

LIVINGSTON COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2007

LIVINGSTON COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
 BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Assets	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet - Governmental Funds	4
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Assets - Proprietary Fund - Enterprise Fund	10
Statement of Revenue, Expenses, and Changes in Net Assets - Proprietary Fund - Enterprise Fund	11
Statement of Cash Flows - Proprietary Fund - Enterprise Fund	12
Statement of Fiduciary Net Assets - Fiduciary Funds	14
Statement of Changes in Fiduciary Net Assets - Private Purpose Trust Funds	15
Notes to Basic Financial Statements	16
 REQUIRED SUPPLEMENTARY INFORMATION	
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	41
Pontiac Host Agreement Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	42
Public Health Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	43
Capital Projects Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	46
Illinois Municipal Retirement Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	47
Note to Budgetary Comparison Schedules	48
Illinois Municipal Retirement - Required Supplementary Information - Analysis of Funding Progress (Unaudited)	49

LIVINGSTON COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
OTHER SUPPLEMENTAL FINANCIAL INFORMATION	50
General Fund:	
Combining Balance Sheet	51
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	52
General Account:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	53
Tort Judgment Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	66
Unemployment Insurance Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	67
Nonmajor Special Revenue Funds:	
Fund Descriptions.....	68
Combining Balance Sheet	72
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	76
County Highway Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	80
County Motor Fuel Tax Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	81
County Aid to Bridges Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	82
Matching Tax Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	83
Mental Health Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	84
Mentally Deficient Persons Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	85

LIVINGSTON COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
OTHER SUPPLEMENTAL FINANCIAL INFORMATION (CONTINUED)	
Nonmajor Special Revenue Funds (Continued):	
Court Systems Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	86
Social Security Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	87
Law Library Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	88
Indemnity Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	89
Special Recording Fee Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	90
Sheriff Drug Traffic Prevention Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	91
Court Automation Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	92
County Treasurer's Automation Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	93
Victim Coordinator Services Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	94
Veterans Assistance Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	95
Court Security Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	96
Probation Services Fee Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	97
Document Storage Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	98

LIVINGSTON COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
OTHER SUPPLEMENTAL FINANCIAL INFORMATION (CONTINUED)	
Nonmajor Special Revenue Funds (Continued):	
State's Attorney Drug Traffic Prevention Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	99
Arrestees Medical Costs Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	100
Maintenance and Child Support Collection Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	101
Streator Host Agreement Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	102
Vital Records Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	103
County Extension Education Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	104
Criminal Justice Grant Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	105
GIS Automation Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	106
Illinois Grants Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	107
Working Cash Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	108
Windfarm Application Fee Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	109
Circuit Clerk Operation and Administration Fund:	
Schedule of Revenue, Expenditures, and Changes in Fund Balance	110

LIVINGSTON COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
OTHER SUPPLEMENTAL FINANCIAL INFORMATION (CONTINUED)	
Enterprise Fund:	
Fund Description	111
Livingston Manor Nursing Home:	
Statement of Net Assets	112
Statement of Revenue, Expenses, and Changes in Net Assets - Budget and Actual	113
Component Unit:	
Statement of Cash Flows	120
Fiduciary Funds:	
Fund Descriptions.....	121
Private Purpose Trust Funds:	
Combining Statement of Fiduciary Net Assets.....	122
Combining Statement of Changes in Fiduciary Net Assets	123
Agency Funds:	
Combining Statement of Changes in Assets and Liabilities.....	124

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, 2007, 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, 2007, 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 discussed in Note 1 to the financial statements, Livingston County, Illinois, has implemented the retroactive reporting provisions for infrastructure as required by GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, for the year ended November 30, 2007.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2008 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 and Illinois Municipal Retirement Fund Schedule of Funding Progress on pages 41 through 49 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, 2006, which are not presented with the accompanying financial statements. In our report dated May 18, 2007, 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 2006 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, 2006 taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
September 9, 2008

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2007

	Primary Government			Component Unit Emergency Telephone System Board
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash on hand and in bank	\$ 6,741,585	\$ 315,496	\$ 7,057,081	\$ 112,809
Restricted cash	-	28,264	28,264	-
Certificates of deposit	32,086,371	-	32,086,371	402,086
Other investments	11,084,646	9,299	11,093,945	-
Receivables (net of estimated uncollectible):				
Accounts	617,229	54,656	671,885	73,894
Accrued interest	249,150	817	249,967	4,342
Property taxes	6,560,846	46,049	6,606,895	-
Due from State of Illinois	1,233,244	626,456	1,859,700	-
Due from Federal Government	-	139,720	139,720	-
Internal balances	1,012,000	(1,012,000)	-	-
Prepaid items	5,732	-	5,732	5,773
Revenue stamp inventory	7,688	-	7,688	-
Food and supplies inventory	-	20,484	20,484	-
Capital assets:				
Land and construction in progress	1,081,253	199,500	1,280,753	-
Other capital assets, net of accumulated depreciation	<u>28,358,976</u>	<u>1,782,593</u>	<u>30,141,569</u>	<u>627,283</u>
Total capital assets	<u>29,440,229</u>	<u>1,982,093</u>	<u>31,422,322</u>	<u>627,283</u>
TOTAL ASSETS	<u>\$ 89,038,720</u>	<u>\$ 2,211,334</u>	<u>\$ 91,250,054</u>	<u>\$ 1,226,187</u>
LIABILITIES				
Accounts payable	\$ 906,201	\$ 135,321	\$ 1,041,522	\$ -
Accrued items	330,286	67,962	398,248	16,459
Due to others	111,710	9,502	121,212	-
Deferred revenue	6,591,608	-	6,591,608	4,900
Long-term liabilities:				
Due within one year	40,047	43,757	83,804	-
Due in more than one year	<u>1,085,665</u>	<u>45,932</u>	<u>1,131,597</u>	<u>-</u>
TOTAL LIABILITIES	<u>9,065,517</u>	<u>302,474</u>	<u>9,367,991</u>	<u>21,359</u>
NET ASSETS				
Invested in capital assets	29,440,229	1,982,093	31,422,322	627,283
Restricted for special projects/residents	-	18,762	18,762	-
Unrestricted	<u>50,532,974</u>	<u>(91,995)</u>	<u>50,440,979</u>	<u>577,545</u>
TOTAL NET ASSETS	<u>79,973,203</u>	<u>1,908,860</u>	<u>81,882,063</u>	<u>1,204,828</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 89,038,720</u>	<u>\$ 2,211,334</u>	<u>\$ 91,250,054</u>	<u>\$ 1,226,187</u>

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

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2007

	Expenses
GOVERNMENTAL	
General and administration	\$ 2,443,760
Public safety	5,204,569
Judiciary and court related	2,625,945
Public health and welfare	4,730,422
Transportation	<u>2,497,781</u>
Total governmental activities	17,502,477
BUSINESS-TYPE ACTIVITIES	
Livingston Manor Nursing Home	<u>5,224,600</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 22,727,077</u>
COMPONENT UNIT	
Emergency Telephone System Board	<u>\$ 925,161</u>

<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>	
\$ 739,369	\$ 27,971	\$ -	\$ (1,676,420)	\$ -	\$ (1,676,420)	\$ -
491,003	28,771	-	(4,684,795)	-	(4,684,795)	-
1,467,607	443,739	-	(714,599)	-	(714,599)	-
6,881,797	1,910,211	-	4,061,586	-	4,061,586	-
320,691	-	-	(2,177,090)	-	(2,177,090)	-
9,900,467	2,410,692	-	(5,191,318)	-	(5,191,318)	-
<u>3,941,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,282,797)</u>	<u>(1,282,797)</u>	<u>-</u>
<u>\$ 13,842,270</u>	<u>\$ 2,410,692</u>	<u>\$ -</u>	<u>(5,191,318)</u>	<u>(1,282,797)</u>	<u>(6,474,115)</u>	<u>-</u>
<u>\$ 757,395</u>	<u>\$ -</u>	<u>\$ 68,392</u>				<u>(99,374)</u>
General revenues:						
Taxes:						
Property taxes			6,227,682	554,261	6,781,943	-
Sales tax			1,282,684	-	1,282,684	-
State income tax			1,283,230	-	1,283,230	-
Replacement tax			465,292	-	465,292	-
Motor Fuel taxes			898,980	-	898,980	-
Inheritance tax			58,175	-	58,175	-
Interest			2,060,322	5,499	2,065,821	10,008
Miscellaneous			-	69,988	69,988	-
Gain on sale of capital assets			20,626	-	20,626	-
Transfers			(1,011,303)	1,011,303	-	-
Total general revenues and transfers			<u>11,285,688</u>	<u>1,641,051</u>	<u>12,926,739</u>	<u>10,008</u>
CHANGE IN NET ASSETS			<u>6,094,370</u>	<u>358,254</u>	<u>6,452,624</u>	<u>(89,366)</u>
NET ASSETS - BEGINNING OF YEAR AS PREVIOUSLY REPORTED			69,287,365	1,550,606	70,837,971	1,294,194
RETROACTIVE RECORDING OF INFRASTRUCTURE ASSETS			<u>4,591,468</u>	<u>-</u>	<u>4,591,468</u>	<u>-</u>
NET ASSETS - BEGINNING OF YEAR AS RESTATED			<u>73,878,833</u>	<u>1,550,606</u>	<u>75,429,439</u>	<u>1,294,194</u>
NET ASSETS - END OF YEAR			<u>\$ 79,973,203</u>	<u>\$ 1,908,860</u>	<u>\$ 81,882,063</u>	<u>\$ 1,204,828</u>

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

LIVINGSTON COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2007

	<u>General Fund</u>
ASSETS	
Cash on hand and in bank	\$ 1,365,892
Certificates of deposit	320,000
Other investments	308,874
Receivables, net:	
Accounts	1,634
Accrued interest	4,951
Property taxes	2,324,421
Due from other funds	-
Due from State of Illinois	963,276
Prepaid items	-
Revenue stamp inventory	<u>7,688</u>
TOTAL ASSETS	<u>\$ 5,296,736</u>
LIABILITIES	
Accounts payable	\$ 66,161
Accrued items	181,258
Due to others	111,710
Due to other funds	-
Deferred revenue	<u>2,324,421</u>
Total liabilities	<u>2,683,550</u>
FUND BALANCES	
Reserved for revenue stamps inventory	7,688
Reserved for tort liability	359,722
Reserved for unemployment	27,424
Reserved for working cash	-
Unreserved:	
Designated for capital improvements	-
Undesignated, reported in:	
General Fund	2,218,352
Special Revenue Funds	-
Capital Projects Funds	-
Total fund balances	<u>2,613,186</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,296,736</u>

Major Governmental Funds

<u>Pontiac Host Agreement</u>	<u>Public Health</u>	<u>Capital Projects</u>	<u>Illinois Municipal Retirement</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,725,582	\$ 464,255	\$ 1,182,831	\$ 97,012	\$ 906,013	\$ 6,741,585
4,023,423	215,000	22,496,948	300,000	4,731,000	32,086,371
9,997,818	-	-	-	777,954	11,084,646
464,820	1,585	-	-	149,190	617,229
16,151	1,857	206,955	842	18,394	249,150
-	341,728	-	863,825	3,030,872	6,560,846
192,000	-	820,000	-	48,277	1,060,277
-	204,580	-	-	65,388	1,233,244
-	-	-	-	5,732	5,732
-	-	-	-	-	7,688
<u>\$ 17,419,794</u>	<u>\$ 1,229,005</u>	<u>\$ 24,706,734</u>	<u>\$ 1,261,679</u>	<u>\$ 9,732,820</u>	<u>\$ 59,646,768</u>
\$ 785,243	\$ -	\$ -	\$ -	\$ 54,797	\$ 906,201
-	4,847	-	114,824	29,357	330,286
-	-	-	-	-	111,710
-	-	-	-	48,277	48,277
-	372,490	-	863,825	3,030,872	6,591,608
<u>785,243</u>	<u>377,337</u>	<u>-</u>	<u>978,649</u>	<u>3,163,303</u>	<u>7,988,082</u>
-	-	-	-	-	7,688
-	-	-	-	-	359,722
-	-	-	-	-	27,424
-	-	-	-	538,609	538,609
-	-	-	-	936,395	936,395
-	-	-	-	-	2,218,352
16,634,551	851,668	-	283,030	5,094,513	22,863,762
-	-	24,706,734	-	-	24,706,734
<u>16,634,551</u>	<u>851,668</u>	<u>24,706,734</u>	<u>283,030</u>	<u>6,569,517</u>	<u>51,658,686</u>
<u>\$ 17,419,794</u>	<u>\$ 1,229,005</u>	<u>\$ 24,706,734</u>	<u>\$ 1,261,679</u>	<u>\$ 9,732,820</u>	<u>\$ 59,646,768</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, 2007

Total fund balance for governmental funds \$ 51,658,686

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	40,267,769	
Accumulated depreciation	<u>(10,827,540)</u>	29,440,229

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, 2007 are:

Long-term liabilities:		
Compensated absences		<u>(1,125,712)</u>

**TOTAL NET ASSETS OF GOVERNMENTAL
ACTIVITIES**

\$ 79,973,203

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended November 30, 2007

	General Fund
REVENUES	
Property taxes	\$ 2,143,129
Replacement tax	465,292
Sales tax	1,282,684
State income tax	1,283,230
Operating and capital grants/contributions - federal revenue	8,010
Operating and capital grants/contributions - other State of Illinois revenue	473,365
Operating and capital grants/contributions - other	-
Motor fuel tax allotments	-
Licenses and permits	12,486
Fees, fines, and charges for services	1,817,988
Collector's interest and costs	122,041
Interest	28,378
Rent	167,873
Other revenue	167,231
Total revenues	<u>7,971,707</u>
 EXPENDITURES	
Current:	
General and administration	2,126,046
Public safety	3,527,795
Judiciary and court related	2,102,862
Public health and welfare	106,630
Transportation	-
Employee benefits	511,655
Other expenditures	310,640
Capital outlay	252,328
Total expenditures	<u>8,937,956</u>
Excess (deficiency) of revenues over expenditures	<u>(966,249)</u>
 OTHER FINANCING SOURCES (USES)	
Operating transfers in	1,513,343
Operating transfers out	(183,750)
Proceeds from disposal of capital assets	5,260
Total other financing sources (uses)	<u>1,334,853</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	368,604
 FUND BALANCE, BEGINNING OF YEAR	 <u>2,244,582</u>
 FUND BALANCE, END OF YEAR	 <u>\$ 2,613,186</u>

Major Governmental Funds

<u>Pontiac Host Agreement</u>	<u>Public Health</u>	<u>Capital Projects</u>	<u>Illinois Municipal Retirement</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 331,267	\$ -	\$ 745,204	\$ 3,008,082	\$ 6,227,682
-	-	-	-	-	465,292
-	-	-	-	-	1,282,684
-	-	-	-	-	1,283,230
-	1,048,291	-	-	59,025	1,115,326
-	617,420	-	-	155,652	1,246,437
-	48,779	-	-	150	48,929
-	-	-	-	898,980	898,980
-	61,608	-	-	-	74,094
4,168,398	242,234	2,128,226	-	1,115,122	9,471,968
-	-	-	-	-	122,041
676,037	15,410	1,111,581	5,518	223,398	2,060,322
-	-	-	-	-	167,873
-	-	-	-	21,235	188,466
<u>4,844,435</u>	<u>2,365,009</u>	<u>3,239,807</u>	<u>750,722</u>	<u>5,481,644</u>	<u>24,653,324</u>
-	-	-	-	145,642	2,271,688
183,633	-	-	-	7,485	3,718,913
-	-	-	-	89,815	2,192,677
-	2,371,134	-	-	1,348,996	3,826,760
-	-	-	-	1,889,625	1,889,625
-	-	-	713,052	514,147	1,738,854
-	-	-	-	-	310,640
238,181	-	38,592	-	104,981	634,082
<u>421,814</u>	<u>2,371,134</u>	<u>38,592</u>	<u>713,052</u>	<u>4,100,691</u>	<u>16,583,239</u>
<u>4,422,621</u>	<u>(6,125)</u>	<u>3,201,215</u>	<u>37,670</u>	<u>1,380,953</u>	<u>8,070,085</u>
-	-	-	20,000	20,000	1,553,343
(935,000)	-	(570,000)	(160,748)	(715,148)	(2,564,646)
-	-	-	-	15,366	20,626
<u>(935,000)</u>	<u>-</u>	<u>(570,000)</u>	<u>(140,748)</u>	<u>(679,782)</u>	<u>(990,677)</u>
3,487,621	(6,125)	2,631,215	(103,078)	701,171	7,079,408
<u>13,146,930</u>	<u>857,793</u>	<u>22,075,519</u>	<u>386,108</u>	<u>5,868,346</u>	<u>44,579,278</u>
<u>\$ 16,634,551</u>	<u>\$ 851,668</u>	<u>\$ 24,706,734</u>	<u>\$ 283,030</u>	<u>\$ 6,569,517</u>	<u>\$ 51,658,686</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, 2007

Net change in fund balances - total governmental funds	\$ 7,079,408
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 depreciation (\$1,250,437) exceeded capital outlays and infrastructure additions (\$424,132) in the current period.	
	(826,305)
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	<u>(158,733)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 6,094,370</u>

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

November 30, 2007

ASSETS

Cash on hand and in bank	\$ 315,496
Restricted cash	28,264
Other investments	9,299
Accounts receivable (net of estimated uncollectible)	54,656
Accrued interest receivable	817
Property taxes receivable	46,049
Due from State of Illinois - Department of Public Aid	626,456
Due from Federal government - Medicare	139,720
Inventory of food and supplies, at cost	20,484
Capital assets (net of accumulated depreciation)	<u>1,982,093</u>
 TOTAL ASSETS	 <u>\$ 3,223,334</u>

LIABILITIES

Accounts payable	\$ 135,321
Accrued items	67,962
Due to other funds	1,012,000
Due to others payable from restricted cash	9,502
Long-term liabilities - compensated absences:	
Due within one year	43,757
Due in more than one year	<u>45,932</u>
Total liabilities	<u>1,314,474</u>

NET ASSETS

Invested in capital assets	1,982,093
Restricted for special projects/residents	18,762
Unrestricted	<u>(91,995)</u>
Total net assets	<u>1,908,860</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 3,223,334</u>

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

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET ASSETS
For the Year Ended November 30, 2007

OPERATING REVENUES

Patient care:	
Private pay	\$ 608,924
Public aid	2,951,319
Medicare	<u>381,560</u>
Total operating revenues	<u>3,941,803</u>

OPERATING EXPENSES

Administration	1,254,593
Dietary	377,900
Housekeeping	119,346
Laundry and linens	50,480
Nursing and medical	1,907,135
Physical plant and facilities	345,123
Activities	35,664
Social service	69,505
Participation fees	66,847
Public Health/Civil Money Penalty	6,000
IGT transfer expense	909,263
Depreciation	<u>82,744</u>
Total operating expenses	<u>5,224,600</u>
Operating loss	<u>(1,282,797)</u>

NONOPERATING REVENUE (EXPENSES)

Interest income	5,499
Property taxes	554,261
Special services, special events, and miscellaneous	<u>69,988</u>
Total nonoperating revenues (expenses)	<u>629,748</u>
Loss before transfers	(653,049)

OPERATING TRANSFER IN 1,011,303

NET INCOME 358,254

NET ASSETS, BEGINNING OF YEAR 1,550,606

NET ASSETS, END OF YEAR \$ 1,908,860

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, 2007

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received for services	\$ 3,862,656
Cash payments to suppliers for goods and services	(2,413,673)
Cash payments to employees	<u>(2,491,291)</u>
 Net cash used in operating activities	 <u>(1,042,308)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	<u>(53,087)</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Property taxes	554,261
Decrease in due to others from restricted cash	(8,847)
Cash received from special services, special events, and miscellaneous	71,044
Proceeds received on transfer from other fund	<u>570,000</u>
 Net cash provided by noncapital financing activities	 <u>1,186,458</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	<u>5,499</u>
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NET INCREASE IN CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

96,562

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

256,497

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

\$ 353,059

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF CASH FLOWS
Year Ended November 30, 2007

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

Operating loss	<u>\$ (1,282,797)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	82,744
Expenses paid by other funds	441,303
Effects of changes in operating assets and liabilities:	
Accounts receivable	(79,147)
Accounts payable	(117,983)
Accrued expense	(67,665)
Compensated absences	<u>(18,763)</u>
Total adjustments	<u>240,489</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>\$ (1,042,308)</u>

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

LIVINGSTON COUNTY, ILLINOIS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2007

ASSETS	<u>Private Purpose Funds</u>	<u>Agency Funds</u>
Cash on hand and in bank	\$ 66,400	\$ 2,187,389
Certificates of deposit	554,800	90,000
Other investments	2,079,953	246,815
Receivables:		
Accrued interest	1,495	-
Delinquent taxes	-	10,745
Due from State of Illinois	<u>178,432</u>	<u>5,090</u>
 TOTAL ASSETS	 <u>\$ 2,881,080</u>	 <u>\$ 2,540,039</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 303,191	\$ -
Due to taxing bodies	-	2,086,251
Due to others	<u>-</u>	<u>453,788</u>
Total liabilities	303,191	2,540,039
 NET ASSETS		
Restricted for township transportation projects	<u>2,577,889</u>	<u>-</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,881,080</u>	 <u>\$ 2,540,039</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, 2007

ADDITIONS	
State of Illinois	\$ 3,266,574
Charges for services	74
Interest on investments	<u>126,230</u>
Total revenues	3,392,878
 DEDUCTIONS	
Transportation	<u>2,894,308</u>
Excess of revenues over expenditures	498,570
 NET ASSETS, BEGINNING OF YEAR	 <u>2,079,319</u>
 NET ASSETS, END OF YEAR	 <u><u>\$ 2,577,889</u></u>

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

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, 2007

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. (Previously the Emergency Telephone System Board had a year end of December 31. The year end for fiscal year 2007 has been changed to November 30. Activity reflected for the Emergency Telephone System Board in these financial statements is only for eleven months.) 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. 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, 2007

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 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 90 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, 2007

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.

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.

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

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, an exception is that certain fees that would be direct costs and user fees have not been eliminated.

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, 2007

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 2006 are reflected as revenues in fiscal year 2007. Amounts not collected by the Collector by November 30, 2007 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 2007 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 2008.

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 \$5,000. 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.

In 2007, the County implemented the retroactive reporting of all major general infrastructure as required by Governmental Accounting Standards Board Statement No. 34. The County recorded these retroactive additions of general infrastructure assets as an adjustment to beginning net assets for the governmental activities in the government-wide financial statements. The adjustment to beginning net assets for the governmental activities was as follows:

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Net assets at November 30, 2006, as previously reported	\$ 69,287,365
Infrastructure prior to 2004, date of implementation of Governmental Accounting Standards Board Statement No. 34	8,536,665
Accumulated depreciation on aforementioned infrastructure	<u>(3,945,197)</u>
Net assets at November 30, 2006, as restated	<u>\$ 73,878,833</u>

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 2007.

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget and Appropriations (Continued)

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.

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, 2007, 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." Any residual balances outstanding between the governmental activities and business-type activities, if any, are reported in the government-wide financial statements as "internal balances."

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables (Continued)

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 \$16,890 estimated uncollectibles. The allowance for uncollectibles is adjusted annually.

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits (Continued)

As of November 30, 2007, \$8,242,205 of the County's bank balance of \$40,906,625 was exposed to custodial credit risk.

At November 30, 2007, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$42,069,425, and the bank balance was \$40,906,625. Of the bank balance, \$1,250,629 was covered by federal depository insurance and \$31,413,791 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. \$8,242,205 was uncollateralized and exposed to custodial credit risk.

Carrying amount of deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2007 as follows:

Checking and savings accounts	\$ 9,338,254
Certificates of deposit	<u>32,731,171</u>
Total County deposits	42,069,425
Cash on hand at November 30, 2007	<u>880</u>
Total	<u>\$42,070,305</u>

At November 30, 2007, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$514,895, and the bank balance was \$543,709. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

Interest Rate Risk

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

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk (Continued)

Maturities as of November 30, 2007 for deposits exposed to interest rate risk are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Certificates of deposit	<u>\$32,731,171</u>	<u>\$31,925,636</u>	<u>\$ 805,535</u>
Financial Investors Trust	<u>\$ 3,679,718</u>	<u>\$ 3,679,718</u>	<u>\$ -</u>
The Illinois Funds	<u>\$ 9,740,995</u>	<u>\$ 9,740,995</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, 2007, 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, 2007

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2007 was as follows:

<u>Primary Government</u>	<u>Beginning Balance Previously Reported</u>	<u>Retroactive Recording of Infrastructure</u>	<u>Beginning Balance as Adjusted</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:						
Capital assets not being depreciated:						
Construction in progress	\$ 131,588	\$ -	\$ 131,588	\$ -	\$ -	\$ 131,588
Land	949,665	-	949,665	-	-	949,665
Total capital assets not being depreciated	<u>1,081,253</u>	<u>-</u>	<u>1,081,253</u>	<u>-</u>	<u>-</u>	<u>1,081,253</u>
Capital assets being depreciated:						
Buildings	24,279,726	-	24,279,726	10,752	-	24,290,478
Infrastructure	2,435,179	8,536,665	10,971,844	-	-	10,971,844
Vehicles	1,620,376	-	1,620,376	277,068	(182,699)	1,714,745
Machinery and equipment	1,119,449	-	1,119,449	41,762	(17,981)	1,143,230
Computer equipment	586,868	-	586,868	94,550	-	681,418
Computer software	384,801	-	384,801	-	-	384,801
Total capital assets being depreciated	<u>30,426,399</u>	<u>8,536,665</u>	<u>38,963,064</u>	<u>424,132</u>	<u>(200,680)</u>	<u>39,186,516</u>
Less accumulated depreciation for:						
Buildings	(3,199,566)	-	(3,199,566)	(524,951)	-	(3,724,517)
Infrastructure	(236,456)	(3,945,197)	(4,181,653)	(355,740)	-	(4,537,393)
Vehicles	(1,135,363)	-	(1,135,363)	(170,828)	182,699	(1,123,492)
Machinery and equipment	(717,283)	-	(717,283)	(87,241)	17,981	(786,543)
Computer equipment	(275,125)	-	(275,125)	(82,016)	-	(357,141)
Computer software	(268,793)	-	(268,793)	(29,661)	-	(298,454)
Total accumulated depreciation	<u>(5,832,586)</u>	<u>(3,945,197)</u>	<u>(9,777,783)</u>	<u>(1,250,437)</u>	<u>200,680</u>	<u>(10,827,540)</u>
Total capital assets being depreciated, net	<u>24,593,813</u>	<u>4,591,468</u>	<u>29,185,281</u>	<u>(826,305)</u>	<u>-</u>	<u>28,358,976</u>
Governmental activities capital assets, net	<u>\$ 25,675,066</u>	<u>\$ 4,591,468</u>	<u>\$ 30,266,534</u>	<u>\$ (826,305)</u>	<u>\$ -</u>	<u>\$ 29,440,229</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 3 - CAPITAL ASSETS (CONTINUED)

Construction in Progress and Construction Commitments

Construction in progress consists of the following projects:

Law and Justice Center \$ 131,588

<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	3,028,485	8,304	(953)	3,035,836
Equipment	929,962	44,783	(2,554)	972,191
Vehicles	<u>91,432</u>	<u>-</u>	<u>-</u>	<u>91,432</u>
Total capital assets being depreciated	<u>4,049,879</u>	<u>53,087</u>	<u>(3,507)</u>	<u>4,099,459</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,309,985)	(67,585)	354	(1,377,216)
Equipment	(835,247)	(15,067)	2,096	(848,218)
Vehicles	<u>(91,340)</u>	<u>(92)</u>	<u>-</u>	<u>(91,432)</u>
Total accumulated depreciation	<u>(2,236,572)</u>	<u>(82,744)</u>	<u>2,450</u>	<u>(2,316,866)</u>
Total capital assets being depreciated, net	<u>1,813,307</u>	<u>(29,657)</u>	<u>(1,057)</u>	<u>1,782,593</u>
Business-type activities capital assets, net	<u>\$ 2,012,807</u>	<u>\$ (29,657)</u>	<u>\$ (1,057)</u>	<u>\$ 1,982,093</u>

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 3 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 218,094
Public safety	526,921
Judiciary and court related	9,990
Public health and welfare	7,012
Transportation	<u>488,420</u>
	<u>\$ 1,250,437</u>

Business-type activities:

County Nursing Home	<u>\$ 82,744</u>
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Discretely Presented Component Unit

Capital asset activity for the Emergency Telephone System Board for the eleven months ended November 30, 2007 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Leasehold improvements	\$ 7,041	\$ -	\$ -	\$ 7,041
Equipment	<u>1,242,941</u>	<u>16,272</u>	<u>(3,887)</u>	<u>1,255,326</u>
Total capital assets - at cost, being depreciated	<u>1,249,982</u>	<u>16,272</u>	<u>(3,887)</u>	<u>1,262,367</u>
Less accumulated depreciation for:				
Leasehold improvements	(2,886)	(376)	-	(3,262)
Equipment	<u>(538,938)</u>	<u>(96,318)</u>	<u>3,434</u>	<u>(631,822)</u>
Total accumulated depreciation	<u>(541,824)</u>	<u>(96,694)</u>	<u>3,434</u>	<u>(635,084)</u>
Total capital assets being depreciated, net	<u>708,158</u>	<u>(80,422)</u>	<u>(453)</u>	<u>627,283</u>
Discretely presented component unit capital assets, net	<u>\$ 708,158</u>	<u>\$ (80,422)</u>	<u>\$ (453)</u>	<u>\$ 627,283</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 4 - LONG-TERM DEBT

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

	Balance December 1, <u>2006</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>2007</u>	Due Within <u>One Year</u>
Governmental activities:					
Compensated absences	<u>\$ 966,979</u>	<u>\$ 158,733</u>	<u>\$ -</u>	<u>\$ 1,125,712</u>	<u>\$ 40,047</u>
Business-type activities:					
Compensated absences	<u>\$ 108,452</u>	<u>\$ -</u>	<u>\$(18,763)</u>	<u>\$ 89,689</u>	<u>\$ 43,757</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, 2007, using the 2006 assessed value of all taxable property of \$532,951,044, the statutory limit and debt margin for the County was \$15,322,343.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description

Livingston County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), an agent multiple-employer plan, provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Description (Continued)

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute a percent of their annual covered salary at the rate of:

- 4.50% for Veterans Administration members
- 7.50% for Sheriff's Law Enforcement Personnel (SLEP) members
- 4.50% for all others

The member rate is established by state statute. Livingston County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was 2.81, 20.63, and 7.6 percent of payroll for Veterans Administration members, SLEP, and all others, respectively. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2007 was 5 years for Veterans Admin members, 25 years for SLEP, and 25 years for all others.

For December 31, 2007, Livingston County's annual pension cost of \$861,394 was equal to Livingston County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative 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) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 Experience Study.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Description (Continued)

Trend information for the three years ended December 31, 2007 is as follows:

Trend Information - Veterans Administration Members

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 434	100%	\$0
12/31/06	1,438	100	0
12/31/05	1,432	100	0

Trend Information - SLEP Members

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 262,139	100%	\$0
12/31/06	233,792	100	0
12/31/05	232,639	100	0

Trend Information - All Other Members

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 598,821	100%	\$0
12/31/06	692,017	100	0
12/31/05	645,485	100	0

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2007 were based on the 2002-2004 Experience Study. The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and more early retirements are expected to occur.

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 206 acres for agricultural purposes only. The current lease runs for the period December 1, 2006 through November 30, 2008. The County agrees to lease 206 acres at \$191 per acre per year. The lease requires semi-annual installments of \$19,864 on March 1 and September 1.

The Livingston County Public Property Committee entered into a lease agreement whereby the County agrees to lease 6.5 acres for agricultural purposes for the period December 1, 2006 through November 30, 2008. The County agrees to lease 6.5 acres for \$100 per acre per year. The lease requires semi-annual installments of \$325 on March 1 and September 1.

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

NOTE 6 - LEASE AGREEMENTS - LESSOR (CONTINUED)

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

On October 1, 2003, 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 two additional five-year terms. Rental payments are \$1,964 per month.

Future minimum lease payments receivable under leases in effect as of November 30, 2007 total \$487,256 and are scheduled to be collected as follows:

During the years ending November 30:

2008	\$ 67,938
2009	7,920
2010	7,420
2011	7,420
2012	7,420
Thereafter	<u>389,138</u>

Total \$ 487,256

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

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

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 expires 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.

In November of 2007, the Livingston County Health Department entered into a lease agreement for the rental of a copying machine. The term of the lease is 12 months with monthly payments of \$629.

Future minimum lease payments under these agreements as of November 30, 2007 total \$128,427 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:			
2008	\$ 22,594	\$ 16,501	\$ 39,095
2009	15,049	16,598	31,647
2010	7,891	16,598	24,489
2011	-	16,598	16,598
2012	<u>-</u>	<u>16,598</u>	<u>16,598</u>
Total	<u>\$ 45,534</u>	<u>\$ 82,893</u>	<u>\$128,427</u>

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

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, 2007:

	<u>Budget</u>	<u>Actual</u>
Public Health Fund	\$ 1,988,900	\$ 2,371,134
Court Automation Fund	50,000	54,747
County Extension Education Fund	121,075	121,398

- (b) Deficit fund balances of individual funds:

No fund had a deficit fund balance at November 30, 2007.

- (c) Individual interfund receivable and payable balances at November 30, 2007 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Special Revenue Funds:		
Pontiac Host Agreement Fund (major fund)	\$ 192,000	\$ -
County Highway Fund	45,493	-
County Aid to Bridges Fund	-	45,493
Mentally Deficient Persons Fund	2,784	-
Mental Health Fund	-	2,784
Capital Projects Fund (major fund)	820,000	-
Enterprise Fund:		
Livingston Manor Nursing Home (major fund)	<u>-</u>	<u>1,012,000</u>
Total	<u>\$ 1,060,277</u>	<u>\$ 1,060,277</u>

The interfund balances between the Capital Projects Fund, the Pontiac Host Agreement Fund, and Livingston Manor Nursing Home are operating loans. The other 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, 2007

NOTE 8 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(d) Interfund transfers for the year ended November 30, 2007 consisted of the following:

	<u>Transfer To Other Funds</u>	<u>Transfer From Other Funds</u>
General Fund (major fund)	\$ 183,750	\$ 1,513,343
Pontiac Host Agreement Fund (major fund)	935,000	-
Capital Projects Fund (major fund)	570,000	-
Special Revenue Funds:		
Illinois Municipal Retirement Fund (major fund)	160,748	20,000
Court Systems Fund	70,000	-
Social Security Fund	161,805	20,000
Law Library Fund	1,730	-
Special Recording Fee Fund	20,000	-
Court Automation Fund	28,000	-
County Treasurer's Automation Fund	5,000	-
Victim Coordinator Services Fund	23,000	-
Court Security Fund	127,202	-
Probation Services Fee Fund	85,217	-
Document Storage Fund	15,000	-
Maintenance & Child Support Fund	46,034	-
Streator Host Agreement Fund	68,360	-
Vital Records Fund	5,000	-
GIS Automation Fund	58,800	-
Enterprise Fund:		
Livingston Manor Nursing Home (major fund)	<u>-</u>	<u>1,011,303</u>
Total	<u>\$ 2,564,646</u>	<u>\$ 2,564,646</u>

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2007

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 \$202,304 per year beginning January 1, 2007 through December 31, 2007. For the month of December 31, 2006, 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 \$206,910 per year.

The County paid \$202,688 to the Emergency Telephone Systems Board for the twelve months ended November 30, 2007. No fees were payable to the Board at November 30, 2007.

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, 2007

NOTE 12 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

In June 2004, the Governmental Accounting Standards Board issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement will generally require the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service rather than on a pay-as-you-go basis, as is current practice. The County will adopt this new standard beginning in 2009, the year in which adoption is first required by the County. The impact of adopting this standard 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, 2007
With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property tax	\$ 2,135,155	\$ 2,135,155	\$ 2,143,129	\$ 1,993,223
Replacement tax	385,000	385,000	465,292	382,312
Sales tax	1,350,000	1,350,000	1,282,684	1,211,687
State income tax	1,200,000	1,200,000	1,283,230	1,189,328
Operating grants/contributions - federal revenue	-	-	8,010	-
Operating grants/contributions - other State of Illinois revenue	476,910	476,910	473,365	443,578
Licenses and permits	15,000	15,000	12,486	14,692
Charges for services	1,913,150	1,913,150	1,817,988	1,950,011
Collector's interest and costs	112,000	112,000	122,041	150,963
Interest on investments	14,000	14,000	28,378	32,583
Rent	160,000	160,000	167,873	165,778
Other revenue	45,000	45,000	167,231	95,415
Total revenues	<u>7,806,215</u>	<u>7,806,215</u>	<u>7,971,707</u>	<u>7,629,570</u>
EXPENDITURES				
Current:				
General and administration	2,535,187	2,568,843	2,126,046	2,183,601
Public safety	3,494,738	3,487,351	3,527,795	3,265,074
Judiciary and court related	2,192,210	2,207,210	2,102,862	2,008,379
Public health and welfare	124,197	124,197	106,630	113,355
Employee benefits	594,225	594,225	511,655	503,281
Other expenditures	396,164	354,895	310,640	307,997
Capital outlay	197,000	197,000	252,328	242,431
Total expenditures	<u>9,533,721</u>	<u>9,533,721</u>	<u>8,937,956</u>	<u>8,624,118</u>
Deficiency of revenues over expenditures	<u>(1,727,506)</u>	<u>(1,727,506)</u>	<u>(966,249)</u>	<u>(994,548)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,529,144	1,529,144	1,513,343	1,354,821
Operating transfers out	(40,000)	(40,000)	(183,750)	(187,693)
Proceeds from disposal of capital assets	-	-	5,260	-
Total other financing sources (uses)	<u>1,489,144</u>	<u>1,489,144</u>	<u>1,334,853</u>	<u>1,167,128</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (238,362)</u>	<u>\$ (238,362)</u>	368,604	172,580
FUND BALANCE, BEGINNING OF YEAR			<u>2,244,582</u>	<u>2,072,002</u>
FUND BALANCE, END OF YEAR			<u>\$ 2,613,186</u>	<u>\$ 2,244,582</u>

LIVINGSTON COUNTY, ILLINOIS

PONTIAC HOST AGREEMENT FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Contract payments	\$ 560,000	\$ 560,000	\$ 4,168,398	\$ 560,000
Federal grant	-	-	-	337,099
Interest on investments	<u>575,000</u>	<u>575,000</u>	<u>676,037</u>	<u>654,132</u>
Total revenues	<u>1,135,000</u>	<u>1,135,000</u>	<u>4,844,435</u>	<u>1,551,231</u>
EXPENDITURES				
Public safety facility	-	-	-	278,374
Union Planter's building	10,000	10,000	10,000	-
H&E Building	25,000	25,000	-	-
General fund Capital Projects & Programs	100,000	100,000	-	-
Emergency Telephone System Board capital equipment	-	-	-	272,489
Pro-active unit expenditure	180,000	180,000	173,633	66,262
General fund capital equipment	<u>486,650</u>	<u>486,650</u>	<u>238,181</u>	<u>455,097</u>
Total expenditures	<u>801,650</u>	<u>801,650</u>	<u>421,814</u>	<u>1,072,222</u>
Excess of revenues over expenditures	<u>333,350</u>	<u>333,350</u>	<u>4,422,621</u>	<u>479,009</u>
OTHER FINANCING USES				
Transfer to General Fund	(935,000)	(935,000)	(935,000)	(880,000)
Transfer to Sheriff	-	-	-	(21,462)
Total other financing uses	<u>(935,000)</u>	<u>(935,000)</u>	<u>(935,000)</u>	<u>(901,462)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (601,650)</u>	<u>\$ (601,650)</u>	3,487,621	(422,453)
FUND BALANCE				
Beginning of year			<u>13,146,930</u>	<u>13,569,383</u>
End of year			<u>\$ 16,634,551</u>	<u>\$ 13,146,930</u>

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 330,725	\$ 330,725	\$ 331,267	\$ 331,490
Home Health Fund (Medicare and private pay)	18,000	18,000	15,451	14,548
Women, Infants and Children (WIC)	116,700	116,700	127,072	112,100
Case Coordination Unit Grant (CCU)	63,550	63,550	101,559	63,059
Grants In Kind	-	-	421,085	287,916
PSA Grant	-	-	4,760	18,528
Asthma	15,000	15,000	-	-
Arthritis Grant	-	-	1,707	2,375
Breast and Cervical	85,575	85,575	103,579	78,000
IDPH - Local Health Protection Grant	75,000	75,000	84,547	68,612
Vision and Hearing Grant	6,500	6,500	6,500	6,500
Childhood Lead Poisoning Prevention	4,000	4,000	2,631	2,498
School Based Health Clinic Grant	63,300	63,300	76,841	59,038
Family Planning Program	77,500	77,500	93,600	86,056
Healthy Moms/Kids - Case Management Grant	118,400	118,400	119,976	116,600
Early Period Screening Diagnosis Treatment	85,000	85,000	89,752	104,862
Bioterrorism	48,000	48,000	36,396	75,302
Donations	8,000	8,000	2,912	4,014
Donations/School Based Health - Humiston Trust	21,000	21,000	21,000	21,000
Animal Control payments and fines	50,000	50,000	61,608	47,147
Income from Immunizations	132,000	132,000	139,997	105,827
Hubert Estate	10,000	10,000	8,909	9,162
Miscellaneous/flu clinics and pneumonia	1,000	1,000	201	238
Potential grants	100,000	100,000	-	-
Other clinics	33,000	33,000	28,929	27,864
E.H. and Food Service Course	50,000	50,000	53,566	51,100
T.B. Clinic	21,600	21,600	1,713	2,051

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUES (CONTINUED)				
Kid Care	\$ 4,000	\$ 4,000	\$ 2,900	\$ 3,700
Med Set Up/School Nursing	4,000	4,000	2,378	2,403
Women's Health Initiative	30,000	30,000	18,693	29,538
Tobacco Impact Grant	20,000	20,000	14,167	20,000
Healthy Families of IL Grant	175,100	175,100	190,009	170,891
Teen Parent Services	54,500	54,500	34,000	45,500
Vector Prevention	2,000	2,000	-	-
Medicaid Match	110,000	110,000	71,963	80,436
Susan Komen Grant	2,550	2,550	4,504	3,050
Ticket for the Cure	-	-	14,673	-
Diabetes Grant	10,000	10,000	13,500	10,000
March of Dimes	15,000	15,000	11,000	13,700
Safety Grant	-	-	20,900	22,852
Pandemic Flu	-	-	15,354	22,527
Interest on investments	14,000	14,000	15,410	17,111
	<u>1,975,000</u>	<u>1,975,000</u>	<u>2,365,009</u>	<u>2,137,595</u>
Total revenues				
EXPENDITURES				
Personnel	1,288,500	1,288,500	1,231,670	1,181,953
Contractual	194,000	194,000	205,129	173,599
Travel - mileage	55,000	55,000	54,987	48,590
Telephone	16,500	16,500	12,585	13,240
Postage	12,500	12,500	7,655	11,066
Rent	54,500	54,500	54,500	54,500
Nurses' supplies	34,000	34,000	30,778	33,076
Printing	8,000	8,000	18,630	7,265
Office supplies	28,000	28,000	28,712	18,926
Copier lease	14,500	14,500	13,432	13,530
Dues and meeting expense	14,000	14,000	11,757	10,074

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Audit	\$ 1,900	\$ 1,900	\$ -	\$ -
Equipment and repair	5,000	5,000	12,735	20,761
Computer hardware and software	9,500	9,500	38,666	13,388
Donations	7,000	7,000	13,082	17,447
Advertising	2,500	2,500	10,180	2,932
Insurance - employee health	146,000	146,000	139,961	122,988
Contingency	10,000	10,000	-	-
Immunizations - vaccine	67,000	67,000	65,590	52,806
Immunization - Grants In Kind	-	-	171,298	42,737
WIC food instruments	-	-	249,787	245,179
AC Indemnity	500	500	-	-
TB Administration	20,000	20,000	-	-
	<u>1,988,900</u>	<u>1,988,900</u>	<u>2,371,134</u>	<u>2,084,057</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(13,900)	(13,900)	(6,125)	53,538
OTHER FINANCING USES				
Operating transfer out	-	-	-	(5,648)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,648)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	\$ (13,900)	\$ (13,900)	(6,125)	47,890
	<u>\$ (13,900)</u>	<u>\$ (13,900)</u>	<u>(6,125)</u>	<u>47,890</u>
FUND BALANCE				
Beginning of year			857,793	809,903
			<u>857,793</u>	<u>809,903</u>
End of year			\$ 851,668	\$ 857,793
			<u>\$ 851,668</u>	<u>\$ 857,793</u>

LIVINGSTON COUNTY, ILLINOIS

CAPITAL PROJECTS FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	2007			2006
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Contract payments from Pontiac Host	\$ 5,000,000	\$ 5,000,000	\$ 2,128,226	\$ 7,723,354
Interest on investments	<u>500,000</u>	<u>500,000</u>	<u>1,111,581</u>	<u>743,470</u>
Total revenues	5,500,000	5,500,000	3,239,807	8,466,824
EXPENDITURES	<u>1,020,000</u>	<u>1,020,000</u>	<u>38,592</u>	<u>-</u>
Excess of revenues over expenditures	4,480,000	4,480,000	3,201,215	8,466,824
OTHER FINANCING USES				
Operating transfers out	<u>-</u>	<u>-</u>	<u>(570,000)</u>	<u>-</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 4,480,000</u>	<u>\$ 4,480,000</u>	2,631,215	8,466,824
FUND BALANCE				
Beginning of year			<u>22,075,519</u>	<u>13,608,695</u>
End of year			<u>\$ 24,706,734</u>	<u>\$ 22,075,519</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 744,184	\$ 744,184	\$ 745,204	\$ 708,573
Interest on investments	<u>6,000</u>	<u>6,000</u>	<u>5,518</u>	<u>10,453</u>
Total revenue	750,184	750,184	750,722	719,026
EXPENDITURES				
County payment to Illinois Municipal Retirement	<u>950,000</u>	<u>950,000</u>	<u>713,052</u>	<u>675,878</u>
Excess (deficiency) of revenue over expenditures	<u>(199,816)</u>	<u>(199,816)</u>	<u>37,670</u>	<u>43,148</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
General fund - replacement taxes	20,000	20,000	20,000	20,000
Mental health 708 board	12,000	12,000	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>(160,748)</u>	<u>(227,879)</u>
Total other financing sources (uses)	<u>32,000</u>	<u>32,000</u>	<u>(140,748)</u>	<u>(207,879)</u>
Deficiency of revenue and other financing sources over expenditures and other financing uses	<u>\$(167,816)</u>	<u>\$(167,816)</u>	(103,078)	(164,731)
FUND BALANCE				
Beginning of year			<u>386,108</u>	<u>550,839</u>
End of year			<u>\$ 283,030</u>	<u>\$ 386,108</u>

LIVINGSTON COUNTY, ILLINOIS

NOTE TO BUDGETARY COMPARISON SCHEDULES

November 30, 2007

The budgetary comparison schedules for the General Fund, Pontiac Host Agreement Fund, Public Health Fund, Capital Projects Fund, and Illinois Municipal Retirement Fund present comparisons of the budget with actual data on a modified accrual basis.

Actual expenditures of the Public Health Fund, a major fund, of \$2,371,134 exceeded the amended budget of \$1,988,900 due to the inclusion of noncash transactions related to WIC Food Instruments, a federal grant.

LIVINGSTON COUNTY, ILLINOIS

**ILLINOIS MUNICIPAL RETIREMENT
REQUIRED SUPPLEMENTARY INFORMATION**

ANALYSIS OF FUNDING PROGRESS

(Unaudited - See Accompanying Independent Auditor's Report)

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

12/31/07	\$ 63,090	\$ 72,817	\$ 9,727	86.64%	\$ 15,463	62.90%
12/31/06	56,821	43,442	(13,379)	130.80	14,420	(92.78)
12/31/05	49,190	37,690	(11,500)	130.51	16,571	(69.40)

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$66,790.
On a market basis, the funded ratio would be 91.72 percent.

SLEP members:

12/31/07	\$ 4,561,962	\$ 5,816,564	\$ 1,254,602	78.43%	\$ 1,270,669	98.74%
12/31/06	3,876,215	5,457,987	1,581,772	71.02	1,244,899	127.06
12/31/05	3,241,418	4,907,549	1,666,131	66.05	1,170,806	142.31

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$4,921,068.
On a market basis, the funded ratio would be 84.60 percent.

All other members:

12/31/07	\$23,797,297	\$20,713,781	\$ (3,083,516)	114.89%	\$ 7,879,220	(39.14)%
12/31/06	23,109,367	20,650,204	(2,459,163)	111.91	8,377,930	(29.35)
12/31/05	21,695,563	20,399,224	(1,296,339)	106.35	8,722,775	(14.86)

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$25,359,391. On a market basis, the funded ratio would be 122.43 percent.

OTHER SUPPLEMENTAL FINANCIAL INFORMATION

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2007

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
ASSETS				
Cash on hand and in bank	\$ 1,176,346	\$ 182,158	\$ 7,388	\$ 1,365,892
Certificates of deposit	100,000	200,000	20,000	320,000
Other investments	308,874	-	-	308,874
Receivables:				
Accounts	1,634	-	-	1,634
Accrued interest	4,329	586	36	4,951
Property taxes	1,565,586	729,135	29,700	2,324,421
Due from State of Illinois	963,276	-	-	963,276
Inventories - revenue stamps	<u>7,688</u>	<u>-</u>	<u>-</u>	<u>7,688</u>
TOTAL ASSETS	<u>\$ 4,127,733</u>	<u>\$ 1,111,879</u>	<u>\$ 57,124</u>	<u>\$ 5,296,736</u>
LIABILITIES				
Accounts payable	\$ 43,139	\$ 23,022	\$ -	\$ 66,161
Accrued items	181,258	-	-	181,258
Due to others	111,710	-	-	111,710
Deferred revenue	<u>1,565,586</u>	<u>729,135</u>	<u>29,700</u>	<u>2,324,421</u>
Total liabilities	<u>1,901,693</u>	<u>752,157</u>	<u>29,700</u>	<u>2,683,550</u>
FUND BALANCE				
Reserved	7,688	359,722	27,424	394,834
Unreserved - undesignated	<u>2,218,352</u>	<u>-</u>	<u>-</u>	<u>2,218,352</u>
Total fund balance	<u>2,226,040</u>	<u>359,722</u>	<u>27,424</u>	<u>2,613,186</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,127,733</u>	<u>\$ 1,111,879</u>	<u>\$ 57,124</u>	<u>\$ 5,296,736</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

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

Year Ended November 30, 2007

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
REVENUES				
Property tax	\$ 1,424,742	\$ 707,750	\$ 10,637	\$ 2,143,129
Replacement tax	465,292	-	-	465,292
Sales tax	1,282,684	-	-	1,282,684
State income tax	1,283,230	-	-	1,283,230
Federal revenue	8,010	-	-	8,010
Operating grants/contributions - other				
State of Illinois revenue	473,365	-	-	473,365
Licenses and permits	12,486	-	-	12,486
Charges for services	1,817,988	-	-	1,817,988
Collector's interest and costs	122,041	-	-	122,041
Interest on investments	24,761	2,258	1,359	28,378
Rent	167,873	-	-	167,873
Other revenue	167,231	-	-	167,231
Total revenues	<u>7,249,703</u>	<u>710,008</u>	<u>11,996</u>	<u>7,971,707</u>
EXPENDITURES				
Current:				
General and administration	1,565,361	531,610	29,075	2,126,046
Public safety	3,527,795	-	-	3,527,795
Judiciary and court related	2,102,862	-	-	2,102,862
Public health and welfare	106,630	-	-	106,630
Employee benefits	511,655	-	-	511,655
Other expenditures	310,640	-	-	310,640
Capital outlay	252,328	-	-	252,328
Total expenditures	<u>8,377,271</u>	<u>531,610</u>	<u>29,075</u>	<u>8,937,956</u>
Excess (deficiency) of revenues over expenditures	<u>(1,127,568)</u>	<u>178,398</u>	<u>(17,079)</u>	<u>(966,249)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,513,343	-	-	1,513,343
Operating transfers out	(40,000)	(143,750)	-	(183,750)
Proceeds from disposal of capital assets	5,260	-	-	5,260
Total other financing sources (uses)	<u>1,478,603</u>	<u>(143,750)</u>	<u>-</u>	<u>1,334,853</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	351,035	34,648	(17,079)	368,604
FUND BALANCE, BEGINNING OF YEAR	<u>1,875,005</u>	<u>325,074</u>	<u>44,503</u>	<u>2,244,582</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,226,040</u>	<u>\$ 359,722</u>	<u>\$ 27,424</u>	<u>\$ 2,613,186</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property tax	\$ 1,422,800	\$ 1,422,800	\$ 1,424,742	\$ 1,376,262
Replacement tax	385,000	385,000	465,292	382,312
Sales tax	1,350,000	1,350,000	1,282,684	1,211,687
State income tax	1,200,000	1,200,000	1,283,230	1,189,328
Federal - emergency management assistance	-	-	8,010	-
State of Illinois and other reimbursements:				
State's Attorney's salary	133,156	133,156	135,416	127,146
Assistant State's Attorneys' salaries	60,000	60,000	48,500	48,500
Probation officer	214,129	214,129	222,100	226,118
Supervisor of Assessments	27,125	27,125	27,971	27,083
Reimbursement for police training	-	-	1,655	2,157
Jail reimbursement	30,000	30,000	-	-
Circuit Court	2,500	2,500	-	-
Public Defender reimbursement	-	-	37,723	12,574
Miscellaneous reimbursements	10,000	10,000	-	-
	<u>476,910</u>	<u>476,910</u>	<u>473,365</u>	<u>443,578</u>
Licenses and permits (regional planning)	<u>15,000</u>	<u>15,000</u>	<u>12,486</u>	<u>14,692</u>
Charges for services:				
Assessor	15,000	15,000	10,566	9,120
Coroner	6,000	6,000	11,755	3,956
County Clerk/Recorder	435,000	435,000	296,828	287,106
Court services	5,000	5,000	6,551	5,573
Circuit Clerk	1,100,000	1,100,000	1,082,701	1,153,712
Sheriff's services and reimbursements	322,150	322,150	380,728	308,987
State's Attorney	30,000	30,000	28,859	33,385
	<u>1,913,150</u>	<u>1,913,150</u>	<u>1,817,988</u>	<u>1,801,839</u>
Collector's interest and costs	112,000	112,000	122,041	150,963
Interest on investments	10,000	10,000	24,761	26,394
Rents	160,000	160,000	167,873	165,778
Other revenue:				
Inheritance taxes	35,000	35,000	58,175	52,525
Miscellaneous	10,000	10,000	107,444	41,364
Vending machine revenue	-	-	1,612	1,526
	<u>45,000</u>	<u>45,000</u>	<u>167,231</u>	<u>95,415</u>
Total revenue	<u>7,089,860</u>	<u>7,089,860</u>	<u>7,249,703</u>	<u>6,858,248</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
General and administration:				
County Board members:				
County board - per diem	\$ 18,000	\$ 18,000	\$ 15,205	\$ 13,020
Committee work	70,000	70,000	56,670	55,080
Audit and budget preparation	55,000	55,000	53,700	48,200
Mileage	16,000	16,000	16,208	13,307
Dues	1,000	1,000	1,050	1,050
Other	7,500	7,500	5,847	8,159
	<u>167,500</u>	<u>167,500</u>	<u>148,680</u>	<u>138,816</u>
County Coordinator:				
Coordinator salary	40,250	40,250	40,209	16,255
Secretary	23,000	34,468	35,851	23,470
Risk management/human resources asst. salary	5,000	5,000	801	5,421
Schools, meetings, and mileage	400	1,927	1,824	87
Publications	50	50	-	-
Professional associations	500	500	750	250
Supplies and equipment	2,000	2,000	1,919	955
Computer software	1,000	1,000	1,250	2,819
	<u>72,200</u>	<u>85,195</u>	<u>82,604</u>	<u>49,257</u>
County offices' miscellaneous expense:				
Miscellaneous salary	24,400	24,400	24,568	23,765
Data processing purchase	5,000	5,000	1,113	3,787
Telephone - all offices	80,000	80,000	74,023	75,134
UPS/shipping fee	1,500	1,500	2,193	2,031
Printing - all offices	6,100	6,100	8,350	5,336
Integrated bookkeeping system maintenance	58,000	68,124	45,513	52,214
Computer and website costs	2,000	2,000	1,865	1,530
Copy machines, copy, and computer paper	21,000	21,000	23,528	24,037
	<u>198,000</u>	<u>208,124</u>	<u>181,153</u>	<u>187,834</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
County Clerk:				
County Clerk's salary	\$ 53,500	\$ 53,500	\$ 53,448	\$ 51,969
Deputies and switchboard operator	197,504	197,504	198,012	162,505
Extra help salaries	5,000	5,000	2,588	589
Maintenance/typewriter, microfilm	9,500	9,500	8,122	8,407
Postage and meter rent	10,000	10,000	9,715	8,284
Schools, meetings, and mileage	3,000	3,000	3,348	2,272
Memberships/dues	300	300	-	280
Supplies and equipment	7,000	7,000	7,192	6,372
Bookkeeping supplies and equipment maintenance	10,000	10,000	7,694	9,381
Computer software	1,800	1,800	884	1,289
Revenue stamps	-	-	6,059	-
Township supplies	-	-	1,196	95
Soda for vending machines	-	-	931	1,447
Miscellaneous	1,600	1,600	54	5,525
CB/Internet service	-	-	-	75
New equipment	3,000	3,000	1,133	185
	<u>302,204</u>	<u>302,204</u>	<u>300,376</u>	<u>258,675</u>
Elections:				
Election deputy salaries	37,307	37,307	35,081	30,792
Election deputy overtime	2,200	2,200	119	1,740
General primary judges' pay	7,700	7,700	455	25,398
General election judges' pay	38,100	38,100	22,454	27,407
General primary printing	2,000	2,000	628	9,728
General election printing	4,000	4,000	3,435	2,915
County supplies	2,700	2,700	1,531	1,575
General primary supplies	55,000	55,000	38,303	61,760
General election supplies	63,400	63,400	52,724	72,534
Voter registration and fees	8,000	8,000	2,426	1,488
Election equipment - grant	-	-	-	300
Computer purchase and maintenance	6,000	6,000	5,844	8,459
Computer software	20,000	20,000	16,423	20,216
	<u>246,407</u>	<u>246,407</u>	<u>179,423</u>	<u>264,312</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</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 Treasurer:				
County Treasurer's salary	\$ 53,500	\$ 53,500	\$ 53,448	\$ 51,969
Deputies' and extra help salaries	55,200	55,200	54,052	52,223
Computer service	17,000	17,000	16,855	15,948
Schools, meetings, and mileage	2,000	2,000	1,448	1,411
Cell phones	250	250	152	194
Supplies and equipment	7,000	7,000	6,085	6,947
Minor capital equipment	2,000	2,000	-	5,017
Tax bills - supplies and expense	16,200	16,200	15,174	14,604
	<u>153,150</u>	<u>153,150</u>	<u>147,214</u>	<u>148,313</u>
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	56,095	56,095	56,161	54,374
Deputies salaries	104,251	104,251	95,105	122,399
GIS map specialist	30,800	30,800	31,953	-
Computer services	41,200	41,200	39,766	33,356
County mapping	10,000	10,000	3,097	4,381
Meetings and education	2,800	2,800	3,079	3,954
Mileage	900	900	237	685
Cell phones	300	300	224	279
Printing - legal notices	40,000	40,000	43,570	17,298
Supplies and equipment	7,000	7,000	7,446	11,241
Minor capital equipment	3,500	3,500	4,460	3,347
	<u>296,846</u>	<u>296,846</u>	<u>285,098</u>	<u>251,314</u>
Board of Review:				
Members salaries	<u>13,500</u>	<u>13,500</u>	<u>13,508</u>	<u>13,267</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
County Regional Planning Commission:				
Salaries:				
Director	\$ 18,612	\$ 18,612	\$ 18,634	\$ 17,971
Secretary	13,892	13,892	14,570	14,093
Computer services	1,000	1,000	958	1,040
Seminars (lodging, meals, registration, and miles)	500	500	115	485
Mileage	1,600	1,600	617	1,234
Postage	1,200	1,200	1,272	1,073
Publication	2,400	2,400	1,506	1,631
Office supplies	500	500	193	394
Auto maintenance	750	750	625	680
Planning commission member Per Diem	4,500	4,500	1,300	-
Miscellaneous	400	7,787	7,787	162
	<u>45,354</u>	<u>52,741</u>	<u>47,577</u>	<u>38,763</u>
Livingston County Board of Appeals:				
Per diem	2,940	2,940	2,135	1,625
Mileage	960	960	757	703
	<u>3,900</u>	<u>3,900</u>	<u>2,892</u>	<u>2,328</u>
Maintenance:				
Maintenance supervisor's wages	45,496	45,496	46,518	45,316
Building maintenance salaries	64,108	64,108	59,090	71,016
Mileage reimbursement	100	100	-	25
Vehicle maintenance	3,000	3,000	2,441	4,110
Mowing Poor Farm Cemetery	2,000	2,000	1,552	-
County tool replacement and repair	800	800	570	711
	<u>115,504</u>	<u>115,504</u>	<u>110,171</u>	<u>121,178</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Courtthouse:				
Custodial salaries	\$ 26,840	\$ 26,840	\$ 24,417	\$ 22,925
General building repairs	17,500	17,500	16,642	14,760
Elevator maintenance	1,500	1,500	1,470	520
Maintenance of equipment	500	500	498	302
Courthouse security	3,000	6,150	4,438	2,899
Cell phones	1,600	1,600	1,543	1,497
Electricity	36,000	36,000	25,199	25,035
Heat/gas	26,000	26,000	22,215	22,081
Water	3,400	3,400	3,654	2,886
Cleaning supplies	4,500	4,500	4,312	4,130
Equipment and supplies	1,000	1,000	757	540
Tool purchase	1,500	1,500	1,026	1,390
Beautification	3,750	3,750	3,750	2,500
Capital improvement	4,500	4,500	4,147	10,986
	<u>131,590</u>	<u>134,740</u>	<u>114,068</u>	<u>112,451</u>
OSF Building:				
Building repairs	2,500	2,500	1,356	1,131
Heat/gas	1,500	1,500	1,621	830
Electricity	2,300	2,300	2,168	1,704
Water and sewer	350	350	299	255
Cleaning supplies	500	500	372	604
	<u>7,150</u>	<u>7,150</u>	<u>5,816</u>	<u>4,524</u>
Union Planters Building:				
Electricity	18,500	18,500	11,758	13,429
Heat/gas	6,500	6,500	4,304	4,564
Water	700	700	565	455
Sewer	150	150	61	161
General building repairs	7,500	7,500	4,022	6,879
Beautification	2,000	2,000	2,000	1,200
Cleaning supplies	500	500	358	593
	<u>35,850</u>	<u>35,850</u>	<u>23,068</u>	<u>27,281</u>
Total general and administration (including capital outlays)	<u>1,789,155</u>	<u>1,822,811</u>	<u>1,641,648</u>	<u>1,618,313</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

EXPENDITURES (CONTINUED)	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
Public safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 58,000	\$ 58,000	\$ 57,948	\$ 56,371
Public Safety Director	2,500	2,500	2,510	2,511
Deputies salaries	1,183,494	1,183,494	1,158,697	1,141,901
Secretaries	90,347	90,347	94,756	87,956
Courthouse security pay	127,202	127,202	90,720	75,993
Deputies paid holiday	11,330	11,330	10,651	9,351
Deputies reimb. salaries and overtime	2,000	2,000	544	1,088
Deputies overtime	56,822	56,822	64,064	57,949
Task Force overtime	-	-	-	312
Sheriff's Merit Commission	1,000	1,000	750	500
Legal fee/union activity	6,000	6,000	5,606	5,048
Investigative costs	3,500	3,500	2,701	2,077
LEADS/LEMS	9,800	9,800	9,132	7,712
Computer maintenance	4,500	4,500	375	5,592
Radio maintenance	9,000	9,000	7,094	8,017
Auto maintenance	104,000	104,000	154,192	164,589
School and travel	19,000	19,000	23,246	14,342
Cell phone	-	-	-	558
Dues	500	500	625	625
Supplies and equipment	15,250	15,250	12,087	15,555
ProActive unit - supplies and equipment	1,500	1,500	456	1,207
Computer software	1,200	1,200	860	1,570
Radio replacement	-	-	1,218	-
Uniform replacement	46,200	46,200	42,770	53,420
Damaged apparel	200	200	-	-
Automobiles	150,000	150,000	146,994	118,179
Replacement vests	3,000	3,000	3,127	400
Tactical entry vest	1,400	1,400	1,450	1,495
Weapon replacement	-	-	4,811	-
Miscellaneous	-	-	85,403	79,884
	<u>1,907,745</u>	<u>1,907,745</u>	<u>1,982,787</u>	<u>1,914,202</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
Jail:				
TCCO/admin/pt. help	\$ 642,372	\$ 642,372	\$ 686,495	\$ 570,891
TCCO/paid holiday	6,710	6,710	5,639	5,137
Cooks	128,750	128,750	110,258	85,943
Overtime	28,248	28,248	61,588	50,876
Repair and equipment maintenance	24,000	24,000	16,644	15,686
School and travel	18,000	18,000	27,419	18,133
Board and care of prisoners	35,000	35,000	33,887	52,865
Prisoners - medical	97,850	97,850	87,687	80,310
Supplies	6,000	6,000	5,678	5,404
Lights	128,100	128,100	128,259	99,928
Heat	105,000	105,000	68,454	68,429
Water	17,933	17,933	16,408	13,342
Uniform replacement	30,800	30,800	24,135	24,041
Contractual services	61,043	61,043	58,072	57,412
Damaged apparel	300	300	-	-
Jail maintenance custodian	-	-	35,226	29,383
Jail maintenance supervisor	41,360	41,360	43,324	40,859
Housekeeping	33,088	33,088	-	-
Housekeeping supplies	6,000	6,000	4,332	6,617
Snow removal	1,000	1,000	1,495	325
	<u>1,411,554</u>	<u>1,411,554</u>	<u>1,415,000</u>	<u>1,225,581</u>
County Coroner:				
Salary	32,000	32,000	31,965	30,969
Chief deputy coroner's salary	12,000	12,000	10,039	10,038
Deputy coroner's salary	8,000	8,000	5,140	6,950
Coroner's secretary	29,382	29,382	29,417	28,451
Extra summer help	4,653	4,653	3,995	4,914
On call pay	6,000	6,000	4,710	2,610
Inquests	8,500	8,500	5,365	4,577
Photocopier rental and maintenance	650	650	613	457
Registration/education	2,800	2,800	2,600	3,626
Mileage	4,200	4,200	2,088	2,273
Telephone	7,500	7,500	1,230	6,639
Cell phones	2,900	2,900	2,434	2,615
Dues	800	800	1,190	830

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
County Coroner (Continued):				
Post mortem autopsies	\$ 80,250	\$ 80,250	\$ 85,196	\$ 53,774
Telecommunications	2,500	2,500	1,778	1,758
Office supplies	2,700	2,700	3,306	2,251
OSHA supplies	1,500	1,500	660	519
Equipment	6,000	6,000	4,537	4,238
	<u>212,335</u>	<u>212,335</u>	<u>196,263</u>	<u>167,489</u>
Solid Waste Management:				
Solid waste management salary	18,612	18,612	18,634	17,971
Solid waste secretary	5,827	5,827	3,625	3,505
Landfill monitoring	18,000	18,000	17,500	17,500
Education, travel, and membership	850	850	469	262
Mileage	1,600	1,600	1,337	1,223
Contractual	50,000	42,613	26,675	23,345
Program implementation	700	700	-	480
Office supplies	350	350	66	217
Computer software	700	700	32	196
Computer repair services	400	400	-	-
Miscellaneous	300	300	125	173
	<u>97,339</u>	<u>89,952</u>	<u>68,463</u>	<u>64,872</u>
ESDA:				
Salary	14,476	14,476	14,493	13,977
Cell phone	600	600	408	407
Supplies and other	3,000	3,000	1,218	966
Unified Command Post Operations	3,689	3,689	694	-
	<u>21,765</u>	<u>21,765</u>	<u>16,813</u>	<u>15,350</u>
Total public safety (including capital outlays)	<u>3,650,738</u>	<u>3,643,351</u>	<u>3,679,326</u>	<u>3,387,494</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	\$ 53,500	\$ 53,500	\$ 53,448	\$ 51,969
Deputies' salaries	264,069	264,069	258,859	250,036
Extra help salaries	14,000	17,000	18,557	15,185
Witness fees, summons, subpoenas	2,000	2,000	1,157	1,109
Mileage	1,200	1,200	1,225	636
Association memberships	450	450	385	325
Supplies	18,000	18,000	16,817	15,708
Equipment	7,500	7,500	6,381	7,230
	<u>360,719</u>	<u>363,719</u>	<u>356,829</u>	<u>342,198</u>
State's Attorney's office:				
Salaries:				
State's Attorney salary	157,277	157,277	157,094	148,845
Employees' salaries	343,423	343,423	336,678	326,275
Victim coordinator - salary - Fund A	31,312	31,312	30,344	29,411
Overtime	3,171	3,171	-	-
State's Attorney back pay	20,000	20,000	-	-
Outsourced services	12,000	12,000	18,728	14,069
Trial expenditures	5,000	5,000	6,410	966
Appellate services	13,000	13,000	26,000	13,000
Cell phones	1,500	1,500	2,105	976
Operating expenditures	8,000	8,000	9,941	7,990
Supplies and equipment	29,000	29,000	28,531	29,218
	<u>623,683</u>	<u>623,683</u>	<u>615,831</u>	<u>570,750</u>
Public Defender:				
Salaries (includes assistant)	<u>91,100</u>	<u>91,100</u>	<u>90,036</u>	<u>85,404</u>
Circuit Court:				
Secretaries	92,399	92,399	92,120	89,348
Bailiff and matrons	12,000	12,000	14,278	14,608
Court appointed counsel - regular	121,722	121,722	112,750	96,928
Special prosecutor fees	6,000	6,000	3,885	3,428
Jurors fees and mileage	49,715	61,715	61,715	49,715
Transcript fees	6,000	6,000	3,401	4,630
Pre-sentence evaluation fees	3,500	3,500	1,100	1,150
Judges' salaries	1,800	1,800	1,488	1,507

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judiciary and court related (Continued):				
Circuit Court (Continued):				
Jurors meals	\$ 7,000	\$ 7,000	\$ 9,758	\$ 6,524
Association dues	700	700	600	825
Blood tests	-	-	-	25
Court appointed physician	2,000	2,000	3,255	5,051
Supplies and equipment	12,000	12,000	9,192	9,978
Supplies and equipment - reporter	3,000	3,000	3,196	1,473
Books	22,000	22,000	15,035	15,333
	<u>339,836</u>	<u>351,836</u>	<u>331,773</u>	<u>300,523</u>
Jury Commission:				
Jury clerk's salary	6,924	6,924	6,129	5,929
Jury commissioner's salary	4,437	4,437	1,809	2,334
Mileage	512	512	37	-
Supplies and equipment	3,662	3,662	1,704	2,551
	<u>15,535</u>	<u>15,535</u>	<u>9,679</u>	<u>10,814</u>
Court services department:				
Probation salaries - Director	64,305	64,305	64,382	61,876
Probation salaries	405,337	405,337	388,260	397,455
Admin/office assistants	57,995	57,995	84,548	59,193
Overtime	20,000	20,000	-	-
Legal fees	1,000	1,000	-	-
Building rental	12,000	12,000	10,941	12,017
Training	2,000	2,000	2,713	2,426
Mileage	5,000	5,000	10,663	7,706
Cell phones	1,500	1,500	1,905	1,574
Postage	1,500	1,500	1,311	1,548
Residential and institutional placements and detention	80,000	50,000	23,842	51,929
Individual service program	18,000	18,000	16,320	14,000
Contract - juvenile detention	60,000	90,000	80,831	73,668
Supplies	1,200	1,200	2,233	1,574
Bills paid by County - no state share	4,000	4,000	4,166	6,353
Computer software	5,000	5,000	7,871	10,141
Officers' reimbursements	3,000	3,000	5,109	4,457
Vehicle	17,000	17,000	14,769	-
Computer hardware	10,000	10,000	3,360	7,443
	<u>768,837</u>	<u>768,837</u>	<u>723,224</u>	<u>713,360</u>
Total judiciary and court related (including capital outlays)	<u>2,199,710</u>	<u>2,214,710</u>	<u>2,127,372</u>	<u>2,023,049</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public health and welfare:				
Health and education building:				
Custodial salaries	\$ 42,597	\$ 42,597	\$ 40,943	\$ 42,659
General building repairs	16,000	16,000	12,888	15,363
Equipment maintenance	1,000	1,000	863	876
Electricity	28,600	28,600	20,111	22,798
Heat/gas	28,000	28,000	24,416	24,272
Water	3,500	3,500	3,100	3,406
Capital improvement	-	-	-	5,101
Cleaning supplies	4,500	4,500	4,309	3,981
Total public health and welfare	<u>124,197</u>	<u>124,197</u>	<u>106,630</u>	<u>118,456</u>
Employee benefits:				
Employer share of health insurance	588,225	588,225	507,612	498,370
Dental insurance	-	-	-	951
Employer share of life insurance	3,500	3,500	2,573	2,340
Employee wellness program	2,500	2,500	1,470	1,620
Total employee benefits	<u>594,225</u>	<u>594,225</u>	<u>511,655</u>	<u>503,281</u>
Other expenditures:				
Property taxes	6,500	6,500	5,941	6,390
Livingston County Central Dispatch	201,844	201,844	202,688	206,065
Regional Office of Education	64,820	64,820	64,820	66,291
SHOW Bus	-	-	-	900
Soil and water conservation	23,000	23,000	23,000	23,000
Contingency	100,000	58,731	14,191	5,351
Total other expenditures	<u>396,164</u>	<u>354,895</u>	<u>310,640</u>	<u>307,997</u>
Total expenditures	<u>8,754,189</u>	<u>8,754,189</u>	<u>8,377,271</u>	<u>7,958,590</u>
Deficiency of revenue over expenditures	<u>(1,664,329)</u>	<u>(1,664,329)</u>	<u>(1,127,568)</u>	<u>(1,100,342)</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
Transfer from Court Systems Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 55,000
Transfer from Victim Coordinator Services Fund	20,000	20,000	23,000	14,500
Transfer from Court Security Fund	127,202	127,202	127,202	77,500
Transfer from Court Automation Fund	28,000	28,000	28,000	21,000
Transfer from Pontiac Host Agreement Fund	935,000	935,000	935,000	901,462
Transfer from Streator Host Agreement Fund	97,339	97,339	68,360	64,803
Transfer from Special Recording Fee Fund	20,000	20,000	20,000	15,000
Transfer from Tort Judgment Account	25,000	25,000	25,000	25,000
Transfer from GIS Fund	58,800	58,800	58,800	56,000
Transfer from Treasurer Automation Fund	5,000	5,000	5,000	5,000
Transfer from Document Storage Fund	30,000	30,000	15,000	22,000
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	1,730	1,737
Transfer from Maint & Child Support Fee Fund	35,000	35,000	46,034	42,000
Transfer from County Clerk Vital Records Fund	5,000	5,000	5,000	5,000
Transfer from Probation Services Fee Fund	83,803	83,803	85,217	48,819
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	-	-	5,260	-
 Total other financing sources (uses)	<u>1,514,144</u>	<u>1,514,144</u>	<u>1,478,603</u>	<u>1,314,821</u>
 Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ (150,185)</u>	<u>\$ (150,185)</u>	351,035	214,479
 FUND BALANCE, BEGINNING OF YEAR			<u>1,875,005</u>	<u>1,660,526</u>
 FUND BALANCE, END OF YEAR			<u>\$ 2,226,040</u>	<u>\$ 1,875,005</u>

LIVINGSTON COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property tax	\$ 707,000	\$ 707,000	\$ 707,750	\$ 611,846
Interest on investments	4,000	4,000	2,258	4,380
Total revenues	<u>711,000</u>	<u>711,000</u>	<u>710,008</u>	<u>616,226</u>
EXPENDITURES				
Current:				
General and administration:				
Business auto insurance	65,000	65,000	67,725	57,585
General liability insurance	213,532	213,532	150,947	174,047
Bonds	10,000	10,000	5,538	540
Property insurance	100,000	100,000	107,325	98,574
Insurance property appraisal	1,000	1,000	710	690
Worker's compensation insurance	365,000	365,000	199,365	165,333
Total expenditures	<u>754,532</u>	<u>754,532</u>	<u>531,610</u>	<u>496,769</u>
Excess (deficiency) of revenues over expenditures	<u>(43,532)</u>	<u>(43,532)</u>	<u>178,398</u>	<u>119,457</u>
OTHER FINANCING USES				
Operating transfers out:				
Transfer to Livingston Manor Nursing Home	-	-	(118,750)	(122,693)
Transfer to general account	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Total other financing uses	<u>(25,000)</u>	<u>(25,000)</u>	<u>(143,750)</u>	<u>(147,693)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (68,532)</u>	<u>\$ (68,532)</u>	<u>34,648</u>	<u>(28,236)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>325,074</u>	<u>353,310</u>
FUND BALANCE, END OF YEAR			<u>\$ 359,722</u>	<u>\$ 325,074</u>

LIVINGSTON COUNTY, ILLINOIS

UNEMPLOYMENT INSURANCE ACCOUNT

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property tax	\$ 5,355	\$ 5,355	\$ 10,637	\$ 5,115
Interest on investments	<u>-</u>	<u>-</u>	<u>1,359</u>	<u>1,809</u>
Total revenues	5,355	5,355	11,996	6,924
EXPENDITURES				
Current:				
General and administration:				
Unemployment insurance	<u>25,000</u>	<u>25,000</u>	<u>29,075</u>	<u>20,587</u>
Deficiency of revenues over expenditures	<u>\$(19,645)</u>	<u>\$(19,645)</u>	(17,079)	(13,663)
FUND BALANCE, BEGINNING OF YEAR			<u>44,503</u>	<u>58,166</u>
FUND BALANCE, END OF YEAR			<u>\$ 27,424</u>	<u>\$ 44,503</u>

**LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2007**

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.

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

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.

**LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2007**

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.

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.

**LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2007**

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.

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.

**LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2007**

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.

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.

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

November 30, 2007

ASSETS	County Highway	County Motor Fuel Tax	County Aid to Bridges	Matching Tax	Mental Health	Mentally Deficient Persons	Court Systems	Social Security
Cash on hand and in bank	\$ 75,950	\$ 22,580	\$ 15,660	\$ 10,765	\$ 67,050	\$ 24,003	\$ 13,250	\$ 368,875
Certificates of deposit	446,000	210,000	205,000	340,000	575,000	350,000	70,000	280,000
Other investments	-	777,908	-	-	-	-	-	-
Receivables:								
Accounts	131,848	-	-	-	-	-	-	2,795
Accrued interest	1,202	566	553	917	2,449	948	205	786
Property taxes	544,500	-	272,250	272,250	699,826	316,668	-	673,200
Due from other funds	45,493	-	-	-	-	2,784	-	-
Due from State of Illinois	-	55,100	-	-	10,288	-	-	-
Prepaid items	5,732	-	-	-	-	-	-	-
	<u>5,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 1,250,725</u>	<u>\$ 1,066,154</u>	<u>\$ 493,463</u>	<u>\$ 623,932</u>	<u>\$ 1,354,613</u>	<u>\$ 694,403</u>	<u>\$ 83,455</u>	<u>\$ 1,325,656</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable - trade	\$ -	\$ 29,383	\$ 2,585	\$ 17,789	\$ -	\$ -	\$ -	\$ -
Accrued items	23,489	5,868	-	-	-	-	-	-
Due to other funds	-	-	45,493	-	2,784	-	-	-
Deferred revenue	544,500	-	272,250	272,250	699,826	316,668	-	673,200
	<u>544,500</u>	<u>-</u>	<u>272,250</u>	<u>272,250</u>	<u>699,826</u>	<u>316,668</u>	<u>-</u>	<u>673,200</u>
Total liabilities	<u>567,989</u>	<u>35,251</u>	<u>320,328</u>	<u>290,039</u>	<u>702,610</u>	<u>316,668</u>	<u>-</u>	<u>673,200</u>
FUND BALANCE								
Reserved for working cash	-	-	-	-	-	-	-	-
Designated for capital improvements	-	-	-	-	-	-	-	-
Unreserved - undesignated	682,736	1,030,903	173,135	333,893	652,003	377,735	83,455	652,456
	<u>682,736</u>	<u>1,030,903</u>	<u>173,135</u>	<u>333,893</u>	<u>652,003</u>	<u>377,735</u>	<u>83,455</u>	<u>652,456</u>
Total fund balance	<u>682,736</u>	<u>1,030,903</u>	<u>173,135</u>	<u>333,893</u>	<u>652,003</u>	<u>377,735</u>	<u>83,455</u>	<u>652,456</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,250,725</u>	<u>\$ 1,066,154</u>	<u>\$ 493,463</u>	<u>\$ 623,932</u>	<u>\$ 1,354,613</u>	<u>\$ 694,403</u>	<u>\$ 83,455</u>	<u>\$ 1,325,656</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

November 30, 2007

ASSETS	<u>Law Library</u>	<u>Indemnity</u>	<u>Special Recording Fee</u>	<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>
Cash on hand and in bank	\$ 10,548	\$ 18,011	\$ 8,215	\$ 4,488	\$ 8,610	\$ 8,274	\$ 968	\$ 12,027
Certificates of deposit	-	180,000	60,000	-	85,000	25,000	-	190,000
Other investments	-	-	-	-	-	-	46	-
Receivables:								
Accounts	-	-	-	-	-	-	-	637
Accrued interest	-	528	13	-	19	3	-	487
Property taxes	-	-	-	-	-	-	-	128,700
Due from other funds	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 10,548	\$ 198,539	\$ 68,228	\$ 4,488	\$ 93,629	\$ 33,277	\$ 1,014	\$ 331,851
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued items	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	128,700
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-	-	-	-	-	128,700
FUND BALANCE								
Reserved for working cash	-	-	-	-	-	-	-	-
Designated for capital improvements	-	-	-	-	-	-	-	-
Unreserved - undesignated	10,548	198,539	68,228	4,488	93,629	33,277	1,014	203,151
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balance	10,548	198,539	68,228	4,488	93,629	33,277	1,014	203,151
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,548	\$ 198,539	\$ 68,228	\$ 4,488	\$ 93,629	\$ 33,277	\$ 1,014	\$ 331,851

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

November 30, 2007

ASSETS	<u>Court Security</u>	<u>Probation Services Fee</u>	<u>Document Storage</u>	<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>
Cash on hand and in bank	\$ 12,989	\$ 15,508	\$ 13,219	\$ 3,587	\$ 2,532	\$ 27,776	\$ 55,119	\$ 4,970
Certificates of deposit	20,000	100,000	210,000	-	-	-	860,000	-
Other investments	-	-	-	-	-	-	-	-
Receivables:								
Accounts	-	-	-	-	-	-	13,910	-
Accrued interest	5	-	808	-	-	-	7,366	-
Property taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 32,994</u>	<u>\$ 115,508</u>	<u>\$ 224,027</u>	<u>\$ 3,587</u>	<u>\$ 2,532</u>	<u>\$ 27,776</u>	<u>\$ 936,395</u>	<u>\$ 4,970</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued items	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-	-	-	-	-	-
FUND BALANCE								
Reserved for working cash	-	-	-	-	-	-	-	-
Designated for capital improvements	-	-	-	-	-	-	936,395	-
Unreserved - undesignated	32,994	115,508	224,027	3,587	2,532	27,776	-	4,970
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balance	32,994	115,508	224,027	3,587	2,532	27,776	936,395	4,970
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 32,994</u>	<u>\$ 115,508</u>	<u>\$ 224,027</u>	<u>\$ 3,587</u>	<u>\$ 2,532</u>	<u>\$ 27,776</u>	<u>\$ 936,395</u>	<u>\$ 4,970</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

November 30, 2007

ASSETS	County Extension Education	Criminal Justice Grant	GIS Automation	Illinois Grants	Working Cash	Windfarm Application Fee	Circuit Clerk Operation and Administration	Totals
Cash on hand and in bank	\$ 5,040	\$ 306	\$ 13,430	\$ 139	\$ 12,070	\$ 68,198	\$ 1,856	\$ 906,013
Certificates of deposit	-	-	-	-	525,000	-	-	4,731,000
Other investments	-	-	-	-	-	-	-	777,954
Receivables:								
Accounts	-	-	-	-	-	-	-	149,190
Accrued interest	-	-	-	-	1,539	-	-	18,394
Property taxes	123,478	-	-	-	-	-	-	3,030,872
Due from other funds	-	-	-	-	-	-	-	48,277
Due from State of Illinois	-	-	-	-	-	-	-	65,388
Prepaid items	-	-	-	-	-	-	-	5,732
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 128,518</u>	<u>\$ 306</u>	<u>\$ 13,430</u>	<u>\$ 139</u>	<u>\$ 538,609</u>	<u>\$ 68,198</u>	<u>\$ 1,856</u>	<u>\$ 9,732,820</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable - trade	\$ 5,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,797
Accrued items	-	-	-	-	-	-	-	29,357
Due to other funds	-	-	-	-	-	-	-	48,277
Deferred revenue	123,478	-	-	-	-	-	-	3,030,872
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>128,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,163,303</u>
FUND BALANCE								
Reserved for working cash	-	-	-	-	538,609	-	-	538,609
Designated for capital improvements	-	-	-	-	-	-	-	936,395
Unreserved - undesignated	-	306	13,430	139	-	68,198	1,856	5,094,513
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>-</u>	<u>306</u>	<u>13,430</u>	<u>139</u>	<u>538,609</u>	<u>68,198</u>	<u>1,856</u>	<u>6,569,517</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 128,518</u>	<u>\$ 306</u>	<u>\$ 13,430</u>	<u>\$ 139</u>	<u>\$ 538,609</u>	<u>\$ 68,198</u>	<u>\$ 1,856</u>	<u>\$ 9,732,820</u>

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

Year Ended November 30, 2007

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>	<u>County Aid to Bridges</u>	<u>Matching Tax</u>	<u>Mental Health</u>	<u>Mentally Deficient Persons</u>	<u>Court Systems</u>	<u>Social Security</u>
REVENUES								
Property tax	\$ 527,748	\$ -	\$ 263,901	\$ 263,901	\$ 674,116	\$ 305,049	\$ -	\$ 713,716
Operating and capital grants/contributions - federal revenue	-	-	-	-	59,025	-	-	-
Operating and capital grants/contributions - state grants	-	-	-	-	136,546	-	-	-
Operating and capital grants/contributions - other	-	-	-	-	-	-	-	-
Motor fuel tax	-	898,980	-	-	-	-	-	-
Fees, fines, and charges for services	259,329	459	8,597	33,300	87,444	-	50,810	-
Interest on investments	14,728	42,166	4,146	12,399	19,623	12,381	4,580	12,911
Other	19,006	-	-	-	1,393	-	-	-
Total revenues	<u>820,811</u>	<u>941,605</u>	<u>276,644</u>	<u>309,600</u>	<u>978,147</u>	<u>317,430</u>	<u>55,390</u>	<u>726,627</u>
EXPENDITURES								
Current:								
General and administration	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	962,490	291,828	-	-
Transportation	698,700	750,358	154,102	286,465	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	514,147
Capital outlay	104,981	-	-	-	-	-	-	-
Total expenditures	<u>803,681</u>	<u>750,358</u>	<u>154,102</u>	<u>286,465</u>	<u>962,490</u>	<u>291,828</u>	<u>-</u>	<u>514,147</u>
Excess (deficiency) of revenues over expenditures	<u>17,130</u>	<u>191,247</u>	<u>122,542</u>	<u>23,135</u>	<u>15,657</u>	<u>25,602</u>	<u>55,390</u>	<u>212,480</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	-	-	20,000
Operating transfers out	-	-	-	-	-	-	(70,000)	(161,805)
Proceeds from disposal of capital assets	15,366	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>15,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>	<u>(141,805)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	32,496	191,247	122,542	23,135	15,657	25,602	(14,610)	70,675
FUND BALANCE, BEGINNING OF YEAR	<u>650,240</u>	<u>839,656</u>	<u>50,593</u>	<u>310,758</u>	<u>636,346</u>	<u>352,133</u>	<u>98,065</u>	<u>581,781</u>
FUND BALANCE, END OF YEAR	<u>\$ 682,736</u>	<u>\$ 1,030,903</u>	<u>\$ 173,135</u>	<u>\$ 333,893</u>	<u>\$ 652,003</u>	<u>\$ 377,735</u>	<u>\$ 83,455</u>	<u>\$ 652,456</u>

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

Year Ended November 30, 2007

	<u>Law Library</u>	<u>Indemnity</u>	<u>Special Recording Fee</u>	<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>
REVENUES								
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,537
Operating and capital grants/contributions - federal revenue	-	-	-	-	-	-	-	-
Operating and capital grants/contributions - state grants	-	-	-	-	-	-	19,106	-
Operating and capital grants/contributions - other	-	-	-	-	-	-	-	150
Motor fuel tax	-	-	-	-	-	-	-	-
Fees, fines, and charges for services	17,158	10,420	40,582	5,238	56,120	11,086	-	-
Interest on investments	30	8,968	2,705	43	5,441	1,199	58	5,784
Other	-	-	-	-	-	-	-	836
Total revenues	<u>17,188</u>	<u>19,388</u>	<u>43,287</u>	<u>5,281</u>	<u>61,561</u>	<u>12,285</u>	<u>19,164</u>	<u>145,307</u>
EXPENDITURES								
Current:								
General and administration	-	-	10,678	-	-	5,970	-	-
Public safety	-	-	-	5,578	-	-	-	-
Judiciary and court related	15,481	-	-	-	54,747	-	-	-
Public health and welfare	-	-	-	-	-	-	-	94,678
Transportation	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>15,481</u>	<u>-</u>	<u>10,678</u>	<u>5,578</u>	<u>54,747</u>	<u>5,970</u>	<u>-</u>	<u>94,678</u>
Excess (deficiency) of revenues over expenditures	<u>1,707</u>	<u>19,388</u>	<u>32,609</u>	<u>(297)</u>	<u>6,814</u>	<u>6,315</u>	<u>19,164</u>	<u>50,629</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	(1,730)	-	(20,000)	-	(28,000)	(5,000)	(23,000)	-
Proceeds from disposal of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(1,730)</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>(28,000)</u>	<u>(5,000)</u>	<u>(23,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(23)	19,388	12,609	(297)	(21,186)	1,315	(3,836)	50,629
FUND BALANCE, BEGINNING OF YEAR	<u>10,571</u>	<u>179,151</u>	<u>55,619</u>	<u>4,785</u>	<u>114,815</u>	<u>31,962</u>	<u>4,850</u>	<u>152,522</u>
FUND BALANCE, END OF YEAR	<u>\$ 10,548</u>	<u>\$ 198,539</u>	<u>\$ 68,228</u>	<u>\$ 4,488</u>	<u>\$ 93,629</u>	<u>\$ 33,277</u>	<u>\$ 1,014</u>	<u>\$ 203,151</u>

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

Year Ended November 30, 2007

	<u>Court Security</u>	<u>Probation Services Fee</u>	<u>Document Storage</u>	<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>
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	93,923	79,677	32,402	1,792	571	13,101	166,660	6,192
Interest on investments	2,492	4,955	10,769	9	8	244	39,027	13
Other	-	-	-	-	-	-	-	-
Total revenues	<u>96,415</u>	<u>84,632</u>	<u>43,171</u>	<u>1,801</u>	<u>579</u>	<u>13,345</u>	<u>205,687</u>	<u>6,205</u>
EXPENDITURES								
Current:								
General and administration	-	-	-	-	-	-	-	215
Public safety	-	-	-	1,907	-	-	-	-
Judiciary and court related	-	-	15,696	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>15,696</u>	<u>1,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>215</u>
Excess (deficiency) of revenues over expenditures	<u>96,415</u>	<u>84,632</u>	<u>27,475</u>	<u>(106)</u>	<u>579</u>	<u>13,345</u>	<u>205,687</u>	<u>5,990</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	(127,202)	(85,217)	(15,000)	-	-	(46,034)	(68,360)	(5,000)
Proceeds from disposal of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(127,202)</u>	<u>(85,217)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>(46,034)</u>	<u>(68,360)</u>	<u>(5,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(30,787)</u>	<u>(585)</u>	<u>12,475</u>	<u>(106)</u>	<u>579</u>	<u>(32,689)</u>	<u>137,327</u>	<u>990</u>
FUND BALANCE, BEGINNING OF YEAR	<u>63,781</u>	<u>116,093</u>	<u>211,552</u>	<u>3,693</u>	<u>1,953</u>	<u>60,465</u>	<u>799,068</u>	<u>3,980</u>
FUND BALANCE, END OF YEAR	<u>\$ 32,994</u>	<u>\$ 115,508</u>	<u>\$ 224,027</u>	<u>\$ 3,587</u>	<u>\$ 2,532</u>	<u>\$ 27,776</u>	<u>\$ 936,395</u>	<u>\$ 4,970</u>

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

Year Ended November 30, 2007

	<u>County Extension Education</u>	<u>Criminal Justice Grant</u>	<u>GIS Automation</u>	<u>Illinois Grants</u>	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Totals</u>
REVENUES								
Property tax	\$ 121,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,008,082
Operating and capital grants/contributions - federal revenue	-	-	-	-	-	-	-	59,025
Operating and capital grants/contributions - state grants	-	-	-	-	-	-	-	155,652
Operating and capital grants/contributions - other	-	-	-	-	-	-	-	150
Motor fuel tax	-	-	-	-	-	-	-	898,980
Fees, fines, and charges for services	-	-	59,002	-	-	75,525	5,734	1,115,122
Interest on investments	284	1	44	-	18,323	54	13	223,398
Other	-	-	-	-	-	-	-	21,235
Total revenues	<u>121,398</u>	<u>1</u>	<u>59,046</u>	<u>-</u>	<u>18,323</u>	<u>75,579</u>	<u>5,747</u>	<u>5,481,644</u>
EXPENDITURES								
Current:								
General and administration	121,398	-	-	-	-	7,381	-	145,642
Public safety	-	-	-	-	-	-	-	7,485
Judiciary and court related	-	-	-	-	-	-	3,891	89,815
Public health and welfare	-	-	-	-	-	-	-	1,348,996
Transportation	-	-	-	-	-	-	-	1,889,625
Employee benefits	-	-	-	-	-	-	-	514,147
Capital outlay	-	-	-	-	-	-	-	104,981
Total expenditures	<u>121,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,381</u>	<u>3,891</u>	<u>4,100,691</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1</u>	<u>59,046</u>	<u>-</u>	<u>18,323</u>	<u>68,198</u>	<u>1,856</u>	<u>1,380,953</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	-	-	20,000
Operating transfers out	-	-	(58,800)	-	-	-	-	(715,148)
Proceeds from disposal of capital assets	-	-	-	-	-	-	-	15,366
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(58,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(679,782)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>-</u>	<u>1</u>	<u>246</u>	<u>-</u>	<u>18,323</u>	<u>68,198</u>	<u>1,856</u>	<u>701,171</u>
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>305</u>	<u>13,184</u>	<u>139</u>	<u>520,286</u>	<u>-</u>	<u>-</u>	<u>5,868,346</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 306</u>	<u>\$ 13,430</u>	<u>\$ 139</u>	<u>\$ 538,609</u>	<u>\$ 68,198</u>	<u>\$ 1,856</u>	<u>\$ 6,569,517</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property tax	\$ 527,900	\$ 527,900	\$ 527,748	\$ 509,900
Township M.F.T. engineering	135,000	135,000	164,885	177,868
Township C.A.B. engineering	15,000	15,000	13,298	42,557
Charges for services	-	-	81,146	376
Equipment rental	100,000	100,000	-	50,000
Interest on investments	6,310	6,310	14,728	11,522
Landfill monitor reimbursements	17,500	17,500	-	-
Miscellaneous	14,000	14,000	19,006	24,454
Total revenue	<u>815,710</u>	<u>815,710</u>	<u>820,811</u>	<u>816,677</u>
EXPENDITURES				
Salaries:				
Engineers and technicians	243,000	243,000	187,981	178,240
Secretary and bookkeeping	73,000	73,000	69,794	69,356
Day labor employees	146,000	146,000	156,356	122,558
Car and truck mileage of highway employees	1,500	1,500	195	556
Operating costs for office and garage	24,000	24,000	17,139	19,528
Copying machine	2,500	2,500	1,155	1,024
Advertising	1,500	1,500	1,469	1,226
Employee health insurance premiums	69,000	69,000	70,371	58,048
Gas, oil, and grease for graders and trucks	70,000	70,000	67,859	69,719
Repair of machinery	60,000	60,000	50,274	47,979
Materials and supplies for road repairs	15,000	15,000	9,239	12,019
Repair of bridges and culverts	15,000	15,000	4,470	2,750
Miscellaneous	15,000	15,000	9,471	6,430
Purchase of machinery and equipment	105,000	105,000	104,981	72,333
New highway department buildings and grounds	5,000	5,000	1,618	2,051
Computer hardware and software	20,000	20,000	19,229	14,701
Contractual services	55,000	55,000	32,080	55,025
Total expenditures	<u>920,500</u>	<u>920,500</u>	<u>803,681</u>	<u>733,543</u>
Excess (deficiency) of revenue over expenditures	(104,790)	(104,790)	17,130	83,134
OTHER FINANCING SOURCES				
Sale of used equipment	<u>5,000</u>	<u>5,000</u>	<u>15,366</u>	<u>1,725</u>
Excess (deficiency) of revenue and other financing sources over expenditures	<u>\$ (99,790)</u>	<u>\$ (99,790)</u>	32,496	84,859
FUND BALANCE				
Beginning of year			<u>650,240</u>	<u>565,381</u>
End of year			<u>\$ 682,736</u>	<u>\$ 650,240</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Motor fuel tax	\$ 898,980	\$ 912,959
Reimbursements from other agencies	459	8,868
Interest on investments	<u>42,166</u>	<u>35,468</u>
Total revenue	<u>941,605</u>	<u>957,295</u>
EXPENDITURES		
Contract construction	65,619	158,913
Day labor construction	196,031	205,454
Maintenance	390,461	366,606
Administration and engineering	<u>98,247</u>	<u>103,340</u>
Total expenditures	<u>750,358</u>	<u>834,313</u>
Excess of revenue over expenditures	191,247	122,982
FUND BALANCE		
Beginning of year	<u>839,656</u>	<u>716,674</u>
End of year	<u>\$ 1,030,903</u>	<u>\$ 839,656</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, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Property taxes	\$ 263,900	\$ 263,900	\$ 263,901	\$ 254,973
Reimbursement from other agencies	-	-	8,597	62,661
Interest on investments	<u>5,725</u>	<u>5,725</u>	<u>4,146</u>	<u>5,598</u>
Total revenue	269,625	269,625	276,644	323,232
EXPENDITURES				
Aid to townships in building bridges on township roads	<u>315,000</u>	<u>315,000</u>	<u>154,102</u>	<u>358,698</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (45,375)</u>	<u>\$ (45,375)</u>	122,542	(35,466)
FUND BALANCE				
Beginning of year			<u>50,593</u>	<u>86,059</u>
End of year			<u>\$ 173,135</u>	<u>\$ 50,593</u>

LIVINGSTON COUNTY, ILLINOIS

MATCHING TAX FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Property taxes	\$ 263,900	\$ 263,900	\$ 263,901	\$ 254,973
Reimbursement from other agencies	-	-	33,300	-
Interest on investments	5,125	5,125	12,399	5,674
Total revenue	269,025	269,025	309,600	260,647
 EXPENDITURES				
For matching federal allotments on F.A.S. projects	602,000	602,000	286,465	168,956
Excess (deficiency) of revenue over expenditures	\$ (332,975)	\$ (332,975)	23,135	91,691
 FUND BALANCE				
Beginning of year			310,758	219,067
End of year			\$ 333,893	\$ 310,758

LIVINGSTON COUNTY, ILLINOIS

MENTAL HEALTH FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 673,200	\$ 673,200	\$ 674,116	\$ 637,332
Mental health grant	-	-	59,025	10,000
Case coordination	150,900	150,900	136,546	143,395
Livingston County Commission on Children and Youth	55,000	55,000	51,605	75,000
377 Program administration	35,829	35,829	35,839	31,439
Interest on investments	12,000	12,000	19,623	16,807
Miscellaneous	10,000	10,000	1,393	892
Total revenue	<u>936,929</u>	<u>936,929</u>	<u>978,147</u>	<u>914,865</u>
EXPENDITURES				
Salaries	308,149	308,149	228,920	264,412
Board expenditures	1,000	1,000	351	329
Benefits	67,793	67,793	43,066	44,284
Purchase of services:				
Institute for Human Resources	356,753	356,753	376,956	349,758
Futures Unlimited Case Management	156,729	156,729	156,729	153,656
Systems development	12,000	12,000	9,222	9,152
Against domestic violence	5,311	5,311	12,973	12,719
Sexual Assault Services	7,662	7,662	46,000	-
Operation Snowball	2,040	2,040	2,040	2,040
Audit	2,800	2,800	2,375	-
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	19,800	19,800	13,560	15,221
Travel, telephones, and meals	12,900	12,900	16,917	16,097
Contractual services - postage, leasing, repairs	22,000	22,000	21,716	17,568
Physician	-	-	2,920	3,300
Commodities	10,000	10,000	8,676	8,913
Equipment	12,000	12,000	13,569	7,670
Total expenditures	<u>1,003,437</u>	<u>1,003,437</u>	<u>962,490</u>	<u>911,619</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (66,508)</u>	<u>\$ (66,508)</u>	15,657	3,246
FUND BALANCE				
Beginning of year			<u>636,346</u>	<u>633,100</u>
End of year			<u>\$ 652,003</u>	<u>\$ 636,346</u>

LIVINGSTON COUNTY, ILLINOIS

MENTALLY DEFICIENT PERSONS FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Property taxes	\$ 304,606	\$ 304,606	\$ 305,049	\$ 293,716
Interest on investments	<u>6,000</u>	<u>6,000</u>	<u>12,381</u>	<u>9,669</u>
Total revenue	<u>310,606</u>	<u>310,606</u>	<u>317,430</u>	<u>303,385</u>
EXPENDITURES				
Staff salary and benefits	23,389	23,389	23,389	22,709
Board member expenses	1,000	1,000	1,000	500
Purchase of services:				
Futures Unlimited, Inc.	194,625	194,625	200,627	190,810
Hospital Birth to Three Services	-	-	30,854	20,293
Martin Luther Home	-	-	19,211	18,834
Service development	18,325	18,325	5,297	17,375
OSF Infant Toddler Enrichment Program	42,606	42,606	-	-
MOSAIC	19,211	19,211	-	-
Leases/rent	1,500	1,500	1,500	1,300
Travel and meals	3,450	3,450	3,450	2,300
Contractual	900	900	900	580
Professional dues/expenses	4,500	4,500	4,500	3,200
Commodities	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	<u>850</u>
Total expenditures	<u>310,606</u>	<u>310,606</u>	<u>291,828</u>	<u>278,751</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	25,602	24,634
FUND BALANCE				
Beginning of year			<u>352,133</u>	<u>327,499</u>
End of year			<u>\$ 377,735</u>	<u>\$ 352,133</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SYSTEMS FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Charges for services	\$ 55,300	\$ 55,300	\$ 50,810	\$ 56,623
Interest on investments	<u>4,300</u>	<u>4,300</u>	<u>4,580</u>	<u>4,723</u>
Total revenue	59,600	59,600	55,390	61,346
OTHER FINANCING USES				
Operating transfers out	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>(55,000)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (10,400)</u>	<u>\$ (10,400)</u>	(14,610)	6,346
FUND BALANCE				
Beginning of year			<u>98,065</u>	<u>91,719</u>
End of year			<u>\$ 83,455</u>	<u>\$ 98,065</u>

LIVINGSTON COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
General property taxes	\$ 712,751	\$ 712,751	\$ 713,716	\$ 678,633
Interest on investments	<u>4,000</u>	<u>4,000</u>	<u>12,911</u>	<u>11,846</u>
Total revenue	716,751	716,751	726,627	690,479
EXPENDITURES				
County payment to social security	<u>720,000</u>	<u>720,000</u>	<u>514,147</u>	<u>477,665</u>
Excess (deficiency) of revenue over expenditures	<u>(3,249)</u>	<u>(3,249)</u>	<u>212,480</u>	<u>212,814</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	20,000	20,000	20,000	20,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>(161,805)</u>	<u>(211,050)</u>
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>(141,805)</u>	<u>(191,050)</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ 16,751</u>	<u>\$ 16,751</u>	70,675	21,764
FUND BALANCE				
Beginning of year			<u>581,781</u>	<u>560,017</u>
End of year			<u>\$ 652,456</u>	<u>\$ 581,781</u>

LIVINGSTON COUNTY, ILLINOIS

LAW LIBRARY FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Law library fees	\$ 16,000	\$ 16,000	\$ 17,158	\$ 15,346
Interest on investments	<u> -</u>	<u> -</u>	<u> 30</u>	<u> 37</u>
Total revenue	16,000	16,000	17,188	15,383
 EXPENDITURES				
Books	<u>18,000</u>	<u>18,000</u>	<u>15,481</u>	<u>16,490</u>
Excess (deficiency) of revenue over expenditures	(2,000)	(2,000)	1,707	(1,107)
 OTHER FINANCING USES				
Operating transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,730)</u>	<u>(1,737)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	(23)	(2,844)
 FUND BALANCE				
Beginning of year			<u>10,571</u>	<u>13,415</u>
End of year			<u>\$ 10,548</u>	<u>\$ 10,571</u>

LIVINGSTON COUNTY, ILLINOIS

INDEMNITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Fees	\$ 10,420	\$ 11,080
Interest on investments	<u>8,968</u>	<u>6,282</u>
Total revenue	19,388	17,362
EXPENDITURES		
Indemnity payments	<u>-</u>	<u>829</u>
Excess of revenue over expenditures	19,388	16,533
FUND BALANCE		
Beginning of year	<u>179,151</u>	<u>162,618</u>
End of year	<u>\$ 198,539</u>	<u>\$ 179,151</u>

LIVINGSTON COUNTY, ILLINOIS

SPECIAL RECORDING FEE FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006
	Original Budget	Amended Budget	Actual	Actual
REVENUE				
Fees	\$ 35,000	\$ 35,000	\$ 40,582	\$ 41,861
Interest on investments	<u>1,800</u>	<u>1,800</u>	<u>2,705</u>	<u>2,183</u>
Total revenue	36,800	36,800	43,287	44,044
 EXPENDITURES				
Recorder's automation expense	<u>20,000</u>	<u>20,000</u>	<u>10,678</u>	<u>15,242</u>
Excess of revenue over expenditures	16,800	16,800	32,609	28,802
 OTHER FINANCING USES				
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(15,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (3,200)</u>	<u>\$ (3,200)</u>	12,609	13,802
 FUND BALANCE				
Beginning of year			<u>55,619</u>	<u>41,817</u>
End of year			<u>\$ 68,228</u>	<u>\$ 55,619</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE
Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Forfeited funds	\$ 5,238	\$ 4,717
Interest on investments	<u>43</u>	<u>66</u>
Total revenue	5,281	4,783
 EXPENDITURES		
Drug traffic prevention	<u>5,578</u>	<u>4,902</u>
Deficiency of revenue over expenditures	(297)	(119)
 FUND BALANCE		
Beginning of year	<u>4,785</u>	<u>4,904</u>
End of year	<u>\$ 4,488</u>	<u>\$ 4,785</u>

LIVINGSTON COUNTY, ILLINOIS

COURT AUTOMATION FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Court automation fees	\$ 56,000	\$ 56,000	\$ 56,120	\$ 60,653
Interest on investments	<u>4,000</u>	<u>4,000</u>	<u>5,441</u>	<u>6,051</u>
Total revenue	60,000	60,000	61,561	66,704
 EXPENDITURES				
Automation	<u>50,000</u>	<u>50,000</u>	<u>54,747</u>	<u>62,785</u>
Excess of revenue over expenditures	10,000	10,000	6,814	3,919
 OTHER FINANCING USES				
Operating transfers out	<u>(28,000)</u>	<u>(28,000)</u>	<u>(28,000)</u>	<u>(21,000)</u>
Deficiency of revenues over expenditures and other financing uses	<u>\$ (18,000)</u>	<u>\$ (18,000)</u>	(21,186)	(17,081)
 FUND BALANCE				
Beginning of year			<u>114,815</u>	<u>131,896</u>
End of year			<u>\$ 93,629</u>	<u>\$ 114,815</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, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u>
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUE				
Fees	\$ 11,000	\$ 11,000	\$ 11,086	\$ 12,144
Interest on investments	<u>500</u>	<u>500</u>	<u>1,199</u>	<u>1,108</u>
Total revenue	11,500	11,500	12,285	13,252
 EXPENDITURES				
Treasurer's automation expenditures	<u>7,500</u>	<u>7,500</u>	<u>5,970</u>	<u>3,662</u>
Excess of revenue over expenditures	4,000	4,000	6,315	9,590
 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>\$ (1,000)</u>	<u>\$ (1,000)</u>	1,315	4,590
 FUND BALANCE				
Beginning of year			<u>31,962</u>	<u>27,372</u>
End of year			<u>\$ 33,277</u>	<u>\$ 31,962</u>

LIVINGSTON COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
State grant	\$ 20,000	\$ 20,000	\$ 19,106	\$ 19,106
Interest on investments	-	-	58	105
Total revenue	20,000	20,000	19,164	19,211
 OTHER FINANCING USES				
Operating transfers out	(20,000)	(20,000)	(23,000)	(14,500)
Excess (deficiency) of revenue over other financing uses	\$ -	\$ -	(3,836)	4,711
 FUND BALANCE				
Beginning of year			4,850	139
End of year			\$ 1,014	\$ 4,850

LIVINGSTON COUNTY, ILLINOIS

VETERANS ASSISTANCE FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 139,000	\$ 139,000	\$ 138,537	\$ 137,675
Interest on investments	-	-	5,784	547
Donations and other	-	-	986	1,251
Total revenue	<u>139,000</u>	<u>139,000</u>	<u>145,307</u>	<u>139,473</u>
EXPENDITURES				
Superintendent	14,910	14,910	15,337	13,510
Assistant Superintendent	10,000	10,000	-	-
Temporary office help	8,000	8,000	8,467	7,783
Transportation of veterans	11,000	11,000	10,744	11,716
F.I.C.A.	4,000	4,000	2,643	2,525
Unemployment	500	500	302	353
IMRF	3,000	3,000	517	1,343
Education and conventions	4,000	4,000	1,516	2,733
Superintendent's mileage	1,000	1,000	-	-
Public official's bond	1,500	1,500	5	-
Liability insurance	2,200	2,200	2,737	2,363
Workmen's compensation	-	-	-	(171)
Office supplies	3,000	3,000	2,902	1,508
Postage	500	500	-	247
Telephone	3,000	3,000	1,873	2,365
Mileage	20,000	20,000	22,272	23,750
Van expenses	5,000	5,000	5,855	7,258
Office rent	4,800	4,800	4,400	5,200
Veterans emergency assistance	2,000	2,000	105	695
Groceries and medicine	7,000	7,000	4,663	6,045
Rent for veterans	8,000	8,000	8,809	7,230
Utilities for veterans	5,000	5,000	1,372	1,954
Fire insurance	300	300	-	-
Miscellaneous	5,000	5,000	159	3,917
Contingency	5,000	5,000	-	-
Total expenditures	<u>128,710</u>	<u>128,710</u>	<u>94,678</u>	<u>102,324</u>
Excess of revenue over expenditures	<u>\$ 10,290</u>	<u>\$ 10,290</u>	50,629	37,149
FUND BALANCE				
Beginning of year			<u>152,522</u>	<u>115,373</u>
End of year			<u>\$ 203,151</u>	<u>\$ 152,522</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Charges for services	\$ 95,000	\$ 95,000	\$ 93,923	\$ 95,696
Interest on investments	<u>1,882</u>	<u>1,882</u>	<u>2,492</u>	<u>2,406</u>
Total revenue	96,882	96,882	96,415	98,102
OTHER FINANCING USES				
Operating transfers out	<u>(127,202)</u>	<u>(127,202)</u>	<u>(127,202)</u>	<u>(77,500)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (30,320)</u>	<u>\$(30,320)</u>	(30,787)	20,602
FUND BALANCE				
Beginning of year			<u>63,781</u>	<u>43,179</u>
End of year			<u>\$ 32,994</u>	<u>\$ 63,781</u>

LIVINGSTON COUNTY, ILLINOIS

PROBATION SERVICES FEE FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Probation fees	\$ 62,000	\$ 62,000	\$ 79,677	\$ 86,732
Interest on investments	<u>500</u>	<u>500</u>	<u>4,955</u>	<u>3,951</u>
Total revenue	62,500	62,500	84,632	90,683
 OTHER FINANCING USES				
Operating transfers out	<u>(83,803)</u>	<u>(83,803)</u>	<u>(85,217)</u>	<u>(48,819)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (21,303)</u>	<u>\$ (21,303)</u>	(585)	41,864
 FUND BALANCE				
Beginning of year			<u>116,093</u>	<u>74,229</u>
End of year			<u>\$ 115,508</u>	<u>\$ 116,093</u>

LIVINGSTON COUNTY, ILLINOIS

DOCUMENT STORAGE FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Document storage fees	\$ 38,000	\$ 38,000	\$ 32,402	\$ 35,290
Interest on investments	<u>6,000</u>	<u>6,000</u>	<u>10,769</u>	<u>9,666</u>
Total revenue	44,000	44,000	43,171	44,956
EXPENDITURES				
Document storage expenditures	<u>40,000</u>	<u>40,000</u>	<u>15,696</u>	<u>13,174</u>
Excess of revenue over expenditures	4,000	4,000	27,475	31,782
OTHER FINANCING USES				
Operating transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(15,000)</u>	<u>(22,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (26,000)</u>	<u>\$ (26,000)</u>	12,475	9,782
FUND BALANCE				
Beginning of year			<u>211,552</u>	<u>201,770</u>
End of year			<u>\$ 224,027</u>	<u>\$ 211,552</u>

LIVINGSTON COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG TRAFFIC PREVENTION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE
Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Forfeited funds	\$ 1,792	\$ 1,028
Interest on investments	<u> 9</u>	<u> 6</u>
Total revenue	1,801	1,034
 EXPENDITURES		
Drug traffic prevention expenditures	<u>1,907</u>	<u>424</u>
Excess (deficiency) of revenue over expenditures	(106)	610
 FUND BALANCE		
Beginning of year	<u>3,693</u>	<u>3,083</u>
End of year	<u>\$ 3,587</u>	<u>\$ 3,693</u>

LIVINGSTON COUNTY, ILLINOIS

ARRESTEES MEDICAL COSTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Arrestees fee	\$ 571	\$ 837
Interest on investments	<u>8</u>	<u>5</u>
Total revenue	579	842
FUND BALANCE		
Beginning of year	<u>1,953</u>	<u>1,111</u>
End of year	<u>\$ 2,532</u>	<u>\$ 1,953</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, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Maintenance and child support fees	\$ 12,000	\$ 12,000	\$ 13,101	\$ 11,253
State of IL - Public Aid	12,098	12,098	-	-
Interest on investments	-	-	244	366
Total revenue	24,098	24,098	13,345	11,619
 OTHER FINANCING USES				
Operating transfers out	(35,000)	(35,000)	(46,034)	(42,000)
Deficiency of revenue over other financing uses	\$ (10,902)	\$ (10,902)	(32,689)	(30,381)
 FUND BALANCE				
Beginning of year			60,465	90,846
End of year			\$ 27,776	\$ 60,465

LIVINGSTON COUNTY, ILLINOIS

STREATOR HOST AGREEMENT FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Fees for service	\$ 160,000	\$ 160,000	\$ 166,660	\$ 163,436
Interest on investments	<u>24,000</u>	<u>24,000</u>	<u>39,027</u>	<u>30,874</u>
Total revenue	184,000	184,000	205,687	194,310
 OTHER FINANCING USES				
Operating transfer out	<u>(97,339)</u>	<u>(97,339)</u>	<u>(68,360)</u>	<u>(64,803)</u>
Excess of revenue over other financing uses	<u>\$ 86,661</u>	<u>\$ 86,661</u>	137,327	129,507
 FUND BALANCE				
Beginning of year			<u>799,068</u>	<u>669,561</u>
End of year			<u>\$ 936,395</u>	<u>\$ 799,068</u>

LIVINGSTON COUNTY, ILLINOIS

VITAL RECORDS FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Fees	\$ 5,500	\$ 5,500	\$ 6,192	\$ 6,538
Interest on investments	<u>8</u>	<u>8</u>	<u>13</u>	<u>9</u>
Total revenue	5,508	5,508	6,205	6,547
 EXPENDITURES				
Recorder's automation expense	<u>1,000</u>	<u>1,000</u>	<u>215</u>	<u>187</u>
Excess of revenue over expenditures	4,508	4,508	5,990	6,360
 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>\$ (492)</u>	<u>\$ (492)</u>	990	1,360
 FUND BALANCE				
Beginning of year			<u>3,980</u>	<u>2,620</u>
End of year			<u>\$ 4,970</u>	<u>\$ 3,980</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY EXTENSION EDUCATION FUND

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

Year Ended November 30, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 121,075	\$ 121,075	\$ 121,114	\$ 115,986
Interest on investments	<u>-</u>	<u>-</u>	<u>284</u>	<u>316</u>
Total revenue	121,075	121,075	121,398	116,302
 EXPENDITURES				
County cooperative extension education service	<u>121,075</u>	<u>121,075</u>	<u>121,398</u>	<u>116,302</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, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Illinois State Grant	\$ -	\$ 46,083
Interest on investments	<u>1</u>	<u>19</u>
Total revenue	1	46,102
EXPENDITURES		
Livescan	<u>-</u>	<u>46,083</u>
Excess of revenue over expenditures	1	19
FUND BALANCE		
Beginning of year	<u>305</u>	<u>286</u>
End of year	<u>\$ 306</u>	<u>\$ 305</u>

LIVINGSTON COUNTY, ILLINOIS

GIS AUTOMATION FUND

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

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Fees	\$ 70,400	\$ 70,400	\$ 59,002	\$ 60,774
Interest on investments	<u>44</u>	<u>44</u>	<u>44</u>	<u>43</u>
Total revenue	70,444	70,444	59,046	60,817
 OTHER FINANCING USES				
Operating transfers out	<u>(58,800)</u>	<u>(58,800)</u>	<u>(58,800)</u>	<u>(56,000)</u>
Excess of revenue over other financing uses	<u>\$ 11,644</u>	<u>\$ 11,644</u>	246	4,817
 FUND BALANCE				
Beginning of year			<u>13,184</u>	<u>8,367</u>
End of year			<u>\$ 13,430</u>	<u>\$ 13,184</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS GRANTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
State grant	\$ -	\$ 107
FUND BALANCE		
Beginning of year	<u>139</u>	<u>32</u>
End of year	<u>\$ 139</u>	<u>\$ 139</u>

LIVINGSTON COUNTY, ILLINOIS

WORKING CASH FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2007
With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Interest on investments	\$ 18,323	\$ 12,075
 FUND BALANCE		
Beginning of year	<u>520,286</u>	<u>508,211</u>
End of year	<u>\$ 538,609</u>	<u>\$ 520,286</u>

LIVINGSTON COUNTY, ILLINOIS
WINDFARM APPLICATION FEE FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE
Year Ended November 30, 2007

REVENUE

Streator-Cayuga South	\$ 25,175
Streator-Cayuga North	25,175
Top Crop Wind Farm	25,175
Interest	<u>54</u>
Total revenue	<u>75,579</u>

EXPENDITURES

Consultation services	6,774
Postage	44
Office supplies	<u>563</u>
Total expenditures	<u>7,381</u>
Excess of revenue over expenditures	68,198

FUND BALANCE

Beginning of year	<u>-</u>
End of year	<u>\$ 68,198</u>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND

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

Year Ended November 30, 2007

REVENUE

Fees for services	\$ 5,734
Interest on investments	<u>13</u>
Total revenue	5,747

EXPENDITURES

Operation and administration expenses	<u>3,891</u>
Excess of revenue over expenditures	1,856

FUND BALANCE

Beginning of year	<u>-</u>
End of year	<u><u>\$ 1,856</u></u>

**LIVINGSTON COUNTY, ILLINOIS
ENTERPRISE FUND
FUND DESCRIPTION
November 30, 2007**

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, 2007
With Comparative Figures for November 30, 2006

ASSETS	<u>2007</u>	<u>2006</u>
Cash on hand and in bank	\$ 315,496	\$ 213,743
Restricted cash	28,264	39,058
Other investments	9,299	3,696
Accounts receivable (net of estimated uncollectible)	54,656	84,039
Accrued interest receivable	817	817
Property taxes receivable	46,049	567,778
Due from State of Illinois - Department of Public Aid	626,456	581,729
Due from Federal government - Medicare	139,720	75,917
Inventory of food and supplies, at cost	20,484	20,484
Capital assets (net of accumulated depreciation)	<u>1,982,093</u>	<u>2,012,807</u>
 TOTAL ASSETS	 <u>\$ 3,223,334</u>	 <u>\$ 3,600,068</u>
 LIABILITIES		
Accounts payable	\$ 135,321	\$ 253,304
Accrued items	67,962	135,627
Due to other funds	1,012,000	1,012,000
Due to others payable from restricted cash	9,502	18,349
Deferred revenue	-	521,730
Long-term liabilities:		
Due within one year	43,757	68,710
Due in more than one year	<u>45,932</u>	<u>39,742</u>
Total liabilities	<u>1,314,474</u>	<u>2,049,462</u>
 NET ASSETS		
Invested in capital assets	1,982,093	2,012,807
Restricted for special projects/residents	18,762	20,709
Unrestricted	<u>(91,995)</u>	<u>(482,910)</u>
Total net assets	<u>1,908,860</u>	<u>1,550,606</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 3,223,334</u>	 <u>\$ 3,600,068</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, 2007

With Comparative Figures for the Year Ended November 30, 2006

	2007			2006 <u>Actual</u>
	<u>Budget</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
OPERATING REVENUES				
Patient care:				
Private pay	\$ 1,004,782	\$ 1,004,782	\$ 608,924	\$ 905,749
Public aid	1,879,754	1,879,754	2,951,319	2,177,465
Medicare	<u>803,000</u>	<u>803,000</u>	<u>381,560</u>	<u>431,749</u>
Total operating revenues	<u>3,687,536</u>	<u>3,687,536</u>	<u>3,941,803</u>	<u>3,514,963</u>
EXPENSES				
Administration:				
Salaried payroll	243,372	243,372	166,262	217,891
Hourly payroll	34,734	34,734	105,718	36,974
IMRF	-	-	160,748	227,879
FICA	-	-	161,805	211,050
Employer health insurance premiums	378,511	378,511	308,747	405,440
Life insurance	2,000	2,000	1,285	1,699
Workers Comp Premiums	-	-	92,400	-
Contractual services	165,000	165,000	172,157	70,357
Professional fees	36,000	36,000	5,308	92,845
Equipment repair	-	-	-	160
Education in-house	500	500	910	164
Conference and school education	2,500	2,500	253	420
In-service travel expenses	500	500	3,158	216
Telephone	15,000	15,000	14,605	15,418
Postage	2,000	2,000	1,262	1,292
Advertising and publication	2,000	2,000	3,418	2,209
Dues	5,000	5,000	673	9,654
Bond and insurance	-	-	300	122,783
General Liability Insurance	-	-	10,932	-
Automobile Insurance	-	-	1,260	-
Property Insurance	-	-	14,158	-
Marketing	4,500	4,500	2,814	1,133
Office supplies and equipment	6,000	6,000	4,372	5,419
Copy paper	1,500	1,500	-	2,116
Computer supplies/accessories	1,800	1,800	7,366	692
Uniform allowance	5,500	5,500	2,950	3,960
Bad Debt Expense	-	-	10,281	-
Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>1,451</u>	<u>3,471</u>
Total operating expenses	<u>907,917</u>	<u>907,917</u>	<u>1,254,593</u>	<u>1,433,242</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, 2007

With Comparative Figures for the Year Ended November 30, 2006

EXPENSES (CONTINUED)	2007			2006 Actual
	Budget		Actual	
	Original	Final		
Dietary:				
Salaried payroll	\$ 25,000	\$ 25,000	\$ 21,388	\$ 30,148
Hourly wages	230,444	230,444	212,280	260,997
Dietary consultant	4,575	4,575	5,648	4,667
Repairs - all equipment	1,500	1,500	296	1,328
Conference and school education	400	400	109	771
In-service travel expenses	150	150	70	-
Postage	-	-	1	7
Advertising	-	-	427	42
Dues	150	150	-	-
Kitchen and dining supplies	2,500	2,500	1,815	1,280
Food	166,808	166,808	117,843	148,641
Paper supplies and chemicals	18,000	18,000	9,899	14,823
Contractual services	2,500	2,500	4,751	2,727
Supplements	-	-	2,228	-
Office supplies	400	400	165	93
Computer supplies/accessories	500	500	708	831
New equipment - furniture	500	500	272	1,083
Capital purchases	1,500	1,500	-	214
	<u>454,927</u>	<u>454,927</u>	<u>377,900</u>	<u>467,652</u>
Housekeeping:				
Hourly wages	115,837	115,837	104,525	122,772
Equipment and furnishings - repairs	-	-	-	4
Supplies - paper and chemical	30,000	30,000	14,813	26,101
Office supplies	-	-	8	-
Equipment and furnishings - new	1,500	1,500	-	530
Housekeeping - capital purchases	3,500	3,500	-	67
	<u>150,837</u>	<u>150,837</u>	<u>119,346</u>	<u>149,474</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, 2007

With Comparative Figures for the Year Ended November 30, 2006

EXPENSES (CONTINUED)	2007			2006 <u>Actual</u>
	<u>Budget</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
Laundry and linen:				
Hourly wages	\$ 32,672	\$ 32,672	\$ 35,437	\$ 39,383
Repairs	2,500	2,500	306	782
Supplies	7,800	7,800	5,048	6,646
Linen - new	6,400	6,400	2,089	3,887
Fuel	11,752	11,752	7,600	10,509
Laundry/linen - capital purchases	1,000	1,000	-	628
	<u>62,124</u>	<u>62,124</u>	<u>50,480</u>	<u>61,835</u>
Nursing and medical:				
Salaried payroll	56,000	56,000	72,273	75,450
Hourly wages	1,421,230	1,421,230	1,216,949	1,677,034
Contracted staff	20,000	20,000	294,396	76,487
Consultant	2,500	2,500	2,350	2,265
Laboratory/X-ray	-	-	34	-
Equipment repair	3,000	3,000	2,530	2,018
Education in-house	-	-	132	5
Conference school education	2,500	2,500	1,891	1,029
In-service travel	150	150	2,008	184
Postage	300	300	491	483
Employment advertising	250	250	7,784	2,319
Nurse License Renewal	750	750	480	525
Medical doctor	10,000	10,000	9,000	9,000
Employee vaccinations/physicals	3,000	3,000	3,908	2,772
Employee background checks	1,200	1,200	1,300	1,200
Medical supplies	85,000	85,000	47,525	88,857
Attends	26,000	26,000	27,912	20,906
Office supplies	1,500	1,500	1,065	2,675
Computer supplies/accessories	250	250	1,150	6,379
Pharmacy	15,000	15,000	7,244	-
O2/concentrators	10,000	10,000	11,740	894
Disposable gloves	9,000	9,000	3,332	253
Forms	1,000	1,000	418	-
Miscellaneous	1,500	1,500	1,759	-
Medical equipment	4,000	4,000	13,145	3,670
Nursing/medical capital purchases	20,000	20,000	-	169
Mattresses	2,000	2,000	96	696

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, 2007

With Comparative Figures for the Year Ended November 30, 2006

EXPENSES (CONTINUED)	2007			2006 Actual
	Budget		Actual	
	Original	Final		
Nursing and medical (continued):				
Medicare Bad debt expense	\$ -	\$ -	\$ 21,541	\$ 63,230
Lab expense - Medicare	12,614	12,614	1,526	6,560
Physical therapy - Medicare	27,273	27,273	22,291	14,883
Occupational therapy - Medicare	22,192	22,192	20,353	12,606
Speech therapy - Medicare	3,679	3,679	1,266	1,719
X-Ray - Medicare	2,015	2,015	433	1,102
Medical supplies - Medicare	16,702	16,702	940	8,297
Pharmacy supplies - Medicare	125,764	125,764	25,453	68,110
OT/Managed Care	-	-	2,258	-
Pt/Managed Care	-	-	2,759	-
St/Managed Care	-	-	211	-
X-Rays/Managed Care	-	-	70	-
Pharmacy/Managed Care	-	-	14,821	-
Special bed/Managed Care	-	-	265	-
OT/ Pt B	-	-	15,305	-
PT / Pt B	-	-	45,113	-
ST / Pt B	-	-	1,086	-
Labs/Managed Care	-	-	532	-
	<u>1,906,369</u>	<u>1,906,369</u>	<u>1,907,135</u>	<u>2,151,777</u>
Physical plant and facilities:				
Salaried payroll	33,273	33,273	30,011	30,256
Hourly wages	53,128	53,128	48,401	65,245
Contractual services	8,700	8,700	18,110	9,758
Decorating rooms	-	-	-	934
Building repairs and maintenance	15,700	15,700	25,380	9,196
Equipment repair	7,000	7,000	3,573	7,195
Vehicle repair	2,000	2,000	1,004	4,868
Boiler repair	-	-	3,780	6,517
Plumbing repairs	-	-	831	515
Equipment rental	200	200	-	16
Conference and school education	100	100	-	50
In-service travel	50	50	203	-
Advertising	-	-	341	246
Unleaded gasoline	4,853	4,853	4,076	4,639
Electricity	66,147	66,147	62,827	59,426

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, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Budget</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
EXPENSES (CONTINUED)				
Physical plant and facilities (continued):				
Fuel (LP)	\$ 3,062	\$ 3,062	\$ 3,121	\$ 2,418
Thermalene fuel	148,524	148,524	133,170	105,003
Supplies and maintenance - water	-	-	90	4,999
Supplies and maintenance - sewage	-	-	2,251	-
Landscaping	7,000	7,000	7,474	5,881
Capital purchases	6,000	6,000	480	3,624
	<u>355,737</u>	<u>355,737</u>	<u>345,123</u>	<u>320,786</u>
Activities:				
Salaried payroll	24,207	24,207	5,212	19,271
Hourly wages	34,800	34,800	25,871	36,466
Consultant	1,575	1,575	1,806	1,806
Conference and school education	500	500	600	309
In-service travel expenses	150	150	170	-
Postage	50	50	182	89
Advertising	-	-	58	58
Dues	200	200	35	105
Resident entertainment	1,000	1,000	435	947
Resident out-trip expenses	125	125	37	38
Supplies	300	300	676	113
Office supplies	150	150	582	244
	<u>63,057</u>	<u>63,057</u>	<u>35,664</u>	<u>59,446</u>
Social service:				
Salaried payroll	38,359	38,359	32,319	42,181
Hourly wages	45,294	45,294	33,821	45,319
Consultant fees	1,500	1,500	2,505	2,786
Education in-house	-	-	-	12
Conference and school education	200	200	-	194
In-service travel expenses	100	100	121	312
Postage	100	100	107	240
Dues	100	100	-	59
Office supplies and equipment	500	500	632	699
Computer supplies/accessories	-	-	-	68
	<u>86,153</u>	<u>86,153</u>	<u>69,505</u>	<u>91,870</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, 2007

With Comparative Figures for the Year Ended November 30, 2006

EXPENSES (CONTINUED)	2007			2006 Actual
	Budget		Actual	
	Original	Final		
Safety:				
Contractual services	\$ -	\$ -	\$ -	\$ 8,935
Equipment repairs	-	-	-	1,795
Inspection/test fees	-	-	-	2,263
Conference and school education	-	-	-	12
Postage	-	-	-	138
Safety supplies and equipment	-	-	-	3,043
Office supplies and equipment	-	-	-	19
Thermalene fuel	-	-	-	51
	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,256</u>
Other:				
Participation fees (Governor tax)	66,795	66,795	66,847	73,474
Public health/civil money penalty	-	-	6,000	-
IGT transfer expense	-	-	909,263	102,607
Depreciation	<u>78,300</u>	<u>78,300</u>	<u>82,744</u>	<u>83,858</u>
	<u>145,095</u>	<u>145,095</u>	<u>1,064,854</u>	<u>259,939</u>
Total expenses	<u>4,132,216</u>	<u>4,132,216</u>	<u>5,224,600</u>	<u>5,012,277</u>
Operating loss	<u>(444,680)</u>	<u>(444,680)</u>	<u>(1,282,797)</u>	<u>(1,497,314)</u>
NONOPERATING REVENUE (EXPENSES)				
Interest income	-	-	5,499	4,248
Property taxes	527,000	527,000	554,261	509,900
Special services, special events, and miscellaneous, net	<u>2,000</u>	<u>2,000</u>	<u>69,988</u>	<u>51,793</u>
Total nonoperating revenues (expenses)	<u>529,000</u>	<u>529,000</u>	<u>629,748</u>	<u>565,941</u>
Income (loss) before transfers	<u>84,320</u>	<u>84,320</u>	<u>(653,049)</u>	<u>(931,373)</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, 2007

With Comparative Figures for the Year Ended November 30, 2006

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Budget</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
OPERATING TRANSFERS IN	\$ -	\$ -	\$ 1,011,303	\$ 567,270
NET INCOME (LOSS)	<u>\$ 84,320</u>	<u>\$ 84,320</u>	358,254	(364,103)
NET ASSETS, BEGINNING OF YEAR			<u>1,550,606</u>	<u>1,914,709</u>
NET ASSETS, END OF YEAR			<u>\$ 1,908,860</u>	<u>\$ 1,550,606</u>

**LIVINGSTON COUNTY, ILLINOIS
COMPONENT UNIT
STATEMENT OF CASH FLOWS
Eleven Months Ended November 30, 2007**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received for services and from phone companies	\$ 757,450
Other cash receipts	68,392
Cash payments to employees	(572,140)
Cash payments to suppliers for goods and services	<u>(271,792)</u>
Net cash used in operating activities	<u>(18,090)</u>

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Acquisition of equipment	<u>(16,272)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	6,779
Purchase of investments	(247,086)
Proceeds from sale of investments	<u>60,000</u>
Net cash used in investing activities	<u>(180,307)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (214,669)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 327,478

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 112,809

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

Operating loss	\$ (99,374)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	96,694
Loss on disposal of equipment	453
Effects of changes in operating assets and liabilities:	
Accounts receivable	55
Prepaid expenses	(90)
Accounts payable	(14,151)
Accrued items	<u>(1,677)</u>

NET CASH USED IN OPERATING ACTIVITIES \$ (18,090)

**LIVINGSTON COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2007**

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, 2007

	Township Motor Fuel Tax	Township Bridge Program	Totals
ASSETS			
Cash on hand and in bank	\$ 66,195	\$ 205	\$ 66,400
Certificates of deposit	300,000	254,800	554,800
Other investments	2,079,953	-	2,079,953
Accrued interest receivable	808	687	1,495
Due from State of Illinois	<u>178,432</u>	<u>-</u>	<u>178,432</u>
 TOTAL ASSETS	 <u>\$ 2,625,388</u>	 <u>\$ 255,692</u>	 <u>\$ 2,881,080</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$ 227,845	\$ 75,346	\$ 303,191
 NET ASSETS			
Restricted for township transportation projects	<u>2,397,543</u>	<u>180,346</u>	<u>2,577,889</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,625,388</u>	 <u>\$ 255,692</u>	 <u>\$ 2,881,080</u>

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Year Ended November 30, 2007

	Township Motor Fuel Tax	Township Bridge Program	Totals
REVENUES			
State of Illinois	\$ 2,626,170	\$ 640,404	\$ 3,266,574
Charges for services	74	-	74
Interest on investments	<u>118,990</u>	<u>7,240</u>	<u>126,230</u>
Total revenues	2,745,234	647,644	3,392,878
 EXPENDITURES			
Transportation	<u>2,405,208</u>	<u>489,100</u>	<u>2,894,308</u>
Excess of revenues over expenditures	340,026	158,544	498,570
 FUND BALANCE, BEGINNING OF YEAR	 <u>2,057,517</u>	 <u>21,802</u>	 <u>2,079,319</u>
 FUND BALANCE, END OF YEAR	 <u>\$ 2,397,543</u>	 <u>\$ 180,346</u>	 <u>\$ 2,577,889</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2007

	Balance December 1, <u>2006</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2007</u>
COUNTY COLLECTOR FUND				
Assets:				
Cash on hand and in bank	\$ 3,838,453	\$ 49,935,814	\$ 51,944,885	\$ 1,829,382
Other investments	234,816	11,308	-	246,124
Delinquent taxes receivable	<u>60,198</u>	<u>10,745</u>	<u>60,198</u>	<u>10,745</u>
Total assets	<u>\$ 4,133,467</u>	<u>\$ 49,957,867</u>	<u>\$ 52,005,083</u>	<u>\$ 2,086,251</u>
Liabilities:				
Due to taxing bodies	<u>\$ 4,133,467</u>	<u>\$ 49,957,867</u>	<u>\$ 52,005,083</u>	<u>\$ 2,086,251</u>
 INHERITANCE TAX FUND				
Assets:				
Cash on hand and in bank	\$ -	\$ 1,387,118	\$ 1,387,118	\$ -
Other investments	15	943	267	691
Due from State of Illinois	<u>5,766</u>	<u>75,056</u>	<u>75,732</u>	<u>5,090</u>
Total assets	<u>\$ 5,781</u>	<u>\$ 1,463,117</u>	<u>\$ 1,463,117</u>	<u>\$ 5,781</u>
Liabilities:				
Due to others	<u>\$ 5,781</u>	<u>\$ 1,463,117</u>	<u>\$ 1,463,117</u>	<u>\$ 5,781</u>
 DRAINAGE DISTRICT FUND				
Assets - cash on hand and in bank	<u>\$ 72,315</u>	<u>\$ 36,477</u>	<u>\$ 28,925</u>	<u>\$ 79,867</u>
Liabilities - due to others	<u>\$ 72,315</u>	<u>\$ 36,477</u>	<u>\$ 28,925</u>	<u>\$ 79,867</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2007

	Balance December 1, <u>2006</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2007</u>
RESTITUTION FUND				
Assets - cash on hand and in bank	<u>\$ 12,327</u>	<u>\$ 74</u>	<u>\$ 11,789</u>	<u>\$ 612</u>
Liabilities - due to others	<u>\$ 12,327</u>	<u>\$ 74</u>	<u>\$ 11,789</u>	<u>\$ 612</u>
PAYROLL CLEARING FUND				
Assets - cash on hand and in bank	<u>\$ 704</u>	<u>\$ 8,807,187</u>	<u>\$ 8,807,159</u>	<u>\$ 732</u>
Liabilities - due to others	<u>\$ 704</u>	<u>\$ 8,807,187</u>	<u>\$ 8,807,159</u>	<u>\$ 732</u>
FEDERAL TAX PAYMENT FUND				
Assets - cash on hand and in bank	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ -</u>
Liabilities - due to other funds	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ -</u>
PAYROLL ACCOUNT DIRECT DEPOSIT				
Assets - cash on hand and in bank	<u>\$ 1</u>	<u>\$ 3,388,562</u>	<u>\$ 3,388,562</u>	<u>\$ 1</u>
Liabilities - due to others	<u>\$ 1</u>	<u>\$ 3,388,562</u>	<u>\$ 3,388,562</u>	<u>\$ 1</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2007

	Balance December 1, 2006	<u>Increases</u>	<u>Deductions</u>	Balance November 30, 2007
CIRCUIT CLERK AGENCY FUND				
Assets:				
Cash on hand and in bank	\$ 228,391	\$ 3,551,775	\$ 3,503,371	\$ 276,795
Certificate of deposit	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Total assets	<u>\$ 318,391</u>	<u>\$ 3,551,775</u>	<u>\$ 3,503,371</u>	<u>\$ 366,795</u>
Liabilities - due to others	<u>\$ 318,391</u>	<u>\$ 3,551,775</u>	<u>\$ 3,503,371</u>	<u>\$ 366,795</u>
RENTAL HOUSING SURCHARGE FUND				
Assets - cash on hand and in bank	<u>\$ -</u>	<u>\$ 66,594</u>	<u>\$ 66,594</u>	<u>\$ -</u>
Liabilities - due to others	<u>\$ -</u>	<u>\$ 66,594</u>	<u>\$ 66,594</u>	<u>\$ -</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash on hand and in bank	\$ 4,152,191	\$ 67,173,678	\$ 69,138,480	\$ 2,187,389
Certificates of deposit	90,000	-	-	90,000
Other investments	234,831	12,251	267	246,815
Delinquent taxes receivable	60,198	10,745	60,198	10,745
Due from State of Illinois	<u>5,766</u>	<u>75,056</u>	<u>75,732</u>	<u>5,090</u>
Total assets	<u>\$ 4,542,986</u>	<u>\$ 67,271,730</u>	<u>\$ 69,274,677</u>	<u>\$ 2,540,039</u>
Liabilities:				
Due to taxing bodies	\$ 4,133,467	\$ 49,957,867	\$ 52,005,083	\$ 2,086,251
Due to other funds	-	77	77	-
Due to others	<u>409,519</u>	<u>17,313,786</u>	<u>17,269,517</u>	<u>453,788</u>
Total liabilities	<u>\$ 4,542,986</u>	<u>\$ 67,271,730</u>	<u>\$ 69,274,677</u>	<u>\$ 2,540,039</u>