

LIVINGSTON COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2023

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, 2023, 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, 2023, 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.

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 the 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 Schedule of Expenditures of Federal Awards and 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 other information included in the annual report. The other 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 other 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, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 4, 2023. The summarized comparative information presented herein as of and for the year ended November 30, 2022 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 2, 2024 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 2, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2023

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, 2023. 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 by \$3,145,637 to \$111,573,530 in 2023 from \$108,427,893 in 2022.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$3,145,637 on the government-wide financial statements.
- During the current fiscal year \$700,000 was transferred to the Vehicle Replacement Account from the Pontiac Host Agreement Account within the General Fund for general obligations and capital purchases.
- The County's General Fund ended the year with a fund balance of \$36,230,594, which represents a 5.87% increase from the prior year. The Public Health Fund ended the year with a fund balance of \$2,170,663, the Illinois Municipal Retirement Fund ended the year with a fund balance of \$2,348,176, the Mental Health Fund ended the year with a fund balance of \$1,445,934, and the American Rescue Plan Act Fund ended the year with a fund balance of \$2,921,390. Overall, the County's governmental funds ended the year with a fund balance of \$55,142,999 which represents an increase of 2.83% over the prior year.
- The General Fund's total expenditures of \$20,852,575 were \$6,391,688 less than the \$27,244,263 appropriated for the 2023 fiscal year. This is largely due to expenditures being less than anticipated for general and administration, as well as capital outlay, during the fiscal year. Within the General Fund, the General Account's total expenditures were \$638,213 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, 2023

Overview of the Financial Statements

This report consists of these parts: government-wide financial statements, fund financial statements, notes to financial statements, required supplementary information, supplementary information, other 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, 2023

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").

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 Information: This part of the annual report includes the schedules of assessed valuations, tax rates, tax extensions and tax collections.

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, 2023

Overview of Livingston County Financial Procedures:

Livingston County's discussion and analysis is designed to:

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

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

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

The County's population increased slightly from 2022 to 2023 and is estimated to be 35,320 for 2023. 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** – 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, 2023

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 5.02% in 2022 to 1.36% for 2023, a 72.91% decrease. The Sheriff's Law Enforcement Personnel Plan rate decreased from 19.15% in 2022 to 13.62% in 2023, a 28.88% 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. 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	National 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, 2023

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

Condensed Financial Information

	Statement of Net Position		
	Governmental Activities		% Change
	2023	2022	2022-2023
<u>Assets</u>			
Current and other assets	\$ 68,117,912	80,584,966	-15.47%
Capital assets	55,893,267	53,651,829	4.18%
Total assets	<u>124,011,179</u>	<u>134,236,795</u>	<u>-7.62%</u>
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions & OPEB	17,413,577	2,092,213	732.30%
Total deferred outflows	<u>17,413,577</u>	<u>2,092,213</u>	<u>732.30%</u>
<u>Liabilities</u>			
Current and other liabilities	2,525,003	2,278,805	10.80%
Long-term liabilities	6,579,756	2,086,350	215.37%
Total liabilities	<u>9,104,759</u>	<u>4,365,155</u>	<u>108.58%</u>
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	10,132,475	9,659,622	4.90%
Deferred inflows from rent	347,943	383,696	0.00%
Deferred inflows from pensions & OPEB	10,266,049	13,492,642	-23.91%
Total deferred inflows	<u>20,746,467</u>	<u>23,535,960</u>	<u>-11.85%</u>
<u>Net Position</u>			
Net investment in capital assets	55,798,655	53,108,034	5.07%
Restricted	10,591,642	11,673,910	-9.27%
Unrestricted	45,183,233	43,645,949	3.52%
Total net position	<u>\$ 111,573,530</u>	<u>108,427,893</u>	<u>2.90%</u>

Assets:

At November 30, 2023, total governmental assets, excluding deferred outflows of resources, were \$124,011,179 compared to \$134,236,795 at November 30, 2022. Cash and the net pension asset decreased, while investments and receivables increased, resulting in an overall decrease in total assets.

Liabilities:

At November 30, 2023, total governmental liabilities, excluding deferred inflows of resources, were \$9,104,759, compared to \$4,365,155 at November 30, 2022. The increase is due primarily to an increase in the net pension liability.

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2023

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

Condensed Financial Information (Continued)

Net Position:

At November 30, 2023, the County's governmental net position was \$111,573,530, an increase of \$3,145,637 from November 30, 2022.

	Change in Net Position		
	Governmental Activities		% Change
	2023	2022	2022-2023
Revenues:			
Program revenues:			
Charges for services	\$ 12,519,478	11,069,992	13.09%
Operating grants and contributions	2,420,861	6,030,403	-59.86%
Capital grants and contributions	245,325	498,406	-50.78%
General revenues:			
Property taxes	9,608,451	9,232,019	4.08%
Other taxes	6,812,680	6,896,115	-1.21%
Interest	1,506,358	292,318	415.31%
Miscellaneous	605,302	352,031	71.95%
Total revenues	<u>33,718,455</u>	<u>34,371,284</u>	<u>-1.90%</u>
Program expenses:			
General and administration	8,229,984	7,905,482	4.10%
Public safety	9,225,287	6,491,023	42.12%
Judiciary and court related	3,839,508	2,835,506	35.41%
Public health and welfare	5,382,077	4,004,665	34.40%
Transportation	3,883,193	4,546,061	-14.58%
Interest	12,769	18,033	-29.19%
Total expenses	<u>30,572,818</u>	<u>25,800,770</u>	<u>18.50%</u>
Change in net position	<u>3,145,637</u>	<u>8,570,514</u>	<u>-63.30%</u>
Net position, beginning of year	<u>108,427,893</u>	<u>99,857,379</u>	<u>8.58%</u>
Net position, end of year	<u>\$ 111,573,530</u>	<u>108,427,893</u>	<u>2.90%</u>

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2023

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

Condensed Financial Information (Continued)

Total Revenues:

Governmental revenues decreased by \$652,829 from fiscal year 2022 to fiscal year 2023, primarily because ARPA funding ended in fiscal year 2022. Property taxes, interest income, and miscellaneous revenues increased.

Total Expenses:

Total governmental expenses increased \$4,772,048 for the year ended November 30, 2023 compared to the year ended November 30, 2022. The increase is roughly 18.50%. 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 64%.

	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
General and administration	\$ 8,229,984	7,905,482	6,464,087	3,178,701
Public safety	9,225,287	6,491,023	4,966,625	2,378,463
Judiciary and court related	3,839,508	2,835,506	2,644,299	1,738,456
Public health and welfare	5,382,077	4,004,665	(2,057,595)	(2,696,542)
Transportation	3,883,193	4,546,061	3,357,056	3,584,859
Interest	12,769	18,033	12,769	18,033
Total	<u>\$ 30,572,818</u>	<u>25,800,770</u>	<u>15,387,241</u>	<u>8,201,970</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, 2023

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 \$6,391,688. Within the General Fund, the General Account's expenditures were \$638,213 less than appropriated.

Major Special Revenue Funds

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

Capital Assets

At November 30, 2023, Livingston County had \$55,893,267 invested in governmental capital assets. See Note 4 for more information on capital assets. The construction in progress increased due to the new Highway Garage Building beginning in 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 \$88,449 of right to use assets, net of depreciation. See Note 4 to the financial statements for additional details.

Capital Assets at Year-End (Net of Depreciation)

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Land	\$ 2,679,430	2,679,430
Lease - right to use assets	88,449	79,941
Construction in progress	4,285,145	1,485,560
Buildings	40,868,924	41,510,717
Infrastructure	4,328,670	4,657,403
Vehicles	720,815	658,769
Machinery and equipment	637,258	519,123
Computer equipment	871,166	469,997
Dispatch equipment	1,413,410	1,590,889
Totals	<u>\$ 55,893,267</u>	<u>53,651,829</u>

LIVINGSTON COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2023

Long-Term Obligations

At November 30, 2023, the County had \$2,380,338 in long-term obligations outstanding, including \$94,612 in leases payable. This amount does not include the net pension liability. 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, 2023
(With Comparative Figures for November 30, 2022)

	Governmental Activities	
	2023	2022
<u>Assets</u>		
Cash on hand and in bank	\$ 14,495,133	23,948,095
Certificates of deposit	18,388,085	15,416,481
Other investments	21,807,209	13,165,419
Receivables (net of estimated uncollectible):		
Accounts	1,476,826	1,533,622
Rent	347,943	383,696
Accrued interest	126,877	20,311
Property taxes	10,408,478	9,961,666
Due from State of Illinois	1,019,446	929,416
Due from others	9,367	-
Prepays	898	-
Inventories	37,650	26,086
Net pension asset	-	15,200,174
Capital assets:		
Land and construction in progress	6,964,575	4,164,990
Other capital assets, net of accumulated depreciation	48,928,692	49,486,839
Total capital assets	<u>55,893,267</u>	<u>53,651,829</u>
Total assets	<u>124,011,179</u>	<u>134,236,795</u>
<u>Deferred Outflows of Resources</u>		
Deferred outflows from retirement benefits	190,644	233,755
Deferred outflows from pensions	17,222,933	1,858,458
Total deferred outflows of resources	<u>17,413,577</u>	<u>2,092,213</u>
<u>Liabilities</u>		
Accounts payable	1,653,505	720,456
Accrued items	492,170	818,847
Deposits	348,820	177,755
Lease payable:		
Due in one year	30,508	118,566
Due in more than one year	64,104	425,229
Compensated absences:		
Due in one year	253,488	223,181
Due in more than one year	1,436,431	1,264,690
Net pension liability	4,180,653	-
Net OPEB liability	645,080	616,431
Total liabilities	<u>9,104,759</u>	<u>4,365,155</u>
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	10,132,475	9,659,622
Unearned rent - current	24,119	35,753
Unearned rent - long-term	323,824	347,943
Deferred inflows from retirement benefits	349,895	402,901
Deferred inflows from pensions	9,916,154	13,089,741
Total deferred inflows of resources	<u>20,746,467</u>	<u>23,535,960</u>
<u>Net Position</u>		
Net investment in capital assets	55,798,655	53,108,034
Restricted for:		
Roads and bridges	1,733,287	1,691,640
Retirement	3,003,903	2,636,510
Public health and welfare	331,838	350,333
Judiciary and court related	371,991	331,662
Public safety	210,693	204,883
Recordkeeping	631,282	538,592
General government	3,733,067	5,294,204
Insurance	575,581	626,086
Unrestricted	45,183,233	43,645,949
Total net position	<u>\$ 111,573,530</u>	<u>108,427,893</u>

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

LIVINGSTON COUNTY, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT B

Statement of Activities

For the Year Ended November 30, 2023

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

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities		
				Capital Grants and Contributions	2023	2022
Governmental activities:						
General and administration	\$ 8,229,984	1,619,581	146,316	-	(6,464,087)	(3,178,701)
Public safety	9,225,287	3,633,879	624,909	-	(4,966,499)	(2,378,463)
Judiciary and court related	3,839,508	849,319	100,565	245,325	(2,644,299)	(1,738,456)
Public health and welfare	5,382,077	5,890,562	1,549,071	-	2,057,556	2,696,542
Transportation	3,883,193	526,137	-	-	(3,357,056)	(3,584,859)
Unallocated interest	12,769	-	-	-	(12,769)	(18,033)
Total governmental activities	30,572,818	12,519,478	2,420,861	245,325	(15,387,154)	(8,201,970)
Total primary government	\$ 30,572,818	12,519,478	2,420,861	245,325	(15,387,154)	(8,201,970)
General revenues:						
Taxes:						
Property taxes				\$	9,608,451	9,232,019
Replacement tax					1,221,440	1,468,155
Sales tax					2,107,333	2,024,352
State income tax					2,145,188	2,158,038
Video gaming tax					43,012	34,084
Cannabis use tax					16,473	17,571
Motor fuel taxes					1,279,234	1,193,916
Interest					1,506,358	292,318
Miscellaneous					605,302	352,031
Total general revenues					18,532,791	16,772,484
Change in net position					3,145,637	8,570,514
Net position, beginning of year					108,427,893	99,857,379
Net position, end of year					\$ 111,573,530	108,427,893

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

Balance Sheet - Governmental Funds

November 30, 2023

(With Comparative Figures for November 30, 2022)

	Major Governmental Funds						Total Governmental Funds	
	General	Illinois			American Rescue Plan	Non-major Governmental Funds	2023	2022
		Public Health	Municipal Retirement	Mental Health				
<u>Assets</u>								
Cash on hand and in bank	\$ 6,060,235	796,916	617,405	894,388	2,921,390	3,204,799	14,495,133	23,948,095
Certificates of deposit	9,502,719	1,005,366	1,820,000	500,000	-	5,560,000	18,388,085	15,416,481
Other investments	19,840,260	-	-	-	-	1,966,949	21,807,209	13,165,419
Receivables, net:								
Accounts receivable	1,215,850	19	-	14,299	-	246,658	1,476,826	1,533,622
Accrued interest	57,475	-	13,164	14,537	-	41,701	126,877	20,311
Property taxes	4,472,853	546,054	972,260	914,457	-	3,502,854	10,408,478	9,961,666
Due from others	-	-	-	-	-	9,367	9,367	-
Due from State of Illinois	612,778	406,668	-	-	-	-	1,019,446	929,416
Prepaid items	-	-	-	-	-	898	898	-
Inventories	-	37,650	-	-	-	-	37,650	26,086
Total assets	\$ 41,762,170	2,792,673	3,422,829	2,337,681	2,921,390	14,533,226	67,769,969	65,001,096
<u>Liabilities</u>								
Accounts payable	\$ 531,090	62,483	-	-	-	1,059,932	1,653,505	720,456
Accrued items	300,926	27,434	129,653	2,682	-	31,475	492,170	815,709
Deposits	344,560	-	-	-	-	4,260	348,820	177,755
Total liabilities	1,176,576	89,917	129,653	2,682	-	1,095,667	2,494,495	1,713,920
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	4,355,000	532,093	945,000	889,065	-	3,411,317	10,132,475	9,659,622
<u>Fund Balance</u>								
Non-spendable	-	37,650	-	-	-	898	38,548	26,086
Restricted	575,581	-	2,348,176	-	2,921,390	4,746,495	10,591,642	11,673,910
Committed	2,834,099	-	-	-	-	696,926	3,531,025	3,083,502
Assigned	17,688,573	2,133,013	-	1,445,934	-	4,581,923	25,849,443	25,892,484
Unassigned	15,132,341	-	-	-	-	-	15,132,341	12,951,572
Total fund balance	36,230,594	2,170,663	2,348,176	1,445,934	2,921,390	10,026,242	55,142,999	53,627,554
Total liabilities, deferred inflows, and fund balance	\$ 41,762,170	2,792,673	3,422,829	2,337,681	2,921,390	14,533,226	67,769,969	65,001,096

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT C

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

(CONTINUED)

November 30, 2023

(With Comparative Figures for November 30, 2022)

	<u>November 30.</u>	
	<u>2023</u>	<u>2022</u>
Total fund balance for governmental funds	\$ 55,142,999	53,627,554
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	93,755,643	89,420,452
Accumulated depreciation	(37,862,376)	(35,768,623)
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)
Lease payable	(94,612)	(543,795)
Compensated absences	(1,689,919)	(1,487,871)
Net pension liability	(4,180,653)	15,200,174
Net OPEB liability	(645,080)	(616,431)
Deferred inflows and outflows of resources related to pensions and retirement benefits are not reported in the governmental funds.		
Deferred outflows	17,413,577	2,092,213
Deferred inflows	(10,266,049)	(13,492,642)
Net position of governmental activities	<u>\$ 111,573,530</u>	<u>108,427,893</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Major Governmental Funds					Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	American Rescue Plan		2023	2022
	Revenues:							
Property taxes	\$ 4,102,814	485,994	949,046	884,008	-	3,186,589	9,608,451	9,232,019
Replacement tax	1,221,440	-	-	-	-	-	1,221,440	1,468,155
Sales tax	2,107,333	-	-	-	-	-	2,107,333	2,024,352
State income tax	2,145,188	-	-	-	-	-	2,145,188	2,158,038
Video gaming tax	43,012	-	-	-	-	-	43,012	34,084
Cannabis use tax	16,473	-	-	-	-	-	16,473	17,571
Operating and capital grants / contributions	5,024,516	1,512,997	-	36,074	-	90,051	6,663,638	9,946,525
Motor fuel tax allotments	-	-	-	-	-	1,279,234	1,279,234	1,193,916
Licenses and permits	44,014	3,834	-	-	-	-	47,848	13,409
Fees, fines, and charges for services	6,568,506	486,022	-	163,150	-	1,137,626	8,355,304	7,510,645
Collector's interest and costs	118,874	-	-	-	-	-	118,874	128,222
Interest	1,078,806	8,308	49,166	15,926	97,287	256,865	1,506,358	292,318
Rent	176,440	-	-	-	-	-	176,440	170,420
Other revenue	98,001	55,348	-	3,895	-	271,618	428,862	181,611
Total revenues	22,745,417	2,552,503	998,212	1,103,053	97,287	6,221,983	33,718,455	34,371,285
Expenditures:								
Current:								
General and administration	4,442,257	-	-	-	1,707,258	296,334	6,445,849	6,353,956
Public safety	7,254,798	-	-	-	-	26,184	7,280,982	6,410,845
Judiciary and court related	2,562,388	-	-	-	-	162,058	2,724,446	2,405,600
Public health and welfare	71,221	2,479,738	-	1,066,850	7,414	576,811	4,202,034	3,953,833
Transportation	-	-	-	-	-	2,067,309	2,067,309	2,885,868
Employee benefits	947,228	-	505,105	-	-	884,418	2,336,751	2,562,906
Other expenditures	336,129	-	-	-	-	-	336,129	831,302
Debt service - capital lease	-	-	-	-	-	-	-	94,986
Capital outlay	5,238,554	-	-	-	54,085	1,516,871	6,809,510	4,557,442
Total expenditures	20,852,575	2,479,738	505,105	1,066,850	1,768,757	5,529,985	32,203,010	30,056,738

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Major Governmental Funds					Non-major Governmental Funds	Total Governmental Funds	
	General	Public Health	Illinois Municipal Retirement	Mental Health	American Rescue Plan		2023	2022
Excess (deficiency) of revenues over (under) expenditures	\$ 1,892,842	72,765	493,107	36,203	(1,671,470)	691,998	1,515,445	4,314,546
Other financing sources (uses):								
Transfers in	1,068,087	-	-	-	-	-	1,068,087	797,933
Transfers out	(951,016)	-	-	-	-	(117,071)	(1,068,087)	(797,933)
Total other financing sources (uses)	117,071	-	-	-	-	(117,071)	-	-
Net change in fund balance	2,009,913	72,765	493,107	36,203	(1,671,470)	574,927	1,515,445	4,314,546
Fund balance, beginning 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
Fund balance, end of year	\$ 36,230,594	2,170,663	2,348,176	1,445,934	2,921,390	10,026,242	55,142,999	53,627,554

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	November 30,	
	2023	2022
Net change in fund balances - total governmental funds	\$ 1,515,445	4,314,546
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset purchases	4,485,745	2,808,626
Capital asset disposals, net	-	(46,579)
Depreciation expense	(2,244,307)	(2,234,220)
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	449,183	116,211
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	3,138	523
Compensated absences	(202,048)	(70,904)
Net pension liability (asset), net	(842,765)	3,715,942
Other postemployment benefits	(18,754)	(33,631)
Change in net position of governmental activities	<u>\$ 3,145,637</u>	<u>8,570,514</u>

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

LIVINGSTON COUNTY, ILLINOIS
 FIDUCIARY FUNDS

STATEMENT E

Statement of Fiduciary Net Position
 November 30, 2023
 (With Comparative Figures for November 30, 2022)

	Fiduciary Fund Types		Totals	
	Private Purpose Trust Funds	Custodial Funds	November 30, 2023 2022	
<u>Assets</u>				
Cash on hand and in bank	\$ 556,756	5,105,101	5,661,857	6,351,935
Certificates of deposit	-	-	-	86,553
Other investments	4,882,258	-	4,882,258	5,134,464
Receivables:				
Accounts receivable	-	-	-	7,500
Due from State of Illinois	339,455	-	339,455	279,383
Total assets	<u>\$ 5,778,469</u>	<u>5,105,101</u>	<u>10,883,570</u>	<u>11,859,835</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 300,659	-	300,659	164,026
Due to taxing bodies	-	2,698,375	2,698,375	2,932,818
Due to others	-	2,406,726	2,406,726	2,384,467
Total liabilities	<u>300,659</u>	<u>5,105,101</u>	<u>5,405,760</u>	<u>5,481,311</u>
Net Position:				
Restricted for township transportation projects	<u>5,477,810</u>	<u>-</u>	<u>5,477,810</u>	<u>6,378,524</u>
Total liabilities and net position	<u>\$ 5,778,469</u>	<u>5,105,101</u>	<u>10,883,570</u>	<u>11,859,835</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Year Ended November 30,	
	2023	2022
Additions		
State of Illinois	\$ 4,388,101	3,289,816
Rebuild Illinois grant	-	1,799,846
Interest on investments	283,697	68,111
Miscellaneous	-	940
Total additions	<u>4,671,798</u>	<u>5,158,713</u>
Deductions		
Transportation	<u>5,572,512</u>	<u>5,235,431</u>
Net additions (deductions)	(900,714)	(76,718)
Net position, beginning of year	<u>6,378,524</u>	<u>6,455,242</u>
Net position, end of year	<u>\$ 5,477,810</u>	<u>6,378,524</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

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 18-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, 2023

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, 2023

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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

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 – to account for monies collected for the construction of projects approved by the County Board.
12. Solar Farm Application Fee Account – to account for fees received for the solar farm application. The funds are committed by the Board to pay for expenses incurred by the County for legal work and office supplies related to solar farm projects.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

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

Public Health Fund – 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 – 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 – 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 – 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, 2023

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 2022 are reflected as revenues in fiscal year 2023 and amounted to \$9,608,451 including \$280,574 received subsequent to year-end and recorded as property taxes receivable on the accompanying financial statements. Amounts not collected by the Collector by November 30, 2023 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 2023 in the amount of \$10,132,475 have been recognized as property taxes receivable and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated with the budgeted expenditures for 2024.

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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.

While GASB 96 was in effect as of November 30, 2023, there were no agreements that met the requirements of this pronouncement.

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 2023 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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

G. Budget and Appropriations (Continued)

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

H. Cash and Cash Equivalents

Cash equivalents include time deposits, certificates of deposit, and all highly liquid debt investments with an original maturity of three months or less when purchased.

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 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 \$898 of prepaid items as of November 30, 2023.

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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. Upon termination/retirement, all unused vacation days are paid to the employee.

Full-time County employees can accumulate twelve days of sick leave per year. For County offices other than the Sheriff, accumulated sick time is not paid out when employment ends. Retiring County employees (except for Sheriff's office) will have up to 240 accumulated sick days credited to Illinois Municipal Retirement benefits as per their rules and regulations. For any retiree with more than 240 accumulated sick days, the days over 240 will be paid out within 90 days of retirement. Sheriff's Office employees are paid for unused sick time up to a maximum of 1,440 hours 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.

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, 2023.

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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 2023 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	\$ 55,893,267
Less: Long-term obligations payable	<u>(94,612)</u>
Net investment in capital assets	<u><u>\$ 55,798,655</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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023:

Inventory	\$ 37,650
Prepaid items	898
Total	<u>\$ 38,548</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, 2023:

Roads and bridges	\$1,733,287
Retirement	3,003,903
Public health and welfare	331,838
Judiciary and court related	371,991
Public safety	210,693
Recordkeeping	631,282
General government	3,733,067
Insurance	<u>575,581</u>
Total	<u>\$10,591,642</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023:

Roads and bridges	\$ 232,435
Judiciary and court related	188,698
Public safety	138,118
Recordkeeping	117,856
General government	<u>2,853,918</u>
Total	<u>\$3,531,025</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, 2023:

Roads and bridges	\$ 3,902,539
Public health and welfare	3,975,995
Judiciary and court related	10,995
Public safety	19,486
Recordkeeping and general government	251,935
Insurance	79,086
Capital projects	<u>17,609,487</u>
Total	<u>\$ 25,849,443</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 \$15,132,341 at November 30, 2023.

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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

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

T. Use of Estimates in Preparing Financial Statements

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

NOTE 2: CASH AND INVESTMENTS

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

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

Custodial Credit Risk - Deposits

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

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

At November 30, 2023, the carrying amount of the County's deposits and investments were \$32,833,218 (excluding custodial fund balances held by others). County deposits in the amount of \$2,839 were uncollateralized.

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

Investments

As of November 30, 2023, the County’s investments were as follows:

	<u>Primary Government</u>	
	<u>Carrying Amount</u>	<u>Market Value</u>
Illinois Funds	\$ 21,807,209	\$ 21,807,209
Total investments	<u>\$ 21,807,209</u>	<u>21,807,209</u>

Interest Rate Risk

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

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

	<u>Primary Government</u>				
	<u>Remaining Maturity (in Months)</u>				
	<u>12 months or less</u>	<u>13-24 months</u>	<u>25-60 months</u>	<u>61+ months</u>	<u>Total</u>
Illinois Funds	\$ 21,807,209	-	-	-	21,807,209
Total investments	<u>\$ 21,807,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,807,209</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, 2023, the County’s investment in the Illinois Funds, the investment exposed to credit risk, was rated AAA by Standard and Poor’s.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

Credit Risk (Continued)

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

NOTE 3: FAIR VALUE MEASUREMENTS

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

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

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

	Fair Value Measurements Using			
	Market Value at November 30, 2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Primary Government:				
Illinois Funds	\$ 21,807,209	4,133,547	17,673,662	-
Total Primary Government	<u>\$ 21,807,209</u>	<u>4,133,547</u>	<u>17,673,662</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, 2023, 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, 2023

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2023 was as follows:

	Primary Government			Balance as of November 30, 2023
	Balance as of December 1, 2022	Additions	Deletions	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,679,430	-	-	2,679,430
Construction in progress	1,485,560	2,799,585	-	4,285,145
Total capital assets not being depreciated	4,164,990	2,799,585	-	6,964,575
Depreciable capital assets:				
Buildings	58,059,056	382,608	-	58,441,664
Infrastructure	15,379,296	-	-	15,379,296
Vehicles	3,548,329	455,932	(150,554)	3,853,707
Machinery and equipment	2,706,903	273,153	-	2,980,056
Computer equipment	2,026,945	520,835	-	2,547,780
Computer software	485,839	-	-	485,839
Dispatch equipment	2,829,247	-	-	2,829,247
Lease - right to use	219,849	53,632	-	273,481
Total depreciable capital assets	85,255,464	1,686,160	(150,554)	86,791,070
Less accumulated depreciation:				
Buildings	(16,548,339)	(1,024,401)	-	(17,572,740)
Infrastructure	(10,721,893)	(328,734)	-	(11,050,627)
Vehicles	(2,889,559)	(393,886)	150,554	(3,132,891)
Machinery and equipment	(2,187,780)	(155,017)	-	(2,342,797)
Computer equipment	(1,556,948)	(119,666)	-	(1,676,614)
Computer software	(485,839)	-	-	(485,839)
Dispatch equipment	(1,238,359)	(177,479)	-	(1,415,838)
Lease - right to use	(139,908)	(45,124)	-	(185,032)
Total accumulated depreciation	(35,768,625)	(2,244,307)	150,554	(37,862,378)
Total capital assets being depreciated, net	49,486,839	(558,147)	-	48,928,692
Governmental activities capital assets, net	\$ 53,651,829	2,241,438	-	55,893,267

Capital purchases for the year ended November 30, 2023 primarily consisted of completing the work for the Judicial Center ADA Renovation (\$556,306), the Highway Garage Building (\$2,243,279), Max Boom Mower (\$259,840), belt spreader (\$13,313), WatchGuard Cameras (\$10,710), video surveillance system (\$225,325), jail electronic door security control system (\$284,800), office equipment (\$53,632), HEB parking lot (\$344,657), fabric building (\$37,950), and public safety and highway vehicles (\$455,932).

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

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

Governmental activities:	
General government	\$ 267,484
Public safety	857,244
Judiciary and court related	391,412
Public health and welfare	95,715
Transportation	<u>632,452</u>
Total governmental activities	<u>\$ 2,244,307</u>

NOTE 5: LONG-TERM OBLIGATIONS

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

	Balance, December 1, 2022	Additions	Deductions	Balance, November 30, 2023	Due Within One Year
Lease payable	\$ 458,673	-	458,673	-	-
Lease payable - right to use assets	85,122	53,632	44,142	94,612	30,508
Compensated absences	1,487,871	425,229	223,181	1,689,919	253,488
Net OPEB liability - Note 8	616,431	56,642	27,993	645,080	-
Total long-term obligations	<u>\$ 2,648,097</u>	<u>535,503</u>	<u>753,989</u>	<u>2,429,611</u>	<u>283,996</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, 2023**

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, 2023
Smartwatt	10/1/2019	8 years	Various	3.468	\$ 681,870	-
Treasurer - equipment	1/23/2020	63 months	323	1.85	6,561	1,700
Treasurer - equipment	8/29/2022	60 months	132	1.85	7,662	5,790
Circuit Clerk - equipment	10/19/2022	60 months	463	1.85	26,889	21,221
Circuit Clerk - equipment	11/30/2020	60 months	422	1.85	8,161	3,307
County Clerk - equipment	12/15/2020	60 months	145	1.85	8,416	3,410
Assessor - equipment	6/18/2020	60 months	315	1.85	6,095	1,866
Regional Planning-- equipment	2/11/2022	60 months	137	1.85	7,958	5,078
Mental Health - equipment	3/6/2019	60 months	228	1.85	13,235	684
Circuit Court - equipment	10/4/2018	60 months	617	1.85	35,812	-
Sheriff - equipment	4/7/2018	60 months	329	1.85	6,361	-
Sheriff - equipment	7/3/2018	60 months	1,320	1.85	76,618	-
Sheriff - equipment	7/3/2023	63 months	880	1.85	53,632	46,126
ETSB Leases	2022	3 years	5,500	1.85	16,082	5,430
					<u>\$ 955,351</u>	<u>94,612</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 was paid in full from the Pontiac Host Fund in fiscal year 2023.

B. Livingston County Treasurer

In January of 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 including interest under this lease amounted to \$1,292 for the year ended November 30, 2023.

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 including interest under this lease amounted to \$1,584 for the year ended November 30, 2023.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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 including interest under this lease amounted to \$5,559 for the year ended November 30, 2023.

In November of 2020, the Livingston County Circuit Clerk entered into a lease agreement for the rental of a 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 including interest under this lease amounted to \$1,687 for the year ended November 30, 2023.

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 with monthly payments of \$145. Total rent expense including interest under this lease amounted to \$1,740 for the year ended November 30, 2023.

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 including interest under this lease amounted to \$1,260 for the year ended November 30, 2023.

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 including interest under this lease amounted to \$1,645 for the year ended November 30, 2023.

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 including interest under this lease amounted to \$2,736 for the year ended November 30, 2023.

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 including interest under this lease amounted to \$6,170 for the year ended November 30, 2023.

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

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 including interest under this lease amounted to \$329 for the year ended November 30, 2023.

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 including interest under this lease amounted to \$7,920 for the year ended November 30, 2023.

In July of 2023, the Livingston County Sheriff entered into a lease agreement for the rental of copiers. The term of the lease is 63 months with monthly payments of \$880. Total rent expense including interest under this lease amounted to \$4,400 for the year ended November 30, 2023.

J. ETSB Leases

Livingston County leases land for tower space for \$5,500 annually, increasing \$500 every 5 years. The term of the lease is for the period January 6, 2023 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 \$5,500 in lease expense under this agreement during the year ended November 30, 2023.

Payments are due annually as follows:

Year Ending November 30,	Principal	Interest	Total Payment
2024	\$ 30,508	2,966	33,474
2025	23,084	2,715	25,799
2026	18,823	2,488	21,311
2027	16,916	2,165	19,081
2028	5,281	-	5,281
	<u>\$ 94,612</u>	<u>10,334</u>	<u>104,946</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, 2023:

Assessed valuation (2022)	<u>\$ 921,244,632</u>
Statutory debt limitation (2.875%)	\$ 26,485,783
Amount of debt applicable to debt limitation	-
Legal Debt Margin	<u>\$ 26,485,783</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023

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

Membership

As of December 31, 2022, the County’s plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>VAC</u>
Retirees and beneficiaries	253	29	3
Inactive, non-retired members	214	10	0
Active members	<u>151</u>	<u>30</u>	<u>2</u>
Total	<u><u>618</u></u>	<u><u>69</u></u>	<u><u>5</u></u>

Contributions

As set by statute, the County’s Regular, SLEP, and VAC plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2022 and the fiscal year ended November 30, 2023 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	<u>RP</u>	<u>SLEP</u>	<u>VAC</u>	<u>Total</u>
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
County required contribution rate for 2022	5.02%	19.15%	5.40%	N/A
County required contribution rate for 2023	1.36%	13.62%	5.37%	N/A
County actual contributions for 2022	\$ 392,995	523,108	3,240	919,343
County actual contributions for fiscal year 2023	\$ 158,197	346,908	3,296	508,401

Payable to the Pension Plan

At November 30, 2023, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2023:

	<u>Payable at November 30, 2023</u>
Regular Plan	\$ 79,850
SLEP Plan	49,803
VAC Plan	<u>906</u>
Total	<u><u>\$ 130,559</u></u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

Net Pension Liability (Asset)

At December 31, 2022, the County had a net pension liability for the RP, SLEP and VAC plans, determined as follows:

	RP	SLEP	VAC	Total
Total Pension Liability	\$ 59,544,526	23,347,086	200,697	83,092,309
Plan Fiduciary Net Position	58,451,598	20,273,873	186,185	78,911,656
Net Pension Liability	<u>\$ 1,092,928</u>	<u>3,073,213</u>	<u>14,512</u>	<u>4,180,653</u>

The net pension liabilities (assets) were measured as of December 31, 2022, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2022.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2022, 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, 2022.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2021	\$ 80,155,284	95,355,458	(15,200,174)
Changes for the year:			
Service cost	1,058,165	-	1,058,165
Interest on the total pension liability	5,687,273	-	5,687,273
Benefit changes	-	-	-
Differences between expected and actual experience	670,026	-	670,026
Assumption changes	-	-	-
Employer contributions	-	919,343	(919,343)
Employee contributions	-	545,927	(545,927)
Net plan investment income	-	(12,981,177)	12,981,177
Benefit payments and refunds	(4,478,439)	(4,478,439)	-
Other	-	(449,456)	449,456
Net changes	<u>2,937,025</u>	<u>(16,443,802)</u>	<u>19,380,827</u>
Balances at December 31, 2022	<u>\$ 83,092,309</u>	<u>78,911,656</u>	<u>4,180,653</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2022:

- 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%.
- 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 pursuant 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, 2022:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	35.5%	6.50%
International Equity	18%	7.60%
Fixed Income	25.5%	4.90%
Real Estate	10.5%	6.20%
Alternative Investments	9.5%	6.25-9.90%
Cash Equivalents	<u>1%</u>	4.00%
Total	100%	

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2022 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	<u>RP</u>	<u>SLEP</u>	<u>VAC</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	4.05%	4.05%	4.05%
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	\$ 66,331,786	59,544,526	54,161,928
Plan Fiduciary Net Position	58,451,598	58,451,598	58,451,598
Net Pension Liability/(Asset)	<u>\$ 7,880,188</u>	<u>1,092,928</u>	<u>(4,289,670)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

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

SLEP Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 26,448,573	23,347,086	20,812,539
Plan Fiduciary Net Position	20,273,873	20,273,873	20,273,873
Net Pension Liability/(Asset)	<u>\$ 6,174,700</u>	<u>3,073,213</u>	<u>538,666</u>
VAC Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 216,173	200,697	186,720
Plan Fiduciary Net Position	186,185	186,185	186,185
Net Pension Liability/(Asset)	<u>\$ 29,988</u>	<u>14,512</u>	<u>535</u>
County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 92,996,532	83,092,309	75,161,187
Plan Fiduciary Net Position	78,911,656	78,911,656	78,911,656
Net Pension Liability/(Asset)	<u>\$ 14,084,876</u>	<u>4,180,653</u>	<u>(3,750,469)</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023, the County recognized pension expense of \$1,276,955. At November 30, 2023, 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	\$ 985,121	(719,097)
Changes in assumptions	52,031	(64,876)
Net difference between projected and actual earnings on pension plan investments	15,815,143	(9,132,181)
Contributions subsequent to the measurement date	370,638	-
Total	<u>\$ 17,222,933</u>	<u>(9,916,154)</u>

In the table above, \$370,638 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, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	<u>Net Deferred Outflows (Inflows) of Resources</u>			
	Regular Plan	SLEP	VAC	Total
2023	\$ (620,495)	67,505	227	(552,763)
2024	724,099	492,461	3,370	1,219,930
2025	1,595,066	577,309	5,601	2,177,976
2026	2,900,892	1,169,411	8,930	4,079,233
2027	-	11,765	-	11,765
Thereafter	-	-	-	-
Total	<u>\$ 4,599,562</u>	<u>2,318,451</u>	<u>18,128</u>	<u>6,936,141</u>

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023, 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, 2023, were \$22,499.

Net OPEB Liability

At November 30, 2023, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 645,080
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u><u>\$ 645,080</u></u>

The net OPEB liability was measured as of November 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2022.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023, 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, 2023:

- 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 4.30% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2023.

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 (5.30%)	Current Discount Rate (4.30%)	1% Decrease (3.30%)
Net OPEB Liability/(Asset)	\$ 597,679	645,080	696,824

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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)	\$ 717,472	645,080	582,860

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

For the year ended November 30, 2023, the County recognized OPEB expense of \$46,161. At November 30, 2023, 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	\$ 60,830	88,779
Changes in assumptions	129,814	261,116
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	\$ 190,644	349,895

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
2024	\$ 43,112	58,501
2025	43,112	58,501
2026	43,112	58,501
2027	24,379	53,732
2028	21,263	53,137
Thereafter	15,666	67,523
Total	\$ 190,644	349,895

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 9: LEASES RECEIVABLE

The County is reporting lease receivables of \$347,943 at November 30, 2023. For the year ended November 30, 2023, the County reported lease revenue of \$39,563 related to lease payments received. These leases are summarized as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>
Farmland	\$ -	66,577
Futures Unlimited	1,500	750
Prairie Horizons	313,443	6,669
Mosaic	-	11,634
County Extension	6,000	500
Torrance Ave (Children's Advocacy Center)	5,400	5,400
Torrance Ave (Safe Journeys)	10,800	5,400
Torrance Ave (Liv Co Commission on Children & Youth)	10,800	5,400
	<u>\$ 347,943</u>	<u>102,330</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 \$33,288. The lease was in effect from November 1, 2022 through October 31, 2023 with an annual fixed cash rent of \$66,577. The County recognized revenue of \$66,577 under this lease during the year ended November 30, 2023.

B. Futures Unlimited, Inc.

On July 1, 2000, the County entered into 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, 2023.

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, 2023.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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 \$11,634 under this lease during the year ended November 30, 2023.

E. County Extension

On January 2, 2010, the County entered into a lease agreement with Livingston County Extension Educational Association for office space located in Pontiac, Illinois. The term of the lease is for 25 years. Rental payments are \$500 per year. The County recognized revenue of \$500 under this lease during the year ended November 30, 2023.

F. Children's Advocacy Center

On November 1, 2021, the County entered into a lease agreement with the Children's Advocacy Center for office space located in Pontiac, Illinois. The term of the lease is for 3 years. Rental payments are \$450 per month. The County recognized revenue of \$5,400 under this lease during the year ended November 30, 2023.

G. 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, 2023.

H. Safe Journeys

Effective December 1, 2022, the County entered into a lease agreement with Safe Journeys for office space located in Pontiac, Illinois. The term of the lease is for 12 months. Rental payments are \$450 per month. The County recognized revenue of \$5,400 under this lease during the year ended November 30, 2023.

I. 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 office space located in Pontiac, Illinois. 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, 2023.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 9: LEASES RECEIVABLE – (CONTINUED)

Future minimum lease payments receivable under these leases total \$347,943 and are scheduled to be collected as follows:

	During the years ending November 30,	
2024	\$	24,119
2025		18,719
2026		7,169
2027		7,169
2028		7,169
Thereafter		283,598
Total	\$	<u>347,943</u>

NOTE 10: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds for the year ended November 30, 2023:

Fund	Excess
Unemployment Insurance (General Fund)	\$ 7,874
Construction & Building Renovation (General Fund)	56,722
Social Security	134,418
Law Library	1,365
State's Attorney Drug Traffic Prevention	6,014
Circuit Clerk Operation and Administration	7,794
Public Defender Record Automation	1,342

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 11: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2023 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Major funds:		
General:		
General account	\$ 43,386	324,701
Other accounts	907,630	743,386
General Fund total	951,016	1,068,087
Less: Intra-fund transfers	(951,016)	(951,016)
General Fund, net	-	117,071
Non-major Special Revenue Funds	117,071	-
Totals	\$ 117,071	117,071

The County had interfund transfer between the sub-fund of the General Fund in the amount of \$951,142. The purpose of these transfers was to transfer \$743,386 to the Vehicle Replacement and Maintenance Account from the General and Pontiac Host Funds for purchases, \$150,000 to the General Account from the Pontiac Host Fund for expenses related to the Proactive Unit of the Sheriff's department, \$39,738 to the General Account for expenses from the Streator Host Fund, and to transfer \$17,892 to the General Account for expenses from the Solar Farm Application Fee Fund. The County transferred \$117,071 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.

LIVINGSTON COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

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 \$245,438 for dispatch services during the year ended November 30, 2023. No fees were payable to the Authority at November 30, 2023.

The County also acts as fiscal agent for the VVRECJA. The County received \$50,680 for these services during the year ended November 30, 2023.

NOTE 14: 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.

NOTE 15: 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, 2023, the Retiree Services account held \$167,275 in HRA funds for retirees and is accounted for in a custodial fund.

LIVINGSTON COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 16: 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, 2023, the County abated property taxes totaling \$4,459 under the various agreements.

NOTE 17: SUBSEQUENT EVENTS

Management evaluated subsequent events through April 2, 2024, 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, 2023 as a result of events occurring between December 1, 2023 and April 2, 2024.

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Revenues:				
Property taxes	\$ 4,120,000	4,120,000	4,102,814	3,830,662
Replacement tax	800,000	800,000	1,221,440	1,468,155
Sales tax	1,540,000	1,540,000	2,107,333	2,024,352
State income tax	2,000,000	2,000,000	2,145,188	2,158,038
Video gaming tax	20,000	20,000	43,012	34,084
Cannabis use tax	12,000	12,000	16,473	17,571
Operating grants / contributions	4,407,338	4,407,338	5,024,516	4,377,486
Licenses and permits	6,450	6,450	44,014	9,970
Charges for services	5,054,456	5,054,456	6,568,506	5,835,248
Collector's interest and costs	120,000	120,000	118,874	128,222
Interest on investments	68,080	68,080	1,078,806	233,128
Rent	178,340	178,340	176,440	170,420
Other revenue	17,230	17,230	98,001	57,065
Total revenues	18,343,894	18,343,894	22,745,417	20,344,401
Expenditures:				
Current:				
General and administration	5,539,108	5,559,912	4,442,257	3,844,956
Public safety	7,188,238	7,338,034	7,254,798	6,268,340
Judiciary and court related	2,658,182	2,658,182	2,562,388	2,359,368
Public health and welfare	82,404	74,804	71,221	59,840
Employee benefits	949,500	949,500	947,228	851,880
Other expenditures	849,894	686,894	336,129	831,302
Debt service - capital lease	-	-	-	94,986
Capital outlay	9,976,937	9,976,937	5,238,554	3,161,662
Total expenditures	27,244,263	27,244,263	20,852,575	17,472,334
Excess (deficiency) of revenues over (under) expenditures	(8,900,369)	(8,900,369)	1,892,842	2,872,067
Other financing sources (uses):				
Transfers in	1,851,565	1,851,565	1,068,087	797,933
Transfers out	(1,794,443)	(1,794,443)	(951,016)	(657,266)
Total other financing sources (uses)	57,122	57,122	117,071	140,667
Net change in fund balance	\$ (8,843,247)	(8,843,247)	2,009,913	3,012,734
Fund balance, beginning of the year			34,220,681	31,207,947
Fund balance, end of year			\$ 36,230,594	34,220,681

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations Original & Final	Year Ended November 30,	
		2023	2022
Revenues:			
Property taxes	\$ 489,000	485,994	455,941
T.B. clinic	23,300	822	958
BBO/Intensive Prenatal Care Management	97,350	85,220	64,170
PHEP (aka - Bioterrorism)	46,181	53,407	44,139
Childhood lead poisoning prevention	19,900	18,805	13,232
Community Care / ECIAAA (CCU)	102,610	99,492	112,852
Community Care / ESS (CCU)	30,000	6,396	26,077
Community Care /Workforce (CCU)	217,872	151,340	79,202
COVID-19 Response	16,700	48,566	55,670
COVID-19 Crisis	94,700	62,426	64,136
COVID-19 Vaccination	100,000	139,900	-
Contact Tracing	-	-	84,753
Donations	12,000	18,097	10,414
Environmental Health	54,200	54,199	50,909
Early period screening diagnosis treatment	50,325	54,080	40,326
Family case management	107,635	109,257	89,765
Family planning program	90,400	64,395	74,909
Family Case Management - Youthcare	25,407	25,407	25,463
Healthy families of Illinois grant	276,400	286,303	217,943
Hubert estate	6,000	5,366	5,686
Humiston trust	21,000	-	21,000
IL Breast & Cervical Cancer Project	90,415	70,183	66,374
Illinois Tobacco Free Communities	22,364	22,925	20,384
Income from immunizations	107,000	203,597	158,296
Influenza vaccination	-	-	11,843
Local health protection grant	78,566	94,613	48,811
Mass vaccination	16,467	(76,314)	197,600
Miscellaneous	100	779	1,269
Narcan	-	-	392
Other clinics	25,870	23,795	23,062
Other grants	1,550	838	850
Oral health needs assessment	-	1,384	-
Peer counseling	13,780	13,718	13,958
Public health nursing	1,240	5,340	960
SBHC Transfer in from Humiston	33,380	35,212	15,981
School based health center	105,420	99,721	95,581
Vector prevention grant	15,798	18,794	16,086
Vision and hearing grant	31,926	28,218	37,976
Wellness clinic	75,700	72,031	67,879
Women, infants, and children (WIC)	117,781	124,869	104,940
Grants in kind	-	35,020	59,425
WIC food instruments	350,000	-	-
Interest on investments	1,430	8,308	1,554
Total revenues	2,969,767	2,552,503	2,480,766

**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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Appropriations Original & Final	Year Ended November 30,	
		2023	2022
Expenditures:			
Personnel	\$ 1,641,848	1,590,507	1,504,448
Contractual	251,034	68,900	74,118
Credit card fees	-	3,000	3,500
Audit	1,600	1,645	1,595
Travel - mileage	49,077	52,002	46,815
Telephone	22,282	29,590	24,129
Postage	19,741	8,251	7,201
Rent	54,500	55,500	54,500
Nurses' supplies	47,080	14,224	11,755
Printing and educational materials	2,200	26,661	10,020
Office supplies	81,464	139,963	95,689
Copier lease	32,884	9,747	9,656
Dues and training expense	10,136	13,812	8,631
Humiston trust	33,380	35,212	15,981
Miscellaneous	3,000	4,166	6,713
Equipment and repair	-	-	6,899
Computer hardware and software	-	21,583	23,144
Donations	10,500	11,123	13,886
Advertising	9,569	452	3,022
Insurance - employee health	188,549	209,753	192,537
Contingency	10,000	-	-
Immunizations - vaccines	85,000	160,190	125,548
Immunization - grants in kind	-	23,457	55,892
WIC food instruments	350,000	-	-
Total expenditures	<u>2,903,844</u>	<u>2,479,738</u>	<u>2,295,679</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 65,923</u>	72,765	185,086
Fund balance, beginning of year		<u>2,097,898</u>	<u>1,912,812</u>
Fund balance, end of year		<u>\$ 2,170,663</u>	<u>2,097,898</u>

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations Original & Final	Year Ended November 30,	
		2023	2022
Revenues:			
Property taxes	\$ 955,000	949,046	982,357
Interest on investments	3,800	49,166	4,038
Total revenues	958,800	998,212	986,395
Expenditures:			
County payment to Illinois Municipal Retirement	900,000	505,105	936,940
Total expenditures	900,000	505,105	936,940
Excess (deficiency) of revenue over (under) expenditures	\$ 58,800	493,107	49,455
Fund balance, beginning of year		1,855,069	1,805,614
Fund balance, end of year		\$ 2,348,176	1,855,069

**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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Appropriations Original & Final	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 889,065	884,008	908,543
Medicaid	25,000	36,074	7,356
Livingston County Commission on Children and Youth	65,872	65,676	58,117
377 Program administration	99,295	97,474	96,587
Interest on investments	700	15,926	354
Rent	3,600	-	-
Miscellaneous	-	3,895	2,790
Total revenues	1,083,532	1,103,053	1,073,747
Expenditures:			
Salaries	193,422	186,900	185,218
Benefits	40,090	40,813	36,573
Purchases of services:			
Institute for Human Resources	573,720	663,261	531,535
IHR - Medicaid	18,750	28,410	48,658
Against domestic violence	37,774	48,243	37,774
Operation snowball	5,320	5,316	5,040
Futures Unlimited Case Management	204,014	68,554	146,737
Systems development	5,000	5,180	4,813
Lease/rent	6,500	6,500	6,500
Professional training, dues, and subscriptions	3,000	2,425	2,488
Travel, telephones, and meals	1,000	484	1,171
Contractual services - postage, leasing, and repairs	7,000	7,101	8,587
Commodities	3,735	2,551	3,511
Equipment	3,700	-	-
Client services	-	198	-
Miscellaneous	1,000	914	-
Total expenditures	1,104,025	1,066,850	1,018,605
Excess (deficiency) of revenues over (under) expenditures	\$ (20,493)	36,203	55,142
Fund balance, beginning of year		1,409,731	1,354,589
Fund balance, end of year		\$ 1,445,934	1,409,731

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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations Original & Final	Year Ended November 30,	
		2023	2022
Revenues:			
ARPA grant	\$ -	-	3,462,103
Interest on investments	5,000	97,287	13,974
Total revenues	5,000	97,287	3,476,077
Expenditures:			
Service contracts	-	5,417	-
COVID-19 expenditures	-	1,997	12,944
Grants	5,426,194	1,580,718	2,240,441
Capital outlay	-	54,085	12,600
Data processing	-	126,540	63,270
Other disbursements	200,000	-	-
Total expenditures	5,626,194	1,768,757	2,329,255
Excess (deficiency) of revenues over (under) expenditures	\$ (5,621,194)	(1,671,470)	1,146,822
Fund balance, beginning of year		4,592,860	3,446,038
Fund balance, end of year		\$ 2,921,390	4,592,860

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,

	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service cost	\$ 692,970	704,237	697,486	705,526	659,004	802,277	828,914	832,449	862,899
Interest on the total pension liability	4,116,210	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	8,749	(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	(3,404,462)	(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	1,413,467	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	58,131,059	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	\$ 59,544,526	58,131,059	57,053,194	55,796,345	54,065,690	51,162,296	50,843,267	49,434,091	47,743,079
PLAN FIDUCIARY NET POSITION									
Employer contributions	\$ 392,995	577,973	592,842	371,842	578,902	627,139	699,368	735,244	726,846
Employee contributions	367,868	349,537	335,995	355,539	321,216	343,139	360,523	357,928	364,724
Pension plan net investment income	(9,464,299)	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	(3,404,462)	(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	(563,419)	(589,017)	(164,092)	(337,297)	557,188	(745,913)	87,453	(528,110)	79,364
Net change in plan fiduciary net position	(12,671,317)	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	71,122,915	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	\$ 58,451,598	71,122,915	63,089,878	57,142,379	50,073,543	55,040,392	49,191,229	47,403,169	49,035,599
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,092,928	(12,991,856)	(6,036,684)	(1,346,034)	3,992,147	(3,878,096)	1,652,038	2,030,922	(1,292,520)
Plan fiduciary net position as a percentage of total pension liability	98.16%	122.35%	110.58%	102.41%	92.62%	107.58%	96.75%	95.89%	102.71%
Covered valuation payroll	\$ 7,828,587	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	13.96%	-171.43%	-80.85%	-18.78%	55.93%	-52.75%	21.09%	25.63%	-17.13%

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,

	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service cost	\$ 360,376	356,240	406,897	379,716	370,343	344,692	354,259	346,402	325,012
Interest on the total pension liability	1,558,027	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	649,070	(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	(1,060,455)	(926,697)	(839,802)	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Net change in total pension liability	1,507,018	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	21,840,068	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	\$ 23,347,086	21,840,068	21,694,457	19,761,516	19,077,333	17,831,805	16,476,535	15,438,826	15,143,345
PLAN FIDUCIARY NET POSITION									
Employer contributions	\$ 523,108	422,252	526,601	398,044	372,338	389,255	409,531	370,534	379,838
Employee contributions	175,359	154,785	167,707	164,167	139,487	144,169	131,352	132,384	130,141
Pension plan net investment income	(3,488,031)	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	(1,060,455)	(926,697)	(839,802)	(652,388)	(595,047)	(567,171)	(548,429)	(526,470)	(509,479)
Other	112,154	(512,084)	153,965	67,281	159,647	(181,841)	416,161	(245,465)	(5,124)
Net change in plan fiduciary net position	(3,737,865)	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	24,011,738	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	\$ 20,273,873	24,011,738	21,161,391	18,523,731	15,617,574	16,615,202	14,235,685	12,921,392	13,124,844
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 3,073,213	(2,171,670)	533,066	1,237,785	3,459,759	1,216,603	2,240,850	2,517,434	2,018,501
Plan fiduciary net position as a percentage of total pension liability	86.84%	109.94%	97.54%	93.74%	81.86%	93.18%	86.40%	83.69%	86.67%
Covered valuation payroll	\$ 2,166,825	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	141.83%	-105.23%	23.84%	61.26%	186.03%	63.29%	127.95%	142.81%	116.33%

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,

	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service cost	\$ 4,819	5,100	4,897	4,362	4,022	4,284	4,475	4,015	3,884
Interest on the total pension liability	13,036	11,913	11,151	10,167	9,699	9,648	9,291	8,378	7,304
Benefit changes	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	12,207	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	(13,522)	(4,951)	(4,524)	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Net change in total pension liability	16,540	19,911	10,622	13,351	10,792	688	4,747	12,317	14,359
Total pension liability - beginning	184,157	164,246	153,624	140,273	129,481	128,793	124,046	111,729	97,370
Total pension liability - ending	\$ 200,697	184,157	164,246	153,624	140,273	129,481	128,793	124,046	111,729
PLAN FIDUCIARY NET POSITION									
Employer contributions	\$ 3,240	3,609	2,805	2,117	3,849	4,308	4,000	3,738	3,658
Employee contributions	2,700	2,263	2,108	2,045	1,891	1,805	1,773	1,797	1,611
Pension plan net investment income	(28,847)	30,403	23,162	25,872	(7,419)	21,838	7,954	572	6,502
Benefit payments and refunds	(13,522)	(4,951)	(4,524)	(4,428)	(4,331)	(4,237)	(4,145)	(4,050)	(3,841)
Other	1,809	321	142	(481)	1,413	(2,153)	(125)	(1,740)	(195)
Net change in plan fiduciary net position	(34,620)	31,645	23,693	25,125	(4,597)	21,561	9,457	317	7,735
Plan net position - beginning	220,805	189,160	165,467	140,342	144,939	123,378	113,921	113,604	105,869
Plan net position - ending	\$ 186,185	220,805	189,160	165,467	140,342	144,939	123,378	113,921	113,604
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 14,512	(36,648)	(24,914)	(11,843)	(69)	(15,458)	5,415	10,125	(1,875)
Plan fiduciary net position as a percentage of total pension liability	92.77%	119.90%	115.17%	107.71%	100.05%	111.94%	95.80%	91.84%	101.68%
Covered valuation payroll	\$ 59,990	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	24.19%	-72.89%	-53.19%	-26.06%	-0.16%	-38.54%	13.74%	25.35%	-5.24%

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	
2022	\$ 392,995	392,995	-	7,828,587	5.02%	
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	
2022	\$ 414,947	523,108	(108,161)	2,166,825	24.14%	
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	
2022	\$ 3,239	3,240	(1)	59,990	5.40%	
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 2022 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): 21-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 16 years for most employers (five employers were financed over 18 years; one employer was financed over 17 years; two employers were financed over 19 years; three employers were financed over 25 years; four employers were financed over 26 years; and one employer was financed over 27 years).

Asset valuation method 5-year smoothed market; 20% corridor
 Wage growth 2.75%
 Price Inflation 2.25%
 Salary increases 2.85% to 13.75% 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 2020 valuation pursuant to an experience study of the period 2017-2019

Mortality 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. 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.

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,

	2023	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY						
Service cost	\$ 31,285	43,903	46,375	39,327	32,517	31,377
Interest on the total OPEB liability	25,357	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	(5,496)	(238,880)	(11,107)	121,230	17,205	(24,058)
Benefit payments and refunds	(22,498)	(12,531)	(35,412)	(25,048)	(55,904)	(68,490)
Other changes	-	-	-	(38,941)	748	64,918
Net change in total OPEB liability	28,648	(155,323)	14,862	(38,127)	20,906	121,254
Total OPEB liability - beginning	616,432	771,755	756,893	795,020	774,114	652,860
Total OPEB liability - ending	<u>\$ 645,080</u>	<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>	<u>-</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET)	<u>\$ 645,080</u>	<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%	0.00%
Covered valuation payroll**	\$ 9,773,924	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	6.60%	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	
2023	\$ -	22,498	(22,498)	9,773,924	0.23%	
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, 2022

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, 2023**

NOTE 1: BUDGETARY COMPARISON SCHEDULES

The budgetary comparison schedules for the General Fund, Public Health Fund, Illinois Municipal Retirement Fund, Mental Health Fund, and American Rescue Plan Act 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 2023 budget was adopted on November 17, 2022 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, 2023.

SUPPLEMENTARY INFORMATION

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1

Combining Balance Sheet
November 30, 2023

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
<u>Assets</u>							
Cash in bank	\$ 2,265,109	34,604	28,845	493,728	71,705	612,594	64,193
Certificates of deposit	-	450,000	115,000	300,000	1,020,843	-	-
Other investments	11,357,246	-	-	-	-	-	-
Receivables:							
Accounts	670,161	3,017	-	-	-	-	-
Accrued interest	-	192	887	715	2,832	-	-
Property taxes	3,645,731	821,978	5,144	-	-	-	-
Due from State of Illinois	612,778	-	-	-	-	-	-
Total assets	<u>\$ 18,551,025</u>	<u>1,309,791</u>	<u>149,876</u>	<u>794,443</u>	<u>1,095,380</u>	<u>612,594</u>	<u>64,193</u>
<u>Liabilities</u>							
Accounts payable	\$ 169,352	-	-	-	-	66,121	-
Accrued items	289,769	-	-	-	-	-	11,157
Deposits	-	-	-	-	-	-	-
Total liabilities	<u>459,121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,121</u>	<u>11,157</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	<u>3,550,000</u>	<u>800,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund balance</u>							
Restricted	-	501,779	73,802	-	-	-	-
Committed	-	-	-	794,443	1,095,380	546,473	-
Assigned	-	8,012	71,074	-	-	-	53,036
Unassigned	14,541,904	-	-	-	-	-	-
Total fund balance	<u>14,541,904</u>	<u>509,791</u>	<u>144,876</u>	<u>794,443</u>	<u>1,095,380</u>	<u>546,473</u>	<u>53,036</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 18,551,025</u>	<u>1,309,791</u>	<u>149,876</u>	<u>794,443</u>	<u>1,095,380</u>	<u>612,594</u>	<u>64,193</u>

Combining Balance Sheet
November 30, 2023

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
<u>Assets</u>							
Cash in bank	\$ 53,608	52,745	2,235,640	6,654	10,374	130,436	6,060,235
Certificates of deposit	535,000	185,000	6,532,675	164,201	-	200,000	9,502,719
Other investments	-	-	8,483,014	-	-	-	19,840,260
Receivables:							
Accounts	-	-	467,672	-	75,000	-	1,215,850
Accrued interest	1,829	1,451	47,693	308	-	1,568	57,475
Property taxes	-	-	-	-	-	-	4,472,853
Due from State of Illinois	-	-	-	-	-	-	612,778
Total assets	<u>\$ 590,437</u>	<u>239,196</u>	<u>17,766,694</u>	<u>171,163</u>	<u>85,374</u>	<u>332,004</u>	<u>41,762,170</u>
<u>Liabilities</u>							
Accounts payable	\$ -	-	295,617	-	-	-	531,090
Accrued items	-	-	-	-	-	-	300,926
Deposits	-	40,865	-	-	-	303,695	344,560
Total liabilities	<u>-</u>	<u>40,865</u>	<u>295,617</u>	<u>-</u>	<u>-</u>	<u>303,695</u>	<u>1,176,576</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	4,355,000
<u>Fund balance</u>							
Restricted	-	-	-	-	-	-	575,581
Committed	-	198,331	-	171,163	-	28,309	2,834,099
Assigned	-	-	17,471,077	-	85,374	-	17,688,573
Unassigned	590,437	-	-	-	-	-	15,132,341
Total fund balance	<u>590,437</u>	<u>198,331</u>	<u>17,471,077</u>	<u>171,163</u>	<u>85,374</u>	<u>28,309</u>	<u>36,230,594</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 590,437</u>	<u>239,196</u>	<u>17,766,694</u>	<u>171,163</u>	<u>85,374</u>	<u>332,004</u>	<u>41,762,170</u>

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	General Account	Tort Judgment	Unemployment Insurance	Livingston County Enterprise Zone Offset	Streator Host Agreement	Vehicle Replacement and Maintenance	Health Insurance Reserve
Revenues:							
Property tax	\$ 3,332,654	765,118	5,042	-	-	-	-
Replacement tax	1,221,440	-	-	-	-	-	-
Sales tax	2,107,333	-	-	-	-	-	-
State income tax	2,145,188	-	-	-	-	-	-
Video gaming tax	43,012	-	-	-	-	-	-
Cannabis use tax	16,473	-	-	-	-	-	-
Federal revenue	42,000	-	-	-	-	-	-
Operating grants/contributions - other State of Illinois revenue	4,662,191	-	-	-	-	-	-
Licenses and permits	44,014	-	-	-	-	-	-
Charges for services	1,330,950	-	-	-	-	-	-
Collector's interest and costs	118,874	-	-	-	-	-	-
Interest on investments	478,118	3,958	4,003	18,189	33,293	142	84
Rent	176,440	-	-	-	-	-	-
Other revenue	17,587	3,017	-	-	-	77,397	-
Total revenues	15,736,274	772,093	9,045	18,189	33,293	77,539	84
Expenditures:							
Current:							
General and administration	3,183,398	802,808	20,874	-	-	264,904	-
Public safety	6,994,750	-	-	-	-	-	-
Judiciary and court related	2,562,388	-	-	-	-	-	-
Public health and welfare	48,221	-	-	-	-	-	-
Employee benefits	946,145	-	-	-	-	-	-
Other expenditures	110,784	-	-	-	-	-	-
Capital outlay	3,480	-	-	-	-	159,778	-
Total expenditures	13,849,166	802,808	20,874	-	-	424,682	-
Excess (deficiency) of revenues over (under) expenditures	1,887,108	(30,715)	(11,829)	18,189	33,293	(347,143)	84
Other financing sources (uses):							
Transfers in	324,701	-	-	-	-	743,386	-
Transfers out	(43,386)	-	-	-	(39,738)	-	-
Total other financing sources (uses)	281,315	-	-	-	(39,738)	743,386	-
Net change in fund balance	2,168,423	(30,715)	(11,829)	18,189	(6,445)	396,243	84
Fund balance, beginning of year	12,373,481	540,506	156,705	776,254	1,101,825	150,230	52,952
Fund balance, end of year	\$ 14,541,904	509,791	144,876	794,443	1,095,380	546,473	53,036

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Working Cash	Windfarm Application Fee	Pontiac Host Agreement	Recreation Committee	Construction & Building Renovation	Solar Farm Application Fees	Totals
Revenues:							
Property tax	\$ -	-	-	-	-	-	4,102,814
Replacement tax	-	-	-	-	-	-	1,221,440
Sales tax	-	-	-	-	-	-	2,107,333
State income tax	-	-	-	-	-	-	2,145,188
Video gaming tax	-	-	-	-	-	-	43,012
Cannabis use tax	-	-	-	-	-	-	16,473
Federal revenue	-	-	-	-	-	-	42,000
Operating grants/contributions - other State of Illinois revenue	-	-	245,325	-	75,000	-	4,982,516
Licenses and permits	-	-	-	-	-	-	44,014
Charges for services	-	-	5,237,556	-	-	-	6,568,506
Collector's interest and costs	-	-	-	-	-	-	118,874
Interest on investments	12,346	6,070	507,576	4,225	8,041	2,761	1,078,806
Rent	-	-	-	-	-	-	176,440
Other revenue	-	-	-	-	-	-	98,001
Total revenues	12,346	6,070	5,990,457	4,225	83,041	2,761	22,745,417
Expenditures:							
Current:							
General and administration	-	-	152,750	-	-	17,523	4,442,257
Public safety	-	-	260,048	-	-	-	7,254,798
Judiciary and court related	-	-	-	-	-	-	2,562,388
Public health and welfare	-	-	23,000	-	-	-	71,221
Employee benefits	-	-	1,083	-	-	-	947,228
Other expenditures	-	-	225,345	-	-	-	336,129
Capital outlay	-	-	4,478,574	-	596,722	-	5,238,554
Total expenditures	-	-	5,140,800	-	596,722	17,523	20,852,575
Excess (deficiency) of revenues over (under) expenditures	12,346	6,070	849,657	4,225	(513,681)	(14,762)	1,892,842
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,068,087
Transfers out	-	-	(850,000)	-	-	(17,892)	(951,016)
Total other financing sources (uses)	-	-	(850,000)	-	-	(17,892)	117,071
Net change in fund balance	12,346	6,070	(343)	4,225	(513,681)	(32,654)	2,009,913
Fund balance, beginning of year	578,091	192,261	17,471,420	166,938	599,055	60,963	34,220,681
Fund balance, end of year	\$ 590,437	198,331	17,471,077	171,163	85,374	28,309	36,230,594

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Revenues:				
Property tax	\$ 3,345,000	3,345,000	3,332,654	3,152,356
Replacement tax	800,000	800,000	1,221,440	1,468,155
Sales tax	1,540,000	1,540,000	2,107,333	2,024,352
State income tax	2,000,000	2,000,000	2,145,188	2,158,038
Video gaming tax	20,000	20,000	43,012	34,084
Cannabis use tax	12,000	12,000	16,473	17,571
State of Illinois and other reimbursements:				
State's Attorney's salary	166,923	166,923	169,817	163,820
Assistant State's Attorney's salaries	48,500	48,500	44,833	48,500
Public Defender reimbursement	113,241	113,241	114,977	111,379
Probation officer salary	24,000	24,000	24,000	26,000
Probation grants in aid	510,000	510,000	539,844	511,999
Supervisor of Assessments	37,150	37,150	37,150	35,858
School resource officer program	150,000	150,000	153,966	152,841
STEP grant	-	-	4,084	-
State of Illinois grant	-	-	107,164	-
Election grants - state and federal	32,850	32,850	42,000	60,394
ESDA	15,000	15,000	11,700	15,880
Sheriff's salary	100,674	100,674	102,202	24,164
Sheriff's town contracts	40,000	40,000	59,992	59,999
Jail reimbursement	2,900,000	2,900,000	3,288,462	3,162,252
Justice benefits	4,000	4,000	4,000	4,400
Total State of Illinois and other reimbursements	4,142,338	4,142,338	4,704,191	4,377,486
Charges for services:				
Assessor	33,000	33,000	35,465	34,218
Business Office Fees	49,581	49,581	50,680	48,267
Animal Control Fees	57,600	57,600	64,822	62,492
State Attorney's Fees	30,000	30,000	19,223	22,855
Licenses and permits (regional planning)	6,450	6,450	44,014	9,970
County Clerk/Recorder	280,375	280,375	265,773	336,680
Circuit Clerk	610,400	610,400	718,693	645,429
Treasurer	-	-	600	-
Sheriff's services and reimbursements	123,500	123,500	160,081	106,428
Court appointed attorney	30,000	30,000	15,613	18,141
Total charges for services	1,220,906	1,220,906	1,374,964	1,284,480
Collector's interest and costs	120,000	120,000	118,874	128,222
Interest on investments	10,000	10,000	478,118	96,251
Rents	178,340	178,340	176,440	170,420
Miscellaneous	7,230	7,230	17,587	44,482
Total revenues	13,395,814	13,395,814	15,736,274	14,955,897

**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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures:				
General and administration:				
County Board members:				
County Board - per diem	\$ 18,000	18,000	17,925	18,740
Committee work	36,000	36,000	24,665	23,490
Audit	92,950	92,950	92,950	88,950
Mileage	17,000	17,000	12,627	11,117
Dues & memberships	2,000	2,000	1,050	1,050
Miscellaneous expenses	5,600	5,600	8,154	4,585
Total County Board members	171,550	171,550	157,371	147,932
County Board Office:				
Executive director	95,369	95,369	93,358	79,253
Full-Time Wages	41,925	41,925	31,729	7,310
Meetings, training, travel	4,500	4,500	1,728	2,922
Dues & memberships	1,600	1,600	1,600	1,600
Office supplies	4,900	4,900	4,918	4,841
Total County Board Office	148,294	148,294	133,333	95,926
Human Resources:				
Human resources director	75,285	75,285	75,288	66,213
Consulting services	800	800	1,894	788
Other professional & technical services	900	900	1,049	772
Meetings, training, travel	4,000	4,000	451	1,893
Postage & shipping	300	300	197	191
Printing	7,500	7,500	2,010	5,391
Dues & memberships	4,000	4,000	4,139	3,974
Operating expenses	2,000	2,000	4,121	1,440
Supplies and equipment	900	900	629	747
Total Human Resources	95,685	95,685	89,778	81,409
Information Technology:				
Information technology director	102,940	102,940	102,945	99,701
Full-time wages	40,618	40,618	40,428	36,324
Meetings, training, travel	3,000	3,000	-	96
Cell phone	900	900	600	600
Office supplies	1,300	1,300	38	216
Data processing services	800	800	850	735
Telephone	40,000	40,000	41,786	36,932

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
General and administration (Continued):				
Information Technology (Continued):				
Postage & shipping	\$ 250	250	-	-
Enterprise system maintenance	105,000	105,000	133,456	127,952
Computer and website costs	6,000	6,000	7,002	5,461
Copy paper	13,500	13,500	12,288	12,071
Consulting	6,000	6,000	-	-
Other supplies	55,000	55,000	30,030	30,199
Total Information Technology	375,308	375,308	369,423	350,287
County Clerk:				
County Clerk's salary	74,300	74,300	74,586	72,070
Deputies salaries	219,260	176,736	177,671	200,835
Comp time buyout	800	800	357	3,818
Data processing services	10,000	10,000	8,818	8,513
Postage & shipping	6,680	6,680	6,906	5,573
Meetings, travel, & training	2,000	2,000	1,614	1,114
Dues & memberships	1,000	1,000	550	500
Office supplies	7,400	7,400	5,063	4,853
Bookkeeping supplies	4,600	1,208	1,208	2,922
Total County Clerk	326,040	280,124	276,773	300,198
Elections:				
Election deputy salary	39,385	39,385	39,752	36,752
Comp time buyout	3,600	3,600	1,833	5,588
General primary judges' pay	15,000	15,000	925	38,780
General election judges' pay	51,000	51,000	37,620	45,162
General primary printing	7,500	7,500	221	4,510
General election printing	6,500	6,500	1,169	4,244
County supplies	500	500	-	167
Other supplies	16,000	16,000	15,685	1,650
General primary supplies	43,000	43,000	48,536	46,102
General election supplies	48,000	48,000	45,231	62,312
Voter registration and fees	40,000	40,000	35,836	15,957
Election equipment	-	-	-	15,685
Computer hardware	14,000	14,000	14,540	11,600
Service contracts and computer software	22,200	22,200	22,200	23,100
Total Elections	306,685	306,685	263,548	311,609

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
General and administration (Continued):				
County Treasurer:				
County Treasurer's salary	\$ 74,300	74,300	74,586	72,070
Deputy salaries	72,153	72,153	73,358	63,006
Comp time buyout	500	500	1,462	777
Part-time salaries	3,302	3,302	853	3,117
Data processing service	20,000	20,000	18,689	13,807
Meetings, training, & travel	1,500	1,500	1,716	1,988
Office supplies	9,000	9,000	6,953	6,302
Tax bills - supplies and expense	21,000	21,000	18,566	19,927
Total County Treasurer	201,755	201,755	196,183	180,994
Finance:				
Finance Resource Specialist salary	75,285	75,285	75,288	66,213
Full-time salaries	-	42,524	44,542	-
Part-time salaries	18,980	18,980	13,615	12,096
Meetings, training, & travel	1,200	1,200	941	335
Supplies and equipment	2,400	5,792	5,103	2,505
Dues & memberships	550	550	550	550
Total Finance	98,415	144,331	140,039	81,699
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	74,300	74,300	74,586	71,988
Deputies salaries	106,684	106,684	83,958	66,461
GIS map specialist	54,007	54,007	54,339	51,069
Data processing services	45,000	45,000	44,763	39,448
County mapping	9,000	9,000	7,434	7,255
Meetings, training, & travel	5,000	5,000	5,490	3,040
Mileage	500	500	515	470
Printing - legal notices	37,000	37,000	33,965	7,312
Dues & memberships	500	500	501	481
Office supplies	8,500	8,500	8,286	5,883
Total Supervisor of Assessments	340,491	340,491	315,465	253,407
Board of Review:				
Board per-diem	15,220	15,220	15,310	14,922
Consulting services	10,000	10,000	-	3,105
Meetings, training, & travel	270	270	-	-
Mileage	1,000	1,000	129	-
Total Board of Review	26,490	26,490	15,439	18,027

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
General and administration (Continued):				
Regional Planning and Zoning				
Salaries:				
Director	\$ 19,194	32,398	74,909	18,390
Assistant	29,295	29,295	3,832	25,285
Secretary	7,800	7,800	-	109
Planning commissioner per diem	3,500	3,500	1,475	1,200
Meetings, training & travel	400	400	40	40
Mileage	8,000	8,000	1,481	3,378
Postage	1,300	1,300	1,365	2,128
Printing	2,800	2,800	2,495	1,482
Office supplies	1,450	1,450	1,339	563
Data processing services	5,583	5,583	5,547	3,962
Total Regional Planning and Zoning	79,322	92,526	92,483	56,537
Livingston Board of Appeals:				
Per diem	3,360	3,360	2,440	2,200
Mileage	1,250	1,250	1,567	1,170
Total Livingston Board of Appeals	4,610	4,610	4,007	3,370
Maintenance - General:				
Salaries:				
Maintenance supervisor	68,513	30,013	25,269	50,878
Custodial wages	166,419	166,419	165,085	155,898
Maintenance labor	172,468	172,468	181,272	112,338
Overtime	4,000	4,000	8,124	8,580
Equipment maintenance	2,500	2,500	78	-
Equipment rental	500	500	-	-
Life safety	1,000	1,000	-	-
Service contracts	7,556	7,556	3,701	7,103
Meetings, training, & travel	3,000	3,000	-	1,250
Telephone - cell phone	1,920	1,920	1,782	1,834
Office Supplies	250	250	4	268
Grounds maintenance	-	-	248	1,712
County tool replacement and repair	2,000	2,000	1,369	895
Total Maintenance - General	430,126	391,626	386,932	340,756

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Courthouse:				
General building repairs	\$ 5,000	5,000	4,556	314
Maintenance of equipment	9,504	14,004	16,855	5,973
Cleaning supplies	2,500	2,500	1,930	2,177
Grounds maintenance	1,270	1,270	69	-
Life safety inspection	6,500	6,500	3,610	7,290
Service contracts	14,000	18,100	20,270	13,850
Total Maintenance - Courthouse	38,774	47,374	47,290	29,604
Maintenance - Law and Justice Center:				
General building and maintenance	13,500	13,500	15,523	3,864
Equipment maintenance	20,000	15,500	10,891	28,875
Cleaning supplies	4,500	4,500	8,313	6,034
Equipment and supplies	500	500	52	-
Grounds maintenance	500	500	78	272
Life safety inspection	15,500	15,500	9,247	6,644
Service contracts	24,920	24,920	28,365	24,954
Total Maintenance - Law and Justice Center	79,420	74,920	72,469	70,643
Maintenance - Public Safety Complex:				
Building maintenance and repairs	15,000	27,000	26,944	15,465
Equipment maintenance	32,000	45,300	45,222	26,643
Grounds maintenance	1,000	1,000	46	416
Cleaning supplies	4,000	5,500	6,592	9,654
Life safety inspection	19,000	19,000	19,040	13,360
Service contracts	17,000	24,600	24,513	16,269
Total Maintenance - Public Safety Complex	88,000	122,400	122,357	81,807

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
General and administration (Continued):				
Maintenance - Water Street:				
General building repairs	\$ 3,000	3,000	885	-
Equipment maintenance	4,000	4,000	266	789
Grounds maintenance	500	500	-	140
Cleaning supplies	500	500	-	-
Life Safety	1,000	1,000	873	1,233
Service Contracts	7,420	7,420	2,149	5,550
Total Maintenance - Water Street	16,420	16,420	4,173	7,712
Maintenance - Torrence Avenue				
General building repairs	1,000	1,000	690	516
Equipment maintenance	700	700	1,381	-
Grounds maintenance	125	125	-	-
Cleaning supplies	125	125	-	-
Life Safety	250	250	75	-
Service Contracts	1,250	1,250	524	614
Total Maintenance - Torrence Avenue	3,450	3,450	2,670	1,130
Facilities Systems:				
Electricity CH	18,000	18,000	20,786	16,198
Electricity LJC	85,000	85,000	83,600	66,447
Electricity PSC	122,000	129,600	141,982	105,070
Electricity Water Street	10,000	10,000	9,856	8,445
Electricity H&E	20,000	20,000	26,790	23,577
Electricity TA	10,000	10,000	3,776	6,528
Gas CH	17,000	17,000	15,559	21,127
Gas LJC	25,000	25,000	19,777	30,006
Gas PSC	56,100	56,100	32,965	55,569
Gas Water Street	6,000	6,000	5,354	5,735
Gas H&E	15,500	15,500	8,913	20,019
Gas TA	4,000	4,000	2,714	3,151
Water and Sewer CH	5,500	5,500	5,247	5,695
Water and Sewer LJC	20,000	20,000	31,778	12,586
Water and Sewer PSC	66,000	66,000	79,529	47,877
Water and Sewer Water Street	1,000	1,000	893	1,160
Water and Sewer H&E	3,400	3,400	3,442	5,243
Water and Sewer TA	1,600	1,600	704	513
Total Facilities Systems	486,100	493,700	493,665	434,946
Total general and administration	3,316,935	3,337,739	3,183,398	2,847,993

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
Public Safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 151,003	151,003	154,496	87,663
Chief Deputy	90,473	90,473	90,346	116,582
Deputies salaries	1,940,261	1,940,261	1,866,628	1,694,174
Secretaries	109,301	109,301	73,282	83,671
Deputies paid holiday	-	-	-	22,556
Contractual buyout	125,000	125,000	146,775	144,307
Deputies overtime	60,000	60,000	77,658	66,512
Sheriff's Merit Commission	1,000	1,000	450	50
Employee Incentive	2,000	2,000	3,415	5,454
Investigative costs	6,750	6,750	8,427	3,590
Radio maintenance	36,250	36,250	34,881	25,107
Operating expense - K-9 unit	8,000	8,000	7,543	12,448
Meetings, training, & travel	55,000	55,000	60,545	21,226
Dues	2,500	2,500	1,138	2,013
Supplies and equipment	27,000	27,000	13,353	15,022
Cell phones	24,000	24,000	25,906	25,401
Uniform replacement	69,500	69,500	62,789	71,838
Replacement vests	5,000	5,000	4,503	3,902
Community outreach	2,000	2,000	808	450
Total Sheriff	2,715,038	2,715,038	2,632,943	2,401,966
Jail:				
Salaries:				
Jail directors	85,000	85,000	85,845	21,962
Correctional officers	1,715,508	1,715,508	1,505,799	1,285,729
Transport officers	123,072	123,072	131,838	114,729
Transport officers - part time	75,000	75,000	91,361	76,245
Court security - part time	-	-	37,019	-
Corrections officers - part time	-	-	17,281	-
Courthouse security pay	211,462	211,462	242,711	243,193
TCCO/paid holiday	-	-	-	105,099
Contractual buyout	25,000	25,000	52,510	27,939
Secretary	38,000	38,000	29,583	-
Overtime	75,000	75,000	119,639	120,406
Overtime - transport officers	70,000	70,000	84,430	58,450
Inmate meals	320,000	320,000	379,699	328,252
Meetings, training, & travel	65,000	65,000	54,406	36,873
Board and care of prisoners	85,000	85,000	60,138	40,043
Prisoners - medical	710,327	873,327	893,402	623,357
Supplies	10,000	10,000	6,711	10,171
Uniform replacement	81,400	81,400	59,469	58,434
Total Jail	3,689,769	3,852,769	3,851,841	3,150,882

**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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
Public Safety (Continued):				
Animal Control:				
Part-time salaries	\$ 6,319	6,319	4,609	4,849
Secretaries salary	37,521	37,521	37,521	29,966
Professional services	6,000	6,000	5,922	4,422
Meetings, training, & travel	3,000	3,000	794	1,365
Lease / rental	36,000	36,000	42,000	36,000
Office supplies	10,000	10,000	6,949	8,948
Operating expenses	2,500	2,500	1,305	1,324
Total Animal Control	101,340	101,340	99,100	86,874
County Coroner:				
Salaries:				
County Coroner	58,000	58,000	58,223	57,213
Chief deputy	6,000	6,000	6,162	8,862
Part-time salaries	8,000	8,000	2,559	3,840
Coroner's secretary	36,214	36,214	36,620	24,266
On call pay	8,000	8,000	5,564	6,360
Postage	1,000	1,000	883	499
Meetings, training, & travel	3,000	3,000	1,623	1,767
Mileage	2,500	2,500	1,306	3,585
Cell phones	5,200	5,200	3,853	2,585
Dues	700	700	785	860
Post mortem autopsies	70,000	70,000	77,385	84,189
Office supplies	7,500	7,500	6,206	5,655
OSHA supplies	2,000	2,000	747	1,404
Total County Coroner	208,114	208,114	201,916	201,085
Solid Waste Management:				
Solid waste director salary	19,193	19,193	12,419	18,390
Assistant salary	21,282	8,078	3,832	19,861
Meetings, training, & travel	700	700	-	100
Contractual	43,000	43,000	19,915	8,115
Legal services	-	-	2,310	-
Recycling	700	700	1,287	3,065
Office supplies	300	300	716	137
Total Solid Waste Management	85,175	71,971	40,479	49,668

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
Public Safety (Continued):				
ESDA:				
Salary	\$ 38,387	38,387	30,749	36,765
Assistant salaries	10,641	10,641	1,916	10,065
Cell phone	1,200	1,200	583	942
Supplies and other	2,800	2,800	621	1,915
Unified command post operations	3,000	3,000	-	791
Total ESDA	56,028	56,028	33,869	50,478
Total Public Safety	6,855,464	7,005,260	6,860,148	5,940,953
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	74,300	74,300	74,586	72,070
Deputies salaries	303,334	303,334	278,439	267,215
Part-time salaries	38,598	38,598	25,881	15,237
Witness fees, summons, subpoenas	900	900	-	20
Meetings, training, travel expenses	1,000	1,000	1,440	714
Postage	9,700	9,700	6,802	10,300
Printing	2,300	2,300	1,036	110
Association memberships	500	500	-	375
Supplies	10,570	10,570	7,519	10,826
Total Circuit Clerk	441,202	441,202	395,703	376,867
State's Attorney's office:				
Salaries:				
State's Attorney salary	188,754	188,754	193,120	186,370
Assistant salaries	253,933	253,933	246,700	229,232
Victim Coordinator salary	39,091	39,091	39,708	35,261
Full time wages - secretaries	174,218	174,218	175,370	163,568
Outsourced services	12,000	12,000	8,017	3,997
Trial expenditures	6,500	6,500	1,352	2,929
Appellate services	18,000	18,000	14,000	17,000
Postage	3,500	3,500	3,684	2,804
Dues and memberships	3,000	3,000	2,500	2,720
Cell phones	2,000	2,000	1,700	1,800
Operating expenditures	4,500	4,500	3,812	2,130
Supplies and equipment	15,500	15,500	15,855	16,041
Total State's Attorney's office	720,996	720,996	705,818	663,852

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
Judiciary and court related (Continued):				
Public Defender:				
Public Defender	\$ 169,878	173,878	173,808	167,733
Salaries - Assistant	-	-	-	20,013
Secretary	39,894	39,894	41,487	36,434
Outside legal counsel	97,500	109,500	107,613	76,557
Postage	750	750	1,114	503
Meetings, travel, & training	1,300	1,300	405	774
Dues & memberships	800	800	1,335	385
Association membership	640	640	228	436
Supplies and equipment	3,175	3,175	3,592	3,297
Total Public Defender	313,937	329,937	329,582	306,132
Circuit Court:				
Secretaries	133,873	133,873	132,421	126,353
Bailiff and matrons	9,386	9,386	7,035	7,622
Court appointed counsel - regular	45,000	45,000	60,814	40,666
Special prosecutor fees	1,500	1,500	-	500
Jurors fees and mileage	50,000	34,000	14,537	13,016
Transcript fees	3,000	3,000	9,555	3,965
Pre-sentence evaluation fees	10,000	10,000	6,950	8,018
Post-sentence evaluation fees	7,500	7,500	-	-
Interpreter fees	4,000	4,000	-	2,588
Judges' salaries	1,800	1,800	1,267	1,304
Jurors' meals	2,000	2,000	2,275	1,524
Court appointed physician	30,000	30,000	34,496	42,360
Supplies and equipment	10,000	10,000	13,200	14,490
Supplies and equipment - reporter	1,000	1,000	73	92
Books	25,000	25,000	29,172	25,458
Total Circuit Court	334,059	318,059	311,795	287,956
Jury Commission:				
Jury clerk's salary	17,753	17,753	12,517	12,882
Jury commissioner's salary	750	750	470	282
Supplies and equipment	8,000	8,000	5,635	6,456
Total Jury Commission	26,503	26,503	18,622	19,620

**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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
Judiciary and court related (Continued):				
Court services department:				
Salaries:				
Probation Director	\$ 85,876	85,876	85,876	82,638
Probation Supervisor	70,722	70,722	70,835	65,457
Probation Officers	505,378	505,378	476,578	428,134
Admin/office assistants	78,809	78,809	76,829	69,928
Overtime / Merit	4,500	4,500	9,722	4,330
Other prof/tech services	7,500	7,500	17,280	5,280
Meetings, training, & travel	13,000	13,000	20,224	9,183
Mileage	500	500	421	579
Cell phones	11,000	11,000	13,100	8,542
Postage	450	450	767	854
Contract - juvenile detention	30,000	30,000	17,763	19,796
Supplies	7,250	7,250	8,380	6,885
Uniforms	2,000	2,000	2,943	3,247
Equipment	4,000	4,000	3,480	7,286
Officer reimbursements	500	500	150	88
Total Court services department	821,485	821,485	804,348	712,227
Total judiciary and court related	2,658,182	2,658,182	2,565,868	2,366,654
Public Health and Welfare:				
Maintenance - Health and Education building:				
General building repairs	3,000	1,900	1,076	7,154
Equipment maintenance	8,204	1,704	1,922	1,236
Cleaning supplies	3,500	3,500	3,753	7,735
Grounds	1,000	1,000	-	1,270
Custodian wages	31,200	31,200	30,581	-
Life Safety	2,500	2,500	3,970	2,846
Service Contracts	10,000	10,000	6,919	16,599
Total maintenance - Health and Education building	59,404	51,804	48,221	36,840
Total Public Health and Welfare	59,404	51,804	48,221	36,840

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Expenditures (Continued):				
Employee benefits:				
Employer share of health insurance	\$ 920,000	920,000	911,173	834,308
Employer share of life insurance	3,000	3,000	2,614	2,533
Employee wellness program	6,000	6,000	-	5,772
Employee service contracts	-	-	23,062	-
Employee incentive program	11,750	11,750	1,221	1,454
Employee service awards	6,750	6,750	8,075	6,552
Total employee benefits	947,500	947,500	946,145	850,619
Other expenditures:				
Property taxes	11,000	11,000	11,306	10,579
Regional Office of Education	50,400	50,400	50,400	50,400
Leadership Training	8,500	8,500	-	-
Department Salaries	150,000	150,000	134,602	81,509
Full-time wages - vacation comp	16,512	16,512	17,090	-
Capital lease / Purchases	-	-	-	94,986
Community Outreach	5,000	5,000	1,963	2,544
Contingency / Miscellaneous	408,482	245,482	30,025	30,000
Total other expenditures	649,894	486,894	245,386	270,018
Total expenditures	14,487,379	14,487,379	13,849,166	12,313,077

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Appropriations		Year Ended November 30,	
	Original	Final	2023	2022
Excess (deficiency) of revenues over (under) expenditures	\$ (1,091,565)	(1,091,565)	1,887,108	2,642,820
Other financing sources (uses):				
Operating transfers in from:				
Pontiac Host Agreement Account	799,268	799,268	-	-
Streator Host Agreement Account	85,175	85,175	39,738	50,468
Pontiac Host Agreement - Proactive Unit	150,000	150,000	150,000	150,000
GIS Fund	54,007	54,007	54,007	50,876
Victim Coordinator Services Fund	18,000	18,000	18,000	20,900
Maintenance and Child Support Fee Fund	3,770	3,770	3,770	3,117
Solar Farm Application Fee Fund	-	-	17,892	-
Community Development Block Grant Fund	-	-	1	-
Court Systems Fund	-	-	-	3,676
Court Security Fund	-	-	-	18,451
Court Automation Fund	17,050	17,050	17,050	16,522
Document Storage Fund	16,555	16,555	16,555	15,093
Law Library Fund	2,020	2,020	1,968	2,032
Coroners Fees Fund	5,720	5,720	5,720	10,000
Operating transfers out to:				
Probation Fund	-	-	-	-
Vehicle Account	(60,000)	(60,000)	(43,386)	(47,698)
Total other financing sources (uses)	1,091,565	1,091,565	281,315	293,437
Net change in fund balance	\$ -	-	2,168,423	2,936,257
Fund balance, beginning of the year			12,373,481	9,437,224
Fund balance, end of year			\$ 14,541,904	12,373,481

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 770,000	765,118	663,303
Interest on investments	300	3,958	394
Insurance proceeds	-	3,017	-
Workers' compensation	-	-	533
Total revenues	<u>770,300</u>	<u>772,093</u>	<u>664,230</u>
Expenditures:			
Current:			
General and administration:			
General liability insurance	775,000	790,909	720,002
Bonds	4,000	2,834	249
Consulting services	30,000	-	-
Miscellaneous	-	2,865	-
Property appraisal	8,000	6,200	-
Total expenditures	<u>817,000</u>	<u>802,808</u>	<u>720,251</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (46,700)</u>	(30,715)	(56,021)
Fund balance, beginning of year		<u>540,506</u>	<u>596,527</u>
Fund balance, end of year		<u>\$ 509,791</u>	<u>540,506</u>

**LIVINGSTON COUNTY, ILLINOIS
UNEMPLOYMENT INSURANCE ACCOUNT**

SCHEDULE B-5

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 5,000	5,042	15,003
Interest on investments	400	4,003	335
Total revenues	<u>5,400</u>	<u>9,045</u>	<u>15,338</u>
Expenditures:			
Current:			
General and administration:			
Unemployment insurance	<u>13,000</u>	<u>20,874</u>	<u>4,130</u>
Total expenditures	<u>13,000</u>	<u>20,874</u>	<u>4,130</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (7,600)</u>	(11,829)	11,208
Fund balance, beginning of year		<u>156,705</u>	<u>145,497</u>
Fund balance, end of year		<u>\$ 144,876</u>	<u>156,705</u>

COUNTY OF LIVINGSTON, ILLINOIS
LIVINGSTON COUNTY ENTERPRISE ZONE OFFSET ACCOUNT

SCHEDULE B-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 500	18,189	3,992
Total revenues	500	18,189	3,992
Expenditures:			
Current:			
General and administrative:			
Economic development program	767,173	-	17,170
Total expenditures	767,173	-	17,170
Excess (deficiency) of revenues over (under) expenditures	\$ (766,673)	18,189	(13,178)
Fund balance, beginning of year		776,254	789,432
Fund balance, end of year		\$ 794,443	776,254

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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 5,000	33,293	4,339
Total revenues	5,000	33,293	4,339
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	5,000	33,293	4,339
Other financing sources (uses):			
Operating transfers out	(85,175)	(39,738)	(50,468)
Total other financing sources (uses)	(85,175)	(39,738)	(50,468)
Net change in fund balance	\$ (80,175)	(6,445)	(46,129)
Fund balance, beginning of year		1,101,825	1,147,954
Fund balance, end of year		\$ 1,095,380	1,101,825

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 100	142	112
Insurance proceeds	-	77,358	-
Miscellaneous	-	39	4,550
Total revenues	100	77,539	4,662
Expenditures:			
Current:			
General and administrative:			
Repairs & maintenance	90,000	97,854	79,055
Fuel	170,000	167,050	179,212
Capital outlay:			
New vehicles	500,000	159,778	300,193
Total expenditures	760,000	424,682	558,460
Excess (deficiency) of revenues over (under) expenditures	(759,900)	(347,143)	(553,798)
Other financing sources (uses):			
Transfer from General Fund	60,000	43,386	47,698
Transfer from Pontiac Host Agreement Fund	700,000	700,000	409,100
Total other financing sources (uses)	760,000	743,386	456,798
Net change in fund balance	\$ 100	396,243	(97,000)
Fund balance, beginning of the year		150,230	247,230
Fund balance, end of year		\$ 546,473	150,230

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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ -	84	50
Total revenues	-	84	50
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	84	50
Fund balance, beginning of year		52,952	52,902
Fund balance, end of year		\$ 53,036	52,952

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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 500	12,346	982
Total revenues	500	12,346	982
Expenditures			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 500	12,346	982
Fund balance, beginning of year		578,091	577,109
Fund balance, end of year		\$ 590,437	578,091

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Windfarm application fees	\$ 300,000	-	-
Interest on investments	840	6,070	540
Total revenues	<u>300,840</u>	<u>6,070</u>	<u>540</u>
Expenditures:			
Current:			
General and administration	<u>300,000</u>	-	-
Total expenditures	<u>300,000</u>	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 840</u>	6,070	540
Fund balance, beginning of year		<u>192,261</u>	<u>191,721</u>
Fund balance, end of year		<u>\$ 198,331</u>	<u>192,261</u>

**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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Contract payments	\$ 3,500,000	5,237,556	4,560,738
Interest on investments	50,000	507,576	121,448
Pontiac host miscellaneous	10,000	-	7,500
Federal grant	100,000	-	-
State of IL grant	90,000	245,325	-
Total revenues	3,750,000	5,990,457	4,689,686
Expenditures:			
Current:			
Legal fees	25,000	72,750	27,420
Early retirement plan	2,000	1,083	1,261
LivCo Soil and Water Conservation	23,000	23,000	23,000
ETSB dispatch funding	232,774	245,438	232,098
Odell tower operations	20,000	14,610	13,780
Dues & Membership - GLCEDC	80,000	80,000	80,000
Other disbursements	200,000	225,345	-
Capital Outlay:			
Purchased Service-County Clerk	57,304	2,221	42,696
Purchased Service-IT	-	-	196,995
Purchased Service-GIS Change Detection Commercial Property	21,935	20,935	-
Equipment maintenance building	-	-	62,751
Equipment	54,330	56,914	-
Equipment-computer hardware	305,940	-	-
Zoning & subdivision regulations update	50,000	-	-
Grain elevator appraisal	472,000	488,481	158,239
Courthouse improvements	3,394,700	129,497	48,830
Highway building improvements	3,438,371	2,177,655	1,620,299
Law & justice building	542,775	466,234	171,034
Energy savings program	467,529	-	-
General fund information tech equipment	2,053	290,204	50,841
Capital lease purchase and interest	-	480,621	-
Public Safety facility	130,000	365,812	42,675
Total expenditures	9,519,711	5,140,800	2,771,919

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Excess (deficiency) of revenues over (under) expenditures	\$ (5,769,711)	849,657	1,917,767
Other financing sources (uses):			
Transfer to General Account	(799,268)	-	-
Transfer to Vehicle Account	(700,000)	(700,000)	(409,100)
Transfer to General Fund - Proactive Unit General Grant/Ass-	(150,000)	(150,000)	(150,000)
Total other financing sources (uses)	(1,649,268)	(850,000)	(559,100)
Net change in fund balance	<u>\$ (7,418,979)</u>	(343)	1,358,667
Fund balance, beginning of year		17,471,420	16,112,753
Fund balance, end of year		<u>\$ 17,471,077</u>	<u>17,471,420</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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 200	4,225	786
Total revenues	200	4,225	786
Expenditures:			
Current:			
General and administration	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 200	4,225	786
Fund balance, beginning of year		166,938	166,152
Fund balance, end of year		\$ 171,163	166,938

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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 100	8,041	3,750
State of IL grant	75,000	75,000	-
Total revenues	75,100	83,041	3,750
Expenditures			
Capital projects	540,000	596,722	444,138
Demolition	-	-	642,793
Total expenditures	540,000	596,722	1,086,931
Excess (deficiency) of revenues over (under) expenditures	\$ (464,900)	(513,681)	(1,083,181)
Fund balance, beginning of year		599,055	1,682,236
Fund balance, end of year		\$ 85,374	599,055

**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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees, fines, and service charges	\$ 40,000	-	-
Interest on investments	140	2,761	149
Total revenues	40,140	2,761	149
Expenditures:			
Current:			
General and administration	40,000	17,523	396
Total expenditures	40,000	17,523	396
Excess (deficiency) of revenues over (under) expenditures	140	(14,762)	(247)
Other financing sources (uses):			
Operating transfers out	-	(17,892)	-
Total other financing sources (uses)	-	(17,892)	-
Net change in fund balance	\$ 140	(32,654)	(247)
Fund balance, beginning of year		60,963	61,210
Fund balance, end of year		\$ 28,309	60,963

LIVINGSTON COUNTY, ILLINOIS

Non-Major Special Revenue Funds

Fund Descriptions

For the Year Ended November 30, 2023

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, 2023

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, 2023

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, 2023

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.

National 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, 2023

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, 2023

		Special Revenue Funds						
		Totals	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mentally Deficient Persons	Court Systems
<u>Assets</u>								
Cash in bank	\$	3,204,799	817,277	279,157	296,988	482,739	377,236	-
Certificates of deposit		5,560,000	300,000	-	650,000	1,400,000	200,000	-
Other investments		1,966,949	-	1,953,916	-	-	-	-
Receivables:								
Accounts		246,658	146,702	97,109	-	-	-	-
Accrued interest		41,701	2,315	-	5,015	13,264	5,815	-
Property taxes		3,502,854	931,113	-	516,728	516,728	429,158	-
Due from others		9,367	-	-	-	-	-	-
Prepaid items		898	-	-	-	-	-	-
Total assets	\$	14,533,226	2,197,407	2,330,182	1,468,731	2,412,731	1,012,209	-
<u>Liabilities</u>								
Accounts payable	\$	1,059,932	23,889	-	192,499	691,774	-	-
Due to others		4,260	-	-	-	-	-	-
Accrued items		31,475	16,261	5,465	-	-	3,089	-
Total liabilities		1,095,667	40,150	5,465	192,499	691,774	3,089	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		3,411,317	906,992	-	503,884	503,884	417,240	-
<u>Fund Balance</u>								
Nonspendable		898	-	-	-	-	-	-
Restricted		4,746,495	-	-	508,196	1,153,669	194,872	-
Committed		696,926	-	-	-	-	-	-
Assigned		4,581,923	1,250,265	2,324,717	264,152	63,404	397,008	-
Total fund balance		10,026,242	1,250,265	2,324,717	772,348	1,217,073	591,880	-
Total liabilities, deferred inflows, and fund balance	\$	14,533,226	2,197,407	2,330,182	1,468,731	2,412,731	1,012,209	-

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

		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	\$	231,149	876	19,976	59,766	5,147	29,169	3,986
Certificates of deposit		400,000	-	360,000	682,000	15,000	231,000	30,000
Other investments		-	-	-	-	-	-	-
Receivables:								
Accounts		-	-	-	-	-	-	-
Accrued interest		3,025	-	835	2,711	-	1,747	96
Property taxes		776,653	-	-	-	-	-	-
Due from others		-	-	6,520	-	-	-	2,847
Total assets	\$	1,410,827	876	387,331	744,477	20,147	261,916	36,929
<u>Liabilities</u>								
Accounts payable	\$	-	(32)	-	11,355	-	-	1,708
Due to others		-	-	-	-	-	-	-
Accrued items		-	-	-	-	-	-	-
Total liabilities		-	(32)	-	11,355	-	-	1,708
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		755,100	-	-	-	-	-	-
<u>Fund Balance</u>								
Nonspendable		-	-	-	-	-	-	-
Restricted		655,727	-	151,223	631,282	18,279	194,861	19,205
Committed		-	908	-	101,840	-	67,055	16,016
Assigned		-	-	236,108	-	1,868	-	-
Total fund balance		655,727	908	387,331	733,122	20,147	261,916	35,221
Total liabilities, deferred inflows, and fund balance	\$	1,410,827	876	387,331	744,477	20,147	261,916	36,929

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

		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	\$	133	32,638	-	16,764	34,033	13,202	5,852
Certificates of deposit		10,000	108,000	-	185,000	305,000	38,000	11,500
Other investments		13,033	-	-	-	-	-	-
Receivables:								
Accounts		-	-	-	-	-	-	-
Accrued interest		73	262	-	735	2,306	463	140
Property taxes		-	178,997	-	-	-	-	-
Prepaid items		-	898	-	-	-	-	-
Total assets	\$	23,239	320,795	-	202,499	341,339	51,665	17,492
<u>Liabilities</u>								
Accounts payable	\$	-	1,271	-	5,843	-	-	-
Due to others		-	-	-	-	-	-	-
Accrued items		-	6,660	-	-	-	-	-
Total liabilities		-	7,931	-	5,843	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years		-	175,000	-	-	-	-	-
<u>Fund Balance</u>								
Nonspendable		-	898	-	-	-	-	-
Restricted		20,672	136,966	-	58,538	223,808	46,645	17,166
Committed		2,567	-	-	138,118	117,531	-	-
Assigned		-	-	-	-	-	5,020	326
Total fund balance		23,239	137,864	-	196,656	341,339	51,665	17,492
Total liabilities, deferred inflows, and fund balance	\$	23,239	320,795	-	202,499	341,339	51,665	17,492

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	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	\$ 3,645	24,222	6,919	3,068	-	10,918	14,067
Certificates of deposit	4,000	-	51,000	10,500	-	200,000	10,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	-	-	-	-
Accrued interest	-	-	203	73	-	795	-
Property taxes	-	-	-	-	153,477	-	-
Total assets	\$ 7,645	24,222	58,122	13,641	153,477	211,713	24,067
<u>Liabilities</u>							
Accounts payable	\$ 170	-	-	-	-	-	-
Due to others	-	-	-	-	4,260	-	-
Accrued items	-	-	-	-	-	-	-
Total liabilities	170	-	-	-	4,260	-	-
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	149,217	-	-
<u>Fund Balance</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	5,473	23,585	52,768	13,126	-	195,778	21,146
Committed	-	637	-	-	-	15,935	-
Assigned	2,002	-	5,354	515	-	-	2,921
Total fund balance	7,475	24,222	58,122	13,641	-	211,713	24,067
Total liabilities, deferred inflows, and fund balance	\$ 7,645	24,222	58,122	13,641	153,477	211,713	24,067

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	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	\$ 118,138	102,314	16,362	19,629	2,134	750	26,419
Certificates of deposit	-	200,000	38,000	50,000	1,000	-	70,000
Other investments	-	-	-	-	-	-	-
Receivables:							
Accounts	-	-	-	2,847	-	-	-
Accrued interest	-	1,543	285	-	-	-	-
Property taxes	-	-	-	-	-	-	-
Total assets	<u>\$ 118,138</u>	<u>303,857</u>	<u>54,647</u>	<u>72,476</u>	<u>3,134</u>	<u>750</u>	<u>96,419</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>							
Nonspendable	-	-	-	-	-	-	-
Restricted	115,707	71,422	47,486	72,476	-	-	96,419
Committed	-	232,435	-	-	3,134	750	-
Assigned	2,431	-	7,161	-	-	-	-
Total fund balance	<u>118,138</u>	<u>303,857</u>	<u>54,647</u>	<u>72,476</u>	<u>3,134</u>	<u>750</u>	<u>96,419</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 118,138</u>	<u>303,857</u>	<u>54,647</u>	<u>72,476</u>	<u>3,134</u>	<u>750</u>	<u>96,419</u>

LIVINGSTON COUNTY, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Payroll Clearing	Federal Tax Payment	Payroll Account Direct Deposit	DUI Fines	Community Development Block Grant
<u>Assets</u>					
Cash in bank	\$ 10,305	130,856	1	8,964	-
Certificates of deposit	-	-	-	-	-
Other investments	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	-
Accrued interest	-	-	-	-	-
Property taxes	-	-	-	-	-
Total assets	<u>\$ 10,305</u>	<u>130,856</u>	<u>1</u>	<u>8,964</u>	<u>-</u>
<u>Liabilities</u>					
Accounts payable	\$ -	130,690	-	765	-
Due to others	-	-	-	-	-
Accrued items	-	-	-	-	-
Total liabilities	<u>-</u>	<u>130,690</u>	<u>-</u>	<u>765</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	-	-	-	-	-
<u>Fund Balance</u>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	10,305	166	1	8,199	-
Total fund balance	<u>10,305</u>	<u>166</u>	<u>1</u>	<u>8,199</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 10,305</u>	<u>130,856</u>	<u>1</u>	<u>8,964</u>	<u>-</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, 2023

	Totals	Special Revenue Funds					Mentally Deficient Persons	Court Systems
		County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax			
Revenues:								
Property taxes	\$ 3,186,589	839,718	-	447,134	447,134	414,928	-	-
Operating and capital grants	90,051	-	-	-	-	-	-	-
Motor fuel tax	1,279,234	-	1,279,234	-	-	-	-	-
Fees, fines, and charges for services	1,137,626	526,137	-	-	-	-	-	-
Interest	256,865	8,959	89,143	17,559	43,147	6,476	-	-
Other	271,618	1,098	69,731	-	197,399	-	-	-
Total revenues	6,221,983	1,375,912	1,438,108	464,693	687,680	421,404	-	-
Expenditures:								
Current:								
General administration	296,334	-	-	-	-	-	-	-
Public safety	26,184	-	-	-	-	-	-	-
Judiciary and court related	162,058	-	-	-	-	-	-	-
Public health and welfare	576,811	-	-	-	-	417,936	-	-
Transportation	2,067,309	1,032,435	784,493	202,768	47,613	-	-	-
Employee benefits	884,418	-	-	-	-	-	-	-
Capital Outlay	1,516,871	285,239	431,993	190,804	608,835	-	-	-
Total expenditures	5,529,985	1,317,674	1,216,486	393,572	656,448	417,936	-	-
Excess (deficiency) of revenues over (under) expenditures	691,998	58,238	221,622	71,121	31,232	3,468	-	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(117,071)	-	-	-	-	-	-	-
Total other financing sources (uses)	(117,071)	-	-	-	-	-	-	-
Net change in fund balance	574,927	58,238	221,622	71,121	31,232	3,468	-	-
Fund balance, beginning of year	9,451,315	1,192,027	2,103,095	701,227	1,185,841	588,412	-	-
Fund balance, end of year	\$ 10,026,242	1,250,265	2,324,717	772,348	1,217,073	591,880	-	-

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, 2023

	Special Revenue Funds						
	Social Security	Law Library	Indemnity	Special Recording Fee	Sheriff Drug Traffic Prevention	Court Automation	County Treasurer's Automation
Revenues:							
Property taxes	\$ 750,347	-	-	-	-	-	-
Operating and capital grants	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	5,525	6,520	157,345	270	69,093	6,833
Interest	8,357	1	8,888	22,966	367	7,284	928
Other	-	-	-	-	-	-	-
Total revenues	758,704	5,526	15,408	180,311	637	76,377	7,761
Expenditures:							
Current:							
General administration	-	-	-	64,655	-	-	1,708
Public safety	-	-	-	-	1,756	-	-
Judiciary and court related	-	4,635	-	-	-	28,287	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	884,418	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	884,418	4,635	-	64,655	1,756	28,287	1,708
Excess (deficiency) of revenues over (under) expenditures	(125,714)	891	15,408	115,656	(1,119)	48,090	6,053
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(1,968)	-	-	-	(17,050)	-
Total other financing sources (uses)	-	(1,968)	-	-	-	(17,050)	-
Net change in fund balance	(125,714)	(1,077)	15,408	115,656	(1,119)	31,040	6,053
Fund balance, beginning of year	781,441	1,985	371,923	617,466	21,266	230,876	29,168
Fund balance, end of year	\$ 655,727	908	387,331	733,122	20,147	261,916	35,221

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, 2023

	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	\$ -	139,137	-	-	-	-	-
Operating and capital grants	16,263	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	-	85,981	67,972	12,424	3,809
Interest	946	2,549	-	7,000	9,551	753	224
Other	-	2,600	-	-	-	440	-
Total revenues	17,209	144,286	-	92,981	77,523	13,617	4,033
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	16,014	-
Judiciary and court related	-	-	-	93,243	9,110	-	1,998
Public health and welfare	-	158,875	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	-	158,875	-	93,243	9,110	16,014	1,998
Excess (deficiency) of revenues over (under) expenditures	17,209	(14,589)	-	(262)	68,413	(2,397)	2,035
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(18,000)	-	-	-	(16,555)	-	-
Total other financing sources (uses)	(18,000)	-	-	-	(16,555)	-	-
Net change in fund balance	(791)	(14,589)	-	(262)	51,858	(2,397)	2,035
Fund balance, beginning of year	24,030	152,453	-	196,918	289,481	54,062	15,457
Fund balance, end of year	\$ 23,239	137,864	-	196,656	341,339	51,665	17,492

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, 2023

	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	\$ -	-	-	-	148,191	-	-
Operating and capital grants	-	-	2,002	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	6,883	1,270	11,003	1,128	-	98,419	12,395
Interest	109	26	1,718	249	-	7,060	329
Other	-	-	-	-	-	-	-
Total revenues	6,992	1,296	14,723	1,377	148,191	105,479	12,724
Expenditures:							
Current:							
General administration	-	-	6,920	-	148,191	63,565	-
Public safety	-	-	-	-	-	-	6,751
Judiciary and court related	5,749	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	5,749	-	6,920	-	148,191	63,565	6,751
Excess (deficiency) of revenues over (under) expenditures	1,243	1,296	7,803	1,377	-	41,914	5,973
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(3,770)	-	-	-	(54,007)	-
Total other financing sources (uses)	-	(3,770)	-	-	-	(54,007)	-
Net change in fund balance	1,243	(2,474)	7,803	1,377	-	(12,093)	5,973
Fund balance, beginning of year	6,232	26,696	50,319	12,264	-	223,806	18,094
Fund balance, end of year	\$ 7,475	24,222	58,122	13,641	-	211,713	24,067

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, 2023

	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	-	-	3,365	-	-	-	68,421
Motor fuel tax	-	-	-	-	-	-	-
Fees, fines, and charges for services	35,316	-	18,658	2,847	1,748	-	-
Interest	172	8,003	1,238	712	54	-	2,038
Other	-	-	350	-	-	-	-
Total revenues	35,488	8,003	23,611	3,559	1,802	-	70,459
Expenditures:							
Current:							
General administration	-	-	6,726	4,569	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	15,694	-	-	-	3,342	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	15,694	-	6,726	4,569	3,342	-	-
Excess (deficiency) of revenues over (under) expenditures	19,794	8,003	16,885	(1,010)	(1,540)	-	70,459
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(5,720)	-	-	-	-
Total other financing sources (uses)	-	-	(5,720)	-	-	-	-
Net change in fund balance	19,794	8,003	11,165	(1,010)	(1,540)	-	70,459
Fund balance, beginning of year	98,344	295,854	43,482	73,486	4,674	750	25,960
Fund balance, end of year	\$ 118,138	303,857	54,647	72,476	3,134	750	96,419

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, 2023

	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	-	-	-	6,050	-
Interest	34	22	-	3	-
Other	-	-	-	-	-
Total revenues	34	22	-	6,053	-
Expenditures:					
Current:					
General administration	-	-	-	-	-
Public safety	-	-	-	1,663	-
Judiciary and court related	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Transportation	-	-	-	-	-
Employee benefits	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	1,663	-
Excess (deficiency) of revenues over (under) expenditures	34	22	-	4,390	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(1)
Total other financing sources (uses)	-	-	-	-	(1)
Net change in fund balance	34	22	-	4,390	(1)
Fund balance, beginning of year	10,271	144	1	3,809	1
Fund balance, end of year	\$ 10,305	166	1	8,199	-

Balance Sheet
 November 30, 2023

<u>Assets</u>		
Cash on hand and in bank		\$ 817,277
Certificates of deposit		300,000
Receivables, net		
Accounts receivable		146,702
Accrued interest		2,315
Property taxes		931,113
Total assets		<u>\$ 2,197,407</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u> 		
Liabilities:		
Accounts payable		\$ 23,889
Accrued items		16,261
Total liabilities		<u>40,150</u>
Deferred Inflows of Resources:		
Property taxes levied for subsequent years		<u>906,992</u>
Fund balance:		
Assigned fund balance		<u>1,250,265</u>
Total liabilities, deferred inflows, and fund balance		<u>\$ 2,197,407</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 845,000	839,718	802,844
Township MFT engineering - roads	205,000	207,910	211,400
Township MFT engineering - bridges	60,000	92,281	76,153
MFT Equipment rental	175,000	175,000	100,000
Interest on investments	1,725	8,959	1,604
Material sales to municipalities	9,000	26,466	19,663
Permit fees	25,000	24,480	32,280
Sale of used equipment	15,000	-	23,300
Miscellaneous	3,000	1,098	1,509
Total revenues	1,338,725	1,375,912	1,268,753
Expenditures:			
Salaries:			
Engineers and technicians	332,700	264,307	254,688
Secretary and bookkeeping	86,000	85,883	78,492
Day labor employees	270,300	254,440	266,104
Operating costs for office and garage	47,000	25,700	25,251
Employee health insurance premiums	110,000	87,844	89,471
Gas, oil, and grease	90,000	77,383	92,957
Repair of machinery	100,000	81,067	164,949
Materials and supplies for road repairs	20,000	15,931	26,878
Repair of bridges and culverts	25,000	7,973	10,721
Miscellaneous	14,000	10,057	9,893
Purchase of machinery and equipment	410,000	285,239	366,217
Buildings and grounds maintenance	90,000	85,636	5,693
Computer hardware and software	15,000	4,121	11,609
Contractual services	70,000	32,093	53,095
Total expenditures	1,680,000	1,317,674	1,456,018
Excess (deficiency) of revenues over (under) expenditures	\$ (341,275)	58,238	(187,265)
Fund balance, beginning of year		1,192,027	1,379,292
Fund balance, end of year		\$ 1,250,265	1,192,027

Balance Sheet
November 30, 2023

Assets

Cash on hand and in bank	\$	279,157
Other investments		1,953,916
Accounts receivable		97,109
Total assets	\$	<u>2,330,182</u>

Liabilities and Fund Balance

Liabilities:		
Accrued items	\$	5,465
Total liabilities		<u>5,465</u>
Fund Balance:		
Assigned fund balance		<u>2,324,717</u>
Total liabilities and fund balance	\$	<u>2,330,182</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Motor fuel tax	\$ 800,000	1,279,234	1,193,916
Rebuild Illinois grant	-	-	498,406
Reimbursements	63,500	63,369	61,906
Interest on investments	1,050	89,143	23,672
Miscellaneous	10,000	6,362	8,379
Total revenues	874,550	1,438,108	1,786,279
Expenditures:			
Salaries - County Engineer	126,737	126,489	123,518
Salaries - Engineers and technicians	10,000	-	-
Salaries - day labor	240,000	234,626	205,374
Design & construction engineering	10,000	-	-
Right-of-way	2,000	-	-
Equipment expense	175,000	175,000	100,000
Construction - surface	300,000	-	-
Construction - bridge / culvert	85,000	-	-
General maintenance	767,000	618,400	615,155
State of Illinois grant program	490,000	61,971	977,973
Bank fee disbursement	-	-	20
Total expenditures	2,205,737	1,216,486	2,022,040
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,331,187)</u>	221,622	(235,761)
Fund balance, beginning of year		<u>2,103,095</u>	<u>2,338,856</u>
Fund balance, end of year		<u>\$ 2,324,717</u>	<u>2,103,095</u>

Balance Sheet
November 30, 2023

<u>Assets</u>		
Cash on hand and in bank		\$ 296,988
Certificates of deposit		650,000
Receivables, net		
Accrued interest		5,015
Property taxes		516,728
Total assets		<u>\$ 1,468,731</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u> 		
Liabilities:		
Accounts payable		<u>\$ 192,499</u>
Deferred Inflows of Resources:		
Property taxes levied for subsequent years		<u>503,884</u>
Fund balance:		
Restricted fund balance		508,196
Assigned fund balance		<u>264,152</u>
Total fund balance		<u>772,348</u>
Total liabilities, deferred inflows, and fund balance		<u>\$ 1,468,731</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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 450,000	447,134	401,417
Interest on investments	750	17,559	1,568
Total revenues	450,750	464,693	402,985
Expenditures:			
Design & construction engineering	150,000	115,677	114,699
Day labor construction	90,000	87,091	46,142
Construction: bridges / culverts	750,000	190,804	152,766
Total expenditures	990,000	393,572	313,607
Excess (deficiency) of revenues over (under) expenditures	\$ (539,250)	71,121	89,378
Fund balance, beginning of year		701,227	611,849
Fund balance, end of year		\$ 772,348	701,227

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 482,739
Certificates of deposit	1,400,000
Receivables, net	
Accrued interest	13,264
Property taxes	516,728
Total assets	<u>\$ 2,412,731</u>
 <u>Liabilities, Deferred Inflows of Resources and Fund Balance</u> 	
Liabilities:	
Accounts payable	<u>\$ 691,774</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>503,884</u>
Fund balance:	
Restricted fund balance	1,153,669
Assigned fund balance	63,404
Total fund balance	<u>1,217,073</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 2,412,731</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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 450,000	447,134	401,417
Reimbursement from other agencies	-	197,399	-
Interest on investments	1,600	43,147	3,428
Total revenues	451,600	687,680	404,845
Expenditures:			
Design & construction engineering	100,000	47,613	60,283
Construction: surface	1,200,000	608,835	389,135
Total expenditures	1,300,000	656,448	449,418
Excess (deficiency) of revenues over (under) expenditures	\$ (848,400)	31,232	(44,573)
Fund balance, beginning of year		1,185,841	1,230,414
Fund balance, end of year		\$ 1,217,073	1,185,841

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 377,236
Certificates of deposit	200,000
Receivables, net	
Accrued interest	5,815
Property taxes	429,158
Total assets	<u>\$ 1,012,209</u>
 <u>Liabilities, Deferred Inflows of Resources and Fund Balance</u>	
Liabilities:	
Accrued items	<u>\$ 3,089</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>417,240</u>
Fund balance:	
Restricted fund balance	194,872
Assigned fund balance	<u>397,008</u>
Total fund balance	<u>591,880</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,012,209</u>

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

SCHEDULE C-12

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 417,240	414,928	417,026
Interest on investments	275	6,476	145
Total revenues	417,515	421,404	417,171
Expenditures:			
Staff salary and benefits	89,820	91,243	88,154
Board member expenses	190	458	190
Purchase of services:			
Futures Unlimited, Inc.	286,212	282,321	253,239
Hospital Birth to Three Services	24,620	10,426	3,375
Systems development	7,000	2,880	5,141
MOSAIC	10,000	11,342	12,612
Adaptive recreation	8,500	9,049	8,500
Leases/rent	2,470	2,470	2,470
Travel and meals	380	380	380
Contractual	2,660	4,933	4,066
Equipment	1,406	-	-
Professional dues/expenses	1,140	1,193	1,140
Commodities	1,229	1,241	1,230
Total expenditures	435,627	417,936	380,497
Excess (deficiency) of revenues over (under) expenditures	\$ (18,112)	3,468	36,674
Fund balance, beginning of year		588,412	551,738
Fund balance, end of year		\$ 591,880	588,412

Balance Sheet
November 30, 2023

<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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-14

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2023</u>	<u>2022</u>
Revenues:			
Charges for services	\$ -	-	-
Interest on investments	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Transfers out	<u>-</u>	<u>-</u>	<u>(3,676)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,676)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(3,676)</u>
Fund balance, beginning of year		<u>-</u>	<u>3,676</u>
Fund balance, end of year		<u>\$ -</u>	<u>-</u>

Balance Sheet
November 30, 2023

Assets

Cash on hand and in bank	\$ 231,149
Certificates of deposit	400,000
Receivables, net	
Accrued interest	3,025
Property taxes	<u>776,653</u>
Total assets	<u>\$ 1,410,827</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>\$ 755,100</u>
Fund balance:	
Restricted fund balance	<u>655,727</u>
Total deferred inflows and fund balance	<u>\$ 1,410,827</u>

LIVINGSTON COUNTY, ILLINOIS
 SOCIAL SECURITY FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
General property tax	\$ 755,100	750,347	743,197
Interest on investments	1,200	8,357	1,219
Total revenues	<u>756,300</u>	<u>758,704</u>	<u>744,416</u>
Expenditures:			
County payment to social security	<u>750,000</u>	<u>884,418</u>	<u>774,086</u>
Total expenditures	<u>750,000</u>	<u>884,418</u>	<u>774,086</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,300</u>	(125,714)	(29,670)
Fund balance, beginning of year		<u>781,441</u>	<u>811,111</u>
Fund balance, end of year		<u>\$ 655,727</u>	<u>781,441</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 876
Total assets	<u>\$ 876</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ (32)
Total liabilities	<u>(32)</u>
Fund Balance:	
Committed fund balance	<u>908</u>
Total fund balance	<u>908</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 876</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Law library fees	\$ 5,000	5,525	5,982
Interest on investments	5	1	-
Total revenues	<u>5,005</u>	<u>5,526</u>	<u>5,982</u>
Expenditures:			
Law library costs	<u>3,000</u>	<u>4,635</u>	<u>3,462</u>
Total expenditures	<u>3,000</u>	<u>4,635</u>	<u>3,462</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,005</u>	<u>891</u>	<u>2,520</u>
Other financing sources (uses):			
Transfers out	<u>(2,020)</u>	<u>(1,968)</u>	<u>(2,032)</u>
Total other financing sources (uses)	<u>(2,020)</u>	<u>(1,968)</u>	<u>(2,032)</u>
Net change in fund balance	<u>\$ (15)</u>	<u>(1,077)</u>	<u>488</u>
Fund balance, beginning of year		<u>1,985</u>	<u>1,497</u>
Fund balance, end of year		<u>\$ 908</u>	<u>1,985</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 19,976
Certificates of deposit	360,000
Receivables, net	
Accrued interest	835
Due from Collector	6,520
	<u>6,520</u>
Total assets	<u>\$ 387,331</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 151,223
Assigned fund balance	236,108
	<u>236,108</u>
Total fund balance	<u>\$ 387,331</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-20

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees	\$ 8,000	6,520	7,040
Interest on investments	1,510	8,888	1,688
	<u>9,510</u>	<u>15,408</u>	<u>8,728</u>
Total revenues			
Expenditures:			
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 9,510</u>	15,408	8,728
Fund balance, beginning of year		<u>371,923</u>	<u>363,195</u>
Fund balance, end of year		<u>\$ 387,331</u>	<u>371,923</u>

Balance Sheet
November 30, 2023

Assets

Cash on hand and in bank	\$	59,766
Certificates of deposit		682,000
Receivables, net		
Accrued interest		<u>2,711</u>
Total assets	\$	<u><u>744,477</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	<u>11,355</u>
Fund balance:		
Restricted fund balance		631,282
Committed fund balance		<u>101,840</u>
Total fund balance		<u><u>733,122</u></u>
Total liabilities and fund balance	\$	<u><u>744,477</u></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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees	\$ 146,000	157,345	170,218
Interest on investments	2,000	22,966	1,416
Total revenues	<u>148,000</u>	<u>180,311</u>	<u>171,634</u>
Expenditures:			
Recorder's automation expense	<u>150,000</u>	<u>64,655</u>	<u>33,110</u>
Total expenditures	<u>150,000</u>	<u>64,655</u>	<u>33,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,000)</u>	115,656	138,524
Fund balance, beginning of year		<u>617,466</u>	<u>478,942</u>
Fund balance, end of year		<u>\$ 733,122</u>	<u>617,466</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 5,147
Certificates of deposit	15,000
Total assets	<u>\$ 20,147</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 18,279
Assigned fund balance	1,868
Total fund balance	<u>\$ 20,147</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-24

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Forfeited funds	\$ 1,000	270	12,860
Interest on investments	20	367	12
Total revenues	<u>1,020</u>	<u>637</u>	<u>12,872</u>
Expenditures:			
Drug traffic prevention	2,500	1,756	2,899
Total expenditures	<u>2,500</u>	<u>1,756</u>	<u>2,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,480)</u>	<u>(1,119)</u>	<u>9,973</u>
Fund balance, beginning of year		<u>21,266</u>	<u>11,293</u>
Fund balance, end of year		<u>\$ 20,147</u>	<u>21,266</u>

**LIVINGSTON COUNTY, ILLINOIS
COURT AUTOMATION FUND**

SCHEDULE C-25

**Balance Sheet
November 30, 2023**

<u>Assets</u>	
Cash on hand and in bank	\$ 29,169
Certificates of deposit	231,000
Receivables, net	
Accrued interest	1,747
Total assets	<u>\$ 261,916</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 194,861
Committed fund balance	67,055
Total fund balance	<u>\$ 261,916</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

SCHEDULE C-26

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2023</u>	<u>2022</u>
Revenues:			
Court automation fees	\$ 68,000	69,093	59,190
Interest on investments	500	7,284	599
Total revenues	<u>68,500</u>	<u>76,377</u>	<u>59,789</u>
Expenditures:			
Automation	40,000	28,287	26,844
Total expenditures	<u>40,000</u>	<u>28,287</u>	<u>26,844</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,500</u>	<u>48,090</u>	<u>32,945</u>
Other financing sources (uses):			
Transfers out	(17,050)	(17,050)	(16,522)
Total other financing sources (uses)	<u>(17,050)</u>	<u>(17,050)</u>	<u>(16,522)</u>
Net change in fund balance	<u>\$ 11,450</u>	31,040	16,423
Fund balance, beginning of year		<u>230,876</u>	<u>214,453</u>
Fund balance, end of year		<u>\$ 261,916</u>	<u>230,876</u>

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

SCHEDULE C-27

**Balance Sheet
November 30, 2023**

<u>Assets</u>	
Cash on hand and in bank	\$ 3,986
Certificates of deposit	30,000
Due from collector	2,847
Receivables, net	
Accrued interest	96
Total assets	<u>\$ 36,929</u>
 <u>Liabilities and Fund Balance</u> 	
Liabilities:	
Accounts payable	<u>\$ 1,708</u>
Fund balance:	
Restricted fund balance	19,205
Committed fund balance	<u>16,016</u>
Total fund balance	<u>35,221</u>
Total liabilities and fund balance	<u>\$ 36,929</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

SCHEDULE C-28

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees	\$ 6,500	6,833	7,242
Interest on investments	48	928	64
Total revenues	<u>6,548</u>	<u>7,761</u>	<u>7,306</u>
Expenditures:			
Treasurer's automation expenditures	<u>7,500</u>	1,708	5,731
Total expenditures	<u>7,500</u>	<u>1,708</u>	<u>5,731</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (952)</u>	6,053	1,575
Fund balance, beginning of year		<u>29,168</u>	<u>27,593</u>
Fund balance, end of year		<u>\$ 35,221</u>	<u>29,168</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 133
Certificate of deposit	10,000
Other investments	13,033
Accrued interest	73
Total assets	<u>\$ 23,239</u>

<u>Fund Balance</u>	
Restricted fund balance	<u>\$ 20,672</u>
Committed fund balance	<u>2,567</u>
Total fund balance	<u>\$ 23,239</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
State grant	\$ 20,900	16,263	15,675
Interest on investments	20	946	219
Total revenues	<u>20,920</u>	<u>17,209</u>	<u>15,894</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,920</u>	<u>17,209</u>	<u>15,894</u>
Other financing sources (uses):			
Transfers out	<u>(18,000)</u>	<u>(18,000)</u>	<u>(20,900)</u>
Total other financing sources (uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(20,900)</u>
Net change in fund balance	<u>\$ 2,920</u>	(791)	(5,006)
Fund balance, beginning of year		<u>24,030</u>	<u>29,036</u>
Fund balance, end of year		<u>\$ 23,239</u>	<u>24,030</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 32,638
Certificate of deposit	108,000
Receivables, net	
Accrued interest	262
Property taxes	178,997
Prepays	898
	<hr/>
Total assets	<u>\$ 320,795</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,271
Accrued expenses	6,660
	<hr/>
Total liabilities	<u>7,931</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	175,000
	<hr/>
Fund balance:	
Nonspendable	898
Restricted	136,966
	<hr/>
Total fund balance	<u>137,864</u>
	<hr/>
Total liabilities, deferred inflows, and fund balance	<u>\$ 320,795</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Property tax	\$ 140,000	139,137	139,719
Interest on investments	150	2,549	321
Donations and other	-	2,600	801
Total revenues	140,150	144,286	140,841
Expenditures:			
Superintendent	59,886	62,422	59,042
Transportation of veterans - drivers' pay	35,000	38,712	31,807
Office help	-	-	7,953
IMRF	3,216	3,296	3,221
FICA	7,259	7,919	7,824
Unemployment	-	601	549
Life and health insurance	-	2,175	-
Van expenses	18,000	14,783	15,702
Office rent	4,800	4,800	4,800
Computer software	-	898	-
Education and conventions	3,000	2,151	1,801
Mileage	250	-	413
Telephone	3,600	3,750	3,375
Postage	600	453	225
Veterans emergency assistance	1,000	-	550
Groceries and medicine	5,000	1,962	3,277
Rent for veterans	12,000	3,729	9,505
Utilities for veterans	6,000	8,462	3,322
Miscellaneous	-	-	830
Vehicles	-	-	25,528
Office supplies	4,000	2,762	1,931
Contingency	2,000	-	-
Total expenditures	165,611	158,875	181,655
Excess (deficiency) of revenues over (under) expenditures	\$ (25,461)	(14,589)	(40,814)
Fund balance, beginning of year		152,453	193,267
Fund balance, end of year		\$ 137,864	152,453

Balance Sheet
November 30, 2023

<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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-34

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Charges for services	\$ -	-	-
Interest on investments	-	-	23
Total revenues	<u>-</u>	<u>-</u>	<u>23</u>
Expenditures:			
Equipment	-	-	27,965
Total expenditures	<u>-</u>	<u>-</u>	<u>27,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(27,942)</u>
Other financing sources (uses):			
Transfers out	-	-	(18,451)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(18,451)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(46,393)</u>
Fund balance, beginning of year		<u>-</u>	<u>46,393</u>
Fund balance, end of year		<u>\$ -</u>	<u>-</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 16,764
Certificates of deposit	185,000
Accrued interest	735
Total assets	<u>\$ 202,499</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 5,843</u>
Fund Balance:	
Restricted fund balance	58,538
Committed fund balance	<u>138,118</u>
Total fund balance	<u>196,656</u>
Total liabilities and fund balance	<u>\$ 202,499</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Probation fees	\$ 96,200	85,981	99,690
Interest on investments	400	7,000	529
Other revenues	-	-	4,050
Total revenues	<u>96,600</u>	<u>92,981</u>	<u>104,269</u>
Expenditures:			
Residential and detention services	35,000	30,369	29,976
Client services	50,000	39,597	67,391
Supplies	10,000	23,277	7,941
Total expenditures	<u>95,000</u>	<u>93,243</u>	<u>105,308</u>
Net change in fund balance	<u>\$ 1,600</u>	(262)	(1,039)
Fund balance, beginning of year		<u>196,918</u>	<u>197,957</u>
Fund balance, end of year		<u>\$ 196,656</u>	<u>196,918</u>

**LIVINGSTON COUNTY, ILLINOIS
DOCUMENT STORAGE FUND**

SCHEDULE C-37

**Balance Sheet
November 30, 2023**

<u>Assets</u>	
Cash on hand and in bank	\$ 34,033
Certificates of deposit	305,000
Accrued interest	2,306
Total assets	<u>\$ 341,339</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 223,808
Committed fund balance	117,531
Total fund balance	<u>\$ 341,339</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-38
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Document storage fees	\$ 55,000	67,972	57,587
Interest on investments	500	9,551	746
Total revenues	<u>55,500</u>	<u>77,523</u>	<u>58,333</u>
Expenditures:			
Document storage expenditures	16,000	9,110	7,525
Total expenditures	<u>16,000</u>	<u>9,110</u>	<u>7,525</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,500</u>	<u>68,413</u>	<u>50,808</u>
Other financing sources (uses):			
Transfers out	(16,555)	(16,555)	(15,093)
Total other financing sources (uses)	<u>(16,555)</u>	<u>(16,555)</u>	<u>(15,093)</u>
Net change in fund balance	<u>\$ 22,945</u>	51,858	35,715
Fund balance, beginning of year		289,481	253,766
Fund balance, end of year		<u>\$ 341,339</u>	<u>289,481</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 13,202
Certificate of deposit	38,000
Accrued Interest	463
Total assets	<u>\$ 51,665</u>

<u>Fund Balance</u>	
Restricted fund balance	\$ 46,645
Assigned fund balance	5,020
Total fund balance	<u>\$ 51,665</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-40
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Forfeited funds	\$ 8,000	9,771	16,824
Circuit Clerk fees	2,000	2,653	-
Interest on investments	10	753	112
Miscellaneous	-	440	-
Total revenues	<u>10,010</u>	<u>13,617</u>	<u>16,936</u>
Expenditures:			
Drug traffic prevention expenditures	10,000	16,014	13,310
Total expenditures	<u>10,000</u>	<u>16,014</u>	<u>13,310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 10</u>	(2,397)	3,626
Fund balance, beginning of year		<u>54,062</u>	<u>50,436</u>
Fund balance, end of year		<u>\$ 51,665</u>	<u>54,062</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 5,852
Certificate of deposit	11,500
Accrued interest	140
Total assets	<u>\$ 17,492</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 17,166
Assigned fund balance	326
Total fund balance	<u>\$ 17,492</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-42

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2023</u>	<u>2022</u>
Revenues:			
Fines, fees, and forfeitures	\$ 4,000	3,809	2,982
Interest on investments	5	224	32
Total revenues	<u>4,005</u>	<u>4,033</u>	<u>3,014</u>
Expenditures:			
Judiciary and court related	4,000	1,998	2,688
Total expenditures	<u>4,000</u>	<u>1,998</u>	<u>2,688</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5</u>	2,035	326
Fund balance, beginning of year		<u>15,457</u>	<u>15,131</u>
Fund balance, end of year		<u>\$ 17,492</u>	<u>15,457</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 3,645
Certificates of deposit	4,000
Total assets	<u>\$ 7,645</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 170</u>
Fund balance:	
Restricted fund balance	5,473
Assigned fund balance	<u>2,002</u>
Total fund balance	<u>7,475</u>
Total liabilities and fund balance	<u>\$ 7,645</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-44

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Arrestees fee	\$ 3,500	3,435	3,432
Inmate medical payments	4,500	3,448	4,618
Interest on investments	3	109	2
Total revenues	<u>8,003</u>	<u>6,992</u>	<u>8,052</u>
Expenditures:			
Inmate medical	<u>7,000</u>	<u>5,749</u>	<u>4,613</u>
Total expenditures	<u>7,000</u>	<u>5,749</u>	<u>4,613</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,003</u>	1,243	3,439
Fund balance, beginning of year		<u>6,232</u>	<u>2,793</u>
Fund balance, end of year		<u>\$ 7,475</u>	<u>6,232</u>

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

SCHEDULE C-45

**Balance Sheet
November 30, 2023**

<u>Assets</u>	
Cash on hand and in bank	\$ 24,222
Total assets	<u>\$ 24,222</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 23,585
Committed fund balance	637
Total fund balance	<u>\$ 24,222</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

SCHEDULE C-46

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Maintenance and child support fees	\$ 3,500	1,270	5,028
Interest on investments	6	26	24
Total revenues	<u>3,506</u>	<u>1,296</u>	<u>5,052</u>
Expenditures			
General government expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,506</u>	<u>1,296</u>	<u>5,052</u>
Other financing sources (uses):			
Transfers out	(3,770)	(3,770)	(3,117)
Total other financing sources (uses)	<u>(3,770)</u>	<u>(3,770)</u>	<u>(3,117)</u>
Net change in fund balance	<u>\$ (264)</u>	(2,474)	1,935
Fund balance, beginning of year		<u>26,696</u>	<u>24,761</u>
Fund balance, end of year		<u>\$ 24,222</u>	<u>26,696</u>

LIVINGSTON COUNTY, ILLINOIS
VITAL RECORDS FUND

SCHEDULE C-47

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 6,919
Certificate of deposit	51,000
Accrued interest	203
Total assets	<u>\$ 58,122</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 52,768
Assigned fund balance	5,354
Total fund balance	<u>\$ 58,122</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-48

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
State grant	\$ 1,500	2,002	2,261
Fees	10,000	11,003	13,146
Interest on investments	-	1,718	121
Total revenues	<u>11,500</u>	<u>14,723</u>	<u>15,528</u>
Expenditures:			
Vital records expense	25,000	6,920	8,498
Total expenditures	<u>25,000</u>	<u>6,920</u>	<u>8,498</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (13,500)</u>	7,803	7,030
Fund balance, beginning of year		<u>50,319</u>	<u>43,289</u>
Fund balance, end of year		<u>\$ 58,122</u>	<u>50,319</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 3,068
Certificate of deposit	10,500
Accrued interest	73
Total assets	<u>\$ 13,641</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 13,126
Assigned fund balance	515
Total fund balance	<u>\$ 13,641</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-50

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Forfeited funds	\$ 1,000	1,128	843
Interest on investments	140	249	28
Total revenues	<u>1,140</u>	<u>1,377</u>	<u>871</u>
Expenditures:			
General administration	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,140</u>	1,377	871
Fund balance, beginning of year		<u>12,264</u>	<u>11,393</u>
Fund balance, end of year		<u>\$ 13,641</u>	<u>12,264</u>

Balance Sheet
November 30, 2023

<u>Assets</u>		
Receivables, net		
Property taxes		\$ 153,477
Total assets		<u>\$ 153,477</u>
 <u>Liabilities and Deferred Inflows of Resources</u> 		
Liabilities:		
Due to others		\$ 4,260
Total liabilities		<u>4,260</u>
Deferred Inflows of Resources:		
Property taxes levied for subsequent years		<u>149,217</u>
Total liabilities and deferred inflows		<u>\$ 153,477</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-52

	Original & Final Appropriations	Year Ended November 30,	
		<u>2023</u>	<u>2022</u>
Revenues:			
Property tax	\$ 149,217	148,191	148,896
Total revenues	<u>149,217</u>	<u>148,191</u>	<u>148,896</u>
Expenditures:			
County cooperative extension education service	149,217	148,191	148,896
Total expenditures	<u>149,217</u>	<u>148,191</u>	<u>148,896</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	-	-
Fund balance, beginning of year		<u>-</u>	<u>-</u>
Fund balance, end of year		<u>\$ -</u>	<u>-</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 10,918
Certificates of deposit	200,000
Accrued interest	795
Total assets	<u>\$ 211,713</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 195,778
Committed fund balance	15,935
Total fund balance	<u>\$ 211,713</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-54
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees	\$ 121,000	98,419	110,416
Interest on investments	638	7,060	437
Total revenues	<u>121,638</u>	<u>105,479</u>	<u>110,853</u>
Expenditures			
GIS automation expenditures	65,385	63,565	-
Total expenditures	<u>65,385</u>	<u>63,565</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>56,253</u>	<u>41,914</u>	<u>110,853</u>
Other financing sources (uses):			
Transfers out	(54,007)	(54,007)	(50,876)
Total other financing sources (uses)	<u>(54,007)</u>	<u>(54,007)</u>	<u>(50,876)</u>
Net change in fund balance	<u>\$ 2,246</u>	(12,093)	59,977
Fund balance, beginning of year		<u>223,806</u>	<u>163,829</u>
Fund balance, end of year		<u>\$ 211,713</u>	<u>223,806</u>

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

SCHEDULE C-55

Balance Sheet
 November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 14,067
Certificates of deposit	10,000
Total assets	<u>\$ 24,067</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 21,146
Assigned fund balance	2,921
Total fund balance	<u>\$ 24,067</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-56

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees	\$ 12,500	12,395	10,965
Interest on investments	500	329	31
Total revenues	<u>13,000</u>	<u>12,724</u>	<u>10,996</u>
Expenditures:			
Contractual fees	13,000	6,751	13,698
Total expenditures	<u>13,000</u>	<u>6,751</u>	<u>13,698</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	5,973	(2,702)
Fund balance, beginning of year		<u>18,094</u>	<u>20,796</u>
Fund balance, end of year		<u>\$ 24,067</u>	<u>18,094</u>

LIVINGSTON COUNTY, ILLINOIS
 CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE C-57

Balance Sheet
 November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 118,138
Total assets	<u>\$ 118,138</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 115,707
Assigned fund balance	<u>2,431</u>
Total fund balance	<u>\$ 118,138</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-58

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees for services	\$ 8,000	35,316	20,924
Interest on investments	15	172	28
Total revenues	<u>8,015</u>	<u>35,488</u>	<u>20,952</u>
Expenditures:			
Operation and administration expenses	7,900	15,694	5,713
Total expenditures	<u>7,900</u>	<u>15,694</u>	<u>5,713</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 115</u>	19,794	15,239
Fund balance, beginning of year		<u>98,344</u>	<u>83,105</u>
Fund balance, end of year		<u>\$ 118,138</u>	<u>98,344</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 102,314
Certificates of deposit	200,000
Receivables, net	
Accrued interest	1,543
Total assets	<u>\$ 303,857</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 71,422
Committed fund balance	232,435
Total fund balance	<u>\$ 303,857</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-60

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 1,550	8,003	1,028
Total revenues	<u>1,550</u>	<u>8,003</u>	<u>1,028</u>
Expenditures:			
Construction - surfaces	295,000	-	-
Total expenditures	<u>295,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (293,450)</u>	8,003	1,028
Fund balance, beginning of year		<u>295,854</u>	<u>294,826</u>
Fund balance, end of year		<u>\$ 303,857</u>	<u>295,854</u>

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

SCHEDULE C-61

**Balance Sheet
November 30, 2023**

<u>Assets</u>	
Cash on hand and in bank	\$ 16,362
Certificate of deposit	38,000
Accrued interest	285
Total assets	<u>\$ 54,647</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 47,486
Assigned fund balance	7,161
Total fund balance	<u>\$ 54,647</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

SCHEDULE C-62

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
State grant	\$ 4,500	3,365	5,130
Fees	400	808	1,496
Cremation Permits	10,000	17,050	12,250
Autopsy Reports	400	800	565
Miscellaneous	400	350	250
Interest on investments	20	1,238	108
Total revenues	<u>15,720</u>	<u>23,611</u>	<u>19,799</u>
Expenditures:			
General expenditures	<u>10,000</u>	<u>6,726</u>	<u>5,929</u>
Total expenditures	<u>10,000</u>	<u>6,726</u>	<u>5,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,720</u>	<u>16,885</u>	<u>13,870</u>
Other financing sources (uses):			
Transfers out	<u>(5,720)</u>	<u>(5,720)</u>	<u>(10,000)</u>
Total other financing sources (uses)	<u>(5,720)</u>	<u>(5,720)</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>11,165</u>	<u>3,870</u>
Fund balance, beginning of year		<u>43,482</u>	<u>39,612</u>
Fund balance, end of year		<u>\$ 54,647</u>	<u>43,482</u>

LIVINGSTON COUNTY, ILLINOIS
TAX SALE IN ERROR FUND

SCHEDULE C-63

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 19,629
Certificates of deposit	50,000
Accounts receivable, net	2,847
Total assets	<u>\$ 72,476</u>
<u>Fund Balance</u>	
Restricted fund balance	<u>\$ 72,476</u>
Total fund balance	<u>\$ 72,476</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-64

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Fees	\$ 7,000	2,847	5,280
Interest on investments	200	712	32
Total revenues	<u>7,200</u>	<u>3,559</u>	<u>5,312</u>
Expenditures:			
General government	10,000	4,569	3,125
Total expenditures	<u>10,000</u>	<u>4,569</u>	<u>3,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,800)</u>	(1,010)	2,187
Fund balance, beginning of year		<u>73,486</u>	<u>71,299</u>
Fund balance, end of year		<u>\$ 72,476</u>	<u>73,486</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 2,134
Certificate of deposit	1,000
Total assets	\$ 3,134
<u>Fund Balance</u>	
Committed fund balance	\$ 3,134
Total fund balance	\$ 3,134

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest on investments	\$ 1	54	2
Fees	1,400	1,748	1,562
Total revenues	1,401	1,802	1,564
Expenditures:			
General expenditures	2,000	3,342	-
Total expenditures	2,000	3,342	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (599)</u>	(1,540)	1,564
Fund balance, beginning of year		4,674	3,110
Fund balance, end of year		<u>\$ 3,134</u>	<u>4,674</u>

LIVINGSTON COUNTY, ILLINOIS
 TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND

SCHEDULE C-67

Balance Sheet
 November 30, 2023

<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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-68

	<u>Original & Final Appropriations</u>	<u>Year Ended November 30,</u>	
		<u>2023</u>	<u>2022</u>
Revenues:			
Fees	\$ 250	-	-
Total revenues	<u>250</u>	<u>-</u>	<u>-</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 250</u>	-	-
Fund balance, beginning of year		<u>750</u>	<u>750</u>
Fund balance, end of year		<u>\$ 750</u>	<u>750</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 26,419
Certificate of deposit	70,000
Total assets	<u>\$ 96,419</u>
<u>Fund Balance</u>	
Restricted fund balance	<u>\$ 96,419</u>
Total fund balance	<u>\$ 96,419</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-70
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
National Opioid Recovery	\$ -	68,421	25,960
Interest	-	2,038	-
Total revenues	<u>-</u>	<u>70,459</u>	<u>25,960</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	70,459	25,960
Fund balance, beginning of year		<u>25,960</u>	<u>-</u>
Fund balance, end of year		<u>\$ 96,419</u>	<u>25,960</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 10,305
Total assets	<u>\$ 10,305</u>
<u>Fund Balance</u>	
Assigned fund balance	\$ 10,305
Total fund balance	<u>\$ 10,305</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-72

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2023</u>	<u>2022</u>
Revenues:			
Interest	\$ -	34	19
Total revenues	<u>-</u>	<u>34</u>	<u>19</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>	34	19
Fund balance, beginning of the year		<u>10,271</u>	<u>10,252</u>
Fund balance, end of year		<u>\$ 10,305</u>	<u>10,271</u>

Balance Sheet
November 30, 2023

<u>Assets</u>		
Cash on hand and in bank		\$ 130,856
Total assets		<u>\$ 130,856</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Payroll tax liability		\$ 130,690
Total liabilities		<u>130,690</u>
Fund Balance:		
Assigned fund balance		<u>166</u>
Total liabilities and fund balance		<u>\$ 130,856</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
Interest	\$ -	22	13
Total revenues	<u>-</u>	<u>22</u>	<u>13</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	22	13
Fund balance, beginning of the year		<u>144</u>	<u>131</u>
Fund balance, end of year		<u>\$ 166</u>	<u>144</u>

LIVINGSTON COUNTY, ILLINOIS
 PAYROLL ACCOUNT DIRECT DEPOSIT FUND

SCHEDULE C-75

Balance Sheet
 November 30, 2023

<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, 2023
 (With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-76

	Original & Final Appropriations	Year Ended November 30,	
		2023	2022
Revenues:			
General revenues	\$ -	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	-	-
Fund balance, beginning of the year		<u>1</u>	<u>1</u>
Fund balance, end of year		<u>\$ 1</u>	<u>1</u>

Balance Sheet
November 30, 2023

<u>Assets</u>	
Cash on hand and in bank	\$ 8,964
Total assets	<u>\$ 8,964</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Payroll tax liability	\$ 765
Total liabilities	<u>765</u>
Assigned fund balance	\$ 8,199
Total fund balance	<u>\$ 8,964</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-78

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2023</u>	<u>2022</u>
Revenues:			
Fines	\$ 3,000	6,050	4,934
Fines	1	3	-
Total revenues	<u>3,001</u>	<u>6,053</u>	<u>4,934</u>
Expenditures:			
General expenditures	<u>2,500</u>	<u>1,663</u>	<u>7,290</u>
Total expenditures	<u>2,500</u>	<u>1,663</u>	<u>7,290</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 501</u>	4,390	(2,356)
Fund balance, beginning of the year		<u>3,809</u>	<u>6,165</u>
Fund balance, end of year		<u>\$ 8,199</u>	<u>3,809</u>

Balance Sheet
November 30, 2023

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-80

	<u>Original & Final</u> <u>Appropriations</u>	<u>Year Ended</u> <u>November 30,</u>	
		<u>2023</u>	<u>2022</u>
Revenues:			
Federal grant	\$ -	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
General expenditures	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Transfers out	-	(1)	-
Total other financing sources (uses)	<u>-</u>	<u>(1)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(1)</u>	<u>-</u>
Fund balance, beginning of year		<u>1</u>	<u>1</u>
Fund balance, end of year		<u>\$ -</u>	<u>1</u>

LIVINGSTON COUNTY, ILLINOIS

Fiduciary Funds Fund Descriptions For the Year Ended November 30, 2023

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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	November 30, 2023			November 30, 2022
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
<u>Assets</u>				
Cash on hand and in bank	\$ 413,305	143,451	556,756	1,121,203
Other investments	4,882,258	-	4,882,258	5,134,464
Accounts receivable	-	-	-	7,500
Due from State of Illinois	339,455	-	339,455	279,383
Total assets	<u>\$ 5,635,018</u>	<u>143,451</u>	<u>5,778,469</u>	<u>6,542,550</u>
<u>Liabilities and Net Position</u>				
Liabilities:				
Accounts payable	\$ 191,658	109,001	300,659	164,026
Net Position:				
Restricted for township transportation projects	5,443,360	34,450	5,477,810	6,378,524
Total liabilities and net position	<u>\$ 5,635,018</u>	<u>143,451</u>	<u>5,778,469</u>	<u>6,542,550</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, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Year Ended November 30, 2023			Year Ended November 30, 2022
	Township Motor Fuel Tax	Township Bridge Program	Total	Total
Additions:				
State of Illinois	\$ 4,181,752	206,349	4,388,101	3,289,816
Rebuild Illinois grant	-	-	-	1,799,846
Interest on investments	282,789	908	283,697	68,111
Miscellaneous	-	-	-	940
Total revenues	4,464,541	207,257	4,671,798	5,158,713
Deductions:				
Transportation	5,398,263	174,249	5,572,512	5,235,431
Total expenditures	5,398,263	174,249	5,572,512	5,235,431
Net additions (deductions)	(933,722)	33,008	(900,714)	(76,718)
Net position, beginning of year	6,377,082	1,442	6,378,524	6,455,242
Net position, end of year	\$ 5,443,360	34,450	5,477,810	6,378,524

Combining Statement of Assets and Liabilities
 November 30, 2023

	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	\$ 5,105,101	2,698,375	624,070	167,275	947,843	47,111	620,427
Total assets	<u>\$ 5,105,101</u>	<u>2,698,375</u>	<u>624,070</u>	<u>167,275</u>	<u>947,843</u>	<u>47,111</u>	<u>620,427</u>
<u>Liabilities</u>							
Due to taxing bodies	\$ 2,698,375	2,698,375	-	-	-	-	-
Due to others	2,406,726	-	624,070	167,275	947,843	47,111	620,427
Total liabilities	<u>\$ 5,105,101</u>	<u>2,698,375</u>	<u>624,070</u>	<u>167,275</u>	<u>947,843</u>	<u>47,111</u>	<u>620,427</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2023

	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, 2022	\$ 5,317,285	2,932,818	532,561	196,973	1,026,989	84,379	543,565
Increases	88,398,438	82,729,989	410,982	89	2,478,801	1,496,904	1,281,673
Deductions	<u>(88,610,622)</u>	<u>(82,964,432)</u>	<u>(319,473)</u>	<u>(29,787)</u>	<u>(2,557,947)</u>	<u>(1,534,172)</u>	<u>(1,204,811)</u>
Balance, November 30, 2023	<u>\$ 5,105,101</u>	<u>2,698,375</u>	<u>624,070</u>	<u>167,275</u>	<u>947,843</u>	<u>47,111</u>	<u>620,427</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, 2023

	Totals	Juror Service Account	Judicial Sales Account	Child Support Account	Circuit Clerk Primary Account
Balance, November 30, 2022	\$ 1,026,989	6,692	7	363	1,019,927
Increases	2,478,801	14,542	-	31,303	2,432,956
Deductions	(2,557,947)	(11,165)	(7)	(31,199)	(2,515,576)
Balance, November 30, 2023	\$ 947,843	10,069	-	467	937,307

**Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2023**

	Totals	County Clerk General Checking Account	Tax Redemption Account
Balance, November 30, 2022	\$ 84,379	59,227	25,152
Increases	1,496,904	754,580	742,324
Deductions	<u>(1,534,172)</u>	<u>(813,677)</u>	<u>(720,495)</u>
Balance, November 30, 2023	<u>\$ 47,111</u>	<u>130</u>	<u>46,981</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2023

	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, 2022	\$ 543,565	98,163	91,319	205,485	104,159	12,860	2,082	26,563	2,934
Increases	1,281,673	1,003,784	181,849	30,515	20,010	7	27,236	15,422	2,850
Deductions	(1,204,811)	(1,029,031)	(101,808)	-	(16,476)	-	(28,660)	(27,291)	(1,545)
Balance, November 30, 2023	<u>\$ 620,427</u>	<u>72,916</u>	<u>171,360</u>	<u>236,000</u>	<u>107,693</u>	<u>12,867</u>	<u>658</u>	<u>14,694</u>	<u>4,239</u>

OTHER INFORMATION

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

	Tax Year					
	2017	2018	2019	2020	2021	2022
Assessed valuations	<u>\$ 700,770,885</u>	<u>736,905,674</u>	<u>771,816,713</u>	<u>813,558,842</u>	<u>857,712,811</u>	<u>921,244,632</u>
Tax rates:						
County Levies:						
General (Corporate)	0.37448	0.38761	0.38631	0.37159	0.36640	0.36284
IMRF / SLEP	0.14875	0.13486	0.12483	0.12107	0.11460	0.10361
County Highway	0.09774	0.09694	0.09655	0.09693	0.09366	0.09168
County Aid to Bridges	0.04927	0.04848	0.04829	0.04848	0.04683	0.04882
Tuberculosis Clinic	0.00385	0.00365	0.00350	0.00332	0.00315	0.00294
Federal Aid Highway Matching	0.04943	0.05176	0.04829	0.04848	0.04683	0.04882
County Health	0.05339	0.04848	0.05155	0.05175	0.05004	0.05012
Tort Judgement & Liability						
Insurance	0.09324	0.08092	0.08409	0.08174	0.07738	0.08354
Social Security	0.10037	0.09509	0.09122	0.09159	0.08670	0.08192
County Extension Education	0.02125	0.02013	0.01931	0.01834	0.01737	0.01619
Veterans' Assistance	0.01133	0.01888	0.01812	0.01721	0.01630	0.01519
Unemployment Insurance	0.00428	0.00406	0.00195	0.00184	0.00175	0.00055
Subtotal	<u>1.00738</u>	<u>0.99086</u>	<u>0.97401</u>	<u>0.95234</u>	<u>0.92101</u>	<u>0.90622</u>
Mental Health Levies:						
Mental Health Board 708	0.12973	0.12337	0.11779	0.11174	0.10599	0.09651
Mental Health Board 377	0.05954	0.05663	0.05406	0.05129	0.04865	0.0453
Loss in Collection	-	-	-	-	0.00136	0.00102
Subtotal	<u>0.18927</u>	<u>0.18000</u>	<u>0.17185</u>	<u>0.16303</u>	<u>0.15600</u>	<u>0.14283</u>
Total all levies	<u>1.19665</u>	<u>1.17086</u>	<u>1.14586</u>	<u>1.11537</u>	<u>1.07701</u>	<u>1.04905</u>
Tax extensions:						
County Levies:						
General (Corporate)	\$ 2,624,247	2,856,320	2,981,605	3,023,103	3,142,660	3,342,644
IMRF / SLEP	1,042,397	993,791	963,459	984,976	982,939	954,502
County Highway	684,933	714,356	745,189	788,583	803,334	844,597
County Aid to Bridges	345,270	357,252	372,710	394,413	401,667	449,752
Tuberculosis Clinic	26,980	26,897	27,014	27,010	27,018	27,085
Federal Aid Highway Matching	346,391	381,422	372,710	394,413	401,667	449,752
County Health	374,142	357,252	397,872	421,017	429,199	461,728
Tort Judgement & Liability						
Insurance	653,399	596,304	649,021	665,003	663,698	769,608
Social Security	703,364	700,724	704,051	745,139	743,637	754,684
County Extension Education	148,914	148,339	149,038	149,207	148,985	149,150
Veterans' Assistance	79,397	139,128	139,853	140,013	139,807	139,937
Unemployment Insurance	29,993	29,918	15,050	14,969	15,010	5,067
Subtotal	<u>7,059,426</u>	<u>7,301,704</u>	<u>7,517,572</u>	<u>7,747,846</u>	<u>7,899,621</u>	<u>8,348,503</u>
Mental Health Levies:						
Mental Health Board 708	909,110	909,121	909,123	909,071	909,090	889,093
Mental Health Board 377	417,239	417,310	417,244	417,274	417,277	417,324
Loss in Collection	-	-	-	-	11,665	9,397
Subtotal	<u>1,326,349</u>	<u>1,326,430</u>	<u>1,326,367</u>	<u>1,326,345</u>	<u>1,338,032</u>	<u>1,315,814</u>
Total all levies	<u>\$ 8,385,775</u>	<u>8,628,134</u>	<u>8,843,939</u>	<u>9,074,191</u>	<u>9,237,653</u>	<u>9,664,317</u>
Tax Collections	<u>\$ 8,342,618</u>	<u>8,579,065</u>	<u>8,812,028</u>	<u>9,040,846</u>	<u>9,225,472</u>	<u>9,327,877</u>

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, 2023, 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 2, 2024.

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 2, 2024.

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 2, 2024

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, 2023. 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, 2023.

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 risks of not detecting material noncompliance resulting from fraud is higher than those 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 any 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 2, 2024

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

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 Nutrition Program for Women, Infants, and Children (WIC)	10.557	FCSBQ00922	\$ 68,200
	10.557	FCSCQ00922	51,977
WIC-Breastfeeding Peer Counselor Program	10.557	FCSBQ01169	7,574
	10.557	FCSCQ01169	<u>5,742</u>
Total U.S. Department of Agriculture			<u>133,493</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency			
Emergency Management Performance Grant	97.042	23EMALIVIN	<u>11,700</u>
Total U.S. Department of Homeland Security			<u>11,700</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	FCSBU03043	30,185
	93.667	FCSCU03043	34,532
Family Case Management	93.667	FCSBU06051	8,582
	93.667	FCSCU06051	<u>11,820</u>
			<u>85,119</u>
Safe Drinking Water	66.605	25080053K	337
	66.605	48080053L	<u>250</u>
			<u>587</u>
Covid Vaccine Program	93.268	38180853K	<u>139,900</u>
Passed through Illinois Department of Public Health:			
Title X			
Family Planning	93.217	46180047L	<u>13,714</u>
Total passed through Illinois Department of Health and Human Services			<u>239,320</u>
<u>U.S. Health Resources and Services Administration</u>			
Passed through Illinois Department of Public Health			
Maternal and Child Health Services Block Grant			
School Health Center Grant	93.994	46380020L	28,317
Oral Health Needs Assessment & Planning	93.994	43788624L	<u>1,384</u>
Total U.S. Health Resources and Services Administration			<u>29,701</u>

LIVINGSTON COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

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		1,768,758 *
Total U.S. Department of Treasury			<u>1,768,758</u>
<u>Center for Disease Control and Prevention</u>			
Passed through Illinois Department of Public Health			
Public Health Emergency Response			
Public Health Emergency Response (Crisis)	93.354	27680052J	<u>62,427</u>
Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases			
COVID Response	93.323	28180552J	<u>54,068</u>
Cancer Prevention & Control Programs			
IL Breast & Cervical Cancer Program	93.898	36180014K	11,086
	93.898	46180014L	<u>23,997</u>
			<u>35,083</u>
Public Health Emergency Preparedness (PHEP)			
PHEP	93.069	37180051K	33,928
	93.069	47180052L	<u>19,479</u>
			<u>53,407</u>
Mass Vaccination Clinic	93.268	15080652I-1	<u>11,353</u>
Total Center for Disease Control and Prevention			<u>216,338</u>
<u>Election Assistance Commission</u>			
Passed through Illinois State Board of Elections			
HAVA Election Security Grants	90.404		<u>5,707</u>
Total Election Assistance Commission			<u>5,707</u>
<u>U.S. Department of Transportation</u>			
National Highway Traffic Safety Administration			
Sustained Traffic Enforcement Program (STEP)	20.600		<u>4,084</u>
Total U.S. Department of Transportation			<u>4,084</u>
Total Expenditures of Federal Awards			<u><u>\$2,409,101</u></u>

* Denotes major program

LIVINGSTON COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2023

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, 2023. 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 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, 2023.

NOTE 4: NON-CASH INSTRUMENTS

During the fiscal year ended November 30, 2023, the Livingston County Public Health also received non-cash vaccine donations in the amount of \$23,457. 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, 2023

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 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*.
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 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, 2023 were \$2,409,101 and major programs tested represented 73.42% 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.