

LIVINGSTON COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2009

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, 2009, 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.

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, 2009, 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.

As described in Note 1 to the basic financial statements, during the year ended November 30, 2009, the County adopted the provisions of Governmental Accounting Standards Board No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2010 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 46 through 56 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, 2008, which are not presented with the accompanying financial statements. In our report dated September 10, 2009, 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 2008 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, 2008 taken as a whole.

Clifton Henderson LLP

Peoria, Illinois
November 10, 2010

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2009

	Primary Government			Component Unit Emergency Telephone System Board
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash on hand and in bank	\$ 13,610,517	\$ 25,100	\$ 13,635,617	\$ 278,864
Restricted cash	-	14,683	14,683	-
Certificates of deposit	34,642,658	-	34,642,658	448,393
Other investments	7,233,865	5,004	7,238,869	-
Receivables (net of estimated uncollectible):				
Accounts	1,384,576	29,757	1,414,333	87,023
Accrued interest	255,105	-	255,105	4,808
Property taxes	6,731,007	-	6,731,007	-
Due from State of Illinois	1,473,355	125,695	1,599,050	-
Due from Federal Government	-	209,820	209,820	-
Prepaid items	-	-	-	2,178
Revenue stamp inventory	3,853	-	3,853	-
Food and supplies inventory	-	33,966	33,966	-
Capital assets:				
Land and construction in progress	3,196,035	199,500	3,395,535	-
Other capital assets, net of accumulated depreciation	27,901,011	1,684,437	29,585,448	530,479
Total capital assets	<u>31,097,046</u>	<u>1,883,937</u>	<u>32,980,983</u>	<u>530,479</u>
TOTAL ASSETS	<u>\$ 96,431,982</u>	<u>\$ 2,327,962</u>	<u>\$ 98,759,944</u>	<u>\$ 1,351,745</u>
LIABILITIES				
Accounts payable	\$ 551,219	\$ 466,070	\$ 1,017,289	\$ -
Accrued items	303,713	52,266	355,979	41,344
Due to others	132,235	9,782	142,017	-
Deferred revenue	6,735,307	96,130	6,831,437	4,900
Long-term liabilities:				
Due within one year	53,942	69,976	123,918	-
Due in more than one year	1,045,110	-	1,045,110	-
Other postemployment benefits	14,140	-	14,140	-
TOTAL LIABILITIES	<u>8,835,666</u>	<u>694,224</u>	<u>9,529,890</u>	<u>46,244</u>
NET ASSETS				
Invested in capital assets	31,097,046	1,883,937	32,980,983	530,479
Restricted for special projects/residents	-	4,901	4,901	-
Unrestricted	<u>56,499,270</u>	<u>(255,100)</u>	<u>56,244,170</u>	<u>775,022</u>
TOTAL NET ASSETS	<u>87,596,316</u>	<u>1,633,738</u>	<u>89,230,054</u>	<u>1,305,501</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 96,431,982</u>	<u>\$ 2,327,962</u>	<u>\$ 98,759,944</u>	<u>\$ 1,351,745</u>

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2009

Expenses

GOVERNMENTAL

General and administration	\$ 2,844,609
Public safety	6,114,312
Judiciary and court related	3,042,013
Public health and welfare	5,043,167
Transportation	<u>2,610,377</u>

Total governmental activities 19,654,478

BUSINESS-TYPE ACTIVITIES

Livingston Manor Nursing Home	<u>4,422,338</u>
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TOTAL PRIMARY GOVERNMENT

\$ 24,076,816

COMPONENT UNIT

Emergency Telephone System Board	<u>\$ 1,055,673</u>
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<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>			
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>			<u>Component Unit</u>
			<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
\$ 6,358,402	\$ 222,065	\$ 100,000	\$ 3,835,858	\$ -	\$ 3,835,858	\$ -
586,417	34,348	-	(5,493,547)	-	(5,493,547)	-
1,371,856	436,618	-	(1,233,539)	-	(1,233,539)	-
3,715,692	2,121,208	-	793,733	-	793,733	-
<u>995,903</u>	<u>-</u>	<u>-</u>	<u>(1,614,474)</u>	<u>-</u>	<u>(1,614,474)</u>	<u>-</u>
13,028,270	2,814,239	100,000	(3,711,969)	-	(3,711,969)	-
<u>2,346,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,075,660)</u>	<u>(2,075,660)</u>	<u>-</u>
<u>\$ 15,374,948</u>	<u>\$ 2,814,239</u>	<u>\$ 100,000</u>	<u>(3,711,969)</u>	<u>(2,075,660)</u>	<u>(5,787,629)</u>	<u>-</u>
<u>\$ 951,416</u>	<u>\$ -</u>	<u>\$ 31,089</u>				<u>\$ (73,168)</u>
General revenues:						
Taxes:						
Property taxes			6,679,292	-	6,679,292	-
Replacement tax			379,620	-	379,620	-
Sales tax			1,215,686	-	1,215,686	-
State income tax			1,158,361	-	1,158,361	-
Motor Fuel taxes			832,507	-	832,507	-
Inheritance tax			24,176	-	24,176	-
Interest			1,063,207	1,395	1,064,602	10,631
Miscellaneous			-	46,696	46,696	-
Gain on sale of capital assets			51,616	-	51,616	-
Transfers			<u>(1,689,928)</u>	<u>1,689,928</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers			<u>9,714,537</u>	<u>1,738,019</u>	<u>11,452,556</u>	<u>10,631</u>
CHANGE IN NET ASSETS			6,002,568	(337,641)	5,664,927	(62,537)
NET ASSETS - BEGINNING OF YEAR			<u>81,593,748</u>	<u>1,971,379</u>	<u>83,565,127</u>	<u>1,368,038</u>
NET ASSETS - END OF YEAR			<u>\$ 87,596,316</u>	<u>\$ 1,633,738</u>	<u>\$ 89,230,054</u>	<u>\$ 1,305,501</u>

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

LIVINGSTON COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2009

	<u>General Fund</u>	<u>Pontiac Host Agreement</u>
ASSETS		
Cash on hand and in bank	\$ 1,360,612	\$ 4,847,150
Certificates of deposit	550,000	6,753,587
Other investments	393,152	6,541,111
Receivables, net:		
Accounts	19,477	334,875
Accrued interest	2,659	41,225
Property taxes	2,517,880	-
Due from other funds	-	-
Due from State of Illinois	937,956	-
Revenue stamp inventory	3,853	-
	<u>5,785,589</u>	<u>18,517,948</u>
TOTAL ASSETS	<u>\$ 5,785,589</u>	<u>\$ 18,517,948</u>
LIABILITIES		
Accounts payable	\$ 167,846	\$ 300,581
Accrued items	215,354	-
Due to others	132,235	-
Due to other funds	-	-
Deferred revenue	2,517,880	-
Total liabilities	<u>3,033,315</u>	<u>300,581</u>
FUND BALANCES		
Reserved for revenue stamps inventory	3,853	-
Reserved for tort liability	515,936	-
Reserved for unemployment	60,443	-
Reserved for working cash	-	-
Unreserved:		
Designated for capital improvements	-	-
Undesignated, reported in:		
General Fund	2,172,042	-
Special Revenue Funds	-	18,217,367
Capital Projects Funds	-	-
Total fund balances	<u>2,752,274</u>	<u>18,217,367</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,785,589</u>	<u>\$ 18,517,948</u>

Major Governmental Funds

<u>Livingston County Enterprise Zone Offset</u>	<u>Illinois Municipal Retirement</u>	<u>Public Health</u>	<u>Mental Health</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 4,333,333	\$ 43,022	\$ 411,265	\$ 863,105	\$ 563,351	\$ 1,188,679	\$ 13,610,517
-	550,000	215,000	-	21,925,027	4,649,044	34,642,658
-	-	-	-	-	299,602	7,233,865
800,000	-	-	-	-	230,224	1,384,576
-	300	584	-	175,070	35,267	255,105
-	949,403	370,429	748,094	-	2,145,201	6,731,007
-	-	-	-	-	48,277	48,277
-	-	431,972	33,875	-	69,552	1,473,355
-	-	-	-	-	-	3,853
<u>\$ 5,133,333</u>	<u>\$ 1,542,725</u>	<u>\$ 1,429,250</u>	<u>\$ 1,645,074</u>	<u>\$ 22,663,448</u>	<u>\$ 8,665,846</u>	<u>\$ 65,383,213</u>
\$ -	\$ -	\$ -	\$ 47,206	\$ -	\$ 35,586	\$ 551,219
-	-	54,418	-	-	33,941	303,713
-	-	-	-	-	-	132,235
-	-	-	2,784	-	45,493	48,277
-	949,403	374,729	748,094	-	2,145,201	6,735,307
-	949,403	429,147	798,084	-	2,260,221	7,770,751
-	-	-	-	-	-	3,853
-	-	-	-	-	-	515,936
-	-	-	-	-	-	60,443
-	-	-	-	-	551,833	551,833
-	-	-	-	-	1,207,936	1,207,936
-	-	-	-	-	-	2,172,042
5,133,333	593,322	1,000,103	846,990	-	4,645,856	30,436,971
-	-	-	-	22,663,448	-	22,663,448
<u>5,133,333</u>	<u>593,322</u>	<u>1,000,103</u>	<u>846,990</u>	<u>22,663,448</u>	<u>6,405,625</u>	<u>57,612,462</u>
<u>\$ 5,133,333</u>	<u>\$ 1,542,725</u>	<u>\$ 1,429,250</u>	<u>\$ 1,645,074</u>	<u>\$ 22,663,448</u>	<u>\$ 8,665,846</u>	<u>\$ 65,383,213</u>

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, 2009

Total fund balance for governmental funds \$ 57,612,462

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	\$ 44,346,900	
Accumulated depreciation	<u>(13,249,854)</u>	31,097,046

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, 2009 are:

Long-term liabilities:		
Compensated absences	(1,099,052)	
Other postemployment benefits	<u>(14,140)</u>	<u>(1,113,192)</u>

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 87,596,316

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, 2009

	General Fund	Pontiac Host Agreement
REVENUES		
Property taxes	\$ 2,543,545	\$ -
Replacement tax	379,620	-
Sales tax	1,215,686	-
State income tax	1,158,361	-
Inheritance tax	24,176	-
Operating and capital grants/contributions - federal revenue	13,833	-
Operating and capital grants/contributions - other State of Illinois revenue	516,172	-
Operating and capital grants/contributions - other	-	-
Motor fuel tax allotments	-	-
Licenses and permits	334,594	-
Fees, fines, and charges for services	1,679,331	2,990,603
Collector's interest and costs	207,075	-
Interest	7,692	291,813
Rent	199,631	39,871
Other revenue	218,950	-
Total revenues	8,498,666	3,322,287
EXPENDITURES		
Current:		
General and administration	2,255,597	257,979
Public safety	4,036,220	403,070
Judiciary and court related	2,440,903	-
Public health and welfare	115,364	4,876
Transportation	-	-
Employee benefits	818,370	-
Other expenditures	97,794	-
Capital outlay	269,294	1,077,568
Total expenditures	10,033,542	1,743,493
Excess (deficiency) of revenues over expenditures	(1,534,876)	1,578,794
OTHER FINANCING SOURCES (USES)		
Transfers in	1,513,831	-
Transfers out	(187,532)	(1,035,000)
Proceeds from disposal of capital assets	5,600	-
Proceeds from insurance settlement	32,750	-
Total other financing sources (uses)	1,364,649	(1,035,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(170,227)	543,794
FUND BALANCE, BEGINNING OF YEAR	2,922,501	17,673,573
FUND BALANCE, END OF YEAR	\$ 2,752,274	\$ 18,217,367

Major Governmental Funds								
Livingston County Enterprise Zone Offset	Illinois Municipal Retirement	Public Health	Mental Health	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds		
\$ -	\$ 897,009	\$ 367,539	\$ 742,269	\$ -	\$ 2,128,930	\$ 6,679,292		
-	-	-	-	-	-	379,620		
-	-	-	-	-	-	1,215,686		
-	-	-	-	-	-	1,158,361		
-	-	-	-	-	-	24,176		
-	-	1,077,376	-	-	136,230	1,227,439		
-	-	879,007	164,700	-	20,753	1,580,632		
-	6,043	-	-	-	125	6,168		
-	-	-	-	-	832,507	832,507		
-	-	82,990	-	-	-	417,584		
5,133,333	-	302,072	99,849	-	1,775,222	11,980,410		
-	-	-	-	-	-	207,075		
-	2,956	6,155	3,949	671,327	79,315	1,063,207		
-	-	-	-	-	-	239,502		
-	-	-	324	-	30,225	249,499		
<u>5,133,333</u>	<u>906,008</u>	<u>2,715,139</u>	<u>1,011,091</u>	<u>671,327</u>	<u>5,003,307</u>	<u>27,261,158</u>		
-	-	-	-	-	185,259	2,698,835		
-	-	-	-	-	7,829	4,447,119		
-	-	-	-	-	82,764	2,523,667		
-	-	2,645,114	909,601	-	431,396	4,106,351		
-	-	-	-	-	1,930,423	1,930,423		
-	645,199	-	-	-	549,869	2,013,438		
-	-	-	-	-	-	97,794		
-	-	-	-	212,746	379,807	1,939,415		
-	<u>645,199</u>	<u>2,645,114</u>	<u>909,601</u>	<u>212,746</u>	<u>3,567,347</u>	<u>19,757,042</u>		
<u>5,133,333</u>	<u>260,809</u>	<u>70,025</u>	<u>101,490</u>	<u>458,581</u>	<u>1,435,960</u>	<u>7,504,116</u>		
-	20,000	-	-	-	20,000	1,553,831		
-	(90,842)	-	-	(1,356,736)	(573,649)	(3,243,759)		
-	-	-	-	-	47,850	53,450		
-	-	-	-	-	-	32,750		
-	<u>(70,842)</u>	<u>-</u>	<u>-</u>	<u>(1,356,736)</u>	<u>(505,799)</u>	<u>(1,603,728)</u>		
5,133,333	189,967	70,025	101,490	(898,155)	930,161	5,900,388		
-	<u>403,355</u>	<u>930,078</u>	<u>745,500</u>	<u>23,561,603</u>	<u>5,475,464</u>	<u>51,712,074</u>		
<u>\$ 5,133,333</u>	<u>\$ 593,322</u>	<u>\$ 1,000,103</u>	<u>\$ 846,990</u>	<u>\$ 22,663,448</u>	<u>\$ 6,405,625</u>	<u>\$ 57,612,462</u>		

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

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, 2009

Net change in fund balances - total governmental funds \$ 5,900,388

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 (\$1,730,601) exceeded depreciation (\$1,359,034) in the current period. 371,567

In the statement of activities, only the gain (loss) on disposition of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the undepreciated cost, or book value, of disposed capital assets. (34,584)

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 (220,663)
Other postemployment benefits (14,140) (234,803)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 6,002,568

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, 2009

ASSETS

Cash on hand and in bank	\$	25,100
Restricted cash		14,683
Other investments		5,004
Accounts receivable (net of estimated uncollectible)		29,757
Due from State of Illinois - Department of Public Aid		125,695
Due from Federal government - Medicare		209,820
Inventory of food and supplies, at cost		33,966
Capital assets (net of accumulated depreciation)		<u>1,883,937</u>

TOTAL ASSETS	\$	<u>2,327,962</u>
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LIABILITIES

Accounts payable	\$	466,070
Accrued items		52,266
Due to others payable from restricted cash		9,782
Deferred revenue		96,130
Long-term liabilities - compensated absences:		
Due within one year		<u>69,976</u>
Total liabilities		<u>694,224</u>

NET ASSETS

Invested in capital assets		1,883,937
Restricted for special projects/residents		4,901
Unrestricted		<u>(255,100)</u>
Total net assets		<u>1,633,738</u>

TOTAL LIABILITIES AND NET ASSETS	\$	<u>2,327,962</u>
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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, 2009

OPERATING REVENUES

Patient care:	
Private pay	\$ 128,745
Public aid	1,585,781
Medicare	<u>632,152</u>
Total operating revenues	<u>2,346,678</u>

OPERATING EXPENSES

Administration	1,604,526
Dietary	280,749
Housekeeping	93,760
Laundry and linens	46,517
Nursing and medical	1,505,734
Physical plant and facilities	358,288
Activities	48,668
Social service	32,383
Participation fees	66,792
IGT transfer expense	299,504
Depreciation	<u>85,417</u>
Total operating expenses	<u>4,422,338</u>
Operating loss	<u>(2,075,660)</u>

NONOPERATING REVENUES

Interest income	1,395
Special services, special events, and miscellaneous	<u>46,696</u>
Total nonoperating revenues	<u>48,091</u>
Loss before transfers	(2,027,569)

OPERATING TRANSFER IN 1,689,928

NET LOSS (337,641)

NET ASSETS, BEGINNING OF YEAR 1,971,379

NET ASSETS, END OF YEAR \$ 1,633,738

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, 2009

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received for services	\$ 2,513,652
Cash payments to suppliers for goods and services	(2,340,497)
Cash payments to employees	<u>(1,651,860)</u>
Net cash used in operating activities	<u>(1,478,705)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	<u>(14,632)</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Increase in due to others from restricted cash	23
Cash received from special services, special events, and miscellaneous	46,696
Proceeds received on transfer from other fund	<u>1,356,736</u>
Net cash provided by noncapital financing activities	<u>1,403,455</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	<u>1,395</u>
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NET DECREASE IN CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

(88,487)

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

133,274

CASH, RESTRICTED CASH, AND CASH EQUIVALENTS, END OF YEAR

\$ 44,787

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF CASH FLOWS
Year Ended November 30, 2009

RECONCILIATION OF OPERATING LOSS TO NET

CASH USED IN OPERATING ACTIVITIES

Operating loss	<u>\$ (2,075,660)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	85,417
Expenses paid by other funds	333,192
Effects of changes in operating assets and liabilities:	
Accounts receivable	70,844
Inventory	10,060
Accounts payable	22,239
Accrued expense	(13,046)
Deferred revenue	96,130
Compensated absences	<u>(7,881)</u>
Total adjustments	<u>596,955</u>

NET CASH USED IN OPERATING ACTIVITIES \$ (1,478,705)

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

LIVINGSTON COUNTY, ILLINOIS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2009

ASSETS	<u>Private Purpose Funds</u>	<u>Agency Funds</u>
Cash on hand and in bank	\$ 1,905	\$ 3,934,012
Certificates of deposit	567,700	161,635
Other investments	1,678,145	110,237
Receivables:		
Accrued interest	354	-
Delinquent taxes	-	105,192
Due from State of Illinois	<u>225,975</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 2,474,079</u>	 <u>\$ 4,311,076</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 66,321	\$ -
Due to taxing bodies	-	3,555,419
Due to others	<u>-</u>	<u>755,657</u>
Total liabilities	66,321	4,311,076
 NET ASSETS		
Restricted for township transportation projects	<u>2,407,758</u>	<u>-</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,474,079</u>	 <u>\$ 4,311,076</u>

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, 2009

ADDITIONS	
State of Illinois	\$ 2,908,141
Charges for services	5,000
Interest on investments	<u>10,383</u>
Total revenues	2,923,524
 DEDUCTIONS	
Transportation	<u>2,748,639</u>
Excess of revenues over expenditures	174,885
 NET ASSETS, BEGINNING OF YEAR	 <u>2,232,873</u>
 NET ASSETS, END OF YEAR	 <u>\$ 2,407,758</u>

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

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, 2009

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, 2009

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, 2009

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.

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

Livingston County Enterprise Zone Offset Fund - This fund is used to account for revenues received from a fee for wind towers being put in service in the County.

Illinois Municipal Retirement Fund - This fund is used 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.

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.

Mental Health Fund - This fund is used to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services. Financing is provided by a specific annual property tax levy.

Capital Projects Fund - This fund is used to account for monies collected for the construction of a new nursing home.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 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.

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.

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2008 are reflected as revenues in fiscal year 2009. Amounts not collected by the Collector by November 30, 2009 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 2009 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 2010.

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

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

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 2009.

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, 2009

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, 2009, all other investments in the Enterprise Fund qualified as cash equivalents.

Restricted Cash

Restricted cash consists of cash held for the benefit of the residents of Livingston Manor Nursing Home, either for special projects or activities from donations or on behalf of residents.

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. Accounts receivable in the Enterprise Fund are net of \$543,150 estimated uncollectibles. The allowance for uncollectibles is adjusted annually.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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.

Inventory in the Enterprise Fund, consisting of food and supplies, is accounted for using the consumption method, on an 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.

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standard

As further described in Note 13, effective December 1, 2008, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement requires a systematic, accrual basis measurement and recognition of other postemployment benefit (OPEB) expense over a period that approximates employees' years of service. The Statement also requires that information about actuarial accrued liabilities associated with OPEB and whether and to what progress is being made in funding the plan be provided.

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

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits 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 \$100,000 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, 2009, \$-0- of the County's bank balance of \$51,495,533 was exposed to custodial credit risk.

At November 30, 2009, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$52,957,330, and the bank balance was \$51,495,533.

Carrying amount of deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2009 as follows:

Checking and savings accounts	\$17,585,337
Certificates of deposit	<u>35,371,993</u>
Total County deposits	52,957,330
 Cash on hand at November 30, 2009	 <u>880</u>
 Total	 <u><u>\$52,958,210</u></u>

At November 30, 2009, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$727,257 and the bank balance was \$737,723. 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, 2009

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, 2009 for deposits exposed to interest rate risk are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u> <u>(In Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Certificates of deposit	<u>\$35,371,993</u>	<u>\$26,590,673</u>	<u>\$ 8,781,320</u>
Financial Investors Trust	<u>\$ 356</u>	<u>\$ 356</u>	<u>\$ -</u>
The Illinois Funds	<u>\$ 9,026,895</u>	<u>\$ 9,026,895</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, 2009, the County's investment in the Illinois Funds and the Financial Investors Trust, 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, 2009

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2009 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 148,803	\$ 620,147	\$ -	\$ 768,950
Land	<u>2,152,925</u>	<u>274,160</u>	<u>-</u>	<u>2,427,085</u>
Total capital assets not being depreciated	<u>2,301,728</u>	<u>894,307</u>	<u>-</u>	<u>3,196,035</u>
Capital assets being depreciated:				
Buildings	24,475,357	100,000	-	24,575,357
Infrastructure	11,726,618	102,727	-	11,829,345
Vehicles	1,882,182	286,539	(226,722)	1,941,999
Machinery and equipment	1,143,230	152,434	-	1,295,664
Computer equipment	929,105	125,105	-	1,054,210
Computer software	<u>384,801</u>	<u>69,489</u>	<u>-</u>	<u>454,290</u>
Total capital assets being depreciated	<u>40,541,293</u>	<u>836,294</u>	<u>(226,722)</u>	<u>41,150,865</u>
Less accumulated depreciation for:				
Buildings	(4,250,629)	(534,643)	-	(4,785,272)
Infrastructure	(4,896,461)	(380,065)	-	(5,276,526)
Vehicles	(1,305,157)	(209,109)	192,138	(1,322,128)
Machinery and equipment	(854,669)	(67,528)	-	(922,197)
Computer equipment	(453,467)	(148,411)	-	(601,878)
Computer software	<u>(322,575)</u>	<u>(19,278)</u>	<u>-</u>	<u>(341,853)</u>
Total accumulated depreciation	<u>(12,082,958)</u>	<u>(1,359,034)</u>	<u>192,138</u>	<u>(13,249,854)</u>
Total capital assets being depreciated, net	<u>28,458,335</u>	<u>(522,740)</u>	<u>(34,584)</u>	<u>27,901,011</u>
Governmental activities capital assets, net	<u>\$ 30,760,063</u>	<u>\$ 371,567</u>	<u>\$ (34,584)</u>	<u>\$ 31,097,046</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 3 - CAPITAL ASSETS (CONTINUED)

Construction in Progress and Construction Commitments

Construction in progress consists of the following projects:

Law and Justice Center \$ 768,950

<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	3,060,214	3,035	-	3,063,249
Equipment	1,004,476	11,597	-	1,016,073
Vehicles	<u>91,432</u>	<u>-</u>	<u>-</u>	<u>91,432</u>
Total capital assets being depreciated	<u>4,156,122</u>	<u>14,632</u>	<u>-</u>	<u>4,170,754</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,445,022)	(68,968)	-	(1,513,990)
Equipment	(864,446)	(16,449)	-	(880,895)
Vehicles	<u>(91,432)</u>	<u>-</u>	<u>-</u>	<u>(91,432)</u>
Total accumulated depreciation	<u>(2,400,900)</u>	<u>(85,417)</u>	<u>-</u>	<u>(2,486,317)</u>
Total capital assets being depreciated, net	<u>1,755,222</u>	<u>(70,785)</u>	<u>-</u>	<u>1,684,437</u>
Business-type activities capital assets, net	<u>\$ 1,954,722</u>	<u>\$ (70,785)</u>	<u>\$ -</u>	<u>\$ 1,883,937</u>

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 3 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 212,479
Public safety	520,524
Judiciary and court related	34,613
Public health and welfare	17,747
Transportation	<u>573,671</u>
	<u>\$ 1,359,034</u>

Business-type activities:

County Nursing Home	<u>\$ 85,417</u>
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Discretely Presented Component Unit

Capital asset activity for the Emergency Telephone System Board for the year ended November 30, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Leasehold improvements	\$ 7,041	\$ -	\$ -	\$ 7,041
Equipment	<u>1,388,988</u>	<u>-</u>	<u>-</u>	<u>1,388,988</u>
Total capital assets - at cost, being depreciated	<u>1,396,029</u>	<u>-</u>	<u>-</u>	<u>1,396,029</u>
Less accumulated depreciation for:				
Leasehold improvements	(3,672)	(410)	-	(4,082)
Equipment	<u>(735,364)</u>	<u>(126,104)</u>	<u>-</u>	<u>(861,468)</u>
Total accumulated depreciation	<u>(739,036)</u>	<u>(126,514)</u>	<u>-</u>	<u>(865,550)</u>
Total capital assets being depreciated, net	<u>656,993</u>	<u>(126,514)</u>	<u>-</u>	<u>530,479</u>
Discretely presented component unit capital assets, net	<u>\$ 656,993</u>	<u>\$ (126,514)</u>	<u>\$ -</u>	<u>\$ 530,479</u>

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 4 - LONG-TERM DEBT

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

	Balance December 1, <u>2008</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>2009</u>	Due Within <u>One Year</u>
Governmental activities:					
Compensated absences	<u>\$ 878,389</u>	<u>\$ 1,099,052</u>	<u>\$ 878,389</u>	<u>\$ 1,099,052</u>	<u>\$ 53,942</u>
Business-type activities:					
Compensated absences	<u>\$ 77,857</u>	<u>\$ 69,976</u>	<u>\$ 77,857</u>	<u>\$ 69,976</u>	<u>\$ 69,976</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, 2009, using the 2008 assessed value of all taxable property of \$569,851,704, the statutory limit and debt margin for the County was \$16,383,237.

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

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 contribution rate for calendar year 2009 for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel was 5.80, 2.54, and 17.82 percent, respectively, of annual covered payroll. 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 2009, the County's annual pension cost for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel of \$478,664, \$630, and \$277,059, respectively, was equal to the County's required and actual contributions.

Three-Year Trend Information for the Regular Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2009	\$ 478,664	100%	\$0
December 31, 2008	495,966	100	0
December 31, 2007	598,821	100	0

Three-Year Trend Information for the Veterans Administration Members

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2009	\$ 630	100%	\$0
December 31, 2008	419	100	0
December 31, 2007	434	100	0

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2009	\$ 277,059	100%	\$0
December 31, 2008	290,062	100	0
December 31, 2007	262,139	100	0

The required contribution was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007 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 15 percent corridor between the actuarial and market value of assets. The County's Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liabilities are being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007 was 23 years for Regular and Sheriff's Law Enforcement Personnel, and 5 years for Veterans Administration members.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 88.28 percent funded. The actuarial accrued liability for benefits was \$23,023,366 and the actuarial value of assets was \$20,325,794, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,697,572. The covered payroll (annual payroll of active employees covered by the plan) was \$8,252,824 and the ratio of the UAAL to the covered payroll was 33 percent.

As of December 31, 2009, the most recent actuarial valuation date, the Veterans Administration members plan was 14.01 percent funded. The actuarial accrued liability for benefits was \$25,682 and the actuarial value of assets was \$3,598, resulting in an underfunded actuarial accrued liability (UAAL) of \$22,084. The covered payroll (annual payroll of active employees covered by the plan) was \$24,789 and the ratio of the UAAL to the covered payroll was 89 percent.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of December 31, 2009, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 56.11 percent funded. The actuarial accrued liability for benefits was \$6,056,986 and the actuarial value of assets was \$3,398,579, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,658,407. The covered payroll (annual payroll of active employees covered by the plan) was \$1,554,763 and the ratio of the UAAL to the covered payroll was 171 percent.

In conjunction with the December 2009 actuarial valuation, the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis for Regular and Sheriff's Law Enforcement Personnel, and 10 years for Veterans Administration members.

The schedule of funding progress, presented as RSI 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, 2008 through November 30, 2010. The County agrees to lease 208 acres at \$312 per acre per year. The lease requires semi-annual installments of \$32,448 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, 2008 through November 30, 2010. The County agrees to lease 5.8 acres for \$312 per acre per year. The lease requires semi-annual installments of \$905 on March 1 and September 1.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 6 - LEASE AGREEMENTS - LESSOR (CONTINUED)

On January 2, 1985, Livingston County entered into a lease agreement with Livingston County Extension Educational Association whereby the County agrees to lease to them a parcel of land located in Pontiac, Illinois. Term of the lease is 25 years beginning January 2, 1985 through January 2, 2010. Rental payments are to be determined in five year increments. Current minimum rental payments are \$500 per year.

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.

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, 2009 total \$568,448 and are scheduled to be collected as follows:

During the years ending November 30:

2010	\$ 97,694
2011	30,988
2012	30,988
2013	27,060
2014	7,420
Thereafter	<u>374,298</u>

Total \$ 568,448

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 7 - OPERATING LEASE AGREEMENTS - LESSEE AND OTHER AGREEMENTS

The County is the lessee under the following agreements:

On December 1, 1990, Livingston County entered into a lease agreement for the rental of office space. The lease expired November 30, 1992 and is currently on a month-to-month basis and requires monthly payments of \$750.

On May 1, 1997, the Livingston County Veterans Assistance Commission entered into a lease agreement for the rental of office space. The lease expired in 2001 and is currently on a month-to-month basis at a rate of \$360 per month.

In April of 2005, 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.

In May of 2005, the Livingston Manor Nursing Home entered into a lease agreement for the rental of a copying machine. The term of the lease is 60 months with monthly payments of \$245.

In June of 2005, the Livingston County Clerk entered into a lease agreement for the rental of a mailing system. The term of the lease is 60 months with monthly payments of \$107.

In June of 2005, the Livingston County 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 \$703.

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

**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.

Future minimum lease payments under these agreements as of November 30, 2009 total \$102,364 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:			
2010	\$ 22,438	\$ 17,098	\$ 39,536
2011	14,547	17,098	31,645
2012	12,255	17,098	29,353
2013	830	500	1,330
2014	<u>-</u>	<u>500</u>	<u>500</u>
Total	<u>\$ 50,070</u>	<u>\$ 52,294</u>	<u>\$ 102,364</u>

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

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, 2009:

	<u>Budget</u>	<u>Actual</u>
Law Library Fund	\$ 20,000	\$ 20,613
Court Automation Fund	52,000	60,960
Vital Records Fund	3,000	3,333
County Extension Education Fund	130,916	131,041

- (b) Individual interfund receivable and payable balances at November 30, 2009 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Special Revenue Funds:		
County Highway Fund	\$ 45,493	\$ -
County Aid to Bridges Fund	-	45,493
Mentally Deficient Persons Fund	2,784	-
Mental Health Fund (major fund)	<u>-</u>	<u>2,784</u>
Total	<u>\$ 48,277</u>	<u>\$ 48,277</u>

The interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund and/or corrections of allocations or deposits.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 8 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(c) Interfund transfers for the year ended November 30, 2009 consisted of the following:

	<u>Transfer To Other Funds</u>	<u>Transfer From Other Funds</u>
General Fund (major fund)	\$ 187,532	\$ 1,513,831
Pontiac Host Agreement Fund (major fund)	1,035,000	-
Special Revenue Funds:		
Illinois Municipal Retirement Fund (major fund)	90,842	20,000
Court Systems Fund	75,000	-
Social Security Fund	119,818	20,000
Law Library Fund	1,562	-
Special Recording Fee Fund	15,000	-
Court Automation Fund	16,500	-
County Treasurer's Automation Fund	5,000	-
Victim Coordinator Services Fund	19,106	-
Court Security Fund	88,000	-
Probation Services Fee Fund	79,205	-
Document Storage Fund	20,000	-
Maintenance & Child Support Fund	22	-
Streator Host Agreement Fund	66,997	-
Vital Records Fund	3,000	-
GIS Automation Fund	64,300	-
Illinois Grants Fund	139	-
Capital Projects Fund (major fund)	1,356,736	-
Enterprise Fund:		
Livingston Manor Nursing Home (major fund)	<u>-</u>	<u>1,689,928</u>
Total	<u>\$ 3,243,759</u>	<u>\$ 3,243,759</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, 2009.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

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 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 beginning January 1, 2009 through December 31, 2009. For the month of December 2008, the County received services from the Emergency Telephone Systems Board under the same terms as the previous expired agreement. The fees under the previous agreement were \$201,844 per year.

The County paid \$223,070 to the Emergency Telephone Systems Board for the twelve months ended November 30, 2009. No fees were payable to the Board at November 30, 2009.

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, 2009

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 March 31, 2011.

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 commences on the first day of the month following the issuance of a new license by the Illinois Department of Public Health and is due on the first day of each month thereafter for twenty-four (24) 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.

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. 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, 2009

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 \$14,140 as of November 30, 2009. Additional disclosures required by this statement are included below.

Membership in the plan consisted of the following as of November 30, 2009:

Retirees and beneficiaries receiving benefits	7
Terminated plan members entitled to but not yet receiving benefits	-
Active vested plan members	93
Active nonvested plan members	<u>85</u>
Total	<u><u>185</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 2009, seven retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2009 were \$21,715.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

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	\$ 21,184
Amortization of unfunded actuarial accrued liability	12,964
Interest cost	<u>1,707</u>
Total annual required contribution	<u>\$ 35,855</u>
Annual required contribution	\$ 35,855
Contributions made	<u>(21,715)</u>
Increase in net OPEB obligation	14,140
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u>\$ 14,140</u>

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, 2009	\$ 35,855	60.6%	\$ 14,140

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

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

Funded Status and Funding Progress

As of November 30, 2009, the most recent actuarial valuation date, the OPEB were -0- percent funded. The actuarial accrued liability for benefits was \$378,795 and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$378,795. The covered payroll (annual payroll of active employees covered by the OPEB) was \$9,683,106, and the ratio of the UAAL to the covered payroll was 3.91 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, 2009 actuarial valuation, 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, 2009 was 30 years.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2009

NOTE 14 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, issued March 2009, will be effective for the County beginning with its year ending November 30, 2011. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints. The impact of adopting this Statement has not yet been determined.

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, 2009

With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	2009			2008
	Original Budget	Amended Budget	Actual	Actual
REVENUES				
Property tax	\$ 2,543,313	\$ 2,543,313	\$ 2,543,545	\$ 2,339,935
Replacement tax	425,670	425,670	379,620	430,765
Sales tax	1,440,000	1,440,000	1,215,686	1,335,741
State income tax	1,200,000	1,200,000	1,158,361	1,367,034
Inheritance tax	60,000	60,000	24,176	82,638
Operating grants/contributions - federal revenue	-	-	13,833	39,144
Operating grants/contributions - other State of Illinois revenue	627,366	627,366	516,172	429,596
Licenses and permits	399,500	399,500	334,594	60,155
Charges for services	1,927,500	1,927,500	1,679,331	1,703,241
Collector's interest and costs	125,000	125,000	207,075	207,656
Interest on investments	16,500	16,500	7,692	27,157
Rent	160,000	160,000	199,631	168,452
Other revenue	10,000	10,000	218,950	245,948
Total revenues	<u>8,934,849</u>	<u>8,934,849</u>	<u>8,498,666</u>	<u>8,437,462</u>
EXPENDITURES				
Current:				
General and administration	2,901,459	2,906,037	2,255,597	2,261,211
Public safety	3,977,141	4,001,141	4,036,220	3,935,429
Judiciary and court related	2,447,510	2,485,290	2,440,903	2,212,876
Public health and welfare	125,133	125,133	115,364	115,272
Employee benefits	685,641	685,641	818,370	685,480
Other expenditures	348,865	282,507	97,794	304,120
Capital outlay	170,600	170,600	269,294	254,182
Total expenditures	<u>10,656,349</u>	<u>10,656,349</u>	<u>10,033,542</u>	<u>9,768,570</u>
Deficiency of revenues over expenditures	<u>(1,721,500)</u>	<u>(1,721,500)</u>	<u>(1,534,876)</u>	<u>(1,331,108)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,551,391	1,551,391	1,513,831	1,424,767
Operating transfers out	(65,000)	(65,000)	(187,532)	(176,400)
Proceeds from disposal of capital assets/ insurance proceeds	-	-	38,350	392,056
Total other financing sources (uses)	<u>1,486,391</u>	<u>1,486,391</u>	<u>1,364,649</u>	<u>1,640,423</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (235,109)</u>	<u>\$ (235,109)</u>	<u>(170,227)</u>	<u>309,315</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,922,501</u>	<u>2,613,186</u>
FUND BALANCE, END OF YEAR			<u>\$ 2,752,274</u>	<u>\$ 2,922,501</u>

LIVINGSTON COUNTY, ILLINOIS

PONTIAC HOST AGREEMENT FUND

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Contract payments	\$ 3,600,000	\$ 3,600,000	\$ 2,990,603	\$ 3,998,107
Interest on investments	540,000	540,000	291,813	503,225
Rent	-	-	39,871	-
Total revenues	<u>4,140,000</u>	<u>4,140,000</u>	<u>3,322,287</u>	<u>4,501,332</u>
EXPENDITURES				
Courthouse	39,000	39,000	33,731	145,411
H & E building	17,000	17,000	4,876	162,962
Emergency Telephone System Board capital equipment	-	-	-	133,663
Pro-active unit expenditure	180,000	180,000	180,000	180,000
Economic development	80,000	80,000	80,000	-
Equipment bricks and mortar	250,000	250,000	-	-
Law & justice building	1,300,000	1,300,000	678,903	-
General fund capital equipment	537,557	537,557	542,913	1,748,274
ETSB dispatch service	225,000	225,000	223,070	-
Total expenditures	<u>2,628,557</u>	<u>2,628,557</u>	<u>1,743,493</u>	<u>2,370,310</u>
Excess of revenues over expenditures	<u>1,511,443</u>	<u>1,511,443</u>	<u>1,578,794</u>	<u>2,131,022</u>
OTHER FINANCING USES				
Transfer to General Fund	(1,035,000)	(1,035,000)	(1,035,000)	(900,000)
Transfer to Livingston Manor	-	-	-	(192,000)
Total other financing uses	<u>(1,035,000)</u>	<u>(1,035,000)</u>	<u>(1,035,000)</u>	<u>(1,092,000)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 476,443</u>	<u>\$ 476,443</u>	543,794	1,039,022
FUND BALANCE				
Beginning of year			<u>17,673,573</u>	<u>16,634,551</u>
End of year			<u>\$ 18,217,367</u>	<u>\$ 17,673,573</u>

LIVINGSTON COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2009</u>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUE				
Property taxes	\$ 897,000	\$ 897,000	\$ 897,009	\$ 871,393
Community healthcare reimbursement	-	-	6,043	1,826
Interest on investments	<u>3,000</u>	<u>3,000</u>	<u>2,956</u>	<u>6,371</u>
Total revenue	900,000	900,000	906,008	879,590
EXPENDITURES				
County payment to Illinois Municipal Retirement	<u>742,000</u>	<u>742,000</u>	<u>645,199</u>	<u>668,026</u>
Excess of revenue over expenditures	<u>158,000</u>	<u>158,000</u>	<u>260,809</u>	<u>211,564</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
General fund - replacement taxes	20,000	20,000	20,000	20,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>(90,842)</u>	<u>(111,239)</u>
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>(70,842)</u>	<u>(91,239)</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ 178,000</u>	<u>\$ 178,000</u>	189,967	120,325
FUND BALANCE				
Beginning of year			<u>403,355</u>	<u>283,030</u>
End of year			<u>\$ 593,322</u>	<u>\$ 403,355</u>

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 367,500	\$ 367,500	\$ 367,539	\$ 344,727
Insurance Payments	-	-	6,788	-
Home Health Fund (Medicare and private pay)	15,000	15,000	10,349	18,150
Women, Infants and Children (WIC)	120,300	120,300	122,300	114,528
Case Coordination Unit Grant (CCU)	120,000	120,000	85,511	104,497
Grants In Kind	-	-	452,170	261,539
PSA Grant	-	-	4,740	4,455
Breast and Cervical	112,290	112,290	153,150	104,283
IDPH - Local Health Protection Grant	70,665	70,665	80,227	45,523
IDPH - Local Health Protection Grant - Special	-	-	-	52,896
Vision and Hearing Grant	6,500	6,500	3,609	2,891
Childhood Lead Poisoning Prevention	3,000	3,000	5,048	2,559
School Based Health Clinic Grant	71,900	71,900	73,142	68,707
Family Planning Program	105,500	105,500	71,603	72,114
Healthy Moms/Kids - Case Management Grant	121,063	121,063	116,701	123,834
Early Period Screening Diagnosis Treatment	90,000	90,000	150,353	99,500
Bioterrorism	46,961	46,961	45,120	62,100
Donations	4,000	4,000	6,130	3,574
Donations/School Based Health - Humiston Trust	21,000	21,000	21,000	21,000
Animal Control payments and fines	69,500	69,500	82,990	80,337
Income from Immunizations	105,000	105,000	131,248	92,777
Hubert Estate	9,000	9,000	8,906	9,255
Miscellaneous/flu clinics and pneumonia	516	516	732	15
Potential grants	100,000	100,000	165,832	69,527
Other clinics	30,000	30,000	32,355	28,759
E.H. and Food Service Course	54,800	54,800	74,170	54,826
T.B. Clinic	21,800	21,800	2,637	2,820

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	2009			2008 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUE (CONTINUED)				
Kid Care	\$ 2,000	\$ 2,000	\$ 3,850	\$ 1,700
Med Set Up/School Nursing	3,000	3,000	1,529	1,931
Women's Health Initiative	25,000	25,000	12,541	46,281
Tobacco Impact Grant	19,600	19,600	20,102	25,536
Healthy Families of IL Grant	188,700	188,700	187,939	184,466
Teen Parent Services	39,105	39,105	33,300	40,800
Medicaid Match	80,000	80,000	81,284	118,900
Susan Komen Grant	3,000	3,000	2,955	2,611
Ticket for the Cure	-	-	-	15,922
Diabetes Grant	15,000	15,000	13,000	17,000
Safety Grant	21,000	21,000	21,500	21,100
STI initiative	10,000	10,000	-	-
County program staff	750,000	750,000	-	-
H1N1 Flu	-	-	56,634	-
Interest on investments	16,000	16,000	6,155	12,862
	<u>2,838,700</u>	<u>2,838,700</u>	<u>2,715,139</u>	<u>2,334,302</u>
Total revenue				
EXPENDITURES				
Personnel	1,680,200	1,680,200	1,412,319	1,252,599
Contractual	402,000	402,000	223,783	223,352
Travel - mileage	145,000	145,000	60,104	56,167
Telephone	17,000	17,000	12,710	11,452
Postage	18,500	18,500	11,423	12,838
Rent	54,500	54,500	54,500	54,550
Nurses' supplies	42,000	42,000	33,319	26,833
Printing	13,000	13,000	11,496	10,883
Office supplies	42,000	42,000	37,192	26,657
Copier lease	18,000	18,000	12,316	11,619
Dues and meeting expense	16,000	16,000	13,382	14,273
Miscellaneous	-	-	1,493	-

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	2009			2008 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Equipment and repair	\$ 18,000	\$ 18,000	\$ 3,663	\$ 23,883
Computer hardware and software	15,500	15,500	40,149	34,885
Donations	9,000	9,000	7,814	7,628
Advertising	26,500	26,500	6,534	11,102
Insurance - employee health	220,000	220,000	197,673	153,369
Contingency	10,000	10,000	-	-
Immunizations - vaccine	71,000	71,000	53,034	61,823
Immunization - Grants in Kind	-	-	43,662	71,630
WIC food instruments	-	-	408,508	189,909
AC Indemnity	500	500	40	440
	<u>2,818,700</u>	<u>2,818,700</u>	<u>2,645,114</u>	<u>2,255,892</u>
Total expenditures				
Excess of revenue over expenditures	<u>\$ 20,000</u>	<u>\$ 20,000</u>	70,025	78,410
FUND BALANCE				
Beginning of year			<u>930,078</u>	<u>851,668</u>
End of year			<u>\$ 1,000,103</u>	<u>\$ 930,078</u>

LIVINGSTON COUNTY, ILLINOIS

MENTAL HEALTH FUND

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	2009			2008
	Original Budget	Amended Budget	Actual	Actual
REVENUE				
Property taxes	\$ 742,263	\$ 742,263	\$ 742,269	\$ 705,864
Case coordination	150,150	150,150	164,700	156,133
Livingston County Commission on Children and Youth	65,000	65,000	47,849	65,000
377 Program administration	52,000	52,000	52,000	37,509
Interest on investments	12,000	12,000	3,949	12,336
Miscellaneous	-	-	324	1,577
Total revenue	<u>1,021,413</u>	<u>1,021,413</u>	<u>1,011,091</u>	<u>978,419</u>
EXPENDITURES				
Salaries	285,000	285,000	242,061	230,933
Board expenditures	1,500	1,500	53	1,023
Benefits	65,600	65,600	45,892	44,457
Purchase of services:				
Institute for Human Resources	391,565	391,565	391,166	383,888
Futures Unlimited Case Management	142,661	142,661	142,661	139,864
Systems development	15,000	15,000	14,667	5,247
Against domestic violence	5,525	5,525	13,464	13,233
Sexual assault services	7,972	7,972	-	-
Operation Snowball	2,040	2,040	2,040	2,040
Audit	4,000	4,000	2,600	4,000
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	15,000	15,000	8,836	10,249
Travel, telephones, and meals	9,000	9,000	14,019	16,806
Contractual services - postage, leasing, repairs	28,150	28,150	7,646	4,723
Physician	-	-	3,480	2,720
Commodities	8,000	8,000	8,189	8,993
Equipment	30,000	30,000	6,196	10,042
Other expenditures	3,900	3,900	131	204
Total expenditures	<u>1,021,413</u>	<u>1,021,413</u>	<u>909,601</u>	<u>884,922</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	101,490	93,497
FUND BALANCE				
Beginning of year			<u>745,500</u>	<u>652,003</u>
End of year			<u>\$ 846,990</u>	<u>\$ 745,500</u>

LIVINGSTON COUNTY, ILLINOIS

CAPITAL PROJECTS FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Interest on investments	\$ 750,000	\$ 750,000	\$ 671,327	\$ 769,846
EXPENDITURES	<u>1,814,076</u>	<u>1,814,076</u>	<u>212,746</u>	<u>144,660</u>
Excess (deficiency) of revenues over expenditures	(1,064,076)	(1,064,076)	458,581	625,186
OTHER FINANCING USES				
Operating transfers out	<u>(570,527)</u>	<u>(570,527)</u>	<u>(1,356,736)</u>	<u>(1,770,317)</u>
Deficiency of revenues over expenditures and other financing uses	<u>\$ (1,634,603)</u>	<u>\$ (1,634,603)</u>	(898,155)	(1,145,131)
FUND BALANCE				
Beginning of year			<u>23,561,603</u>	<u>24,706,734</u>
End of year			<u>\$ 22,663,448</u>	<u>\$ 23,561,603</u>

LIVINGSTON COUNTY, ILLINOIS

NOTE TO BUDGETARY COMPARISON SCHEDULES

November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

The budgetary comparison schedules for the General Fund, Pontiac Host Agreement Fund, Illinois Municipal Retirement Fund, Public Health Fund, and Capital Projects Fund, present comparisons of the budget with actual data on a modified accrual basis. A budget was not prepared for the Livingston County Enterprise Zone Offset Fund as this fund was created near the end of the current fiscal year. At the time the annual budget was prepared, it was not known that any fees would be collected for the Livingston County Enterprise Zone Offset Fund.

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 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)
Veterans Admin members:						
12/31/09	\$ 3,598	\$ 25,682	\$ 22,084	14.01%	\$ 24,789	89.09%
12/31/08	(8,448)	16,051	24,499	(52.63)	16,962	144.43
12/31/07	63,090	72,817	9,727	86.64	15,463	62.90
SLEP members:						
12/31/09	\$ 3,398,579	\$ 6,056,986	\$ 2,658,407	56.11%	\$ 1,554,763	170.98%
12/31/08	3,549,990	6,182,458	2,632,468	57.42	1,473,890	178.61
12/31/07	4,561,962	5,816,564	1,254,602	78.43	1,270,669	98.74
All other members:						
12/31/09	\$20,325,794	\$23,023,366	\$ 2,697,572	88.28%	\$ 8,252,824	32.69%
12/31/08	19,811,070	21,377,719	1,566,649	92.67	7,642,002	20.50
12/31/07	23,797,297	20,713,781	(3,083,516)	114.89	7,879,220	(39.14)

**LIVINGSTON COUNTY, ILLINOIS
OTHER POSTEMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
November 30, 2009**

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the fiscal period ended November 30, 2009 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
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 SUPPLEMENTAL FINANCIAL INFORMATION

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2009

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
ASSETS				
Cash on hand and in bank	\$ 1,272,913	\$ 77,264	\$ 10,435	\$ 1,360,612
Certificates of deposit	-	500,000	50,000	550,000
Other investments	393,152	-	-	393,152
Receivables:				
Accounts	19,477	-	-	19,477
Accrued interest	2,651	-	8	2,659
Property taxes	1,753,600	734,580	29,700	2,517,880
Due from State of Illinois	937,956	-	-	937,956
Inventories - revenue stamps	<u>3,853</u>	<u>-</u>	<u>-</u>	<u>3,853</u>
TOTAL ASSETS	<u>\$ 4,383,602</u>	<u>\$ 1,311,844</u>	<u>\$ 90,143</u>	<u>\$ 5,785,589</u>
LIABILITIES				
Accounts payable	\$ 106,518	\$ 61,328	\$ -	\$ 167,846
Accrued items	215,354	-	-	215,354
Due to others	132,235	-	-	132,235
Deferred revenue	<u>1,753,600</u>	<u>734,580</u>	<u>29,700</u>	<u>2,517,880</u>
Total liabilities	<u>2,207,707</u>	<u>795,908</u>	<u>29,700</u>	<u>3,033,315</u>
FUND BALANCE				
Reserved	3,853	515,936	60,443	580,232
Unreserved - undesignated	<u>2,172,042</u>	<u>-</u>	<u>-</u>	<u>2,172,042</u>
Total fund balance	<u>2,175,895</u>	<u>515,936</u>	<u>60,443</u>	<u>2,752,274</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,383,602</u>	<u>\$ 1,311,844</u>	<u>\$ 90,143</u>	<u>\$ 5,785,589</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

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

Year Ended November 30, 2009

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
REVENUES				
Property tax	\$ 1,771,483	\$ 742,026	\$ 30,036	\$ 2,543,545
Replacement tax	379,620	-	-	379,620
Sales tax	1,215,686	-	-	1,215,686
State income tax	1,158,361	-	-	1,158,361
Inheritance tax	24,176	-	-	24,176
Federal revenue	13,833	-	-	13,833
Operating grants/contributions - other				
State of Illinois revenue	516,172	-	-	516,172
Licenses and permits	334,594	-	-	334,594
Charges for services	1,679,331	-	-	1,679,331
Collector's interest and costs	207,075	-	-	207,075
Interest on investments	5,941	1,604	147	7,692
Rent	199,631	-	-	199,631
Other revenue	218,950	-	-	218,950
Total revenues	<u>7,724,853</u>	<u>743,630</u>	<u>30,183</u>	<u>8,498,666</u>
EXPENDITURES				
Current:				
General and administration	1,734,260	516,591	4,746	2,255,597
Public safety	4,036,220	-	-	4,036,220
Judiciary and court related	2,440,903	-	-	2,440,903
Public health and welfare	115,364	-	-	115,364
Employee benefits	818,370	-	-	818,370
Other expenditures	97,794	-	-	97,794
Capital Outlay	269,294	-	-	269,294
Total expenditures	<u>9,512,205</u>	<u>516,591</u>	<u>4,746</u>	<u>10,033,542</u>
Excess (deficiency) of revenues over expenditures	<u>(1,787,352)</u>	<u>227,039</u>	<u>25,437</u>	<u>(1,534,876)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,513,831	-	-	1,513,831
Operating transfers out	(40,000)	(147,532)	-	(187,532)
Proceeds from disposal of capital assets	5,600	-	-	5,600
Proceeds from insurance settlement	32,750	-	-	32,750
Total other financing sources (uses)	<u>1,512,181</u>	<u>(147,532)</u>	<u>-</u>	<u>1,364,649</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(275,171)</u>	<u>79,507</u>	<u>25,437</u>	<u>(170,227)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>2,451,066</u>	<u>436,429</u>	<u>35,006</u>	<u>2,922,501</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,175,895</u>	<u>\$ 515,936</u>	<u>\$ 60,443</u>	<u>\$ 2,752,274</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	Original Budget	Amended Budget	Actual	Actual
REVENUE				
Property tax	\$ 1,771,313	\$ 1,771,313	\$ 1,771,483	\$ 1,579,563
Replacement tax	425,670	425,670	379,620	430,765
Sales tax	1,440,000	1,440,000	1,215,686	1,335,741
State income tax	1,200,000	1,200,000	1,158,361	1,367,034
Inheritance tax	60,000	60,000	24,176	82,638
Federal - emergency management assistance and election grant	-	-	13,833	39,144
State of Illinois and other reimbursements:				
State's Attorney's salary	141,122	141,122	144,677	141,121
Assistant State's Attorneys' salaries	84,875	84,875	48,500	48,500
Probation officer	239,869	239,869	172,656	170,162
Supervisor of Assessments	29,000	29,000	30,064	28,922
Reimbursement for police training	10,000	10,000	1,390	777
Jail reimbursement	110,000	110,000	-	-
Circuit Court	2,500	2,500	-	-
Public Defender reimbursement	-	-	70,785	40,114
Miscellaneous grants	10,000	10,000	48,100	-
	<u>627,366</u>	<u>627,366</u>	<u>516,172</u>	<u>429,596</u>
Licenses and permits (regional planning)	<u>399,500</u>	<u>399,500</u>	<u>334,594</u>	<u>60,155</u>
Charges for services:				
Assessor	17,000	17,000	10,452	9,720
Coroner	7,500	7,500	3,577	11,181
County Clerk/Recorder	435,000	435,000	272,339	280,849
Court services	5,000	5,000	6,870	8,926
Circuit Clerk	1,100,000	1,100,000	996,984	940,016
Sheriff's services and reimbursements	333,000	333,000	356,820	426,081
State's Attorney	30,000	30,000	32,289	26,468
	<u>1,927,500</u>	<u>1,927,500</u>	<u>1,679,331</u>	<u>1,703,241</u>
Collector's interest and costs	125,000	125,000	207,075	207,656
Interest on investments	13,000	13,000	5,941	21,139
Rents	160,000	160,000	199,631	168,452
Other revenue:				
Miscellaneous	10,000	10,000	218,203	245,312
Vending machine revenue	-	-	747	636
	<u>10,000</u>	<u>10,000</u>	<u>218,950</u>	<u>245,948</u>
Total revenue	<u>8,159,349</u>	<u>8,159,349</u>	<u>7,724,853</u>	<u>7,671,072</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES				
General and administration:				
County Board members:				
County board - per diem	\$ 20,000	\$ 20,000	\$ 16,445	\$ 26,855
Committee work	70,000	70,000	56,625	47,415
Audit and budget preparation	80,000	80,000	92,020	72,100
Mileage	18,000	18,000	18,262	18,838
Dues	1,200	1,200	1,050	1,050
Other	2,500	2,500	1,868	1,430
	<u>191,700</u>	<u>191,700</u>	<u>186,270</u>	<u>167,688</u>
County Coordinator:				
Coordinator salary	-	-	(1,625)	53
Secretary	43,921	43,921	43,756	41,900
Schools, meetings, and mileage	1,000	1,000	637	213
Professional associations	1,500	1,500	(375)	63
Supplies and equipment	2,000	2,000	1,378	2,041
Computer software	1,400	1,400	653	674
	<u>49,821</u>	<u>49,821</u>	<u>44,424</u>	<u>44,944</u>
Human Resources:				
Human resources specialist salary	43,931	43,931	45,411	42,072
Schools, meetings, and mileage	10,239	10,239	9,400	8,455
Postage	500	500	391	738
Printing	5,000	5,000	5,774	-
Publications	1,500	1,500	516	1,120
Dues	650	650	953	290
Miscellaneous employee support	6,700	6,700	6,575	5,471
Supplies and equipment	2,500	2,500	1,410	2,029
Computer expenditure	400	400	-	272
	<u>71,420</u>	<u>71,420</u>	<u>70,430</u>	<u>60,447</u>
County offices' miscellaneous expense:				
Miscellaneous salary	26,380	26,380	26,395	25,302
Information technology specialist salary	50,000	50,000	28,200	-
Schools, meetings, mileage	2,000	2,000	1,541	-
Cell phone stipend	600	600	328	-
Supplies and equipment	2,400	2,400	669	-
Data processing purchase	5,000	5,000	2,252	2,666

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
County offices' miscellaneous expense (Continued):				
Telephone - all offices	\$ 78,000	\$ 78,000	\$ 71,966	\$ 70,762
UPS/shipping fee	2,200	2,200	2,100	2,201
Printing - all offices	750	750	525	7,268
Integrated bookkeeping system maintenance	60,000	60,000	20,617	38,085
Computer and website costs	2,500	2,500	2,451	1,494
Copy machines, copy, and computer paper	21,000	21,000	27,256	20,753
	<u>250,830</u>	<u>250,830</u>	<u>184,300</u>	<u>168,531</u>
County Clerk:				
County Clerk's salary	57,000	57,000	56,922	54,963
Deputies and switchboard operator	217,967	217,967	199,706	195,741
Extra help salaries	5,000	5,000	1,445	887
Maintenance/typewriter, microfilm	8,500	8,500	8,429	7,675
Postage and meter rent	10,000	10,000	8,696	8,929
Schools, meetings, and mileage	3,800	3,800	2,746	3,024
Memberships/dues	300	300	250	250
Supplies and equipment	7,000	7,000	4,648	5,791
Bookkeeping supplies and equipment maintenance	9,300	9,300	7,699	8,680
Computer software	1,800	1,800	354	1,290
Township supplies	-	-	1,500	1,500
Soda for vending machines	-	-	694	333
Miscellaneous	1,500	1,500	(3,561)	50
CB/Internet service	-	-	140	-
New equipment	2,500	2,500	876	2,918
	<u>324,667</u>	<u>324,667</u>	<u>290,544</u>	<u>292,031</u>
Elections:				
Election deputy salaries	44,044	44,044	38,735	37,358
Election deputy overtime	3,000	3,000	697	3,275
General primary judges' pay	9,450	9,450	5,851	28,679
General election judges' pay	41,200	41,200	34,836	42,012
Special election judges' pay	83,400	83,400	-	-
General primary printing	2,000	2,000	816	7,644

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Elections (Continued):				
General election printing	\$ 5,000	\$ 5,000	\$ 4,814	\$ 3,923
County supplies	1,800	1,800	1,816	-
General primary supplies	53,000	53,000	49,616	54,761
General election supplies	53,000	53,000	45,394	52,284
Special election supplies	5,000	5,000	-	-
Special election vendor services	79,000	79,000	-	-
Special election printing	16,000	16,000	-	-
Voter registration and fees	5,000	5,000	8,163	3,325
Election equipment - grant	-	-	-	28,223
Computer purchase and maintenance	16,500	16,500	19,732	14,517
Computer software	18,000	18,000	17,693	16,100
	<u>435,394</u>	<u>435,394</u>	<u>228,163</u>	<u>292,101</u>
County Treasurer:				
County Treasurer's salary	57,000	57,000	56,922	54,963
Deputies' and extra help salaries	57,802	57,802	51,894	56,191
Computer service	18,000	18,000	18,008	16,685
Schools, meetings, and mileage	2,000	2,000	1,974	1,142
Minor capital equipment	3,000	3,000	-	-
Supplies and equipment	8,000	8,000	7,906	8,028
Tax bills - supplies and expense	17,500	17,500	17,475	15,807
	<u>163,302</u>	<u>163,302</u>	<u>154,179</u>	<u>152,816</u>
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	60,322	60,322	60,137	57,840
Deputies salaries	103,219	103,219	84,953	93,578
GIS map specialist	33,210	33,210	34,554	35,735
Computer services	44,000	44,000	42,495	38,376
County mapping	15,500	15,500	8,827	8,115
Meetings and education	3,200	3,200	2,574	4,080
Mileage	1,000	1,000	739	56
Cell phones	250	250	-	18
Printing - legal notices	20,000	20,000	31,340	6,811
Supplies and equipment	7,000	7,000	8,360	5,930
Minor capital equipment	4,000	4,000	1,363	5,191
	<u>291,701</u>	<u>291,701</u>	<u>275,342</u>	<u>255,730</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Board of Review:				
Members salaries	\$ 15,500	\$ 15,500	\$ 14,330	\$ 14,665
County Regional Planning Commission:				
Salaries:				
Director	20,015	20,015	20,505	19,374
Assistant	36,000	36,000	6,854	-
Secretary	15,649	15,649	15,577	14,943
Computer services	1,000	1,000	828	894
Seminars (lodging, meals, registration, and miles)	500	500	40	30
Mileage	1,750	1,750	1,846	1,217
Postage	1,600	1,600	1,092	1,400
Publication	2,500	2,500	995	1,182
Office supplies	1,500	1,500	1,437	539
Auto maintenance	800	800	-	474
Planning commission member per diem	4,500	4,500	1,200	1,825
Miscellaneous	500	500	49	133
	<u>86,314</u>	<u>86,314</u>	<u>50,423</u>	<u>42,011</u>
Livingston County Board of Appeals:				
Per diem	3,360	3,360	1,880	1,995
Mileage	1,250	1,250	691	740
	<u>4,610</u>	<u>4,610</u>	<u>2,571</u>	<u>2,735</u>
Maintenance:				
Maintenance supervisor's wages	48,925	48,925	49,712	48,960
Building maintenance salaries	78,192	78,192	75,339	66,585
Mileage reimbursement	100	100	-	-
Vehicle maintenance	5,000	9,578	11,556	1,871
Mowing Poor Farm Cemetery	2,500	2,500	1,628	1,734
County tool replacement and repair	800	800	280	601
	<u>135,517</u>	<u>140,095</u>	<u>138,515</u>	<u>119,751</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Courthouse:				
Custodial salaries	\$ 28,183	\$ 28,183	\$ 27,195	\$ 26,368
General building repairs	18,000	18,000	16,517	18,537
Elevator maintenance	3,500	3,500	4,878	1,884
Maintenance of equipment	1,000	1,000	702	674
Courthouse security	3,000	3,000	639	2,800
Cell phones	2,000	2,000	1,783	1,682
Electricity	33,000	33,000	31,855	35,393
Heat/gas	26,000	26,000	19,020	20,333
Water	4,500	4,500	3,296	2,759
Cleaning supplies	5,500	5,500	6,082	5,199
Equipment and supplies	1,000	1,000	868	673
Tool purchase	1,500	1,500	882	1,455
Beautification	5,500	5,500	5,300	3,840
	<u>132,683</u>	<u>132,683</u>	<u>119,017</u>	<u>121,597</u>
OSF Building:				
Building repairs	2,500	2,500	309	1,617
Heat/gas	1,500	1,500	723	276
Electricity	2,300	2,300	2,303	1,381
Water and sewer	350	350	313	280
Cleaning supplies	500	500	400	468
	<u>7,150</u>	<u>7,150</u>	<u>4,048</u>	<u>4,022</u>
Union Planters Building:				
Electricity	16,500	16,500	17,846	15,622
Heat/gas	6,000	6,000	2,904	5,929
Water	850	850	748	493
Sewer	-	-	69	96
General building repairs	7,500	7,500	6,823	7,183
Beautification	3,000	3,000	2,309	2,198
Cleaning supplies	500	500	400	495
	<u>34,350</u>	<u>34,350</u>	<u>31,099</u>	<u>32,016</u>
Total general and administration (including capital outlays)	<u>2,194,959</u>	<u>2,199,537</u>	<u>1,793,655</u>	<u>1,771,085</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 60,500	\$ 60,500	\$ 61,428	\$ 59,453
Public Safety Director	2,500	2,500	2,511	2,501
Deputies salaries	1,333,403	1,333,403	1,352,180	1,294,325
Secretaries	95,000	95,000	88,573	81,189
Courthouse security pay	149,308	149,308	128,562	122,187
Deputies paid holiday	12,255	12,255	11,439	9,280
Deputies reimb. salaries and overtime	2,000	2,000	9,404	-
Deputies overtime	61,500	61,500	63,680	65,812
Sheriff's Merit Commission	1,000	1,000	550	500
Legal fee/union activity	6,500	6,500	-	5,200
Investigative costs	3,500	3,500	2,046	3,258
LEADS/LEMS	11,582	11,582	10,058	9,747
Computer maintenance	4,500	4,500	2,376	835
Radio maintenance	9,000	9,000	8,330	6,117
Auto maintenance	188,000	188,000	142,861	174,553
School and travel	19,000	19,000	8,464	13,316
Dues	625	625	625	500
Supplies and equipment	15,250	15,250	14,598	13,348
ProActive unit - supplies and equipment	1,500	1,500	1,777	678
Computer software	1,200	1,200	90	-
Uniform replacement	49,500	49,500	42,350	46,601
Damaged apparel	200	200	-	-
Court security - uniform replacement	6,000	6,000	3,455	4,254
Automobiles	156,600	156,600	176,825	152,155
Replacement vests	1,800	1,800	1,802	-
Tactical entry vest	1,800	1,800	-	1,450
Miscellaneous	-	-	218,735	238,359
	<u>2,194,023</u>	<u>2,194,023</u>	<u>2,352,719</u>	<u>2,305,618</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
Jail:				
TCCO/admin/pt. help	\$ 746,089	\$ 746,089	\$ 695,124	\$ 670,349
TCCO/paid holiday	7,700	7,700	7,222	6,415
Cooks	133,000	133,000	146,611	133,713
Overtime	45,000	45,000	60,537	45,142
Repair and equipment maintenance	31,534	31,534	39,248	50,833
School and travel	18,000	18,000	18,000	23,844
Board and care of prisoners	40,000	40,000	41,062	37,157
Prisoners - medical	102,246	102,246	117,272	104,484
Supplies	7,200	7,200	6,926	6,583
Lights	125,000	143,400	162,687	145,437
Heat	100,000	100,000	81,990	89,276
Water	18,000	18,000	15,294	15,099
Uniform replacement	33,000	33,000	32,304	31,125
Contractual services	65,707	65,707	62,400	64,469
Damaged apparel	300	300	-	-
Jail maintenance custodian	19,460	19,460	42,993	35,063
Jail maintenance supervisor	47,470	47,470	46,946	45,271
Housekeeping	36,890	42,490	-	-
Housekeeping supplies	6,500	6,500	5,469	6,304
Snow removal	1,500	1,500	650	1,446
	<u>1,584,596</u>	<u>1,608,596</u>	<u>1,582,735</u>	<u>1,512,010</u>
County Coroner:				
Salary	36,000	36,000	35,882	32,963
Chief deputy coroner's salary	12,000	12,000	10,039	10,000
Deputy coroner's salary	8,975	8,975	5,192	5,425
Coroner's secretary	31,597	31,597	31,605	30,300
Extra summer help	5,000	5,000	4,101	3,345
On call pay	6,500	6,500	5,812	6,065
Inquests	4,250	4,250	838	1,692
Photocopier rental and maintenance	1,400	1,400	1,655	976
Registration/education	3,200	3,200	3,267	3,224
Mileage	5,000	5,000	4,226	3,236
Telephone	3,750	3,750	-	-
Cell phones	2,900	2,900	783	1,348
Dues	1,020	1,020	1,265	140

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
County Coroner (Continued):				
Post mortem autopsies	\$ 102,500	\$ 102,500	\$ 79,026	\$ 88,221
Telecommunications	2,500	2,500	1,902	1,805
Office supplies	4,025	4,025	3,868	3,566
OSHA supplies	1,700	1,700	917	294
Equipment	6,000	6,000	10,106	4,004
	<u>238,317</u>	<u>238,317</u>	<u>200,484</u>	<u>196,604</u>
Solid Waste Management:				
Solid waste management salary	20,015	20,015	20,505	19,374
Solid waste secretary	5,973	5,973	9,443	3,718
Landfill monitoring	18,000	18,000	8,950	17,500
Education, travel, and membership	850	850	645	246
Mileage	2,250	2,250	1,133	1,776
Contractual	50,000	50,000	26,151	15,480
Program implementation	700	700	296	-
Office supplies	350	350	321	335
Computer software	700	700	-	42
Computer repair services	400	400	-	-
Miscellaneous	300	300	193	-
	<u>99,538</u>	<u>99,538</u>	<u>67,637</u>	<u>58,471</u>
ESDA:				
Salary	15,567	15,567	15,948	15,068
Cell phone	1,000	1,000	340	441
Supplies and other	3,000	3,000	2,013	2,277
Unified Command Post operations	3,700	3,700	1,278	1,098
	<u>23,267</u>	<u>23,267</u>	<u>19,579</u>	<u>18,884</u>
Total public safety (including capital outlays)	<u>4,139,741</u>	<u>4,163,741</u>	<u>4,223,154</u>	<u>4,091,587</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	\$ 57,000	\$ 57,000	\$ 56,922	\$ 54,963
Deputies' salaries	277,558	277,558	275,532	267,971
Extra help salaries	24,714	30,714	31,216	18,423
Witness fees, summons, subpoenas	1,800	1,800	2,859	2,802
Mileage	1,200	1,200	1,460	863
Printing	3,000	3,000	1,099	-
Association memberships	450	450	25	350
Supplies	15,000	15,000	16,630	14,460
Equipment	8,000	8,000	5,701	7,767
	<u>388,722</u>	<u>394,722</u>	<u>391,444</u>	<u>367,599</u>
State's Attorney's office:				
Salaries:				
State's Attorney salary	171,680	171,680	166,508	162,733
Employees' salaries	432,870	432,870	423,134	373,277
Victim coordinator - salary - Fund A	33,672	33,672	32,845	30,947
Overtime	1,000	1,000	-	-
Outsourced services	14,000	14,000	22,212	20,022
Trial expenditures	6,000	6,000	3,227	1,686
Appellate services	13,000	13,000	13,000	-
Cell phones	2,000	2,000	2,013	1,746
Operating expenditures	9,000	9,000	4,155	8,647
Supplies and equipment	30,000	30,000	25,898	28,910
	<u>713,222</u>	<u>713,222</u>	<u>692,992</u>	<u>627,968</u>
Public Defender:				
Salaries (includes assistant)	97,970	150,756	156,081	93,954
Supplies and miscellaneous	-	1,900	2,109	-
	<u>97,970</u>	<u>152,656</u>	<u>158,190</u>	<u>93,954</u>
Circuit Court:				
Secretaries	101,447	101,447	99,232	95,189
Bailiff and matrons	16,000	16,000	18,788	14,589
Court appointed counsel - regular	132,000	105,314	100,518	103,567
Special prosecutor fees	6,000	6,000	3,540	5,046
Jurors fees and mileage	75,000	75,000	71,237	69,485
Transcript fees	6,000	6,000	3,484	6,100
Pre-sentence evaluation fees	2,000	2,000	1,929	725

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Judiciary and court related (Continued):				
Circuit Court (Continued):				
Judges' salaries	\$ 1,800	\$ 1,800	\$ 1,463	\$ 1,433
Jurors' meals	12,000	12,000	10,939	9,048
Association dues	800	800	600	800
Court appointed physician	5,000	5,000	900	2,203
Supplies and equipment	12,000	11,000	7,575	12,618
Supplies and equipment - reporter	3,000	3,000	3,015	2,840
Books	16,000	16,000	5,480	16,148
	<u>389,047</u>	<u>361,361</u>	<u>328,700</u>	<u>339,791</u>
Jury Commission:				
Jury clerk's salary	6,504	11,284	11,847	6,284
Jury commissioner's salary	3,000	3,000	2,326	1,782
Mileage	250	250	-	-
Supplies and equipment	3,600	3,600	4,371	2,811
	<u>13,354</u>	<u>18,134</u>	<u>18,544</u>	<u>10,877</u>
Court services department:				
Probation salaries - Director	69,152	69,152	69,487	66,318
Probation salaries	439,737	439,737	445,959	435,856
Admin/office assistants	61,706	61,706	71,136	64,780
Overtime	10,000	10,000	-	-
Legal fees	-	-	-	6,765
Building rental	12,500	12,500	16,242	11,065
Training	4,000	4,000	2,294	2,605
Mileage	9,000	9,000	3,266	7,652
Cell phones	2,000	2,000	2,234	1,959
Postage	2,600	2,600	1,314	1,730
Residential and institutional placements and detention	80,000	80,000	172,278	93,701
Individual service program	18,000	18,000	6,640	12,520
Contract - juvenile detention	90,000	90,000	44,100	50,001
Supplies	2,000	2,000	2,135	1,219
Bills paid by County - no state share	6,500	6,500	6,634	2,424
Computer software	10,000	10,000	9,484	18,838
Officers' reimbursements	4,000	4,000	3,533	3,022
Vehicle	18,000	18,000	12,192	-
Computer hardware	14,000	14,000	5,070	16,364
	<u>853,195</u>	<u>853,195</u>	<u>873,998</u>	<u>796,819</u>
Total judiciary and court related (including capital outlays)	<u>2,455,510</u>	<u>2,493,290</u>	<u>2,463,868</u>	<u>2,237,008</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public health and welfare:				
Health and education building:				
Custodial salaries	\$ 42,633	\$ 42,633	\$ 45,296	\$ 40,467
General building repairs	18,000	18,000	12,810	15,997
Equipment maintenance	1,000	1,000	502	625
Electricity	26,000	26,000	27,582	27,364
Heat/gas	28,000	28,000	19,582	22,384
Water	4,000	4,000	3,504	3,316
Cleaning supplies	5,500	5,500	6,088	5,119
Total public health and welfare	<u>125,133</u>	<u>125,133</u>	<u>115,364</u>	<u>115,272</u>
Employee benefits:				
Employer share of health insurance	680,791	680,791	814,366	681,684
Employer share of life insurance	2,850	2,850	2,744	2,626
Employee wellness program	2,000	2,000	1,260	1,170
Total employee benefits	<u>685,641</u>	<u>685,641</u>	<u>818,370</u>	<u>685,480</u>
Other expenditures:				
Property taxes	6,800	6,800	5,729	5,355
Livingston County central dispatch	-	-	-	201,844
Regional Office of Education	69,065	69,065	69,065	67,049
Soil and water conservation	23,000	23,000	23,000	23,000
Contingency	250,000	183,642	-	6,872
Total other expenditures	<u>348,865</u>	<u>282,507</u>	<u>97,794</u>	<u>304,120</u>
Total expenditures	<u>9,949,849</u>	<u>9,949,849</u>	<u>9,512,205</u>	<u>9,204,552</u>
Deficiency of revenue over expenditures	<u>(1,790,500)</u>	<u>(1,790,500)</u>	<u>(1,787,352)</u>	<u>(1,533,480)</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
Transfer from Court Systems Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 55,000
Transfer from Victim Coordinator Services Fund	19,106	19,106	19,106	20,000
Transfer from Court Security Fund	149,308	149,308	88,000	115,000
Transfer from Court Automation Fund	20,000	20,000	16,500	10,000
Transfer from Pontiac Host Agreement Fund	900,000	900,000	1,035,000	900,000
Transfer from Streator Host Agreement Fund	99,538	99,538	66,997	58,376
Transfer from Special Recording Fee Fund	15,000	15,000	15,000	10,000
Transfer from Tort Judgment Account	25,000	25,000	25,000	25,000
Transfer from GIS Fund	64,300	64,300	64,300	58,800
Transfer from Treasurer Automation Fund	5,000	5,000	5,000	5,000
Transfer from Document Storage Fund	20,000	20,000	20,000	30,000
Transfer from County Highway Fund	3,000	3,000	-	-
Transfer from Public Health Fund	3,000	3,000	-	-
Transfer from Mental Health Fund	3,000	3,000	-	-
Transfer from Livingston Manor	3,000	3,000	-	-
Transfer from Law Library Fund	2,000	2,000	1,562	1,715
Transfer from Maint & Child Support Fee Fund	30,000	30,000	22	35,000
Transfer from County Clerk Vital Records Fund	3,000	3,000	3,000	5,000
Transfer from Probation Services Fee Fund	112,139	112,139	79,205	77,559
Transfer from IL Grants Fund	-	-	139	-
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	-	-	5,600	-
Proceeds from insurance settlement	-	-	32,750	392,056
Total other financing sources (uses)	<u>1,511,391</u>	<u>1,511,391</u>	<u>1,512,181</u>	<u>1,758,506</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ (279,109)</u>	<u>\$ (279,109)</u>	(275,171)	225,026
FUND BALANCE, BEGINNING OF YEAR			<u>2,451,066</u>	<u>2,226,040</u>
FUND BALANCE, END OF YEAR			<u>\$ 2,175,895</u>	<u>\$ 2,451,066</u>

LIVINGSTON COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property tax	\$ 742,000	\$ 742,000	\$ 742,026	\$ 735,636
Interest on investments	3,500	3,500	1,604	5,747
Total revenues	<u>745,500</u>	<u>745,500</u>	<u>743,630</u>	<u>741,383</u>
EXPENDITURES				
Current:				
General and administration:				
Business auto insurance	68,000	68,000	61,778	63,849
General liability insurance	150,000	150,000	146,765	133,910
Bonds	6,000	6,000	3,054	90
Property insurance	100,000	100,000	95,221	92,722
Insurance property appraisal	2,500	2,500	-	6,700
Worker's compensation insurance	350,000	350,000	209,773	231,005
Total expenditures	<u>676,500</u>	<u>676,500</u>	<u>516,591</u>	<u>528,276</u>
Excess of revenues over expenditures	<u>69,000</u>	<u>69,000</u>	<u>227,039</u>	<u>213,107</u>
OTHER FINANCING USES				
Operating transfers out:				
Transfer to Livingston Manor Nursing Home	-	-	(122,532)	(111,400)
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>(147,532)</u>	<u>(136,400)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 44,000</u>	<u>\$ 44,000</u>	79,507	76,707
FUND BALANCE, BEGINNING OF YEAR			<u>436,429</u>	<u>359,722</u>
FUND BALANCE, END OF YEAR			<u>\$ 515,936</u>	<u>\$ 436,429</u>

LIVINGSTON COUNTY, ILLINOIS

UNEMPLOYMENT INSURANCE ACCOUNT

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property tax	\$ 30,000	\$ 30,000	\$ 30,036	\$ 24,736
Interest on investments	-	-	147	271
Total revenues	30,000	30,000	30,183	25,007
EXPENDITURES				
Current:				
General and administration:				
Unemployment insurance	30,000	30,000	4,746	35,742
Excess (deficiency) of revenues over expenditures	-	-	25,437	(10,735)
OTHER FINANCING SOURCES				
Operating transfers in	-	-	-	18,317
Excess of revenues and other financing sources over expenditures	\$ -	\$ -	25,437	7,582
FUND BALANCE, BEGINNING OF YEAR			35,006	27,424
FUND BALANCE, END OF YEAR			\$ 60,443	\$ 35,006

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2009

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, 2009

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, 2009

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.

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

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.

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, 2009

Illinois Grants Fund - to account for research grants on the County's greenway and trails.

Working Cash Fund - 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.

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

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.

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2009

ASSETS	County Highway	County Motor Fuel Tax
Cash on hand and in bank	\$ 68,776	\$ 34,660
Certificates of deposit	250,000	45,000
Other investments	-	299,555
Receivables:		
Accounts	214,348	-
Accrued interest	156	28
Property taxes	587,070	-
Due from other funds	45,493	-
Due from State of Illinois	<u>-</u>	<u>69,552</u>
 TOTAL ASSETS	 <u>\$ 1,165,843</u>	 <u>\$ 448,795</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ -	\$ -
Accrued items	27,722	6,219
Due to other funds	-	-
Deferred revenue	<u>587,070</u>	<u>-</u>
Total liabilities	<u>614,792</u>	<u>6,219</u>
 FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	<u>551,051</u>	<u>442,576</u>
Total fund balance	<u>551,051</u>	<u>442,576</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,165,843</u>	 <u>\$ 448,795</u>

<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>
\$ 25,373	\$ 21,823	\$ 423,849	\$ 5,640	\$ 67,164	\$ 3,410
500,000	289,700	-	50,000	440,000	-
-	-	-	-	-	-
-	-	-	-	1,576	-
312	181	-	9	241	-
267,840	293,535	338,498	-	481,429	-
-	-	2,784	-	-	-
-	-	-	-	-	-
<u>793,525</u>	<u>605,239</u>	<u>765,131</u>	<u>55,649</u>	<u>990,410</u>	<u>3,410</u>
\$ 23,797	\$ -	\$ 1,143	\$ -	\$ -	\$ -
-	-	-	-	-	-
45,493	-	-	-	-	-
<u>267,840</u>	<u>293,535</u>	<u>338,498</u>	<u>-</u>	<u>481,429</u>	<u>-</u>
<u>337,130</u>	<u>293,535</u>	<u>339,641</u>	<u>-</u>	<u>481,429</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>456,395</u>	<u>311,704</u>	<u>425,490</u>	<u>55,649</u>	<u>508,981</u>	<u>3,410</u>
<u>456,395</u>	<u>311,704</u>	<u>425,490</u>	<u>55,649</u>	<u>508,981</u>	<u>3,410</u>
<u>793,525</u>	<u>605,239</u>	<u>765,131</u>	<u>55,649</u>	<u>990,410</u>	<u>3,410</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2009

ASSETS	<u>Indemnity</u>	<u>Special Recording Fee</u>
Cash on hand and in bank	\$ 16,132	\$ 4,888
Certificates of deposit	210,000	105,000
Other investments	-	-
Receivables:		
Accounts	-	-
Accrued interest	72	4
Property taxes	-	-
Due from other funds	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 226,204	\$ 109,892
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ -	\$ -
Accrued items	-	-
Due to other funds	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	226,204	109,892
	<hr/>	<hr/>
Total fund balance	226,204	109,892
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 226,204	\$ 109,892
	<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>
\$ 9,314	\$ 8,719	\$ 10,135	\$ 127	\$ 3,013	\$ 7,589
-	45,000	20,000	-	145,000	-
-	-	-	47	-	-
-	-	-	-	-	-
-	2	1	-	34	-
-	-	-	-	44,853	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,314</u>	<u>53,721</u>	<u>30,136</u>	<u>174</u>	<u>192,900</u>	<u>7,589</u>
\$ -	\$ -	\$ -	\$ -	\$ 740	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	44,853	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,593</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,314</u>	<u>53,721</u>	<u>30,136</u>	<u>174</u>	<u>147,307</u>	<u>7,589</u>
<u>9,314</u>	<u>53,721</u>	<u>30,136</u>	<u>174</u>	<u>147,307</u>	<u>7,589</u>
<u>\$ 9,314</u>	<u>\$ 53,721</u>	<u>\$ 30,136</u>	<u>\$ 174</u>	<u>\$ 192,900</u>	<u>\$ 7,589</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2009

ASSETS	Probation Services <u>Fee</u>	Document Storage <u>Storage</u>
Cash on hand and in bank	\$ 17,232	\$ 6,803
Certificates of deposit	100,000	180,000
Other investments	-	-
Receivables:		
Accounts	-	-
Accrued interest	4	15,992
Property taxes	-	-
Due from other funds	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 117,236	\$ 202,795
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ -	\$ -
Accrued items	-	-
Due to other funds	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	117,236	202,795
	<hr/>	<hr/>
Total fund balance	117,236	202,795
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 117,236	\$ 202,795
	<hr/>	<hr/>

<u>State's Attorney Drug Traffic Prevention</u>	<u>Arrestees Medical Costs</u>	<u>Maintenance and Child Support Collection</u>	<u>Streator Host Agreement</u>	<u>Vital Records</u>	<u>County Extension Education</u>
\$ 8,741	\$ 4,042	\$ 17,379	\$ 82,247	\$ 4,117	\$ 9,906
-	-	-	1,106,918	-	-
-	-	-	-	-	-
-	-	-	14,300	-	-
-	-	-	4,471	-	-
-	-	-	-	-	131,976
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,741</u>	<u>4,042</u>	<u>17,379</u>	<u>1,207,936</u>	<u>4,117</u>	<u>141,882</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,906
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	131,976
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,882</u>
-	-	-	-	-	-
-	-	-	1,207,936	-	-
<u>8,741</u>	<u>4,042</u>	<u>17,379</u>	<u>-</u>	<u>4,117</u>	<u>-</u>
<u>8,741</u>	<u>4,042</u>	<u>17,379</u>	<u>1,207,936</u>	<u>4,117</u>	<u>-</u>
<u>\$ 8,741</u>	<u>\$ 4,042</u>	<u>\$ 17,379</u>	<u>\$ 1,207,936</u>	<u>\$ 4,117</u>	<u>\$ 141,882</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2009

ASSETS	Criminal Justice Grant	GIS Automation
Cash on hand and in bank	\$ 307	\$ 8,902
Certificates of deposit	-	-
Other investments	-	-
Receivables:		
Accounts	-	-
Accrued interest	-	-
Property taxes	-	-
Due from other funds	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 307	\$ 8,902
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ -	\$ -
Accrued items	-	-
Due to other funds	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	307	8,902
	<hr/>	<hr/>
Total fund balance	307	8,902
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 307	\$ 8,902
	<hr/>	<hr/>

<u>Illinois Grants</u>	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Totals</u>
\$ 136,270	\$ 1,823	\$ 53,702	\$ 12,953	\$ 113,643	\$ 1,188,679
-	550,000	-	-	612,426	4,649,044
-	-	-	-	-	299,602
-	-	-	-	-	230,224
-	10	-	-	13,750	35,267
-	-	-	-	-	2,145,201
-	-	-	-	-	48,277
-	-	-	-	-	69,552
<u>\$ 136,270</u>	<u>\$ 551,833</u>	<u>\$ 53,702</u>	<u>\$ 12,953</u>	<u>\$ 739,819</u>	<u>\$ 8,665,846</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,586
-	-	-	-	-	33,941
-	-	-	-	-	45,493
-	-	-	-	-	2,145,201
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,260,221</u>
-	551,833	-	-	-	551,833
-	-	-	-	-	1,207,936
<u>136,270</u>	<u>-</u>	<u>53,702</u>	<u>12,953</u>	<u>739,819</u>	<u>4,645,856</u>
<u>136,270</u>	<u>551,833</u>	<u>53,702</u>	<u>12,953</u>	<u>739,819</u>	<u>6,405,625</u>
<u>\$ 136,270</u>	<u>\$ 551,833</u>	<u>\$ 53,702</u>	<u>\$ 12,953</u>	<u>\$ 739,819</u>	<u>\$ 8,665,846</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

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

Year Ended November 30, 2009

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>
REVENUES		
Property tax	\$ 570,016	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Operating and capital grants/contributions - other	-	-
Motor fuel tax	-	832,507
Fees, fines, and charges for services	277,251	-
Interest on investments	2,248	1,998
Other	22,088	-
	<hr/>	<hr/>
Total revenues	871,603	834,505
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	783,856	895,934
Employee benefits	-	-
Capital outlay	259,070	102,727
	<hr/>	<hr/>
Total expenditures	1,042,926	998,661
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(171,323)	(164,156)
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of equipment	47,850	-
	<hr/>	<hr/>
Total other financing sources (uses)	47,850	-
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(123,473)	(164,156)
	<hr/>	<hr/>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	674,524	606,732
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 551,051	\$ 442,576
	<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>
\$ 284,755	\$ 284,753	\$ 335,861	\$ -	\$ 477,980	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,750	-	-	52,948	-	17,372
3,681	1,694	1,891	380	4,361	9
4,814	-	-	-	-	-
<u>297,000</u>	<u>286,447</u>	<u>337,752</u>	<u>53,328</u>	<u>482,341</u>	<u>17,381</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	20,613
-	-	320,844	-	-	-
150,183	100,450	-	-	-	-
-	-	-	-	549,869	-
-	-	-	-	-	-
<u>150,183</u>	<u>100,450</u>	<u>320,844</u>	<u>-</u>	<u>549,869</u>	<u>20,613</u>
146,817	185,997	16,908	53,328	(67,528)	(3,232)
-	-	-	-	20,000	-
-	-	-	(75,000)	(119,818)	(1,562)
-	-	-	-	-	-
-	-	-	(75,000)	(99,818)	(1,562)
146,817	185,997	16,908	(21,672)	(167,346)	(4,794)
<u>309,578</u>	<u>125,707</u>	<u>408,582</u>	<u>77,321</u>	<u>676,327</u>	<u>8,204</u>
<u>\$ 456,395</u>	<u>\$ 311,704</u>	<u>\$ 425,490</u>	<u>\$ 55,649</u>	<u>\$ 508,981</u>	<u>\$ 3,410</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

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

Year Ended November 30, 2009

	<u>Indemnity</u>	<u>Special Recording Fee</u>
REVENUES		
Property tax	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Operating and capital grants/contributions - other	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	11,280	41,484
Interest on investments	1,508	514
Other	-	-
	<hr/>	<hr/>
Total revenues	12,788	41,998
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	8,043
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	-	8,043
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	12,788	33,955
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	(15,000)
Proceeds from sale of equipment	-	-
	<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	12,788	18,955
	<hr/>	<hr/>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	213,416	90,937
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 226,204	\$ 109,892
	<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>
\$ -	\$ -	\$ -	\$ -	\$ 44,617	\$ -
-	-	-	-	-	-
-	-	-	19,125	-	-
-	-	-	-	125	-
-	-	-	-	-	-
3,863	52,131	11,126	-	-	87,291
95	368	111	13	912	214
-	-	-	-	3,323	-
<u>3,958</u>	<u>52,499</u>	<u>11,237</u>	<u>19,138</u>	<u>48,977</u>	<u>87,505</u>
-	-	1,767	-	-	-
7,656	-	-	-	-	-
-	42,950	-	-	-	-
-	-	-	-	110,552	-
-	-	-	-	-	-
-	-	-	-	-	-
-	18,010	-	-	-	-
<u>7,656</u>	<u>60,960</u>	<u>1,767</u>	<u>-</u>	<u>110,552</u>	<u>-</u>
<u>(3,698)</u>	<u>(8,461)</u>	<u>9,470</u>	<u>19,138</u>	<u>(61,575)</u>	<u>87,505</u>
-	-	-	-	-	-
-	(16,500)	(5,000)	(19,106)	-	(88,000)
-	-	-	-	-	-
-	(16,500)	(5,000)	(19,106)	-	(88,000)
(3,698)	(24,961)	4,470	32	(61,575)	(495)
<u>13,012</u>	<u>78,682</u>	<u>25,666</u>	<u>142</u>	<u>208,882</u>	<u>8,084</u>
<u>\$ 9,314</u>	<u>\$ 53,721</u>	<u>\$ 30,136</u>	<u>\$ 174</u>	<u>\$ 147,307</u>	<u>\$ 7,589</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

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

Year Ended November 30, 2009

	Probation Services <u>Fee</u>	Document <u>Storage</u>
REVENUES		
Property tax	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Operating and capital grants/contributions - other	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	76,551	29,878
Interest on investments	512	7,405
Other	-	-
	<hr/>	<hr/>
Total revenues	77,063	37,283
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	18,252
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	-	18,252
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	77,063	19,031
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(79,205)	(20,000)
Proceeds from sale of equipment	-	-
	<hr/>	<hr/>
Total other financing sources (uses)	(79,205)	(20,000)
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(2,142)	(969)
	<hr/>	<hr/>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	119,378	203,764
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 117,236	\$ 202,795
	<hr/>	<hr/>

State's Attorney Drug Traffic Prevention	Arrestees Medical Costs	Maintenance and Child Support Collection	Streator Host Agreement	Vital Records	County Extension Education
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,948
-	-	-	-	-	-
-	-	-	-	1,628	-
-	-	-	-	-	-
-	-	-	-	-	-
1,330	605	12,580	171,665	5,320	-
14	11	28	20,682	9	93
-	-	-	-	-	-
<u>1,344</u>	<u>616</u>	<u>12,608</u>	<u>192,347</u>	<u>6,957</u>	<u>131,041</u>
-	-	-	-	3,333	131,041
173	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,333</u>	<u>131,041</u>
<u>1,171</u>	<u>616</u>	<u>12,608</u>	<u>192,347</u>	<u>3,624</u>	<u>-</u>
-	-	-	-	-	-
-	-	(22)	(66,997)	(3,000)	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(22)</u>	<u>(66,997)</u>	<u>(3,000)</u>	<u>-</u>
1,171	616	12,586	125,350	624	-
<u>7,570</u>	<u>3,426</u>	<u>4,793</u>	<u>1,082,586</u>	<u>3,493</u>	<u>-</u>
<u>\$ 8,741</u>	<u>\$ 4,042</u>	<u>\$ 17,379</u>	<u>\$ 1,207,936</u>	<u>\$ 4,117</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

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

Year Ended November 30, 2009

	Criminal Justice Grant	GIS Automation
REVENUES		
Property tax	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Operating and capital grants/contributions - other	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	-	60,198
Interest on investments	1	32
Other	-	-
	<hr/>	<hr/>
Total revenues	1	60,230
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	-	-
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	1	60,230
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	(64,300)
Proceeds from sale of equipment	-	-
	<hr/>	<hr/>
Total other financing sources (uses)	-	(64,300)
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1	(4,070)
	<hr/>	<hr/>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	306	12,972
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 307	\$ 8,902
	<hr/>	<hr/>

<u>Illinois Grants</u>	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,128,930
136,230	-	-	-	-	136,230
-	-	-	-	-	20,753
-	-	-	-	-	125
-	-	-	-	-	832,507
-	-	164,242	6,357	688,000	1,775,222
40	2,564	81	62	27,784	79,315
-	-	-	-	-	30,225
<u>136,270</u>	<u>2,564</u>	<u>164,323</u>	<u>6,419</u>	<u>715,784</u>	<u>5,003,307</u>
-	-	41,075	-	-	185,259
-	-	-	-	-	7,829
-	-	-	949	-	82,764
-	-	-	-	-	431,396
-	-	-	-	-	1,930,423
-	-	-	-	-	549,869
-	-	-	-	-	379,807
-	-	41,075	949	-	3,567,347
<u>136,270</u>	<u>2,564</u>	<u>123,248</u>	<u>5,470</u>	<u>715,784</u>	<u>1,435,960</u>
-	-	-	-	-	20,000
(139)	-	-	-	-	(573,649)
-	-	-	-	-	47,850
<u>(139)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(505,799)</u>
136,131	2,564	123,248	5,470	715,784	930,161
<u>139</u>	<u>549,269</u>	<u>(69,546)</u>	<u>7,483</u>	<u>24,035</u>	<u>5,475,464</u>
<u>\$ 136,270</u>	<u>\$ 551,833</u>	<u>\$ 53,702</u>	<u>\$ 12,953</u>	<u>\$ 739,819</u>	<u>\$ 6,405,625</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property tax	\$ 570,500	\$ 570,500	\$ 570,016	\$ 549,209
Township M.F.T. engineering	133,000	133,000	114,637	110,454
Township C.A.B. engineering	13,000	13,000	11,001	11,967
Charges for services	-	-	1,613	2,646
Equipment rental	150,000	150,000	150,000	100,000
Interest on investments	11,100	11,100	2,248	9,151
Landfill monitor reimbursements	17,500	17,500	-	-
Miscellaneous	17,000	17,000	22,088	32,621
Total revenue	<u>912,100</u>	<u>912,100</u>	<u>871,603</u>	<u>816,048</u>
EXPENDITURES				
Salaries:				
Engineers and technicians	250,000	250,000	224,885	204,069
Secretary and bookkeeping	77,200	77,200	75,635	72,501
Day labor employees	202,000	202,000	196,084	189,594
Car and truck mileage of highway employees	1,500	1,500	449	491
Operating costs for office and garage	25,000	25,000	19,764	20,348
Copying machine	2,500	2,500	2,163	758
Advertising	1,600	1,600	1,170	948
Employee health insurance premiums	80,000	80,000	80,092	68,634
Gas, oil, and grease for graders and trucks	115,500	115,500	55,341	101,793
Repair of machinery	65,000	65,000	59,769	71,797
Materials and supplies for road repairs	15,000	15,000	5,072	10,147
Repair of bridges and culverts	15,000	15,000	3,585	3,699
Miscellaneous	15,000	15,000	5,151	7,205
Purchase of machinery and equipment	-	-	9,551	8,215
New highway department buildings and grounds	14,000	14,000	12,262	9,455
Computer hardware and software	14,000	14,000	6,195	12,257
Contractual services	55,000	55,000	26,688	42,349
Capital outlay	170,000	170,000	259,070	-
Total expenditures	<u>1,118,300</u>	<u>1,118,300</u>	<u>1,042,926</u>	<u>824,260</u>
Deficiency of revenue over expenditures	(206,200)	(206,200)	(171,323)	(8,212)
OTHER FINANCING SOURCES				
Sale of used equipment	<u>5,000</u>	<u>5,000</u>	<u>47,850</u>	<u>-</u>
Deficiency of revenue and other financing sources over expenditures	<u>\$ (201,200)</u>	<u>\$ (201,200)</u>	(123,473)	(8,212)
FUND BALANCE				
Beginning of year			<u>674,524</u>	<u>682,736</u>
End of year			<u>\$ 551,051</u>	<u>\$ 674,524</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Motor fuel tax	\$ 832,507	\$ 832,141
State Grant	-	70,800
Interest on investments	<u>1,998</u>	<u>21,054</u>
Total revenue	<u>834,505</u>	<u>923,995</u>
EXPENDITURES		
Contract construction	248,298	558,964
Day labor construction	183,405	179,206
Maintenance	361,160	513,364
Administration and engineering	103,071	96,632
Capital outlay	<u>102,727</u>	<u>-</u>
Total expenditures	<u>998,661</u>	<u>1,348,166</u>
Deficiency of revenue over expenditures	(164,156)	(424,171)
FUND BALANCE		
Beginning of year	<u>606,732</u>	<u>1,030,903</u>
End of year	<u>\$ 442,576</u>	<u>\$ 606,732</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, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 285,400	\$ 285,400	\$ 284,755	\$ 274,604
Reimbursement from other agencies	-	-	3,750	-
Interest on investments	6,725	6,725	3,681	5,988
Miscellaneous revenue	-	-	4,814	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue	292,125	292,125	297,000	280,592
 EXPENDITURES				
Aid to townships in building bridges on township roads	<hr/> 629,000	<hr/> 629,000	<hr/> 150,183	<hr/> 144,149
Excess (deficiency) of revenue over expenditures	<u>\$ (336,875)</u>	<u>\$ (336,875)</u>	146,817	136,443
 FUND BALANCE				
Beginning of year			<hr/> 309,578	<hr/> 173,135
End of year			<u>\$ 456,395</u>	<u>\$ 309,578</u>

LIVINGSTON COUNTY, ILLINOIS

MATCHING TAX FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 285,400	\$ 285,400	\$ 284,753	\$ 273,346
Interest on investments	<u>6,725</u>	<u>6,725</u>	<u>1,694</u>	<u>7,796</u>
Total revenue	292,125	292,125	286,447	281,142
EXPENDITURES				
For matching federal allotments on F.A.S. projects	<u>452,000</u>	<u>452,000</u>	<u>100,450</u>	<u>489,328</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (159,875)</u>	<u>\$ (159,875)</u>	185,997	(208,186)
FUND BALANCE				
Beginning of year			<u>125,707</u>	<u>333,893</u>
End of year			<u>\$ 311,704</u>	<u>\$ 125,707</u>

LIVINGSTON COUNTY, ILLINOIS

MENTALLY DEFICIENT PERSONS FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 335,860	\$ 335,860	\$ 335,861	\$ 319,386
Interest on investments	6,000	6,000	1,891	7,205
Total revenue	<u>341,860</u>	<u>341,860</u>	<u>337,752</u>	<u>326,591</u>
EXPENDITURES				
Staff salary and benefits	39,000	39,000	39,000	24,559
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	242,866	242,866	242,866	238,104
Hospital Birth to Three Services	-	-	25,643	14,822
Service development	17,086	17,086	200	5,309
OSF Infant Toddler Enrichment Program	27,408	27,408	-	-
MOSAIC	2,500	2,500	-	-
Leases/rent	1,500	1,500	1,500	1,500
Travel and meals	3,500	3,500	3,500	3,450
Contractual	1,000	1,000	1,000	1,000
Professional dues/expenses	5,000	5,000	5,000	5,000
Commodities	1,000	1,000	1,135	1,000
Total expenditures	<u>341,860</u>	<u>341,860</u>	<u>320,844</u>	<u>295,744</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	16,908	30,847
FUND BALANCE				
Beginning of year			<u>408,582</u>	<u>377,735</u>
End of year			<u>\$ 425,490</u>	<u>\$ 408,582</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SYSTEMS FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Charges for services	\$ 50,000	\$ 50,000	\$ 52,948	\$ 47,821
Interest on investments	<u>2,500</u>	<u>2,500</u>	<u>380</u>	<u>1,822</u>
Total revenue	52,500	52,500	53,328	49,643
EXPENDITURES				
Court system costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>777</u>
Excess of revenue over expenditures	52,500	52,500	53,328	48,866
OTHER FINANCING USES				
Operating transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(55,000)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (22,500)</u>	<u>\$ (22,500)</u>	(21,672)	(6,134)
FUND BALANCE				
Beginning of year			<u>77,321</u>	<u>83,455</u>
End of year			<u>\$ 55,649</u>	<u>\$ 77,321</u>

LIVINGSTON COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
General property taxes	\$ 477,694	\$ 477,694	\$ 477,980	\$ 678,943
Interest on investments	5,000	5,000	4,361	12,954
Total revenue	482,694	482,694	482,341	691,897
EXPENDITURES				
County payment to social security	680,000	680,000	549,869	559,027
Excess (deficiency) of revenue over expenditures	(197,306)	(197,306)	(67,528)	132,870
OTHER FINANCING SOURCES (USES)				
Operating transfers in	20,000	20,000	20,000	20,000
Operating transfers out	-	-	(119,818)	(128,999)
Total other financing sources (uses)	20,000	20,000	(99,818)	(108,999)
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	\$ (177,306)	\$ (177,306)	(167,346)	23,871
FUND BALANCE				
Beginning of year			676,327	652,456
End of year			\$ 508,981	\$ 676,327

LIVINGSTON COUNTY, ILLINOIS

LAW LIBRARY FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Law library fees	\$ 16,600	\$ 16,600	\$ 17,372	\$ 17,414
Interest on investments	<u>21</u>	<u>21</u>	<u>9</u>	<u>22</u>
Total revenue	16,621	16,621	17,381	17,436
EXPENDITURES				
Books	<u>20,000</u>	<u>20,000</u>	<u>20,613</u>	<u>18,065</u>
Deficiency of revenue over expenditures	(3,379)	(3,379)	(3,232)	(629)
OTHER FINANCING USES				
Operating transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,562)</u>	<u>(1,715)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (5,379)</u>	<u>\$ (5,379)</u>	(4,794)	(2,344)
FUND BALANCE				
Beginning of year			<u>8,204</u>	<u>10,548</u>
End of year			<u>\$ 3,410</u>	<u>\$ 8,204</u>

LIVINGSTON COUNTY, ILLINOIS

INDEMNITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Fees	\$ 11,280	\$ 10,440
Interest on investments	<u>1,508</u>	<u>4,817</u>
Total revenue	12,788	15,257
EXPENDITURES		
Indemnity payments	<u>-</u>	<u>380</u>
Excess of revenue over expenditures	12,788	14,877
FUND BALANCE		
Beginning of year	<u>213,416</u>	<u>198,539</u>
End of year	<u>\$ 226,204</u>	<u>\$ 213,416</u>

LIVINGSTON COUNTY, ILLINOIS

SPECIAL RECORDING FEE FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Fees	\$ 44,000	\$ 44,000	\$ 41,484	\$ 39,778
Interest on investments	<u>1,600</u>	<u>1,600</u>	<u>514</u>	<u>1,746</u>
Total revenue	45,600	45,600	41,998	41,524
EXPENDITURES				
Recorder's automation expense	<u>45,000</u>	<u>45,000</u>	<u>8,043</u>	<u>8,815</u>
Excess of revenue over expenditures	600	600	33,955	32,709
OTHER FINANCING USES				
Operating transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(10,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (14,400)</u>	<u>\$ (14,400)</u>	18,955	22,709
FUND BALANCE				
Beginning of year			<u>90,937</u>	<u>68,228</u>
End of year			<u>\$ 109,892</u>	<u>\$ 90,937</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Forfeited funds	\$ 3,863	\$ 19,723
Interest on investments	<u>95</u>	<u>99</u>
Total revenue	3,958	19,822
 EXPENDITURES		
Drug traffic prevention	<u>7,656</u>	<u>11,298</u>
Excess (deficiency) of revenue over expenditures	(3,698)	8,524
 FUND BALANCE		
Beginning of year	<u>13,012</u>	<u>4,488</u>
End of year	<u>\$ 9,314</u>	<u>\$ 13,012</u>

LIVINGSTON COUNTY, ILLINOIS

COURT AUTOMATION FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Court automation fees	\$ 52,000	\$ 52,000	\$ 52,131	\$ 50,090
Interest on investments	<u>2,500</u>	<u>2,500</u>	<u>368</u>	<u>2,085</u>
Total revenue	<u>54,500</u>	<u>54,500</u>	<u>52,499</u>	<u>52,175</u>
EXPENDITURES				
Automation	52,000	52,000	42,950	57,122
Capital outlay	<u>-</u>	<u>-</u>	<u>18,010</u>	<u>-</u>
Total expenditures	<u>52,000</u>	<u>52,000</u>	<u>60,960</u>	<u>57,122</u>
Excess (deficiency) of revenue over expenditures	2,500	2,500	(8,461)	(4,947)
OTHER FINANCING USES				
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(16,500)</u>	<u>(10,000)</u>
Deficiency of revenues over expenditures and other financing uses	<u>\$ (17,500)</u>	<u>\$ (17,500)</u>	(24,961)	(14,947)
FUND BALANCE				
Beginning of year			<u>78,682</u>	<u>93,629</u>
End of year			<u>\$ 53,721</u>	<u>\$ 78,682</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Fees	\$ 10,000	\$ 10,000	\$ 11,126	\$ 11,133
Interest on investments	<u>350</u>	<u>350</u>	<u>111</u>	<u>560</u>
Total revenue	10,350	10,350	11,237	11,693
EXPENDITURES				
Treasurer's automation expenditures	<u>7,500</u>	<u>7,500</u>	<u>1,767</u>	<u>14,304</u>
Excess (deficiency) of revenue over expenditures	2,850	2,850	9,470	(2,611)
OTHER FINANCING USES				
Operating transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (2,150)</u>	<u>\$ (2,150)</u>	4,470	(7,611)
FUND BALANCE				
Beginning of year			<u>25,666</u>	<u>33,277</u>
End of year			<u>\$ 30,136</u>	<u>\$ 25,666</u>

LIVINGSTON COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
State grant	\$ 19,106	\$ 19,106	\$ 19,125	\$ 19,116
Interest on investments	<u>12</u>	<u>12</u>	<u>13</u>	<u>12</u>
Total revenue	19,118	19,118	19,138	19,128
OTHER FINANCING USES				
Operating transfers out	<u>(19,106)</u>	<u>(19,106)</u>	<u>(19,106)</u>	<u>(20,000)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ 12</u>	<u>\$ 12</u>	32	(872)
FUND BALANCE				
Beginning of year			<u>142</u>	<u>1,014</u>
End of year			<u>\$ 174</u>	<u>\$ 142</u>

LIVINGSTON COUNTY, ILLINOIS

VETERANS ASSISTANCE FUND

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

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	Original Budget	Amended Budget	Actual	Actual
REVENUE				
Property taxes	\$ 44,500	\$ 44,500	\$ 44,617	\$ 130,527
Interest on investments	4,000	\$ 4,000	912	4,203
Donations and other	-	-	3,448	2,407
Total revenue	<u>48,500</u>	<u>48,500</u>	<u>48,977</u>	<u>137,137</u>
EXPENDITURES				
Superintendent	22,000	22,000	22,076	17,257
Temporary office help	13,000	13,000	13,745	11,753
Transportation of veterans	13,000	13,000	22,067	16,059
F.I.C.A.	3,400	3,400	4,428	3,446
Unemployment	400	400	311	350
IMRF	2,000	2,000	598	421
Education and conventions	4,000	4,000	1,439	2,508
Superintendent's mileage	1,500	1,500	44	32
Liability insurance	3,100	3,100	-	3,039
Office supplies	2,500	2,500	2,102	2,221
Postage	500	500	268	378
Telephone	3,000	3,000	62	686
Mileage	25,000	25,000	7,583	19,454
Van expenses	3,000	3,000	17,139	30,156
Office rent	4,800	4,800	4,800	5,200
Veterans emergency assistance	1,500	1,500	-	144
Groceries and medicine	7,000	7,000	1,882	3,360
Rent for veterans	12,000	12,000	9,977	11,755
Utilities for veterans	2,000	2,000	2,031	2,692
Fire insurance	300	300	-	-
Miscellaneous	1,000	1,000	-	495
Contingency	2,000	2,000	-	-
Total expenditures	<u>127,000</u>	<u>127,000</u>	<u>110,552</u>	<u>131,406</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (78,500)</u>	<u>\$ (78,500)</u>	(61,575)	5,731
FUND BALANCE				
Beginning of year			<u>208,882</u>	<u>203,151</u>
End of year			<u>\$ 147,307</u>	<u>\$ 208,882</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Charges for services	\$ 94,000	\$ 94,000	\$ 87,291	\$ 89,477
Interest on investments	<u>850</u>	<u>850</u>	<u>214</u>	<u>613</u>
Total revenue	94,850	94,850	87,505	90,090
OTHER FINANCING USES				
Operating transfers out	<u>(149,308)</u>	<u>(149,308)</u>	<u>(88,000)</u>	<u>(115,000)</u>
Deficiency of revenue over other financing uses	<u>\$ (54,458)</u>	<u>\$ (54,458)</u>	(495)	(24,910)
FUND BALANCE				
Beginning of year			<u>8,084</u>	<u>32,994</u>
End of year			<u>\$ 7,589</u>	<u>\$ 8,084</u>

LIVINGSTON COUNTY, ILLINOIS

PROBATION SERVICES FEE FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Probation fees	\$ 85,000	\$ 85,000	\$ 76,551	\$ 78,728
Interest on investments	<u>2,500</u>	<u>2,500</u>	<u>512</u>	<u>2,701</u>
Total revenue	87,500	87,500	77,063	81,429
 OTHER FINANCING USES				
Operating transfers out	<u>(112,139)</u>	<u>(112,139)</u>	<u>(79,205)</u>	<u>(77,559)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (24,639)</u>	<u>\$ (24,639)</u>	(2,142)	3,870
 FUND BALANCE				
Beginning of year			<u>119,378</u>	<u>115,508</u>
End of year			<u>\$ 117,236</u>	<u>\$ 119,378</u>

LIVINGSTON COUNTY, ILLINOIS

DOCUMENT STORAGE FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Document storage fees	\$ 32,000	\$ 32,000	\$ 29,878	\$ 28,866
Interest on investments	<u>6,000</u>	<u>6,000</u>	<u>7,405</u>	<u>7,832</u>
Total revenue	38,000	38,000	37,283	36,698
EXPENDITURES				
Document storage expenditures	<u>50,000</u>	<u>50,000</u>	<u>18,252</u>	<u>26,961</u>
Excess (deficiency) of revenue over expenditures	(12,000)	(12,000)	19,031	9,737
OTHER FINANCING USES				
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(30,000)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (32,000)</u>	<u>\$ (32,000)</u>	(969)	(20,263)
FUND BALANCE				
Beginning of year			<u>203,764</u>	<u>224,027</u>
End of year			<u>\$ 202,795</u>	<u>\$ 203,764</u>

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

**SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE**

**Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>	<u>2008</u>
REVENUE		
Forfeited funds	\$ 1,330	\$ 3,971
Interest on investments	<u>14</u>	<u>12</u>
Total revenue	1,344	3,983
 EXPENDITURES		
Drug traffic prevention expenditures	<u>173</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	1,171	3,983
 FUND BALANCE		
Beginning of year	<u>7,570</u>	<u>3,587</u>
End of year	<u>\$ 8,741</u>	<u>\$ 7,570</u>

LIVINGSTON COUNTY, ILLINOIS

ARRESTEES MEDICAL COSTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Arrestees fee	\$ 605	\$ 884
Interest on investments	<u>11</u>	<u>10</u>
Total revenue	616	894
 FUND BALANCE		
Beginning of year	<u>3,426</u>	<u>2,532</u>
End of year	<u>\$ 4,042</u>	<u>\$ 3,426</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, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Maintenance and child support fees	\$ 14,000	\$ 14,000	\$ 12,580	\$ 11,915
State of IL - Public Aid	11,500	11,500	-	-
Interest on investments	-	-	28	102
	<u>25,500</u>	<u>25,500</u>	<u>12,608</u>	<u>12,017</u>
OTHER FINANCING USES				
Operating transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(22)</u>	<u>(35,000)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	12,586	(22,983)
FUND BALANCE				
Beginning of year			<u>4,793</u>	<u>27,776</u>
End of year			<u>\$ 17,379</u>	<u>\$ 4,793</u>

LIVINGSTON COUNTY, ILLINOIS

STREATOR HOST AGREEMENT FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Fees for service	\$ 170,000	\$ 170,000	\$ 171,665	\$ 171,925
Interest on investments	<u>38,000</u>	<u>38,000</u>	<u>20,682</u>	<u>32,642</u>
Total revenue	208,000	208,000	192,347	204,567
OTHER FINANCING USES				
Operating transfer out	<u>(99,538)</u>	<u>(99,538)</u>	<u>(66,997)</u>	<u>(58,376)</u>
Excess of revenue over other financing uses	<u>\$ 108,462</u>	<u>\$ 108,462</u>	125,350	146,191
FUND BALANCE				
Beginning of year			<u>1,082,586</u>	<u>936,395</u>
End of year			<u>\$ 1,207,936</u>	<u>\$ 1,082,586</u>

LIVINGSTON COUNTY, ILLINOIS

VITAL RECORDS FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUE				
State grant	\$ -	\$ -	\$ 1,628	\$ -
Fees	6,500	6,500	5,320	6,187
Interest on investments	<u>8</u>	<u>8</u>	<u>9</u>	<u>15</u>
Total revenue	6,508	6,508	6,957	6,202
EXPENDITURES				
Vital records expense	<u>3,000</u>	<u>3,000</u>	<u>3,333</u>	<u>2,679</u>
Excess of revenue over expenditures	3,508	3,508	3,624	3,523
OTHER FINANCING USES				
Operating transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(5,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ 508</u>	<u>\$ 508</u>	624	(1,477)
FUND BALANCE				
Beginning of year			<u>3,493</u>	<u>4,970</u>
End of year			<u>\$ 4,117</u>	<u>\$ 3,493</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY EXTENSION EDUCATION FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 130,916	\$ 130,916	\$ 130,948	\$ 124,673
Interest on investments	<u>-</u>	<u>-</u>	<u>93</u>	<u>197</u>
Total revenue	130,916	130,916	131,041	124,870
EXPENDITURES				
County cooperative extension education service	<u>130,916</u>	<u>130,916</u>	<u>131,041</u>	<u>124,870</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	-
FUND BALANCE				
Beginning of year			<u>-</u>	<u>-</u>
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, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Interest on investments	\$ 1	\$ -
FUND BALANCE		
Beginning of year	<u>306</u>	<u>306</u>
End of year	<u>\$ 307</u>	<u>\$ 306</u>

LIVINGSTON COUNTY, ILLINOIS

GIS AUTOMATION FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Fees	\$ 70,000	\$ 70,000	\$ 60,198	\$ 58,308
Interest on investments	<u>30</u>	<u>30</u>	<u>32</u>	<u>34</u>
Total revenue	70,030	70,030	60,230	58,342
OTHER FINANCING USES				
Operating transfers out	<u>(64,300)</u>	<u>(64,300)</u>	<u>(64,300)</u>	<u>(58,800)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ 5,730</u>	<u>\$ 5,730</u>	(4,070)	(458)
FUND BALANCE				
Beginning of year			<u>12,972</u>	<u>13,430</u>
End of year			<u>\$ 8,902</u>	<u>\$ 12,972</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS GRANTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
State grant	\$ 136,230	\$ -
Interest on investments	<u>40</u>	<u>-</u>
Total revenue	136,270	-
 OTHER FINANCING USES		
Operating transfers out	<u>(139)</u>	<u>-</u>
Excess of revenue over other financing uses	136,131	-
 FUND BALANCE		
Beginning of year	<u>139</u>	<u>139</u>
End of year	<u>\$ 136,270</u>	<u>\$ 139</u>

LIVINGSTON COUNTY, ILLINOIS

WORKING CASH FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Interest on investments	\$ 2,564	\$ 10,660
FUND BALANCE		
Beginning of year	<u>549,269</u>	<u>538,609</u>
End of year	<u>\$ 551,833</u>	<u>\$ 549,269</u>

LIVINGSTON COUNTY, ILLINOIS

WINDFARM APPLICATION FEE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Streator-Cayuga South	\$ 114,242	\$ 162,328
Streator-Cayuga North	-	58,232
K4 Windfarm LLC	25,000	-
Navitas Energy - Minonk Wind	25,000	-
Interest	<u>81</u>	<u>131</u>
Total revenue	<u>164,323</u>	<u>220,691</u>
EXPENDITURES		
Consultation services	39,936	356,305
Postage	824	2,130
Mileage expense	92	-
Office supplies	<u>223</u>	<u>-</u>
Total expenditures	<u>41,075</u>	<u>358,435</u>
Excess (deficiency) of revenue over expenditures	123,248	(137,744)
FUND BALANCE (DEFICIT)		
Beginning of year	<u>(69,546)</u>	<u>68,198</u>
End of year	<u>\$ 53,702</u>	<u>\$ (69,546)</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>	<u>2008</u>
REVENUE		
Fees for services	\$ 6,357	\$ 6,658
Interest on investments	<u>62</u>	<u>28</u>
Total revenue	6,419	6,686
 EXPENDITURES		
Operation and administration expenses	<u>949</u>	<u>1,059</u>
Excess of revenue over expenditures	5,470	5,627
 FUND BALANCE		
Beginning of year	<u>7,483</u>	<u>1,856</u>
End of year	<u>\$ 12,953</u>	<u>\$ 7,483</u>

LIVINGSTON COUNTY, ILLINOIS

HIGHWAY WINDFARM AGREEMENTS FUND

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

Year Ended November 30, 2009
With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Cayuga Ridge South	\$ 96,000	\$ 96,000	\$ 688,000	\$ 24,000
Interest on investments	<u>49,920</u>	<u>49,920</u>	<u>27,784</u>	<u>35</u>
Total revenue	145,920	145,920	715,784	24,035
 EXPENDITURES				
Operation and administration expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over expenditures	<u>\$ 145,920</u>	<u>\$ 145,920</u>	715,784	24,035
 FUND BALANCE				
Beginning of year			<u>24,035</u>	<u>-</u>
End of year			<u>\$ 739,819</u>	<u>\$ 24,035</u>

LIVINGSTON COUNTY, ILLINOIS

**ENTERPRISE FUND
FUND DESCRIPTION**

November 30, 2009

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, 2009
With Comparative Figures for November 30, 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash on hand and in bank	\$ 25,100	\$ 103,762
Restricted cash	14,683	18,035
Other investments	5,004	11,477
Accounts receivable (net of estimated uncollectible)	29,757	77,262
Due from State of Illinois - Department of Public Aid	125,695	253,458
Due from Federal government - Medicare	209,820	105,396
Inventory of food and supplies, at cost	33,966	44,026
Capital assets (net of accumulated depreciation)	<u>1,883,937</u>	<u>1,954,722</u>
 TOTAL ASSETS	 <u>\$ 2,327,962</u>	 <u>\$ 2,568,138</u>
LIABILITIES		
Accounts payable	\$ 466,070	\$ 443,831
Accrued items	52,266	65,312
Deferred revenue	96,130	-
Due to others payable from restricted cash	9,782	9,759
Long-term liabilities:		
Due within one year	69,976	6,835
Due in more than one year	<u>-</u>	<u>71,022</u>
Total liabilities	<u>694,224</u>	<u>596,759</u>
NET ASSETS		
Invested in capital assets	1,883,937	1,954,722
Restricted for special projects/residents	4,901	8,276
Unrestricted	<u>(255,100)</u>	<u>8,381</u>
Total net assets	<u>1,633,738</u>	<u>1,971,379</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,327,962</u>	 <u>\$ 2,568,138</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	2009			2008 Actual
	Budget		Actual	
	Original	Final		
OPERATING REVENUES				
Patient care:				
Private pay	\$ 306,600	\$ 306,600	\$ 128,745	\$ 207,644
Public aid	2,008,413	2,008,413	1,585,781	1,550,876
Medicare	444,115	444,115	632,152	381,768
Total operating revenues	<u>2,759,128</u>	<u>2,759,128</u>	<u>2,346,678</u>	<u>2,140,288</u>
EXPENSES				
Administration:				
Salaried payroll	81,068	81,068	56,204	99,377
Hourly payroll	80,094	80,094	77,770	68,455
IMRF	104,053	104,053	90,842	111,239
FICA	119,695	119,695	119,818	128,999
Employer health insurance premiums	225,259	225,259	228,685	244,605
Life insurance	949	949	928	986
Workers comp premiums	93,548	93,548	93,552	85,047
Contractual services	177,000	177,000	218,736	183,556
Professional fees	157,000	157,000	117,627	83,159
Education in-house	638	638	-	512
Conference and school education	355	355	1,293	1,094
In-service travel expenses	964	964	5,153	625
Telephone	13,297	13,297	13,335	12,776
Postage	583	583	1,328	968
Advertising and publication	2,548	2,548	4,644	2,433
Dues	6,365	6,365	4,126	8,788
Bond and insurance	-	-	500	300
General Liability Insurance	12,025	12,025	12,024	10,935
Automobile Insurance	1,386	1,386	1,380	1,260
Property Insurance	15,576	15,576	15,576	14,158
Marketing	3,266	3,266	1,705	2,679
Office supplies and equipment	2,280	2,280	3,734	1,821
Copy paper	-	-	1,240	-
Computer supplies/accessories	1,662	1,662	4,761	1,869
Uniform allowance	-	-	-	-
Bad debt expense	-	-	527,959	-
Miscellaneous	1,037	1,037	1,606	26,774
	<u>1,100,648</u>	<u>1,100,648</u>	<u>1,604,526</u>	<u>1,092,415</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

EXPENSES (CONTINUED)	2009			2008 Actual
	Budget		Actual	
	Original	Final		
Dietary:				
Salaried payroll	\$ 39,634	\$ 39,634	\$ 39,385	\$ 37,423
Hourly wages	119,179	119,179	138,230	146,240
Dietary consultant	5,931	5,931	5,112	6,139
Repairs - all equipment	1,280	1,280	4,423	829
Conference and school education	294	294	160	190
In-service travel expenses	78	78	73	91
Advertising	-	-	252	-
Dues	204	204	170	132
Kitchen and dining supplies	2,102	2,102	1,103	1,680
Food	73,000	73,000	73,190	77,013
Food - community events	2,585	2,585	1,661	1,738
Paper supplies and chemicals	5,986	5,986	7,767	5,544
Contractual services	556	556	5,103	822
Supplements	3,027	3,027	3,219	2,744
Office supplies	7	7	457	108
New equipment - furniture	39	39	444	25
	<u>253,902</u>	<u>253,902</u>	<u>280,749</u>	<u>280,718</u>
Housekeeping:				
Hourly wages	83,048	83,048	80,252	94,617
Supplies - paper and chemical	12,967	12,967	13,486	8,685
In-service travel	-	-	22	-
Equipment and furnishings - new	-	-	-	40
Housekeeping - capital purchases	4,000	4,000	-	-
	<u>100,015</u>	<u>100,015</u>	<u>93,760</u>	<u>103,342</u>
Laundry and linen:				
Hourly wages	32,746	32,746	35,939	33,641
Repairs	1,100	1,100	803	556
Supplies	5,241	5,241	2,423	812
Linen - new	1,031	1,031	1,379	849
Fuel	1,952	1,952	5,973	6,354
	<u>42,070</u>	<u>42,070</u>	<u>46,517</u>	<u>42,212</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

EXPENSES (CONTINUED)	2009			2008 Actual
	Budget		Actual	
	Original	Final		
Nursing and medical:				
Salaried payroll	\$ 50,346	\$ 50,346	\$ 96,623	\$ 22,257
Hourly wages	906,710	906,710	598,744	1,026,863
RN	-	-	36,683	-
LPN	-	-	215,605	-
Contracted staff	256,272	256,272	112,329	393,501
Consultant	2,039	2,039	745	1,980
Equipment repair	113	113	2,177	976
Education in-house	587	587	94	380
Conference school education	1,126	1,126	688	729
In-service travel	615	615	548	880
Postage	596	596	522	469
Employment advertising	22,427	22,427	2,479	16,668
Nurse license renewal	232	232	15	150
Medical doctor	9,000	9,000	9,000	9,000
Employee vaccinations/physicals	4,295	4,295	1,740	3,727
Employee background checks	464	464	750	800
Medical supplies	25,587	25,587	18,873	21,200
Attends	19,823	19,823	17,276	17,285
Office supplies	1,803	1,803	941	1,382
Computer supplies/accessories	4,538	4,538	4,302	4,372
Pharmacy	3,844	3,844	4,254	5,103
O2/concentrators	12,270	12,270	8,023	9,643
Pharmacy vaccination	258	258	-	167
Disposable gloves	3,036	3,036	3,458	2,744
Forms	80	80	484	280
Miscellaneous	1,013	1,013	1	915
Medical equipment	12,727	12,727	3,068	12,668
Nursing/medical capital purchases	5,013	5,013	-	10,657
Mattresses	-	-	-	4,194
Medicare bad debt expense	28,244	28,244	87,446	9,595
Lab expense - Medicare	2,322	2,322	2,547	1,956
Physical therapy - Medicare	23,594	23,594	41,510	23,009
Equipment rent	-	-	54	560
Occupational therapy - Medicare	21,820	21,820	41,830	19,807
Speech therapy - Medicare	4,420	4,420	11,913	4,669
X-Ray - Medicare	1,014	1,014	61	660
Medical supplies - Medicare	-	-	-	-
Pharmacy supplies - Medicare	34,174	34,174	28,151	31,616

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

EXPENSES (CONTINUED)	2009			2008 Actual
	Budget		Actual	
	Original	Final		
Nursing and medical (continued):				
OT/managed care	\$ 8,451	\$ 8,451	\$ 18,479	\$ 4,421
Pt/managed care	4,834	4,834	20,601	2,790
St/managed care	-	-	-	196
X-Rays/managed care	-	-	-	-
Med supplies/managed care	-	-	2,731	-
Pharmacy/managed care	6,682	6,682	10,825	5,556
Special bed/managed care	-	-	-	-
OT / Pt B	20,229	20,229	41,641	20,213
PT / Pt B	33,950	33,950	34,767	26,509
ST / Pt B	10,686	10,686	17,338	10,917
Labs/managed care	193	193	6,418	160
	<u>1,545,427</u>	<u>1,545,427</u>	<u>1,505,734</u>	<u>1,731,624</u>
Physical plant and facilities:				
Salaried payroll	35,564	35,564	28,309	32,618
Hourly wages	62,425	62,425	41,823	53,017
Contractual services	17,190	17,190	30,235	17,431
Decorating rooms	2,000	2,000	1,801	-
Building repairs and maintenance	13,470	13,470	22,264	10,800
Remediation	-	-	345	97,972
Equipment repair	12,240	12,240	3,064	4,386
Vehicle repair	788	788	2,838	1,673
Boiler repair	15,000	15,000	26,694	199
Plumbing repairs	5,500	5,500	2,104	457
Equipment rental	100	100	200	-
Conference and school education	250	250	-	-
In-service travel	479	479	-	677
Advertising	-	-	182	387
Unleaded gasoline	2,198	2,198	2,266	1,719
Electricity	68,688	68,688	68,093	59,083
Fuel (LP)	4,952	4,952	279	994
Thermalene fuel	162,000	162,000	109,769	112,419
Supplies and maintenance - water	888	888	6,193	-
Supplies and maintenance - sewage	3,000	3,000	3,816	-
Landscaping	13,792	13,792	7,579	11,085
Capital purchases	17,000	17,000	434	2,551
	<u>437,524</u>	<u>437,524</u>	<u>358,288</u>	<u>407,468</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

EXPENSES (CONTINUED)	2009			2008 Actual
	Budget		Actual	
	Original	Final		
Activities:				
Hourly wages	\$ 48,009	\$ 48,009	\$ 43,369	\$ 19,893
Consultant	2,349	2,349	2,517	1,720
Conference and school education	93	93	500	60
In-service travel expenses	79	79	330	83
Postage	80	80	128	94
Advertising	524	524	507	973
Dues	-	-	35	-
Resident entertainment	883	883	279	747
Resident out-trip expenses	55	55	14	35
Supplies	1,464	1,464	894	1,032
Office supplies	55	55	95	57
Equipment	17	17	-	11
	<u>53,608</u>	<u>53,608</u>	<u>48,668</u>	<u>24,705</u>
Social service:				
Salaried payroll	25,816	25,816	29,668	30,249
Hourly wages	-	-	-	9,781
Consultant fees	1,791	1,791	2,167	1,359
Conference and school education	-	-	-	-
In-service travel expenses	20	20	22	13
Postage	191	191	-	166
Advertising	524	524	380	-
Publications	-	-	50	913
Office supplies and equipment	234	234	96	115
Computer supplies/accessories	170	170	-	110
	<u>28,746</u>	<u>28,746</u>	<u>32,383</u>	<u>42,706</u>
Other:				
Participation fees (Governor tax)	66,795	66,795	66,792	66,800
IGT transfer expense	564,143	564,143	299,504	562,766
Depreciation	83,071	83,071	85,417	84,034
	<u>714,009</u>	<u>714,009</u>	<u>451,713</u>	<u>713,600</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2009

With Comparative Figures for the Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Budget</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
Total expenses	\$ 4,275,949	\$ 4,275,949	\$ 4,422,338	\$ 4,438,790
Operating loss	<u>(1,516,821)</u>	<u>(1,516,821)</u>	<u>(2,075,660)</u>	<u>(2,298,502)</u>
NONOPERATING REVENUE				
Interest income	26,259	26,259	1,395	10,321
Property taxes	33,057	33,057	-	-
Special services, special events, and miscellaneous, net	<u>(25,089)</u>	<u>(25,089)</u>	<u>46,696</u>	<u>55,062</u>
Total nonoperating revenues	<u>34,227</u>	<u>34,227</u>	<u>48,091</u>	<u>65,383</u>
Loss before transfers	(1,482,594)	(1,482,594)	(2,027,569)	(2,233,119)
OPERATING TRANSFERS IN	<u>885,144</u>	<u>885,144</u>	<u>1,689,928</u>	<u>2,295,638</u>
NET INCOME (LOSS)	<u>\$ (597,450)</u>	<u>\$ (597,450)</u>	(337,641)	62,519
NET ASSETS, BEGINNING OF YEAR			<u>1,971,379</u>	<u>1,908,860</u>
NET ASSETS, END OF YEAR			<u>\$ 1,633,738</u>	<u>\$ 1,971,379</u>

**LIVINGSTON COUNTY, ILLINOIS
 COMPONENT UNIT
 STATEMENT OF CASH FLOWS
 Year Ended November 30, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received for services and from phone companies	\$ 1,009,704
Other cash receipts	31,089
Cash payments to employees	(582,853)
Cash payments to suppliers for goods and services	<u>(339,898)</u>
Net cash provided by operating activities	<u>118,042</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	12,240
Purchase of investments	(325,811)
Proceeds from sale of investments	<u>265,812</u>
Net cash used in investing activities	<u>(47,759)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS 70,283

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 208,581

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 278,864

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating income	\$ (73,168)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	126,514
Effects of changes in operating assets and liabilities:	
Accounts receivable	58,288
Prepaid expenses	67
Accrued items	<u>6,341</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 118,042

LIVINGSTON COUNTY, ILLINOIS

**FIDUCIARY FUNDS
FUND DESCRIPTIONS**

November 30, 2009

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, 2009

	Township Motor Fuel Tax	Township Bridge Program	Totals
ASSETS			
Cash on hand and in bank	\$ 1,879	\$ 26	\$ 1,905
Certificates of deposit	540,000	27,700	567,700
Other investments	1,678,145	-	1,678,145
Accrued interest receivable	337	17	354
Due from State of Illinois	<u>225,975</u>	<u>-</u>	<u>225,975</u>
TOTAL ASSETS	<u>\$ 2,446,336</u>	<u>\$ 27,743</u>	<u>\$ 2,474,079</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$ 47,086	\$ 19,235	\$ 66,321
NET ASSETS			
Restricted for township transportation projects	<u>2,399,250</u>	<u>8,508</u>	<u>2,407,758</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,446,336</u>	<u>\$ 27,743</u>	<u>\$ 2,474,079</u>

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Year Ended November 30, 2009

	Township Motor Fuel Tax	Township Bridge Program	Totals
REVENUES			
State of Illinois	\$ 2,444,859	\$ 463,282	\$ 2,908,141
Charges for services	5,000	-	5,000
Interest on investments	<u>9,697</u>	<u>686</u>	<u>10,383</u>
Total revenues	2,459,556	463,968	2,923,524
EXPENDITURES			
Transportation	<u>2,266,116</u>	<u>482,523</u>	<u>2,748,639</u>
Excess (deficiency) of revenues over expenditures	193,440	(18,555)	174,885
NET ASSETS, BEGINNING OF YEAR			
	<u>2,205,810</u>	<u>27,063</u>	<u>2,232,873</u>
NET ASSETS, END OF YEAR			
	<u>\$ 2,399,250</u>	<u>\$ 8,508</u>	<u>\$ 2,407,758</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2009

	<u>Balance November 30, 2008</u>	<u>Increases</u>	<u>Deductions</u>	<u>Balance November 30, 2009</u>
COUNTY COLLECTOR FUND				
Assets:				
Cash on hand and in bank	\$ 4,705,443	\$ 53,240,136	\$ 54,604,849	\$ 3,340,730
Other investments	409,805	401,692	702,000	109,497
Delinquent taxes receivable	<u>107,694</u>	<u>105,192</u>	<u>107,694</u>	<u>105,192</u>
Total assets	<u>\$ 5,222,942</u>	<u>\$ 53,747,020</u>	<u>\$ 55,414,543</u>	<u>\$ 3,555,419</u>
Liabilities:				
Due to taxing bodies	<u>\$ 5,222,942</u>	<u>\$ 53,747,020</u>	<u>\$ 55,414,543</u>	<u>\$ 3,555,419</u>
INHERITANCE TAX FUND				
Assets:				
Cash on hand and in bank	\$ 2,657	\$ 377,805	\$ 377,969	\$ 2,493
Other investments	576	4,020	3,856	740
Due from State of Illinois	<u>-</u>	<u>24,176</u>	<u>24,176</u>	<u>-</u>
Total assets	<u>\$ 3,233</u>	<u>\$ 406,001</u>	<u>\$ 406,001</u>	<u>\$ 3,233</u>
Liabilities:				
Due to others	<u>\$ 3,233</u>	<u>\$ 406,001</u>	<u>\$ 406,001</u>	<u>\$ 3,233</u>
DRAINAGE DISTRICT FUND				
Assets:				
Cash on hand and in bank	\$ 109,312	\$ 119,244	\$ 66,932	\$ 161,624
Certificates of deposit	<u>73,797</u>	<u>71,635</u>	<u>73,797</u>	<u>71,635</u>
Total assets	<u>\$ 183,109</u>	<u>\$ 190,879</u>	<u>\$ 140,729</u>	<u>\$ 233,259</u>
Liabilities - due to others	<u>\$ 183,109</u>	<u>\$ 190,879</u>	<u>\$ 140,729</u>	<u>\$ 233,259</u>
RESTITUTION FUND				
Assets - cash on hand and in bank	<u>\$ 615</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 627</u>
Liabilities - due to others	<u>\$ 615</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 627</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2009

	<u>Balance November 30, 2008</u>	<u>Increases</u>	<u>Deductions</u>	<u>Balance November 30, 2009</u>
PAYROLL CLEARING FUND				
Assets - cash on hand and in bank	\$ 2,584	\$ 8,844,018	\$ 8,841,791	\$ 4,811
Liabilities - due to others	\$ 2,584	\$ 8,844,018	\$ 8,841,791	\$ 4,811
FEDERAL TAX PAYMENT FUND				
Assets - cash on hand and in bank	\$ -	\$ 100,767	\$ 63	\$ 100,704
Liabilities:				
Due to other funds	\$ -	\$ 63	\$ 63	\$ -
Due to others	-	100,704	-	100,704
Total liabilities	\$ -	\$ 100,767	\$ 63	\$ 100,704
PAYROLL ACCOUNT DIRECT DEPOSIT				
Assets - cash on hand and in bank	\$ 1	\$ 3,777,613	\$ 3,777,613	\$ 1
Liabilities - due to others	\$ 1	\$ 3,777,613	\$ 3,777,613	\$ 1
CIRCUIT CLERK AGENCY FUND				
Assets:				
Cash on hand and in bank	\$ 379,576	\$ 3,040,470	\$ 3,127,777	\$ 292,269
Certificate of deposit	90,000	-	-	90,000
Total assets	\$ 469,576	\$ 3,040,470	\$ 3,127,777	\$ 382,269
Liabilities - due to others	\$ 469,576	\$ 3,040,470	\$ 3,127,777	\$ 382,269
RENTAL HOUSING SURCHARGE FUND				
Assets - cash on hand and in bank	\$ -	\$ 69,454	\$ 69,454	\$ -
Liabilities - due to others	\$ -	\$ 69,454	\$ 69,454	\$ -

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2009

	<u>Balance November 30, 2008</u>	<u>Increases</u>	<u>Deductions</u>	<u>Balance November 30, 2009</u>
SPECIAL DEPOSITS ESCROW FUND				
Assets - cash on hand and in bank	\$ -	\$ 11,379	\$ -	\$ 11,379
Liabilities - due to others	\$ -	\$ 11,379	\$ -	\$ 11,379
 SHERIFF AGENCY FUND				
Assets:				
Cash on hand and in bank - jail residents welfare	\$ 19,452	\$ 173,656	\$ 175,815	\$ 17,293
Cash on hand and in bank - Sheriff seized funds	<u>2,079</u>	<u>2</u>	<u>-</u>	<u>2,081</u>
Total assets	<u>\$ 21,531</u>	<u>\$ 173,658</u>	<u>\$ 175,815</u>	<u>\$ 19,374</u>
Liabilities - due to others	<u>\$ 21,531</u>	<u>\$ 173,658</u>	<u>\$ 175,815</u>	<u>\$ 19,374</u>
 TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash on hand and in bank	\$ 5,221,719	\$ 69,754,556	\$ 71,042,263	\$ 3,934,012
Certificates of deposit	163,797	71,635	73,797	161,635
Other investments	410,381	405,712	705,856	110,237
Delinquent taxes receivable	107,694	105,192	107,694	105,192
Due from State of Illinois	<u>-</u>	<u>24,176</u>	<u>24,176</u>	<u>-</u>
Total assets	<u>\$ 5,903,591</u>	<u>\$ 70,361,271</u>	<u>\$ 71,953,786</u>	<u>\$ 4,311,076</u>
Liabilities:				
Due to taxing bodies	\$ 5,222,942	\$ 53,747,020	\$ 55,414,543	\$ 3,555,419
Due to other funds	-	63	63	-
Due to others	<u>680,649</u>	<u>16,614,188</u>	<u>16,539,180</u>	<u>755,657</u>
Total liabilities	<u>\$ 5,903,591</u>	<u>\$ 70,361,271</u>	<u>\$ 71,953,786</u>	<u>\$ 4,311,076</u>