6,378,524	6,455,242

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, 2022**

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, 2022

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 these 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, 2022

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 Custodial Funds have no measurement focus.

The County reports the following major funds:

General Fund – The General Fund is the general operating fund of the County and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund. The Tort Judgment Account, Unemployment Insurance Account, Livingston County Enterprise Zone Offset Account, Streator Host Agreement Account, Vehicle Replacement & Maintenance Account, Health Insurance Reserve Account, Working Cash Account, Windfarm Application Fee Account, Pontiac Host Agreement Account, Recreation Committee Account, Construction & Building Renovation Account, and Solar Farm Application Fees Account are also grouped with the General Fund for GASB 54 purposes.

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022

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

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

Public Health Fund – This fund is used to account for the operations of the County Public Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County, which includes the maintenance of suitable offices, facilities, and equipment necessary in the carrying out of the program objectives. The Department is charged with the enforcement and observation of all state laws, and county and municipal ordinances pertaining to the preservation of health. Within its jurisdiction, and professional and technical competence, the Department will: investigate the existence of any contagious or infectious disease and adopt measures to arrest the progress of these diseases; make all necessary sanitary and health investigations and inspections; and upon request; give professional advice and information to all municipal or school authorities in matters pertaining to sanitation and public health.

Illinois Municipal Retirement Fund – this fund is used to account for activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by an annual property tax levy.

Mental Health Fund – this fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services (DHS). Financing is provided by an annual property tax levy, as well as various grants from DHS.

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 Custodial 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, 2022

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 2021 are reflected as revenues in fiscal year 2022 and amounted to \$9,225,472 including \$302,045 received subsequent to year-end and recorded as accounts receivable on the accompanying financial statements. Amounts not collected by the Collector by November 30, 2022 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 2022 in the amount of \$9,659,622 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 2023.

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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.

In addition to the assets reported above, the County reports intangible right to-use assets. These assets, as defined by GASB Statement No. 87, Leases, are for lease contracts of nonfinancial equipment assets.

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 2022 other than leases.

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, 2022

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 \$0 of prepaid items as of November 30, 2022.

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022.

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2022**

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 2022 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	\$ 53,651,829
Less: Long-term obligations payable	<u>(543,795)</u>
Net investment in capital assets	<u><u>\$ 53,108,034</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, 2022**

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, 2022:

Inventory	<u>\$ 26,086</u>
Total	<u>\$ 26,086</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, 2022:

Roads and bridges	\$1,691,640
Retirement	2,636,510
Public health and welfare	350,333
Judiciary and court related	331,662
Public safety	204,883
Recordkeeping	538,592
General government	5,294,204
Insurance	<u>626,563</u>
Total	<u>\$11,673,910</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022:

Roads and bridges	\$ 171,345
Judiciary and court related	192,800
Public safety	130,993
Recordkeeping	93,962
General government	<u>2,462,770</u>
Total	<u>\$3,083,502</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, 2022:

Roads and bridges	\$ 3,561,972
Public health and welfare	3,872,075
Judiciary and court related	6,170
Public safety	16,442
Recordkeeping and general government	241,273
Insurance	71,126
Capital projects	<u>18,123,426</u>
Total	<u>\$ 25,892,484</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 \$12,951,572 at November 30, 2022.

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, 2022**

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

T. Change in Accounting Standards

During the year ended November 30, 2022, the County implemented GASB 87 – Leases which established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. At November 30, 2022, the County recorded right to lease assets of \$219,849, accumulated amortization of \$139,908, and a lease liability of \$85,122 for leases where the County is the lessee. At November 30, 2022, the County recorded lease receivable of \$383,696 and unearned rent of \$383,696 for leases where the County is the lessor.

U. 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 Depositary Insurance Corporation (FDIC);
- C. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

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, 2022, none of the County's bank balance of \$27,816,879 (excluding Custodial fund balances) was exposed to custodial credit risk.

Investments

As of November 30, 2022, the County's investments were as follows:

	Primary Government	
	Carrying Amount	Market Value
Certificates of deposit	\$ 15,416,481	15,416,481
Investment pools	13,165,419	13,165,419
Total investments	<u>\$ 28,581,900</u>	<u>28,581,900</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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

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	\$ 14,505,299	411,182	500,000	-	15,416,481
Investment pools	13,165,419	-	-	-	13,165,419
Total investments	<u>\$ 27,670,718</u>	<u>411,182</u>	<u>500,000</u>	<u>-</u>	<u>28,581,900</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, 2022, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAA by Standard and Poor's.

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022	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	\$ 15,416,481	-	15,416,481	-
Investment pools	13,165,419	4,124,869	9,040,550	-
Total Primary Government	<u>\$ 28,581,900</u>	<u>4,124,869</u>	<u>24,457,031</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, 2022, 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, 2022

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2022 was as follows:

	Primary Government		
	Balance as of December 1, 2021	Additions	Balance as of November 30, 2022
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,679,430	-	2,679,430
Construction in progress	4,107,988	1,822,848	1,485,560
Total capital assets not being depreciated	6,787,418	1,822,848	4,164,990
Depreciable capital assets:			
Buildings	53,718,643	4,473,496	58,059,056
Infrastructure	15,379,296	-	15,379,296
Vehicles	3,103,336	601,873	3,548,329
Machinery and equipment	2,587,390	119,513	2,706,903
Computer equipment	1,790,777	236,168	2,026,945
Computer software	485,839	-	485,839
Dispatch equipment	2,829,247	-	2,829,247
Lease - right to use	161,258	58,591	219,849
Total depreciable capital assets	80,055,786	5,489,641	85,255,464
Less accumulated depreciation:			
Buildings	(15,627,351)	(1,007,492)	(16,548,339)
Infrastructure	(10,338,822)	(383,071)	(10,721,893)
Vehicles	(2,651,445)	(394,994)	(2,889,559)
Machinery and equipment	(2,028,659)	(159,121)	(2,187,780)
Computer equipment	(1,490,436)	(66,512)	(1,556,948)
Computer software	(485,839)	-	(485,839)
Dispatch equipment	(1,060,293)	(178,066)	(1,238,359)
Lease - right to use	(94,943)	(44,965)	(139,908)
Total accumulated depreciation	(33,777,788)	(2,234,221)	(35,768,625)
Total capital assets being depreciated, net	46,277,998	3,255,420	49,486,839
Governmental activities capital assets, net	\$ 53,065,416	5,078,268	53,651,829

Capital purchases for the year ended November 30, 2022 primarily consisted of completing the work for the new Public Health Building (\$4,473,496), a jail video surveillance system (\$236,168), and multiple vehicles (\$601,873).

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2022**

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Depreciation and amortization expense was charged to functions / programs as follows:

Governmental activities:	
General government	\$ 229,348
Public safety	871,126
Judiciary and court related	407,267
Public health and welfare	103,127
Transportation	623,353
Total governmental activities	<u>\$ 2,234,221</u>

NOTE 5: LONG-TERM OBLIGATIONS

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

	Balance, December 1, 2021	Additions	Deductions	Balance, November 30, 2022	Due Within One Year
Lease payable	\$ 535,102	-	76,429	458,673	81,929
Lease payable - right to use assets	66,314	58,591	39,783	85,122	36,637
Compensated absences	1,416,967	240,391	169,487	1,487,871	223,181
Net OPEB liability - Note 8	771,755	-	155,324	616,431	-
Total long-term obligations	<u>\$ 2,790,138</u>	<u>298,982</u>	<u>441,023</u>	<u>2,648,097</u>	<u>341,747</u>

Compensated absences and pension obligations are typically liquidated from the fund where the respective employee's salary is paid. Obligations of the County under these lease payables, typically paid from the General and Special Revenue Funds.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 5: LONG-TERM OBLIGATIONS – (CONTINUED)

Lease agreements are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance November 30, 2022
Smartwatt	10/1/2019	8 years	Various	3.468	\$ 681,870	458,673
Treasurer - equipment	1/23/2020	63 months	323	1.85	6,561	2,954
Treasurer - equipment	8/29/2022	60 months	132	1.85	7,662	7,303
Circuit Clerk - Equipment	10/19/2022	60 months	463	1.85	26,889	26,530
Circuit Clerk - Equipment	11/30/2020	60 months	422	1.85	8,161	4,933
County Clerk - equipment	12/15/2020	36 months	145	1.85	8,416	5,088
Assessor - equipment	6/18/2020	60 months	315	1.85	6,095	3,086
Regional Planning-- equipment	2/11/2022	63 months	137	1.85	7,958	6,654
Mental Health - equipment	3/6/2019	60 months	228	1.85	13,235	3,376
Circuit Court - equipment	10/4/2018	60 months	617	1.85	35,812	6,170
Sheriff - equipment	4/7/2018	60 months	329	1.85	6,361	329
Sheriff - equipment	7/3/2018	60 months	1,320	1.85	76,618	7,920
ETSB Leases	2022	3 years	5,500	1.85	16,082	10,779
					<u>\$ 901,719</u>	<u>543,795</u>

A. *SmartWatt*

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 \$458,673 and will be paid out of the General Fund.

B. *Livingston County Treasurer*

In January 2020, 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, 2022.

In August of 2022, the Livingston County Treasurer entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months and will continue on a yearly basis with monthly payments of \$132. Total rent expense under this lease amounted to \$396 for the year ended November 30, 2022.

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

NOTE 5: **LONG-TERM OBLIGATIONS** – (CONTINUED)

C. Livingston County Circuit Clerk

In October of 2022, 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 \$463. Total rent expense under this lease amounted to \$5,556 for the year ended November 30, 2022.

In November of 2020, 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 60 months with quarterly payments of \$422. Total rent expense under this lease amounted to \$1,684 for the year ended November 30, 2022.

D. Livingston County Clerk

In December of 2020, the Livingston County Clerk entered into a lease agreement for the rental of a copy machine. The term of the lease is on a year-to-year basis of with monthly payments of \$145. Total rent expense under this lease amounted to \$1,740 for the year ended November 30, 2022.

E. Supervisor of Assessments

In June 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, 2022.

F. Livingston County Regional Planning Commission

In February of 2022, the Livingston County Regional Planning Commission entered into a lease agreement for the rental of a copy machine. The term of the lease is 60 months with monthly payments of \$137. Total rent expense under this lease amounted to \$1,644 for the year ended November 30, 2022.

G. Livingston County Mental Health

In March 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, 2022.

H. Livingston County Circuit Court

In October of 2018, the Livingston County 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 \$617. Total rent expense under this lease amounted to \$7,407 for the year ended November 30, 2022.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 5: LONG-TERM OBLIGATIONS – (CONTINUED)

I. Livingston County Sheriff

In April 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, 2022.

In July of 2018, the Livingston County Sheriff entered into a lease agreement for the rental of copiers. The term of the lease is 60 months with monthly payments of \$1,320. Total rent expense under this lease amounted to \$15,840 for the year ended November 30, 2022.

J. ETSB Leases

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/VCom. The County recognized \$4,500 in lease expense under this agreement during the year ended November 30, 2022.

Payments are due annually as follows:

Year Ending November 30,	Principal	Interest	Total Payment
2023	\$ 118,566	16,690	135,256
2024	108,111	13,609	121,720
2025	106,698	10,370	117,068
2026	108,727	6,967	115,694
2027	101,691	3,299	104,990
	<u>\$ 543,793</u>	<u>50,935</u>	<u>594,728</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, 2022:

Assessed valuation (2021)	<u>\$ 857,712,811</u>
Statutory debt limitation (2.875%)	\$ 24,659,243
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 24,659,243</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. The Veteran's Assistance Commission (VAC) plan is for honorably discharged military veterans and their families. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO was closed to new participants after that date). No County elected officials participate in the ECO plan.

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

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

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

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

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

Membership

As of December 31, 2021, the County's plan membership consisted of the following:

	RP	SLEP	VAC
Retirees and beneficiaries	252	25	2
Inactive, non-retired members	196	10	0
Active members	150	30	1
Total	598	65	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 2021 and the fiscal year ended November 30, 2022 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 2021	7.60%	20.46%	7.18%	N/A
County required contribution rate for 2022	5.02%	19.15%	5.40%	N/A
County actual contributions for 2021	\$ 577,973	422,252	3,609	1,003,834
County actual contributions for fiscal year 2022	\$ 543,666	393,272	3,221	940,159

Payable to the Pension Plan

At November 30, 2022, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2022:

	Payable at November 30, 2022
Regular Plan	\$ 41,079
SLEP Plan	48,846
VAC Plan	601
Total	<u>\$ 90,526</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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

Net Pension Liability (Asset)

At December 31, 2021, 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	\$ 58,131,059	21,840,068	184,157	80,155,284
Plan Fiduciary Net Position	71,122,915	24,011,738	220,805	95,355,458
Net Pension Asset	<u>\$ (12,991,856)</u>	<u>(2,171,670)</u>	<u>(36,648)</u>	<u>(15,200,174)</u>

The net pension liabilities (assets) were measured as of December 31, 2021, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2021.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2021, 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, 2021.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2020	\$ 78,911,897	84,440,429	(5,528,532)
Changes for the year:			
Service cost	1,065,577	-	1,065,577
Interest on the total pension liability	5,606,298	-	5,606,298
Benefit changes	-	-	-
Differences between expected and actual experience	(1,195,633)	-	(1,195,633)
Assumption changes	-	-	-
Employer contributions	-	1,003,834	(1,003,834)
Employee contributions	-	506,585	(506,585)
Net plan investment income	-	14,738,245	(14,738,245)
Benefit payments and refunds	(4,232,855)	(4,232,855)	-
Other	-	(1,100,780)	1,100,780
Net changes	<u>1,243,387</u>	<u>10,915,029</u>	<u>(9,671,642)</u>
Balances at December 31, 2021	<u>\$ 80,155,284</u>	<u>95,355,458</u>	<u>(15,200,174)</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2021:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected 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 of the period 2017 to 2019.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- 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, 2021:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	39%	1.90%
International Equity	15%	3.15%
Fixed Income	25%	(0.60)%
Real Estate	10%	3.30%
Alternative Investments	10%	1.70-5.50%
Cash Equivalents	1%	(0.90)%
Total	100%	

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2021 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	VAC
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	1.84%	1.84%	1.84%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

Regular Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 64,906,431	58,131,059	52,766,900
Plan Fiduciary Net Position	71,122,915	71,122,915	71,122,915
Net Pension Liability/(Asset)	<u>\$ (6,216,484)</u>	<u>(12,991,856)</u>	<u>(18,356,015)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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

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

SLEP Plan			
	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Total Pension Liability	\$ 24,793,729	21,840,068	19,426,723
Plan Fiduciary Net Position	24,011,738	24,011,738	24,011,738
Net Pension Liability/(Asset)	<u>\$ 781,991</u>	<u>(2,171,670)</u>	<u>(4,585,015)</u>
VAC Plan			
	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Total Pension Liability	\$ 198,739	184,157	171,198
Plan Fiduciary Net Position	220,805	220,805	220,805
Net Pension Liability/(Asset)	<u>\$ (22,066)</u>	<u>(36,648)</u>	<u>(49,607)</u>
County Total			
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total Pension Liability	\$ 89,898,899	80,155,284	72,367,824
Plan Fiduciary Net Position	95,355,458	95,355,458	95,355,458
Net Pension Liability/(Asset)	<u>\$ (5,456,559)</u>	<u>(15,200,174)</u>	<u>(22,987,634)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022, the County recognized pension benefit of (\$2,698,967). At November 30, 2022, 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	\$ 842,821	(1,187,962)
Changes in assumptions	159,846	(240,315)
Net difference between projected and actual earnings on pension plan investments	-	(11,661,464)
Contributions subsequent to the measurement date	855,791	-
Total	<u>\$ 1,858,458</u>	<u>(13,089,741)</u>

In the table above, \$855,791 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, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources			
Calendar Year Ending December 31,	Regular Plan	SLEP	VAC	Total
2022	\$ (2,109,647)	(569,710)	(1,786)	(2,681,143)
2023	(3,524,815)	(1,103,921)	(8,702)	(4,637,438)
2024	(2,178,683)	(678,965)	(5,559)	(2,863,207)
2025	(1,305,825)	(594,117)	(3,328)	(1,903,270)
2026	-	(2,016)	-	(2,016)
Thereafter	-	-	-	-
Total	<u>\$ (9,118,970)</u>	<u>(2,948,729)</u>	<u>(19,375)</u>	<u>(12,087,074)</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022, the following employees were covered by the benefit terms:

Active employees	179
Inactive employees entitled to but not yet receiving benefits	0
Inactive employees currently receiving benefits	<u>1</u>
Total	<u><u>180</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, 2022, were \$12,531.

Net OPEB Liability

At November 30, 2022, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 616,431
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u><u>\$ 616,431</u></u>

The net OPEB liability was measured as of November 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2021.

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022, is included as Required Supplementary Information in this report.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2022:

- 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 6.00%
- 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.

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 4.19% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2022.

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% Increase (5.19%)	Current Discount Rate (4.19%)	1% Decrease (3.19%)
Net OPEB Liability/(Asset)	\$ 572,972	616,431	663,502

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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% Increase	Current Discount Rate	1% Decrease
Net OPEB Liability/(Asset)	\$ 683,998	616,431	558,130

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

For the year ended November 30, 2022, the County recognized OPEB expense of \$46,161. At November 30, 2022, 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	\$ 75,462	106,557
Changes in assumptions	158,293	296,344
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	\$ 233,755	402,901

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

Fiscal Year Ending November 30,	Deferred Outflows	Deferred Inflows
2023	\$ 43,112	57,923
2024	43,112	57,923
2025	43,112	57,923
2026	43,112	57,923
2027	24,379	53,155
Thereafter	36,928	118,054
Total	\$ 233,755	402,901

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 9: LEASES RECEIVABLE

The County is reporting lease receivables of \$383,696 at November 30, 2022. For the year ended November 30, 2022, the County reported lease revenue of \$107,540 related to lease payments received. These leases are summarized as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>
Farmland	\$ -	68,477
Futures Unlimited	2,250	750
Prairie Horizons	320,112	6,669
Mosaic	11,634	19,944
County Extension	6,500	500
Torrance Ave (Children's Advocacy Center)	10,800	5,400
Torrance Ave (Safe Journeys)	16,200	900
Torrance Ave (Liv Co Commission on Children & Youth)	16,200	5,400
	<u>\$ 383,696</u>	<u>108,040</u>

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 was 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, 2022.

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, 2022.

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, 2022.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2022**

NOTE 9: LEASES RECEIVABLE – (CONTINUED)

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, 2022.

E. Children's Advocacy Center

On November 1, 2022, 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 \$5,400 under this lease during the year ended November 31, 2022.

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, 2022.

G. Safe Journeys

Effective September 15, 2022, the County entered into a lease agreement with Safe Journeys to provide certain developmental disabilities services for residents of the County. The term of the lease is for 12 months. Rental payments are \$450 per month. The County recognized revenue of \$900 under this lease during the year ended November 30, 2022.

H. Livingston County Commission on Children and Youth

Effective February 1, 2021, the County entered into a lease agreement with the Livingston County Commission on Children and Youth for dispatch equipment owned by the County. The term of the lease is for 4 years. Rental payments are \$450 per month. The County recognized revenue of \$5,400 under this lease during the year ended November 30, 2022.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

NOTE 9: LEASES RECEIVABLE – (CONTINUED)

Future minimum lease payments receivable under these leases total \$383,696 and are scheduled to be collected as follows:

During the years ending November 30,	
2023	\$ 35,753
2024	24,119
2025	18,719
2026	7,169
2027	7,169
Thereafter	290,767
Total	<u>\$ 383,696</u>

NOTE 10: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds for the year ended November 30, 2022:

Fund	Excess
Vehicle Replacement & Maintenance (General Fund)	\$ 33,460
Social Security	24,086
Sheriff Drug Traffic Prevention	399
Probation Services Fee	30,308
State's Attorney Drug Traffic Prevention	3,310
DUI Fines	7,290

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 11: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2022 consisted of the following:

<u>Fund</u>	<u>Transfer to Other Funds</u>	<u>Transfer from Other Funds</u>
Major funds:		
General:		
General account	\$ 341,135	47,698
Other accounts	316,131	750,235
General Fund total	657,266	797,933
Less: Intra-fund transfers	(657,266)	(657,266)
General Fund, net	-	140,667
Non-major Special Revenue Funds	140,667	-
Totals	<u>\$ 140,667</u>	<u>140,667</u>

The County had interfund transfer between the sub-fund of the General Fund in the amount of \$657,266. The purpose of these transfers was to transfer \$456,798 to the Vehicle Replacement and Maintenance Account for purchases, \$150,000 to the General Account for expenses related to the Proactive Unit of the Sheriff's department and to transfer \$50,468 to the General Account for expenses from the Streator Host Fund. The County transferred \$140,667 from non-major special revenue fund to the General fund. The inter-fund transfers are made to reimburse the General Funds for expenditures made for these funds.

NOTE 12: 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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2022**

NOTE 13: 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/VCom"). 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 \$232,098 for dispatch services during the year ended November 30, 2022. No fees were payable to the Authority at November 30, 2022.

The County also acts as fiscal agent for the VVRECJA. The County received \$48,267 for these services during the year ended November 30, 2022.

NOTE 14: CHANGE IN ACCOUNTING PRINCIPLES

During the fiscal year ended 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's November 30, 2022 financial statements and had no effect on the beginning net position of the County.

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, 2022**

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). A payment of \$220,000 was made directly to the retirees through payroll, and \$660,000 was transferred to a Retiree Services Custodial account to be paid into the retirees' Health Retirement Accounts. At November 30, 2022, the Retiree Services account held \$196,973 in HRA funds for retirees and is accounted for in a custodial fund.

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, 2022, the County abated property taxes totaling \$4,661 under the various agreements.

NOTE 18: SUBSEQUENT EVENTS

Management evaluated subsequent events through April 4, 2023, 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, 2022 as a result of events occurring between December 1, 2022 and April 4, 2023.

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Revenues:				
Property taxes	\$ 3,830,000	3,830,000	3,830,662	3,692,142
Replacement tax	450,000	450,000	1,468,155	725,605
Sales tax	1,500,000	1,500,000	2,024,352	1,792,824
State income tax	1,900,000	1,900,000	2,158,038	2,118,671
Video gaming tax	15,000	15,000	34,084	27,169
Cannabis use tax	12,000	12,000	17,571	16,825
Operating grants / contributions	4,181,501	4,181,501	4,377,486	3,798,540
Licenses and permits	6,000	6,000	9,970	9,446
Charges for services	5,006,673	5,006,673	5,835,248	4,887,402
Collector's interest and costs	100,000	100,000	128,222	157,612
Interest on investments	65,180	65,180	233,128	99,937
Rent	167,540	167,540	170,420	171,703
Other revenue	16,750	16,750	57,065	34,152
Total revenues	17,250,644	17,250,644	20,344,401	17,532,028
Expenditures:				
Current:				
General and administration	5,000,766	5,023,266	3,844,956	3,650,748
Public safety	6,479,913	6,482,628	6,268,340	6,353,958
Judiciary and court related	2,492,272	2,492,272	2,359,368	2,258,818
Public health and welfare	98,824	90,824	59,840	45,949
Employee benefits	949,500	949,500	851,880	783,319
Other expenditures	724,824	707,609	831,302	216,734
Debt service - capital lease	94,987	94,987	94,986	92,220
Capital outlay	6,461,540	6,461,540	3,161,662	4,899,493
Total expenditures	22,302,626	22,302,626	17,472,334	18,335,031
Excess (deficiency) of revenues over (under) expenditures	(5,051,982)	(5,051,982)	2,872,067	(803,003)
Other financing sources (uses):				
Transfers in	1,272,605	1,272,605	797,933	182,750
Transfers out	(1,133,715)	(1,133,715)	(657,266)	(5,971)
Total other financing sources (uses)	138,890	138,890	140,667	176,779
Net change in fund balance	\$ (4,913,092)	(4,913,092)	3,012,734	(626,224)
Fund balance, beginning of the year			31,207,947	31,834,171
Fund balance, end of year			\$ 34,220,681	31,207,947

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations Original & Final	Year Ended November 30,	
		2022	2021
Revenues:			
Property taxes	\$ 457,000	455,941	446,694
T.B. clinic	2,000	958	1,173
BBO/Intensive Prenatal Care Management	93,000	64,170	57,336
PHEP (aka - Bioterrorism)	46,577	44,139	48,778
Childhood lead poisoning prevention	19,900	13,232	9,327
Community Care / ECIAAA (CCU)	130,000	112,852	127,122
Community Care / ESS (CCU)	30,000	26,077	-
Community Care /Workforce (CCU)	269,278	79,202	-
COVID-19 Response	200,000	55,670	-
COVID-19 Crisis	126,267	64,136	-
Contact Tracing	-	84,753	345,960
Donations	12,100	10,414	14,973
Environmental Health	64,000	50,909	48,420
Early period screening diagnosis treatment	33,110	40,326	45,133
Family case management	97,850	89,765	95,594
Family planning program	78,400	74,909	81,637
Family Case Management - Youthcare	24,742	25,463	30,927
Healthy families of Illinois grant	197,233	217,943	194,233
Hubert estate	6,000	5,686	6,228
Humiston trust	21,000	21,000	21,000
IL Breast & Cervical Cancer Project	90,415	66,374	42,040
Illinois Tobacco Free Communities	20,000	20,384	16,297
Income from immunizations	169,900	158,296	111,035
Influenza vaccination	25,000	11,843	13,157
Local health protection grant	78,566	48,811	81,424
Mass vaccination	197,600	197,600	190,000
Miscellaneous	100	1,269	102
Narcan	3,000	392	2,238
Other clinics	40,100	18,294	15,949
Other grants	11,050	850	-
Peer counseling	13,000	13,958	14,489
Public health nursing	1,240	960	1,000
SBHC Transfer in from Humiston	25,375	15,981	-
School based health center	84,420	95,581	66,815
Vector prevention grant	15,313	16,086	21,059
Vision and hearing grant	26,718	37,976	25,712
Wellness clinic	72,000	67,879	76,799
Women, infants, and children (WIC)	108,809	104,940	94,466
Women's Health Clinic	-	4,768	8,723
Grants in kind	-	59,425	47,303
WIC food instruments	350,000	-	-
Interest on investments	2,280	1,554	1,438
Total revenues	3,243,343	2,480,766	2,404,581

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations Original & Final	Year Ended November 30,	
		2022	2021
Expenditures:			
Personnel	\$ 1,459,570	1,504,448	1,472,968
Contractual	119,812	74,118	85,892
Credit card fees	1,600	3,500	1,800
Audit	1,200	1,595	1,550
Travel - mileage	62,891	46,815	33,153
Telephone	20,024	24,129	23,770
Postage	5,300	7,201	30,365
Rent	55,500	54,500	54,500
Nurses' supplies	48,975	11,755	27,950
Printing and educational materials	8,370	10,020	19,711
Office supplies	81,516	95,689	79,071
Copier lease	11,255	9,656	12,368
Dues and training expense	5,782	8,631	7,783
Humiston trust	10,000	15,981	-
Miscellaneous	5,500	6,713	1,481
Equipment and repair	-	6,899	36,379
Computer hardware and software	-	23,144	32,320
Donations	-	13,886	7,864
Advertising	-	3,022	7,852
Insurance - employee health	165,612	192,537	163,418
Contingency	10,000	-	-
Immunizations - vaccines	125,000	125,548	71,048
Immunization - grants in kind	-	55,892	49,572
WIC food instruments	350,000	-	-
Total expenditures	2,547,907	2,295,679	2,220,815
Excess (deficiency) of revenues over (under) expenditures	695,436	185,086	183,766
Other financing sources (uses):			
Transfers (out) in:			
General Fund	-	-	5,970
Total other financing sources (uses)	-	-	5,970
Net change in fund balance	\$ 695,436	185,086	189,736
Fund balance, beginning of year		1,912,812	1,723,076
Fund balance, end of year		\$ 2,097,898	1,912,812

LIVINGSTON COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE A-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Appropriations Original & Final	Year Ended November 30,	
		2022	2021
Revenues:			
Property taxes	\$ 985,000	982,357	982,063
Interest on investments	3,800	4,038	4,175
Total revenues	988,800	986,395	986,238
Expenditures:			
County payment to Illinois Municipal Retirement	1,000,000	936,940	1,015,330
Total expenditures	1,000,000	936,940	1,015,330
Excess (deficiency) of revenue over (under) expenditures	\$ (11,200)	49,455	(29,092)
Fund balance, beginning of year		1,805,614	1,834,706
Fund balance, end of year		\$ 1,855,069	1,805,614

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Appropriations	Year Ended	
	Original & Final	November 30,	
		2022	2021
Revenues:			
Property tax	\$ 909,065	908,543	906,397
Medicaid	25,000	7,356	17,057
Livingston County Commission on			
Children and Youth	55,676	58,117	44,027
377 Program administration	97,630	96,587	79,840
Interest on investments	700	354	361
Miscellaneous	2,400	2,790	3,073
Total revenues	1,090,471	1,073,747	1,050,755
Expenditures:			
Salaries	189,873	185,218	180,076
Benefits	39,306	36,573	55,831
Purchases of services:			
Institute for Human Resources	573,720	531,535	560,608
IHR - Medicaid	18,750	48,658	19,644
Against domestic violence	37,774	37,774	37,774
Operation snowball	5,320	5,040	5,320
Futures Unlimited Case Management	224,014	146,737	224,014
Systems development	5,000	4,813	2,446
Lease/rent	6,500	6,500	6,500
Professional training, dues,			
and subscriptions	3,000	2,488	2,365
Travel, telephones, and meals	1,000	1,171	1,859
Contractual services - postage, leasing,			
and repairs	7,000	8,587	9,784
Commodities	3,735	3,511	3,026
Equipment	3,700	-	-
Miscellaneous	1,000	-	555
Total expenditures	1,119,692	1,018,605	1,109,802
Excess (deficiency) of revenues over			
(under) expenditures	\$ (29,221)	55,142	(59,047)
Fund balance, beginning of year		1,354,589	1,413,636
Fund balance, end of year		\$ 1,409,731	1,354,589

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations	Year Ended	
	Original & Final	November 30,	
		2022	2021
Revenues:			
ARPA grant	\$ 3,462,103	3,462,103	3,462,103
Interest on investments	2,140	13,974	5,635
Total revenues	<u>3,464,243</u>	<u>3,476,077</u>	<u>3,467,738</u>
Expenditures:			
Vaccination clinic	-	-	20,900
COVID-19 expenditures	100,000	12,944	800
Grants	3,342,603	2,240,441	-
Capital outlay	-	12,600	-
Data processing	-	63,270	-
Total expenditures	<u>3,442,603</u>	<u>2,329,255</u>	<u>21,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 21,640</u>	1,146,822	3,446,038
Fund balance, beginning of year		<u>3,446,038</u>	-
Fund balance, end of year		<u>\$ 4,592,860</u>	<u>3,446,038</u>

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 Ended December 31,

	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY								
Service cost	\$ 704,237	697,486	705,526	659,004	802,277	828,914	832,449	862,899
Interest on the total pension liability	4,042,216	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	(367,381)	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	(3,301,207)	(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	1,077,865	1,256,849	1,730,655	2,903,394	319,029	1,409,176	1,691,012	3,684,914
Total pension liability - beginning	57,053,194	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>\$ 58,131,059</u>	<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>
PLAN FIDUCIARY NET POSITION								
Employer contributions	\$ 577,973	592,842	371,842	578,902	627,139	699,368	735,244	726,846
Employee contributions	349,537	335,995	355,539	321,216	343,139	360,523	357,928	364,724
Pension plan net investment income	10,995,751	8,417,563	9,791,826	(3,431,475)	8,761,477	3,196,746	241,813	2,839,063
Benefit payments and refunds	(3,301,207)	(3,234,809)	(3,113,074)	(2,992,680)	(3,136,679)	(2,556,030)	(2,439,305)	(1,941,264)
Other	(589,017)	(164,092)	(337,297)	557,188	(745,913)	87,453	(528,110)	79,364
Net change in plan fiduciary net position	8,033,037	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	63,089,878	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>\$ 71,122,915</u>	<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>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ (12,991,856)</u>	<u>(6,036,684)</u>	<u>(1,346,034)</u>	<u>3,992,147</u>	<u>(3,878,096)</u>	<u>1,652,038</u>	<u>2,030,922</u>	<u>(1,292,520)</u>
Plan fiduciary net position as a percentage of total pension liability	122.35%	110.58%	102.41%	92.62%	107.58%	96.75%	95.89%	102.71%
Covered valuation payroll	\$ 7,578,723	7,466,526	7,168,262	7,138,123	7,351,998	7,831,686	7,924,324	7,545,660
Employer's net pension liability as a percentage of covered valuation payroll	-171.43%	-80.85%	-18.78%	55.93%	-52.75%	21.09%	25.63%	-17.13%

* Schedule to be built prospectively from 2014

Required Supplementary Information
 Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
 Multiyear Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

Calendar Year Ended December 31,

TOTAL PENSION LIABILITY

	2021	2020	2019	2018	2017	2016	2015	2014
Service cost	\$ 356,240	406,897	379,716	370,343	344,692	354,259	346,402	325,012
Interest on the total pension liability	1,552,169	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	(836,101)	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	(926,697)	(839,802)	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Net change in total pension liability	145,611	1,932,941	684,183	1,245,528	1,355,270	1,037,709	295,481	1,581,139
Total pension liability - beginning	21,694,457	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>\$ 21,840,068</u>	<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>

PLAN FIDUCIARY NET POSITION

Employer contributions	\$ 422,252	526,601	398,044	372,338	389,255	409,531	370,534	379,838
Employee contributions	154,785	167,707	164,167	139,487	144,169	131,352	132,384	130,141
Pension plan net investment income	3,712,091	2,629,189	2,929,053	(1,074,053)	2,595,105	905,678	65,565	754,866
Benefit payments and refunds	(926,697)	(839,802)	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Other	(512,084)	153,965	67,281	159,647	(181,841)	416,161	(245,465)	(5,124)
Net change in plan fiduciary net position	2,850,347	2,637,660	2,906,157	(997,628)	2,379,517	1,314,293	(203,452)	750,242
Plan net position - beginning	21,161,391	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>\$ 24,011,738</u>	<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>

EMPLOYER'S NET PENSION LIABILITY (ASSET)

	<u>\$ (2,171,670)</u>	<u>533,066</u>	<u>1,237,785</u>	<u>3,459,759</u>	<u>1,216,603</u>	<u>2,240,850</u>	<u>2,517,434</u>	<u>2,018,501</u>
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Plan fiduciary net position as a percentage of total pension liability	109.94%	97.54%	93.74%	81.86%	93.18%	86.40%	83.69%	86.67%
Covered valuation payroll	\$ 2,063,793	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	-105.23%	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 Ended December 31,

TOTAL PENSION LIABILITY

	2021	2020	2019	2018	2017	2016	2015	2014
Service cost	\$ 5,100	4,897	4,362	4,022	4,284	4,475	4,015	3,884
Interest on the total pension liability	11,913	11,151	10,167	9,699	9,648	9,291	8,378	7,304
Benefit changes	-	-	-	-	-	-	-	-
Differences between expected and actual experience	7,849	(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	(4,951)	(4,524)	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Net change in total pension liability	19,911	10,622	13,351	10,792	688	4,747	12,317	14,359
Total pension liability - beginning	164,246	153,624	140,273	129,481	128,793	124,046	111,729	97,370
Total pension liability - ending	<u>\$ 184,157</u>	<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>

PLAN FIDUCIARY NET POSITION

Employer contributions	\$ 3,609	2,805	2,117	3,849	4,308	4,000	3,738	3,658
Employee contributions	2,263	2,108	2,045	1,891	1,805	1,773	1,797	1,611
Pension plan net investment income	30,403	23,162	25,872	(7,419)	21,838	7,954	572	6,502
Benefit payments and refunds	(4,951)	(4,524)	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Other	321	142	(481)	1,413	(2,153)	(125)	(1,740)	(195)
Net change in plan fiduciary net position	31,645	23,693	25,125	(4,597)	21,561	9,457	317	7,735
Plan net position - beginning	189,160	165,467	140,342	144,939	123,378	113,921	113,604	105,869
Plan net position - ending	<u>\$ 220,805</u>	<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>

EMPLOYER'S NET PENSION LIABILITY (ASSET)

	<u>\$ (36,648)</u>	<u>(24,914)</u>	<u>(11,843)</u>	<u>(69)</u>	<u>(15,458)</u>	<u>5,415</u>	<u>10,125</u>	<u>(1,875)</u>
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Plan fiduciary net position as a percentage of total pension liability	119.90%	115.17%	107.71%	100.05%	111.94%	95.80%	91.84%	101.68%
Covered valuation payroll	\$ 50,279	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	-72.89%	-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
2021	\$ 575,983	577,973	(1,990)	7,578,723	7.63%
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
2021	\$ 422,252	422,252	-	2,063,793	20.46%
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
2021	\$ 3,610	3,609	1	50,279	7.18%
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 2021 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): 22-year closed period.
	Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI.
	SLEP supplemental liabilities attributable to Public Act 94-172 were financed over 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years; and one employer was financed over 28 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Price Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.

Mortality

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same 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.

* Schedules to be built prospectively from 2014

Required Supplementary Information

Postretirement Health Plan

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

Fiscal Year Ending November 30,

	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY					
Service cost	\$ 43,903	46,375	39,327	32,517	31,377
Interest on the total OPEB liability	17,070	15,006	25,196	26,340	19,301
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	35,115	-	(159,891)	-	98,206
Assumption changes	(238,880)	(11,107)	121,230	17,205	(24,058)
Benefit payments and refunds	(12,531)	(35,412)	(25,048)	(55,904)	(68,490)
Other changes	-	-	(38,941)	748	64,918
Net change in total OPEB liability	(155,323)	14,862	(38,127)	20,906	121,254
Total OPEB liability - beginning	771,755	756,893	795,020	774,114	652,860
Total OPEB liability - ending	<u>\$ 616,432</u>	<u>771,755</u>	<u>756,893</u>	<u>795,020</u>	<u>774,114</u>
PLAN FIDUCIARY NET POSITION					
Employer contributions	\$ -	-	-	-	-
Employee contributions	-	-	-	-	-
OPEB plan net investment income	-	-	-	-	-
Benefit payments and refunds	-	-	-	-	-
Other	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-
Plan net OPEB - beginning	-	-	-	-	-
Plan net OPEB - ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET)	<u>\$ 616,432</u>	<u>771,755</u>	<u>756,893</u>	<u>795,020</u>	<u>774,114</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered valuation payroll**	\$ 9,302,396	8,140,876	7,756,319	7,453,165	7,453,165
Employer's net OPEB liability as a percentage of covered valuation payroll	6.63%	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
2022	\$ -	12,531	(12,531)	9,302,396	0.13%
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, 2021

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, 2022

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 2022 budget was adopted on November 10, 2021 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, 2022.

SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet
November 30, 2022

	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	\$ 3,794,417	518,805	41,215	776,254	51,812	164,440	55,272
Certificates of deposit	-	-	115,000	-	1,049,619	-	-
Other investments	7,658,715	-	-	-	-	-	-
Receivables:							
Accounts	847,472	-	-	-	-	-	-
Accrued interest	-	-	-	-	394	-	-
Property taxes	3,448,138	791,701	5,490	-	-	-	-
Due from State of Illinois	629,676	-	-	-	-	-	-
Total assets	<u>\$ 16,378,418</u>	<u>1,310,506</u>	<u>161,705</u>	<u>776,254</u>	<u>1,101,825</u>	<u>164,440</u>	<u>55,272</u>
<u>Liabilities</u>							
Accounts payable	\$ 92,211	-	-	-	-	14,210	-
Accrued items	567,726	-	-	-	-	-	2,320
Total liabilities	<u>659,937</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,210</u>	<u>2,320</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	<u>3,345,000</u>	<u>770,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund balance</u>							
Restricted	-	536,452	89,634	-	-	-	-
Committed	-	-	-	776,254	1,101,825	150,230	-
Assigned	-	4,054	67,071	-	-	-	52,952
Unassigned	<u>12,373,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>12,373,481</u>	<u>540,506</u>	<u>156,705</u>	<u>776,254</u>	<u>1,101,825</u>	<u>150,230</u>	<u>52,952</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 16,378,418</u>	<u>1,310,506</u>	<u>161,705</u>	<u>776,254</u>	<u>1,101,825</u>	<u>164,440</u>	<u>55,272</u>

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
<u>Assets</u>							
Cash in bank	\$ 338,091	87,223	6,526,049	6,638	599,055	123,165	13,082,436
Certificates of deposit	240,000	185,000	6,477,862	160,000	-	45,000	8,272,481
Other investments	-	-	4,124,869	-	-	-	11,783,584
Receivables:							
Accounts	-	-	422,993	-	-	-	1,270,465
Accrued interest	-	-	19,617	300	-	-	20,311
Property taxes	-	-	-	-	-	-	4,245,329
Due from State of Illinois	-	-	-	-	-	-	629,676
Total assets	<u>\$ 578,091</u>	<u>272,223</u>	<u>17,571,390</u>	<u>166,938</u>	<u>599,055</u>	<u>168,165</u>	<u>39,304,282</u>
<u>Liabilities</u>							
Accounts payable	\$ -	13,905	99,970	-	-	375	220,671
Accrued items	-	-	-	-	-	-	570,046
Other liabilities	-	66,057	-	-	-	106,827	172,884
Total liabilities	<u>-</u>	<u>79,962</u>	<u>99,970</u>	<u>-</u>	<u>-</u>	<u>107,202</u>	<u>963,601</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	4,120,000
<u>Fund balance</u>							
Restricted	-	-	-	-	-	-	626,086
Committed	-	192,261	-	166,938	-	60,963	2,448,471
Assigned	-	-	17,471,420	-	599,055	-	18,194,552
Unassigned	578,091	-	-	-	-	-	12,951,572
Total fund balance	<u>578,091</u>	<u>192,261</u>	<u>17,471,420</u>	<u>166,938</u>	<u>599,055</u>	<u>60,963</u>	<u>34,220,681</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 578,091</u>	<u>272,223</u>	<u>17,571,390</u>	<u>166,938</u>	<u>599,055</u>	<u>168,165</u>	<u>39,304,282</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, 2022

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
Revenues:							
Property tax	\$ 3,152,356	663,303	15,003	-	-	-	-
Replacement tax	1,468,155	-	-	-	-	-	-
Sales tax	2,024,352	-	-	-	-	-	-
State income tax	2,158,038	-	-	-	-	-	-
Video gaming tax	34,084	-	-	-	-	-	-
Cannabis use tax	17,571	-	-	-	-	-	-
Federal revenue	60,394	-	-	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	4,317,092	-	-	-	-	-	-
Licenses and permits	9,970	-	-	-	-	-	-
Charges for services	1,274,510	-	-	-	-	-	-
Collector's interest and costs	128,222	-	-	-	-	-	-
Interest on investments	96,251	394	335	3,992	4,339	112	50
Rent	170,420	-	-	-	-	-	-
Other revenue	44,482	533	-	-	-	4,550	-
Total revenues	14,955,897	664,230	15,338	3,992	4,339	4,662	50
Expenditures:							
Current:							
General and administration	2,737,322	720,251	4,130	17,170	-	258,267	-
Public safety	6,022,462	-	-	-	-	-	-
Judiciary and court related	2,359,368	-	-	-	-	-	-
Public health and welfare	36,840	-	-	-	-	-	-
Employee benefits	850,619	-	-	-	-	-	-
Other expenditures	188,509	-	-	-	-	-	-
Debt service - capital lease	94,986	-	-	-	-	-	-
Capital outlay	22,971	-	-	-	-	300,193	-
Total expenditures	12,313,077	720,251	4,130	17,170	-	558,460	-
Excess (deficiency) of revenues over (under) expenditures	2,642,820	(56,021)	11,208	(13,178)	4,339	(553,798)	50
Other financing sources (uses):							
Transfers in	341,135	-	-	-	-	456,798	-
Transfers out	(47,698)	-	-	-	(50,468)	-	-
Total other financing sources (uses)	293,437	-	-	-	(50,468)	456,798	-
Net change in fund balance	2,936,257	(56,021)	11,208	(13,178)	(46,129)	(97,000)	50
Fund balance, beginning of year	9,437,224	596,527	145,497	789,432	1,147,954	247,230	52,902
Fund balance, end of year	\$ 12,373,481	540,506	156,705	776,254	1,101,825	150,230	52,952

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, 2022

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
Revenues:							
Property tax	\$ -	-	-	-	-	-	3,830,662
Replacement tax	-	-	-	-	-	-	1,468,155
Sales tax	-	-	-	-	-	-	2,024,352
State income tax	-	-	-	-	-	-	2,158,038
Video gaming tax	-	-	-	-	-	-	34,084
Cannabis use tax	-	-	-	-	-	-	17,571
Federal revenue	-	-	-	-	-	-	60,394
Operating grants/contributions - other State of Illinois revenue	-	-	-	-	-	-	4,317,092
Licenses and permits	-	-	-	-	-	-	9,970
Charges for services	-	-	4,560,738	-	-	-	5,835,248
Collector's interest and costs	-	-	-	-	-	-	128,222
Interest on investments	982	540	121,448	786	3,750	149	233,128
Rent	-	-	-	-	-	-	170,420
Other revenue	-	-	7,500	-	-	-	57,065
Total revenues	982	540	4,689,686	786	3,750	149	20,344,401
Expenditures:							
Current:							
General and administration	-	-	107,420	-	-	396	3,844,956
Public safety	-	-	245,878	-	-	-	6,268,340
Judiciary and court related	-	-	-	-	-	-	2,359,368
Public health and welfare	-	-	23,000	-	-	-	59,840
Employee benefits	-	-	1,261	-	-	-	851,880
Other expenditures	-	-	-	-	642,793	-	831,302
Debt service - capital lease	-	-	-	-	-	-	94,986
Capital outlay	-	-	2,394,360	-	444,138	-	3,161,662
Total expenditures	-	-	2,771,919	-	1,086,931	396	17,472,334
Excess (deficiency) of revenues over (under) expenditures	982	540	1,917,767	786	(1,083,181)	(247)	2,872,067
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	797,933
Transfers out	-	-	(559,100)	-	-	-	(657,266)
Total other financing sources (uses)	-	-	(559,100)	-	-	-	140,667
Net change in fund balance	982	540	1,358,667	786	(1,083,181)	(247)	3,012,734
Fund balance, beginning of year	577,109	191,721	16,112,753	166,152	1,682,236	61,210	31,207,947
Fund balance, end of year	\$ 578,091	192,261	17,471,420	166,938	599,055	60,963	34,220,681

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Revenues:				
Property tax	\$ 3,150,000	3,150,000	3,152,356	3,014,180
Replacement tax	450,000	450,000	1,468,155	725,605
Sales tax	1,500,000	1,500,000	2,024,352	1,792,824
State income tax	1,900,000	1,900,000	2,158,038	2,118,671
Video gaming tax	15,000	15,000	34,084	27,169
Cannabis use tax	12,000	12,000	17,571	16,825
State of Illinois and other reimbursements:				
State's Attorney's salary	161,603	161,603	163,820	158,993
Assistant State's Attorney's salaries	48,500	48,500	48,500	52,167
Public Defender reimbursement	110,061	110,061	111,379	108,484
Probation officer salary	24,000	24,000	26,000	22,000
Probation grants in aid	494,587	494,587	511,999	485,774
Supervisor of Assessments	35,900	35,900	35,858	35,358
School resource officer program	150,000	150,000	152,841	152,316
P2D2 grant program	-	-	-	146,915
CURE program	-	-	-	14,189
COVID-19 grant	-	-	-	2,000
Election grants - state and federal	32,850	32,850	60,394	56,385
ESDA	15,000	15,000	15,880	15,922
Sheriff's salary	-	-	24,164	-
Sheriff's town contracts	40,000	40,000	59,999	40,000
Jail reimbursement	2,800,000	2,800,000	3,162,252	2,503,637
Justice benefits	4,000	4,000	4,400	4,400
Total State of Illinois and other reimbursements	3,916,501	3,916,501	4,377,486	3,798,540
Charges for services:				
Assessor	36,000	36,000	34,218	33,489
Business Office Fees	47,173	47,173	48,267	45,895
Animal Control Fees	57,600	57,600	62,492	69,986
State Attorney's Fees	34,000	34,000	22,855	21,710
Licenses and permits (regional planning)	6,000	6,000	9,970	9,446
County Clerk/Recorder	280,000	280,000	336,680	338,896
Court services	-	-	-	-
Circuit Clerk	575,400	575,400	645,429	705,682
Probation / Court services fees	1,500	1,500	-	-
Sheriff's services and reimbursements	120,000	120,000	106,428	66,262
Court appointed attorney	35,000	35,000	18,141	18,971
Total charges for services	1,192,673	1,192,673	1,284,480	1,310,337
Collector's interest and costs	100,000	100,000	128,222	157,612
Interest on investments	5,000	5,000	96,251	3,798
Rents	167,540	167,540	170,420	171,703
Miscellaneous	6,750	6,750	44,482	14,990
Total revenues	12,415,464	12,415,464	14,955,897	13,152,254

**LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT**

**SCHEDULE B-3
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 18,000	18,000	18,740	19,210
Committee work	36,000	36,000	23,490	28,190
Audit	90,000	90,000	88,950	87,050
Mileage	17,000	17,000	11,117	13,026
Dues & memberships	2,000	2,000	1,050	1,050
Miscellaneous expenses	5,600	5,600	4,585	5,169
Total County Board members	168,600	168,600	147,932	153,695
County Board Office:				
Executive director	79,000	79,000	79,253	70,968
Full-Time Wages	-	7,500	7,310	-
Meetings, training, travel	3,000	3,000	2,922	970
Dues & memberships	1,600	1,600	1,600	1,600
Office supplies	4,900	4,900	4,841	4,382
Total County Board Office	88,500	96,000	95,926	77,920
Human Resources:				
Human resources director	66,000	66,000	66,213	59,469
Consulting services	800	800	788	-
Other professional & technical services	900	900	772	798
Meetings, training, travel	4,000	4,000	1,893	2,083
Postage & shipping	300	300	191	192
Printing	5,000	5,000	5,391	4,966
Dues & memberships	4,000	4,000	3,974	3,796
Operating expenses	2,000	2,000	1,440	1,915
Supplies and equipment	1,200	1,200	747	1,333
Total Human Resources	84,200	84,200	81,409	74,552
Information Technology:				
Information technology director	99,620	99,620	99,701	96,411
Full-time wages	37,538	37,538	36,324	22,371
Part-time wages	-	-	-	10,253
Meetings, training, travel	3,000	3,000	96	95
Cell phone	900	900	600	875
Office supplies	1,300	1,300	216	-
Data processing services	800	800	735	535
Telephone	40,000	40,000	36,932	38,789

LIVINGSTON COUNTY, ILLINOIS
GENERAL ACCOUNT

SCHEDULE B-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Postage & shipping	\$ 250	250	-	-
Enterprise system maintenance	80,000	87,000	127,952	90,472
Computer and website costs	6,000	6,000	5,461	5,819
Copy paper	13,500	13,500	12,071	11,285
Consulting	6,000	6,000	-	512
Other supplies	55,000	55,000	30,199	26,454
Total Information Technology	343,908	350,908	350,287	303,871
County Clerk:				
County Clerk's salary	71,800	71,800	72,070	71,075
Deputies salaries	198,432	198,432	200,835	176,294
Comp time buyout	800	800	3,818	2,916
Data processing services	8,600	8,600	8,513	8,411
Postage & shipping	6,680	6,680	5,573	5,003
Meetings, travel, & training	2,000	2,000	1,114	1,086
Dues & memberships	1,000	1,000	500	500
Office supplies	7,400	7,400	4,853	5,333
Bookkeeping supplies	4,600	4,600	2,922	4,383
Total County Clerk	301,312	301,312	300,198	275,001
Elections:				
Election deputy salary	36,309	36,309	36,752	33,304
Comp time buyout	3,600	3,600	5,588	1,982
General primary judges' pay	51,000	51,000	38,780	-
General election judges' pay	51,000	51,000	45,162	49,621
General primary printing	7,500	7,500	4,510	-
General election printing	6,500	6,500	4,244	3,354
County supplies	500	500	167	378
Other supplies	-	-	1,650	-
General primary supplies	43,000	43,000	46,102	40,037
General election supplies	48,000	48,000	62,312	64,268
Voter registration and fees	18,500	18,500	15,957	15,615
Election equipment	16,000	16,000	15,685	15,685
Computer hardware	14,000	14,000	11,600	12,673
Other disbursements	-	-	-	2,132
Service contracts and computer software	21,000	21,000	23,100	20,000
Total Elections	316,909	316,909	311,609	259,049

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 71,800	71,800	72,070	71,083
Deputy salaries	66,027	66,027	63,006	59,763
Comp time buyout	500	500	777	670
Part-time salaries	3,002	3,002	3,117	2,720
Data processing service	15,500	15,500	13,807	13,802
Meetings, training, & travel	1,500	1,500	1,988	1,363
Office supplies	9,000	9,000	6,302	6,011
Tax bills - supplies and expense	20,000	20,000	19,927	17,371
Total County Treasurer	187,329	187,329	180,994	172,783
Finance:				
Finance Resource Specialist salary	66,000	66,000	66,213	59,465
Part-time salaries	17,420	17,420	12,096	8,199
Meetings, training, & travel	1,200	1,200	335	210
Supplies and equipment	2,400	2,400	2,505	2,622
Dues & memberships	550	550	550	550
Total Finance	87,570	87,570	81,699	71,046
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	71,800	71,800	71,988	70,980
Deputies salaries	108,478	108,478	66,461	57,874
GIS map specialist	50,876	50,876	51,069	48,014
Data processing services	43,500	43,500	39,448	39,095
County mapping	8,000	8,000	7,255	6,748
Meetings, training, & travel	4,500	4,500	3,040	4,341
Mileage	600	600	470	104
Printing - legal notices	10,000	10,000	7,312	7,779
Dues & memberships	500	500	481	501
Office supplies	7,500	7,500	5,883	3,403
Total Supervisor of Assessments	305,754	305,754	253,407	238,839
Board of Review:				
Board per-diem	15,200	15,200	14,922	14,922
Consulting services	10,000	10,000	3,105	4,515
Meetings, training, & travel	270	270	-	-
Mileage	1,000	1,000	-	309
Total Board of Review	26,470	26,470	18,027	19,746

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 18,389	18,389	18,390	24,653
Assistant	27,653	27,653	25,285	18,981
Secretary	7,530	7,530	109	2,417
Planning commissioner per diem	3,500	3,500	1,200	1,000
Meetings, training & travel	400	400	40	75
Mileage	8,000	8,000	3,378	5,378
Postage	1,300	1,300	2,128	1,265
Printing	2,800	2,800	1,482	1,511
Office supplies	1,450	1,450	563	649
Data processing services	5,583	5,583	3,962	-
Total Regional Planning and Zoning	76,605	76,605	56,537	55,929
Livingston Board of Appeals:				
Per diem	3,360	3,360	2,200	2,440
Mileage	1,250	1,250	1,170	984
Total Livingston Board of Appeals	4,610	4,610	3,370	3,424
Maintenance - General:				
Salaries:				
Maintenance supervisor	71,386	51,386	50,878	67,894
Custodial wages	112,879	112,879	155,898	107,813
Maintenance labor	149,594	149,594	112,338	141,477
Overtime	4,000	4,000	8,580	3,852
Equipment maintenance	2,500	2,500	-	1,206
Equipment rental	500	500	-	-
Life safety	1,000	1,000	-	-
Service contracts	7,556	7,556	7,103	50,121
Service contracts - Energy savings program	8,474	8,474	-	-
Meetings, training, & travel	3,000	3,000	1,250	-
Telephone - cell phone	-	-	1,834	-
Office Supplies	250	250	268	-
Grounds maintenance	-	-	1,712	-
County tool replacement and repair	2,000	2,000	895	1,042
Total Maintenance - General	363,139	343,139	340,756	373,405

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 5,000	1,000	314	1,868
Maintenance of equipment	9,504	9,504	5,973	9,898
Cleaning supplies	2,500	2,500	2,177	1,591
Grounds maintenance	1,270	1,270	-	2,716
Life safety inspection	6,500	4,500	7,290	5,606
Service contracts	7,920	10,920	13,850	13,457
Total Maintenance - Courthouse	32,694	29,694	29,604	35,136
Maintenance - Law and Justice Center:				
General building and maintenance	13,500	5,500	3,864	2,903
Equipment maintenance	20,000	20,000	28,875	17,228
Cleaning supplies	4,500	4,500	6,034	5,261
Equipment and supplies	500	500	-	38
Grounds maintenance	500	500	272	773
Life safety inspection	15,500	15,500	6,644	14,231
Service contracts	24,920	24,920	24,954	17,238
Total Maintenance - Law and Justice Center	79,420	71,420	70,643	57,672
Maintenance - Public Safety Complex:				
Building maintenance and repairs	15,000	15,000	15,465	33,867
Equipment maintenance	32,000	28,500	26,643	52,895
Grounds maintenance	1,000	1,000	416	494
Cleaning supplies	2,550	2,550	9,654	3,028
Life safety inspection	19,000	19,000	13,360	9,457
Service contracts	15,920	15,920	16,269	27,387
Total Maintenance - Public Safety Complex	85,470	81,970	81,807	127,128

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Water Street:				
General building repairs	\$ 3,000	-	-	36
Equipment maintenance	4,000	4,000	789	2,552
Grounds maintenance	500	500	140	-
Cleaning supplies	500	500	-	-
Life Safety	500	500	1,233	843
Service Contracts	7,420	7,420	5,550	3,773
Total Maintenance - Water Street	15,920	12,920	7,712	7,204
Maintenance - Torrence Avenue				
General building repairs	2,000	2,000	516	-
Equipment maintenance	1,400	1,400	-	-
Grounds maintenance	250	250	-	-
Cleaning supplies	250	250	-	-
Life Safety	500	500	-	-
Service Contracts	2,500	2,500	614	-
Total Maintenance - Torrence Avenue	6,900	6,900	1,130	-
Facilities Systems:				
Electricity CH	12,000	17,000	16,198	18,341
Electricity LJC	56,000	66,500	66,447	86,226
Electricity PSC	100,000	105,000	105,070	122,663
Electricity Water Street	12,000	12,000	8,445	9,672
Electricity H&E	20,000	23,000	23,577	25,004
Electricity TA	10,000	10,000	6,528	-
Gas CH	17,000	21,500	21,127	10,485
Gas LJC	25,000	30,000	30,006	14,862
Gas PSC	56,100	56,100	55,569	32,690
Gas Water Street	6,000	6,000	5,735	3,342
Gas H&E	16,000	19,000	20,019	15,913
Gas TA	4,000	4,000	3,151	-
Water and Sewer CH	5,500	5,500	5,695	5,702
Water and Sewer LJC	12,500	12,500	12,586	22,396
Water and Sewer PSC	38,000	45,500	47,877	72,510
Water and Sewer Water Street	1,000	1,000	1,160	850
Water and Sewer H&E	3,400	5,400	5,243	6,026
Water and Sewer TA	1,600	1,600	513	-
Total Facilities Systems	396,100	441,600	434,946	446,682
Total general and administration	2,971,410	2,993,910	2,847,993	2,753,082

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 87,000	87,000	87,663	86,333
Chief Deputy	174,845	174,845	116,582	167,901
Deputies salaries	1,709,506	1,709,506	1,694,174	1,610,064
Secretaries	91,975	91,975	83,671	89,245
Deputies paid holiday	10,000	10,000	22,556	8,550
Contractual buyout	140,423	140,423	144,307	130,514
Administrative leave	-	-	-	423
Deputies overtime	60,000	60,000	66,512	65,092
Sheriff's Merit Commission	1,000	1,000	50	700
Employee Incentive	-	-	5,454	-
Investigative costs	3,750	3,750	3,590	3,331
Radio maintenance	36,250	36,250	25,107	31,880
Operating expense - K-9 unit	8,000	8,000	12,448	47,178
Meetings, training, & travel	30,000	30,000	21,226	20,996
Dues	2,500	2,500	2,013	3,395
Supplies and equipment	27,000	27,000	15,022	23,779
Cell phones	-	-	25,401	-
Uniform replacement	69,500	69,500	71,838	58,904
Replacement vests	5,000	5,000	3,902	1,620
Community outreach	-	-	450	-
Total Sheriff	2,456,749	2,456,749	2,401,966	2,349,905
Jail:				
Salaries:				
Jail directors	83,641	83,641	21,962	90,765
Correctional officers	1,430,671	1,430,671	1,285,729	1,183,187
Transport officers	111,894	111,894	114,729	77,713
Transport officers - part time	75,000	75,000	76,245	80,895
Courthouse security pay	241,294	241,294	243,193	247,371
TCCO/paid holiday	50,000	50,000	105,099	84,882
Contractual buyout	18,000	18,000	27,939	129,025
Administrative leave	-	-	-	3,322
Overtime	56,000	56,000	120,406	132,943
Overtime - transport officers	75,000	75,000	58,450	61,360
Inmate meals	280,000	280,000	328,252	294,572
Meetings, training, & travel	50,000	50,000	36,873	35,320
Board and care of prisoners	85,000	85,000	40,043	57,607
Prisoners - medical	609,600	609,600	623,357	667,698
Supplies	10,000	10,000	10,171	11,060
Uniform replacement	81,400	81,400	58,434	60,395
Contractual services	-	-	-	34,500
Total Jail	3,257,500	3,257,500	3,150,882	3,252,615

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Part-time salaries	\$ 5,783	5,783	4,849	5,066
Secretaries salary	34,258	34,258	29,966	30,682
Professional services	6,000	6,000	4,422	5,229
Meetings, training, & travel	3,000	3,000	1,365	2,144
Lease / rental	36,000	36,000	36,000	36,000
Office supplies	10,000	10,000	8,948	7,599
Operating expenses	2,500	2,500	1,324	1,467
Total Animal Control	97,541	97,541	86,874	88,187
County Coroner:				
Salaries:				
County Coroner	57,000	57,000	57,213	56,218
Chief deputy	12,000	12,000	8,862	10,662
Part-time salaries	5,000	5,000	3,840	2,390
Coroner's secretary	29,738	29,738	24,266	26,246
On call pay	5,000	5,000	6,360	3,715
Postage	1,000	1,000	499	598
Meetings, training, & travel	3,000	3,000	1,767	2,126
Mileage	2,500	3,000	3,585	4,121
Cell phones	3,000	3,000	2,585	2,916
Dues	700	700	860	710
Post mortem autopsies	70,000	72,215	84,189	99,328
Office supplies	7,500	7,500	5,655	6,193
OSHA supplies	2,000	2,000	1,404	914
Total County Coroner	198,438	201,153	201,085	216,137
Solid Waste Management:				
Solid waste director salary	18,389	18,389	18,390	25,292
Assistant salary	20,030	20,030	19,861	34,694
Meetings, training, & travel	700	700	100	546
Contractual	43,000	43,000	8,115	7,936
Recycling	700	700	3,065	1,320
Office supplies	300	300	137	189
Total Solid Waste Management	83,119	83,119	49,668	69,977

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
Public Safety (Continued):				
ESDA:				
Salary	\$ 36,777	36,777	36,765	20,537
Assistant salaries	10,015	10,015	10,065	-
Cell phone	1,200	1,200	942	1,047
Supplies and other	2,800	2,800	1,915	632
Unified command post operations	3,000	3,000	791	465
Total ESDA	53,792	53,792	50,478	22,681
Total Public Safety	6,147,139	6,149,854	5,940,953	5,999,502
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	71,800	71,800	72,070	71,075
Deputies salaries	294,560	294,560	267,215	237,533
Part-time salaries	35,884	35,884	15,237	21,832
Witness fees, summons, subpoenas	900	900	20	44
Meetings, training, travel expenses	1,000	1,000	714	237
Postage	7,700	7,700	10,300	7,586
Printing	2,300	2,300	110	1,471
Association memberships	500	500	375	425
Supplies	12,570	12,570	10,826	8,074
Total Circuit Clerk	427,214	427,214	376,867	348,277
State's Attorney's office:				
Salaries:				
State's Attorney salary	183,435	183,435	186,370	181,524
Assistant salaries	229,242	229,242	229,232	219,471
Victim Coordinator salary	35,042	35,042	35,261	15,702
Full time wages - secretaries	164,327	164,327	163,568	165,967
Outsourced services	12,000	12,000	3,997	16,343
Trial expenditures	7,000	7,000	2,929	649
Appellate services	18,000	18,000	17,000	18,000
Postage	3,500	3,500	2,804	3,450
Dues and memberships	2,500	2,500	2,720	2,588
Cell phones	2,000	2,000	1,800	1,800
Operating expenditures	4,500	4,500	2,130	260
Supplies and equipment	15,500	15,500	16,041	18,174
Total State's Attorney's office	677,046	677,046	663,852	643,928

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
Judiciary and court related (Continued):				
Public Defender:				
Public Defender	\$ 165,091	165,091	167,733	175,817
Salaries - Assistant	37,417	37,417	20,013	35,446
Secretary	33,560	33,560	36,434	30,303
Outside legal counsel	57,500	64,500	76,557	57,650
Postage	850	850	503	814
Meetings, travel, & training	700	700	774	-
Dues & memberships	400	400	385	-
Association membership	240	240	436	190
Supplies and equipment	3,675	3,675	3,297	2,482
Total Public Defender	299,433	306,433	306,132	302,702
Circuit Court:				
Secretaries	126,834	126,834	126,353	121,946
Bailiff and matrons	9,386	9,386	7,622	5,353
Court appointed counsel - regular	35,000	35,000	40,666	20,113
Special prosecutor fees	1,500	1,500	500	-
Jurors fees and mileage	53,000	46,000	13,016	14,632
Transcript fees	3,000	3,000	3,965	1,732
Pre-sentence evaluation fees	7,000	7,000	8,018	21,145
Interpreter fees	4,000	4,000	2,588	4,230
Judges' salaries	1,800	1,800	1,304	1,403
Jurors' meals	2,000	2,000	1,524	1,936
Court appointed physician	27,500	27,500	42,360	8,180
Supplies and equipment	10,000	10,000	14,490	10,397
Supplies and equipment - reporter	1,000	1,000	92	-
Books	17,000	17,000	25,458	27,710
Total Circuit Court	299,020	292,020	287,956	238,777
Jury Commission:				
Jury clerk's salary	16,193	16,193	12,882	10,401
Jury commissioner's salary	750	750	282	282
Supplies and equipment	7,000	7,000	6,456	6,310
Total Jury Commission	23,943	23,943	19,620	16,993

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department:				
Salaries:				
Probation Director	\$ 82,622	82,622	82,638	79,407
Probation Supervisor	65,483	65,483	65,457	60,781
Probation Officers	463,954	463,954	428,134	444,026
Admin/office assistants	72,657	72,657	69,928	65,950
Overtime / Merit	5,500	5,500	4,330	4,202
Other prof/tech services	5,500	5,500	5,280	5,280
Meetings, training, & travel	13,000	13,000	9,183	8,531
Mileage	500	500	579	694
Cell phones	10,250	10,250	8,542	10,680
Postage	450	450	854	490
Contract - juvenile detention	35,000	35,000	19,796	21,133
Supplies	5,000	5,000	6,885	5,861
Uniforms	1,500	1,500	3,247	1,052
Equipment	4,000	4,000	7,286	2,720
Officer reimbursements	200	200	88	54
Total Court services department	765,616	765,616	712,227	710,861
Total judiciary and court related	2,492,272	2,492,272	2,366,654	2,261,538
Public Health and Welfare:				
Maintenance - Health and Education building:				
General building repairs	3,000	3,000	7,154	2,315
Equipment maintenance	8,204	8,204	1,236	2,681
Cleaning supplies	3,500	3,500	7,735	3,823
Grounds	1,000	1,000	1,270	433
Life Safety	2,500	2,500	2,846	3,043
Service Contracts	57,620	49,620	16,599	10,654
Total maintenance - Health and Education building	75,824	67,824	36,840	22,949
Total Public Health and Welfare	75,824	67,824	36,840	22,949

**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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Expenditures (Continued):				
Employee benefits:				
Employer share of health insurance	\$ 920,000	920,000	834,308	765,741
Employer share of life insurance	3,000	3,000	2,533	2,579
Employee wellness program	7,000	7,000	5,772	3,792
Employee incentive program	11,750	11,750	1,454	9,866
Employee service awards	5,750	5,750	6,552	-
Total employee benefits	947,500	947,500	850,619	781,978
Other expenditures:				
Property taxes	10,600	10,600	10,579	10,063
Regional Office of Education	49,320	49,320	50,400	49,320
Leadership Training	8,500	8,500	-	8,428
Department Salaries	102,935	102,935	81,509	83,483
Other supplies	-	-	-	18,828
Capital lease / Purchases	94,987	94,987	94,986	92,220
Community Outreach	-	-	2,544	-
Contingency / Miscellaneous	258,482	241,267	30,000	30,000
Total other expenditures	524,824	507,609	270,018	292,342
Total expenditures	13,158,969	13,158,969	12,313,077	12,111,391

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Appropriations		Year Ended November 30,	
	Original	Final	2022	2021
Excess (deficiency) of revenues over (under) expenditures	\$ (743,505)	(743,505)	2,642,820	1,040,863
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	431,496	431,496	-	452,941
Streator Host Agreement Account	83,119	83,119	50,468	68,323
Pontiac Host Agreement - Proactive Unit	150,000	150,000	150,000	150,000
Tort Judgment Account	-	-	-	25,000
GIS Fund	50,876	50,876	50,876	47,463
County Clerk Vital Records Fund	-	-	-	500
Victim Coordinator Services Fund	20,900	20,900	20,900	18,000
Maintenance and Child Support Fee Fund	3,117	3,117	3,117	3,000
Court Systems Fund	4,093	4,093	3,676	15,000
Court Security Fund	16,257	16,257	18,451	49,712
Court Automation Fund	16,522	16,522	16,522	15,000
Document Storage Fund	15,093	15,093	15,093	15,000
Law Library Fund	2,032	2,032	2,032	2,075
Arrestees' Medical Costs Fund	-	-	-	7,000
Coroners Fees Fund	10,000	10,000	10,000	10,000
Operating transfers out to:				
Community Development Block Fund	-	-	-	(1)
Public Health	-	-	-	(5,970)
Vehicle Account	(60,000)	(60,000)	(47,698)	(161,045)
Total other financing sources (uses)	743,505	743,505	293,437	711,998
Net change in fund balance	\$ -	-	2,936,257	1,752,861
Fund balance, beginning of the year			9,437,224	7,684,363
Fund balance, end of year			\$ 12,373,481	9,437,224

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Property tax	\$ 665,000	663,303	663,034
Interest on investments	300	394	456
Workers' compensation	-	533	614
Total revenues	665,300	664,230	664,104
Expenditures:			
Current:			
General and administration:			
General liability insurance	750,000	720,002	654,046
Bonds	4,000	249	3,822
Property appraisal	8,000	-	-
Total expenditures	762,000	720,251	657,868
Excess (deficiency) of revenues over (under) expenditures	(96,700)	(56,021)	6,236
Other financing sources (uses):			
Operating transfers out	-	-	(25,000)
Total other financing sources (uses)	-	-	(25,000)
Net change in fund balance	\$ (96,700)	(56,021)	(18,764)
Fund balance, beginning of year		596,527	615,291
Fund balance, end of year		\$ 540,506	596,527

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final	Year Ended	
	Appropriations	November 30,	
		2022	2021
Revenues:			
Property tax	\$ 15,000	15,003	14,928
Interest on investments	400	335	327
Total revenues	15,400	15,338	15,255
Expenditures:			
Current:			
General and administration:			
Unemployment insurance	13,000	4,130	4,779
Total expenditures	13,000	4,130	4,779
Excess (deficiency) of revenues over (under) expenditures	\$ 2,400	11,208	10,476
Fund balance, beginning of year		145,497	135,021
Fund balance, end of year		\$ 156,705	145,497

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest on investments	\$ 100	3,992	2,747
Total revenues	100	3,992	2,747
Expenditures:			
Current:			
General and administrative:			
Economic development program	784,343	17,170	-
Total expenditures	784,343	17,170	-
Excess (deficiency) of revenues over (under) expenditures	(784,243)	(13,178)	2,747
Other financing sources (uses):			
Operating transfers in	-	-	72,000
Total other financing sources (uses)	-	-	72,000
Net change in fund balance	\$ (784,243)	(13,178)	74,747
Fund balance, beginning of year		789,432	714,685
Fund balance, end of year		\$ 776,254	789,432

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest on investments	\$ 7,500	4,339	8,620
Total revenues	7,500	4,339	8,620
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	7,500	4,339	8,620
Other financing sources (uses):			
Operating transfers out	(83,119)	(50,468)	(68,323)
Total other financing sources (uses)	(83,119)	(50,468)	(68,323)
Net change in fund balance	<u>\$ (75,619)</u>	(46,129)	(59,703)
Fund balance, beginning of year		1,147,954	1,207,657
Fund balance, end of year		<u>\$ 1,101,825</u>	<u>1,147,954</u>

COUNTY OF LIVINGSTON, ILLINOIS
VEHICLE REPLACEMENT & MAINTENANCE ACCOUNT

SCHEDULE B-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest on investments	\$ 100	112	113
Insurance proceeds	-	-	17,848
Miscellaneous	-	4,550	700
Total revenues	100	4,662	18,661
Expenditures:			
Current:			
General and administrative:			
Repairs & maintenance	80,000	79,055	89,802
Fuel	140,000	179,212	150,484
Capital outlay:			
New vehicles	305,000	300,193	306,171
Total expenditures	525,000	558,460	546,457
Excess (deficiency) of revenues over (under) expenditures	(524,900)	(553,798)	(527,796)
Other financing sources (uses):			
Transfer from other funds	469,100	456,798	570,145
Total other financing sources (uses)	469,100	456,798	570,145
Net change in fund balance	\$ (55,800)	(97,000)	42,349
Fund balance, beginning of the year		247,230	204,881
Fund balance, end of year		\$ 150,230	247,230

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest on investments	\$ -	50	57
Total revenues	-	50	57
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	50	57
Fund balance, beginning of year		52,902	52,845
Fund balance, end of year		\$ 52,952	52,902

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest on investments	\$ 500	982	1,239
Total revenues	500	982	1,239
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 500	982	1,239
Fund balance, beginning of year		577,109	575,870
Fund balance, end of year		\$ 578,091	577,109

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Windfarm application fees	\$ 300,000	-	-
Interest on investments	840	540	496
Total revenues	300,840	540	496
Expenditures:			
Current:			
General and administration	300,000	-	-
Total expenditures	300,000	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 840	540	496
Fund balance, beginning of year		191,721	191,225
Fund balance, end of year		\$ 192,261	191,721

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final	Year Ended	
	Appropriations	November 30,	
		2022	2021
Revenues:			
Contract payments	\$ 3,500,000	4,560,738	3,576,511
Interest on investments	50,000	121,448	64,483
Pontiac host miscellaneous	10,000	7,500	-
Federal grant	100,000	-	-
State of IL grant	90,000	-	-
Total revenues	3,750,000	4,689,686	3,640,994
Expenditures:			
Current:			
Legal fees	25,000	27,420	18,830
Early retirement plan	2,000	1,261	1,341
Grant expenditures	-	-	25,000
LivCo Soil and Water Conservation	23,000	23,000	23,000
ETSB dispatch funding	232,774	232,098	226,898
Odell tower operations	20,000	13,780	44,075
Dues & Membership - GLCEDC	80,000	80,000	80,000
Miscellaneous	200,000	-	-
Capital Outlay:			
Purchased Service-County Clerk	100,000	42,696	21,485
Purchased Service-IT	150,000	196,995	-
Equipment - IT	23,507	-	-
Equipment maintenance building	-	62,751	4,424
Zoning & subdivision regulations update	50,000	-	-
Grain elevator appraisal	348,000	158,239	-
Courthouse improvements	430,217	48,830	70,073
Highway building improvements	2,438,371	1,620,299	33,792
Law & justice building	533,418	171,034	58,660
General fund information tech equipment	52,895	50,841	-
Public Safety facility	335,132	42,675	78,754
Total expenditures	5,044,314	2,771,919	686,332

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Excess (deficiency) of revenues over (under) expenditures	\$ (1,294,314)	1,917,767	2,954,662
Other financing sources (uses):			
Transfer to General Account	(431,496)	-	(452,941)
Transfer to Enterprise Zone Account	-	-	(72,000)
Transfer to Vehicle Account	(409,100)	(409,100)	(409,100)
Transfer to General Fund - Proactive Unit	(150,000)	(150,000)	(150,000)
Total other financing sources (uses)	(990,596)	(559,100)	(1,084,041)
Net change in fund balance	<u>\$ (2,284,910)</u>	1,358,667	1,870,621
Fund balance, beginning of year		16,112,753	14,242,132
Fund balance, end of year		<u>\$ 17,471,420</u>	<u>16,112,753</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest on investments	\$ 200	786	452
Total revenues	200	786	452
Expenditures:			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 200	786	452
Fund balance, beginning of year		166,152	165,700
Fund balance, end of year		\$ 166,938	166,152

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest on investments	\$ 100	3,750	17,000
State of IL grant	75,000	-	-
Total revenues	75,100	3,750	17,000
Expenditures			
Capital projects	1,200,000	444,138	4,316,521
Demolition	495,000	642,793	7,875
Total expenditures	1,695,000	1,086,931	4,324,396
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,619,900)</u>	<u>(1,083,181)</u>	<u>(4,307,396)</u>
Fund balance, beginning of year		1,682,236	5,989,632
Fund balance, end of year		<u>\$ 599,055</u>	<u>1,682,236</u>

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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fees, fines, and service charges	\$ 20,000	-	10,000
Interest on investments	140	149	149
Total revenues	20,140	149	10,149
Expenditures:			
Current:			
General and administration	20,000	396	3,808
Total expenditures	20,000	396	3,808
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 140</u>	(247)	6,341
Fund balance, beginning of year		61,210	54,869
Fund balance, end of year		<u>\$ 60,963</u>	<u>61,210</u>

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2022

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. During the year ended November 30, 2022, this fee was recorded in the General Fund and a transfer was made to the General Fund to close out this fund.

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, 2022

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, 2022

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. During the year ended November 30, 2022, this fee was recorded in the General Fund and a transfer was made to the General Fund to close out this fund.

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, 2022

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.

Opioid Settlement Fund

This fund is used to account for amounts received for opioid settlements. The funds are restricted to pay for expenses incurred by the County for the opioid epidemic.

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.

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2022

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.

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.

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.

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2022

		Special Revenue Funds						
		Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
<u>Assets</u>								
Cash in bank	\$	2,898,934	546,484	536,210	347,937	219,077	574,768	-
Certificates of deposit		5,364,000	500,000	200,000	500,000	1,200,000	-	-
Other investments		1,381,835	-	1,369,435	-	-	-	-
Receivables:								
Accounts		263,157	165,617	81,518	-	-	-	-
Property taxes		3,306,491	871,267	-	463,133	463,133	430,884	-
Total assets	\$	13,214,417	2,083,368	2,187,163	1,311,070	1,882,210	1,005,652	-
<u>Liabilities</u>								
Accounts payable	\$	495,696	4,812	74,111	159,843	246,369	-	-
Due to others		4,871	-	-	-	-	-	-
Accrued items		55,978	41,529	9,957	-	-	-	-
Total liabilities		556,545	46,341	84,068	159,843	246,369	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		3,206,557	845,000	-	450,000	450,000	417,240	-
<u>Fund Balance</u>								
Restricted		4,599,895	-	-	454,634	1,165,584	197,880	-
Committed		635,031	-	-	-	-	-	-
Assigned		4,216,389	1,192,027	2,103,095	246,593	20,257	390,532	-
Total fund balance		9,451,315	1,192,027	2,103,095	701,227	1,185,841	588,412	-
Total liabilities, deferred inflows, and fund balance	\$	13,214,417	2,083,368	2,187,163	1,311,070	1,882,210	1,005,652	-

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

		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	\$	87,126	1,985	14,883	72,466	21,266	14,876	7,225
Certificates of deposit		670,000	-	350,000	545,000	-	216,000	20,000
Other investments		-	-	-	-	-	-	-
Receivables:								
Accounts		-	-	7,040	-	-	-	3,395
Property taxes		779,415	-	-	-	-	-	-
Total assets	\$	1,536,541	1,985	371,923	617,466	21,266	230,876	30,620
<u>Liabilities</u>								
Accounts payable	\$	-	-	-	-	-	-	1,452
Due to others		-	-	-	-	-	-	-
Accrued items		-	-	-	-	-	-	-
Total liabilities		-	-	-	-	-	-	1,452
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		755,100	-	-	-	-	-	-
<u>Fund Balance</u>								
Restricted		781,441	623	144,703	538,592	19,765	171,105	14,080
Committed		-	1,362	-	78,874	-	59,771	15,088
Assigned		-	-	227,220	-	1,501	-	-
Total fund balance		781,441	1,985	371,923	617,466	21,266	230,876	29,168
Total liabilities, deferred inflows, and fund balance	\$	1,536,541	1,985	371,923	617,466	21,266	230,876	30,620

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

		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	\$	11,630	24,883	-	11,562	9,481	6,062	5,347
Certificates of deposit		-	129,000	-	190,000	280,000	48,000	11,500
Other investments		12,400	-	-	-	-	-	-
Receivables:								
Accounts		-	-	-	-	-	-	-
Property taxes		-	144,571	-	-	-	-	-
Total assets	\$	24,030	298,454	-	201,562	289,481	54,062	16,847
<u>Liabilities</u>								
Accounts payable	\$	-	1,509	-	4,644	-	-	1,390
Due to others		-	-	-	-	-	-	-
Accrued items		-	4,492	-	-	-	-	-
Total liabilities		-	6,001	-	4,644	-	-	1,390
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		-	140,000	-	-	-	-	-
<u>Fund Balance</u>								
Restricted		22,409	152,453	-	65,925	181,501	49,795	15,355
Committed		1,621	-	-	130,993	107,980	-	-
Assigned		-	-	-	-	-	4,267	102
Total fund balance		24,030	152,453	-	196,918	289,481	54,062	15,457
Total liabilities, deferred inflows, and fund balance	\$	24,030	298,454	-	201,562	289,481	54,062	16,847

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	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	\$ 5,925	26,696	4,319	1,764	-	23,806	8,094
Certificates of deposit	-	-	46,000	10,500	-	200,000	10,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	307	-	-	-	-	-	-
Property taxes	-	-	-	-	154,088	-	-
Total assets	<u>\$ 6,232</u>	<u>26,696</u>	<u>50,319</u>	<u>12,264</u>	<u>154,088</u>	<u>223,806</u>	<u>18,094</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	4,871	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,871</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,217</u>	<u>-</u>	<u>-</u>
<u>Fund Balance</u>							
Restricted	4,339	26,085	46,683	11,998	-	214,931	15,502
Committed	-	611	-	-	-	8,875	-
Assigned	1,893	-	3,636	266	-	-	2,592
Total fund balance	<u>6,232</u>	<u>26,696</u>	<u>50,319</u>	<u>12,264</u>	<u>-</u>	<u>223,806</u>	<u>18,094</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 6,232</u>	<u>26,696</u>	<u>50,319</u>	<u>12,264</u>	<u>154,088</u>	<u>223,806</u>	<u>18,094</u>

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	Circuit Clerk Operation and Administration	Road Use Agreement	Coroner's Fees	Tax Sale in Error	Public Defender Automation	Transportation Safety Highway Hire Back	National Opioid Settlement
<u>Assets</u>							
Cash in bank	\$ 98,344	95,854	5,482	68,206	4,674	750	25,960
Certificates of deposit	-	200,000	38,000	-	-	-	-
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	5,280	-	-	-
Property taxes	-	-	-	-	-	-	-
Total assets	<u>\$ 98,344</u>	<u>295,854</u>	<u>43,482</u>	<u>73,486</u>	<u>4,674</u>	<u>750</u>	<u>25,960</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	-
<u>Fund Balance</u>							
Restricted	96,085	71,422	37,559	73,486	-	-	25,960
Committed	-	224,432	-	-	4,674	750	-
Assigned	2,259	-	5,923	-	-	-	-
Total fund balance	<u>98,344</u>	<u>295,854</u>	<u>43,482</u>	<u>73,486</u>	<u>4,674</u>	<u>750</u>	<u>25,960</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 98,344</u>	<u>295,854</u>	<u>43,482</u>	<u>73,486</u>	<u>4,674</u>	<u>750</u>	<u>25,960</u>

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	Payroll Clearing	Federal Tax Payment	Payroll Account Direct Deposit	DUI Fines	Community Development Block Grant
<u>Assets</u>					
Cash in bank	\$ 11,837	144	1	3,809	1
Certificates of deposit	-	-	-	-	-
Other investments	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	-
Property taxes	-	-	-	-	-
Total assets	<u>\$ 11,837</u>	<u>144</u>	<u>1</u>	<u>3,809</u>	<u>1</u>
<u>Liabilities</u>					
Accounts payable	\$ 1,566	-	-	-	-
Due to others	-	-	-	-	-
Accrued items	-	-	-	-	-
Total liabilities	<u>1,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	-	-	-	-	-
<u>Fund Balance</u>					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	10,271	144	1	3,809	1
Total fund balance	<u>10,271</u>	<u>144</u>	<u>1</u>	<u>3,809</u>	<u>1</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 11,837</u>	<u>144</u>	<u>1</u>	<u>3,809</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, 2022**

		Special Revenue Funds					
	Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
Revenues:							
Property taxes	\$ 3,054,516	802,844	-	401,417	401,417	417,026	-
Operating and capital grants	547,432	-	498,406	-	-	-	-
Motor fuel tax	1,193,916	-	1,193,916	-	-	-	-
Fees, fines, and charges for services	1,097,870	462,796	-	-	-	-	-
Interest	39,270	1,604	23,672	1,568	3,428	145	-
Other	76,895	1,509	70,285	-	-	-	-
Total revenues	6,009,899	1,268,753	1,786,279	402,985	404,845	417,171	-
Expenditures:							
Current:							
General administration	205,289	-	-	-	-	-	-
Public safety	142,505	-	-	-	-	-	-
Judiciary and court related	46,232	-	-	-	-	-	-
Public health and welfare	566,765	-	-	-	-	380,497	-
Transportation	2,885,868	1,089,801	1,574,943	160,841	60,283	-	-
Employee benefits	774,086	-	-	-	-	-	-
Capital Outlay	1,383,180	366,217	447,097	152,766	389,135	-	-
Total expenditures	6,003,925	1,456,018	2,022,040	313,607	449,418	380,497	-
Excess (deficiency) of revenues over (under) expenditures	5,974	(187,265)	(235,761)	89,378	(44,573)	36,674	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(140,667)	-	-	-	-	-	(3,676)
Total other financing sources (uses)	(140,667)	-	-	-	-	-	(3,676)
Net change in fund balance	(134,693)	(187,265)	(235,761)	89,378	(44,573)	36,674	(3,676)
Fund balance, beginning of year	9,586,008	1,379,292	2,338,856	611,849	1,230,414	551,738	3,676
Fund balance, end of year	\$ 9,451,315	1,192,027	2,103,095	701,227	1,185,841	588,412	-

**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, 2022**

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 743,197	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	5,982	7,040	170,218	12,860	59,190	7,242
Interest	1,219	-	1,688	1,416	12	599	64
Other	-	-	-	-	-	-	-
Total revenues	744,416	5,982	8,728	171,634	12,872	59,789	7,306
Expenditures:							
Current:							
General administration	-	-	-	33,110	-	-	5,731
Public safety	-	-	-	-	2,899	-	-
Judiciary and court related	-	3,462	-	-	-	26,844	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	774,086	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	774,086	3,462	-	33,110	2,899	26,844	5,731
Excess (deficiency) of revenues over (under) expenditures	(29,670)	2,520	8,728	138,524	9,973	32,945	1,575
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(2,032)	-	-	-	(16,522)	-
Total other financing sources (uses)	-	(2,032)	-	-	-	(16,522)	-
Net change in fund balance	(29,670)	488	8,728	138,524	9,973	16,423	1,575
Fund balance, beginning of year	811,111	1,497	363,195	478,942	11,293	214,453	27,593
Fund balance, end of year	\$ 781,441	1,985	371,923	617,466	21,266	230,876	29,168

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, 2022

	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	\$ -	139,719	-	-	-	-	-
Operating and capital grants	15,675	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	-	99,690	57,587	16,824	2,982
Interest	219	321	23	529	746	112	32
Other	-	801	-	4,050	-	-	-
Total revenues	15,894	140,841	23	104,269	58,333	16,936	3,014
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Public safety	-	-	-	105,308	-	13,310	-
Judiciary and court related	-	-	-	-	7,525	-	2,688
Public health and welfare	-	181,655	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	27,965	-	-	-	-
Total expenditures	-	181,655	27,965	105,308	7,525	13,310	2,688
Excess (deficiency) of revenues over (under) expenditures	15,894	(40,814)	(27,942)	(1,039)	50,808	3,626	326
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(20,900)	-	(18,451)	-	(15,093)	-	-
Total other financing sources (uses)	(20,900)	-	(18,451)	-	(15,093)	-	-
Net change in fund balance	(5,006)	(40,814)	(46,393)	(1,039)	35,715	3,626	326
Fund balance, beginning of year	29,036	193,267	46,393	197,957	253,766	50,436	15,131
Fund balance, end of year	\$ 24,030	152,453	-	196,918	289,481	54,062	15,457

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, 2022

	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	\$ -	-	-	-	148,896	-	-
Operating and capital grants	-	-	2,261	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	8,050	5,028	13,146	843	-	110,416	10,965
Interest	2	24	121	28	-	437	31
Other	-	-	-	-	-	-	-
Total revenues	8,052	5,052	15,528	871	148,896	110,853	10,996
Expenditures:							
Current:							
General administration	-	-	8,498	-	148,896	-	-
Public safety	-	-	-	-	-	-	13,698
Judiciary and court related	-	-	-	-	-	-	-
Public health and welfare	4,613	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	4,613	-	8,498	-	148,896	-	13,698
Excess (deficiency) of revenues over (under) expenditures	3,439	5,052	7,030	871	-	110,853	(2,702)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(3,117)	-	-	-	(50,876)	-
Total other financing sources (uses)	-	(3,117)	-	-	-	(50,876)	-
Net change in fund balance	3,439	1,935	7,030	871	-	59,977	(2,702)
Fund balance, beginning of year	2,793	24,761	43,289	11,393	-	163,829	20,796
Fund balance, end of year	\$ 6,232	26,696	50,319	12,264	-	223,806	18,094

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, 2022

	Circuit Clerk Operation and Administration	Road Use Agreement	Coroner's Fees	Tax Sale in Error	Public Defender Automation	Transportation Safety Highway Hire Back	National Opioid Settlement
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Operating and capital grants	-	-	5,130	-	-	-	25,960
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	20,924	-	14,311	5,280	1,562	-	-
Interest	28	1,028	108	32	2	-	-
Other	-	-	250	-	-	-	-
Total revenues	20,952	1,028	19,799	5,312	1,564	-	25,960
Expenditures:							
Current:							
General administration	-	-	5,929	3,125	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	5,713	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	5,713	-	5,929	3,125	-	-	-
Excess (deficiency) of revenues over (under) expenditures	15,239	1,028	13,870	2,187	1,564	-	25,960
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	-	-	-	-
Net change in fund balance	15,239	1,028	3,870	2,187	1,564	-	25,960
Fund balance, beginning of year	83,105	294,826	39,612	71,299	3,110	750	-
Fund balance, end of year	\$ 98,344	295,854	43,482	73,486	4,674	750	25,960

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, 2022

	Payroll Clearing	Federal Tax Payment	Payroll Account Direct Deposit	DUI Fines	Community Development Block Grant
Revenues:					
Property taxes	\$ -	-	-	-	-
Operating and capital grants	-	-	-	-	-
Motor fuel tax	-	-	-	-	-
Fees, fines, and charges for services	-	-	-	4,934	-
Interest	19	13	-	-	-
Other	-	-	-	-	-
Total revenues	19	13	-	4,934	-
Expenditures:					
Current:					
General administration	-	-	-	-	-
Public safety	-	-	-	7,290	-
Judiciary and court related	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Transportation	-	-	-	-	-
Employee benefits	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	7,290	-
Excess (deficiency) of revenues over (under) expenditures	19	13	-	(2,356)	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	19	13	-	(2,356)	-
Fund balance, beginning of year	10,252	131	1	6,165	1
Fund balance, end of year	\$ 10,271	144	1	3,809	1

LIVINGSTON COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-3

Balance Sheet
November 30, 2022

Assets

Assets:

Cash on hand and in bank	\$ 546,484
Certificates of deposit	500,000
Receivables, net	
Accounts receivable	165,617
Property taxes	<u>871,267</u>
Total assets	<u>\$ 2,083,368</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 4,812
Accrued items	<u>41,529</u>
Total liabilities	<u>46,341</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>845,000</u>
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Fund balance:

Assigned	<u>1,192,027</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 2,083,368</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Property tax	\$ 805,000	802,844	786,232
Township MFT engineering - roads	130,000	211,400	111,279
Township MFT engineering - bridges	30,000	76,153	89,859
Township CAB engineering	12,000	-	-
MFT Equipment rental	100,000	100,000	100,000
Interest on investments	1,725	1,604	1,505
Material sales to municipalities	9,000	19,663	17,269
Permit fees	20,000	32,280	26,210
Sale of used equipment	15,000	23,300	14,000
Miscellaneous	3,000	1,509	4,389
Total revenues	1,125,725	1,268,753	1,150,743
Expenditures:			
Salaries:			
Engineers and technicians	257,500	254,688	242,237
Secretary and bookkeeping	80,000	78,492	72,578
Day labor employees	270,300	266,104	233,726
Insurance	-	-	24,164
Operating costs for office and garage	27,000	25,251	22,613
Employee health insurance premiums	100,000	89,471	79,949
Gas, oil, and grease	75,000	92,957	64,439
Repair of machinery	75,000	164,949	68,072
Materials and supplies for road repairs	20,000	26,878	19,600
Repair of bridges and culverts	25,000	10,721	28,937
Miscellaneous	14,000	9,893	10,424
Purchase of machinery and equipment	500,000	366,217	1,779
Buildings and grounds maintenance	85,000	5,693	32,725
Computer hardware and software	15,000	11,609	7,903
Contractual services	70,000	53,095	54,138
Total expenditures	1,613,800	1,456,018	963,284
Excess (deficiency) of revenues over (under) expenditures	\$ (488,075)	(187,265)	187,459
Fund balance, beginning of year		1,379,292	1,191,833
Fund balance, end of year		\$ 1,192,027	1,379,292

LIVINGSTON COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-5

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 536,210
Certificates of deposit	200,000
Other investments	1,369,435
Accounts receivable	<u>81,518</u>
Total assets	<u>\$ 2,187,163</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 74,111
Accrued items	<u>9,957</u>
Total liabilities	<u>84,068</u>
Fund Balance:	
Assigned	<u>2,103,095</u>
Total liabilities and fund balance	<u>\$ 2,187,163</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, 2022

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

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Motor fuel tax	\$ 800,000	1,193,916	1,138,598
Rebuild Illinois grant	498,406	498,406	498,406
Reimbursements	62,000	61,906	60,200
Interest on investments	1,050	23,672	1,201
Miscellaneous	10,000	8,379	8,667
Total revenues	1,371,456	1,786,279	1,707,072
Expenditures:			
Salaries - County Engineer	123,812	123,518	120,191
Salaries - Engineers and technicians	10,000	-	-
Salaries - day labor	240,000	205,374	234,030
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	743,500	615,155	647,251
State of Illinois grant program	1,475,000	977,973	-
Bank fee disbursement	-	20	-
Total expenditures	2,939,312	2,022,040	1,101,472
Excess (deficiency) of revenues over (under) expenditures	\$ (1,567,856)	(235,761)	605,600
Fund balance, beginning of year		2,338,856	1,733,256
Fund balance, end of year		\$ 2,103,095	2,338,856

LIVINGSTON COUNTY, ILLINOIS
COUNTY AID TO BRIDGES FUND

SCHEDULE C-7

Balance Sheet
November 30, 2022

<u>Assets</u>	
Assets:	
Cash on hand and in bank	\$ 347,937
Receivables, net	
Property taxes	<u>463,133</u>
Total assets	<u>\$ 1,311,070</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 159,843</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>450,000</u>
Fund balance:	
Restricted	454,634
Assigned	<u>246,593</u>
Total fund balance	<u>701,227</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,311,070</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final	Year Ended	
	Appropriations	November 30,	
		2022	2021
Revenues:			
Property tax	\$ 402,500	401,417	393,234
Interest on investments	700	1,568	681
Total revenues	403,200	402,985	393,915
Expenditures:			
Design & construction engineering	150,000	114,699	87,577
Day labor construction	75,000	46,142	66,664
Construction: bridges / culverts	750,000	152,766	244,066
Total expenditures	975,000	313,607	398,307
Excess (deficiency) of revenues over (under) expenditures	\$ (571,800)	89,378	(4,392)
Fund balance, beginning of year		611,849	616,241
Fund balance, end of year		\$ 701,227	611,849

LIVINGSTON COUNTY, ILLINOIS
MATCHING TAX FUND

SCHEDULE C-9

Balance Sheet
November 30, 2022

<u>Assets</u>	
Assets:	
Cash on hand and in bank	\$ 219,077
Certificates of deposit	1,200,000
Receivables, net	
Property taxes	<u>463,133</u>
Total assets	<u>\$ 1,882,210</u>
<u>Liabilities, Deferred Inflows of Resources and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 246,369</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>450,000</u>
Fund balance:	
Restricted	1,165,584
Assigned	<u>20,257</u>
Total fund balance	<u>1,185,841</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,882,210</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Property tax	\$ 402,500	401,417	393,234
Interest on investments	1,600	3,428	2,150
Total revenues	404,100	404,845	395,384
Expenditures:			
Design & construction engineering	100,000	60,283	17,953
Construction: surface	700,000	389,135	58,273
Construction: bridges / culverts	600,000	-	-
Total expenditures	1,400,000	449,418	76,226
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (995,900)</u>	(44,573)	319,158
Fund balance, beginning of year		1,230,414	911,256
Fund balance, end of year		<u>\$ 1,185,841</u>	<u>1,230,414</u>

LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-11

Balance Sheet
November 30, 2022

Assets

Assets:

Cash on hand and in bank	\$ 574,768
Receivables, net	
Property taxes	<u>430,884</u>
Total assets	<u>\$ 1,005,652</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

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

Restricted	197,880
Assigned	<u>390,532</u>
Total fund balance	<u>588,412</u>

Total deferred inflows and fund balance	<u>\$ 1,005,652</u>
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LIVINGSTON COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Property tax	\$ 417,240	417,026	416,049
Interest on investments	275	145	146
Total revenues	417,515	417,171	416,195
Expenditures:			
Staff salary and benefits	88,154	88,154	66,878
Board member expenses	190	190	375
Purchase of services:			
Futures Unlimited, Inc.	286,212	253,239	286,212
OSF Infant Toddler Enrichment Program	32,171	3,375	7,264
Systems development	7,000	5,141	7,719
MOSAIC	10,000	12,612	6,981
Adaptive recreation	8,500	8,500	3,500
Leases/rent	2,470	2,470	2,030
Travel and meals	380	380	1,000
Contractual	2,660	4,066	6,500
Equipment	1,406	-	-
Professional dues/expenses	1,140	1,140	2,000
Commodities	1,229	1,230	2,100
Total expenditures	441,512	380,497	392,559
Excess (deficiency) of revenues over (under) expenditures	\$ (23,997)	36,674	23,636
Fund balance, beginning of year		551,738	528,102
Fund balance, end of year		\$ 588,412	551,738

**LIVINGSTON COUNTY, ILLINOIS
COURT SYSTEMS FUND**

SCHEDULE C-13

**Balance Sheet
November 30, 2022**

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

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-14

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Charges for services	\$ -	-	15,384
Interest on investments	-	-	3
Total revenues	<u>-</u>	<u>-</u>	<u>15,387</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>15,387</u>
Other financing sources (uses):			
Transfers out	<u>(4,093)</u>	<u>(3,676)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(4,093)</u>	<u>(3,676)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (4,093)</u>	<u>(3,676)</u>	<u>387</u>
Fund balance, beginning of year		<u>3,676</u>	<u>3,289</u>
Fund balance, end of year		<u>\$ -</u>	<u>3,676</u>

LIVINGSTON COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-15

Balance Sheet
November 30, 2022

Assets

Assets:

Cash on hand and in bank	\$ 87,126
Certificates of deposit	670,000
Receivables, net	
Property taxes	<u>779,415</u>
Total assets	<u>\$ 1,536,541</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>\$ 755,100</u>
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Fund balance:

Restricted	<u>781,441</u>
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Total deferred inflows and fund balance	<u>\$ 1,536,541</u>
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LIVINGSTON COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
General property tax	\$ 745,100	743,197	742,914
Interest on investments	1,200	1,219	1,303
Total revenues	746,300	744,416	744,217
Expenditures:			
County payment to social security	750,000	774,086	762,387
Total expenditures	750,000	774,086	762,387
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,700)</u>	(29,670)	(18,170)
Fund balance, beginning of year		811,111	829,281
Fund balance, end of year		<u>\$ 781,441</u>	<u>811,111</u>

Balance Sheet
November 30, 2022

<u>Assets</u>		
Cash on hand and in bank		\$ 1,985
Total assets		<u>\$ 1,985</u>
<u>Fund Balance</u>		
Restricted fund balance		\$ 623
Committed fund balance		<u>1,362</u>
Total fund balance		<u>\$ 1,985</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Law library fees	\$ 11,500	5,982	5,837
Interest on investments	5	-	-
Total revenues	11,505	5,982	5,837
Expenditures:			
Law library costs	9,000	3,462	3,890
Total expenditures	9,000	3,462	3,890
Excess (deficiency) of revenues over (under) expenditures	2,505	2,520	1,947
Other financing sources (uses):			
Transfers out	(2,032)	(2,032)	(2,075)
Total other financing sources (uses)	(2,032)	(2,032)	(2,075)
Net change in fund balance	\$ 473	488	(128)
Fund balance, beginning of year		1,497	1,625
Fund balance, end of year		\$ 1,985	1,497

**LIVINGSTON COUNTY, ILLINOIS
INDEMNITY FUND**

SCHEDULE C-19

**Balance Sheet
November 30, 2022**

<u>Assets</u>	
Cash on hand and in bank	\$ 14,883
Certificates of deposit	350,000
Due from Collector	7,040
Total assets	<u>\$ 371,923</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 144,703
Assigned fund balance	227,220
Total fund balance	<u>\$ 371,923</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-20

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fees	\$ 8,000	7,040	7,360
Interest on investments	1,000	1,688	1,864
Total revenues	<u>9,000</u>	<u>8,728</u>	<u>9,224</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 9,000</u>	8,728	9,224
Fund balance, beginning of year		<u>363,195</u>	<u>353,971</u>
Fund balance, end of year		<u>\$ 371,923</u>	<u>363,195</u>

LIVINGSTON COUNTY, ILLINOIS
SPECIAL RECORDING FEE FUND

SCHEDULE C-21

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 72,466
Certificates of deposit	<u>545,000</u>
Total assets	<u>\$ 617,466</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 538,592
Committed fund balance	<u>78,874</u>
Total fund balance	<u>\$ 617,466</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fees	\$ 146,000	170,218	176,471
Interest on investments	2,000	1,416	1,035
Total revenues	148,000	171,634	177,506
Expenditures:			
Recorder's automation expense	150,000	33,110	47,436
Total expenditures	150,000	33,110	47,436
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,000)</u>	138,524	130,070
Fund balance, beginning of year		478,942	348,872
Fund balance, end of year		<u>\$ 617,466</u>	<u>478,942</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE C-23

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 21,266
Certificates of deposit	-
Total assets	<u>\$ 21,266</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 19,765
Assigned fund balance	1,501
Total fund balance	<u>\$ 21,266</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-24

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Forfeited funds	\$ 1,000	12,860	562
Interest on investments	20	12	25
Total revenues	<u>1,020</u>	<u>12,872</u>	<u>587</u>
Expenditures:			
Drug traffic prevention	<u>2,500</u>	<u>2,899</u>	<u>-</u>
Total expenditures	<u>2,500</u>	<u>2,899</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,480)</u>	<u>9,973</u>	<u>587</u>
Fund balance, beginning of year		<u>11,293</u>	<u>10,706</u>
Fund balance, end of year		<u>\$ 21,266</u>	<u>11,293</u>

**LIVINGSTON COUNTY, ILLINOIS
COURT AUTOMATION FUND**

SCHEDULE C-25

**Balance Sheet
November 30, 2022**

<u>Assets</u>	
Cash on hand and in bank	\$ 14,876
Certificates of deposit	216,000
Total assets	<u>\$ 230,876</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 171,105
Committed fund balance	59,771
Total fund balance	<u>\$ 230,876</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-26

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Court automation fees	\$ 68,000	59,190	68,483
Interest on investments	500	599	564
Total revenues	<u>68,500</u>	<u>59,789</u>	<u>69,047</u>
Expenditures:			
Automation	<u>33,000</u>	<u>26,844</u>	<u>41,176</u>
Total expenditures	<u>33,000</u>	<u>26,844</u>	<u>41,176</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,500</u>	<u>32,945</u>	<u>27,871</u>
Other financing sources (uses):			
Transfers out	<u>(16,522)</u>	<u>(16,522)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(16,522)</u>	<u>(16,522)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 18,978</u>	16,423	12,871
Fund balance, beginning of year		<u>214,453</u>	<u>201,582</u>
Fund balance, end of year		<u>\$ 230,876</u>	<u>214,453</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 7,225
Due from collector	3,395
Total assets	<u>\$ 30,620</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,452</u>
Fund balance:	
Restricted fund balance	14,080
Committed fund balance	15,088
Total fund balance	<u>29,168</u>
Total liabilities and fund balance	<u>\$ 30,620</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-28

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fees	\$ 6,500	7,242	6,503
Interest on investments	45	64	54
Total revenues	<u>6,545</u>	<u>7,306</u>	<u>6,557</u>
Expenditures:			
Treasurer's automation expenditures	<u>7,500</u>	<u>5,731</u>	<u>4,092</u>
Total expenditures	<u>7,500</u>	<u>5,731</u>	<u>4,092</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (955)</u>	1,575	2,465
Fund balance, beginning of year		<u>27,593</u>	<u>25,128</u>
Fund balance, end of year		<u>\$ 29,168</u>	<u>27,593</u>

LIVINGSTON COUNTY, ILLINOIS
VICTIM COORDINATOR SERVICES FUND

SCHEDULE C-29

Balance Sheet
November 30, 2022

<u>Assets</u>		
Cash on hand and in bank	\$	11,630
Other investments		<u>12,400</u>
Total assets	\$	<u>24,030</u>
<u>Fund Balance</u>		
Restricted fund balance	\$	22,409
Committed fund balance		<u>1,621</u>
Total fund balance	\$	<u>24,030</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
State grant	\$ 20,900	15,675	20,900
Interest on investments	20	219	17
Total revenues	20,920	15,894	20,917
Expenditures			
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	20,920	15,894	20,917
Other financing sources (uses):			
Transfers out	(20,900)	(20,900)	(18,000)
Total other financing sources (uses)	(20,900)	(20,900)	(18,000)
Net change in fund balance	\$ 20	(5,006)	2,917
Fund balance, beginning of year		29,036	26,119
Fund balance, end of year		\$ 24,030	29,036

LIVINGSTON COUNTY, ILLINOIS
VETERAN'S ASSISTANCE FUND

SCHEDULE C-31

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 24,883
Certificate of deposit	129,000
Receivables, net	
Property taxes	<u>144,571</u>
Total assets	<u>\$ 298,454</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,509
Accrued expenses	<u>4,492</u>
Total liabilities	<u>6,001</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>140,000</u>
Fund balance:	
Restricted	<u>152,453</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 298,454</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Property tax	\$ 140,000	139,719	139,603
Interest on investments	150	321	292
Donations and other	-	801	-
Total revenues	140,150	140,841	139,895
Expenditures:			
Superintendent	42,384	59,042	41,621
Transportation of veterans - drivers' pay	30,700	31,807	25,792
Office help	21,534	7,953	18,119
IMRF	2,900	3,221	3,607
FICA	6,600	7,824	6,774
Unemployment	-	549	392
Van expenses	12,000	15,702	11,396
Office rent	4,800	4,800	4,800
Education and conventions	2,000	1,801	1,164
Mileage	250	413	-
Telephone	3,600	3,375	2,750
Postage	600	225	275
Veterans emergency assistance	1,000	550	-
Groceries and medicine	4,647	3,277	2,044
Rent for veterans	12,000	9,505	2,260
Utilities for veterans	6,000	3,322	3,373
Miscellaneous	1,000	830	10
Vehicles	35,000	25,528	-
Office supplies	3,000	1,931	1,910
Contingency	2,000	-	-
Total expenditures	192,015	181,655	126,287
Excess (deficiency) of revenues over (under) expenditures	\$ (51,865)	(40,814)	13,608
Fund balance, beginning of year		193,267	179,659
Fund balance, end of year		\$ 152,453	193,267

**LIVINGSTON COUNTY, ILLINOIS
COURT SECURITY FUND**

SCHEDULE C-33

**Balance Sheet
November 30, 2022**

<u>Assets</u>	
Cash on hand and in bank	\$ -
Certificate of deposit	-
Total assets	<u>\$ -</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ -
Total fund balance	<u>\$ -</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-34

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Charges for services	\$ -	-	67,131
Interest on investments	-	23	140
Total revenues	-	23	67,271
Expenditures:			
Equipment	27,965	27,965	-
Total expenditures	27,965	27,965	-
Excess (deficiency) of revenues over (under) expenditures	(27,965)	(27,942)	67,271
Other financing sources (uses):			
Transfers out	(16,257)	(18,451)	(49,712)
Total other financing sources (uses)	(16,257)	(18,451)	(49,712)
Net change in fund balance	<u>\$ (44,222)</u>	(46,393)	17,559
Fund balance, beginning of year		46,393	28,834
Fund balance, end of year		<u>\$ -</u>	<u>46,393</u>

LIVINGSTON COUNTY, ILLINOIS
PROBATION SERVICES FEE FUND

SCHEDULE C-35

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 11,562
Certificates of deposit	190,000
Total assets	<u>\$ 201,562</u>
<u>Liabilities and Fund Balance</u>	
Accounts payable	\$ 4,644
Restricted fund balance	65,925
Committed fund balance	130,993
Total fund balance	<u>196,918</u>
Total liabilities and fund balance	<u>\$ 201,562</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-36

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Probation fees	\$ 91,200	99,690	102,862
Interest on investments	400	529	464
Other revenues	-	4,050	-
Total revenues	<u>91,600</u>	<u>104,269</u>	<u>103,326</u>
Expenditures:			
Residential and detention services	30,000	29,976	27,306
Client services	30,000	67,391	26,475
Supplies	15,000	7,941	6,238
Total expenditures	<u>75,000</u>	<u>105,308</u>	<u>60,019</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 16,600</u>	(1,039)	43,307
Fund balance, beginning of year		197,957	154,650
Fund balance, end of year		<u>\$ 196,918</u>	<u>197,957</u>

LIVINGSTON COUNTY, ILLINOIS
DOCUMENT STORAGE FUND

SCHEDULE C-37

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 9,481
Certificates of deposit	280,000
Total assets	<u>\$ 289,481</u>
<u>Fund Balance</u>	
Restricted	\$ 181,501
Committed	107,980
Total fund balance	<u>\$ 289,481</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-38
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Document storage fees	\$ 55,000	57,587	66,485
Interest on investments	500	746	628
Total revenues	<u>55,500</u>	<u>58,333</u>	<u>67,113</u>
Expenditures:			
Document storage expenditures	<u>16,000</u>	<u>7,525</u>	<u>12,103</u>
Total expenditures	<u>16,000</u>	<u>7,525</u>	<u>12,103</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,500</u>	<u>50,808</u>	<u>55,010</u>
Other financing sources (uses):			
Transfers out	<u>(15,093)</u>	<u>(15,093)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,093)</u>	<u>(15,093)</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ 24,407</u>	35,715	40,010
Fund balance, beginning of year		<u>253,766</u>	<u>213,756</u>
Fund balance, end of year		<u>\$ 289,481</u>	<u>253,766</u>

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

SCHEDULE C-39

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 6,062
Certificate of deposit	<u>48,000</u>
Total assets	<u>\$ 54,062</u>

<u>Fund Balance</u>	
Fund Balance:	
Restricted	49,795
Assigned	<u>4,267</u>
Total fund balance	<u>\$ 54,062</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-40

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Forfeited funds	\$ 8,000	16,824	18,542
Circuit Clerk fees	2,000	-	-
Interest on investments	<u>10</u>	<u>112</u>	<u>110</u>
Total revenues	<u>10,010</u>	<u>16,936</u>	<u>18,652</u>
Expenditures:			
Drug traffic prevention expenditures	<u>10,000</u>	<u>13,310</u>	<u>15,872</u>
Total expenditures	<u>10,000</u>	<u>13,310</u>	<u>15,872</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 10</u>	3,626	2,780
Fund balance, beginning of year		<u>50,436</u>	<u>47,656</u>
Fund balance, end of year		<u>\$ 54,062</u>	<u>50,436</u>

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

SCHEDULE C-41

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 5,347
Certificate of deposit	11,500
Total assets	<u>\$ 16,847</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,390
Fund balance:	
Restricted fund balance	15,355
Assigned fund balance	102
Total fund balance	<u>15,457</u>
Total liabilities and fund balance	<u>\$ 16,847</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-42

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fines, fees, and forfeitures	\$ 4,000	2,982	4,089
Interest on investments	5	32	26
Total revenues	<u>4,005</u>	<u>3,014</u>	<u>4,115</u>
Expenditures:			
Judiciary and court related	<u>4,000</u>	<u>2,688</u>	<u>529</u>
Total expenditures	<u>4,000</u>	<u>2,688</u>	<u>529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5</u>	326	3,586
Fund balance, beginning of year		<u>15,131</u>	<u>11,545</u>
Fund balance, end of year		<u>\$ 15,457</u>	<u>15,131</u>

LIVINGSTON COUNTY, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND

SCHEDULE C-43

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 5,925
Accounts receivable	307
Total assets	<u>\$ 6,232</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 4,339
Assigned fund balance	1,893
Total fund balance	<u>\$ 6,232</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-44

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Arrestees fee	\$ 7,000	3,432	4,289
Inmate medical payments	-	4,618	2,923
Interest on investments	3	2	2
Total revenues	<u>7,003</u>	<u>8,052</u>	<u>7,214</u>
Expenditures:			
Inmate medical	<u>7,000</u>	<u>4,613</u>	<u>-</u>
Total expenditures	<u>7,000</u>	<u>4,613</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3</u>	<u>3,439</u>	<u>7,214</u>
Other financing sources (uses):			
Transfers out	<u>-</u>	<u>-</u>	<u>(7,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,000)</u>
Net change in fund balance	<u>\$ 3</u>	<u>3,439</u>	<u>214</u>
Fund balance, beginning of year		<u>2,793</u>	<u>2,579</u>
Fund balance, end of year		<u>\$ 6,232</u>	<u>2,793</u>

LIVINGSTON COUNTY, ILLINOIS
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE C-45

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 26,696
Total assets	<u>\$ 26,696</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 26,085
Committed fund balance	611
Total fund balance	<u>\$ 26,696</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-46

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Maintenance and child support fees	\$ 3,500	5,028	9,311
Interest on investments	6	24	22
Total revenues	<u>3,506</u>	<u>5,052</u>	<u>9,333</u>
Expenditures			
General government expenditures	-	-	315
Total expenditures	<u>-</u>	<u>-</u>	<u>315</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,506</u>	<u>5,052</u>	<u>9,018</u>
Other financing sources (uses):			
Transfers out	<u>(3,117)</u>	<u>(3,117)</u>	<u>(3,000)</u>
Total other financing sources (uses)	<u>(3,117)</u>	<u>(3,117)</u>	<u>(3,000)</u>
Net change in fund balance	<u>\$ 389</u>	1,935	6,018
Fund balance, beginning of year		<u>24,761</u>	<u>18,743</u>
Fund balance, end of year		<u>\$ 26,696</u>	<u>24,761</u>

**LIVINGSTON COUNTY, ILLINOIS
VITAL RECORDS FUND**

SCHEDULE C-47

**Balance Sheet
November 30, 2022**

<u>Assets</u>	
Cash on hand and in bank	\$ 4,319
Certificate of deposit	46,000
Total assets	<u>\$ 50,319</u>
 <u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	\$ 46,683
Assigned fund balance	3,636
Total fund balance	<u>\$ 50,319</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-48

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
State grant	\$ 1,500	2,261	1,666
Fees	10,000	13,146	13,350
Interest on investments	10	121	91
Total revenues	<u>11,510</u>	<u>15,528</u>	<u>15,107</u>
Expenditures:			
Vital records expense	<u>25,000</u>	<u>8,498</u>	<u>9,656</u>
Total expenditures	<u>25,000</u>	<u>8,498</u>	<u>9,656</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,490)</u>	<u>7,030</u>	<u>5,451</u>
Other financing sources (uses):			
Transfers out	<u>-</u>	<u>-</u>	<u>(500)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(500)</u>
Net change in fund balance	<u>\$ (13,490)</u>	7,030	4,951
Fund balance, beginning of year		<u>43,289</u>	<u>38,338</u>
Fund balance, end of year		<u>\$ 50,319</u>	<u>43,289</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF E-CITATION FUND

SCHEDULE C-49

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 1,764
Certificate of deposit	10,500
Total assets	<u>\$ 12,264</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 11,998
Assigned fund balance	266
Total fund balance	<u>\$ 12,264</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-50

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Forfeited funds	\$ 1,000	843	1,345
Interest on investments	140	28	129
Total revenues	<u>1,140</u>	<u>871</u>	<u>1,474</u>
Expenditures:			
General administration	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,140</u>	871	1,474
Fund balance, beginning of year		<u>11,393</u>	<u>9,919</u>
Fund balance, end of year		<u>\$ 12,264</u>	<u>11,393</u>

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

SCHEDULE C-51

**Balance Sheet
November 30, 2022**

<u>Assets</u>	
Receivables, net	
Property taxes	\$ 154,088
Total assets	<u>\$ 154,088</u>
<u>Liabilities and Deferred Inflows of Resources</u>	
Liabilities:	
Due to others	\$ 4,871
Total liabilities	<u>4,871</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>149,217</u>
Total liabilities and deferred inflows	<u>\$ 154,088</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-52

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Property tax	\$ 149,217	148,896	148,768
Total revenues	<u>149,217</u>	<u>148,896</u>	<u>148,768</u>
Expenditures:			
County cooperative extension education service	<u>149,217</u>	<u>148,896</u>	<u>148,768</u>
Total expenditures	<u>149,217</u>	<u>148,896</u>	<u>148,768</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, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 23,806
Certificates of deposit	200,000
Total assets	<u>\$ 223,806</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 214,931
Committed fund balance	8,875
Total fund balance	<u>\$ 223,806</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual **SCHEDULE C-54**
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fees	\$ 106,190	110,416	132,812
Interest on investments	638	437	313
Total revenues	<u>106,828</u>	<u>110,853</u>	<u>133,125</u>
Expenditures			
GIS automation expenditures	<u>52,761</u>	<u>-</u>	<u>49,262</u>
Total expenditures	<u>52,761</u>	<u>-</u>	<u>49,262</u>
Excess (deficiency) of revenues over (under) expenditures	<u>54,067</u>	<u>110,853</u>	<u>83,863</u>
Other financing sources (uses):			
Transfers out	<u>(50,876)</u>	<u>(50,876)</u>	<u>(47,463)</u>
Total other financing sources (uses)	<u>(50,876)</u>	<u>(50,876)</u>	<u>(47,463)</u>
Net change in fund balance	<u>\$ 3,191</u>	59,977	36,400
Fund balance, beginning of year		<u>163,829</u>	<u>127,429</u>
Fund balance, end of year		<u>\$ 223,806</u>	<u>163,829</u>

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

SCHEDULE C-55

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 8,094
Certificates of deposit	10,000
Total assets	<u>\$ 18,094</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 15,502
Assigned	2,592
Total fund balance	<u>\$ 18,094</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-56

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fees	\$ 12,500	10,965	11,541
Interest on investments	500	31	53
Total revenues	<u>13,000</u>	<u>10,996</u>	<u>11,594</u>
Expenditures:			
Contractual fees	14,400	13,698	29,992
Total expenditures	<u>14,400</u>	<u>13,698</u>	<u>29,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,400)</u>	(2,702)	(18,398)
Fund balance, beginning of year		<u>20,796</u>	<u>39,194</u>
Fund balance, end of year		<u>\$ 18,094</u>	<u>20,796</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-57

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 98,344
Total assets	<u>\$ 98,344</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 96,085
Assigned fund balance	2,259
Total fund balance	<u>\$ 98,344</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-58

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Fees for services	\$ 8,000	20,924	23,140
Interest on investments	15	28	23
Total revenues	<u>8,015</u>	<u>20,952</u>	<u>23,163</u>
Expenditures:			
Operation and administration expenses	<u>7,900</u>	<u>5,713</u>	<u>13,119</u>
Total expenditures	<u>7,900</u>	<u>5,713</u>	<u>13,119</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 115</u>	15,239	10,044
Fund balance, beginning of year		<u>83,105</u>	<u>73,061</u>
Fund balance, end of year		<u>\$ 98,344</u>	<u>83,105</u>

LIVINGSTON COUNTY, ILLINOIS
ROAD USE AGREEMENT FUND

SCHEDULE C-59

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 95,854
Certificates of deposit	<u>200,000</u>
Total assets	<u>\$ 295,854</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	<u>224,432</u>
Total fund balance	<u>\$ 295,854</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-60
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Interest on investments	<u>\$ 1,550</u>	<u>1,028</u>	<u>872</u>
Total revenues	<u>1,550</u>	<u>1,028</u>	<u>872</u>
Expenditures:			
Construction - surfaces	<u>295,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>295,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (293,450)</u>	<u>1,028</u>	<u>872</u>
Fund balance, beginning of year		<u>294,826</u>	<u>293,954</u>
Fund balance, end of year		<u>\$ 295,854</u>	<u>294,826</u>

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

SCHEDULE C-61

**Balance Sheet
November 30, 2022**

<u>Assets</u>	
Cash on hand and in bank	\$ 5,482
Certificate of deposit	38,000
Total assets	<u>\$ 43,482</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 37,559
Assigned fund balance	5,923
Total fund balance	<u>\$ 43,482</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-62

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
State grant	\$ 4,500	5,130	3,922
Fees	400	1,496	4
Cremation Permits	10,000	12,250	12,000
Autopsy Reports	400	565	600
Miscellaneous	400	250	715
Interest on investments	20	108	80
Total revenues	<u>15,720</u>	<u>19,799</u>	<u>17,321</u>
Expenditures:			
General expenditures	<u>6,000</u>	<u>5,929</u>	<u>-</u>
Total expenditures	<u>6,000</u>	<u>5,929</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,720</u>	<u>13,870</u>	<u>17,321</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>3,870</u>	<u>7,321</u>
Fund balance, beginning of year		<u>39,612</u>	<u>32,291</u>
Fund balance, end of year		<u>\$ 43,482</u>	<u>39,612</u>

LIVINGSTON COUNTY, ILLINOIS
TAX SALE IN ERROR FUND

SCHEDULE C-63

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 68,206
Accounts receivable, net	5,280
Total assets	<u>\$ 73,486</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 73,486
Total fund balance	<u>\$ 73,486</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-64
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Fees	\$ 7,000	5,280	5,610
Interest on investments	200	32	33
Total revenues	<u>7,200</u>	<u>5,312</u>	<u>5,643</u>
Expenditures:			
General government	<u>10,000</u>	<u>3,125</u>	<u>4,452</u>
Total expenditures	<u>10,000</u>	<u>3,125</u>	<u>4,452</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,800)</u>	2,187	1,191
Fund balance, beginning of year		<u>71,299</u>	<u>70,108</u>
Fund balance, end of year		<u>\$ 73,486</u>	<u>71,299</u>

LIVINGSTON COUNTY, ILLINOIS
PUBLIC DEFENDER RECORD AUTOMATION FUND

SCHEDULE C-65

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 4,674
Total assets	<u>\$ 4,674</u>
<u>Fund Balance</u>	
Committed fund balance	\$ 4,674
Total fund balance	<u>\$ 4,674</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-66

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Interest on investments	\$ 1	2	-
Fees	<u>1,200</u>	<u>1,562</u>	<u>1,624</u>
Total revenues	<u>1,201</u>	<u>1,564</u>	<u>1,624</u>
Expenditures:			
General expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,201</u>	<u>1,564</u>	<u>1,624</u>
Fund balance, beginning of year		<u>3,110</u>	<u>1,486</u>
Fund balance, end of year		<u>\$ 4,674</u>	<u>3,110</u>

LIVINGSTON COUNTY, ILLINOIS
TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND

SCHEDULE C-67

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 750
Total assets	<u>\$ 750</u>
<u>Fund Balance</u>	
Committed 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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-68

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Fees	\$ 250	-	250
Interest	-	-	-
Total revenues	<u>250</u>	<u>-</u>	<u>250</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 250</u>	-	250
Fund balance, beginning of year		<u>750</u>	<u>500</u>
Fund balance, end of year		<u>\$ 750</u>	<u>750</u>

LIVINGSTON COUNTY, ILLINOIS
OPIOID SETTLEMENT FUND

SCHEDULE C-69

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 25,960
Total assets	<u>\$ 25,960</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 25,960
Total fund balance	<u>\$ 25,960</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-70

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
National Opioid Recovery	\$ -	25,960	-
Total revenues	-	25,960	-
Expenditures:			
General expenditures	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	25,960	-
Fund balance, beginning of year		-	-
Fund balance, end of year		<u>\$ 25,960</u>	-

LIVINGSTON COUNTY, ILLINOIS
PAYROLL CLEARING FUND

SCHEDULE C-71

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 11,837
Total assets	<u>\$ 11,837</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,566
Fund Balance:	
Assigned fund balance	10,271
Total fund balance	<u>10,271</u>
Total liabilities and fund balance	<u>\$ 11,837</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-72

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Interest	\$ -	19	23
Total revenues	<u>-</u>	<u>19</u>	<u>23</u>
Expenditures:			
General expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	19	23
Fund balance, beginning of the year		<u>10,252</u>	<u>10,229</u>
Fund balance, end of year		<u>\$ 10,271</u>	<u>10,252</u>

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

SCHEDULE C-73

**Balance Sheet
November 30, 2022**

<u>Assets</u>	
Cash on hand and in bank	\$ 144
Total assets	<u>\$ 144</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 144
Total fund balance	<u>\$ 144</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

SCHEDULE C-74

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
Interest	\$ -	13	16
Total revenues	<u>-</u>	<u>13</u>	<u>16</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	13	16
Fund balance, beginning of the year		<u>131</u>	<u>115</u>
Fund balance, end of year		<u>\$ 144</u>	<u>131</u>

LIVINGSTON COUNTY, ILLINOIS
PAYROLL ACCOUNT DIRECT DEPOSIT FUND

SCHEDULE C-75

Balance Sheet
November 30, 2022

<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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-76

	Original & Final Appropriations	Year Ended November 30,	
		2022	2021
Revenues:			
General revenues	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
General expenditures	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	-	-
Fund balance, beginning of the year		1	1
Fund balance, end of year		<u>\$ 1</u>	<u>1</u>

LIVINGSTON COUNTY, ILLINOIS
DUI FINES FUND

SCHEDULE C-77

Balance Sheet
November 30, 2022

<u>Assets</u>	
Cash on hand and in bank	\$ 3,809
Total assets	<u>\$ 3,809</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 3,809
Total fund balance	<u>\$ 3,809</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-78

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Fines	\$ -	4,934	4,836
Total revenues	-	4,934	4,836
Expenditures:			
General expenditures	-	7,290	13,316
Total expenditures	-	7,290	13,316
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(2,356)	(8,480)
Fund balance, beginning of the year		6,165	14,645
Fund balance, end of year		<u>\$ 3,809</u>	<u>6,165</u>

LIVINGSTON COUNTY, ILLINOIS
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

SCHEDULE C-79

Balance Sheet
November 30, 2022

<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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

SCHEDULE C-80

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2022</u>	<u>2021</u>
Revenues:			
Federal grant	\$ -	-	12,100
Total revenues	<u>-</u>	<u>-</u>	<u>12,100</u>
Expenditures:			
General expenditures	-	-	12,100
Total expenditures	<u>-</u>	<u>-</u>	<u>12,100</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Transfers in	-	-	1
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>1</u>
Fund balance, beginning of year		1	-
Fund balance, end of year		<u>\$ 1</u>	<u>1</u>

LIVINGSTON COUNTY, ILLINOIS

Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2022

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.

Custodial Funds

The County maintains a variety of Custodial funds. At any given point in time, total Custodial 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). Custodial 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, 2022

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

	November 30, 2022			November 30, 2021
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 1,113,229	7,974	1,121,203	499,877
Certificates of deposit	-	-	-	1,000,000
Other investments	5,134,464	-	5,134,464	4,278,685
Accounts receivable	-	7,500	7,500	12,752
Due from State of Illinois	279,383	-	279,383	916,542
Total assets	<u>\$ 6,527,076</u>	<u>15,474</u>	<u>6,542,550</u>	<u>6,707,856</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	<u>\$ 149,994</u>	<u>14,032</u>	<u>164,026</u>	<u>252,614</u>
Net Position:				
Restricted for township transportation projects	<u>6,377,082</u>	<u>1,442</u>	<u>6,378,524</u>	<u>6,455,242</u>
Total liabilities and net position	<u>\$ 6,527,076</u>	<u>15,474</u>	<u>6,542,550</u>	<u>6,707,856</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, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Year Ended November 30, 2022			Year Ended November 30, 2021
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 3,282,055	7,761	3,289,816	5,082,511
Rebuild Illinois grant	1,799,846	-	1,799,846	1,799,846
Interest on investments	68,100	11	68,111	4,874
Miscellaneous	940	-	940	-
Total revenues	5,150,941	7,772	5,158,713	6,887,231
Deductions:				
Transportation	5,226,969	8,462	5,235,431	5,766,619
Total expenditures	5,226,969	8,462	5,235,431	5,766,619
Net additions (deductions)	(76,028)	(690)	(76,718)	1,120,612
Net position, beginning of year	6,453,110	2,132	6,455,242	5,334,630
Net position, end of year	\$ 6,377,082	1,442	6,378,524	6,455,242

LIVINGSTON COUNTY, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
November 30, 2022

	Total	County Collector Fund	Drainage District Fund	Retiree Services Fund	Circuit Clerk's Custodial Funds	County Clerk's Custodial Funds	Sheriff's Custodial Funds
<u>Assets</u>							
Cash on hand and in bank	\$ 5,230,732	2,932,818	446,008	196,973	1,026,989	84,379	543,565
Certificates of deposit	86,553	-	86,553	-	-	-	-
Other investments	-	-	-	-	-	-	-
Delinquent taxes receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 5,317,285</u>	<u>2,932,818</u>	<u>532,561</u>	<u>196,973</u>	<u>1,026,989</u>	<u>84,379</u>	<u>543,565</u>
<u>Liabilities</u>							
Liabilities:							
Due to taxing bodies	2,932,818	2,932,818	-	-	-	-	-
Due to others	2,384,467	-	532,561	196,973	1,026,989	84,379	543,565
Total liabilities	<u>\$ 5,317,285</u>	<u>2,932,818</u>	<u>532,561</u>	<u>196,973</u>	<u>1,026,989</u>	<u>84,379</u>	<u>543,565</u>

LIVINGSTON COUNTY, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-2

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2022

	Total	County Collector Fund	Drainage District Fund	Retiree Services Fund	Circuit Clerk's Custodial Funds	County Clerk's Custodial Funds	Sheriff's Custodial Funds
Balance, November 30, 2021	\$ 6,201,473	3,691,458	567,912	244,551	1,086,908	163,926	446,718
Increases	83,865,715	78,176,052	151,837	109	2,444,199	1,554,592	1,538,926
Deductions	(84,749,903)	(78,934,692)	(187,188)	(47,687)	(2,504,118)	(1,634,139)	(1,442,079)
Balance, November 30, 2022	<u>\$ 5,317,285</u>	<u>2,932,818</u>	<u>532,561</u>	<u>196,973</u>	<u>1,026,989</u>	<u>84,379</u>	<u>543,565</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK'S CUSTODIAL FUNDS

SCHEDULE E-3

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2022

	Totals	Juror Service Account	Judicial Sales Account	Child Support Account	Circuit Clerk Primary Account
Balance, November 30, 2021	\$ 1,086,908	6,687	99,091	691	980,439
Increases	2,444,199	13,021	916	44,299	2,385,963
Deductions	(2,504,118)	(13,016)	(100,000)	(44,627)	(2,346,475)
Balance, November 30, 2022	<u>\$ 1,026,989</u>	<u>6,692</u>	<u>7</u>	<u>363</u>	<u>1,019,927</u>

**Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2022**

	Totals	County Clerk General Checking Account	Tax Redemption Account
Balance, November 30, 2021	\$ 163,926	83,266	80,660
Increases	1,554,592	935,921	618,671
Deductions	(1,634,139)	(959,960)	(674,179)
Balance, November 30, 2022	<u>\$ 84,379</u>	<u>59,227</u>	<u>25,152</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF'S CUSTODIAL FUNDS

SCHEDULE E-5

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2022

	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, 2021	\$ 446,718	130,994	60,013	136,986	96,597	12,854	1,192	5,664	2,418
Increases	1,538,926	1,183,396	133,801	85,462	65,585	6	31,366	37,280	2,030
Deductions	<u>(1,442,079)</u>	<u>(1,216,227)</u>	<u>(102,495)</u>	<u>(16,963)</u>	<u>(58,023)</u>	<u>-</u>	<u>(30,476)</u>	<u>(16,381)</u>	<u>(1,514)</u>
Balance, November 30, 2022	<u>\$ 543,565</u>	<u>98,163</u>	<u>91,319</u>	<u>205,485</u>	<u>104,159</u>	<u>12,860</u>	<u>2,082</u>	<u>26,563</u>	<u>2,934</u>

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

	Tax Year					
	2016	2017	2018	2019	2020	2021
Assessed valuations	\$ 678,811,338	700,770,885	736,905,674	771,816,713	813,558,842	857,712,811
Tax rates:						
County Levies:						
General (Corporate)	0.36253	0.37448	0.38761	0.38631	0.37159	0.36640
IMRF / SLEP	0.18265	0.14875	0.13486	0.12483	0.12107	0.11460
County Highway	0.09805	0.09774	0.09694	0.09655	0.09693	0.09366
County Aid to Bridges	0.04963	0.04927	0.04848	0.04829	0.04848	0.04683
Tuberculosis Clinic	0.00397	0.00385	0.00365	0.00350	0.00332	0.00315
Federal Aid Highway Matching	0.04980	0.04943	0.05176	0.04829	0.04848	0.04683
County Health	0.05502	0.05339	0.04848	0.05155	0.05175	0.05004
Tort Judgement & Liability						
Insurance	0.05575	0.09324	0.08092	0.08409	0.08174	0.07738
Social Security	0.10343	0.10037	0.09509	0.09122	0.09159	0.08670
County Extension Education	0.02190	0.02125	0.02013	0.01931	0.01834	0.01737
Veterans' Assistance	0.02267	0.01133	0.01888	0.01812	0.01721	0.01630
Unemployment Insurance	0.00441	0.00428	0.00406	0.00195	0.00184	0.00175
Subtotal	1.00981	1.00738	0.99086	0.97401	0.95234	0.92101
Mental Health Levies:						
Mental Health Board 708	0.13392	0.12973	0.12337	0.11779	0.11174	0.10599
Mental Health Board 377	0.06146	0.05954	0.05663	0.05406	0.05129	0.04865
Loss in Collection	-	-	-	-	-	0.00136
Subtotal	0.19538	0.18927	0.18000	0.17185	0.16303	0.15600
Total all levies	1.20519	1.19665	1.17086	1.14586	1.11537	1.07701
Tax extensions:						
County Levies:						
General (Corporate)	\$ 2,460,895	2,624,247	2,856,320	2,981,605	3,023,103	3,142,660
IMRF / SLEP	1,239,849	1,042,397	993,791	963,459	984,976	982,939
County Highway	665,575	684,933	714,356	745,189	788,583	803,334
County Aid to Bridges	336,894	345,270	357,252	372,710	394,413	401,667
Tuberculosis Clinic	26,949	26,980	26,897	27,014	27,010	27,018
Federal Aid Highway Matching	338,048	346,391	381,422	372,710	394,413	401,667
County Health	373,482	374,142	357,252	397,872	421,017	429,199
Tort Judgement & Liability						
Insurance	378,437	653,399	596,304	649,021	665,003	663,698
Social Security	702,095	703,364	700,724	704,051	745,139	743,637
County Extension Education	148,660	148,914	148,339	149,038	149,207	148,985
Veterans' Assistance	153,887	79,397	139,128	139,853	140,013	139,807
Unemployment Insurance	29,936	29,993	29,918	15,050	14,969	15,010
Subtotal	6,854,705	7,059,426	7,301,704	7,517,572	7,747,846	7,899,621
Mental Health Levies:						
Mental Health Board 708	909,064	909,110	909,121	909,123	909,071	909,090
Mental Health Board 377	417,197	417,239	417,310	417,244	417,274	417,277
Loss in Collection	-	-	-	-	-	11,665
Subtotal	1,326,262	1,326,349	1,326,430	1,326,367	1,326,345	1,338,032
Total all levies	\$ 8,180,966	8,385,775	8,628,134	8,843,939	9,074,191	9,237,653
Tax Collections	\$ 8,165,922	8,342,618	8,579,065	8,812,028	9,040,846	8,923,427

OTHER REQUIRED REPORTING



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livingston County, Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise Livingston County, Illinois' basic financial statements and have issued our report thereon dated April 4, 2023.

Report on 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) as a basis for designing 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.

Report on Compliance and Other Matters

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

We noted certain other matters that we reported to the management of Livingston County, Illinois, in a separate letter dated April 4, 2023.

Purpose of this Report

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 4, 2023

SINGLE AUDIT SECTION



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Livingston County, Illinois' compliance with the types of compliance requirements identifies as subject to audit 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of, Livingston County, Illinois and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of, Livingston County, Illinois's compliance with the compliance requirements referred to above.

Management's Responsibility

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Livingston County, Illinois's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Livingston County, Illinois's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Livingston County, Illinois's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Livingston County, Illinois's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Livingston County, Illinois's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Livingston County, Illinois's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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.

Report on 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.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 4, 2023

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2022

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Illinois Department of Human Services:			
Special Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	FCSAQ00922 FCSBQ00922	\$ 63,277 44,030
WIC-Breastfeeding Peer Counselor Program	10.557	FCSAZ01169 FCSBQ01169	8,154 <u>6,206</u>
Total U.S. Department of Agriculture			<u>121,667</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency			
Emergency Management Performance Grant	97.042	21EMALIVIN	<u>11,351</u>
Total U.S. Department of Homeland Security			<u>11,351</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Illinois Department of Human Services:			
Social Services Block Grant			
Better Birth Outcomes	93.667	FCSAU03043 FCSBU03043	14,526 9,468
Family Case Management		FCSAU06051 FCSBU05071	13,699 <u>6,810</u>
			<u>44,503</u>
Safe Drinking Water	66.605	25080053J 25080053K	325 <u>313</u>
			<u>638</u>
Influenza Vaccine Program	93.268	25080053J	<u>11,843</u>
Passed through Illinois Department of Public Health:			
Title X			
Family Planning	93.217	36180047K	<u>18,914</u>
Total passed through Illinois Department of Health and Human Services			<u>75,898</u>
<u>US Health Resources and Services Administration</u>			
Passed through Illinois Department of Public Health			
Maternal and Child Health Block Grant			
School Health Center Grant	93.994	06380031H	49,384
BBO	93.994	FCSAU03043	<u>9,799</u>
Total U.S. Health Resources and Services Administration			<u>59,183</u>

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2022

Federal Grantor/Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Treasury</u>			
American Rescue Plan State and Local Fiscal Recovery Funds	21.027		<u>2,329,255</u> *
Total U.S. Department of Treasury			<u>2,329,255</u>
<u>Center for Disease Control and Prevention</u>			
Passed through Illinois Department of Public Health			
COVID-19 Contact Tracing Grant	93.323	05180152H	<u>84,753</u>
Public Health Emergency Response			
Public Health Emergency Response (Crisis)	93.354	27680052J	<u>63,841</u>
Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases			
COVID Response	93.323	28180552J	<u>55,502</u>
Cancer Prevention & Control Programs			
IL Breast & Cervical Cancer Program	93.898	26180014J 36180014K	<u>19,892</u> <u>23,272</u>
			<u>43,164</u>
Public Health Emergency Preparedness (PHEP)			
PHEP	93.069	27180051J 37180051K	<u>31,514</u> <u>12,253</u>
			<u>43,767</u>
Mass Vaccination Clinic	93.268	15080652I-1	<u>113,949</u>
Total Center for Disease Control and Prevention			<u>404,976</u>
<u>Election Assistance Commission</u>			
Passed through Illinois State Board of Elections			
HAVA Election Security Grants	90.404		<u>20,739</u>
Total Election Assistance Commission			<u>20,739</u>
Total Expenditures of Federal Awards			<u><u>\$3,023,069</u></u>

* Denotes major program

LIVINGSTON COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2022

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, 2022. 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 did not issue any sub-recipient payments for the year ended November 30, 2022.

NOTE 4: NON-CASH INSTRUMENTS

During the fiscal year ended November 30, 2022, the Livingston County Public Health also received non-cash vaccine donations in the amount of \$55,892. 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, 2022

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 American Rescue Plan State and Local Fiscal Recovery Funds - CFDA #21.027.
8. Total federal expenditures for the fiscal year ended November 30, 2022 were \$3,023,068 and major programs tested represented 77.49% of that total.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. Livingston County, Illinois was 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.