

**LIVINGSTON COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
November 30, 2011



**CliftonLarsonAllen**

LIVINGSTON COUNTY, ILLINOIS

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## Independent Auditor's Report

Members of the County Board  
Livingston County, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois (County) as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1 to the financial statements, during the year ended November 30, 2011, the County adopted the provisions of Governmental Accounting Standards Board No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois as of November 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2012 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The budgetary comparison information, Illinois Municipal Retirement Fund Schedule of Funding Progress, and Other Postemployment Benefits Analysis of Funding Progress on pages 42 through 48 are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Livingston County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Livingston County, Illinois' basic financial statements. The combining and individual fund financial statements and schedules, listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of Livingston County, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2010, which are not presented with the accompanying financial statements. In our report dated October 19, 2011, we expressed unqualified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2010 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2010 taken as a whole.

*CliftonLarsonAllen LLP*

Peoria, Illinois  
July 17, 2012

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board
<b>ASSETS</b>				
Cash on hand and in bank	\$ 16,818,118	\$ 588,133	\$ 17,406,251	\$ 288,200
Certificates of deposit	21,415,487	-	21,415,487	428,028
Other investments	3,599,376	5,016	3,604,392	-
Receivables (net of estimated uncollectible):				
Accounts	372,782	-	372,782	95,351
Accrued interest	29,343	-	29,343	1,206
Property taxes	7,634,006	-	7,634,006	-
Due from State of Illinois	1,610,537	-	1,610,537	-
Prepaid items	-	-	-	5,141
Revenue stamp inventory	11,357	-	11,357	-
Capital assets:				
Land and construction in progress	3,261,721	199,500	3,461,221	-
Other capital assets, net of accumulated depreciation	46,027,106	1,527,946	47,555,052	324,542
Total capital assets	49,288,827	1,727,446	51,016,273	324,542
<b>TOTAL ASSETS</b>	<b>\$ 100,779,833</b>	<b>\$ 2,320,595</b>	<b>\$ 103,100,428</b>	<b>\$ 1,142,468</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,228,502	\$ 334,532	\$ 3,563,034	\$ 17,356
Accrued items	531,436	-	531,436	44,805
Due to others	664,409	-	664,409	-
Deferred revenue	7,634,006	-	7,634,006	6,363
Long-term liabilities:				
Due within one year	53,103	-	53,103	-
Due in more than one year	1,264,047	-	1,264,047	-
Other postemployment benefits	40,340	-	40,340	-
<b>TOTAL LIABILITIES</b>	<b>13,415,843</b>	<b>334,532</b>	<b>13,750,375</b>	<b>68,524</b>
<b>NET ASSETS</b>				
Invested in capital assets	49,288,827	1,727,446	51,016,273	324,542
Restricted for:				
Roads and bridges	1,204,624	-	1,204,624	-
Retirement	942,424	-	942,424	-
Public health	43,813	-	43,813	-
Judiciary and court related	33,784	-	33,784	-
Public safety	23,790	-	23,790	-
Recordkeeping	102,906	-	102,906	-
Insurance	599,751	-	599,751	-
Unrestricted	35,124,071	258,617	35,382,688	749,402
<b>TOTAL NET ASSETS</b>	<b>87,363,990</b>	<b>1,986,063</b>	<b>89,350,053</b>	<b>1,073,944</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 100,779,833</b>	<b>\$ 2,320,595</b>	<b>\$ 103,100,428</b>	<b>\$ 1,142,468</b>

The accompanying notes are an integral part of the financial statements.

**LIVINGSTON COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended November 30, 2011**

	<u>Expenses</u>
<b>GOVERNMENTAL</b>	
General and administration	\$ 3,353,618
Public safety	5,889,178
Judiciary and court related	3,141,738
Public health and welfare	6,388,109
Transportation	<u>3,597,455</u>
Total governmental activities	22,370,098
 <b>BUSINESS-TYPE ACTIVITIES</b>	
Livingston Manor Nursing Home	<u>85,046</u>
 <b>TOTAL PRIMARY GOVERNMENT</b>	 <u>\$ 22,455,144</u>
 <b>COMPONENT UNIT</b>	
Emergency Telephone System Board	 <u>\$ 1,085,791</u>

Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
			Governmental Activities	Business-type Activities	Total	
\$ 584,270	\$ 52,370	\$ 24,026	\$ (2,692,952)	\$ -	\$ (2,692,952)	\$ -
498,908	95,551	-	(5,294,719)	-	(5,294,719)	-
1,264,161	525,222	-	(1,352,355)	-	(1,352,355)	-
4,475,451	2,080,554	-	167,896	-	167,896	-
318,602	41,761	-	(3,237,092)	-	(3,237,092)	-
7,141,392	2,795,458	24,026	(12,409,222)	-	(12,409,222)	-
-	-	-	-	(85,046)	(85,046)	-
<u>\$ 7,141,392</u>	<u>\$ 2,795,458</u>	<u>\$ 24,026</u>	<u>(12,409,222)</u>	<u>(85,046)</u>	<u>(12,494,268)</u>	<u>-</u>
<u>\$ 913,629</u>	<u>\$ -</u>	<u>\$ 32,231</u>				<u>\$ (139,931)</u>
General revenues:						
Taxes:						
Property taxes			7,367,273	-	7,367,273	-
Replacement tax			373,266	-	373,266	-
Sales tax			1,239,211	-	1,239,211	-
State income tax			1,177,661	-	1,177,661	-
Motor Fuel taxes			919,669	-	919,669	-
Interest			489,823	432	490,255	3,484
Miscellaneous			-	19,627	19,627	-
Gain on sale of capital assets			1,325	-	1,325	-
Total general revenues and transfers			<u>11,568,228</u>	<u>20,059</u>	<u>11,588,287</u>	<u>3,484</u>
<b>CHANGE IN NET ASSETS</b>			(840,994)	(64,987)	(905,981)	(136,447)
<b>NET ASSETS - BEGINNING OF YEAR</b>			<u>88,204,984</u>	<u>2,051,050</u>	<u>90,256,034</u>	<u>1,210,391</u>
<b>NET ASSETS - END OF YEAR</b>			<u>\$ 87,363,990</u>	<u>\$ 1,986,063</u>	<u>\$ 89,350,053</u>	<u>\$ 1,073,944</u>

The accompanying notes are an integral part of the financial statements.

**LIVINGSTON COUNTY, ILLINOIS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

November 30, 2011

	<b>Major Governmental Funds</b>			
	<b>General Fund</b>	<b>Public Health</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash on hand and in bank	\$ 13,933,944	\$ 551,099	\$ 2,333,075	\$ 16,818,118
Certificates of deposit	17,688,087	115,000	3,612,400	21,415,487
Other investments	3,333,205	-	266,171	3,599,376
Receivables, net:				
Accounts	364,715	-	8,067	372,782
Accrued interest	27,666	583	1,094	29,343
Property taxes	2,761,687	406,217	4,466,102	7,634,006
Due from State of Illinois	1,107,974	397,902	104,661	1,610,537
Revenue stamp inventory	11,357	-	-	11,357
	<b>\$ 39,228,635</b>	<b>\$ 1,470,801</b>	<b>\$ 10,791,570</b>	<b>\$ 51,491,006</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,824,086	\$ 10,859	\$ 393,557	\$ 3,228,502
Accrued items	307,442	67,817	156,177	531,436
Due to others	664,409	-	-	664,409
Deferred revenue	2,761,687	406,217	4,466,102	7,634,006
Total liabilities	6,557,624	484,893	5,015,836	12,058,353
<b>FUND BALANCES</b>				
Nonspendable	11,357	-	-	11,357
Spendable:				
Restricted	969,644	-	2,351,341	3,320,985
Unrestricted:				
Assigned	12,643,160	985,908	3,424,393	17,053,461
Unassigned	19,046,850	-	-	19,046,850
Total fund balances	32,671,011	985,908	5,775,734	39,432,653
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 39,228,635</b>	<b>\$ 1,470,801</b>	<b>\$ 10,791,570</b>	<b>\$ 51,491,006</b>

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS

November 30, 2011

Total fund balance for governmental funds \$ 39,432,653

Total net assets reported for governmental activities in the  
statement of net assets is different because:

Capital assets used in government activities are not financial  
resources and therefore are not reported in the funds.  
These assets consist of:

Cost of capital assets	\$ 65,021,217	
Accumulated depreciation	<u>(15,732,390)</u>	49,288,827

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 assets. Balances at November 30, 2011 are:

Long-term liabilities:		
Compensated absences	(1,317,150)	
Other postemployment benefits	<u>(40,340)</u>	<u>(1,357,490)</u>

**TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES** \$ 87,363,990

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended November 30, 2011

	Major Governmental Funds			Total Governmental Funds
	General Fund	Public Health	Nonmajor Governmental Funds	
<b>REVENUES</b>				
Property taxes	\$ 2,704,110	\$ 389,056	\$ 4,274,107	\$ 7,367,273
Replacement tax	373,266	-	-	373,266
Sales tax	1,239,211	-	-	1,239,211
State income tax	1,177,661	-	-	1,177,661
Operating and capital grants/contributions - federal revenue	16,400	1,176,719	83,622	1,276,741
Operating and capital grants/contributions - other state of Illinois revenue	588,454	681,780	289,242	1,559,476
Motor fuel tax allotments	-	-	919,669	919,669
Licenses and permits	6,484	69,982	-	76,466
Fees, fines, and charges for services	5,490,477	290,270	867,424	6,648,171
Collector's interest and costs	51,846	-	-	51,846
Interest	464,191	2,936	22,696	489,823
Rent	201,337	-	-	201,337
Other revenue	203,083	-	9,556	212,639
Total revenues	<u>12,516,520</u>	<u>2,610,743</u>	<u>6,466,316</u>	<u>21,593,579</u>
<b>EXPENDITURES</b>				
Current:				
General and administration	2,924,469	-	165,064	3,089,533
Public safety	4,335,019	-	7,141	4,342,160
Judiciary and court related	2,432,854	-	83,886	2,516,740
Public health and welfare	172,835	2,700,576	1,632,945	4,506,356
Transportation	-	-	2,852,211	2,852,211
Employee benefits	694,570	-	1,680,540	2,375,110
Other expenditures	92,738	-	-	92,738
Capital outlay	16,420,459	10,276	57,391	16,488,126
Total expenditures	<u>27,072,944</u>	<u>2,710,852</u>	<u>6,479,178</u>	<u>36,262,974</u>
Deficiency of revenues over expenditures	<u>(14,556,424)</u>	<u>(100,109)</u>	<u>(12,862)</u>	<u>(14,669,395)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	392,182	-	90,000	482,182
Transfers out	(40,000)	-	(442,182)	(482,182)
Proceeds from disposal of capital assets	1,325	-	-	1,325
Total other financing sources (uses)	<u>353,507</u>	<u>-</u>	<u>(352,182)</u>	<u>1,325</u>
Net change in fund balance	<u>(14,202,917)</u>	<u>(100,109)</u>	<u>(365,044)</u>	<u>(14,668,070)</u>
<b>FUND BALANCE</b>				
Beginning of year, as previously reported	3,608,666	1,086,017	49,406,040	54,100,723
Effect of adopting GASB 54, Fund Balance Reporting, and Governmental Fund Type Definitions	<u>43,265,262</u>	<u>-</u>	<u>(43,265,262)</u>	<u>-</u>
Balance, beginning of year as restated	46,873,928	1,086,017	6,140,778	54,100,723
Net Change in Fund Balance	<u>(14,202,917)</u>	<u>(100,109)</u>	<u>(365,044)</u>	<u>(14,668,070)</u>
End of year	<u>\$ 32,671,011</u>	<u>\$ 985,908</u>	<u>\$ 5,775,734</u>	<u>\$ 39,432,653</u>

**LIVINGSTON COUNTY, ILLINOIS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

**For the Year Ended November 30, 2011**

Net change in fund balances - total governmental funds \$ (14,668,070)

The change in net assets 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. This is the amount by which capital outlays and infrastructure additions (\$15,395,014) exceeded depreciation (\$1,385,149) in the current period.

14,009,865

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 of the item below.

Compensated absences  
Other postemployment benefits

(170,290)

(12,499)

(182,789)

**CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES**

**\$ (840,994)**

The accompanying notes are an integral part of the financial statements.

**LIVINGSTON COUNTY, ILLINOIS**  
**PROPRIETARY FUND - ENTERPRISE FUND**  
**LIVINGSTON MANOR NURSING HOME**  
**STATEMENT OF NET ASSETS**

November 30, 2011

**ASSETS**

Cash on hand and in bank	\$ 588,133
Other investments	5,016
Capital assets (net of accumulated depreciation)	<u>1,727,446</u>

<b>TOTAL ASSETS</b>	<b>\$ <u>2,320,595</u></b>
---------------------	----------------------------

**LIABILITIES**

Accounts payable	\$ <u>334,532</u>
------------------	-------------------

**NET ASSETS**

Invested in capital assets	1,727,446
Unrestricted	<u>258,617</u>
Total net assets	<u>1,986,063</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>2,320,595</u></b>
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The accompanying notes are an integral part of the financial statements.

**LIVINGSTON COUNTY, ILLINOIS**  
**PROPRIETARY FUND - ENTERPRISE FUND**  
**LIVINGSTON MANOR NURSING HOME**  
**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET ASSETS**  
**For the Year Ended November 30, 2011**

<b>OPERATING EXPENSES</b>	
Depreciation	\$ <u>85,046</u>
Operating loss	<u>(85,046)</u>
 <b>NONOPERATING REVENUES</b>	
Interest income	432
Special services, special events, and miscellaneous	<u>19,627</u>
Total nonoperating revenues	<u>20,059</u>
 <b>NET LOSS</b>	 (64,987)
 <b>NET ASSETS, BEGINNING OF YEAR</b>	 <u>2,051,050</u>
 <b>NET ASSETS, END OF YEAR</b>	 <u>\$ 1,986,063</u>

The accompanying notes are an integral part of the financial statements.

**LIVINGSTON COUNTY, ILLINOIS**  
**PROPRIETARY FUND - ENTERPRISE FUND**  
**LIVINGSTON MANOR NURSING HOME**  
**STATEMENT OF CASH FLOWS**  
**Year Ended November 30, 2011**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received for services	<u>\$ 5,968</u>
Net cash provided by operating activities	<u>5,968</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Cash received from special services, special events, and miscellaneous	<u>19,627</u>
Net cash provided by noncapital financing activities	<u>19,627</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on investments	<u>432</u>
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**NET INCREASE IN CASH, RESTRICTED CASH, AND CASH EQUIVALENTS**

26,027

**CASH, RESTRICTED CASH, AND CASH EQUIVALENTS, BEGINNING OF YEAR**

567,122

**CASH AND CASH EQUIVALENTS, END OF YEAR**

\$ 593,149

**RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Operating loss	<u>\$ (85,046)</u>
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	85,046
Effects of changes in operating assets and liabilities:	
Accounts payable	<u>5,968</u>
Total adjustments	<u>91,014</u>

**NET CASH PROVIDED BY OPERATING ACTIVITIES**

\$ 5,968

The accompanying notes are an integral part of the financial statements.

**LIVINGSTON COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET ASSETS**

November 30, 2011

<b>ASSETS</b>	<b>Private Purpose <u>Funds</u></b>	<b>Agency <u>Funds</u></b>
Cash on hand and in bank	\$ 129,343	\$ 4,892,541
Certificates of deposit	418,300	158,686
Other investments	2,378,802	392,038
Receivables:		
Accrued interest	66	-
Delinquent taxes	-	135,601
Due from State of Illinois	<u>183,698</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 3,110,209</u></b>	 <b><u>\$ 5,578,866</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 357,338	\$ -
Due to taxing bodies	-	4,455,249
Due to others	<u>-</u>	<u>1,123,617</u>
Total liabilities	357,338	5,578,866
 <b>NET ASSETS</b>		
Restricted for township transportation projects	<u>2,752,871</u>	<u>-</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <b><u>\$ 3,110,209</u></b>	 <b><u>\$ 5,578,866</u></b>

The accompanying notes are an integral part of the financial statements.

**LIVINGSTON COUNTY, ILLINOIS**  
**PRIVATE PURPOSE TRUST FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**Year Ended November 30, 2011**

<b>ADDITIONS</b>		
State of Illinois		\$ 2,833,154
Interest on investments		2,935
Miscellaneous		<u>1,686</u>
Total revenues		2,837,775
<b>DEDUCTIONS</b>		
Transportation		<u>3,012,982</u>
Deficiency of revenues over expenditures		(175,207)
<b>NET ASSETS, BEGINNING OF YEAR</b>		<u>2,928,078</u>
<b>NET ASSETS, END OF YEAR</b>		<u><u>\$ 2,752,871</u></u>

The accompanying notes are an integral part of the financial statements.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### 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.

The accounting policies of Livingston County, Illinois conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

#### Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Livingston County, Illinois is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

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 access 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 the debt of the organization). 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 the foregoing criteria, the following organization is included in Livingston County's annual report. Additionally, Livingston County is not dependent on any other entity.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Reporting Entity (Continued)

##### Emergency Telephone System Board of Livingston County

The component unit column in the government-wide financial statements includes the financial data of the County's component unit, the Emergency Telephone System Board. The Emergency Telephone System Board has a year end of November 30. It is reported, as a discretely presented component unit, in a separate column to emphasize that it is legally separate from the County. The Livingston County Board Chairman with the advice and consent of the Livingston County Board appoints board members (not to exceed 11 members) to the Emergency Telephone System Board of Livingston County. The members of the Emergency Telephone System Board of Livingston County are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the Emergency Telephone System Board of Livingston County is the same as Livingston County. The Livingston County Board has the responsibility for approving the rate of the surcharge which funds the activities of the Emergency Telephone System Board and therefore has the ability to impose its will on the Board as described by authoritative accounting literature. Separate financial statements of the Livingston County Emergency Telephone System Board are not prepared.

The County Board Chairman and County Board make appointments 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 no financial accountability. These units are not considered component units of Livingston County, Illinois.

##### **Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. The exception would be when certain fees that would be direct costs and user fees 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 primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### **Government-Wide and Fund Financial Statements (Continued)**

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

##### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and 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 or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 150 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. 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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Agency Funds have no measurement focus.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. 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, Pontiac Host Agreement Account, Capital Projects Account, Streator Host Agreement Account, Working Cash Account, Windfarm Application Fee Account, and Livingston County Enterprise Zone Offset Account are also grouped with the General Fund for GASB 54 purposes. The following is a description of these accounts.

Tort Judgment Account - to account for property tax revenues received for general insurance purposes.

Unemployment Insurance Account - to account for property tax revenues received for payment of unemployment expenses.

Pontiac Host Agreement Account - This account is used to account for monies collected for use of the Pontiac Landfill.

Capital Projects Account - This account is used to account for monies collected for the construction of projects approved by the County Board, as well as costs related to the nursing home closing and modification to operations.

Streator Host Agreement Account - to account for monies collected for use of the Streator Landfill.

Working Cash Account - to provide monies which may be transferred for the general corporate purposes with which to meet ordinary and necessary disbursements for salaries and other corporate purposes 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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Windfarm Application Fee Account - to account for fees received for the windfarm application.

Livingston County Enterprise Zone Offset Account - to account for revenues received from a fee for wind towers being put in service in the county.

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

The County reports the following major proprietary fund:

Livingston Manor (County) Nursing Home Fund - This fund is used to account for the operations and maintenance of the previously County-operated nursing home. Financing was provided by patient room and care charges received from private sources and from the State of Illinois. Other County funds have also assisted in supporting the nursing home.

Additionally, the government reports the following fund type:

Fiduciary Funds - The fiduciary funds consist of private purpose trust funds and agency funds. They are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in business-type activities and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County Nursing Home enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

##### **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 no later than the first quarter of the following year.

Property taxes levied in 2010 are reflected as revenues in fiscal year 2011. Amounts not collected by the Collector by November 30, 2011 are either under tax objection or forfeiture. Distributions of these tax objection and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

Property taxes levied in 2011 have been recognized as assets, net of an estimated uncollectible amount of 1 percent, and deferred as these taxes will be collected and are associated for budget purposes to be used in 2012.

Additionally, mobile home tax revenues are recognized on the cash basis due to uncertain availability until collection.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### 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.

##### 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 assets.

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 new debt in fiscal year 2011.

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

Fiscal year budgets have not been prepared on several of the Special Revenue Funds as expenditures are controlled by approval other than the County Board.

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, 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. At November 30, 2011, all other investments in the Enterprise Fund qualified as cash equivalents.

**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.

**Receivables and Payables**

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 interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Accounts receivable in the Governmental Funds are reported at gross with no allowance for uncollectibles since the amount of any uncollectible accounts is immaterial.

**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. The inventory is equally offset by a nonspendable fund balance reserve in the Governmental Fund, indicating that it is not "available and spendable." This inventory is accounted for using the consumption method, on a modified accrual basis.

**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.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Accumulated Unpaid Vacation and Sick Pay (Compensated Absences)

County employees are annually granted vacation and sick leave. Employees are allowed to accumulate vacation days in varying amounts depending on longevity and/or contract. Vacation vests for all employees. Full time County employees can accumulate twelve days of sick leave a year. All accumulated sick pay is forfeited upon an employee's termination of employment with the County for all County offices other than the Sheriff and Probation Offices. Sheriff's Office employees are paid for unused sick days up to a maximum of 240 days at varying percentages for those employees employed for 8 or more years. Accumulated unpaid compensated absences have been accrued in the government-wide financial statements.

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

##### 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 benefit liability.

##### 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:

- Nonspendable: 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.
- 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), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Fund Balance Classification (Continued)

- 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 did not have any committed resources as of November 30, 2011.
- 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.
- 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.

The County would typically use 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.

Beginning fund balances for the County's governmental funds have been restated to reflect the above classifications.

#### NOTE 2 - CASH AND INVESTMENTS

The investment and deposit of County monies is governed by the 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 associations 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;

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

- 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 or value of investments may not be returned to it. The County has adopted a formal investment policy which states that collateral with a market value equal to at least 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.

As of November 30, 2011, none of the County's bank balance of \$45,763,360 was exposed to custodial credit risk.

At November 30, 2011, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$44,419,928, and the bank balance was \$45,763,360.

Carrying amount of deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2011 as follows:

Checking and savings accounts, including demand money market accounts	\$ 22,427,455
Certificates of deposit	<u>21,992,473</u>
Total County deposits	44,419,928
Cash on hand at November 30, 2011	<u>680</u>
<b>Total</b>	<b><u>\$ 44,420,608</u></b>

At November 30, 2011, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$716,228 and the bank balance was \$720,446. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**Interest Rate Risk**

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

Maturities as of November 30, 2011 for deposits exposed to interest rate risk are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Certificates of deposit	<u>\$ 21,992,473</u>	<u>\$ 6,571,454</u>	<u>\$ 15,421,019</u>
The Illinois Funds	<u>\$ 6,375,232</u>	<u>\$ 6,375,232</u>	<u>\$ -</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. Their policy allows investment in short-term obligations of corporations organized in the United States with assets exceeding \$500,000 if such obligations are rated at the time of purchase within the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase.

As of November 30, 2011, the County's investment in the Illinois Funds, the investments exposed to credit risk, were rated AAAM by Standard and Poor's.

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2011 was as follows:

<b>Primary Government</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress - Law and Justice Center	\$ 5,648,730	\$14,349,163	\$(19,997,893)	\$ -
Construction in progress - County Courthouse renovation	93,549	688,242	-	781,791
Land	<u>2,479,930</u>	<u>-</u>	<u>-</u>	<u>2,479,930</u>
Total capital assets not being depreciated	<u>8,222,209</u>	<u>15,037,405</u>	<u>(19,997,893)</u>	<u>3,261,721</u>
Capital assets being depreciated:				
Buildings	24,591,018	20,009,426	-	44,600,444
Infrastructure	11,842,622	7,954	-	11,850,576
Vehicles	1,922,820	182,423	(91,163)	2,014,080
Machinery and equipment	1,563,953	-	-	1,563,953
Computer equipment	1,100,600	155,699	-	1,256,299
Computer software	<u>474,144</u>	<u>-</u>	<u>-</u>	<u>474,144</u>
Total capital assets being depreciated	<u>41,495,157</u>	<u>20,355,502</u>	<u>(91,163)</u>	<u>61,759,496</u>
Less accumulated depreciation for:				
Buildings	(5,325,374)	(574,525)	-	(5,899,899)
Infrastructure	(5,658,823)	(382,385)	-	(6,041,208)
Vehicles	(1,316,537)	(195,930)	91,163	(1,421,304)
Machinery and equipment	(993,079)	(78,840)	-	(1,071,919)
Computer equipment	(768,182)	(117,480)	-	(885,662)
Computer software	<u>(376,409)</u>	<u>(35,989)</u>	<u>-</u>	<u>(412,398)</u>
Total accumulated depreciation	<u>(14,438,404)</u>	<u>(1,385,149)</u>	<u>91,163</u>	<u>(15,732,390)</u>
Total capital assets being depreciated, net	<u>27,056,753</u>	<u>18,970,353</u>	<u>-</u>	<u>46,027,106</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 35,278,962</u>	<u>\$34,007,758</u>	<u>\$19,997,893</u>	<u>\$ 49,288,827</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 3 - CAPITAL ASSETS (CONTINUED)**

Construction in progress consists of the following projects:

County Courthouse Project \$ 781,791

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 199,500	\$ -	\$ -	\$ 199,500
Capital assets being depreciated:				
Building and improvements	3,063,249	-	-	3,063,249
Equipment	1,030,003	-	-	1,030,003
Vehicles	<u>91,432</u>	<u>-</u>	<u>(91,432)</u>	<u>-</u>
Total capital assets being depreciated	<u>4,184,684</u>	<u>-</u>	<u>(91,432)</u>	<u>4,093,252</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,583,085)	(69,095)	-	(1,652,180)
Equipment	(897,175)	(15,951)	-	(913,126)
Vehicles	<u>(91,432)</u>	<u>-</u>	<u>91,432</u>	<u>-</u>
Total accumulated depreciation	<u>(2,571,692)</u>	<u>(85,046)</u>	<u>91,432</u>	<u>(2,565,306)</u>
Total capital assets being depreciated, net	<u>1,612,992</u>	<u>(85,046)</u>	<u>-</u>	<u>1,527,946</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 1,812,492</u>	<u>\$ (85,046)</u>	<u>\$ -</u>	<u>\$ 1,727,446</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 3 - CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	\$	245,441
Public safety		515,381
Judiciary and court related		30,290
Public health and welfare		21,067
Transportation		<u>572,970</u>
		<u>\$ 1,385,149</u>
Business-type activities:		
County Nursing Home	\$	<u>85,046</u>

**Discretely Presented Component Unit**

Capital asset activity for the Emergency Telephone System Board for the year ended November 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Leasehold improvements	\$ 7,041	\$ -	\$ -	\$ 7,041
Equipment	<u>1,420,144</u>	<u>-</u>	<u>-</u>	<u>1,420,144</u>
Total capital assets - at cost, being depreciated	<u>1,427,185</u>	<u>-</u>	<u>-</u>	<u>1,427,185</u>
Less accumulated depreciation for:				
Leasehold improvements	(4,492)	(410)	-	(4,902)
Equipment	<u>(983,719)</u>	<u>(114,022)</u>	<u>-</u>	<u>(1,097,741)</u>
Total accumulated depreciation	<u>(988,211)</u>	<u>(114,432)</u>	<u>-</u>	<u>(1,102,643)</u>
Total capital assets being depreciated, net	<u>438,974</u>	<u>(114,432)</u>	<u>-</u>	<u>324,542</u>
<b>Discretely presented component unit capital assets, net</b>	<u>\$ 438,974</u>	<u>\$ (114,432)</u>	<u>\$ -</u>	<u>\$ 324,542</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

November 30, 2011

**NOTE 4 - LONG-TERM DEBT**

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

	<b>Balance December 1, <u>2010</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance November 30, <u>2011</u></b>	<b>Due Within <u>One Year</u></b>
Governmental activities:					
Compensated absences	<u>\$ 1,146,860</u>	<u>\$ 1,317,150</u>	<u>\$ 1,146,860</u>	<u>\$ 1,317,150</u>	<u>\$ 53,103</u>

Compensated absences are typically liquidated from the fund where any respective employee's salary is paid.

**Debt Limitation**

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At November 30, 2011, using the 2010 assessed value of all taxable property of \$642,827,668, the statutory limit and debt margin for the County was \$18,481,295.

**NOTE 5 - DEFINED BENEFIT PENSION PLAN**

*Plan Description.* The County's defined benefit pension plan for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Funding Policy.* As set by statute, the County's Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50, 4.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2011 for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel was 10.15, 16.16, and 22.07 percent, respectively. 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.

*Annual Pension Cost.* For 2011, the County's required contribution for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel of \$722,280, \$6,020, and \$352,890, respectively, was equal to the County's required and actual contributions.

**Three-Year Trend Information for the Regular Plan**

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2011	\$ 722,280	100%	\$0
December 31, 2010	730,545	100	0
December 31, 2009	478,664	100	0

**Three-Year Trend Information for the Veterans Administration Members**

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2011	\$ 6,020	100%	\$0
December 31, 2010	10,393	100	0
December 31, 2009	630	100	0

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Three-Year Trend Information for the Sherriff's Law Enforcement Personnel Plan**

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2011	\$ 352,890	100%	\$0
December 31, 2010	340,935	100	0
December 31, 2009	277,059	100	0

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liabilities at December 31, 2009 are being amortized as a level percentage of projected payroll on an open 30 year basis. The County's Veterans Administration Members plan unfunded actuarial liabilities at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 10 year basis.

*Funded Status and Funding Progress.* As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 89.33 percent funded. The actuarial accrued liability for benefits was \$22,381,831 and the actuarial value of assets was \$19,992,940, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,388,891. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$7,116,059 and the ratio of the UAAL to the covered payroll was 34 percent.

As of December 31, 2011, the most recent actuarial valuation date, the Veterans Administration members plan was 69.14 percent funded. The actuarial accrued liability for benefits was \$34,131 and the actuarial value of assets was \$23,597, resulting in an underfunded actuarial accrued liability (UAAL) of \$10,534. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$37,252 and the ratio of the UAAL to the covered payroll was 28 percent.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 55.04 percent funded. The actuarial accrued liability for benefits was \$5,826,985 and the actuarial value of assets was \$3,207,022, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,619,963. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$1,598,959 and the ratio of the UAAL to the covered payroll was 164 percent.

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 6 - LEASE AGREEMENTS - LESSOR**

The County is the lessor under the following lease agreements:

The Livingston County Nursing Home committee entered into a lease agreement whereby the County agrees to lease 208 acres for agricultural purposes only. The current lease runs for the period December 1, 2010 through November 30, 2012. The County agrees to lease 208 acres at \$288 per acre per year. The lease requires semi-annual installments of \$29,901 on March 1 and September 1.

The Livingston County Public Property Committee entered into a lease agreement whereby the County agrees to lease 5.8 acres for agricultural purposes for the period December 1, 2010 through November 30, 2012. The County agrees to lease 5.8 acres for \$288 per acre per year. The lease requires semi-annual installments of \$834 on March 1 and September 1.

On August 1, 1993, Livingston County entered into a lease agreement with the American Legion Association, Inc. whereby the County agrees to lease them 1.47 acres of land located in Pontiac, Illinois. Term of the lease is 25 years beginning August 1, 1993 through July 31, 2018. Rent for the premises is \$1, payable at the beginning of the lease period.

On July 1, 2000, Livingston County entered into a lease agreement with Futures Unlimited, Inc. whereby the County agrees to lease to them land in the City of Pontiac for the purpose of construction of a building. Term of the lease is 25 years. Rental payments are \$750 per year.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 6 - LEASE AGREEMENTS - LESSOR (CONTINUED)**

On September 29, 1994, Livingston County entered into a lease agreement with Prairie Horizons, Inc. whereby the County agrees to lease to them land in Pontiac, Illinois for the construction of an apartment project for the developmentally disabled. Term of the lease is 76 years. Rental payments are \$6,669 per year.

On October 1, 2008, Livingston County entered into a lease agreement with Union Planters Bank, N.A. whereby the County agrees to lease to them office space in Pontiac, Illinois. Term of the lease is five years with options for an additional five-year term. Rental payments are \$1,964 per month.

Future minimum lease payments receivable under leases in effect as of November 30, 2011 total \$501,236 and are scheduled to be collected as follows:

During the years ending November 30:

2012	\$ 92,458
2013	27,060
2014	7,420
2015	7,420
2016	7,420
Thereafter	<u>359,458</u>

**Total** \$ 501,236

**NOTE 7 - OPERATING LEASE AGREEMENTS - LESSEE AND OTHER AGREEMENTS**

The County is the lessee under the following agreements:

On January 1, 2003, Livingston County Emergency Telephone Systems Board entered into a lease agreement for additional tower space. The initial term of the lease expired December 31, 2007 with an option to renew for two additional five-year terms. The lease requires monthly payments of \$1,287. The first five year option was exercised and the lease requires monthly payments of \$1,383 beginning January 1, 2008. As of July 2010, the rent was reduced to \$1,000 per month thru November 30, 2012. Additionally, Livingston County Emergency Telephone Systems Board leases land for the tower for \$4,500 annually. The term of the lease is for the period July 1, 2010 through June 30, 2025. There is an option to renew for two additional five year terms.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 7 - OPERATING LEASE AGREEMENTS - LESSEE AND OTHER AGREEMENTS  
(CONTINUED)**

In November of 2008, the Livingston County Health Department entered into a lease agreement for the rental of a copying machine. The term of the lease is 48 months with monthly payments of \$748.

In May of 2007, the Livingston County Health Department entered into a lease agreement for the rental of a mailing system. The term of the lease is five years with quarterly payments of \$1,146.

In February of 2010, Livingston County Emergency Telephone Systems Board entered into a license agreement for premises for the placement and operation of a microwave antenna for 911 communications. The term of the agreement is five years with yearly payments of \$500.

In December of 2008, Livingston County Coroner entered into a lease agreement for the rental of a copying machine. The term of the lease is 48 months with monthly payments of \$82.

In April of 2010, the Livingston County Treasurer entered into a lease agreement for the rental of a mailing system. The term of the lease is 63 months with monthly payments of \$118.

In August of 2010, Livingston County entered into a lease agreement for the rental of the second floor of the Pontiac Public Library Building. The term of the lease is for the period of August 25, 2010 through July 31, 2012. The lease requires monthly payments of \$3,500.

In November of 2011, the Livingston County Treasurer entered into a lease agreement for the rental of 317 N. Mill St. The term of the lease is for the period of November 1, 2011 through October 31, 2012. The lease requires monthly payments of \$600.

In September of 2011, the Livingston County Clerk entered into a lease agreement for the rental of 103 N. Oak St. The term of the lease is for the period of November 1, 2011 through December 31, 2012. The lease requires monthly payments of \$930.

In September of 2011, the Livingston County Circuit Clerk entered into a lease agreement for the rental of a copying machine. The term of the lease is 60 months with monthly payments of \$199.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 7 - OPERATING LEASE AGREEMENTS - LESSEE AND OTHER AGREEMENTS  
(CONTINUED)**

Future minimum lease payments under these agreements as of November 30, 2011 total \$170,261 and are due to be paid as follows:

	<u>Primary Government</u>	<u>Component Unit</u>	<u>Total</u>
During the years ending November 30:			
2012	\$ 65,078	\$ 17,000	\$ 82,078
2013	8,493	5,000	13,493
2014	7,663	5,000	12,663
2015	7,193	4,500	11,693
2016	5,334	4,500	9,834
Thereafter	<u>-</u>	<u>40,500</u>	<u>40,500</u>
<b>Total</b>	<u>\$ 93,761</u>	<u>\$ 76,500</u>	<u>\$ 170,261</u>

**NOTE 8 - OTHER REQUIRED DISCLOSURES**

Generally accepted accounting principles require disclosure, as part of the basic financial statements, of certain information concerning individual funds including:

- (a) Excess of expenditures over appropriations in individual funds. The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2011:

	<u>Budget</u>	<u>Actual</u>
Illinois Municipal Retirement Fund	<u>\$ 1,048,000</u>	<u>\$ 1,075,563</u>
Probation Services Fee Fund	<u>\$ -</u>	<u>\$ 20,000</u>
Document Storage Fund	<u>\$ 15,500</u>	<u>\$ 22,214</u>
Vital Records Fund	<u>\$ 2,000</u>	<u>\$ 4,957</u>
County Extension Education Fund	<u>\$ 133,309</u>	<u>\$ 133,427</u>

- (b) There were no individual interfund receivable and payable balances at November 30, 2011.

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 8 - OTHER REQUIRED DISCLOSURES (CONTINUED)**

(c) Interfund transfers for the year ended November 30, 2011 consisted of the following:

	<u>Transfer To Other Funds</u>	<u>Transfer From Other Funds</u>
General Fund (major fund)	\$ 40,000	\$ 392,182
Special Revenue Funds:		
Illinois Municipal Retirement Fund	-	20,000
County Highway Fund	-	50,000
Highway Windfarm Agreements Fund	50,000	-
Court Systems Fund	65,000	-
Social Security Fund	1,500	20,000
Law Library Fund	1,650	-
Special Recording Fee Fund	15,000	-
County Treasurer's Automation Fund	5,000	-
Victim Coordinator Services Fund	18,047	-
Court Security Fund	80,000	-
Probation Services Fee Fund	70,485	-
Document Storage Fund	42,000	-
Maintenance & Child Support Fund	9,500	-
GIS Automation Fund	54,000	-
Court Automation Fund	10,000	-
Coroner's Fees Fund	<u>20,000</u>	<u>-</u>
<b>Total</b>	<u>\$ 482,182</u>	<u>\$ 482,182</u>

The above interfund transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds resources in operations.

(d) Deficit fund balances of individual funds:

There were no funds with deficit fund balances as of November 30, 2011.

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

#### NOTE 9 - 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 worker's 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 workmen's compensation claims, the County participates together with other counties in the state in the Illinois Public Risk Fund (IPRF). The County pays an annual premium to IPRF to purchase workmen's compensation insurance coverage.

#### NOTE 10 - RELATED PARTY TRANSACTION

Livingston County, Illinois has an expired Intergovernmental Agreement with the Emergency Telephone Systems Board of Livingston County, Illinois, a component unit of the County, to receive dispatch services for the County for \$225,000 per year. For the period of December 2010 through November 30, 2011, the County received services from the Emergency Telephone Systems Board under the same terms as the previous expired agreement.

The County paid \$225,000 to the Emergency Telephone Systems Board for the twelve months ended November 30, 2011. No fees were payable to the Board at November 30, 2011.

#### NOTE 11 - CONTINGENCIES

The County is a defendant in several 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.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 12 - LIVINGSTON MANOR NURSING HOME MODIFICATION TO OPERATIONS**

Beginning March 1, 2010, all operations and management of the Nursing Home have been transferred to Good Samaritan Home of Flanagan in accordance with agreements entered into during November 2008. The terms of the rent agreement state that Good Samaritan shall lease the building along with all equipment and personal property contained therein from the County for the sum of \$1 per year. In addition Good Samaritan shall pay the County three percent (3%) per year of the amount by which the gross income exceeds operating expenses. Good Samaritan shall also be responsible for payment of annual property taxes on the facility. The rent agreement expires September 30, 2014.

Good Samaritan and Livingston County have also entered into an Economic Development Grant Agreement in conjunction with the above transfer agreements. The Economic Development Grant consists of two parts: first an Operations Grant for a maximum of two years not to exceed one million dollars (\$1,000,000) per year and second, a Construction Grant of up to fifteen percent (15%) of the total project construction cost including acquisition of land not to exceed two and one-half million dollars (\$2,500,000) for the construction of a new facility.

Payment of the Operations Grant commenced on March 1, 2010 and is due on the first day of each month thereafter for sixteen (16) months. Each monthly payment shall not exceed \$83,333.33 and may be reduced based on various provisions contained within the Economic Development Grant Agreement. The final payment is due June 1, 2011. On October 13, 2011, the Operations Grant was extended for three additional payments of \$80,000 per month with the final payment due December 15, 2011.

Payments of the Construction Grant will not commence until three conditions are met: 1) Good Samaritan receives an approval of an application for a certificate of need (CON) from the Illinois Health Facilities Planning Board (IHFPB) for the construction of a new facility 2) acquisition of real estate on which to build the new facility and 3) a binding loan commitment letter confirming existence of financing for the construction of a new facility. A payment of \$250,000 will be due upon the performance of the three conditions if the conditions are met by December 1, 2012. Future payments by the County will be due to Good Samaritan upon the completion of various stages of construction of a new facility as outlined in the Economic Development Grant Agreement.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

The County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective December 1, 2008. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Because the County is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability. Implementation of this statement resulted in recording a liability of \$40,340 as of November 30, 2011. Additional disclosures required by this statement are included below.

Membership in the plan consisted of the following as of November 30, 2011:

Retirees and beneficiaries receiving benefits	6
Terminated plan members entitled to but not yet receiving benefits	0
Active vested plan members	96
Active nonvested plan members	<u>75</u>
<b>Total</b>	<u><u>177</u></u>
Number of participating employers	<u><u>1</u></u>

In addition to the pension benefits described in Note 5, 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 County pays the full monthly premium. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

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. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County. For fiscal year 2011, 6 retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2011 were \$23,145.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Annual OPEB Cost and Net Obligation**

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The annual required contribution was determined as follows:

Normal cost	\$ 20,878
Amortization of unfunded actuarial accrued liability	12,627
Interest cost	<u>1,675</u>
<b>Total annual required contribution</b>	<b><u>\$ 35,180</u></b>
Annual required contribution	\$ 35,180
Interest on net OPEB obligation	1,392
Adjustment to annual required contribution	<u>(928)</u>
Annual OPEB cost	35,644
Contributions made	<u>23,145</u>
Increase in net OPEB obligation	12,499
Net OPEB obligation - beginning of year	<u>27,841</u>
<b>Net OPEB obligation - end of year</b>	<b><u>\$ 40,340</u></b>

The County's annual OPEB cost, percentage of annual OPEB cost contributed, and the net OPEB obligation was as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2011	\$ 35,644	64.9%	\$ 40,340
November 30, 2010	35,416	61.3	27,841
November 30, 2009	35,855	60.6	14,140

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

**NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Funded Status and Funding Progress**

As of November 30, 2010, the most recent actuarial valuation date, the OPEB were 0 percent funded. The actuarial accrued liability for benefits was \$392,068 and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$392,068. The covered payroll (annual payroll of active employees covered by the OPEB) was \$9,253,864, and the ratio of the UAAL to the covered payroll was 4.24 percent.

Actuarial valuations of an on-going plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2010 actuarial valuation (updated through November 30, 2011), the entry age actuarial cost method was used. The actuarial assumptions included a 5.0 percent discount rate, salary increases comprised of a wage inflation component of 5.0 percent, and an ultimate healthcare inflation rate of 6.0 percent. The UAAL is being amortized as a level percentage of payroll over 30 years based on an open group. The remaining amortization period at November 30, 2011 was 30 years.

**LIVINGSTON COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2011**

**NOTE 14 - NET ASSETS/FUND BALANCE**

The fund balances are considered nonspendable for the following purposes at November 30, 2011:

Inventory	<u>\$ 11,357</u>
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The net assets/fund balance are restricted for the following purposes at November 30, 2011:

Roads and bridges	\$ 1,204,624
Employee benefits	942,424
Public health	43,813
Judiciary and court related	33,784
Public safety	23,790
General government	102,906
Insurance	<u>599,751</u>
	<u>\$ 2,951,092</u>

The fund balances are assigned for the following purposes at November 30, 2011:

Roads and bridges	\$ 1,325,114
Public health	2,415,535
Judiciary and court related	340,373
Public safety	16,560
General government	312,719
Insurance	445,830
Capital projects	<u>12,567,223</u>
	<u>\$ 17,423,354</u>

This information is an integral part of the accompanying basic financial statements.

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property tax	\$ 2,760,358	\$ 2,760,358	\$ 2,704,110	\$ 2,570,788
Replacement tax	412,752	412,752	373,266	398,618
Sales tax	1,292,584	1,292,584	1,239,211	1,220,800
State income tax	985,000	985,000	1,177,661	1,124,843
Inheritance tax	40,000	40,000	-	3,289
Operating grants/contributions - federal revenue	-	-	16,400	51,338
Operating grants/contributions - other State of Illinois revenue	709,023	709,023	588,454	592,156
Licenses and permits	62,500	62,500	6,484	9,456
Charges for services	6,935,831	6,935,831	5,490,477	1,727,924
Collector's interest and costs	140,000	140,000	51,846	203,923
Interest on investments	599,000	599,000	464,191	5,394
Rent	160,900	160,900	201,337	189,621
Other revenue	5,000	5,000	203,083	325,888
Total revenues	<u>14,102,948</u>	<u>14,102,948</u>	<u>12,516,520</u>	<u>8,424,038</u>
<b>EXPENDITURES</b>				
Current:				
General and administration	3,892,148	3,874,698	2,924,469	2,395,606
Public safety	4,443,487	4,498,469	4,335,019	4,163,209
Judiciary and court related	2,564,130	2,564,130	2,432,854	2,317,378
Public health and welfare	191,732	191,732	172,835	115,416
Employee benefits	899,191	899,191	694,570	765,881
Other expenditures	173,129	110,397	92,738	117,221
Capital outlay	19,915,808	19,915,808	16,420,459	236,886
Total expenditures	<u>32,079,625</u>	<u>32,054,425</u>	<u>27,072,944</u>	<u>10,111,597</u>
Deficiency of revenues over expenditures	<u>(17,976,677)</u>	<u>(17,951,477)</u>	<u>(14,556,424)</u>	<u>(1,687,559)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	635,834	635,834	392,182	2,603,788
Operating transfers out	(715,000)	(715,000)	(40,000)	(95,633)
Proceeds from disposal of capital assets/ insurance proceeds	-	-	1,325	35,796
Total other financing sources (uses)	<u>(79,166)</u>	<u>(79,166)</u>	<u>353,507</u>	<u>2,543,951</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (18,055,843)</u>	<u>\$ (18,030,643)</u>	<u>(14,202,917)</u>	<u>856,392</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			3,608,666	2,752,274
Effect of adopting GASB 54, Fund Balance Reporting, and Governmental Fund Type Definitions			43,265,262	-
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 32,671,011</u>	<u>\$ 3,608,666</u>

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Property taxes	\$ 389,056	\$ 389,056	\$ 389,056	\$ 378,066
Insurance Payments	-	-	-	17,000
Home Health Fund (Medicare and private pay)	315,000	315,000	6,667	16,354
Women, Infants and Children (WIC)	129,600	129,600	131,961	132,879
Case Coordination Unit Grant (CCU)	141,285	141,285	64,143	119,498
Grants In Kind	600,000	600,000	506,862	465,134
PSA Grant	-	-	-	480
Breast and Cervical	146,760	146,760	147,185	133,006
IDPH - Local Health Protection Grant	72,851	72,851	72,851	48,567
Vision and Hearing Grant	6,500	6,500	3,458	4,200
Childhood Lead Poisoning Prevention	3,000	3,000	3,462	2,678
School Based Health Clinic Grant	62,400	62,400	61,848	78,732
Family Planning Program	93,000	93,000	71,902	91,151
Healthy Moms/Kids - Case Management Grant	112,679	112,679	136,503	115,601
Early Period Screening Diagnosis Treatment	125,000	125,000	18,218	129,878
Bioterrorism	48,628	48,628	60,421	40,191
Donations	9,000	9,000	25,892	12,806
Donations/School Based Health - Humiston Trust	21,000	21,000	21,000	21,000
Animal Control payments and fines	83,000	83,000	69,951	79,229
Income from Immunizations	130,000	130,000	84,475	101,190
Hubert Estate	8,000	8,000	6,565	7,063
Miscellaneous	1,000	1,000	264	1,890
Potential grants	62,000	62,000	232,141	165,864
Other clinics	47,076	47,076	41,331	34,760
E.H. and Food Service Course	66,000	66,000	61,540	47,078
T.B. Clinic	22,550	22,550	2,968	3,385

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE (CONTINUED)</b>				
Kid Care	\$ 4,000	\$ 4,000	\$ 1,300	\$ 3,150
Women's Health Initiative	-	-	31,310	6,000
Tobacco Impact Grant	20,000	20,000	26,990	10,659
Healthy Families of IL Grant	169,358	169,358	186,046	181,575
Teen Parent Services	27,500	27,500	13,232	27,806
Medicaid Match	100,000	100,000	82,116	132,822
Ticket for the Cure	-	-	-	25,000
Diabetes Grant	10,950	10,950	10,368	6,450
Safety Grant	17,500	17,500	21,300	17,500
SBHC Transfer In From Humiston Trust	21,000	21,000	-	-
H1N1 Flu	-	-	-	76,528
Pregnancy Prev Grant	13,000	13,000	-	-
Vector Prevention	6,003	6,003	-	-
March of Dimes	-	-	981	-
Mental Health Consultant	-	-	13,500	-
Interest on investments	8,000	8,000	2,936	4,421
	<u>3,092,696</u>	<u>3,092,696</u>	<u>2,610,743</u>	<u>2,739,591</u>
Total revenue				
<b>EXPENDITURES</b>				
Personnel	1,471,027	1,471,027	1,356,600	1,334,425
Contractual	280,625	280,625	249,177	246,376
Travel - mileage	60,989	60,989	63,919	59,895
Telephone	15,100	15,100	10,742	12,656
Postage	14,500	14,500	10,561	11,884
Rent	54,500	54,500	54,500	54,500
Nurses' supplies	38,585	38,585	27,861	29,801
Printing	7,100	7,100	10,275	11,293
Office supplies	36,000	36,000	36,589	31,663
Copier lease	16,000	16,000	11,969	12,410
Dues and meeting expense	15,000	15,000	11,957	9,691
Miscellaneous	-	-	2,097	1,567

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Equipment and repair	\$ 27,000	\$ 27,000	\$ 4,125	\$ 27,404
Computer hardware and software	31,750	31,750	19,172	27,161
Donations	9,000	9,000	31,260	24,517
Advertising	14,450	14,450	3,328	8,036
Insurance - employee health	256,000	256,000	228,637	212,581
Contingency	10,000	10,000	-	-
Immunizations - vaccine	60,000	60,000	60,935	62,673
Immunization - Grants in Kind	600,000	600,000	50,038	50,166
Humiston Transfer	21,000	21,000	-	-
IMRF/FICA Transfer	36,585	36,585	-	-
TB Administration	20,000	20,000	-	-
WIC food instruments	-	-	456,824	414,968
AC Indemnity	500	500	10	10
Capital outlay	-	-	10,276	10,000
	<u>3,095,711</u>	<u>3,095,711</u>	<u>2,710,852</u>	<u>2,653,677</u>
Total expenditures				
Excess (deficiency) of revenue over expenditures	\$ <u>(3,015)</u>	\$ <u>(3,015)</u>	(100,109)	85,914
<b>FUND BALANCE</b>				
Beginning of year			<u>1,086,017</u>	<u>1,000,103</u>
End of year			<u>\$ 985,908</u>	<u>\$ 1,086,017</u>

**LIVINGSTON COUNTY, ILLINOIS**

**NOTE TO BUDGETARY COMPARISON SCHEDULES**

**November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

The budgetary comparison schedules for the General Fund and the Public Health Fund, present comparisons of the budget with actual data on a modified accrual basis.

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT  
REQUIRED SUPPLEMENTARY INFORMATION

ANALYSIS OF FUNDING PROGRESS

(Unaudited - See Accompanying Independent Auditor's Report)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
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**Veterans Admin members:**

12/31/11	\$ 23,597	\$ 34,131	\$ 10,534	69.14%	\$ 37,252	28.28%
12/31/10	17,743	28,551	10,808	62.14	36,659	29.48
12/31/09	3,598	25,682	22,084	14.01	24,789	89.09

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$22,918. On a market value basis, the funded ratio would be 67.15 percent.

**SLEP members:**

12/31/11	\$ 3,207,022	\$ 5,826,985	\$ 2,619,963	55.04%	\$ 1,598,959	163.85%
12/31/10	2,446,010	5,112,467	2,666,457	47.84	1,517,289	175.74
12/31/09	3,398,579	6,056,986	2,658,407	56.11	1,554,763	170.98

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$2,942,684. On a market value basis, the funded ratio would be 50.50 percent.

**All other members:**

12/31/11	\$ 19,992,940	\$ 22,381,831	\$ 2,388,891	89.33%	\$ 7,116,059	33.57%
12/31/10	20,979,006	22,661,427	1,682,421	92.58	7,469,786	22.52
12/31/09	20,325,794	23,023,366	2,697,572	88.28	8,252,824	32.69

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$18,928,706. On a market value basis, the funded ratio would be 84.57 percent.

**LIVINGSTON COUNTY, ILLINOIS  
OTHER POSTEMPLOYMENT BENEFITS  
REQUIRED SUPPLEMENTARY INFORMATION  
ANALYSIS OF FUNDING PROGRESS  
November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the fiscal period ended November 30, 2011 is as follows:

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
November 30, 2011	\$ -	\$ 392,068	\$ 392,068	0.0%	\$9,253,864	4.24%
November 30, 2010	\$ -	\$ 378,795	\$ 378,795	0.0%	\$9,584,000	3.95%
November 30, 2009	\$ -	\$ 378,795	\$ 378,795	0.0%	\$9,683,106	3.91%

Information for prior years is not available as the County implemented Governmental Accounting Standards Board Statement No. 45 for fiscal year 2009.

**OTHER SUPPLEMENTARY FINANCIAL INFORMATION**

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2011

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Livingston County Enterprise Zone Offset</u>	<u>Streator Host Agreement</u>
<b>ASSETS</b>					
Cash on hand and in bank	\$ 2,732,393	\$ 90,911	\$ 7,536	\$ 2,053,414	\$ 319,257
Certificates of deposit	-	850,000	90,000	3,066,305	1,131,401
Other investments	529,933	-	-	-	-
Receivables, net:					
Accounts	506	7,055	-	-	14,931
Accrued interest	1,687	62	17	1,766	1,965
Property taxes	2,010,116	730,996	20,575	-	-
Due from State of Illinois	1,107,974	-	-	-	-
Revenue stamps inventory	11,357	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 6,393,966</u>	<u>\$ 1,679,024</u>	<u>\$ 118,128</u>	<u>\$ 5,121,485</u>	<u>\$ 1,467,554</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 117,525	\$ -	\$ -	\$ -	\$ -
Accrued items	307,442	-	-	-	-
Due to others	664,409	-	-	-	-
Deferred revenue	<u>2,010,116</u>	<u>730,996</u>	<u>20,575</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,099,492</u>	<u>730,996</u>	<u>20,575</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>					
Nonspendable	11,357	-	-	-	-
Restricted	-	948,028	21,616	-	-
Assigned	-	-	75,937	-	-
Unassigned	<u>3,283,117</u>	<u>-</u>	<u>-</u>	<u>5,121,485</u>	<u>1,467,554</u>
Total fund balance	<u>3,294,474</u>	<u>948,028</u>	<u>97,553</u>	<u>5,121,485</u>	<u>1,467,554</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 6,393,966</u>	<u>\$ 1,679,024</u>	<u>\$ 118,128</u>	<u>\$ 5,121,485</u>	<u>\$ 1,467,554</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2011

	<u>Working Cash</u>	<u>Windfarm Application Fee Fee</u>	<u>Pontiac Host Agreement</u>	<u>Capital Projects</u>	<u>Totals</u>
<b>ASSETS</b>					
Cash on hand and in bank	\$ 4,975	\$ 185,218	\$ 6,797,388	\$ 1,742,852	\$ 13,933,944
Certificates of deposit	550,000	-	1,169,795	10,830,586	17,688,087
Other investments	-	-	2,803,272	-	3,333,205
Receivables, net:					
Accounts	-	-	342,223	-	364,715
Accrued interest	31	-	303	21,835	27,666
Property taxes	-	-	-	-	2,761,687
Due from State of Illinois	-	-	-	-	1,107,974
Revenue stamps inventory	-	-	-	-	11,357
<b>TOTAL ASSETS</b>	<u>\$ 555,006</u>	<u>\$ 185,218</u>	<u>\$ 11,112,981</u>	<u>\$ 12,595,273</u>	<u>\$ 39,228,635</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 2,678,511	\$ 28,050	\$ 2,824,086
Accrued items	-	-	-	-	307,442
Due to others	-	-	-	-	664,409
Deferred revenue	-	-	-	-	2,761,687
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>2,678,511</u>	<u>28,050</u>	<u>6,557,624</u>
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	11,357
Restricted	-	-	-	-	969,644
Assigned	-	-	-	12,567,223	12,643,160
Unassigned	555,006	185,218	8,434,470	-	19,046,850
<b>Total fund balance</b>	<u>555,006</u>	<u>185,218</u>	<u>8,434,470</u>	<u>12,567,223</u>	<u>32,671,011</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 555,006</u>	<u>\$ 185,218</u>	<u>\$ 11,112,981</u>	<u>\$ 12,595,273</u>	<u>\$ 39,228,635</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

Year Ended November 30, 2011

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Livingston County Enterprise Zone Offset</u>	<u>Streator Host Agreement</u>
<b>REVENUES</b>					
Property tax	\$ 1,933,506	\$ 741,254	\$ 29,350	\$ -	\$ -
Replacement tax	373,266	-	-	-	-
Sales tax	1,239,211	-	-	-	-
State income tax	1,177,661	-	-	-	-
Federal revenue	16,400	-	-	-	-
Operating grants/contributions - other					
State of Illinois revenue	564,428	-	-	-	-
Licenses and permits	6,484	-	-	-	-
Charges for services	1,533,019	-	-	-	178,991
Collector's interest and costs	51,846	-	-	-	-
Interest on investments	3,044	1,232	284	64,024	14,198
Rent	201,337	-	-	-	-
Other revenue	203,083	-	-	-	-
Total revenues	<u>7,303,285</u>	<u>742,486</u>	<u>29,634</u>	<u>64,024</u>	<u>193,189</u>
<b>EXPENDITURES</b>					
Current:					
General and administration	1,784,200	514,163	7,734	600,167	-
Public safety	4,335,019	-	-	-	-
Judiciary and court related	2,428,420	-	-	-	-
Public health and welfare	112,465	-	-	-	-
Employee benefits	694,570	-	-	-	-
Other expenditures	92,738	-	-	-	-
Capital outlay	242,647	-	-	-	-
Total expenditures	<u>9,690,059</u>	<u>514,163</u>	<u>7,734</u>	<u>600,167</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(2,386,774)</u>	<u>228,323</u>	<u>21,900</u>	<u>(536,143)</u>	<u>193,189</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	2,931,615	-	-	-	-
Operating transfers out	(40,000)	(25,000)	-	(150,000)	(63,538)
Proceeds from disposal of capital assets	1,325	-	-	-	-
Total other financing sources (uses)	<u>2,892,940</u>	<u>(25,000)</u>	<u>-</u>	<u>(150,000)</u>	<u>(63,538)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	506,166	203,323	21,900	(686,143)	129,651
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>2,788,308</u>	<u>744,705</u>	<u>75,653</u>	<u>5,807,628</u>	<u>1,337,903</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 3,294,474</u>	<u>\$ 948,028</u>	<u>\$ 97,553</u>	<u>\$ 5,121,485</u>	<u>\$ 1,467,554</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

Year Ended November 30, 2011

	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Pontiac Host Agreement</u>	<u>Capital Projects</u>	<u>Totals</u>
<b>REVENUES</b>					
Property tax	\$ -	\$ -	\$ -	\$ -	\$ 2,704,110
Replacement tax	-	-	-	-	373,266
Sales tax	-	-	-	-	1,239,211
State income tax	-	-	-	-	1,177,661
Federal revenue	-	-	-	-	16,400
Operating grants/contributions - other					
State of Illinois revenue	-	-	24,026	-	588,454
Licenses and permits	-	-	-	-	6,484
Charges for services	-	-	3,778,467	-	5,490,477
Collector's interest and costs	-	-	-	-	51,846
Interest on investments	958	140	76,244	304,067	464,191
Rent	-	-	-	-	201,337
Other revenue	-	-	-	-	203,083
Total revenues	<u>958</u>	<u>140</u>	<u>3,878,737</u>	<u>304,067</u>	<u>12,516,520</u>
<b>EXPENDITURES</b>					
Current:					
General and administration	-	5,391	12,814	-	2,924,469
Public safety	-	-	-	-	4,335,019
Judiciary and court related	-	-	4,434	-	2,432,854
Public health and welfare	-	-	60,370	-	172,835
Employee benefits	-	-	-	-	694,570
Other expenditures	-	-	-	-	92,738
Capital outlay	-	-	15,285,166	892,646	16,420,459
Total expenditures	<u>-</u>	<u>5,391</u>	<u>15,362,784</u>	<u>892,646</u>	<u>27,072,944</u>
Excess (deficiency) of revenues over expenditures	<u>958</u>	<u>(5,251)</u>	<u>(11,484,047)</u>	<u>(588,579)</u>	<u>(14,556,424)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	-	7,627,817	-	10,559,432
Operating transfers out	-	-	(2,300,500)	(7,628,212)	(10,207,250)
Proceeds from disposal of capital assets	-	-	-	-	1,325
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,327,317</u>	<u>(7,628,212)</u>	<u>353,507</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>958</u>	<u>(5,251)</u>	<u>(6,156,730)</u>	<u>(8,216,791)</u>	<u>(14,202,917)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>554,048</u>	<u>190,469</u>	<u>14,591,200</u>	<u>20,784,014</u>	<u>46,873,928</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 555,006</u>	<u>\$ 185,218</u>	<u>\$ 8,434,470</u>	<u>\$ 12,567,223</u>	<u>\$ 32,671,011</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
<b>REVENUE</b>				
Property tax	\$ 1,988,358	\$ 1,988,358	\$ 1,933,506	\$ 1,790,783
Replacement tax	412,752	412,752	373,266	398,618
Sales tax	1,292,584	1,292,584	1,239,211	1,220,800
State income tax	985,000	985,000	1,177,661	1,124,843
Inheritance tax	40,000	40,000	-	3,289
Federal - emergency management assistance and election grant	-	-	16,400	51,338
State of Illinois and other reimbursements:				
State's Attorney's salary	57,871	57,871	144,726	144,628
Assistant State's Attorneys' salaries	48,500	48,500	48,500	48,500
Public Defender Reimbursement	69,958	69,958	99,895	92,480
Probation officer	234,396	234,396	232,101	249,551
Supervisor of Assessments	12,306	12,306	8,193	29,669
ESDA	10,000	10,000	-	-
Sheriff's town contracts	254,492	254,492	-	-
Reimbursement for police training	6,000	6,000	1,391	1,477
Jail reimbursement	6,500	6,500	-	-
Miscellaneous grants	9,000	9,000	29,622	25,851
	<u>709,023</u>	<u>709,023</u>	<u>564,428</u>	<u>592,156</u>
Licenses and permits (regional planning)	<u>62,500</u>	<u>62,500</u>	<u>6,484</u>	<u>9,456</u>
Charges for services:				
Assessor	16,000	16,000	12,365	9,120
Coroner	8,000	8,000	-	6,697
County Clerk/Recorder	400,000	400,000	268,379	264,231
Court services	6,500	6,500	3,922	5,904
Circuit Clerk	900,000	900,000	940,265	1,053,806
Sheriff's services and reimbursements	85,000	85,000	275,389	345,790
State's Attorney	30,000	30,000	32,699	42,376
	<u>1,445,500</u>	<u>1,445,500</u>	<u>1,533,019</u>	<u>1,727,924</u>
Collector's interest and costs	140,000	140,000	51,846	203,923
Interest on investments	2,000	2,000	3,044	3,476
Rents	160,900	160,900	201,337	189,621
Other revenue:				
Miscellaneous	5,000	5,000	202,664	325,437
Vending machine revenue	-	-	419	451
	<u>5,000</u>	<u>5,000</u>	<u>203,083</u>	<u>325,888</u>
Total revenue	<u>7,243,617</u>	<u>7,243,617</u>	<u>7,303,285</u>	<u>7,642,115</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES</b>				
General and administration:				
County Board members:				
County Board - per diem	\$ 20,000	\$ 20,000	\$ 15,070	\$ 15,430
Committee work	75,000	75,000	53,740	58,775
Audit and budget preparation	93,000	93,000	107,050	84,600
Mileage	20,000	20,000	14,031	17,868
Dues	1,100	1,100	-	1,300
Other	2,200	2,200	2,582	3,135
	<u>211,300</u>	<u>211,300</u>	<u>192,473</u>	<u>181,108</u>
County Coordinator:				
Coordinator salary	56,650	56,650	56,428	-
Secretary	-	-	294	51,011
Schools, meetings, and mileage	1,800	1,800	568	946
Professional associations	1,300	1,300	(975)	(215)
Supplies and equipment	1,800	1,800	1,290	1,475
Printing	750	750	1,239	1,052
	<u>62,300</u>	<u>62,300</u>	<u>58,844</u>	<u>54,269</u>
Human Resources:				
Human resources specialist salary	46,143	46,143	46,202	45,048
Schools, meetings, and mileage	10,000	10,000	6,990	2,753
Postage	500	500	349	116
Printing	6,000	6,000	8,699	2,268
Publications	1,500	1,500	97	-
Dues	1,000	1,000	3,895	968
Miscellaneous employee support	7,500	7,500	13,110	8,812
Supplies and equipment	3,500	3,500	1,023	1,731
Drug testing/fitness for duty	8,000	8,000	-	-
	<u>84,143</u>	<u>84,143</u>	<u>80,365</u>	<u>61,696</u>
County offices' miscellaneous expense:				
Miscellaneous salary	27,717	27,717	27,746	33,159
Information technology specialist salary	54,631	54,631	55,282	52,767
Schools, meetings, mileage	3,000	3,000	2,864	2,191
Cell phone stipend	600	600	570	578
Supplies and equipment	5,000	5,000	3,896	1,251
Data processing purchase	2,000	2,000	545	515

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
County offices' miscellaneous expense (Continued):				
Telephone - all offices	\$ 85,000	\$ 85,000	\$ 90,494	\$ 83,801
UPS/shipping fee	2,300	2,300	1,869	2,220
Integrated bookkeeping system maintenance	70,825	70,825	56,106	48,015
Computer and website costs	3,000	3,000	2,138	1,754
Software	5,000	5,000	4,657	-
Copy machines, copy, and computer paper	27,000	27,000	9,190	24,546
Consulting	7,000	7,000	5,527	155
Equipment	12,000	12,000	11,251	12,790
	<u>305,073</u>	<u>305,073</u>	<u>272,135</u>	<u>263,742</u>
County Clerk:				
County Clerk's salary	60,200	60,200	60,145	58,916
Deputies and switchboard operator	210,746	210,746	210,503	205,992
Extra help salaries	3,000	3,000	1,810	2,022
Maintenance/typewriter, microfilm	8,200	8,200	7,372	7,841
Postage and meter rent	7,900	7,900	7,391	8,601
Schools, meetings, and mileage	4,000	4,000	3,215	3,513
Memberships/dues	250	250	220	250
Supplies and equipment	6,500	6,500	5,340	5,691
Bookkeeping supplies and equipment maintenance	9,400	9,400	4,228	5,270
Township supplies	-	-	73	-
Soda for vending machines	-	-	510	381
Miscellaneous	1,700	1,700	-	3,755
CB/Internet service	-	-	-	(140)
	<u>311,896</u>	<u>311,896</u>	<u>300,807</u>	<u>302,092</u>
Elections:				
Election deputy salaries	43,595	43,595	41,093	43,321
Election deputy overtime	2,500	2,500	200	1,894
General primary judges' pay	9,400	9,400	-	34,679
General election judges' pay	43,000	43,000	34,153	37,064
General primary printing	2,000	2,000	-	7,959

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
Elections (Continued):				
General election printing	\$ 6,500	\$ 6,500	\$ 6,143	\$ 5,713
County supplies	1,800	1,800	1,799	1,511
General primary supplies	53,000	53,000	43,000	43,319
General election supplies	53,000	53,000	45,780	45,617
Voter registration and fees	4,000	4,000	2,000	2,434
Election equipment - grant	-	-	-	24,135
Computer purchase and maintenance	17,500	17,500	11,200	10,907
Computer software	21,000	21,000	16,400	16,400
	<u>257,295</u>	<u>257,295</u>	<u>201,768</u>	<u>274,953</u>
County Treasurer:				
County Treasurer's salary	60,200	60,200	60,145	58,916
Deputies' and extra help salaries	66,500	66,500	63,502	56,513
Computer service	12,000	12,000	11,587	15,118
Schools, meetings, and mileage	1,500	1,500	1,100	1,119
Supplies and equipment	8,000	8,000	5,366	7,786
Tax bills - supplies and expense	18,000	18,000	12,878	17,062
	<u>166,200</u>	<u>166,200</u>	<u>154,578</u>	<u>156,514</u>
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	63,374	63,374	63,454	61,869
Deputies salaries	89,500	89,500	87,627	85,934
GIS map specialist	34,888	34,888	35,020	33,987
Computer services	-	-	-	(342)
County mapping	11,700	11,700	4,504	2,900
Meetings and education	3,200	3,200	(22)	5,945
Mileage	900	900	392	248
Printing - legal notices	45,000	45,000	19,212	27,934
Supplies and equipment	7,000	7,000	14,206	6,904
Minor capital equipment	500	500	-	-
	<u>256,062</u>	<u>256,062</u>	<u>224,393</u>	<u>225,379</u>
Board of Review:				
Members salaries	14,500	14,500	13,806	14,363
Mileage	1,000	1,000	1,178	568
	<u>15,500</u>	<u>15,500</u>	<u>14,984</u>	<u>14,931</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
County Regional Planning Commission:				
Salaries:				
Director	\$ 17,180	\$ 17,180	\$ 17,490	\$ 14,586
Assistant	36,719	36,719	16,029	33,119
Secretary	15,265	15,265	15,263	13,606
Seminars (lodging, meals, registration, and miles)	500	500	265	285
Mileage	11,000	11,000	4,607	6,567
Postage	1,700	1,700	866	1,588
Publication	2,500	2,500	1,348	1,058
Office supplies	1,500	1,500	1,349	1,378
Planning commission member per diem	4,500	4,500	925	1,250
Miscellaneous	100	100	-	-
	<u>90,964</u>	<u>90,964</u>	<u>58,142</u>	<u>73,437</u>
Livingston County Board of Appeals:				
Per diem	3,360	3,360	2,320	(450)
Mileage	1,250	1,250	864	676
	<u>4,610</u>	<u>4,610</u>	<u>3,184</u>	<u>226</u>
Maintenance:				
Maintenance supervisor's wages	52,246	52,246	52,313	50,922
Building maintenance salaries	83,655	91,405	89,226	78,346
Mileage reimbursement	100	100	-	-
Vehicle maintenance	5,000	5,000	1,960	3,380
Mowing Poor Farm Cemetery	2,500	2,500	1,298	1,667
Cell phone stipend	1,800	1,800	1,875	1,515
County tool replacement and repair	800	800	43	798
	<u>146,101</u>	<u>153,851</u>	<u>146,715</u>	<u>136,628</u>
Courthouse:				
Custodial salaries	27,969	27,969	29,033	27,102
General building repairs	20,000	20,000	15,456	15,838
Elevator maintenance	4,500	4,500	3,787	4,228
Maintenance of equipment	1,000	1,000	629	211
Courthouse security	3,000	3,000	2,272	1,042
Cell phones	-	-	(90)	293
Electricity	34,000	34,000	30,013	33,679
Heat/gas	24,000	24,000	11,388	11,399

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
Courthouse (Continued):				
Water	\$ 5,000	\$ 5,000	\$ 5,612	\$ 3,864
Cleaning supplies	6,500	6,500	4,416	5,394
Equipment and supplies	1,000	1,000	1,035	216
Tool purchase	1,500	1,500	664	1,508
Beautification	6,000	6,000	4,250	5,002
	<u>134,469</u>	<u>134,469</u>	<u>108,465</u>	<u>109,776</u>
Maintenance - Law and Justice Center:				
Custodian salaries	-	-	1,576	-
Supplies	-	-	111	-
General building maintenance	-	-	731	-
	<u>-</u>	<u>-</u>	<u>2,418</u>	<u>-</u>
Maintenance - Public Safety Complex:				
PSC Supervisor	-	-	2,407	-
Custodial Salaries	-	-	2,799	-
Equipment Maintenance	-	-	3,245	-
Cleaning Supplies	-	-	509	-
	<u>-</u>	<u>-</u>	<u>8,960</u>	<u>-</u>
OSF Building:				
Building repairs	-	-	-	2,540
Heat/gas	-	-	601	1,173
Electricity	-	-	-	1,895
Water and sewer	-	-	-	320
Cleaning supplies	-	-	-	500
	<u>-</u>	<u>-</u>	<u>601</u>	<u>6,428</u>
Union Planters Building:				
Electricity	18,000	18,000	13,069	15,760
Heat/gas	6,000	6,000	3,429	3,476
Water	950	950	839	1,027
Sewer	-	-	-	(69)
General building repairs	7,500	7,500	7,721	9,091
Beautification	3,000	3,000	2,725	2,075
Cleaning supplies	1,000	1,000	999	500
	<u>36,450</u>	<u>36,450</u>	<u>28,782</u>	<u>31,860</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
Facility Systems:				
HVAC Coordinator	\$ -	\$ -	\$ 3,250	\$ -
Electricity - L&JC	-	-	3,431	-
Electricity - PSC	-	-	11,513	-
Gas - PSC	-	-	4,225	-
Equipment & Supplies	-	-	839	-
Tool Purchases	-	-	423	-
	<u>-</u>	<u>-</u>	<u>23,681</u>	<u>-</u>
Total general and administration (including capital outlays)	<u>2,082,363</u>	<u>2,090,113</u>	<u>1,881,295</u>	<u>1,893,039</u>
Public safety:				
Sheriff:				
Salaries:				
Sheriff	64,700	64,700	64,645	63,416
Public Safety Director	2,500	2,500	2,482	2,511
Deputies salaries	1,467,132	1,522,114	1,480,389	1,403,657
Secretaries	94,760	94,760	92,135	92,425
Courthouse security pay	139,050	139,050	132,583	116,645
Deputies paid holiday	16,940	16,940	11,666	15,356
Deputies reimb. salaries and overtime	2,060	2,060	719	415
Deputies overtime	76,220	76,220	77,105	74,521
Sheriff's Merit Commission	1,000	1,000	562	550
Legal fee/union activity	6,500	6,500	7,524	12,234
Investigative costs	3,500	3,500	3,550	1,869
LEADS/LEMS	12,350	12,350	9,194	6,359
Radio maintenance	9,000	9,000	7,070	7,897
Auto maintenance	175,000	175,000	198,866	149,883
School and travel	16,900	16,900	12,576	5,564
Dues	625	625	485	575
Supplies and equipment	15,250	15,250	15,260	11,710
ProActive unit - supplies and equipment	1,500	1,500	1,063	1,081
Uniform replacement	52,105	52,105	56,890	57,153
Damaged apparel	200	200	-	-
Court security - uniform replacement	6,400	6,400	6,599	3,470
Automobiles	115,000	115,000	142,250	136,785
Replacement vests	1,400	1,400	406	6,208
Miscellaneous	-	-	184,651	256,762
	<u>2,280,092</u>	<u>2,335,074</u>	<u>2,508,670</u>	<u>2,427,046</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

EXPENDITURES (CONTINUED)	2011			2010
	Original Budget	Amended Budget	Actual	Actual
Public safety (Continued):				
Jail:				
TCCO/admin/pt. help	\$ 825,000	\$ 825,000	\$ 836,798	\$ 738,918
TCCO/paid holiday	8,750	8,750	9,387	8,223
Cooks	168,920	168,920	158,030	159,333
Overtime	52,000	52,000	50,743	61,774
Repair and equipment maintenance	57,960	57,960	72,627	41,596
School and travel	18,000	18,000	18,058	17,203
Board and care of prisoners	57,000	57,000	47,907	31,396
Prisoners - medical	118,000	118,000	113,976	92,698
Supplies	7,200	7,200	6,360	4,635
Lights	165,000	165,000	119,917	183,342
Heat	100,000	100,000	41,698	49,135
Water	19,500	19,500	21,919	17,819
Uniform replacement	41,600	41,600	37,397	36,566
Contractual services	69,032	69,032	65,340	63,648
Damaged apparel	300	300	23	-
Jail maintenance custodian	45,057	45,057	52,053	43,865
Jail maintenance supervisor	49,825	49,825	47,463	47,546
Housekeeping supplies	6,200	6,200	4,610	3,844
Snow removal	1,500	1,500	2,568	1,138
	<u>1,810,844</u>	<u>1,810,844</u>	<u>1,706,874</u>	<u>1,602,679</u>
County Coroner:				
Salary	42,000	42,000	41,862	38,873
Chief deputy coroner's salary	10,000	10,000	9,979	10,256
Deputy coroner's salary	9,169	9,169	3,125	3,773
Coroner's secretary	33,180	33,180	33,284	32,285
Extra summer help	8,580	8,580	2,920	4,473
On call pay	6,500	6,500	6,536	5,732
Inquests	1,000	1,000	644	554
Photocopier rental and maintenance	1,840	1,840	1,874	1,876
Registration/education	3,200	3,200	2,456	2,555
Mileage	5,100	5,100	1,957	2,263
Cell phones	1,450	1,450	662	608
Dues	1,020	1,020	590	140
Post mortem autopsies	99,915	99,915	65,704	79,886
Telecommunications	2,500	2,500	1,911	1,909
Office supplies	5,025	5,025	4,251	3,731
OSHA supplies	1,700	1,700	-	819
Equipment	6,000	6,000	2,772	5,188
	<u>238,179</u>	<u>238,179</u>	<u>180,527</u>	<u>194,921</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public safety (Continued):				
Solid waste management:				
Solid waste management salary	\$ 27,773	\$ 27,773	\$ 28,276	\$ 27,015
Solid waste secretary	11,516	11,516	11,514	11,173
Landfill monitoring	-	-	-	(200)
Auto maintenance	850	850	-	455
Education, travel, and membership	800	800	582	250
Mileage	2,250	2,250	1,313	980
Contractual	50,000	50,000	21,051	24,583
Program implementation	700	700	524	375
Office supplies	350	350	284	192
Miscellaneous	300	300	42	226
	<u>94,539</u>	<u>94,539</u>	<u>63,586</u>	<u>65,049</u>
ESDA:				
Salary	12,333	12,333	12,535	12,612
Cell phone	1,000	1,000	1,010	511
Supplies and other	3,000	3,000	2,185	948
Unified Command Post operations	3,500	3,500	1,554	1,413
	<u>19,833</u>	<u>19,833</u>	<u>17,284</u>	<u>15,484</u>
Total public safety (including capital outlays)	<u>4,443,487</u>	<u>4,498,469</u>	<u>4,476,941</u>	<u>4,305,179</u>
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	60,200	60,200	60,145	58,916
Deputies' salaries	288,791	288,791	287,479	269,326
Extra help salaries	26,214	26,214	28,113	39,120
Witness fees, summons, subpoenas	2,500	2,500	2,396	1,848
Mileage	1,000	1,000	342	796
Printing	2,100	2,100	1,641	1,803
Association memberships	400	400	505	25
Supplies	16,000	16,000	15,172	13,317
Equipment	4,100	4,100	3,630	5,186
	<u>401,305</u>	<u>401,305</u>	<u>399,423</u>	<u>390,337</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (Continued):				
State's Attorney's office:				
Salaries:				
State's Attorney salary	\$ 168,939	\$ 168,939	\$ 166,511	\$ 166,510
Employees' salaries	427,721	427,721	428,632	422,301
Victim coordinator - salary - Fund A	33,012	33,012	34,529	33,579
Part-time wages	14,446	14,446	-	-
Overtime	9,329	9,329	-	-
Outsourced services	13,000	13,000	15,761	11,298
Trial expenditures	5,400	5,400	3,752	2,783
Appellate services	13,000	13,000	13,000	13,000
Cell phones	3,400	3,400	2,601	2,837
Operating expenditures	7,500	7,500	10,276	5,784
Supplies and equipment	27,000	27,000	27,632	25,683
	<u>722,747</u>	<u>722,747</u>	<u>702,694</u>	<u>683,775</u>
Public Defender:				
Salaries (includes assistant)	220,771	220,771	218,154	218,918
Postage	1,800	1,800	1,695	1,181
Meetings, meals, mileage	750	750	289	839
Publications	650	650	526	78
Association membership	-	-	-	289
Supplies and miscellaneous	3,400	3,400	3,461	2,295
	<u>227,371</u>	<u>227,371</u>	<u>224,125</u>	<u>223,600</u>
Circuit Court:				
Secretaries	103,558	103,558	106,276	100,656
Bailiff and matrons	20,000	20,000	18,172	20,228
Court appointed counsel - regular	75,000	75,000	81,046	64,043
Special prosecutor fees	5,000	5,000	-	1,890
Interpreter fees	2,500	2,500	1,935	2,006
Jurors fees and mileage	75,000	75,000	49,632	58,987
Transcript fees	8,000	8,000	2,704	7,196
Pre-sentence evaluation fees	2,500	2,500	-	398
Judges' salaries	1,800	1,800	1,454	1,464
Jurors' meals	11,000	11,000	4,374	8,380
Association dues	800	800	440	440
Court appointed physician	4,000	4,000	8,434	3,133
Supplies and equipment	10,385	10,385	9,449	6,158
Supplies and equipment - reporter	3,000	3,000	974	542
Books	8,000	8,000	13,156	7,744
	<u>330,543</u>	<u>330,543</u>	<u>298,046</u>	<u>283,265</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (Continued):				
Jury Commission:				
Jury clerk's salary	\$ 28,742	\$ 28,742	\$ 28,501	\$ 26,758
Jury commissioner's salary	2,000	2,000	564	658
Mileage	250	250	-	-
Supplies and equipment	5,800	5,800	5,464	4,155
	<u>36,792</u>	<u>36,792</u>	<u>34,529</u>	<u>31,571</u>
Court services department:				
Probation salaries - Director	72,651	72,651	72,743	70,926
Probation salaries	469,242	469,242	460,951	458,610
Admin/office assistants	73,879	73,879	76,216	71,085
Overtime	4,000	4,000	-	-
Building rental	18,000	18,000	13,335	14,603
Training	4,000	4,000	2,199	3,936
Mileage	7,000	7,000	5,323	4,858
Cell phones	2,400	2,400	2,186	2,104
Postage	2,700	2,700	1,466	1,319
Residential and institutional placements and detention	70,000	70,000	14,739	22,531
Individual service program	30,000	30,000	20,160	1,036
Contract - juvenile detention	80,000	80,000	95,608	50,600
Supplies	2,000	2,000	2,869	1,166
Bills paid by County - no state share	5,500	5,500	3,040	3,898
Computer software	-	-	-	-
Officers' reimbursements	4,000	4,000	2,398	3,341
	<u>845,372</u>	<u>845,372</u>	<u>773,233</u>	<u>710,013</u>
Total judiciary and court related (including capital outlays)	<u>2,564,130</u>	<u>2,564,130</u>	<u>2,432,050</u>	<u>2,322,561</u>
Public health and welfare:				
Health and education building:				
Custodial salaries	45,732	45,732	45,804	44,493
General building repairs	20,000	20,000	13,210	17,453
Equipment maintenance	1,000	1,000	1,727	377
Electricity	28,000	28,000	31,114	31,102
Heat/gas	26,000	26,000	12,253	12,890
Water	4,500	4,500	4,059	3,912
Cleaning supplies	6,500	6,500	4,298	5,189
Total public health and welfare	<u>131,732</u>	<u>131,732</u>	<u>112,465</u>	<u>115,416</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Employee benefits:				
Employer share of health insurance	\$ 894,691	\$ 894,691	\$ 690,803	\$ 762,471
Employer share of life insurance	2,500	2,500	2,537	2,540
Employee wellness program	2,000	2,000	1,230	870
Total employee benefits	<u>899,191</u>	<u>899,191</u>	<u>694,570</u>	<u>765,881</u>
Other expenditures:				
Property taxes	6,800	6,800	6,192	15,956
Regional Office of Education	66,329	66,329	66,329	70,230
Soil and water conservation	-	-	-	23,000
Contingency	100,000	37,268	20,217	8,035
Total other expenditures	<u>173,129</u>	<u>110,397</u>	<u>92,738</u>	<u>117,221</u>
 Total expenditures	<u>10,294,032</u>	<u>10,294,032</u>	<u>9,690,059</u>	<u>9,519,297</u>
 Deficiency of revenue over expenditures	<u>(3,050,415)</u>	<u>(3,050,415)</u>	<u>(2,386,774)</u>	<u>(1,877,182)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in:				
Transfer from Court Systems Fund	75,000	75,000	65,000	75,000
Transfer from Victim Coordinator Services Fund	19,106	19,106	18,047	9,500
Transfer from Court Security Fund	139,050	139,050	80,000	85,000
Transfer from Court Automation Fund	20,000	20,000	10,000	-
Transfer from Pontiac Host Agreement Account	2,485,100	2,485,100	2,300,500	2,035,000
Transfer from Streator Host Agreement Account	94,539	94,539	63,538	64,723
Transfer from Social Security Fund	-	-	1,500	-
Transfer from Special Recording Fee Fund	15,000	15,000	15,000	15,000
Transfer from Tort Judgment Account	25,000	25,000	25,000	25,000
Transfer from GIS Fund	64,300	64,300	54,000	60,000
Transfer from Treasurer Automation Fund	5,000	5,000	5,000	5,000
Transfer from Document Storage Fund	24,000	24,000	42,000	34,000
Transfer from County Highway Fund	3,000	3,000	-	-
Transfer from Public Health Fund	3,000	3,000	-	-
Transfer from Coroners Fees Fund	-	-	20,000	-
Transfer from Mental Health Fund	3,000	3,000	-	-
Transfer from Manor Construction Fund	-	-	396	5,762
Transfer from Law Library Fund	2,000	2,000	1,649	1,757
Transfer from Maint & Child Support Fee Fund	17,000	17,000	9,500	27,332
Transfer from County Clerk Vital Records Fund	3,000	3,000	-	3,000
Transfer from Livingston County Enterprise Zone Offset Account	-	-	150,000	-
Transfer from Probation Services Fee Fund	93,378	93,378	70,485	47,725

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>OTHER FINANCING SOURCES (USES) (CONTINUED)</b>				
Operating transfers out:				
Transfer to Illinois Municipal Retirement Fund (personal property replacement tax)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
Transfer to Social Security Fund (personal property replacement tax)	(20,000)	(20,000)	(20,000)	(20,000)
Proceeds from disposal of capital assets	-	-	1,325	35,796
Total other financing sources (uses)	<u>3,050,473</u>	<u>3,050,473</u>	<u>2,892,940</u>	<u>2,489,595</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ 58</u>	<u>\$ 58</u>	506,166	612,413
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,788,308</u>	<u>2,175,895</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,294,474</u>	<u>\$ 2,788,308</u>

LIVINGSTON COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property tax	\$ 742,000	\$ 742,000	\$ 741,254	\$ 749,651
Interest on investments	2,000	2,000	1,232	1,588
Total revenues	<u>744,000</u>	<u>744,000</u>	<u>742,486</u>	<u>751,239</u>
<b>EXPENDITURES</b>				
Current:				
General and administration:				
Business auto insurance	68,000	68,000	46,946	35,934
General liability insurance	225,000	225,000	146,373	140,157
Bonds	4,500	4,500	4,035	270
Property insurance	120,000	120,000	105,434	101,284
Insurance property appraisal	2,500	2,500	-	-
Worker's compensation insurance	219,958	219,958	211,375	189,192
Total expenditures	<u>639,958</u>	<u>639,958</u>	<u>514,163</u>	<u>466,837</u>
Excess of revenues over expenditures	<u>104,042</u>	<u>104,042</u>	<u>228,323</u>	<u>284,402</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out:				
Transfer to Livingston Manor Nursing Home	-	-	-	(30,633)
Transfer to general account	(25,000)	(25,000)	(25,000)	(25,000)
Total other financing uses	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(55,633)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 79,042</u>	<u>\$ 79,042</u>	203,323	228,769
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>744,705</u>	<u>515,936</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 948,028</u>	<u>\$ 744,705</u>

LIVINGSTON COUNTY, ILLINOIS

UNEMPLOYMENT INSURANCE ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property tax	\$ 30,000	\$ 30,000	\$ 29,350	\$ 30,354
Interest on investments	-	-	284	330
Total revenues	30,000	30,000	29,634	30,684
<b>EXPENDITURES</b>				
Current:				
General and administration:				
Unemployment insurance	40,000	40,000	7,734	125,463
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	21,900	(94,779)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	-	-	-	109,989
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (10,000)	\$ (10,000)	21,900	15,210
<b>FUND BALANCE, BEGINNING OF YEAR</b>			75,653	60,443
<b>FUND BALANCE, END OF YEAR</b>			\$ 97,553	\$ 75,653

LIVINGSTON COUNTY, ILLINOIS

LIVINGSTON COUNTY ENTERPRISE ZONE OFFSET ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>			<u>2010</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>				
Fees	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 770,447
Interest on investments	-	-	64,024	63,267
Total revenue	<u>1,000,000</u>	<u>1,000,000</u>	<u>64,024</u>	<u>833,714</u>
<b>EXPENDITURES</b>				
Proactive Reimbursements	-	-	425,000	-
Economic development grants and loans	642,627	642,627	175,167	159,419
Total expenditures	<u>642,627</u>	<u>642,627</u>	<u>600,167</u>	<u>159,419</u>
Excess (deficiency) of revenue over expenditures	357,373	357,373	(536,143)	674,295
<b>OTHER FINANCING USES</b>				
Operating transfers out	(375,000)	(375,000)	(150,000)	-
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (17,627)</u>	<u>\$ (17,627)</u>	(686,143)	674,295
<b>FUND BALANCE</b>				
Beginning of year			<u>5,807,628</u>	<u>5,133,333</u>
End of year			<u>\$ 5,121,485</u>	<u>\$ 5,807,628</u>

LIVINGSTON COUNTY, ILLINOIS

STREATOR HOST AGREEMENT ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>			<u>2010</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>				
Fees for service	\$ 170,000	\$ 170,000	\$ 178,991	\$ 176,605
Interest on investments	<u>20,000</u>	<u>20,000</u>	<u>14,198</u>	<u>18,085</u>
Total revenue	190,000	190,000	193,189	194,690
 <b>OTHER FINANCING USES</b>				
Operating transfer out	<u>(94,539)</u>	<u>(94,539)</u>	<u>(63,538)</u>	<u>(64,723)</u>
Excess of revenue over other financing uses	<u>\$ 95,461</u>	<u>\$ 95,461</u>	129,651	129,967
 <b>FUND BALANCE</b>				
Beginning of year			<u>1,337,903</u>	<u>1,207,936</u>
End of year			<u>\$ 1,467,554</u>	<u>\$ 1,337,903</u>

LIVINGSTON COUNTY, ILLINOIS

WINDFARM APPLICATION FEE ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Top Crop wind farm	\$ -	\$ -	\$ -	\$ 125,000
Navitas Energy - Minonk Wind	-	-	-	18,910
Streator Deer Run wind farm	450,000	450,000	-	150,000
Interest	-	-	140	167
Total revenue	<u>450,000</u>	<u>450,000</u>	<u>140</u>	<u>294,077</u>
<b>EXPENDITURES</b>				
Consultation services	450,000	450,000	5,391	148,452
Postage	-	-	-	2,588
Mileage expense	-	-	-	837
Office supplies	-	-	-	5,433
Total expenditures	<u>450,000</u>	<u>450,000</u>	<u>5,391</u>	<u>157,310</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	(5,251)	136,767
<b>FUND BALANCE</b>				
Beginning of year			<u>190,469</u>	<u>53,702</u>
End of year			<u>\$ 185,218</u>	<u>\$ 190,469</u>

LIVINGSTON COUNTY, ILLINOIS

PONTIAC HOST AGREEMENT ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Contract payments	\$ 3,870,331	\$ 3,870,331	\$ 3,778,467	\$ 4,148,144
Interest on investments	175,000	175,000	76,244	139,022
Capital grants	-	-	24,026	-
Rent	-	-	-	600
Total revenues	<u>4,045,331</u>	<u>4,045,331</u>	<u>3,878,737</u>	<u>4,287,766</u>
<b>EXPENDITURES</b>				
Courthouse	1,000,000	1,000,000	688,629	-
H & E building	60,000	60,000	60,370	15,978
Union Planters Building	-	-	-	6,534
Other	37,200	12,000	12,814	10,865
Pro-active unit expenditure	-	-	-	180,000
Economic development	-	-	-	93,500
Law & justice building	15,000,000	15,000,000	14,353,210	4,973,403
General fund capital equipment	592,475	592,475	247,761	361,069
ETSB dispatch service	-	-	-	237,584
Total expenditures	<u>16,689,675</u>	<u>16,664,475</u>	<u>15,362,784</u>	<u>5,878,933</u>
Deficiency of revenues over expenditures	<u>(12,644,344)</u>	<u>(12,619,144)</u>	<u>(11,484,047)</u>	<u>(1,591,167)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Capital Projects Accounts	-	-	7,627,817	-
Transfer to General Fund	<u>(2,335,100)</u>	<u>(2,335,100)</u>	<u>(2,300,500)</u>	<u>(2,035,000)</u>
Total transfers	<u>(2,335,100)</u>	<u>(2,335,100)</u>	<u>5,327,317</u>	<u>(2,035,000)</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (14,979,444)</u>	<u>\$ (14,954,244)</u>	<u>(6,156,730)</u>	<u>(3,626,167)</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>14,591,200</u>	<u>18,217,367</u>
End of year			<u>\$ 8,434,470</u>	<u>\$ 14,591,200</u>

LIVINGSTON COUNTY, ILLINOIS

CAPITAL PROJECTS ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2011</u>			<u>2010</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest on investments	\$ 400,000	\$ 400,000	\$ 304,067	\$ 289,859
<b>EXPENDITURES</b>	<u>3,323,333</u>	<u>3,323,333</u>	<u>892,646</u>	<u>1,136,079</u>
Deficiency of revenues over expenditures	(2,923,333)	(2,923,333)	(588,579)	(846,220)
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(7,628,212)</u>	<u>(1,033,214)</u>
Deficiency of revenues over expenditures and other financing uses	<u>\$ (3,223,333)</u>	<u>\$ (3,223,333)</u>	(8,216,791)	(1,879,434)
<b>FUND BALANCE</b>				
Beginning of year			<u>20,784,014</u>	<u>22,663,448</u>
End of year			<u>\$ 12,567,223</u>	<u>\$ 20,784,014</u>

## LIVINGSTON COUNTY, ILLINOIS

### NONMAJOR SPECIAL REVENUE FUNDS FUND DESCRIPTIONS

November 30, 2011

**County Highway Fund** - to account for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly). 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 or other units of local government.

**County Motor Fuel Tax Fund** - 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** - to account for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by a specific annual property tax levy and matching grant agreements with the state and the townships within the County. The funds are to be used for bridges, culverts, drainage structures or grade separations, including embankment or trestle work approaches thereto.

**Matching Tax Fund** - to account for the operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or reconstructing highways in the Federal Aid Secondary System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

**Mentally Deficient Persons Fund** - to account for the operations and property tax levy for the care and treatment of the mentally or developmentally disabled persons in the County.

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

**Social Security Fund** - to account for the expenditures for Social Security for employees. Financing is provided by a specific 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

### NONMAJOR SPECIAL REVENUE FUNDS FUND DESCRIPTIONS

November 30, 2011

**Law Library Fund** - 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** - 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** - 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** - 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** - 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** - 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** - to account for monies received from the State of Illinois to be used to provide support services to victims of domestic violence.

**Veterans' Assistance Fund** - to account for operations of the County's programs to provide assistance to indigent war veterans. Financing is provided by a specific annual property tax levy.

**LIVINGSTON COUNTY, ILLINOIS**

**NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS**

**November 30, 2011**

**Court Security Fund** - to account for a fee collected by the Clerk of the Circuit Court for cases processed in this office. Funds are used by the County for costs incurred in providing court security.

**Probation Services Fee Fund** - to account for fees collected by the Circuit Clerk from adult offenders sentenced to probation.

**Document Storage Fund** - to account for fees collected by the Circuit Clerk for court document storage. The funds are used to pay costs of document storage.

**State's Attorney Drug Traffic Prevention Fund** - 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.

**Arrestees Medical Costs Fund** - 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** - 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** - 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 for computer equipment and other necessary expenditures.

**Sheriff E Citation Fund** - 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** - to account for the annual property tax levy for County extension education.

**Criminal Justice Grant Fund** - to account for grant monies received in connection with criminal justice grants. Revenues are received from grants and expenditures are in accordance with grant provisions.

**GIS Automation Fund** - to account for fees collected by the County Clerk's office for recorded documents. The funds are to be used for the County's GIS automation.

**LIVINGSTON COUNTY, ILLINOIS**

**NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS**

**November 30, 2011**

**Illinois Grants Fund** - to account for grants related to flood assistance.

**Circuit Clerk Operation and Administration Fund** - to account for fees collected by the Clerk of the Circuit Court from any defendants found guilty in a violation of the Illinois Vehicle Code.

**Highway Windfarm Agreements Fund** - to account for fees collected by the Highway Department from each windfarm for road maintenance. Fees include a minimum lump-sum payment and monthly maintenance fees until the particular windfarm project is fully constructed.

**Illinois Municipal Retirement Fund** - to account for the activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy.

**Coroner's Fees Fund** - to account for fees received for autopsies.

**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. Financing is provided by a specific annual property tax levy.

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

November 30, 2011

<b>ASSETS</b>	<b>County Highway</b>	<b>County Motor Fuel Tax</b>
Cash on hand and in bank	\$ 203,454	\$ 66,591
Certificates of deposit	375,000	121,000
Other investments	-	266,171
Receivables, net:		
Accounts	-	-
Accrued interest	51	19
Property taxes	720,918	-
Due from State of Illinois	<u>-</u>	<u>55,128</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 1,299,423</u></b>	 <b><u>\$ 508,909</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 40,473	\$ 5,266
Accrued items	23,019	12,341
Deferred revenue	<u>720,918</u>	<u>-</u>
 Total liabilities	 <u>784,410</u>	 <u>17,607</u>
 <b>FUND BALANCE</b>		
Restricted	-	47,219
Assigned	515,013	444,083
Unassigned	<u>-</u>	<u>-</u>
 Total fund balance	 <u>515,013</u>	 <u>491,302</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b><u>\$ 1,299,423</u></b>	 <b><u>\$ 508,909</u></b>

<u>County Aid to Bridges</u>	<u>Matching Tax</u>	<u>Mentally Deficient Persons</u>	<u>Court Systems</u>	<u>Social Security</u>	<u>Law Library</u>
\$ 45,003	\$ 26,173	\$ 435,076	\$ 6,365	\$ 77,054	\$ 8,899
700,000	803,400	-	-	325,000	-
-	-	-	-	-	-
-	-	-	-	-	-
110	127	-	-	51	-
262,152	327,690	368,839	-	623,069	-
-	-	-	-	-	-
<u>1,007,265</u>	<u>1,157,390</u>	<u>803,915</u>	<u>6,365</u>	<u>1,025,174</u>	<u>8,899</u>
\$ 43,342	\$ 283,173	\$ 1,181	\$ -	-	\$ -
-	-	-	-	-	-
<u>262,152</u>	<u>327,690</u>	<u>368,839</u>	<u>-</u>	<u>623,069</u>	<u>-</u>
<u>305,494</u>	<u>610,863</u>	<u>370,020</u>	<u>-</u>	<u>623,069</u>	<u>-</u>
505,136	414,803	43,813	-	402,105	5,482
196,635	131,724	390,082	6,365	-	3,417
-	-	-	-	-	-
<u>701,771</u>	<u>546,527</u>	<u>433,895</u>	<u>6,365</u>	<u>402,105</u>	<u>8,899</u>
<u>1,007,265</u>	<u>1,157,390</u>	<u>803,915</u>	<u>6,365</u>	<u>1,025,174</u>	<u>8,899</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

November 30, 2011

<b>ASSETS</b>	<u><b>Indemnity</b></u>	<u><b>Special Recording Fee</b></u>
Cash on hand and in bank	\$ 15,684	\$ 7,225
Certificates of deposit	235,000	115,000
Other investments	-	-
Receivables, net:		
Accounts	-	-
Accrued interest	5	6
Property taxes	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 250,689</b>	<b>\$ 122,231</b>
	<hr/>	<hr/>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Accrued items	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
<b>FUND BALANCE</b>		
Restricted	44,483	51,143
Assigned	206,206	71,088
Unassigned	-	-
	<hr/>	<hr/>
Total fund balance	250,689	122,231
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 250,689</b>	<b>\$ 122,231</b>
	<hr/>	<hr/>

<u>Sheriff Drug Traffic Prevention</u>	<u>Court Automation</u>	<u>County Treasurer's Automation</u>	<u>Victim Coordinator Services</u>	<u>Veterans' Assistance</u>	<u>Court Security</u>
\$ 8,434	\$ 7,147	\$ 5,837	\$ 485	\$ 46,039	\$ 7,020
-	60,000	25,000	-	45,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1	-	-	2	-
-	-	-	-	140,085	-
-	-	-	6,875	-	-
<u>\$ 8,434</u>	<u>\$ 67,148</u>	<u>\$ 30,837</u>	<u>\$ 7,360</u>	<u>\$ 231,126</u>	<u>\$ 7,020</u>
\$ -	\$ -	\$ -	\$ -	\$ 16,307	\$ -
-	-	-	-	3,741	-
-	-	-	-	140,085	-
-	-	-	-	160,133	-
3,702	13,158	4,931	7,184	-	-
4,732	53,990	25,906	176	70,993	7,020
-	-	-	-	-	-
<u>8,434</u>	<u>67,148</u>	<u>30,837</u>	<u>7,360</u>	<u>70,993</u>	<u>7,020</u>
<u>\$ 8,434</u>	<u>\$ 67,148</u>	<u>\$ 30,837</u>	<u>\$ 7,360</u>	<u>\$ 231,126</u>	<u>\$ 7,020</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

November 30, 2011

<b>ASSETS</b>	<b>Probation Services <u>Fee</u></b>	<b>Document Storage</b>
Cash on hand and in bank	\$ 9,028	\$ 3,233
Certificates of deposit	115,000	143,000
Other investments	-	-
Receivables, net:		
Accounts	-	-
Accrued interest	2	633
Property taxes	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 124,030</u></b>	<b><u>\$ 146,866</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Accrued items	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
<b>FUND BALANCE</b>		
Restricted	6,206	-
Assigned	117,824	146,866
Unassigned	-	-
	<hr/>	<hr/>
Total fund balance	124,030	146,866
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 124,030</u></b>	<b><u>\$ 146,866</u></b>

<u>State's Attorney Drug Traffic Prevention</u>	<u>Arrestees Medical Costs</u>	<u>Maintenance and Child Support Collection</u>	<u>Vital Records</u>	<u>Sheriff E Citation</u>	<u>County Extension Education</u>
\$ 10,902	\$ 8,216	\$ 1,704	\$ 3,195	\$ 354	\$ 175
-	-	-	-	-	-
-	-	8,067	-	-	-
-	-	-	-	-	-
-	-	-	-	-	133,956
-	-	-	-	-	-
<u>\$ 10,902</u>	<u>\$ 8,216</u>	<u>\$ 9,771</u>	<u>\$ 3,195</u>	<u>\$ 354</u>	<u>\$ 134,131</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
-	-	-	-	-	-
-	-	-	-	-	133,956
-	-	-	-	-	134,131
7,272	5,633	6,926	-	354	-
3,630	2,583	2,845	3,195	-	-
-	-	-	-	-	-
<u>10,902</u>	<u>8,216</u>	<u>9,771</u>	<u>3,195</u>	<u>354</u>	<u>-</u>
<u>\$ 10,902</u>	<u>\$ 8,216</u>	<u>\$ 9,771</u>	<u>\$ 3,195</u>	<u>\$ 354</u>	<u>\$ 134,131</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

**November 30, 2011**

<b>ASSETS</b>	<b>Criminal Justice Grant</b>	<b>GIS Automation</b>	<b>Illinois Grants</b>
Cash on hand and in bank	\$ 307	\$ 8,318	\$ 19
Certificates of deposit	-	-	-
Other investments	-	-	-
Receivables, net:			
Accounts	-	-	-
Accrued interest	-	-	-
Property taxes	-	-	-
Due from State of Illinois	-	-	3,640
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 307</b>	<b>\$ 8,318</b>	<b>\$ 3,659</b>
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ 3,640
Accrued items	-	-	-
Deferred revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	3,640
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Restricted	-	1,994	-
Assigned	307	6,324	19
Unassigned	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balance	307	8,318	19
	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 307</b>	<b>\$ 8,318</b>	<b>\$ 3,659</b>
	<hr/>	<hr/>	<hr/>

<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Illinois Municipal Retirement</u>	<u>Coroner's Fees</u>	<u>Mental Health</u>	<u>Totals</u>
\$ 4,058	\$ 275,125	\$ 106,917	\$ 5,132	\$ 929,906	\$ 2,333,075
-	-	550,000	-	-	3,612,400
-	-	-	-	-	266,171
-	-	-	-	-	8,067
-	-	87	-	-	1,094
-	-	1,069,468	-	819,925	4,466,102
-	-	-	-	39,018	104,661
<u>4,058</u>	<u>275,125</u>	<u>1,726,472</u>	<u>5,132</u>	<u>1,788,849</u>	<u>10,791,570</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,557
-	-	116,685	-	391	156,177
-	-	1,069,468	-	819,925	4,466,102
-	-	1,186,153	-	820,316	5,015,836
2,012	237,466	540,319	-	-	2,351,341
2,046	37,659	-	5,132	968,533	3,424,393
-	-	-	-	-	-
<u>4,058</u>	<u>275,125</u>	<u>540,319</u>	<u>5,132</u>	<u>968,533</u>	<u>5,775,734</u>
<u>4,058</u>	<u>275,125</u>	<u>1,726,472</u>	<u>5,132</u>	<u>1,788,849</u>	<u>10,791,570</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended November 30, 2011

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>
<b>REVENUES</b>		
Property taxes	\$ 653,153	\$ -
Operating and capital grants/contributions - federal revenue	19,500	20,035
Operating and capital grants/contributions - state grants	-	2,226
Motor fuel tax	-	919,669
Fees, fines, and charges for services	301,653	-
Interest	826	566
Other	7,554	69
	<hr/>	<hr/>
Total revenues	982,686	942,565
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	907,570	961,835
Employee benefits	-	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	907,570	961,835
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	75,116	(19,270)
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	50,000	-
Transfers out	-	-
	<hr/>	<hr/>
Total other financing sources (uses)	50,000	-
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	125,116	(19,270)
	<hr/>	<hr/>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	389,897	510,572
	<hr/>	<hr/>
<b>FUND BALANCE, END OF YEAR</b>	\$ 515,013	\$ 491,302
	<hr/>	<hr/>

<u>County Aid to Bridges</u>	<u>Matching Tax</u>	<u>Mentally Deficient Persons</u>	<u>Court Systems</u>	<u>Social Security</u>	<u>Law Library</u>
\$ 326,481	\$ 320,829	\$ 354,799	\$ -	\$ 599,339	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,934	1,921	1,009	42,046	-	18,306
-	-	-	42	652	6
-	-	-	-	-	-
<u>328,415</u>	<u>322,750</u>	<u>355,808</u>	<u>42,088</u>	<u>599,991</u>	<u>18,312</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	12,003
229,053	283,173	348,161	-	-	-
-	-	-	-	604,977	-
-	-	-	-	-	-
<u>229,053</u>	<u>283,173</u>	<u>348,161</u>	<u>-</u>	<u>604,977</u>	<u>12,003</u>
99,362	39,577	7,647	42,088	(4,986)	6,309
-	-	-	-	20,000	-
-	-	-	(65,000)	(1,500)	(1,650)
-	-	-	(65,000)	18,500	(1,650)
99,362	39,577	7,647	(22,912)	13,514	4,659
<u>602,409</u>	<u>506,950</u>	<u>426,248</u>	<u>29,277</u>	<u>388,591</u>	<u>4,240</u>
<u>\$ 701,771</u>	<u>\$ 546,527</u>	<u>\$ 433,895</u>	<u>\$ 6,365</u>	<u>\$ 402,105</u>	<u>\$ 8,899</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**

Year Ended November 30, 2011

	<u>Indemnity</u>	<u>Special Recording Fee</u>
<b>REVENUES</b>		
Property taxes	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	11,533	35,157
Interest	374	201
Other	-	-
	<hr/>	<hr/>
Total revenues	11,907	35,358
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
Current:		
General and administration	-	20,380
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	-	20,380
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	11,907	14,978
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	-
Transfers out	-	(15,000)
	<hr/>	<hr/>
Total other financing sources (uses)	-	(15,000)
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	11,907	(22)
	<hr/>	<hr/>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	238,782	122,253
	<hr/>	<hr/>
<b>FUND BALANCE, END OF YEAR</b>	\$ 250,689	\$ 122,231
	<hr/>	<hr/>

<u>Sheriff Drug Traffic Prevention</u>	<u>Court Automation</u>	<u>County Treasurer's Automation</u>	<u>Victim Coordinator Services</u>	<u>Veterans' Assistance</u>	<u>Court Security</u>
\$ -	\$ -	\$ -	\$ -	\$ 116,235	\$ -
-	-	-	-	-	-
-	-	-	17,535	45,000	-
-	-	-	-	-	-
5,328	41,113	11,121	-	-	77,970
20	103	42	18	134	67
-	-	-	-	1,165	-
<u>5,348</u>	<u>41,216</u>	<u>11,163</u>	<u>17,553</u>	<u>162,534</u>	<u>78,037</u>
-	-	6,300	-	-	-
6,278	-	-	-	-	-
-	30,549	-	-	-	-
-	-	-	-	141,446	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	29,437	-
<u>6,278</u>	<u>30,549</u>	<u>6,300</u>	<u>-</u>	<u>170,883</u>	<u>-</u>
<u>(930)</u>	<u>10,667</u>	<u>4,863</u>	<u>17,553</u>	<u>(8,349)</u>	<u>78,037</u>
-	-	-	-	-	-
-	(10,000)	(5,000)	(18,047)	-	(80,000)
-	(10,000)	(5,000)	(18,047)	-	(80,000)
(930)	667	(137)	(494)	(8,349)	(1,963)
<u>9,364</u>	<u>66,481</u>	<u>30,974</u>	<u>7,854</u>	<u>79,342</u>	<u>8,983</u>
<u>\$ 8,434</u>	<u>\$ 67,148</u>	<u>\$ 30,837</u>	<u>\$ 7,360</u>	<u>\$ 70,993</u>	<u>\$ 7,020</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**

**Year Ended November 30, 2011**

	<b>Probation Services Fee</b>	<b>Document Storage</b>
<b>REVENUES</b>		
Property taxes	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	65,587	23,578
Interest	197	2,221
Other	-	-
	-	-
Total revenues	65,784	25,799
 <b>EXPENDITURES</b>		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	21,214
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	20,000	-
	20,000	-
Total expenditures	20,000	21,214
Excess (deficiency) of revenues over expenditures	45,784	4,585
 <b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	-
Transfers out	(70,485)	(42,000)
	(70,485)	(42,000)
Total other financing sources (uses)	(70,485)	(42,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(24,701)	(37,415)
 <b>FUND BALANCE, BEGINNING OF YEAR</b>	148,731	184,281
 <b>FUND BALANCE, END OF YEAR</b>	\$ 124,030	\$ 146,866

<u>State's Attorney Drug Traffic Prevention</u>	<u>Arrestees Medical Costs</u>	<u>Maintenance and Child Support Collection</u>	<u>Vital Records</u>	<u>Sheriff E Citation</u>	<u>County Extension Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,381
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
397	3,533	16,426	4,348	354	-
9	18	15	4	-	46
-	-	-	-	-	-
<u>406</u>	<u>3,551</u>	<u>16,441</u>	<u>4,352</u>	<u>354</u>	<u>133,427</u>
-	-	-	4,957	-	133,427
863	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>863</u>	<u>-</u>	<u>-</u>	<u>4,957</u>	<u>-</u>	<u>133,427</u>
<u>(457)</u>	<u>3,551</u>	<u>16,441</u>	<u>(605)</u>	<u>354</u>	<u>-</u>
-	-	-	-	-	-
-	-	(9,500)	-	-	-
-	-	(9,500)	-	-	-
(457)	3,551	6,941	(605)	354	-
<u>11,359</u>	<u>4,665</u>	<u>2,830</u>	<u>3,800</u>	<u>-</u>	<u>-</u>
<u>\$ 10,902</u>	<u>\$ 8,216</u>	<u>\$ 9,771</u>	<u>\$ 3,195</u>	<u>\$ 354</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended November 30, 2011

	<b>Criminal Justice Grant</b>	<b>GIS Automation</b>	<b>Illinois Grants</b>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-	44,087
Operating and capital grants/contributions - state grants	-	-	19,633
Motor fuel tax	-	-	-
Fees, fines, and charges for services	-	55,994	-
Interest	-	14	19
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	-	56,008	63,739
<b>EXPENDITURES</b>			
Current:			
General and administration	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	63,720
Transportation	-	-	-
Employee benefits	-	-	-
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	-	-	63,720
Excess (deficiency) of revenues over expenditures	<hr/>	<hr/>	<hr/>
	-	56,008	19
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	(54,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	(54,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<hr/>	<hr/>	<hr/>
	-	2,008	19
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<hr/>	<hr/>	<hr/>
	307	6,310	-
<b>FUND BALANCE, END OF YEAR</b>	<hr/>	<hr/>	<hr/>
	\$ 307	\$ 8,318	\$ 19

<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Illinois Municipal Retirement</u>	<u>Coroner's Fees</u>	<u>Mental Health</u>	<u>Totals</u>
\$ -	\$ -	\$ 981,174	\$ -	\$ 788,716	\$ 4,274,107
-	-	-	-	-	83,622
-	-	11,060	16,733	177,055	289,242
-	-	-	-	-	919,669
6,191	8,000	-	6,650	132,139	867,424
40	8,357	1,403	14	2,424	22,696
-	-	-	-	768	9,556
<u>6,231</u>	<u>16,357</u>	<u>993,637</u>	<u>23,397</u>	<u>1,101,102</u>	<u>6,466,316</u>
-	-	-	-	-	165,064
-	-	-	-	-	7,141
20,120	-	-	-	-	83,886
-	-	-	-	1,079,618	1,632,945
-	470,580	-	-	-	2,852,211
-	-	1,075,563	-	-	1,680,540
-	7,954	-	-	-	57,391
<u>20,120</u>	<u>478,534</u>	<u>1,075,563</u>	<u>-</u>	<u>1,079,618</u>	<u>6,479,178</u>
<u>(13,889)</u>	<u>(462,177)</u>	<u>(81,926)</u>	<u>23,397</u>	<u>21,484</u>	<u>(12,862)</u>
-	-	20,000	-	-	90,000
-	(50,000)	-	(20,000)	-	(442,182)
-	(50,000)	20,000	(20,000)	-	(352,182)
(13,889)	(512,177)	(61,926)	3,397	21,484	(365,044)
<u>17,947</u>	<u>787,302</u>	<u>602,245</u>	<u>1,735</u>	<u>947,049</u>	<u>6,140,778</u>
<u>\$ 4,058</u>	<u>\$ 275,125</u>	<u>\$ 540,319</u>	<u>\$ 5,132</u>	<u>\$ 968,533</u>	<u>\$ 5,775,734</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	Original Budget	Amended Budget	Actual	Actual
<b>REVENUE</b>				
Property tax	\$ 654,700	\$ 654,700	\$ 653,153	\$ 599,116
Township M.F.T. engineering	108,500	108,500	102,227	92,065
Township C.A.B. engineering	8,500	8,500	22,895	4,125
Windfarm engineering fee	-	-	-	50,000
State grant	-	-	19,500	-
Charges for services	-	-	-	1,500
Equipment rental	150,000	150,000	150,000	35,652
Interest on investments	2,200	2,200	826	1,676
Material sales to municipalities	15,000	15,000	26,531	28,776
Miscellaneous	5,000	5,000	7,554	2,955
Total revenue	<u>943,900</u>	<u>943,900</u>	<u>982,686</u>	<u>815,865</u>
<b>EXPENDITURES</b>				
Salaries:				
Engineers and technicians	246,000	246,000	241,762	242,701
Secretary and bookkeeping	83,000	83,000	79,544	92,285
Day labor employees	210,000	210,000	212,736	230,722
Car and truck mileage of highway employees	500	500	282	444
Operating costs for office and garage	24,000	24,000	16,061	21,429
Copying machine	2,000	2,000	1,379	854
Advertising	1,500	1,500	876	840
Employee health insurance premiums	91,000	91,000	89,247	81,417
Gas, oil, and grease for graders and trucks	85,000	85,000	85,077	72,478
Repair of machinery	65,000	65,000	64,665	56,135
Materials and supplies for road repairs	10,000	10,000	4,123	4,755
Repair of bridges and culverts	10,000	10,000	4,077	11,236
Miscellaneous	13,000	13,000	8,101	11,073
Purchase of machinery and equipment	-	-	17,785	4,777
Highway department buildings and grounds	45,000	45,000	34,368	3,247
Computer hardware and software	15,000	15,000	12,952	10,122
Contractual services	45,000	45,000	34,535	34,539
Capital outlay	47,000	47,000	-	119,865
Total expenditures	<u>993,000</u>	<u>993,000</u>	<u>907,570</u>	<u>998,919</u>
Excess (deficiency) of revenue over expenditures	<u>(49,100)</u>	<u>(49,100)</u>	<u>75,116</u>	<u>(183,054)</u>
<b>OTHER FINANCING SOURCES</b>				
Operating transfer in	-	-	50,000	-
Sale of used equipment	-	-	-	21,900
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>21,900</u>
Excess (deficiency) of revenue and other financing sources over expenditures	<u>\$ (49,100)</u>	<u>\$ (49,100)</u>	<u>125,116</u>	<u>(161,154)</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>389,897</u>	<u>551,051</u>
End of year			<u>\$ 515,013</u>	<u>\$ 389,897</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
State grant	\$ 22,261	\$ 196,385
Motor fuel tax	919,669	948,617
Interest on investments	566	872
Miscellaneous	69	-
	<hr/>	<hr/>
Total revenue	942,565	1,145,874
<b>EXPENDITURES</b>		
Contract construction	205,740	225,392
Day labor construction	184,061	168,479
Maintenance	470,797	357,000
Administration and engineering	101,237	108,361
Capital outlay	-	218,646
	<hr/>	<hr/>
Total expenditures	961,835	1,077,878
Excess (deficiency) of revenue over expenditures	(19,270)	67,996
<b>FUND BALANCE</b>		
Beginning of year	<hr/> 510,572	<hr/> 442,576
End of year	<hr/> <u>\$ 491,302</u>	<hr/> <u>\$ 510,572</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY AID TO BRIDGES FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Property taxes	\$ 327,400	\$ 327,400	\$ 326,481	\$ 273,351
Interest on investments	<u>4,300</u>	<u>4,300</u>	<u>1,934</u>	<u>3,332</u>
Total revenue	331,700	331,700	328,415	276,683
<b>EXPENDITURES</b>				
Aid to townships in building bridges on township roads	<u>701,000</u>	<u>701,000</u>	<u>229,053</u>	<u>130,669</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (369,300)</u>	<u>\$ (369,300)</u>	99,362	146,014
<b>FUND BALANCE</b>				
Beginning of year			<u>602,409</u>	<u>456,395</u>
End of year			<u>\$ 701,771</u>	<u>\$ 602,409</u>

LIVINGSTON COUNTY, ILLINOIS

MATCHING TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011		<u>Actual</u>	<u>2010 Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>		
<b>REVENUE</b>				
Property taxes	\$ 327,400	\$ 327,400	\$ 320,829	\$ 299,559
Interest on investments	3,250	3,250	1,921	2,403
Total revenue	<u>330,650</u>	<u>330,650</u>	<u>322,750</u>	<u>301,962</u>
<b>EXPENDITURES</b>				
For matching federal allotments on F.A.S. projects	640,000	640,000	283,173	93,439
Capital outlay	-	-	-	13,277
Total expenditures	<u>640,000</u>	<u>640,000</u>	<u>283,173</u>	<u>106,716</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (309,350)</u>	<u>\$ (309,350)</u>	39,577	195,246
<b>FUND BALANCE</b>				
Beginning of year			<u>506,950</u>	<u>311,704</u>
End of year			<u>\$ 546,527</u>	<u>\$ 506,950</u>

LIVINGSTON COUNTY, ILLINOIS

MENTALLY DEFICIENT PERSONS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property taxes	\$ 359,051	\$ 359,051	\$ 354,799	\$ 345,485
Interest on investments	2,000	2,000	1,009	2,241
Total revenue	<u>361,051</u>	<u>361,051</u>	<u>355,808</u>	<u>347,726</u>
<b>EXPENDITURES</b>				
Staff salary and benefits	56,250	56,250	56,250	51,600
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	487,732	487,732	255,155	247,723
Hospital Birth to Three Services	77,500	77,500	18,798	17,127
Service development	13,146	13,146	1,423	10,619
Martin Luther Home	-	-	1,030	2,700
Leases/rent	1,500	1,500	1,500	1,500
Travel and meals	3,500	3,500	3,505	3,600
Contractual	2,000	2,000	2,000	2,000
Professional dues/expenses	4,000	4,000	4,000	5,599
Audit	1,500	1,500	1,500	1,500
Commodities	2,000	2,000	2,000	2,000
Total expenditures	<u>650,128</u>	<u>650,128</u>	<u>348,161</u>	<u>346,968</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (289,077)</u>	<u>\$ (289,077)</u>	7,647	758
<b>FUND BALANCE</b>				
Beginning of year			<u>426,248</u>	<u>425,490</u>
End of year			<u>\$ 433,895</u>	<u>\$ 426,248</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SYSTEMS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Charges for services	\$ 62,000	\$ 62,000	\$ 42,046	\$ 48,474
Interest on investments	500	500	42	154
Total revenue	62,500	62,500	42,088	48,628
<b>EXPENDITURES</b>				
Court system costs	-	-	-	-
Excess of revenue over expenditures	62,500	62,500	42,088	48,628
<b>OTHER FINANCING USES</b>				
Operating transfers out	(75,000)	(75,000)	(65,000)	(75,000)
Deficiency of revenue over expenditures and other financing uses	<u>\$ (12,500)</u>	<u>\$ (12,500)</u>	(22,912)	(26,372)
<b>FUND BALANCE</b>				
Beginning of year			29,277	55,649
End of year			<u>\$ 6,365</u>	<u>\$ 29,277</u>

LIVINGSTON COUNTY, ILLINOIS

SOCIAL SECURITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
General property taxes	\$ 600,000	\$ 600,000	\$ 599,339	\$ 491,073
Interest on investments	5,000	5,000	652	2,169
Total revenue	605,000	605,000	599,991	493,242
<b>EXPENDITURES</b>				
County payment to social security	635,000	635,000	604,977	629,008
Deficiency of revenue over expenditures	(30,000)	(30,000)	(4,986)	(135,766)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	20,000	20,000	20,000	45,494
Operating transfers out	-	-	(1,500)	(30,118)
Total other financing sources (uses)	20,000	20,000	18,500	15,376
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	\$ (10,000)	\$ (10,000)	13,514	(120,390)
<b>FUND BALANCE</b>				
Beginning of year			388,591	508,981
End of year			\$ 402,105	\$ 388,591

LIVINGSTON COUNTY, ILLINOIS

LAW LIBRARY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011		<u>Actual</u>	2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>		
<b>REVENUE</b>				
Law library fees	\$ 16,600	\$ 16,600	\$ 18,306	\$ 16,585
Interest on investments	12	12	6	2
Total revenue	16,612	16,612	18,312	16,587
<b>EXPENDITURES</b>				
Books	14,500	14,500	12,003	14,000
Excess of revenue over expenditures	2,112	2,112	6,309	2,587
<b>OTHER FINANCING USES</b>				
Operating transfers out	(2,000)	(2,000)	(1,650)	(1,757)
Excess of revenue over expenditures and other financing uses	\$ 112	\$ 112	4,659	830
<b>FUND BALANCE</b>				
Beginning of year			4,240	3,410
End of year			\$ 8,899	\$ 4,240

LIVINGSTON COUNTY, ILLINOIS

INDEMNITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
Fees	\$ 11,533	\$ 11,610
Interest on investments	<u>374</u>	<u>968</u>
Total revenue	11,907	12,578
 <b>EXPENDITURES</b>		
Indemnity payments	<u>-</u>	<u>-</u>
Excess of revenue over expenditures	11,907	12,578
 <b>FUND BALANCE</b>		
Beginning of year	<u>238,782</u>	<u>226,204</u>
End of year	<u>\$ 250,689</u>	<u>\$ 238,782</u>

LIVINGSTON COUNTY, ILLINOIS

SPECIAL RECORDING FEE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>				
Fees	\$ 37,000	\$ 37,000	\$ 35,157	\$ 39,457
Interest on investments	400	400	201	401
Total revenue	<u>37,400</u>	<u>37,400</u>	<u>35,358</u>	<u>39,858</u>
<b>EXPENDITURES</b>				
Recorder's automation expense	80,000	80,000	20,380	6,209
Capital outlay	-	-	-	6,288
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>20,380</u>	<u>12,497</u>
Excess (deficiency) of revenue over expenditures	(42,600)	(42,600)	14,978	27,361
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (57,600)</u>	<u>\$ (57,600)</u>	(22)	12,361
<b>FUND BALANCE</b>				
Beginning of year			<u>122,253</u>	<u>109,892</u>
End of year			<u>\$ 122,231</u>	<u>\$ 122,253</u>

LIVINGSTON COUNTY, ILLINOIS

SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
Forfeited funds	\$ 5,328	\$ 7,231
Interest on investments	<u>20</u>	<u>31</u>
Total revenue	5,348	7,262
 <b>EXPENDITURES</b>		
Drug traffic prevention	<u>6,278</u>	<u>7,212</u>
Excess (deficiency) of revenue over expenditures	(930)	50
 <b>FUND BALANCE</b>		
Beginning of year	<u>9,364</u>	<u>9,314</u>
End of year	<u>\$ 8,434</u>	<u>\$ 9,364</u>

LIVINGSTON COUNTY, ILLINOIS

COURT AUTOMATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Court automation fees	\$ 52,000	\$ 52,000	\$ 41,113	\$ 49,853
Interest on investments	575	575	103	167
Total revenue	52,575	52,575	41,216	50,020
<b>EXPENDITURES</b>				
Automation	52,000	52,000	30,549	37,260
Excess of revenue over expenditures	575	575	10,667	12,760
<b>OTHER FINANCING USES</b>				
Operating transfers out	(20,000)	(20,000)	(10,000)	-
Excess (deficiency) of revenues over expenditures and other financing uses	\$ (19,425)	\$ (19,425)	667	12,760
<b>FUND BALANCE</b>				
Beginning of year			66,481	53,721
End of year			\$ 67,148	\$ 66,481

LIVINGSTON COUNTY, ILLINOIS

COUNTY TREASURER'S AUTOMATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Fees	\$ 10,000	\$ 10,000	\$ 11,121	\$ 10,637
Interest on investments	100	100	42	88
Total revenue	10,100	10,100	11,163	10,725
<b>EXPENDITURES</b>				
Treasurer's automation expenditures	9,000	9,000	6,300	4,887
Excess of revenue over expenditures	1,100	1,100	4,863	5,838
<b>OTHER FINANCING USES</b>				
Operating transfers out	(5,000)	(5,000)	(5,000)	(5,000)
Excess (deficiency) of revenue over expenditures and other financing uses	\$ (3,900)	\$ (3,900)	(137)	838
<b>FUND BALANCE</b>				
Beginning of year			30,974	30,136
End of year			\$ 30,837	\$ 30,974

LIVINGSTON COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
State grant	\$ 19,106	\$ 19,106	\$ 17,535	\$ 17,177
Interest on investments	12	12	18	3
Total revenue	19,118	19,118	17,553	17,180
 <b>OTHER FINANCING USES</b>				
Operating transfers out	(19,106)	(19,106)	(18,047)	(9,500)
Excess (deficiency) of revenue over other financing uses	\$ 12	\$ 12	(494)	7,680
 <b>FUND BALANCE</b>				
Beginning of year			7,854	174
End of year			\$ 7,360	\$ 7,854

LIVINGSTON COUNTY, ILLINOIS

VETERANS ASSISTANCE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property taxes	\$ 118,000	\$ 118,000	\$ 116,235	\$ 45,688
State grant	-	-	45,000	-
Interest on investments	400	400	134	367
Donations and other	2,500	2,500	1,165	1,885
Total revenue	<u>120,900</u>	<u>120,900</u>	<u>162,534</u>	<u>47,940</u>
<b>EXPENDITURES</b>				
Superintendent	23,340	23,340	24,194	22,967
Temporary office help	14,653	14,653	14,544	13,870
Transportation of veterans	22,000	22,000	25,440	23,633
F.I.C.A.	6,000	6,000	5,111	4,771
Unemployment	400	400	381	318
IMRF	12,000	12,000	7,833	8,909
Education and conventions	5,000	5,000	1,514	1,650
Superintendent's mileage	1,500	1,500	-	40
Liability insurance	3,200	3,200	-	-
Office supplies	2,500	2,500	1,958	2,087
Postage	500	500	290	150
Telephone	2,000	2,000	2,875	1,941
Mileage	8,000	8,000	4,015	6,444
Van expenses	12,000	12,000	20,072	11,046
Office rent	6,600	6,600	4,800	4,800
Veterans emergency assistance	1,500	1,500	479	-
Groceries and medicine	5,000	5,000	3,723	1,060
Rent for veterans	13,000	13,000	11,082	9,731
Utilities for veterans	4,000	4,000	3,067	2,486
Emergency dental assistance	-	-	10,068	-
Miscellaneous	1,000	1,000	-	2
Contingency	2,000	2,000	-	-
Capital outlay	44,000	44,000	29,437	-
Total expenditures	<u>190,193</u>	<u>190,193</u>	<u>170,883</u>	<u>115,905</u>
Deficiency of revenue over expenditures	<u>\$ (69,293)</u>	<u>\$ (69,293)</u>	(8,349)	(67,965)
<b>FUND BALANCE</b>				
Beginning of year			<u>79,342</u>	<u>147,307</u>
End of year			<u>\$ 70,993</u>	<u>\$ 79,342</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SECURITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Charges for services	\$ 88,500	\$ 88,500	\$ 77,970	\$ 86,312
Interest on investments	200	200	67	82
Total revenue	88,700	88,700	78,037	86,394
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(139,050)</u>	<u>(139,050)</u>	<u>(80,000)</u>	<u>(85,000)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (50,350)</u>	<u>\$ (50,350)</u>	(1,963)	1,394
<b>FUND BALANCE</b>				
Beginning of year			<u>8,983</u>	<u>7,589</u>
End of year			<u>\$ 7,020</u>	<u>\$ 8,983</u>

LIVINGSTON COUNTY, ILLINOIS

PROBATION SERVICES FEE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011		2010 Actual
	Original Budget	Amended Budget	
<b>REVENUE</b>			
Probation fees	\$ 75,000	\$ 75,000	\$ 65,587
Interest on investments	300	300	197
Total revenue	75,300	75,300	65,784
			79,220
<b>EXPENDITURES</b>			
Capital outlay	-	-	20,000
Excess of revenue over expenditures	75,300	75,300	45,784
			79,220
<b>OTHER FINANCING USES</b>			
Operating transfers out	(93,378)	(93,378)	(70,485)
Excess (deficiency) of revenue over expenditures and other financing uses	\$ (18,078)	\$ (18,078)	\$ (24,701)
			\$ 31,495
<b>FUND BALANCE</b>			
Beginning of year			148,731
			117,236
End of year			\$ 124,030
			\$ 148,731

LIVINGSTON COUNTY, ILLINOIS

DOCUMENT STORAGE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Document storage fees	\$ 30,000	\$ 30,000	\$ 23,578	\$ 28,875
Interest on investments	<u>5,850</u>	<u>5,850</u>	<u>2,221</u>	<u>6,768</u>
Total revenue	35,850	35,850	25,799	35,643
<b>EXPENDITURES</b>				
Document storage expenditures	<u>15,500</u>	<u>15,500</u>	<u>21,214</u>	<u>20,157</u>
Excess of revenue over expenditures	20,350	20,350	4,585	15,486
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(24,000)</u>	<u>(24,000)</u>	<u>(42,000)</u>	<u>(34,000)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (3,650)</u>	<u>\$ (3,650)</u>	(37,415)	(18,514)
<b>FUND BALANCE</b>				
Beginning of year			<u>184,281</u>	<u>202,795</u>
End of year			<u>\$ 146,866</u>	<u>\$ 184,281</u>

LIVINGSTON COUNTY, ILLINOIS

STATE'S ATTORNEY DRUG TRAFFIC PREVENTION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
Forfeited funds	\$ 397	\$ 3,087
Interest on investments	<u>9</u>	<u>9</u>
Total revenue	406	3,096
<b>EXPENDITURES</b>		
Drug traffic prevention expenditures	<u>863</u>	<u>478</u>
Excess (deficiency) of revenue over expenditures	(457)	2,618
<b>FUND BALANCE</b>		
Beginning of year	<u>11,359</u>	<u>8,741</u>
End of year	<u>\$ 10,902</u>	<u>\$ 11,359</u>

LIVINGSTON COUNTY, ILLINOIS

ARRESTEES MEDICAL COSTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
Arrestees fee	\$ 3,533	\$ 610
Interest on investments	<u>18</u>	<u>13</u>
Total revenue	3,551	623
<b>FUND BALANCE</b>		
Beginning of year	<u>4,665</u>	<u>4,042</u>
End of year	<u>\$ 8,216</u>	<u>\$ 4,665</u>

LIVINGSTON COUNTY, ILLINOIS

MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Maintenance and child support fees	\$ -	\$ -	\$ 16,426	\$ 12,752
Interest on investments	-	-	15	31
Total revenue	-	-	16,441	12,783
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(17,000)</u>	<u>(17,000)</u>	<u>(9,500)</u>	<u>(27,332)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (17,000)</u>	<u>\$ (17,000)</u>	6,941	(14,549)
<b>FUND BALANCE</b>				
Beginning of year			<u>2,830</u>	<u>17,379</u>
End of year			<u>\$ 9,771</u>	<u>\$ 2,830</u>

LIVINGSTON COUNTY, ILLINOIS

VITAL RECORDS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Fees	\$ 6,000	\$ 6,000	\$ 4,348	\$ 4,872
Interest on investments	5	5	4	4
Total revenue	6,005	6,005	4,352	4,876
<b>EXPENDITURES</b>				
Vital records expense	<u>2,000</u>	<u>2,000</u>	<u>4,957</u>	<u>2,193</u>
Excess (deficiency) of revenue over expenditures	4,005	4,005	(605)	2,683
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>(3,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ 1,005</u>	<u>\$ 1,005</u>	(605)	(317)
<b>FUND BALANCE</b>				
Beginning of year			<u>3,800</u>	<u>4,117</u>
End of year			<u>\$ 3,195</u>	<u>\$ 3,800</u>

LIVINGSTON COUNTY, ILLINOIS

SHERIFF E CITATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
Forfeited funds	\$ 354	\$ -
	<hr/>	<hr/>
Total revenue	354	-
<b>EXPENDITURES</b>		
General administration	-	-
	<hr/>	<hr/>
Excess of revenue over expenditures	354	-
<b>FUND BALANCE</b>		
Beginning of year	-	-
	<hr/>	<hr/>
End of year	\$ 354	\$ -
	<hr/>	<hr/>

LIVINGSTON COUNTY, ILLINOIS

COUNTY EXTENSION EDUCATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Property taxes	\$ 133,309	\$ 133,309	\$ 133,381	\$ 134,856
Interest on investments	-	-	46	70
Total revenue	133,309	133,309	133,427	134,926
 <b>EXPENDITURES</b>				
County cooperative extension education service	133,309	133,309	133,427	134,926
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	-
 <b>FUND BALANCE</b>				
Beginning of year			-	-
End of year			<u>\$ -</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

CRIMINAL JUSTICE GRANT FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
Interest on investments	\$ -	\$ -
<b>FUND BALANCE</b>		
Beginning of year	<u>307</u>	<u>307</u>
End of year	<u>\$ 307</u>	<u>\$ 307</u>

LIVINGSTON COUNTY, ILLINOIS

GIS AUTOMATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Fees	\$ 60,000	\$ 60,000	\$ 55,994	\$ 57,392
Interest on investments	30	30	14	16
Total revenue	60,030	60,030	56,008	57,408
<b>OTHER FINANCING USES</b>				
Operating transfers out	(64,300)	(64,300)	(54,000)	(60,000)
Excess (deficiency) of revenue over other financing uses	\$ (4,270)	\$ (4,270)	2,008	(2,592)
<b>FUND BALANCE</b>				
Beginning of year			6,310	8,902
End of year			\$ 8,318	\$ 6,310

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS GRANTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
State grant	\$ 63,720	\$ 125,470
Interest on investments	<u>19</u>	<u>(40)</u>
Total revenue	63,739	125,430
 <b>EXPENDITURES</b>		
State grant expenditures	<u>63,720</u>	<u>261,700</u>
Excess (deficiency) of revenue over expenditures	19	(136,270)
 <b>FUND BALANCE</b>		
Beginning of year	<u>-</u>	<u>136,270</u>
End of year	<u>\$ 19</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
Fees for services	\$ 6,191	\$ 8,440
Interest on investments	<u>40</u>	<u>60</u>
Total revenue	6,231	8,500
 <b>EXPENDITURES</b>		
Operation and administration expenses	<u>20,120</u>	<u>3,506</u>
Excess (deficiency) of revenue over expenditures	(13,889)	4,994
 <b>FUND BALANCE</b>		
Beginning of year	<u>17,947</u>	<u>12,953</u>
End of year	<u>\$ 4,058</u>	<u>\$ 17,947</u>

LIVINGSTON COUNTY, ILLINOIS

HIGHWAY WINDFARM AGREEMENTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Cayuga Ridge South	\$ -	\$ -	\$ 8,000	\$ 96,000
Streator Deer Run	48,000	48,000	-	-
Minonk windfarm	12,000	12,000	-	-
Interest on investments	13,000	13,000	8,357	1,483
Total revenue	73,000	73,000	16,357	97,483
<b>EXPENDITURES</b>				
Highway engineering expenses	724,000	724,000	470,580	50,000
Capital outlay	-	-	7,954	-
Total expenditures	724,000	724,000	478,534	50,000
Excess (deficiency) of revenue over expenditures	(651,000)	(651,000)	(462,177)	47,483
<b>OTHER FINANCING USES</b>				
Operating transfers out	(50,000)	(50,000)	(50,000)	-
Excess (deficiency) of revenue over expenditures and other financing uses	\$ (701,000)	\$ (701,000)	(512,177)	47,483
<b>FUND BALANCE</b>				
Beginning of year			787,302	739,819
End of year			\$ 275,125	\$ 787,302

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011

With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property taxes	\$ 982,500	\$ 982,500	\$ 981,174	\$ 968,864
Community healthcare reimbursement	-	-	11,060	8,343
Interest on investments	2,500	2,500	1,403	2,667
	<u>985,000</u>	<u>985,000</u>	<u>993,637</u>	<u>979,874</u>
Total revenue				
<b>EXPENDITURES</b>				
County payment to Illinois Municipal Retirement	1,048,000	1,048,000	1,075,563	999,937
	<u>1,048,000</u>	<u>1,048,000</u>	<u>1,075,563</u>	<u>999,937</u>
Deficiency of revenue over expenditures	(63,000)	(63,000)	(81,926)	(20,063)
	<u>(63,000)</u>	<u>(63,000)</u>	<u>(81,926)</u>	<u>(20,063)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in:				
General fund - replacement taxes	20,000	20,000	20,000	20,000
Transfers from other funds	-	-	-	31,821
Operating transfers out	-	-	-	(22,835)
	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>28,986</u>
Total other financing sources (uses)				
	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>28,986</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	\$ (43,000)	\$ (43,000)	(61,926)	8,923
	<u>(43,000)</u>	<u>(43,000)</u>	<u>(61,926)</u>	<u>8,923</u>
<b>FUND BALANCE</b>				
Beginning of year			602,245	593,322
			<u>602,245</u>	<u>593,322</u>
End of year			\$ 540,319	\$ 602,245
			<u>\$ 540,319</u>	<u>\$ 602,245</u>

LIVINGSTON COUNTY, ILLINOIS

CORONER'S FEES FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
<b>REVENUE</b>		
State grant	\$ 16,733	\$ -
Fees	6650	1735
Interest on investments	14	-
	<hr/>	<hr/>
Total revenue	23,397	1,735
<b>OTHER FINANCING USES</b>		
Operating transfers out	<hr/> (20,000)	<hr/> -
Excess of revenue over other financing uses	3,397	-
<b>FUND BALANCE</b>		
Beginning of year	<hr/> 1,735	<hr/> -
End of year	<hr/> \$ 5,132	<hr/> \$ 1,735

LIVINGSTON COUNTY, ILLINOIS

MENTAL HEALTH FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2011  
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property taxes	\$ 793,420	\$ 793,420	\$ 788,716	\$ 763,449
Case coordination	145,625	145,625	171,648	163,570
State grant	-	-	5,407	4,789
Livingston County Commission on Children and Youth	55,015	55,015	60,389	50,307
377 Program administration	67,200	67,200	71,750	67,200
Interest on investments	5,000	5,000	2,424	4,837
Miscellaneous	-	-	768	5,252
Total revenue	<u>1,066,260</u>	<u>1,066,260</u>	<u>1,101,102</u>	<u>1,059,404</u>
<b>EXPENDITURES</b>				
Salaries	308,109	308,109	267,527	244,489
Board expenditures	1,500	1,500	866	5
Benefits	77,027	77,027	63,715	56,257
Purchase of services:				
Institute for Human Resources	627,385	627,385	398,772	358,881
Against domestic violence	34,562	34,562	8,614	40,516
Operation snowball	10,000	10,000	3,406	4,040
Futures Unlimited Case Management	414,879	414,879	174,879	145,514
Systems development	24,860	24,860	65,240	27,260
Sexual assault services	-	-	20,000	13,733
Audit	6,000	6,000	2,800	2,700
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	15,000	15,000	4,616	8,493
Travel, telephones, and meals	8,000	8,000	17,214	18,276
Contractual services - postage, leasing, repairs	20,000	20,000	17,012	10,712
Physician	-	-	2,440	3,000
Medicaid - consultants and software	-	-	1,571	3,354
Commodities	8,000	8,000	5,866	7,459
Equipment	10,000	10,000	18,487	8,108
Other expenditures	-	-	93	48
Capital outlay	55,000	55,000	-	-
Total expenditures	<u>1,626,822</u>	<u>1,626,822</u>	<u>1,079,618</u>	<u>959,345</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (560,562)</u>	<u>\$ (560,562)</u>	21,484	100,059
<b>FUND BALANCE</b>				
Beginning of year			<u>947,049</u>	<u>846,990</u>
End of year			<u>\$ 968,533</u>	<u>\$ 947,049</u>

**LIVINGSTON COUNTY, ILLINOIS**

**ENTERPRISE FUND  
FUND DESCRIPTION**

**November 30, 2011**

**County Nursing Home Fund** - to account for the operations and maintenance of the County-owned nursing home. Financing is provided by patient room and care charges received from private sources and from the State of Illinois. Other County funds have also assisted in supporting the nursing home.

**LIVINGSTON COUNTY, ILLINOIS**  
**ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME**

**STATEMENT OF NET ASSETS**

**November 30, 2011**  
**With Comparative Figures for November 30, 2010**

	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>		
Cash on hand and in bank	\$ 588,133	\$ 562,109
Other investments	5,016	5,013
Capital assets (net of accumulated depreciation)	<u>1,727,446</u>	<u>1,812,492</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,320,595</u></b>	<b><u>\$ 2,379,614</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$ <u>334,532</u>	\$ <u>328,564</u>
Total liabilities	<u>334,532</u>	<u>328,564</u>
<b>NET ASSETS</b>		
Invested in capital assets	1,727,446	1,812,492
Unrestricted	<u>258,617</u>	<u>238,558</u>
Total net assets	<u>1,986,063</u>	<u>2,051,050</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 2,320,595</u></b>	<b><u>\$ 2,379,614</u></b>

**LIVINGSTON COUNTY, ILLINOIS  
 COMPONENT UNIT  
 STATEMENT OF CASH FLOWS  
 Year Ended November 30, 2011**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received for services and from phone companies	\$ 912,807
Other cash receipts	32,231
Cash payments to employees	(630,431)
Cash payments to suppliers for goods and services	<u>(326,691)</u>

Net cash used in operating activities (12,084)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on investments	4,908
Purchase of investments	(124,066)
Proceeds from sale of investments	<u>150,130</u>

Net cash provided by investing activities 30,972

**NET INCREASE IN CASH ON HAND AND IN BANK** 18,888

**CASH ON HAND AND IN BANK, BEGINNING OF YEAR** 269,312

**CASH ON HAND AND IN BANK, END OF YEAR** \$ 288,200

**RECONCILIATION OF OPERATING LOSS TO NET CASH  
 USED IN OPERATING ACTIVITIES**

Operating loss	\$ (139,931)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	114,432
Effects of changes in operating assets and liabilities:	
Accounts receivable	(8,801)
Due from primary government	6,516
Prepaid expenses	542
Accounts payable	17,356
Deferred revenue	1,463
Accrued items	<u>(3,661)</u>

**NET CASH USED IN OPERATING ACTIVITIES** \$ (12,084)

**LIVINGSTON COUNTY, ILLINOIS**

**FIDUCIARY FUNDS  
FUND DESCRIPTIONS**

**November 30, 2011**

**Private Purpose Trust Funds**

**Township Motor Fuel Tax Fund** - 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** - to account for the County's stewardship of the assets held in trust in connection with the Township Bridge Program. The fund receives payment from the State and Townships under matching agreements and administers the program as the trustee for both the State and Townships.

**Agency Funds**

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

**LIVINGSTON COUNTY, ILLINOIS**  
**PRIVATE PURPOSE TRUST FUNDS**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**

November 30, 2011

	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b><u>Totals</u></b>
<b>ASSETS</b>			
Cash on hand and in bank	\$ 128,878	\$ 465	\$ 129,343
Certificates of deposit	375,800	42,500	418,300
Other investments	2,378,802	-	2,378,802
Accrued interest receivable	59	7	66
Due from State of Illinois	<u>183,698</u>	<u>-</u>	<u>183,698</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 3,067,237</u></b>	<b><u>\$ 42,972</u></b>	<b><u>\$ 3,110,209</u></b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 337,417	\$ 19,921	\$ 357,338
<b>NET ASSETS</b>			
Restricted for township transportation projects	<u>2,729,820</u>	<u>23,051</u>	<u>2,752,871</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 3,067,237</u></b>	<b><u>\$ 42,972</u></b>	<b><u>\$ 3,110,209</u></b>

LIVINGSTON COUNTY, ILLINOIS

PRIVATE PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

Year Ended November 30, 2011

	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Totals</b>
<b>REVENUES</b>			
State of Illinois	\$ 2,722,695	\$ 110,459	\$ 2,833,154
Interest on investments	2,690	245	2,935
Miscellaneous	<u>1,686</u>	<u>-</u>	<u>1,686</u>
Total revenues	2,727,071	110,704	2,837,775
<b>EXPENDITURES</b>			
Transportation	<u>2,857,338</u>	<u>155,644</u>	<u>3,012,982</u>
Deficiency of revenues over expenditures	(130,267)	(44,940)	(175,207)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>2,860,087</u>	<u>67,991</u>	<u>2,928,078</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 2,729,820</u>	<u>\$ 23,051</u>	<u>\$ 2,752,871</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2011

	<u>Balance</u> <u>November 30,</u> <u>2010</u>	<u>Increases</u>	<u>Deductions</u>	<u>Balance</u> <u>November 30,</u> <u>2011</u>
<b>COUNTY COLLECTOR FUND</b>				
Assets:				
Cash on hand and in bank	\$ 2,854,526	\$ 57,140,728	\$ 56,067,426	\$ 3,927,828
Other investments	447,933	388,887	445,000	391,820
Delinquent taxes receivable	<u>201,095</u>	<u>135,601</u>	<u>201,095</u>	<u>135,601</u>
Total assets	<u>\$ 3,503,554</u>	<u>\$ 57,665,216</u>	<u>\$ 56,713,521</u>	<u>\$ 4,455,249</u>
Liabilities:				
Due to taxing bodies	<u>\$ 3,503,554</u>	<u>\$ 57,665,216</u>	<u>\$ 56,713,521</u>	<u>\$ 4,455,249</u>
<b>INHERITANCE TAX FUND</b>				
Assets:				
Cash on hand and in bank	\$ 594	\$ -	\$ -	\$ 594
Other investments	<u>218</u>	<u>-</u>	<u>-</u>	<u>218</u>
Total assets	<u>\$ 812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812</u>
Liabilities - due to others	<u>\$ 812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812</u>
<b>DRAINAGE DISTRICT FUND</b>				
Assets:				
Cash on hand and in bank	\$ 369,550	\$ 130,589	\$ 112,618	\$ 387,521
Certificates of deposit	<u>68,371</u>	<u>68,686</u>	<u>68,371</u>	<u>68,686</u>
Total assets	<u>\$ 437,921</u>	<u>\$ 199,275</u>	<u>\$ 180,989</u>	<u>\$ 456,207</u>
Liabilities - due to others	<u>\$ 437,921</u>	<u>\$ 199,275</u>	<u>\$ 180,989</u>	<u>\$ 456,207</u>
<b>RESTITUTION FUND</b>				
Assets - cash on hand and in bank	<u>\$ 1,210</u>	<u>\$ -</u>	<u>\$ 615</u>	<u>\$ 595</u>
Liabilities - due to others	<u>\$ 1,210</u>	<u>\$ -</u>	<u>\$ 615</u>	<u>\$ 595</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2011

	Balance November 30, <u>2010</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2011</u>
<b>PAYROLL CLEARING FUND</b>				
Assets - cash on hand and in bank	\$ 3,340	\$ 10,230,612	\$ 10,228,739	\$ 5,213
Liabilities - due to others	\$ 3,340	\$ 10,230,612	\$ 10,228,739	\$ 5,213
<b>FEDERAL TAX PAYMENT FUND</b>				
Assets - cash on hand and in bank	\$ 14,151	\$ 8,394	\$ -	\$ 22,545
Liabilities - due to others	\$ 14,151	\$ 8,394	\$ -	\$ 22,545
<b>PAYROLL ACCOUNT DIRECT DEPOSIT</b>				
Assets - cash on hand and in bank	\$ 1	\$ 4,940,676	\$ 4,940,676	\$ 1
Liabilities - due to others	\$ 1	\$ 4,940,676	\$ 4,940,676	\$ 1
<b>CIRCUIT CLERK AGENCY FUND</b>				
Assets:				
Cash on hand and in bank	\$ 396,092	\$ 2,853,830	\$ 2,736,584	\$ 513,338
Certificate of deposit	90,000	-	-	90,000
Total assets	\$ 486,092	\$ 2,853,830	\$ 2,736,584	\$ 603,338
Liabilities - due to others	\$ 486,092	\$ 2,853,830	\$ 2,736,584	\$ 603,338
<b>RENTAL HOUSING SURCHARGE FUND</b>				
Assets - cash on hand and in bank	\$ -	\$ 62,305	\$ 62,305	\$ -
Liabilities - due to others	\$ -	\$ 62,305	\$ 62,305	\$ -

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2011

	Balance November 30, <u>2010</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2011</u>
<b>SPECIAL DEPOSITS ESCROW FUND</b>				
Assets - cash on hand and in bank	\$ 11,397	\$ 14	\$ 2,584	\$ 8,827
Liabilities - due to others	\$ 11,397	\$ 14	\$ 2,584	\$ 8,827
 <b>SHERIFF AGENCY FUND</b>				
Assets:				
Cash on hand and in bank - jail residents welfare	\$ 19,209	\$ 180,969	\$ 181,625	\$ 18,553
Cash on hand and in bank - Sheriff seized funds	13,282	2,111	7,867	7,526
Total assets	<u>\$ 32,491</u>	<u>\$ 183,080</u>	<u>\$ 189,492</u>	<u>\$ 26,079</u>
Liabilities - due to others	<u>\$ 32,491</u>	<u>\$ 183,080</u>	<u>\$ 189,492</u>	<u>\$ 26,079</u>
 <b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash on hand and in bank	\$ 3,683,352	\$ 75,550,228	\$ 74,341,039	\$ 4,892,541
Certificates of deposit	158,371	68,686	68,371	158,686
Other investments	448,151	388,887	445,000	392,038
Delinquent taxes receivable	201,095	135,601	201,095	135,601
Total assets	<u>\$ 4,490,969</u>	<u>\$ 76,143,402</u>	<u>\$ 75,055,505</u>	<u>\$ 5,578,866</u>
Liabilities:				
Due to taxing bodies	\$ 3,503,554	\$ 57,665,216	\$ 56,713,521	\$ 4,455,249
Due to others	987,415	18,478,186	18,341,984	1,123,617
Total liabilities	<u>\$ 4,490,969</u>	<u>\$ 76,143,402</u>	<u>\$ 75,055,505</u>	<u>\$ 5,578,866</u>