

**LIVINGSTON COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS AND**  
**SUPPLEMENTAL INFORMATION**  
November 30, 2008

LIVINGSTON COUNTY, ILLINOIS

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## Independent Auditor's Report

Members of the County Board  
Livingston County, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois (County) as of and for the year ended November 30, 2008, 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, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2009 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 42 through 50 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, 2007, which are not presented with the accompanying financial statements. In our report dated September 9, 2008, 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 2007 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, 2007 taken as a whole.

*Clifton Gunderson LLP*

Peoria, Illinois  
September 10, 2009

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2008

	Primary Government			Component Unit Emergency Telephone System Board
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash on hand and in bank	\$ 3,820,715	\$ 103,762	\$ 3,924,477	\$ 208,581
Restricted cash	-	18,035	18,035	-
Certificates of deposit	36,204,827	-	36,204,827	388,394
Other investments	11,127,050	11,477	11,138,527	-
Receivables (net of estimated uncollectible):				
Accounts	850,367	77,262	927,629	145,311
Accrued interest	307,044	-	307,044	6,417
Property taxes	6,611,693	-	6,611,693	-
Due from State of Illinois	1,419,213	253,458	1,672,671	-
Due from Federal Government	-	105,396	105,396	-
Prepaid items	5,732	-	5,732	2,245
Revenue stamp inventory	7,688	-	7,688	-
Food and supplies inventory	-	44,026	44,026	-
Capital assets:				
Land and construction in progress	2,301,728	199,500	2,501,228	-
Other capital assets, net of accumulated depreciation	<u>28,458,335</u>	<u>1,755,222</u>	<u>30,213,557</u>	<u>656,993</u>
Total capital assets	<u>30,760,063</u>	<u>1,954,722</u>	<u>32,714,785</u>	<u>656,993</u>
<b>TOTAL ASSETS</b>	<u>\$ 91,114,392</u>	<u>\$ 2,568,138</u>	<u>\$ 93,682,530</u>	<u>\$ 1,407,941</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,456,106	\$ 443,831	\$ 1,899,937	\$ -
Accrued items	302,440	65,312	367,752	35,003
Due to others	256,416	9,759	266,175	-
Deferred revenue	6,627,293	-	6,627,293	4,900
Long-term liabilities:				
Due within one year	18,275	6,835	25,110	-
Due in more than one year	<u>860,114</u>	<u>71,022</u>	<u>931,136</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>9,520,644</u>	<u>596,759</u>	<u>10,117,403</u>	<u>39,903</u>
<b>NET ASSETS</b>				
Invested in capital assets	30,760,063	1,954,722	32,714,785	656,993
Restricted for special projects/residents	-	8,276	8,276	-
Unrestricted	<u>50,833,685</u>	<u>8,381</u>	<u>50,842,066</u>	<u>711,045</u>
<b>TOTAL NET ASSETS</b>	<u>81,593,748</u>	<u>1,971,379</u>	<u>83,565,127</u>	<u>1,368,038</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 91,114,392</u>	<u>\$ 2,568,138</u>	<u>\$ 93,682,530</u>	<u>\$ 1,407,941</u>

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

**LIVINGSTON COUNTY, ILLINOIS**

**STATEMENT OF ACTIVITIES**

**For the Year Ended November 30, 2008**

**Expenses**

**GOVERNMENTAL**

General and administration	\$ 3,113,233
Public safety	5,769,827
Judiciary and court related	2,767,911
Public health and welfare	4,541,329
Transportation	<u>2,683,568</u>

Total governmental activities 18,875,868

**BUSINESS-TYPE ACTIVITIES**

Livingston Manor Nursing Home	<u>4,438,790</u>
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**TOTAL PRIMARY GOVERNMENT**

**\$ 23,314,658**

**COMPONENT UNIT**

Emergency Telephone System Board	<u>\$ 1,006,735</u>
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<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>			
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>			<u>Component Unit</u>
			<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
\$ 998,924	\$ 58,970	\$ -	\$ (2,055,339)	\$ -	\$ (2,055,339)	\$ -
690,023	30,815	-	(5,048,989)	-	(5,048,989)	-
1,307,263	399,897	-	(1,060,751)	-	(1,060,751)	-
4,618,608	1,815,758	-	1,893,037	-	1,893,037	-
<u>281,688</u>	<u>70,800</u>	<u>-</u>	<u>(2,331,080)</u>	<u>-</u>	<u>(2,331,080)</u>	<u>-</u>
7,896,506	2,376,240	-	(8,603,122)	-	(8,603,122)	-
<u>2,140,288</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,298,502)</u>	<u>(2,298,502)</u>	<u>-</u>
<u>\$ 10,036,794</u>	<u>\$ 2,376,240</u>	<u>\$ -</u>	<u>(8,603,122)</u>	<u>(2,298,502)</u>	<u>(10,901,624)</u>	<u>-</u>
<u>\$ 994,200</u>	<u>\$ -</u>	<u>\$ 163,329</u>				<u>\$ 150,794</u>
General revenues:						
Taxes:						
Property taxes			6,612,607	-	6,612,607	-
Sales tax			1,335,741	-	1,335,741	-
State income tax			1,367,034	-	1,367,034	-
Replacement tax			430,765	-	430,765	-
Motor Fuel taxes			832,141	-	832,141	-
Inheritance tax			82,638	-	82,638	-
Interest			1,466,323	10,321	1,476,644	12,416
Miscellaneous			-	55,062	55,062	-
Insurance proceeds			392,056	-	392,056	-
Transfers			<u>(2,295,638)</u>	<u>2,295,638</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers			<u>10,223,667</u>	<u>2,361,021</u>	<u>12,584,688</u>	<u>12,416</u>
<b>CHANGE IN NET ASSETS</b>			1,620,545	62,519	1,683,064	163,210
<b>NET ASSETS - BEGINNING OF YEAR</b>			<u>79,973,203</u>	<u>1,908,860</u>	<u>81,882,063</u>	<u>1,204,828</u>
<b>NET ASSETS - END OF YEAR</b>			<u>\$ 81,593,748</u>	<u>\$ 1,971,379</u>	<u>\$ 83,565,127</u>	<u>\$ 1,368,038</u>

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

LIVINGSTON COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2008

	<u>General Fund</u>
<b>ASSETS</b>	
Cash on hand and in bank	\$ 1,183,958
Certificates of deposit	430,000
Other investments	408,902
Receivables, net:	
Accounts	446,452
Accrued interest	3,935
Property taxes	2,517,880
Due from other funds	-
Due from State of Illinois	977,924
Prepaid items	-
Revenue stamp inventory	<u>7,688</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 5,976,739</u></b>
<b>LIABILITIES</b>	
Accounts payable	\$ 98,162
Accrued items	181,780
Due to others	256,416
Due to other funds	-
Deferred revenue	<u>2,517,880</u>
Total liabilities	<u>3,054,238</u>
<b>FUND BALANCES</b>	
Reserved for revenue stamps inventory	7,688
Reserved for tort liability	436,429
Reserved for unemployment	35,006
Reserved for working cash	-
Unreserved:	
Designated for capital improvements	-
Undesignated, reported in:	
General Fund	2,443,378
Special Revenue Funds	-
Capital Projects Funds	-
Total fund balances	<u>2,922,501</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 5,976,739</u></b>

<b>Major Governmental Funds</b>					
<b>Pontiac Host Agreement</b>	<b>Illinois Municipal Retirement</b>	<b>Public Health</b>	<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 766,109	\$ 197,317	\$ 439,768	\$ 234,954	\$ 998,609	\$ 3,820,715
7,574,092	300,000	215,000	23,075,735	4,610,000	36,204,827
10,251,924	-	-	-	466,224	11,127,050
270,314	-	3,369	-	130,232	850,367
33,925	329	1,646	250,914	16,295	307,044
-	888,030	363,825	-	2,841,958	6,611,693
-	-	-	-	48,277	48,277
-	-	287,875	-	153,414	1,419,213
-	-	-	-	5,732	5,732
-	-	-	-	-	7,688
<u>\$ 18,896,364</u>	<u>\$ 1,385,676</u>	<u>\$ 1,311,483</u>	<u>\$ 23,561,603</u>	<u>\$ 9,270,741</u>	<u>\$ 60,402,606</u>
\$ 1,222,791	\$ -	\$ -	\$ -	\$ 135,153	\$ 1,456,106
-	94,291	1,980	-	24,389	302,440
-	-	-	-	-	256,416
-	-	-	-	48,277	48,277
-	888,030	379,425	-	2,841,958	6,627,293
<u>1,222,791</u>	<u>982,321</u>	<u>381,405</u>	<u>-</u>	<u>3,049,777</u>	<u>8,690,532</u>
-	-	-	-	-	7,688
-	-	-	-	-	436,429
-	-	-	-	-	35,006
-	-	-	-	549,269	549,269
-	-	-	-	1,082,586	1,082,586
-	-	-	-	-	2,443,378
17,673,573	403,355	930,078	-	4,589,109	23,596,115
-	-	-	23,561,603	-	23,561,603
<u>17,673,573</u>	<u>403,355</u>	<u>930,078</u>	<u>23,561,603</u>	<u>6,220,964</u>	<u>51,712,074</u>
<u>\$ 18,896,364</u>	<u>\$ 1,385,676</u>	<u>\$ 1,311,483</u>	<u>\$ 23,561,603</u>	<u>\$ 9,270,741</u>	<u>\$ 60,402,606</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, 2008

Total fund balance for governmental funds \$ 51,712,074

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	\$ 42,843,021	
Accumulated depreciation	<u>(12,082,958)</u>	30,760,063

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, 2008 are:

Long-term liabilities:		
Compensated absences		<u>(878,389)</u>

**TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES** \$ 81,593,748

**LIVINGSTON COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended November 30, 2008**

	<b>General Fund</b>
<b>REVENUES</b>	
Property taxes	\$ 2,339,935
Replacement tax	430,765
Sales tax	1,335,741
State income tax	1,367,034
Inheritance tax	82,638
Operating and capital grants/contributions - federal revenue	39,144
Operating and capital grants/contributions - other State of Illinois revenue	429,596
Operating and capital grants/contributions - other	-
Motor fuel tax allotments	-
Licenses and permits	60,155
Fees, fines, and charges for services	1,703,241
Collector's interest and costs	207,656
Interest	27,157
Rent	168,452
Other revenue	<u>245,948</u>
Total revenues	<u>8,437,462</u>
<b>EXPENDITURES</b>	
Current:	
General and administration	2,261,211
Public safety	3,935,429
Judiciary and court related	2,212,876
Public health and welfare	115,272
Transportation	-
Employee benefits	685,480
Other expenditures	304,120
Capital outlay	<u>254,182</u>
Total expenditures	<u>9,768,570</u>
Excess (deficiency) of revenues over expenditures	<u>(1,331,108)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	1,424,767
Transfers out	(176,400)
Proceeds from insurance settlement	<u>392,056</u>
Total other financing sources (uses)	<u>1,640,423</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	309,315
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>2,613,186</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 2,922,501</u>

<b>Major Governmental Funds</b>					
<b>Pontiac Host Agreement</b>	<b>Illinois Municipal Retirement</b>	<b>Public Health</b>	<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 871,393	\$ 344,727	\$ -	\$ 3,056,552	\$ 6,612,607
-	-	-	-	-	430,765
-	-	-	-	-	1,335,741
-	-	-	-	-	1,367,034
-	-	-	-	-	82,638
-	-	924,150	-	9,000	972,294
-	-	708,321	-	246,049	1,383,966
-	1,826	26,928	-	226	28,980
-	-	-	-	832,141	832,141
-	-	80,337	-	-	140,492
3,998,107	-	236,977	-	1,225,454	7,163,779
-	-	-	-	-	207,656
503,225	6,371	12,862	769,846	146,862	1,466,323
-	-	-	-	-	168,452
-	-	-	-	27,379	273,327
<u>4,501,332</u>	<u>879,590</u>	<u>2,334,302</u>	<u>769,846</u>	<u>5,543,663</u>	<u>22,466,195</u>
257,859	-	-	-	509,483	3,028,553
313,663	-	-	-	11,298	4,260,390
-	-	-	-	103,984	2,316,860
162,962	-	2,255,892	-	1,312,072	3,846,198
-	-	-	-	2,797,688	2,797,688
-	668,026	-	-	559,027	1,912,533
-	-	-	-	-	304,120
<u>1,635,826</u>	<u>-</u>	<u>-</u>	<u>144,660</u>	<u>8,215</u>	<u>2,042,883</u>
<u>2,370,310</u>	<u>668,026</u>	<u>2,255,892</u>	<u>144,660</u>	<u>5,301,767</u>	<u>20,509,225</u>
<u>2,131,022</u>	<u>211,564</u>	<u>78,410</u>	<u>625,186</u>	<u>241,896</u>	<u>1,956,970</u>
-	20,000	-	-	20,000	1,464,767
(1,092,000)	(111,239)	-	(1,770,317)	(610,449)	(3,760,405)
-	-	-	-	-	392,056
<u>(1,092,000)</u>	<u>(91,239)</u>	<u>-</u>	<u>(1,770,317)</u>	<u>(590,449)</u>	<u>(1,903,582)</u>
1,039,022	120,325	78,410	(1,145,131)	(348,553)	53,388
<u>16,634,551</u>	<u>283,030</u>	<u>851,668</u>	<u>24,706,734</u>	<u>6,569,517</u>	<u>51,658,686</u>
<u>\$ 17,673,573</u>	<u>\$ 403,355</u>	<u>\$ 930,078</u>	<u>\$ 23,561,603</u>	<u>\$ 6,220,964</u>	<u>\$ 51,712,074</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, 2008

Net change in fund balances - total governmental funds \$ 53,388

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays and infrastructure additions (\$2,575,252) exceeded depreciation (\$1,255,418) in the current period. 1,319,834

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 247,323

**CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES** \$ 1,620,545

**LIVINGSTON COUNTY, ILLINOIS**  
**PROPRIETARY FUND - ENTERPRISE FUND**  
**LIVINGSTON MANOR NURSING HOME**  
**STATEMENT OF NET ASSETS**  
**November 30, 2008**

**ASSETS**

Cash on hand and in bank	\$	103,762
Restricted cash		18,035
Other investments		11,477
Accounts receivable (net of estimated uncollectible)		77,262
Due from State of Illinois - Department of Public Aid		253,458
Due from Federal government - Medicare		105,396
Inventory of food and supplies, at cost		44,026
Capital assets (net of accumulated depreciation)		<u>1,954,722</u>

**TOTAL ASSETS** **\$ 2,568,138**

**LIABILITIES**

Accounts payable	\$	443,831
Accrued items		65,312
Due to others payable from restricted cash		9,759
Long-term liabilities - compensated absences:		
Due within one year		6,835
Due in more than one year		<u>71,022</u>
Total liabilities		<u>596,759</u>

**NET ASSETS**

Invested in capital assets		1,954,722
Restricted for special projects/residents		8,276
Unrestricted		<u>8,381</u>
Total net assets		<u>1,971,379</u>

**TOTAL LIABILITIES AND NET ASSETS** **\$ 2,568,138**

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, 2008**

**OPERATING REVENUES**

Patient care:	
Private pay	\$ 207,644
Public aid	1,550,876
Medicare	<u>381,768</u>
Total operating revenues	<u>2,140,288</u>

**OPERATING EXPENSES**

Administration	1,092,415
Dietary	280,718
Housekeeping	103,342
Laundry and linens	42,212
Nursing and medical	1,731,624
Physical plant and facilities	407,468
Activities	24,705
Social service	42,706
Participation fees	66,800
IGT transfer expense	562,766
Depreciation	<u>84,034</u>
Total operating expenses	<u>4,438,790</u>
Operating loss	<u>(2,298,502)</u>

**NONOPERATING REVENUES**

Interest income	10,321
Special services, special events, and miscellaneous	<u>55,062</u>
Total nonoperating revenues	<u>65,383</u>
Loss before transfers	(2,233,119)

**OPERATING TRANSFER IN**

2,295,638

**NET INCOME**

62,519

**NET ASSETS, BEGINNING OF YEAR**

1,908,860

**NET ASSETS, END OF YEAR**

\$ 1,971,379

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, 2008**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received for services	\$ 2,525,004
Cash payments to suppliers for goods and services	(1,650,218)
Cash payments to employees	<u>(2,082,414)</u>
 Net cash used in operating activities	 <u>(1,207,628)</u>

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

Acquisition of capital assets	<u>(56,663)</u>
-------------------------------	-----------------

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Property taxes	46,049
Increase in due to others from restricted cash	257
Cash received from special services, special events, and miscellaneous	55,062
Proceeds received on transfer from other fund	<u>932,000</u>
 Net cash provided by noncapital financing activities	 <u>1,033,368</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on investments	<u>11,138</u>
-------------------------	---------------

**NET DECREASE IN CASH, RESTRICTED CASH, AND CASH EQUIVALENTS**

(219,785)

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

353,059

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

\$ 133,274

**LIVINGSTON COUNTY, ILLINOIS**  
**PROPRIETARY FUND - ENTERPRISE FUND**  
**LIVINGSTON MANOR NURSING HOME**  
**STATEMENT OF CASH FLOWS**  
**Year Ended November 30, 2008**

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

Operating loss	<u>\$ (2,298,502)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	84,034
Expenses paid by other funds	351,638
Effects of changes in operating assets and liabilities:	
Accounts receivable	384,716
Inventory	(23,542)
Accounts payable	308,510
Accrued expense	(2,650)
Compensated absences	<u>(11,832)</u>
Total adjustments	<u>1,090,874</u>

**NET CASH USED IN OPERATING ACTIVITIES** \$ (1,207,628)

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

**LIVINGSTON COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**November 30, 2008**

<b>ASSETS</b>	<b><u>Private Purpose Funds</u></b>	<b><u>Agency Funds</u></b>
Cash on hand and in bank	\$ 2,472	\$ 5,221,719
Certificates of deposit	540,000	163,797
Other investments	1,714,682	410,381
Receivables:		
Accrued interest	545	-
Delinquent taxes	-	107,694
Due from State of Illinois	<u>140,081</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 2,397,780</u></b>	 <b><u>\$ 5,903,591</u></b>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 164,907	\$ -
Due to taxing bodies	-	5,222,942
Due to others	<u>-</u>	<u>680,649</u>
Total liabilities	164,907	5,903,591
 <b>NET ASSETS</b>		
Restricted for township transportation projects	<u>2,232,873</u>	<u>-</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <b><u>\$ 2,397,780</u></b>	 <b><u>\$ 5,903,591</u></b>

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

**LIVINGSTON COUNTY, ILLINOIS**  
**PRIVATE PURPOSE TRUST FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**Year Ended November 30, 2008**

<b>ADDITIONS</b>	
State of Illinois	\$ 2,580,175
Charges for services	371
Interest on investments	<u>59,482</u>
Total revenues	2,640,028
<b>DEDUCTIONS</b>	
Transportation	<u>2,985,044</u>
Deficiency of revenues over expenditures	(345,016)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>2,577,889</u>
<b>NET ASSETS, END OF YEAR</b>	<u><u>\$ 2,232,873</u></u>

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

## LIVINGSTON COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2008

#### 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, 2008**

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

**Reporting Entity (Continued)**

Emergency Telephone System Board of Livingston County

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

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of Livingston County, Illinois.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. 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, 2008**

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and private purpose trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 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, 2008**

**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.

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

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

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

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.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

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

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.

**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.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

**Property Taxes (Continued)**

Property taxes levied in 2007 are reflected as revenues in fiscal year 2008. Amounts not collected by the Collector by November 30, 2008 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 2008 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 2009.

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.

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.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

**Long-Term Liabilities (Continued)**

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 2008.

**Budget and Appropriations**

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection prior to final adoption, prior to the beginning of the year. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

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

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

**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, 2008, 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.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

**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."

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.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

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

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

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

**Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - CASH AND INVESTMENTS**

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

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Statutes and as shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation;

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2008

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

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

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits or value of investments may not be returned to it. The County has adopted a formal investment policy which states that collateral with a market value equal to at least 110 percent of deposits in excess of \$100,000 per institution shall be required. The policy also states that all investment securities purchased by the County and all collateral pledged to the County's deposits shall be held in safekeeping by an independent third party.

As of November 30, 2008, \$230,445 of the County's bank balance of \$44,839,024 was exposed to custodial credit risk.

At November 30, 2008, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$46,075,077, and the bank balance was \$44,839,024. Of the bank balance, \$2,622,762 was covered by federal depository insurance and \$41,985,817 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. \$230,445 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, 2008 as follows:

Checking and savings accounts	\$ 9,166,453
Certificates of deposit	<u>36,908,624</u>
Total County deposits	46,075,077
Cash on hand at November 30, 2008	<u>250</u>
<b>Total</b>	<b><u>\$46,075,327</u></b>

At November 30, 2008, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$596,975 and the bank balance was \$605,688. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

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

**November 30, 2008**

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

**Interest Rate Risk**

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

Maturities as of November 30, 2008 for deposits exposed to interest rate risk are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u> <u>(In Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Certificates of deposit	<u>\$36,908,624</u>	<u>\$35,608,123</u>	<u>\$ 1,300,501</u>
Financial Investors Trust	<u>\$ 3,768,753</u>	<u>\$ 3,768,753</u>	<u>\$ -</u>
The Illinois Funds	<u>\$ 9,494,837</u>	<u>\$ 9,494,837</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, 2008, 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, 2008**

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2008 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 131,588	\$ 17,215	\$ -	\$ 148,803
Land	<u>949,665</u>	<u>1,203,260</u>	<u>-</u>	<u>2,152,925</u>
Total capital assets not being depreciated	<u>1,081,253</u>	<u>1,220,475</u>	<u>-</u>	<u>2,301,728</u>
Capital assets being depreciated:				
Buildings	24,290,478	184,879	-	24,475,357
Infrastructure	10,971,844	754,774	-	11,726,618
Vehicles	1,714,745	167,437	-	1,882,182
Machinery and equipment	1,143,230	-	-	1,143,230
Computer equipment	681,418	247,687	-	929,105
Computer software	<u>384,801</u>	<u>-</u>	<u>-</u>	<u>384,801</u>
Total capital assets being depreciated	<u>39,186,516</u>	<u>1,354,777</u>	<u>-</u>	<u>40,541,293</u>
Less accumulated depreciation for:				
Buildings	(3,724,517)	(526,112)	-	(4,250,629)
Infrastructure	(4,537,393)	(359,068)	-	(4,896,461)
Vehicles	(1,123,492)	(181,665)	-	(1,305,157)
Machinery and equipment	(786,543)	(68,126)	-	(854,669)
Computer equipment	(357,141)	(96,326)	-	(453,467)
Computer software	<u>(298,454)</u>	<u>(24,121)</u>	<u>-</u>	<u>(322,575)</u>
Total accumulated depreciation	<u>(10,827,540)</u>	<u>(1,255,418)</u>	<u>-</u>	<u>(12,082,958)</u>
Total capital assets being depreciated, net	<u>28,358,976</u>	<u>99,359</u>	<u>-</u>	<u>28,458,335</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 29,440,229</u>	<u>\$ 1,319,834</u>	<u>\$ -</u>	<u>\$ 30,760,063</u>

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

**November 30, 2008**

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

**Construction in Progress and Construction Commitments**

Construction in progress consists of the following projects:

Law and Justice Center \$ 148,803

<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	3,035,836	24,378	-	3,060,214
Equipment	972,191	32,285	-	1,004,476
Vehicles	<u>91,432</u>	<u>-</u>	<u>-</u>	<u>91,432</u>
Total capital assets being depreciated	<u>4,099,459</u>	<u>56,663</u>	<u>-</u>	<u>4,156,122</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,377,216)	(67,806)	-	(1,445,022)
Equipment	(848,218)	(16,228)	-	(864,446)
Vehicles	<u>(91,432)</u>	<u>-</u>	<u>-</u>	<u>(91,432)</u>
Total accumulated depreciation	<u>(2,316,866)</u>	<u>(84,034)</u>	<u>-</u>	<u>(2,400,900)</u>
Total capital assets being depreciated, net	<u>1,782,593</u>	<u>(27,371)</u>	<u>-</u>	<u>1,755,222</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 1,982,093</u>	<u>\$ (27,371)</u>	<u>\$ -</u>	<u>\$ 1,954,722</u>

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

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

Governmental activities:

General government	\$ 209,604
Public safety	513,449
Judiciary and court related	10,854
Public health and welfare	10,140
Transportation	<u>511,371</u>
	<u><u>\$ 1,255,418</u></u>

Business-type activities:

County Nursing Home	<u><u>\$ 84,034</u></u>
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**Discretely Presented Component Unit**

Capital asset activity for the Emergency Telephone System Board for the year ended November 30, 2008 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets being depreciated:				
Leasehold improvements	\$ 7,041	\$ -	\$ -	\$ 7,041
Equipment	<u>1,255,326</u>	<u>133,662</u>	<u>-</u>	<u>1,388,988</u>
Total capital assets - at cost, being depreciated	<u>1,262,367</u>	<u>133,662</u>	<u>-</u>	<u>1,396,029</u>
Less accumulated depreciation for:				
Leasehold improvements	(3,262)	(410)	-	(3,672)
Equipment	<u>(631,822)</u>	<u>(103,542)</u>	<u>-</u>	<u>(735,364)</u>
Total accumulated depreciation	<u>(635,084)</u>	<u>(103,952)</u>	<u>-</u>	<u>(739,036)</u>
Total capital assets being depreciated, net	<u>627,283</u>	<u>29,710</u>	<u>-</u>	<u>656,993</u>
<b>Discretely presented component unit capital assets, net</b>	<u><u>\$ 627,283</u></u>	<u><u>\$ 29,710</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 656,993</u></u>

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

**November 30, 2008**

**NOTE 4 - LONG-TERM DEBT**

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

	<b>Balance December 1, <u>2007</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance November 30, <u>2008</u></b>	<b>Due Within <u>One Year</u></b>
Governmental activities:					
Compensated absences	<u>\$ 1,125,712</u>	<u>\$ -</u>	<u>\$ (247,323)</u>	<u>\$ 878,389</u>	<u>\$ 18,275</u>
Business-type activities:					
Compensated absences	<u>\$ 89,689</u>	<u>\$ -</u>	<u>\$ (11,832)</u>	<u>\$ 77,857</u>	<u>\$ 6,835</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, 2008, using the 2007 assessed value of all taxable property of \$547,530,523, the statutory limit and debt margin for the County was \$15,741,503.

**NOTE 5 - DEFINED BENEFIT PENSION PLAN**

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

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

*Funding Policy.* As set by statute, the County's Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50, 4.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel was 6.49, 2.47, and 19.68 percent, respectively, of annual covered payroll. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For 2008, the County's annual pension cost for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel of \$495,966, \$419, and \$290,062, respectively, was equal to the County's required and actual contributions.

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

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2008	\$ 495,966	100%	\$0
December 31, 2007	598,821	100	0
December 31, 2006	692,017	100	0

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

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2008	\$ 419	100%	\$0
December 31, 2007	434	100	0
December 31, 2006	1,438	100	0

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2008

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2008	\$ 290,062	100%	\$0
December 31, 2007	262,139	100	0
December 31, 2006	233,792	100	0

The required contribution was determined as part of the December 31, 2006 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liabilities are being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006 was 24 years for Regular and Sheriff's Law Enforcement Personnel, and 5 years for Veterans Administration members.

*Funded Status and Funding Progress.* As of December 31, 2008, the most recent actuarial valuation date, the Regular plan was 92.67 percent funded. The actuarial accrued liability for benefits was \$21,377,719 and the actuarial value of assets was \$19,811,070, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,566,649. The covered payroll (annual payroll of active employees covered by the plan) was \$7,642,002 and the ratio of the UAAL to the covered payroll was 21 percent.

As of December 31, 2008, the most recent actuarial valuation date, the Veterans Administration members plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$16,051 and the actuarial value of assets was \$(8,448), resulting in an underfunded actuarial accrued liability (UAAL) of \$24,499. The covered payroll (annual payroll of active employees covered by the plan) was \$16,692 and the ratio of the UAAL to the covered payroll was 144 percent.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

As of December 31, 2008, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 57.42 percent funded. The actuarial accrued liability for benefits was \$6,182,458 and the actuarial value of assets was \$3,549,990, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,632,468. The covered payroll (annual payroll of active employees covered by the plan) was \$1,473,890 and the ratio of the UAAL to the covered payroll was 179 percent.

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

**NOTE 6 - LEASE AGREEMENTS - LESSOR**

The County is the lessor under the following lease agreements:

The Livingston County Nursing Home committee entered into a lease agreement whereby the County agrees to lease 208 acres for agricultural purposes only. The current lease runs for the period December 1, 2008 through November 30, 2010. The County agrees to lease 208 acres at \$312 per acre per year. The lease requires semi-annual installments of \$32,448 on March 1 and September 1.

The Livingston County Public Property Committee entered into a lease agreement whereby the County agrees to lease 5.8 acres for agricultural purposes for the period December 1, 2008 through November 30, 2010. The County agrees to lease 5.8 acres for \$312 per acre per year. The lease requires semi-annual installments of \$905 on March 1 and September 1.

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.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

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

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

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

Livingston County has assumed a lease agreement with Unlimited Styles, Inc., whereby the County agrees to lease them property located at 111 W. Water Street, Pontiac, Illinois. The term of the lease is two years and expires August 31, 2010. Rental payments are \$800 per month.

Livingston County has assumed a lease agreement with Farnsworth Group, Inc., whereby the County agrees to lease them offices located at 104 E. Washington, 106 E. Washington, 108 E. Washington, plus four additional parking spaces, Pontiac, Illinois. The term of the lease is two years and expires on September 30, 2009. Rental payments are \$1,500 per month.

Livingston County has assumed a lease agreement with Lori Blackard, whereby the County agrees to lease her property located at 116 N. Main Street and 118 N. Main Street. The term of the lease is one year and expires July 31, 2009. Rental payments are \$550 per month.

Livingston County has assumed various lease agreements with various businesses which have month-to-month rental terms. The total rent payments for all these leases total \$2,525.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2008

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

Future minimum lease payments receivable under leases in effect as of November 30, 2008 total \$702,842 and are scheduled to be collected as follows:

During the years ending November 30:

2009	\$ 127,194
2010	104,894
2011	30,988
2012	30,988
2013	27,060
Thereafter	<u>381,718</u>
<b>Total</b>	<b><u>\$ 702,842</u></b>

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

The County is the lessee under the following agreements:

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

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

In April of 2005, the Livingston County Circuit Clerk entered into a lease agreement for the rental of a copying machine. The term of the lease is 60 months with monthly payments of \$199.

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

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

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

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

In June of 2005, the Livingston County Clerk entered into a lease agreement for the rental of a copying machine. The term of the lease is 60 months with monthly payments of \$703.

On January 1, 2003, Livingston County Emergency Telephone Systems Board entered into a lease agreement for additional tower space. The initial term of the lease expired December 31, 2007 with an option to renew for two additional five-year terms. The lease requires monthly payments of \$1,287. The first five year option was exercised and the lease requires monthly payments of \$1,383 beginning January 1, 2008.

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

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

Future minimum lease payments under these agreements as of November 30, 2008 total \$142,040 and are due to be paid as follows:

	<b><u>Primary</u></b>	<b><u>Component</u></b>	<b><u>Total</u></b>
	<b><u>Government</u></b>	<b><u>Unit</u></b>	<b><u>Total</u></b>
During the years ending November 30:			
2009	\$ 28,612	\$ 16,598	\$ 45,210
2010	21,454	16,598	38,052
2011	13,563	16,598	30,161
2012	11,271	16,598	27,869
2013	<u>748</u>	<u>-</u>	<u>748</u>
<b>Total</b>	<b><u>\$ 75,648</u></b>	<b><u>\$ 66,392</u></b>	<b><u>\$ 142,040</u></b>

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

**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, 2008:

	<u>Budget</u>	<u>Actual</u>
Pontiac Host Agreement Fund	\$ 1,732,215	\$ 2,370,310
Public Health Fund	2,156,600	2,255,892
Court Automation Fund	52,000	57,122
Court Systems Fund	-	777
County Treasurer's Automation Fund	6,500	14,304
Vital Records Fund	2,000	2,679
County Extension Education Fund	124,725	124,870

- (b) Deficit fund balances of individual funds:

The Windfarm Application Fee Fund had a deficit of \$69,546 at November 30, 2008. This will be financed with future fees.

- (c) Individual interfund receivable and payable balances at November 30, 2008 are as follows:

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

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

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

**November 30, 2008**

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

(d) Interfund transfers for the year ended November 30, 2008 consisted of the following:

	<u>Transfer To Other Funds</u>	<u>Transfer From Other Funds</u>
General Fund (major fund)	\$ 176,400	\$ 1,424,767
Pontiac Host Agreement Fund (major fund)	1,092,000	-
Special Revenue Funds:		
Illinois Municipal Retirement Fund (major fund)	111,239	20,000
Court Systems Fund	55,000	-
Social Security Fund	128,999	20,000
Law Library Fund	1,715	-
Special Recording Fee Fund	10,000	-
Court Automation Fund	10,000	-
County Treasurer's Automation Fund	5,000	-
Victim Coordinator Services Fund	20,000	-
Court Security Fund	115,000	-
Probation Services Fee Fund	77,559	-
Document Storage Fund	30,000	-
Maintenance & Child Support Fund	35,000	-
Streator Host Agreement Fund	58,376	-
Vital Records Fund	5,000	-
GIS Automation Fund	58,800	-
Capital Projects Fund (major fund)	1,770,317	-
Enterprise Fund:		
Livingston Manor Nursing Home (major fund)	<u>-</u>	<u>2,295,638</u>
<b>Total</b>	<u>\$ 3,760,405</u>	<u>\$ 3,760,405</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, 2008**

**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 \$201,844 per year beginning January 1, 2008 through December 31, 2008. For the month of December 31, 2007, 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 \$202,304 per year.

The County paid \$201,844 to the Emergency Telephone Systems Board for the twelve months ended November 30, 2008. No fees were payable to the Board at November 30, 2008.

**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, 2008**

**NOTE 12 - COMMITMENTS**

During November 2008, the County entered into an agreement to purchase five properties nearby or adjacent to the County Courthouse in Pontiac, Illinois. A down payment of \$5,000 was paid prior to year end for each property for total payments of \$25,000. The County's intent in purchasing the properties was to acquire the land as a future site for additional County buildings. Therefore, each of these properties was capitalized as land. The remaining purchase price (less down payments of \$25,000) that is recorded as accounts payable as of November 30, 2008 is \$1,178,260.

**NOTE 13 - LIVINGSTON MANOR NURSING HOME MODIFICATION TO OPERATIONS**

The County is currently in the process of transferring the operations of the Nursing Home to a privately owned facility. It is anticipated that the transfer will be complete in late 2009. Transfer will occur when the license is approved and transferred to the new operator. The County has offered economic incentives to the new operator which include an operations grant for two years not to exceed \$1,000,000 per year and a construction grant up to 15 percent of the total project construction of a new facility not to exceed \$2,500,000. No funds are to be transferred under this agreement until license transfer.

**Retention Package**

As incentive for Nursing Home employees to remain until closure of the facility, the County implemented an employee retention package. The employee must remain in his/her position until facility closure (unless nondisciplinary discharge at the election of the employer due to lack of need for maintaining the position). Each employee will receive severance pay based on number of years of service as follows:

- Employees with service time of less than five (5) years: four (4) weeks severance pay.
- Employees with service time of five (5) years or more: one (1) week of severance pay for each year of service.

The County will also subsidize the employee's COBRA premiums by continuing to pay the current employer's portion plus pick up the 2 percent COBRA administration fee for up to six (6) months following the effective date of the end of coverage. The employee will continue to pay the percentage not covered by the employer.

**LIVINGSTON COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**November 30, 2008**

**NOTE 13 - LIVINGSTON MANOR NURSING HOME MODIFICATION TO OPERATIONS  
(CONTINUED)**

**Retention Package (Continued)**

Vacation and holiday time accrued up to the termination will be paid out to the employee. Sick time will not be paid out as it is not a cash-out benefit.

The County's estimated total cost of the retention package and unemployment costs is approximately \$1,078,476.

**NOTE 14 - 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, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property tax	\$ 2,347,900	\$ 2,347,900	\$ 2,339,935	\$ 2,143,129
Replacement tax	420,000	420,000	430,765	465,292
Sales tax	1,420,000	1,420,000	1,335,741	1,282,684
State income tax	1,200,000	1,200,000	1,367,034	1,283,230
Inheritance tax	60,000	60,000	82,638	58,175
Operating grants/contributions - federal revenue	-	-	39,144	8,010
Operating grants/contributions - other State of Illinois revenue	546,604	546,604	429,596	473,365
Licenses and permits	15,000	15,000	60,155	12,486
Charges for services	1,913,150	1,913,150	1,703,241	1,817,988
Collector's interest and costs	120,000	120,000	207,656	122,041
Interest on investments	14,500	14,500	27,157	28,378
Rent	160,000	160,000	168,452	167,873
Other revenue	10,000	10,000	245,948	109,056
Total revenues	<u>8,227,154</u>	<u>8,227,154</u>	<u>8,437,462</u>	<u>7,971,707</u>
<b>EXPENDITURES</b>				
Current:				
General and administration	2,577,362	2,594,727	2,261,211	2,126,046
Public safety	3,690,854	3,886,606	3,935,429	3,527,795
Judiciary and court related	2,266,309	2,273,809	2,212,876	2,102,862
Public health and welfare	125,093	125,093	115,272	106,630
Employee benefits	627,383	627,383	685,480	511,655
Other expenditures	548,693	328,076	304,120	310,640
Capital outlay	276,450	276,450	254,182	252,328
Total expenditures	<u>10,112,144</u>	<u>10,112,144</u>	<u>9,768,570</u>	<u>8,937,956</u>
Deficiency of revenues over expenditures	<u>(1,884,990)</u>	<u>(1,884,990)</u>	<u>(1,331,108)</u>	<u>(966,249)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	1,503,836	1,503,836	1,424,767	1,513,343
Operating transfers out	(40,000)	(40,000)	(176,400)	(183,750)
Proceeds from disposal of capital assets/ insurance proceeds	-	-	392,056	5,260
Total other financing sources (uses)	<u>1,463,836</u>	<u>1,463,836</u>	<u>1,640,423</u>	<u>1,334,853</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (421,154)</u>	<u>\$ (421,154)</u>	309,315	368,604
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,613,186</u>	<u>2,244,582</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,922,501</u>	<u>\$ 2,613,186</u>

LIVINGSTON COUNTY, ILLINOIS

PONTIAC HOST AGREEMENT FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Contract payments	\$ 6,560,000	\$ 6,560,000	\$ 3,998,107	\$ 4,168,398
Interest on investments	675,000	675,000	503,225	676,037
Total revenues	<u>7,235,000</u>	<u>7,235,000</u>	<u>4,501,332</u>	<u>4,844,435</u>
<b>EXPENDITURES</b>				
Public safety facility	100,000	100,000	-	-
Courthouse	272,700	272,700	145,411	-
Union Planter's building	-	-	-	10,000
H & E building	140,000	140,000	162,962	-
Emergency Telephone System Board capital equipment	134,305	134,305	133,663	-
Pro-active unit expenditure	180,000	180,000	180,000	173,633
Economic development	80,000	80,000	-	-
General fund capital equipment	825,210	825,210	1,748,274	238,181
Total expenditures	<u>1,732,215</u>	<u>1,732,215</u>	<u>2,370,310</u>	<u>421,814</u>
Excess of revenues over expenditures	<u>5,502,785</u>	<u>5,502,785</u>	<u>2,131,022</u>	<u>4,422,621</u>
<b>OTHER FINANCING USES</b>				
Transfer to General Fund	(1,035,000)	(1,035,000)	(900,000)	(935,000)
Transfer to Livingston Manor	-	-	(192,000)	-
Total other financing uses	<u>(1,035,000)</u>	<u>(1,035,000)</u>	<u>(1,092,000)</u>	<u>(935,000)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 4,467,785</u>	<u>\$ 4,467,785</u>	1,039,022	3,487,621
<b>FUND BALANCE</b>				
Beginning of year			<u>16,634,551</u>	<u>13,146,930</u>
End of year			<u>\$ 17,673,573</u>	<u>\$ 16,634,551</u>

LIVINGSTON COUNTY, ILLINOIS

CAPITAL PROJECTS FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Contract payments from Pontiac Host	\$ -	\$ -	\$ -	\$ 2,128,226
Interest on investments	<u>1,125,000</u>	<u>1,125,000</u>	<u>769,846</u>	<u>1,111,581</u>
Total revenues	1,125,000	1,125,000	769,846	3,239,807
<b>EXPENDITURES</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>144,660</u>	<u>38,592</u>
Excess of revenues over expenditures	125,000	125,000	625,186	3,201,215
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(550,000)</u>	<u>(550,000)</u>	<u>(1,770,317)</u>	<u>(570,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (425,000)</u>	<u>\$ (425,000)</u>	(1,145,131)	2,631,215
<b>FUND BALANCE</b>				
Beginning of year			<u>24,706,734</u>	<u>22,075,519</u>
End of year			<u>\$ 23,561,603</u>	<u>\$ 24,706,734</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property taxes	\$ 872,550	\$ 872,550	\$ 871,393	\$ 745,204
Community healthcare reimbursement	-	-	1,826	-
Interest on investments	7,200	7,200	6,371	5,518
Total revenue	879,750	879,750	879,590	750,722
<b>EXPENDITURES</b>				
County payment to Illinois Municipal Retirement	898,150	898,150	668,026	713,052
Excess (deficiency) of revenue over expenditures	(18,400)	(18,400)	211,564	37,670
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in:				
General fund - replacement taxes	20,000	20,000	20,000	20,000
Operating transfers out	-	-	(111,239)	(160,748)
Total other financing sources (uses)	20,000	20,000	(91,239)	(140,748)
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	\$ 1,600	\$ 1,600	120,325	(103,078)
<b>FUND BALANCE</b>				
Beginning of year			283,030	386,108
End of year			\$ 403,355	\$ 283,030

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Property taxes	\$ 345,180	\$ 345,180	\$ 344,727	\$ 331,267
Home Health Fund (Medicare and private pay)	15,500	15,500	18,150	15,451
Women, Infants and Children (WIC)	124,100	124,100	114,528	127,072
Case Coordination Unit Grant (CCU)	150,000	150,000	104,497	101,559
Grants In Kind	-	-	261,539	421,085
PSA Grant	-	-	4,455	4,760
Arthritis Grant	-	-	-	1,707
Breast and Cervical	110,400	110,400	104,283	103,579
IDPH - Local Health Protection Grant	72,851	72,851	45,523	84,547
IDPH - Local Health Protection Grant - Special	-	-	52,896	-
Vision and Hearing Grant	6,500	6,500	2,891	6,500
Childhood Lead Poisoning Prevention	4,000	4,000	2,559	2,631
School Based Health Clinic Grant	69,150	69,150	68,707	76,841
Pregnancy Prevention Grant	40,000	40,000	-	-
Family Planning Program	80,500	80,500	72,114	93,600
Healthy Moms/Kids - Case Management Grant	121,952	121,952	123,834	119,976
Early Period Screening Diagnosis Treatment	90,000	90,000	99,500	89,752
Bioterrorism	37,472	37,472	62,100	36,396
Donations	5,000	5,000	3,574	2,912
Donations/School Based Health - Humiston Trust	42,000	42,000	21,000	21,000
Animal Control payments and fines	52,000	52,000	80,337	61,608
Income from Immunizations	115,000	115,000	92,777	139,997
Hubert Estate	9,500	9,500	9,255	8,909
Miscellaneous/flu clinics and pneumonia	500	500	15	201
Potential grants	125,000	125,000	69,527	-
Other clinics	35,000	35,000	28,759	28,929
E.H. and Food Service Course	53,000	53,000	54,826	53,566
T.B. Clinic	21,600	21,600	2,820	1,713

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE (CONTINUED)</b>				
Kid Care	\$ 4,000	\$ 4,000	\$ 1,700	\$ 2,900
Med Set Up/School Nursing	2,500	2,500	1,931	2,378
Women's Health Initiative	35,000	35,000	46,281	18,693
Tobacco Impact Grant	20,000	20,000	25,536	14,167
Healthy Families of IL Grant	185,700	185,700	184,466	190,009
Teen Parent Services	36,500	36,500	40,800	34,000
Vector Prevention	2,000	2,000	-	-
Medicaid Match	90,000	90,000	118,900	71,963
Susan Komen Grant	3,000	3,000	2,611	4,504
Ticket for the Cure	-	-	15,922	14,673
Diabetes Grant	18,000	18,000	17,000	13,500
March of Dimes	-	-	-	11,000
Safety Grant	-	-	21,100	20,900
Pandemic Flu	23,361	23,361	-	15,354
Interest on investments	17,000	17,000	12,862	15,410
	<u>2,163,266</u>	<u>2,163,266</u>	<u>2,334,302</u>	<u>2,365,009</u>
Total revenue				
<b>EXPENDITURES</b>				
Personnel	1,334,500	1,334,500	1,252,599	1,231,670
Contractual	227,200	227,200	223,352	205,129
Travel - mileage	56,000	56,000	56,167	54,987
Telephone	15,000	15,000	11,452	12,585
Postage	14,000	14,000	12,838	7,655
Rent	54,500	54,500	54,550	54,500
Nurses' supplies	35,000	35,000	26,833	30,778
Printing	7,000	7,000	10,883	18,630
Office supplies	35,000	35,000	26,657	28,712
Copier lease	16,000	16,000	11,619	13,432
Dues and meeting expense	16,000	16,000	14,273	11,757

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
Audit	\$ 2,500	\$ 2,500	\$ -	\$ -
Equipment and repair	22,500	22,500	23,883	12,735
Computer hardware and software	24,000	24,000	34,885	38,666
Donations	9,000	9,000	7,628	13,082
Advertising	9,000	9,000	11,102	10,180
Insurance - employee health	183,900	183,900	153,369	139,961
Contingency	10,000	10,000	-	-
Immunizations - vaccine	64,000	64,000	61,823	65,590
Immunization - Grants in Kind	21,000	21,000	71,630	171,298
WIC food instruments	-	-	189,909	249,787
AC Indemnity	500	500	440	-
	<u>2,156,600</u>	<u>2,156,600</u>	<u>2,255,892</u>	<u>2,371,134</u>
Total expenditures				
Excess (deficiency) of revenue over expenditures	\$ <u>6,666</u>	\$ <u>6,666</u>	78,410	(6,125)
<b>FUND BALANCE</b>				
Beginning of year			<u>851,668</u>	<u>857,793</u>
End of year			<u>\$ 930,078</u>	<u>\$ 851,668</u>

**LIVINGSTON COUNTY, ILLINOIS**

**NOTE TO BUDGETARY COMPARISON SCHEDULES**

**November 30, 2008**

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

The Pontiac Host Agreement Fund expenditures of \$2,370,310 exceeded budget of \$1,732,215 by \$638,095.

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT  
REQUIRED SUPPLEMENTARY INFORMATION

ANALYSIS OF FUNDING PROGRESS

(Unaudited - See Accompanying Independent Auditor's Report)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
<b>Veterans Admin members:</b>						
12/31/08	\$ (8,448)	\$ 16,051	\$ 24,499	(52.63)%	\$ 16,962	144.43%
12/31/07	63,090	72,817	9,727	86.64	15,463	62.90
12/31/06	56,821	43,442	(13,379)	130.80	14,420	(92.78)
<b>SLEP members:</b>						
12/31/08	\$ 3,549,990	\$ 6,182,458	\$ 2,632,468	57.42%	\$ 1,473,890	178.61%
12/31/07	4,561,962	5,816,564	1,254,602	78.43	1,270,669	98.74
12/31/06	3,876,215	5,457,987	1,581,772	71.02	1,244,899	127.06
<b>All other members:</b>						
12/31/08	\$19,811,070	\$21,377,719	\$ 1,566,649	92.67%	\$ 7,642,002	20.50%
12/31/07	23,797,297	20,713,781	(3,083,516)	114.89	7,879,220	(39.14)
12/31/06	23,109,367	20,650,204	(2,459,163)	111.91	8,377,930	(29.35)

**OTHER SUPPLEMENTAL FINANCIAL INFORMATION**

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2008

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash on hand and in bank	\$ 1,029,342	\$ 119,610	\$ 35,006	\$ 1,183,958
Certificates of deposit	110,000	320,000	-	430,000
Other investments	408,902	-	-	408,902
Receivables:				
Accounts	446,452	-	-	446,452
Accrued interest	3,792	143	-	3,935
Property taxes	1,753,600	734,580	29,700	2,517,880
Due from State of Illinois	977,924	-	-	977,924
Inventories - revenue stamps	<u>7,688</u>	<u>-</u>	<u>-</u>	<u>7,688</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,737,700</u>	<u>\$ 1,174,333</u>	<u>\$ 64,706</u>	<u>\$ 5,976,739</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 94,838	\$ 3,324	\$ -	\$ 98,162
Accrued items	181,780	-	-	181,780
Due to others	256,416	-	-	256,416
Deferred revenue	<u>1,753,600</u>	<u>734,580</u>	<u>29,700</u>	<u>2,517,880</u>
Total liabilities	<u>2,286,634</u>	<u>737,904</u>	<u>29,700</u>	<u>3,054,238</u>
<b>FUND BALANCE</b>				
Reserved	7,688	436,429	35,006	479,123
Unreserved - undesignated	<u>2,443,378</u>	<u>-</u>	<u>-</u>	<u>2,443,378</u>
Total fund balance	<u>2,451,066</u>	<u>436,429</u>	<u>35,006</u>	<u>2,922,501</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 4,737,700</u>	<u>\$ 1,174,333</u>	<u>\$ 64,706</u>	<u>\$ 5,976,739</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

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

Year Ended November 30, 2008

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
<b>REVENUES</b>				
Property tax	\$ 1,579,563	\$ 735,636	\$ 24,736	\$ 2,339,935
Replacement tax	430,765	-	-	430,765
Sales tax	1,335,741	-	-	1,335,741
State income tax	1,367,034	-	-	1,367,034
Inheritance tax	82,638	-	-	82,638
Federal revenue	39,144	-	-	39,144
Operating grants/contributions - other				
State of Illinois revenue	429,596	-	-	429,596
Licenses and permits	60,155	-	-	60,155
Charges for services	1,703,241	-	-	1,703,241
Collector's interest and costs	207,656	-	-	207,656
Interest on investments	21,139	5,747	271	27,157
Rent	168,452	-	-	168,452
Other revenue	245,948	-	-	245,948
Total revenues	<u>7,671,072</u>	<u>741,383</u>	<u>25,007</u>	<u>8,437,462</u>
<b>EXPENDITURES</b>				
Current:				
General and administration	1,697,193	528,276	35,742	2,261,211
Public safety	3,935,429	-	-	3,935,429
Judiciary and court related	2,212,876	-	-	2,212,876
Public health and welfare	115,272	-	-	115,272
Employee benefits	685,480	-	-	685,480
Other expenditures	304,120	-	-	304,120
Capital outlay	254,182	-	-	254,182
Total expenditures	<u>9,204,552</u>	<u>528,276</u>	<u>35,742</u>	<u>9,768,570</u>
Excess (deficiency) of revenues over expenditures	<u>(1,533,480)</u>	<u>213,107</u>	<u>(10,735)</u>	<u>(1,331,108)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	1,406,450	-	18,317	1,424,767
Operating transfers out	(40,000)	(136,400)	-	(176,400)
Proceeds from insurance settlement	392,056	-	-	392,056
Total other financing sources (uses)	<u>1,758,506</u>	<u>(136,400)</u>	<u>18,317</u>	<u>1,640,423</u>
Excess of revenues and other financing sources over expenditures and other financing uses	225,026	76,707	7,582	309,315
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>2,226,040</u>	<u>359,722</u>	<u>27,424</u>	<u>2,613,186</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 2,451,066</u>	<u>\$ 436,429</u>	<u>\$ 35,006</u>	<u>\$ 2,922,501</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	Original Budget	Amended Budget	Actual	Actual
<b>REVENUE</b>				
Property tax	\$ 1,581,400	\$ 1,581,400	\$ 1,579,563	\$ 1,424,742
Replacement tax	420,000	420,000	430,765	465,292
Sales tax	1,420,000	1,420,000	1,335,741	1,282,684
State income tax	1,200,000	1,200,000	1,367,034	1,283,230
Inheritance tax	60,000	60,000	82,638	58,175
Federal - emergency management assistance and election grant	-	-	39,144	8,010
State of Illinois and other reimbursements:				
State's Attorney's salary	133,156	133,156	141,121	135,416
Assistant State's Attorneys' salaries	76,000	76,000	48,500	48,500
Probation officer	223,823	223,823	170,162	222,100
Supervisor of Assessments	27,125	27,125	28,922	27,971
Reimbursement for police training	7,000	7,000	777	1,655
Jail reimbursement	65,000	65,000	-	-
Circuit Court	2,500	2,500	-	-
Public Defender reimbursement	-	-	40,114	37,723
Miscellaneous reimbursements	12,000	12,000	-	-
	<u>546,604</u>	<u>546,604</u>	<u>429,596</u>	<u>473,365</u>
Licenses and permits (regional planning)	<u>15,000</u>	<u>15,000</u>	<u>60,155</u>	<u>12,486</u>
Charges for services:				
Assessor	15,000	15,000	9,720	10,566
Coroner	6,000	6,000	11,181	11,755
County Clerk/Recorder	435,000	435,000	280,849	296,828
Court services	5,000	5,000	8,926	6,551
Circuit Clerk	1,100,000	1,100,000	940,016	1,082,701
Sheriff's services and reimbursements	322,150	322,150	426,081	380,728
State's Attorney	30,000	30,000	26,468	28,859
	<u>1,913,150</u>	<u>1,913,150</u>	<u>1,703,241</u>	<u>1,817,988</u>
Collector's interest and costs	120,000	120,000	207,656	122,041
Interest on investments	10,000	10,000	21,139	24,761
Rents	160,000	160,000	168,452	167,873
Other revenue:				
Miscellaneous	10,000	10,000	245,312	107,444
Vending machine revenue	-	-	636	1,612
	<u>10,000</u>	<u>10,000</u>	<u>245,948</u>	<u>109,056</u>
Total revenue	<u>7,456,154</u>	<u>7,456,154</u>	<u>7,671,072</u>	<u>7,249,703</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES</b>				
General and administration:				
County Board members:				
County board - per diem	\$ 18,000	\$ 18,000	\$ 26,855	\$ 15,205
Committee work	70,000	70,000	47,415	56,670
Audit and budget preparation	55,000	72,200	72,100	53,700
Mileage	17,000	17,000	18,838	16,208
Dues	1,000	1,000	1,050	1,050
Other	2,500	2,500	1,430	5,847
	<u>163,500</u>	<u>180,700</u>	<u>167,688</u>	<u>148,680</u>
County Coordinator:				
Coordinator salary	-	-	53	40,209
Secretary	42,232	42,232	41,900	35,851
Risk management/human resources asst. salary	-	-	-	801
Schools, meetings, and mileage	1,000	1,000	213	1,824
Publications	-	-	-	-
Professional associations	1,000	1,000	63	750
Supplies and equipment	2,000	2,000	2,041	1,919
Computer software	1,000	1,000	674	1,250
	<u>47,232</u>	<u>47,232</u>	<u>44,944</u>	<u>82,604</u>
Human Resources:				
Human resources specialist salary	42,241	42,241	42,072	-
Schools, meetings, and mileage	10,239	10,239	8,455	-
Postage	500	500	738	-
Publications	1,404	1,404	1,120	-
Dues	610	610	290	-
Miscellaneous employee support	6,100	6,100	5,471	-
Supplies and equipment	2,000	2,000	2,029	-
Computer expenditure	360	360	272	-
	<u>63,454</u>	<u>63,454</u>	<u>60,447</u>	<u>-</u>
County offices' miscellaneous expense:				
Miscellaneous salary	25,365	25,365	25,302	24,568
Data processing purchase	4,500	4,500	2,666	1,113
Telephone - all offices	75,000	75,000	70,762	74,023
UPS/shipping fee	2,000	2,000	2,201	2,193
Printing - all offices	8,000	8,000	7,268	8,350

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008		<u>Actual</u>	2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>		
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
County offices' miscellaneous expense (Continued):				
Integrated bookkeeping system maintenance	\$ 60,000	\$ 60,000	\$ 38,085	\$ 45,513
Computer and website costs	2,500	2,500	1,494	1,865
Copy machines, copy, and computer paper	<u>21,000</u>	<u>21,000</u>	<u>20,753</u>	<u>23,528</u>
	<u>198,365</u>	<u>198,365</u>	<u>168,531</u>	<u>181,153</u>
County Clerk:				
County Clerk's salary	55,000	55,000	54,963	53,448
Deputies and switchboard operator	209,584	209,584	195,741	198,012
Extra help salaries	5,000	5,000	887	2,588
Maintenance/typewriter, microfilm	8,500	8,500	7,675	8,122
Postage and meter rent	10,000	10,000	8,929	9,715
Schools, meetings, and mileage	3,000	3,000	3,024	3,348
Memberships/dues	300	300	250	-
Supplies and equipment	7,000	7,000	5,791	7,192
Bookkeeping supplies and equipment maintenance	9,150	9,150	8,680	7,694
Computer software	1,800	1,800	1,290	884
Revenue stamps	-	-	-	6,059
Township supplies	-	-	1,500	1,196
Soda for vending machines	-	-	333	931
Miscellaneous	1,500	1,500	50	54
CB/Internet service	-	-	-	-
New equipment	<u>3,000</u>	<u>3,000</u>	<u>2,918</u>	<u>1,133</u>
	<u>313,834</u>	<u>313,834</u>	<u>292,031</u>	<u>300,376</u>
Elections:				
Election deputy salaries	35,473	35,473	37,358	35,081
Election deputy overtime	1,500	1,500	3,275	119
General primary judges' pay	39,200	39,200	28,679	455
General election judges' pay	39,200	39,200	42,012	22,454
General primary printing	14,000	14,000	7,644	628
General election printing	7,500	7,500	3,923	3,435
County supplies	500	500	-	1,531
General primary supplies	58,000	58,000	54,761	38,303

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
Elections (Continued):				
General election supplies	\$ 58,000	\$ 58,000	\$ 52,284	\$ 52,724
Voter registration and fees	5,000	5,000	3,325	2,426
Election equipment - grant	-	-	28,223	-
Computer purchase and maintenance	16,200	16,200	14,517	5,844
Computer software	16,500	16,500	16,100	16,423
	<u>291,073</u>	<u>291,073</u>	<u>292,101</u>	<u>179,423</u>
County Treasurer:				
County Treasurer's salary	55,000	55,000	54,963	53,448
Deputies' and extra help salaries	66,920	66,920	56,191	54,052
Computer service	18,000	18,000	16,685	16,855
Schools, meetings, and mileage	2,000	2,000	1,142	1,448
Cell phones	-	-	-	152
Supplies and equipment	8,000	8,000	8,028	6,085
Tax bills - supplies and expense	17,500	17,500	15,807	15,174
	<u>167,420</u>	<u>167,420</u>	<u>152,816</u>	<u>147,214</u>
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	58,002	58,002	57,840	56,161
Deputies salaries	99,249	99,249	93,578	95,105
GIS map specialist	31,932	31,932	35,735	31,953
Computer services	41,200	41,200	38,376	39,766
County mapping	10,000	10,000	8,115	3,097
Meetings and education	2,800	2,800	4,080	3,079
Mileage	900	900	56	237
Cell phones	250	250	18	224
Printing - legal notices	40,000	40,000	6,811	43,570
Supplies and equipment	7,000	7,000	5,930	7,446
Minor capital equipment	3,500	3,500	5,191	4,460
	<u>294,833</u>	<u>294,833</u>	<u>255,730</u>	<u>285,098</u>
Board of Review:				
Members salaries	<u>14,500</u>	<u>14,665</u>	<u>14,665</u>	<u>13,508</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008		<u>Actual</u>	2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>		
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
County Regional Planning Commission:				
Salaries:				
Director	\$ 19,245	\$ 19,245	\$ 19,374	\$ 18,634
Secretary	15,047	15,047	14,943	14,570
Computer services	1,000	1,000	894	958
Seminars (lodging, meals, registration, and miles)	500	500	30	115
Mileage	1,600	1,600	1,217	617
Postage	1,400	1,400	1,400	1,272
Publication	2,400	2,400	1,182	1,506
Office supplies	500	500	539	193
Auto maintenance	800	800	474	625
Planning commission member per diem	4,500	4,500	1,825	1,300
Miscellaneous	500	500	133	7,787
	<u>47,492</u>	<u>47,492</u>	<u>42,011</u>	<u>47,577</u>
Livingston County Board of Appeals:				
Per diem	3,360	3,360	1,995	2,135
Mileage	1,000	1,000	740	757
	<u>4,360</u>	<u>4,360</u>	<u>2,735</u>	<u>2,892</u>
Maintenance:				
Maintenance supervisor's wages	47,043	47,043	48,960	46,518
Building maintenance salaries	68,237	68,237	66,585	59,090
Mileage reimbursement	100	100	-	-
Vehicle maintenance	5,000	5,000	1,871	2,441
Mowing Poor Farm Cemetery	2,000	2,000	1,734	1,552
County tool replacement and repair	800	800	601	570
	<u>123,180</u>	<u>123,180</u>	<u>119,751</u>	<u>110,171</u>
Courthouse:				
Custodial salaries	27,099	27,099	26,368	24,417
General building repairs	18,000	18,000	18,537	16,642
Elevator maintenance	2,000	2,000	1,884	1,470
Maintenance of equipment	1,000	1,000	674	498
Courthouse security	3,000	3,000	2,800	4,438
Cell phones	1,750	1,750	1,682	1,543

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
General and administration (Continued):				
Courthouse (Continued):				
Electricity	\$ 36,000	\$ 36,000	\$ 35,393	\$ 25,199
Heat/gas	28,000	28,000	20,333	22,215
Water	3,800	3,800	2,759	3,654
Cleaning supplies	5,000	5,000	5,199	4,312
Equipment and supplies	1,000	1,000	673	757
Tool purchase	1,500	1,500	1,455	1,026
Beautification	3,750	3,750	3,840	3,750
Capital improvement	-	-	-	4,147
	<u>131,899</u>	<u>131,899</u>	<u>121,597</u>	<u>114,068</u>
OSF Building:				
Building repairs	2,500	2,500	1,617	1,356
Heat/gas	1,500	1,500	276	1,621
Electricity	2,300	2,300	1,381	2,168
Water and sewer	350	350	280	299
Cleaning supplies	500	500	468	372
	<u>7,150</u>	<u>7,150</u>	<u>4,022</u>	<u>5,816</u>
Union Planters Building:				
Electricity	18,500	18,500	15,622	11,758
Heat/gas	7,000	7,000	5,929	4,304
Water	700	700	493	565
Sewer	150	150	96	61
General building repairs	7,500	7,500	7,183	4,022
Beautification	2,000	2,000	2,198	2,000
Cleaning supplies	500	500	495	358
	<u>36,350</u>	<u>36,350</u>	<u>32,016</u>	<u>23,068</u>
Total general and administration (including capital outlays)	<u>1,904,642</u>	<u>1,922,007</u>	<u>1,771,085</u>	<u>1,641,648</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Public safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 59,500	\$ 59,500	\$ 59,453	\$ 57,948
Public Safety Director	2,500	2,500	2,501	2,510
Deputies salaries	1,193,460	1,297,048	1,294,325	1,158,697
Secretaries	95,010	95,010	81,189	94,756
Courthouse security pay	142,839	142,839	122,187	90,720
Deputies paid holiday	11,727	11,727	9,280	10,651
Deputies reimb. salaries and overtime	2,000	2,000	-	544
Deputies overtime	58,811	68,175	65,812	64,064
Sheriff's Merit Commission	1,000	1,000	500	750
Legal fee/union activity	6,500	6,500	5,200	5,606
Investigative costs	3,500	3,500	3,258	2,701
LEADS/LEMS	9,800	9,800	9,747	9,132
Computer maintenance	4,500	4,500	835	375
Radio maintenance	9,000	9,000	6,117	7,094
Auto maintenance	150,000	180,600	174,553	154,192
School and travel	19,000	19,000	13,316	23,246
Dues	625	625	500	625
Supplies and equipment	15,250	15,250	13,348	12,087
ProActive unit - supplies and equipment	1,500	1,500	678	456
Computer software	1,200	1,200	-	860
Radio replacement	-	-	-	1,218
Uniform replacement	45,000	45,000	46,601	42,770
Damaged apparel	200	200	-	-
Court security - uniform replacement	6,000	6,000	4,254	-
Automobiles	152,250	152,250	152,155	146,994
Replacement vests	1,800	1,800	-	3,127
Tactical entry vest	1,550	1,550	1,450	1,450
Weapon replacement	-	-	-	4,811
Miscellaneous	-	-	238,359	85,403
	<u>1,994,522</u>	<u>2,138,074</u>	<u>2,305,618</u>	<u>1,982,787</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Public safety (Continued):				
Jail:				
TCCO/admin/pt. help	\$ 701,792	\$ 701,792	\$ 670,349	\$ 686,495
TCCO/paid holiday	7,400	7,400	6,415	5,639
Cooks	133,256	133,256	133,713	110,258
Overtime	31,000	56,000	45,142	61,588
Repair and equipment maintenance	24,000	31,200	50,833	16,644
School and travel	18,000	18,000	23,844	27,419
Board and care of prisoners	40,000	40,000	37,157	33,887
Prisoners - medical	99,850	99,850	104,484	87,687
Supplies	7,200	7,200	6,583	5,678
Lights	125,000	145,000	145,437	128,259
Heat	100,000	100,000	89,276	68,454
Water	18,000	18,000	15,099	16,408
Uniform replacement	33,000	33,000	31,125	24,135
Contractual services	63,180	63,180	64,469	58,072
Damaged apparel	300	300	-	-
Jail maintenance custodian	11,714	11,714	35,063	35,226
Jail maintenance supervisor	44,092	44,092	45,271	43,324
Housekeeping	35,471	35,471	-	-
Housekeeping supplies	6,500	6,500	6,304	4,332
Snow removal	1,500	1,500	1,446	1,495
	<u>1,501,255</u>	<u>1,553,455</u>	<u>1,512,010</u>	<u>1,415,000</u>
County Coroner:				
Salary	33,000	33,000	32,963	31,965
Chief deputy coroner's salary	12,000	12,000	10,000	10,039
Deputy coroner's salary	8,700	8,700	5,425	5,140
Coroner's secretary	30,382	30,382	30,300	29,417
Extra summer help	5,000	5,000	3,345	3,995
On call pay	6,500	6,500	6,065	4,710
Inquests	8,500	8,500	1,692	5,365
Photocopier rental and maintenance	650	650	976	613
Registration/education	2,800	2,800	3,224	2,600
Mileage	4,500	4,500	3,236	2,088
Telephone	7,500	7,500	-	1,230
Cell phones	2,900	2,900	1,348	2,434
Dues	850	850	140	1,190

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
Public safety (Continued):				
County Coroner (Continued):				
Post mortem autopsies	\$ 96,000	\$ 96,000	\$ 88,221	\$ 85,196
Telecommunications	2,500	2,500	1,805	1,778
Office supplies	3,500	3,500	3,566	3,306
OSHA supplies	1,500	1,500	294	660
Equipment	6,000	6,000	4,004	4,537
	<u>232,782</u>	<u>232,782</u>	<u>196,604</u>	<u>196,263</u>
 Solid Waste Management:				
Solid waste management salary	19,245	19,245	19,374	18,634
Solid waste secretary	5,743	5,743	3,718	3,625
Landfill monitoring	18,000	18,000	17,500	17,500
Education, travel, and membership	850	850	246	469
Mileage	2,000	2,000	1,776	1,337
Contractual	50,000	50,000	15,480	26,675
Program implementation	700	700	-	-
Office supplies	350	350	335	66
Computer software	700	700	42	32
Computer repair services	400	400	-	-
Miscellaneous	300	300	-	125
	<u>98,288</u>	<u>98,288</u>	<u>58,471</u>	<u>68,463</u>
 ESDA:				
Salary	14,968	14,968	15,068	14,493
Cell phone	600	600	441	408
Supplies and other	3,000	3,000	2,277	1,218
Unified Command Post operations	3,689	3,689	1,098	694
	<u>22,257</u>	<u>22,257</u>	<u>18,884</u>	<u>16,813</u>
 Total public safety (including capital outlays)	<u>3,849,104</u>	<u>4,044,856</u>	<u>4,091,587</u>	<u>3,679,326</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008		<u>Actual</u>	2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>		
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	\$ 55,000	\$ 55,000	\$ 54,963	\$ 53,448
Deputies' salaries	266,883	266,883	267,971	258,859
Extra help salaries	23,763	23,763	18,423	18,557
Witness fees, summons, subpoenas	1,500	1,500	2,802	1,157
Mileage	1,200	1,200	863	1,225
Association memberships	450	450	350	385
Supplies	17,000	17,000	14,460	16,817
Equipment	8,000	8,000	7,767	6,381
	<u>373,796</u>	<u>373,796</u>	<u>367,599</u>	<u>356,829</u>
State's Attorney's office:				
Salaries:				
State's Attorney salary	163,085	163,085	162,733	157,094
Employees' salaries	361,827	369,327	373,277	336,678
Victim coordinator - salary - Fund A	32,377	32,377	30,947	30,344
Overtime	1,000	1,000	-	-
Outsourced services	14,000	14,000	20,022	18,728
Trial expenditures	6,000	6,000	1,686	6,410
Appellate services	13,000	13,000	-	26,000
Cell phones	2,000	2,000	1,746	2,105
Operating expenditures	8,000	8,000	8,647	9,941
Supplies and equipment	29,000	29,000	28,910	28,531
	<u>630,289</u>	<u>637,789</u>	<u>627,968</u>	<u>615,831</u>
Public Defender:				
Salaries (includes assistant)	<u>94,202</u>	<u>94,202</u>	<u>93,954</u>	<u>90,036</u>
Circuit Court:				
Secretaries	93,343	93,343	95,189	92,120
Bailiff and matrons	15,000	15,000	14,589	14,278
Court appointed counsel - regular	127,000	127,000	103,567	112,750
Special prosecutor fees	6,000	6,000	5,046	3,885
Jurors fees and mileage	60,000	60,000	69,485	61,715
Transcript fees	6,000	6,000	6,100	3,401
Pre-sentence evaluation fees	3,500	3,500	725	1,100
Judges' salaries	1,800	1,800	1,433	1,488
Jurors' meals	9,400	9,400	9,048	9,758

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (Continued):				
Circuit Court (Continued):				
Association dues	\$ 800	\$ 800	\$ 800	\$ 600
Court appointed physician	8,000	8,000	2,203	3,255
Supplies and equipment	12,000	12,000	12,618	9,192
Supplies and equipment - reporter	3,000	3,000	2,840	3,196
Books	16,000	16,000	16,148	15,035
	<u>361,843</u>	<u>361,843</u>	<u>339,791</u>	<u>331,773</u>
Jury Commission:				
Jury clerk's salary	6,330	6,330	6,284	6,129
Jury commissioner's salary	3,000	3,000	1,782	1,809
Mileage	250	250	-	37
Supplies and equipment	3,600	3,600	2,811	1,704
	<u>13,180</u>	<u>13,180</u>	<u>10,877</u>	<u>9,679</u>
Court services department:				
Probation salaries - Director	66,492	66,492	66,318	64,382
Probation salaries	417,474	417,474	435,856	388,260
Admin/office assistants	59,333	59,333	64,780	84,548
Overtime	20,000	20,000	-	-
Legal fees	1,000	1,000	6,765	-
Building rental	12,500	12,500	11,065	10,941
Training	4,000	4,000	2,605	2,713
Mileage	7,000	7,000	7,652	10,663
Cell phones	1,500	1,500	1,959	1,905
Postage	1,700	1,700	1,730	1,311
Residential and institutional placements and detention	80,000	80,000	93,701	23,842
Individual service program	18,000	18,000	12,520	16,320
Contract - juvenile detention	90,000	90,000	50,001	80,831
Supplies	2,000	2,000	1,219	2,233
Bills paid by County - no state share	6,500	6,500	2,424	4,166
Computer software	10,000	10,000	18,838	7,871
Officers' reimbursements	3,500	3,500	3,022	5,109
Vehicle	-	-	-	14,769
Computer hardware	14,000	14,000	16,364	3,360
	<u>814,999</u>	<u>814,999</u>	<u>796,819</u>	<u>723,224</u>
Total judiciary and court related (including capital outlays)	<u>2,288,309</u>	<u>2,295,809</u>	<u>2,237,008</u>	<u>2,127,372</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Public health and welfare:				
Health and education building:				
Custodial salaries	\$ 40,993	\$ 40,993	\$ 40,467	\$ 40,943
General building repairs	16,000	16,000	15,997	12,888
Equipment maintenance	1,000	1,000	625	863
Electricity	28,600	28,600	27,364	20,111
Heat/gas	30,000	30,000	22,384	24,416
Water	3,500	3,500	3,316	3,100
Cleaning supplies	5,000	5,000	5,119	4,309
Total public health and welfare	<u>125,093</u>	<u>125,093</u>	<u>115,272</u>	<u>106,630</u>
Employee benefits:				
Employer share of health insurance	620,383	620,383	681,684	507,612
Employer share of life insurance	5,000	5,000	2,626	2,573
Employee wellness program	2,000	2,000	1,170	1,470
Total employee benefits	<u>627,383</u>	<u>627,383</u>	<u>685,480</u>	<u>511,655</u>
Other expenditures:				
Property taxes	6,800	6,800	5,355	5,941
Livingston County central dispatch	201,844	201,844	201,844	202,688
Regional Office of Education	67,049	67,049	67,049	64,820
Soil and water conservation	23,000	23,000	23,000	23,000
Contingency	250,000	29,383	6,872	14,191
Total other expenditures	<u>548,693</u>	<u>328,076</u>	<u>304,120</u>	<u>310,640</u>
Total expenditures	<u>9,343,224</u>	<u>9,343,224</u>	<u>9,204,552</u>	<u>8,377,271</u>
Deficiency of revenue over expenditures	<u>(1,887,070)</u>	<u>(1,887,070)</u>	<u>(1,533,480)</u>	<u>(1,127,568)</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	Original Budget	Amended Budget	Actual	Actual
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in:				
Transfer from Court Systems Fund	\$ 55,000	\$ 55,000	\$ 55,000	\$ 70,000
Transfer from Victim Coordinator Services Fund	19,106	19,106	20,000	23,000
Transfer from Court Security Fund	144,321	144,321	115,000	127,202
Transfer from Court Automation Fund	25,000	25,000	10,000	28,000
Transfer from Pontiac Host Agreement Fund	900,000	900,000	900,000	935,000
Transfer from Streator Host Agreement Fund	98,288	98,288	58,376	68,360
Transfer from Special Recording Fee Fund	10,000	10,000	10,000	20,000
Transfer from Tort Judgment Account	25,000	25,000	25,000	25,000
Transfer from GIS Fund	58,800	58,800	58,800	58,800
Transfer from Treasurer Automation Fund	5,000	5,000	5,000	5,000
Transfer from Document Storage Fund	20,000	20,000	30,000	15,000
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	1,715	1,730
Transfer from Maint & Child Support Fee Fund	30,000	30,000	35,000	46,034
Transfer from County Clerk Vital Records Fund	5,000	5,000	5,000	5,000
Transfer from Probation Services Fee Fund	119,321	119,321	77,559	85,217
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
Proceeds from insurance settlement	-	-	392,056	-
Total other financing sources (uses)	<u>1,488,836</u>	<u>1,488,836</u>	<u>1,758,506</u>	<u>1,478,603</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ (398,234)</u>	<u>\$ (398,234)</u>	225,026	351,035
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,226,040</u>	<u>1,875,005</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,451,066</u>	<u>\$ 2,226,040</u>

LIVINGSTON COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property tax	\$ 736,500	\$ 736,500	\$ 735,636	\$ 707,750
Interest on investments	3,500	3,500	5,747	2,258
Total revenues	<u>740,000</u>	<u>740,000</u>	<u>741,383</u>	<u>710,008</u>
<b>EXPENDITURES</b>				
Current:				
General and administration:				
Business auto insurance	68,000	68,000	63,849	67,725
General liability insurance	200,000	200,000	133,910	150,947
Bonds	6,000	6,000	90	5,538
Property insurance	110,000	110,000	92,722	107,325
Insurance property appraisal	2,500	2,500	6,700	710
Worker's compensation insurance	350,000	350,000	231,005	199,365
Total expenditures	<u>736,500</u>	<u>736,500</u>	<u>528,276</u>	<u>531,610</u>
Excess of revenues over expenditures	<u>3,500</u>	<u>3,500</u>	<u>213,107</u>	<u>178,398</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out:				
Transfer to Livingston Manor Nursing Home	-	-	(111,400)	(118,750)
Transfer to general account	(25,000)	(25,000)	(25,000)	(25,000)
Total other financing uses	<u>(25,000)</u>	<u>(25,000)</u>	<u>(136,400)</u>	<u>(143,750)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (21,500)</u>	<u>\$ (21,500)</u>	76,707	34,648
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>359,722</u>	<u>325,074</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 436,429</u>	<u>\$ 359,722</u>

LIVINGSTON COUNTY, ILLINOIS

UNEMPLOYMENT INSURANCE ACCOUNT

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUES</b>				
Property tax	\$ 30,000	\$ 30,000	\$ 24,736	\$ 10,637
Interest on investments	<u>1,000</u>	<u>1,000</u>	<u>271</u>	<u>1,359</u>
Total revenues	31,000	31,000	25,007	11,996
<b>EXPENDITURES</b>				
Current:				
General and administration:				
Unemployment insurance	<u>32,420</u>	<u>32,420</u>	<u>35,742</u>	<u>29,075</u>
Deficiency of revenues over expenditures	(1,420)	(1,420)	(10,735)	(17,079)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	<u>-</u>	<u>-</u>	<u>18,317</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (1,420)</u>	<u>\$ (1,420)</u>	7,582	(17,079)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>27,424</u>	<u>44,503</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 35,006</u>	<u>\$ 27,424</u>

**LIVINGSTON COUNTY, ILLINOIS**

**NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS**

**November 30, 2008**

**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, 2008**

**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.

**LIVINGSTON COUNTY, ILLINOIS**

**NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS**

**November 30, 2008**

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

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

**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.

**LIVINGSTON COUNTY, ILLINOIS**

**NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS**

**November 30, 2008**

**County Extension Education Fund** - to account for the annual property tax levy for County extension education.

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

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

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

**Working Cash Fund** - to provide monies which may be transferred for the general corporate purposes with which to meet ordinary and necessary disbursements for salaries and other corporate purposes in anticipation of the collection of any taxes levied. These monies are considered to be a temporary loan which must be repaid when sufficient funds are received. The funding was provided by a specific property tax levy.

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

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

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

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

November 30, 2008

<b>ASSETS</b>	<b>County Highway</b>	<b>County Motor Fuel Tax</b>	<b>County Aid to Bridges</b>	<b>Matching Tax</b>	<b>Mental Health</b>	<b>Mentally Deficient Persons</b>	<b>Court Systems</b>	<b>Social Security</b>
Cash on hand and in bank	\$ 225,879	\$ 34,020	\$ 43,021	\$ 45,626	\$ 107,891	\$ 55,562	\$ 12,271	\$ 124,493
Certificates of deposit	300,000	-	325,000	80,000	600,000	350,000	65,000	550,000
Other investments	-	466,177	-	-	-	-	-	-
Receivables:								
Accounts	114,349	-	-	-	287	-	-	1,231
Accrued interest	301	-	328	81	386	236	50	603
Property taxes	564,300	-	281,869	281,869	734,840	332,501	-	472,917
Due from other funds	45,493	-	-	-	-	2,784	-	-
Due from State of Illinois	-	113,694	-	-	39,720	-	-	-
Prepaid items	5,732	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,256,054</b>	<b>\$ 613,891</b>	<b>\$ 650,218</b>	<b>\$ 407,576</b>	<b>\$ 1,483,124</b>	<b>\$ 741,083</b>	<b>\$ 77,321</b>	<b>\$ 1,149,244</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable - trade	\$ -	\$ -	\$ 13,278	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued items	17,230	7,159	-	-	-	-	-	-
Due to other funds	-	-	45,493	-	2,784	-	-	-
Deferred revenue	564,300	-	281,869	281,869	734,840	332,501	-	472,917
Total liabilities	581,530	7,159	340,640	281,869	737,624	332,501	-	472,917
<b>FUND BALANCE (DEFICIT)</b>								
Reserved for working cash	-	-	-	-	-	-	-	-
Designated for capital improvements	-	-	-	-	-	-	-	-
Unreserved - undesignated	674,524	606,732	309,578	125,707	745,500	408,582	77,321	676,327
Total fund balance (deficit)	674,524	606,732	309,578	125,707	745,500	408,582	77,321	676,327
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,256,054</b>	<b>\$ 613,891</b>	<b>\$ 650,218</b>	<b>\$ 407,576</b>	<b>\$ 1,483,124</b>	<b>\$ 741,083</b>	<b>\$ 77,321</b>	<b>\$ 1,149,244</b>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

November 30, 2008

<b>ASSETS</b>	<b>Law Library</b>	<b>Indemnity</b>	<b>Special Recording Fee</b>	<b>Sheriff Drug Traffic Prevention</b>	<b>Court Automation</b>	<b>County Treasurer's Automation</b>	<b>Victim Coordinator Services</b>	<b>Veterans' Assistance</b>
Cash on hand and in bank	\$ 8,204	\$ 17,309	\$ 10,932	\$ 13,012	\$ 16,871	\$ 5,665	\$ 95	\$ 34,072
Certificates of deposit	-	195,000	80,000	-	80,000	20,000	-	175,000
Other investments	-	-	-	-	-	-	47	-
Receivables:								
Accounts	-	-	-	-	-	-	-	-
Accrued interest	-	1,107	5	-	5	1	-	152
Property taxes	-	-	-	-	-	-	-	44,055
Due from other funds	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
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<b>TOTAL ASSETS</b>	<b>\$ 8,204</b>	<b>\$ 213,416</b>	<b>\$ 90,937</b>	<b>\$ 13,012</b>	<b>\$ 96,876</b>	<b>\$ 25,666</b>	<b>\$ 142</b>	<b>\$ 253,279</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ 18,194	\$ -	\$ -	\$ 342
Accrued items	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	44,055
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Total liabilities	-	-	-	-	18,194	-	-	44,397
<b>FUND BALANCE (DEFICIT)</b>								
Reserved for working cash	-	-	-	-	-	-	-	-
Designated for capital improvements	-	-	-	-	-	-	-	-
Unreserved - undesignated	8,204	213,416	90,937	13,012	78,682	25,666	142	208,882
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balance (deficit)	8,204	213,416	90,937	13,012	78,682	25,666	142	208,882
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 8,204</b>	<b>\$ 213,416</b>	<b>\$ 90,937</b>	<b>\$ 13,012</b>	<b>\$ 96,876</b>	<b>\$ 25,666</b>	<b>\$ 142</b>	<b>\$ 253,279</b>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

November 30, 2008

<b>ASSETS</b>	<b><u>Court Security</u></b>	<b><u>Probation Services Fee</u></b>	<b><u>Document Storage</u></b>	<b><u>State's Attorney Drug Traffic Prevention</u></b>	<b><u>Arrestees Medical Costs</u></b>	<b><u>Maintenance and Child Support Collection</u></b>	<b><u>Streator Host Agreement</u></b>	<b><u>Vital Records</u></b>
Cash on hand and in bank	\$ 8,084	\$ 9,370	\$ 15,148	\$ 7,570	\$ 3,426	\$ 4,793	\$ 64,193	\$ 3,493
Certificates of deposit	-	110,000	180,000	-	-	-	1,000,000	-
Other investments	-	-	-	-	-	-	-	-
Receivables:								
Accounts	-	-	-	-	-	-	14,365	-
Accrued interest	-	8	8,616	-	-	-	4,028	-
Property taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 8,084</u></b>	<b><u>\$ 119,378</u></b>	<b><u>\$ 203,764</u></b>	<b><u>\$ 7,570</u></b>	<b><u>\$ 3,426</u></b>	<b><u>\$ 4,793</u></b>	<b><u>\$ 1,082,586</u></b>	<b><u>\$ 3,493</u></b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued items	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT)</b>								
Reserved for working cash	-	-	-	-	-	-	-	-
Designated for capital improvements	-	-	-	-	-	-	1,082,586	-
Unreserved - undesignated	8,084	119,378	203,764	7,570	3,426	4,793	-	3,493
	<u>8,084</u>	<u>119,378</u>	<u>203,764</u>	<u>7,570</u>	<u>3,426</u>	<u>4,793</u>	<u>-</u>	<u>3,493</u>
Total fund balance (deficit)	<u>8,084</u>	<u>119,378</u>	<u>203,764</u>	<u>7,570</u>	<u>3,426</u>	<u>4,793</u>	<u>1,082,586</u>	<u>3,493</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 8,084</u></b>	<b><u>\$ 119,378</u></b>	<b><u>\$ 203,764</u></b>	<b><u>\$ 7,570</u></b>	<b><u>\$ 3,426</u></b>	<b><u>\$ 4,793</u></b>	<b><u>\$ 1,082,586</u></b>	<b><u>\$ 3,493</u></b>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

November 30, 2008

<b>ASSETS</b>	<b>County Extension Education</b>	<b>Criminal Justice Grant</b>	<b>GIS Automation</b>	<b>Illinois Grants</b>	<b>Working Cash</b>	<b>Windfarm Application Fee</b>	<b>Circuit Clerk Operation and Administration</b>	<b>Highway Windfarm Agreements</b>	<b>Totals</b>
Cash on hand and in bank	\$ 14,093	\$ 306	\$ 12,972	\$ 139	\$ 48,881	\$ 19,700	\$ 7,483	\$ 24,035	\$ 998,609
Certificates of deposit	-	-	-	-	500,000	-	-	-	4,610,000
Other investments	-	-	-	-	-	-	-	-	466,224
Receivables:									
Accounts	-	-	-	-	-	-	-	-	130,232
Accrued interest	-	-	-	-	388	-	-	-	16,295
Property taxes	129,607	-	-	-	-	-	-	-	2,841,958
Due from other funds	-	-	-	-	-	-	-	-	48,277
Due from State of Illinois	-	-	-	-	-	-	-	-	153,414
Prepaid items	-	-	-	-	-	-	-	-	5,732
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 143,700</b>	<b>\$ 306</b>	<b>\$ 12,972</b>	<b>\$ 139</b>	<b>\$ 549,269</b>	<b>\$ 19,700</b>	<b>\$ 7,483</b>	<b>\$ 24,035</b>	<b>\$ 9,270,741</b>
 <b>LIABILITIES AND FUND BALANCES</b>									
<b>LIABILITIES</b>									
Accounts payable - trade	\$ 14,093	\$ -	\$ -	\$ -	\$ -	\$ 89,246	\$ -	\$ -	\$ 135,153
Accrued items	-	-	-	-	-	-	-	-	24,389
Due to other funds	-	-	-	-	-	-	-	-	48,277
Deferred revenue	129,607	-	-	-	-	-	-	-	2,841,958
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	143,700	-	-	-	-	89,246	-	-	3,049,777
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE (DEFICIT)</b>									
Reserved for working cash	-	-	-	-	549,269	-	-	-	549,269
Designated for capital improvements	-	-	-	-	-	-	-	-	1,082,586
Unreserved - undesignated	-	306	12,972	139	-	(69,546)	7,483	24,035	4,589,109
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balance (deficit)	-	306	12,972	139	549,269	(69,546)	7,483	24,035	6,220,964
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 143,700</b>	<b>\$ 306</b>	<b>\$ 12,972</b>	<b>\$ 139</b>	<b>\$ 549,269</b>	<b>\$ 19,700</b>	<b>\$ 7,483</b>	<b>\$ 24,035</b>	<b>\$ 9,270,741</b>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended November 30, 2008**

	<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>
<b>REVENUES</b>								
Property tax	\$ 549,209	\$ -	\$ 274,604	\$ 273,346	\$ 705,864	\$ 319,386	\$ -	\$ 678,943
Operating and capital grants/contributions - federal revenue	9,000	-	-	-	-	-	-	-
Operating and capital grants/contributions - state grants	-	70,800	-	-	156,133	-	-	-
Operating and capital grants/contributions - other	-	-	-	-	-	-	-	-
Motor fuel tax	-	832,141	-	-	-	-	-	-
Fees, fines, and charges for services	225,067	-	-	-	102,509	-	47,821	-
Interest on investments	9,151	21,054	5,988	7,796	12,336	7,205	1,822	12,954
Other	23,621	-	-	-	1,577	-	-	-
Total revenues	<u>816,048</u>	<u>923,995</u>	<u>280,592</u>	<u>281,142</u>	<u>978,419</u>	<u>326,591</u>	<u>49,643</u>	<u>691,897</u>
<b>EXPENDITURES</b>								
Current:								
General and administration	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	777	-
Public health and welfare	-	-	-	-	884,922	295,744	-	-
Transportation	816,045	1,348,166	144,149	489,328	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	559,027
Capital outlay	8,215	-	-	-	-	-	-	-
Total expenditures	<u>824,260</u>	<u>1,348,166</u>	<u>144,149</u>	<u>489,328</u>	<u>884,922</u>	<u>295,744</u>	<u>777</u>	<u>559,027</u>
Excess (deficiency) of revenues over expenditures	<u>(8,212)</u>	<u>(424,171)</u>	<u>136,443</u>	<u>(208,186)</u>	<u>93,497</u>	<u>30,847</u>	<u>48,866</u>	<u>132,870</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	20,000
Transfers out	-	-	-	-	-	-	(55,000)	(128,999)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,000)</u>	<u>(108,999)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(8,212)</u>	<u>(424,171)</u>	<u>136,443</u>	<u>(208,186)</u>	<u>93,497</u>	<u>30,847</u>	<u>(6,134)</u>	<u>23,871</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<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>
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	<u>\$ 674,524</u>	<u>\$ 606,732</u>	<u>\$ 309,578</u>	<u>\$ 125,707</u>	<u>\$ 745,500</u>	<u>\$ 408,582</u>	<u>\$ 77,321</u>	<u>\$ 676,327</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended November 30, 2008**

	<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>
<b>REVENUES</b>								
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,527
Operating and capital grants/contributions - federal revenue	-	-	-	-	-	-	-	-
Operating and capital grants/contributions - state grants	-	-	-	-	-	-	19,116	-
Operating and capital grants/contributions - other	-	-	-	-	-	-	-	226
Motor fuel tax	-	-	-	-	-	-	-	-
Fees, fines, and charges for services	17,414	10,440	39,778	19,723	50,090	11,133	-	-
Interest on investments	22	4,817	1,746	99	2,085	560	12	4,203
Other	-	-	-	-	-	-	-	2,181
Total revenues	<u>17,436</u>	<u>15,257</u>	<u>41,524</u>	<u>19,822</u>	<u>52,175</u>	<u>11,693</u>	<u>19,128</u>	<u>137,137</u>
<b>EXPENDITURES</b>								
Current:								
General and administration	-	380	8,815	-	-	14,304	-	-
Public safety	-	-	-	11,298	-	-	-	-
Judiciary and court related	18,065	-	-	-	57,122	-	-	-
Public health and welfare	-	-	-	-	-	-	-	131,406
Transportation	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>18,065</u>	<u>380</u>	<u>8,815</u>	<u>11,298</u>	<u>57,122</u>	<u>14,304</u>	<u>-</u>	<u>131,406</u>
Excess (deficiency) of revenues over expenditures	<u>(629)</u>	<u>14,877</u>	<u>32,709</u>	<u>8,524</u>	<u>(4,947)</u>	<u>(2,611)</u>	<u>19,128</u>	<u>5,731</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(1,715)	-	(10,000)	-	(10,000)	(5,000)	(20,000)	-
Total other financing sources (uses)	<u>(1,715)</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>	<u>(5,000)</u>	<u>(20,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(2,344)</u>	<u>14,877</u>	<u>22,709</u>	<u>8,524</u>	<u>(14,947)</u>	<u>(7,611)</u>	<u>(872)</u>	<u>5,731</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<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>
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	<u>\$ 8,204</u>	<u>\$ 213,416</u>	<u>\$ 90,937</u>	<u>\$ 13,012</u>	<u>\$ 78,682</u>	<u>\$ 25,666</u>	<u>\$ 142</u>	<u>\$ 208,882</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended November 30, 2008**

	<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>
<b>REVENUES</b>								
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	89,477	78,728	28,866	3,971	884	11,915	171,925	6,187
Interest on investments	613	2,701	7,832	12	10	102	32,642	15
Other	-	-	-	-	-	-	-	-
Total revenues	<u>90,090</u>	<u>81,429</u>	<u>36,698</u>	<u>3,983</u>	<u>894</u>	<u>12,017</u>	<u>204,567</u>	<u>6,202</u>
<b>EXPENDITURES</b>								
Current:								
General and administration	-	-	-	-	-	-	-	2,679
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	26,961	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>26,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,679</u>
Excess (deficiency) of revenues over expenditures	<u>90,090</u>	<u>81,429</u>	<u>9,737</u>	<u>3,983</u>	<u>894</u>	<u>12,017</u>	<u>204,567</u>	<u>3,523</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(115,000)	(77,559)	(30,000)	-	-	(35,000)	(58,376)	(5,000)
Total other financing sources (uses)	<u>(115,000)</u>	<u>(77,559)</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>	<u>(58,376)</u>	<u>(5,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(24,910)</u>	<u>3,870</u>	<u>(20,263)</u>	<u>3,983</u>	<u>894</u>	<u>(22,983)</u>	<u>146,191</u>	<u>(1,477)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<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>
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	<u>\$ 8,084</u>	<u>\$ 119,378</u>	<u>\$ 203,764</u>	<u>\$ 7,570</u>	<u>\$ 3,426</u>	<u>\$ 4,793</u>	<u>\$ 1,082,586</u>	<u>\$ 3,493</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

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

Year Ended November 30, 2008

	<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>Highway Windfarm Agreements</u>	<u>Totals</u>
<b>REVENUES</b>									
Property tax	\$ 124,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,056,552
Operating and capital grants/contributions - federal revenue	-	-	-	-	-	-	-	-	9,000
Operating and capital grants/contributions - state grants	-	-	-	-	-	-	-	-	246,049
Operating and capital grants/contributions - other	-	-	-	-	-	-	-	-	226
Motor fuel tax	-	-	-	-	-	-	-	-	832,141
Fees, fines, and charges for services	-	-	58,308	-	-	220,560	6,658	24,000	1,225,454
Interest on investments	197	-	34	-	10,660	131	28	35	146,862
Other	-	-	-	-	-	-	-	-	27,379
Total revenues	<u>124,870</u>	<u>-</u>	<u>58,342</u>	<u>-</u>	<u>10,660</u>	<u>220,691</u>	<u>6,686</u>	<u>24,035</u>	<u>5,543,663</u>
<b>EXPENDITURES</b>									
Current:									
General and administration	124,870	-	-	-	-	358,435	-	-	509,483
Public safety	-	-	-	-	-	-	-	-	11,298
Judiciary and court related	-	-	-	-	-	-	1,059	-	103,984
Public health and welfare	-	-	-	-	-	-	-	-	1,312,072
Transportation	-	-	-	-	-	-	-	-	2,797,688
Employee benefits	-	-	-	-	-	-	-	-	559,027
Capital outlay	-	-	-	-	-	-	-	-	8,215
Total expenditures	<u>124,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,435</u>	<u>1,059</u>	<u>-</u>	<u>5,301,767</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>58,342</u>	<u>-</u>	<u>10,660</u>	<u>(137,744)</u>	<u>5,627</u>	<u>24,035</u>	<u>241,896</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	-	-	-	-	-	20,000
Transfers out	-	-	(58,800)	-	-	-	-	-	(610,449)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(58,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(590,449)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>-</u>	<u>-</u>	<u>(458)</u>	<u>-</u>	<u>10,660</u>	<u>(137,744)</u>	<u>5,627</u>	<u>24,035</u>	<u>(348,553)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<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>-</u>	<u>6,569,517</u>
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	<u>\$ -</u>	<u>\$ 306</u>	<u>\$ 12,972</u>	<u>\$ 139</u>	<u>\$ 549,269</u>	<u>\$ (69,546)</u>	<u>\$ 7,483</u>	<u>\$ 24,035</u>	<u>\$ 6,220,964</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property tax	\$ 550,900	\$ 550,900	\$ 549,209	\$ 527,748
Township M.F.T. engineering	135,000	135,000	110,454	164,885
Township C.A.B. engineering	15,000	15,000	11,967	13,298
Charges for services	-	-	2,646	81,146
Equipment rental	33,000	33,000	100,000	-
Interest on investments	11,300	11,300	9,151	14,728
Landfill monitor reimbursements	17,500	17,500	-	-
Sale of Used Equipment	5,000	5,000	-	-
Miscellaneous	14,000	14,000	32,621	19,006
Total revenue	<u>781,700</u>	<u>781,700</u>	<u>816,048</u>	<u>820,811</u>
<b>EXPENDITURES</b>				
Salaries:				
Engineers and technicians	243,000	243,000	204,069	187,981
Secretary and bookkeeping	75,100	75,100	72,501	69,794
Day labor employees	186,000	186,000	189,594	156,356
Car and truck mileage of highway employees	1,500	1,500	491	195
Operating costs for office and garage	24,000	24,000	20,348	17,139
Copying machine	2,500	2,500	758	1,155
Advertising	1,500	1,500	948	1,469
Employee health insurance premiums	80,000	80,000	68,634	70,371
Gas, oil, and grease for graders and trucks	70,000	70,000	101,793	67,859
Repair of machinery	60,000	60,000	71,797	50,274
Materials and supplies for road repairs	15,000	15,000	10,147	9,239
Repair of bridges and culverts	15,000	15,000	3,699	4,470
Miscellaneous	15,000	15,000	7,205	9,471
Purchase of machinery and equipment	110,000	110,000	8,215	104,981
New highway department buildings and grounds	10,000	10,000	9,455	1,618
Computer hardware and software	20,000	20,000	12,257	19,229
Contractual services	55,000	55,000	42,349	32,080
Total expenditures	<u>983,600</u>	<u>983,600</u>	<u>824,260</u>	<u>803,681</u>
Excess (deficiency) of revenue over expenditures	(201,900)	(201,900)	(8,212)	17,130
<b>OTHER FINANCING SOURCES</b>				
Sale of used equipment	-	-	-	15,366
Excess (deficiency) of revenue and other financing sources over expenditures	<u>\$ (201,900)</u>	<u>\$ (201,900)</u>	(8,212)	32,496
<b>FUND BALANCE</b>				
Beginning of year			<u>682,736</u>	<u>650,240</u>
End of year			<u>\$ 674,524</u>	<u>\$ 682,736</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Motor fuel tax	\$ 832,141	\$ 898,980
State Grant	70,800	-
Reimbursements from other agencies	-	459
Interest on investments	<u>21,054</u>	<u>42,166</u>
Total revenue	<u>923,995</u>	<u>941,605</u>
<b>EXPENDITURES</b>		
Contract construction	558,964	65,619
Day labor construction	179,206	196,031
Maintenance	513,364	390,461
Administration and engineering	<u>96,632</u>	<u>98,247</u>
Total expenditures	<u>1,348,166</u>	<u>750,358</u>
Excess (deficiency) of revenue over expenditures	(424,171)	191,247
<b>FUND BALANCE</b>		
Beginning of year	<u>1,030,903</u>	<u>839,656</u>
End of year	<u>\$ 606,732</u>	<u>\$ 1,030,903</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, 2008

With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Property taxes	\$ 275,400	\$ 275,400	\$ 274,604	\$ 263,901
Reimbursement from other agencies	-	-	-	8,597
Interest on investments	<u>5,725</u>	<u>5,725</u>	<u>5,988</u>	<u>4,146</u>
Total revenue	281,125	281,125	280,592	276,644
 <b>EXPENDITURES</b>				
Aid to townships in building bridges on township roads	<u>375,000</u>	<u>375,000</u>	<u>144,149</u>	<u>154,102</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (93,875)</u>	<u>\$ (93,875)</u>	136,443	122,542
 <b>FUND BALANCE</b>				
Beginning of year			<u>173,135</u>	<u>50,593</u>
End of year			<u>\$ 309,578</u>	<u>\$ 173,135</u>

LIVINGSTON COUNTY, ILLINOIS

MATCHING TAX FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Property taxes	\$ 275,400	\$ 275,400	\$ 273,346	\$ 263,901
Reimbursement from other agencies	-	-	-	33,300
Interest on investments	<u>8,825</u>	<u>8,825</u>	<u>7,796</u>	<u>12,399</u>
Total revenue	284,225	284,225	281,142	309,600
<b>EXPENDITURES</b>				
For matching federal allotments on F.A.S. projects	<u>549,000</u>	<u>549,000</u>	<u>489,328</u>	<u>286,465</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (264,775)</u>	<u>\$ (264,775)</u>	(208,186)	23,135
<b>FUND BALANCE</b>				
Beginning of year			<u>333,893</u>	<u>310,758</u>
End of year			<u>\$ 125,707</u>	<u>\$ 333,893</u>

LIVINGSTON COUNTY, ILLINOIS

MENTAL HEALTH FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	Original Budget	Amended Budget	Actual	Actual
<b>REVENUE</b>				
Property taxes	\$ 706,895	\$ 706,895	\$ 705,864	\$ 674,116
Mental health grant	-	-	-	59,025
Case coordination	154,000	154,000	156,133	136,546
Livingston County Commission on Children and Youth	65,000	65,000	65,000	51,605
377 Program administration	37,509	37,509	37,509	35,839
Interest on investments	14,000	14,000	12,336	19,623
Miscellaneous	-	-	1,577	1,393
Total revenue	<u>977,404</u>	<u>977,404</u>	<u>978,419</u>	<u>978,147</u>
<b>EXPENDITURES</b>				
Salaries	274,000	274,000	230,933	228,920
Board expenditures	1,000	1,000	1,023	351
Benefits	64,000	64,000	44,457	43,066
Purchase of services:				
Institute for Human Resources	383,888	383,888	383,888	376,956
Futures Unlimited Case Management	139,864	139,864	139,864	156,729
Systems development	15,000	15,000	5,247	9,222
Against domestic violence	5,417	5,417	13,233	12,973
Sexual assault services	7,816	7,816	-	46,000
Operation Snowball	2,040	2,040	2,040	2,040
Audit	3,000	3,000	4,000	2,375
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	18,000	18,000	10,249	13,560
Travel, telephones, and meals	7,879	7,879	16,806	16,917
Contractual services - postage, leasing, repairs	30,000	30,000	4,723	21,716
Physician	-	-	2,720	2,920
Commodities	8,000	8,000	8,993	8,676
Equipment	11,000	11,000	10,042	13,569
Other expenditures	-	-	204	-
Total expenditures	<u>977,404</u>	<u>977,404</u>	<u>884,922</u>	<u>962,490</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	93,497	15,657
<b>FUND BALANCE</b>				
Beginning of year			<u>652,003</u>	<u>636,346</u>
End of year			<u>\$ 745,500</u>	<u>\$ 652,003</u>

LIVINGSTON COUNTY, ILLINOIS

MENTALLY DEFICIENT PERSONS FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property taxes	\$ 319,867	\$ 319,867	\$ 319,386	\$ 305,049
Interest on investments	6,000	6,000	7,205	12,381
Total revenue	<u>325,867</u>	<u>325,867</u>	<u>326,591</u>	<u>317,430</u>
<b>EXPENDITURES</b>				
Staff salary and benefits	24,559	24,559	24,559	23,389
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	223,520	223,520	238,104	200,627
Hospital Birth to Three Services	-	-	14,822	30,854
Martin Luther Home	-	-	-	19,211
Service development	18,325	18,325	5,309	5,297
OSF Infant Toddler Enrichment Program	26,929	26,929	-	-
MOSAIC	19,584	19,584	-	-
Leases/rent	1,500	1,500	1,500	1,500
Travel and meals	3,450	3,450	3,450	3,450
Contractual	1,000	1,000	1,000	900
Professional dues/expenses	5,000	5,000	5,000	4,500
Commodities	1,000	1,000	1,000	1,100
Total expenditures	<u>325,867</u>	<u>325,867</u>	<u>295,744</u>	<u>291,828</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	30,847	25,602
<b>FUND BALANCE</b>				
Beginning of year			<u>377,735</u>	<u>352,133</u>
End of year			<u>\$ 408,582</u>	<u>\$ 377,735</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SYSTEMS FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Charges for services	\$ 55,300	\$ 55,300	\$ 47,821	\$ 50,810
Interest on investments	<u>4,300</u>	<u>4,300</u>	<u>1,822</u>	<u>4,580</u>
Total revenue	59,600	59,600	49,643	55,390
<b>EXPENDITURES</b>				
Court system costs	<u>-</u>	<u>-</u>	<u>777</u>	<u>-</u>
Excess of revenue over expenditures	59,600	59,600	48,866	55,390
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(70,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ 4,600</u>	<u>\$ 4,600</u>	(6,134)	(14,610)
<b>FUND BALANCE</b>				
Beginning of year			<u>83,455</u>	<u>98,065</u>
End of year			<u>\$ 77,321</u>	<u>\$ 83,455</u>

LIVINGSTON COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
General property taxes	\$ 680,000	\$ 680,000	\$ 678,943	\$ 713,716
Interest on investments	10,500	10,500	12,954	12,911
Total revenue	690,500	690,500	691,897	726,627
<b>EXPENDITURES</b>				
County payment to social security	699,000	699,000	559,027	514,147
Excess (deficiency) of revenue over expenditures	(8,500)	(8,500)	132,870	212,480
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	20,000	20,000	20,000	20,000
Operating transfers out	-	-	(128,999)	(161,805)
Total other financing sources (uses)	20,000	20,000	(108,999)	(141,805)
Excess of revenue and other financing sources over expenditures and other financing uses	\$ 11,500	\$ 11,500	23,871	70,675
<b>FUND BALANCE</b>				
Beginning of year			652,456	581,781
End of year			\$ 676,327	\$ 652,456

LIVINGSTON COUNTY, ILLINOIS

LAW LIBRARY FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Law library fees	\$ 17,600	\$ 17,600	\$ 17,414	\$ 17,158
Interest on investments	<u>-</u>	<u>-</u>	<u>22</u>	<u>30</u>
Total revenue	17,600	17,600	17,436	17,188
<b>EXPENDITURES</b>				
Books	<u>20,000</u>	<u>20,000</u>	<u>18,065</u>	<u>15,481</u>
Excess (deficiency) of revenue over expenditures	(2,400)	(2,400)	(629)	1,707
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,715)</u>	<u>(1,730)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (4,400)</u>	<u>\$ (4,400)</u>	(2,344)	(23)
<b>FUND BALANCE</b>				
Beginning of year			<u>10,548</u>	<u>10,571</u>
End of year			<u>\$ 8,204</u>	<u>\$ 10,548</u>

LIVINGSTON COUNTY, ILLINOIS

INDEMNITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Fees	\$ 10,440	\$ 10,420
Interest on investments	<u>4,817</u>	<u>8,968</u>
Total revenue	15,257	19,388
<b>EXPENDITURES</b>		
Indemnity payments	<u>380</u>	<u>-</u>
Excess of revenue over expenditures	14,877	19,388
<b>FUND BALANCE</b>		
Beginning of year	<u>198,539</u>	<u>179,151</u>
End of year	<u>\$ 213,416</u>	<u>\$ 198,539</u>

LIVINGSTON COUNTY, ILLINOIS

SPECIAL RECORDING FEE FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Fees	\$ 40,000	\$ 40,000	\$ 39,778	\$ 40,582
Interest on investments	500	500	1,746	2,705
Total revenue	40,500	40,500	41,524	43,287
<b>EXPENDITURES</b>				
Recorder's automation expense	60,000	60,000	8,815	10,678
Excess (deficiency) of revenue over expenditures	(19,500)	(19,500)	32,709	32,609
<b>OTHER FINANCING USES</b>				
Operating transfers out	(10,000)	(10,000)	(10,000)	(20,000)
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (29,500)</u>	<u>\$ (29,500)</u>	22,709	12,609
<b>FUND BALANCE</b>				
Beginning of year			68,228	55,619
End of year			<u>\$ 90,937</u>	<u>\$ 68,228</u>

LIVINGSTON COUNTY, ILLINOIS

SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Forfeited funds	\$ 19,723	\$ 5,238
Interest on investments	<u>99</u>	<u>43</u>
Total revenue	19,822	5,281
 <b>EXPENDITURES</b>		
Drug traffic prevention	<u>11,298</u>	<u>5,578</u>
Excess (deficiency) of revenue over expenditures	8,524	(297)
 <b>FUND BALANCE</b>		
Beginning of year	<u>4,488</u>	<u>4,785</u>
End of year	<u>\$ 13,012</u>	<u>\$ 4,488</u>

LIVINGSTON COUNTY, ILLINOIS

COURT AUTOMATION FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Court automation fees	\$ 54,000	\$ 54,000	\$ 50,090	\$ 56,120
Interest on investments	<u>5,000</u>	<u>5,000</u>	<u>2,085</u>	<u>5,441</u>
Total revenue	59,000	59,000	52,175	61,561
<b>EXPENDITURES</b>				
Automation	<u>52,000</u>	<u>52,000</u>	<u>57,122</u>	<u>54,747</u>
Excess (deficiency) of revenue over expenditures	7,000	7,000	(4,947)	6,814
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(10,000)</u>	<u>(28,000)</u>
Deficiency of revenues over expenditures and other financing uses	<u>\$ (18,000)</u>	<u>\$ (18,000)</u>	(14,947)	(21,186)
<b>FUND BALANCE</b>				
Beginning of year			<u>93,629</u>	<u>114,815</u>
End of year			<u>\$ 78,682</u>	<u>\$ 93,629</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, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Fees	\$ 10,000	\$ 10,000	\$ 11,133	\$ 11,086
Interest on investments	<u>500</u>	<u>500</u>	<u>560</u>	<u>1,199</u>
Total revenue	10,500	10,500	11,693	12,285
<b>EXPENDITURES</b>				
Treasurer's automation expenditures	<u>6,500</u>	<u>6,500</u>	<u>14,304</u>	<u>5,970</u>
Excess (deficiency) of revenue over expenditures	4,000	4,000	(2,611)	6,315
<b>OTHER FINANCING USES</b>				
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>	(7,611)	1,315
<b>FUND BALANCE</b>				
Beginning of year			<u>33,277</u>	<u>31,962</u>
End of year			<u>\$ 25,666</u>	<u>\$ 33,277</u>

LIVINGSTON COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>				
State grant	\$ 19,106	\$ 19,106	\$ 19,116	\$ 19,106
Interest on investments	-	-	12	58
Total revenue	19,106	19,106	19,128	19,164
<b>OTHER FINANCING USES</b>				
Operating transfers out	(19,106)	(19,106)	(20,000)	(23,000)
Deficiency of revenue over other financing uses	\$ -	\$ -	(872)	(3,836)
<b>FUND BALANCE</b>				
Beginning of year			1,014	4,850
End of year			\$ 142	\$ 1,014

LIVINGSTON COUNTY, ILLINOIS

VETERANS ASSISTANCE FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Property taxes	\$ 130,000	\$ 130,000	\$ 130,527	\$ 138,537
Interest on investments	5,000	5,000	4,203	5,784
Donations and other	-	-	2,407	986
Total revenue	<u>135,000</u>	<u>135,000</u>	<u>137,137</u>	<u>145,307</u>
<b>EXPENDITURES</b>				
Superintendent	15,950	15,950	17,257	15,337
Assistant Superintendent	10,000	10,000	-	-
Temporary office help	8,000	8,000	11,753	8,467
Transportation of veterans	11,000	11,000	16,059	10,744
F.I.C.A.	2,800	2,800	3,446	2,643
Unemployment	500	500	350	302
IMRF	2,000	2,000	421	517
Education and conventions	4,000	4,000	2,508	1,516
Superintendent's mileage	300	300	32	-
Public official's bond	-	-	-	5
Liability insurance	2,400	2,400	3,039	2,737
Office supplies	2,000	2,000	2,221	2,902
Postage	500	500	378	-
Telephone	3,000	3,000	686	1,873
Mileage	25,000	25,000	19,454	22,272
Van expenses	7,000	7,000	30,156	5,855
Capital budget - van	25,000	25,000	-	-
Office rent	4,800	4,800	5,200	4,400
Veterans emergency assistance	1,500	1,500	144	105
Groceries and medicine	6,000	6,000	3,360	4,663
Rent for veterans	7,000	7,000	11,755	8,809
Utilities for veterans	3,000	3,000	2,692	1,372
Fire insurance	300	300	-	-
Miscellaneous	5,000	5,000	495	159
Contingency	5,000	5,000	-	-
Total expenditures	<u>152,050</u>	<u>152,050</u>	<u>131,406</u>	<u>94,678</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (17,050)</u>	<u>\$ (17,050)</u>	5,731	50,629
<b>FUND BALANCE</b>				
Beginning of year			<u>203,151</u>	<u>152,522</u>
End of year			<u>\$ 208,882</u>	<u>\$ 203,151</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Charges for services	\$ 95,000	\$ 95,000	\$ 89,477	\$ 93,923
Interest on investments	<u>1,000</u>	<u>1,000</u>	<u>613</u>	<u>2,492</u>
Total revenue	96,000	96,000	90,090	96,415
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(144,321)</u>	<u>(144,321)</u>	<u>(115,000)</u>	<u>(127,202)</u>
Deficiency of revenue over other financing uses	<u>\$ (48,321)</u>	<u>\$ (48,321)</u>	(24,910)	(30,787)
<b>FUND BALANCE</b>				
Beginning of year			<u>32,994</u>	<u>63,781</u>
End of year			<u>\$ 8,084</u>	<u>\$ 32,994</u>

LIVINGSTON COUNTY, ILLINOIS

PROBATION SERVICES FEE FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Probation fees	\$ 70,000	\$ 70,000	\$ 78,728	\$ 79,677
Interest on investments	<u>3,000</u>	<u>3,000</u>	<u>2,701</u>	<u>4,955</u>
Total revenue	73,000	73,000	81,429	84,632
 <b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(119,321)</u>	<u>(119,321)</u>	<u>(77,559)</u>	<u>(85,217)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (46,321)</u>	<u>\$ (46,321)</u>	3,870	(585)
 <b>FUND BALANCE</b>				
Beginning of year			<u>115,508</u>	<u>116,093</u>
End of year			<u>\$ 119,378</u>	<u>\$ 115,508</u>

LIVINGSTON COUNTY, ILLINOIS

DOCUMENT STORAGE FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>				
Document storage fees	\$ 32,000	\$ 32,000	\$ 28,866	\$ 32,402
Interest on investments	<u>10,000</u>	<u>10,000</u>	<u>7,832</u>	<u>10,769</u>
Total revenue	42,000	42,000	36,698	43,171
<b>EXPENDITURES</b>				
Document storage expenditures	<u>50,000</u>	<u>50,000</u>	<u>26,961</u>	<u>15,696</u>
Excess (deficiency) of revenue over expenditures	(8,000)	(8,000)	9,737	27,475
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(30,000)</u>	<u>(15,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (28,000)</u>	<u>\$ (28,000)</u>	(20,263)	12,475
<b>FUND BALANCE</b>				
Beginning of year			<u>224,027</u>	<u>211,552</u>
End of year			<u>\$ 203,764</u>	<u>\$ 224,027</u>

LIVINGSTON COUNTY, ILLINOIS

STATE'S ATTORNEY DRUG TRAFFIC PREVENTION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Forfeited funds	\$ 3,971	\$ 1,792
Interest on investments	<u>12</u>	<u>9</u>
Total revenue	3,983	1,801
<b>EXPENDITURES</b>		
Drug traffic prevention expenditures	<u>-</u>	<u>1,907</u>
Excess (deficiency) of revenue over expenditures	3,983	(106)
<b>FUND BALANCE</b>		
Beginning of year	<u>3,587</u>	<u>3,693</u>
End of year	<u>\$ 7,570</u>	<u>\$ 3,587</u>

LIVINGSTON COUNTY, ILLINOIS

ARRESTEES MEDICAL COSTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Arrestees fee	\$ 884	\$ 571
Interest on investments	<u>10</u>	<u>8</u>
Total revenue	894	579
<b>FUND BALANCE</b>		
Beginning of year	<u>2,532</u>	<u>1,953</u>
End of year	<u>\$ 3,426</u>	<u>\$ 2,532</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, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Maintenance and child support fees	\$ 14,000	\$ 14,000	\$ 11,915	\$ 13,101
State of IL - Public Aid	11,500	11,500	-	-
Interest on investments	-	-	102	244
Total revenue	25,500	25,500	12,017	13,345
 <b>OTHER FINANCING USES</b>				
Operating transfers out	(30,000)	(30,000)	(35,000)	(46,034)
Deficiency of revenue over other financing uses	\$ (4,500)	\$ (4,500)	(22,983)	(32,689)
 <b>FUND BALANCE</b>				
Beginning of year			27,776	60,465
End of year			\$ 4,793	\$ 27,776

LIVINGSTON COUNTY, ILLINOIS

STREATOR HOST AGREEMENT FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Fees for service	\$ 166,000	\$ 166,000	\$ 171,925	\$ 166,660
Interest on investments	40,000	40,000	32,642	39,027
Total revenue	206,000	206,000	204,567	205,687
 <b>OTHER FINANCING USES</b>				
Operating transfer out	(98,288)	(98,288)	(58,376)	(68,360)
Excess of revenue over other financing uses	\$ 107,712	\$ 107,712	146,191	137,327
 <b>FUND BALANCE</b>				
Beginning of year			936,395	799,068
End of year			\$ 1,082,586	\$ 936,395

LIVINGSTON COUNTY, ILLINOIS

VITAL RECORDS FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Fees	\$ 6,500	\$ 6,500	\$ 6,187	\$ 6,192
Interest on investments	<u>6</u>	<u>6</u>	<u>15</u>	<u>13</u>
Total revenue	6,506	6,506	6,202	6,205
<b>EXPENDITURES</b>				
Vital records expense	<u>2,000</u>	<u>2,000</u>	<u>2,679</u>	<u>215</u>
Excess of revenue over expenditures	4,506	4,506	3,523	5,990
<b>OTHER FINANCING USES</b>				
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>\$ (494)</u>	<u>\$ (494)</u>	(1,477)	990
<b>FUND BALANCE</b>				
Beginning of year			<u>4,970</u>	<u>3,980</u>
End of year			<u>\$ 3,493</u>	<u>\$ 4,970</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY EXTENSION EDUCATION FUND

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

Year Ended November 30, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
<b>REVENUE</b>				
Property taxes	\$ 124,725	\$ 124,725	\$ 124,673	\$ 121,114
Interest on investments	-	-	197	284
Total revenue	124,725	124,725	124,870	121,398
<b>EXPENDITURES</b>				
County cooperative extension education service	124,725	124,725	124,870	121,398
Excess of revenue over expenditures	\$ -	\$ -	-	-
<b>FUND BALANCE</b>				
Beginning of year			-	-
End of year			\$ -	\$ -

LIVINGSTON COUNTY, ILLINOIS

CRIMINAL JUSTICE GRANT FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Interest on investments	\$ -	\$ 1
<b>FUND BALANCE</b>		
Beginning of year	<u>306</u>	<u>305</u>
End of year	<u>\$ 306</u>	<u>\$ 306</u>

LIVINGSTON COUNTY, ILLINOIS

GIS AUTOMATION FUND

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

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Original Budget	Amended Budget	Actual	
<b>REVENUE</b>				
Fees	\$ 66,000	\$ 66,000	\$ 58,308	\$ 59,002
Interest on investments	44	44	34	44
Total revenue	66,044	66,044	58,342	59,046
<b>OTHER FINANCING USES</b>				
Operating transfers out	(58,800)	(58,800)	(58,800)	(58,800)
Excess (deficiency) of revenue over other financing uses	\$ 7,244	\$ 7,244	(458)	246
<b>FUND BALANCE</b>				
Beginning of year			13,430	13,184
End of year			\$ 12,972	\$ 13,430

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS GRANTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
State grant	\$ -	\$ -
 <b>FUND BALANCE</b>		
Beginning of year	<u>139</u>	<u>139</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, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Interest on investments	\$ 10,660	\$ 18,323
<b>FUND BALANCE</b>		
Beginning of year	<u>538,609</u>	<u>520,286</u>
End of year	<u>\$ 549,269</u>	<u>\$ 538,609</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**WINDFARM APPLICATION FEE FUND**  
**SCHEDULE OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2008**  
**With Comparative Figures for the Year Ended November 30, 2007**

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Streator-Cayuga South	\$ 162,328	\$ 25,175
Streator-Cayuga North	58,232	25,175
Top Crop Wind Farm	-	25,175
Interest	131	54
	<u>220,691</u>	<u>75,579</u>
Total revenue		
<b>EXPENDITURES</b>		
Consultation services	356,305	6,774
Postage	2,130	44
Office supplies	-	563
	<u>358,435</u>	<u>7,381</u>
Total expenditures		
Excess (deficiency) of revenue over expenditures	(137,744)	68,198
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>68,198</u>	<u>-</u>
End of year	<u>\$ (69,546)</u>	<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, 2008**  
**With Comparative Figures for the Year Ended November 30, 2007**

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Fees for services	\$ 6,658	\$ 5,734
Interest on investments	<u>28</u>	<u>13</u>
Total revenue	6,686	5,747
 <b>EXPENDITURES</b>		
Operation and administration expenses	<u>1,059</u>	<u>3,891</u>
Excess of revenue over expenditures	5,627	1,856
 <b>FUND BALANCE</b>		
Beginning of year	<u>1,856</u>	<u>-</u>
End of year	<u>\$ 7,483</u>	<u>\$ 1,856</u>

**LIVINGSTON COUNTY, ILLINOIS**  
**HIGHWAY WINDFARM AGREEMENTS FUND**  
**SCHEDULE OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2008**

**REVENUE**

Cayuga Ridge South	\$ 24,000
Interest on investments	<u>35</u>
Total revenue	24,035

**EXPENDITURES**

Operation and administration expenses	<u>-</u>
Excess of revenue over expenditures	24,035

**FUND BALANCE**

Beginning of year	<u>-</u>
End of year	<u><u>\$ 24,035</u></u>

**LIVINGSTON COUNTY, ILLINOIS**

**ENTERPRISE FUND  
FUND DESCRIPTION**

**November 30, 2008**

**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, 2008**  
**With Comparative Figures for November 30, 2007**

	<u>2008</u>	<u>2007</u>
<b>ASSETS</b>		
Cash on hand and in bank	\$ 103,762	\$ 315,496
Restricted cash	18,035	28,264
Other investments	11,477	9,299
Accounts receivable (net of estimated uncollectible)	77,262	54,656
Accrued interest receivable	-	817
Property taxes receivable	-	46,049
Due from State of Illinois - Department of Public Aid	253,458	626,456
Due from Federal government - Medicare	105,396	139,720
Inventory of food and supplies, at cost	44,026	20,484
Capital assets (net of accumulated depreciation)	<u>1,954,722</u>	<u>1,982,093</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,568,138</u></b>	<b><u>\$ 3,223,334</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$ 443,831	\$ 135,321
Accrued items	65,312	67,962
Due to other funds	-	1,012,000
Due to others payable from restricted cash	9,759	9,502
Long-term liabilities:		
Due within one year	6,835	43,757
Due in more than one year	<u>71,022</u>	<u>45,932</u>
Total liabilities	<u>596,759</u>	<u>1,314,474</u>
<b>NET ASSETS</b>		
Invested in capital assets	1,954,722	1,982,093
Restricted for special projects/residents	8,276	18,762
Unrestricted	<u>8,381</u>	<u>(91,995)</u>
Total net assets	<u>1,971,379</u>	<u>1,908,860</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 2,568,138</u></b>	<b><u>\$ 3,223,334</u></b>

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, 2008

With Comparative Figures for the Year Ended November 30, 2007

	2008			2007 Actual
	Budget		Actual	
	Original	Final		
<b>OPERATING REVENUES</b>				
Patient care:				
Private pay	\$ 535,407	\$ 535,407	\$ 207,644	\$ 608,924
Public aid	2,984,305	2,984,305	1,550,876	2,951,319
Medicare	373,320	373,320	381,768	381,560
Total operating revenues	<u>3,893,032</u>	<u>3,893,032</u>	<u>2,140,288</u>	<u>3,941,803</u>
<b>EXPENSES</b>				
Administration:				
Salaried payroll	75,794	75,794	99,377	166,262
Hourly payroll	72,557	72,557	68,455	105,718
IMRF	109,671	109,671	111,239	160,748
FICA	129,273	129,273	128,999	161,805
Employer health insurance premiums	251,906	251,906	244,605	308,747
Life insurance	1,070	1,070	986	1,285
Workers comp premiums	85,047	85,047	85,047	92,400
Contractual services	169,950	169,950	183,556	172,157
Professional fees	10,334	10,334	83,159	5,308
Education in-house	515	515	512	910
Conference and school education	2,575	2,575	1,094	253
In-service travel expenses	3,203	3,203	625	3,158
Telephone	16,658	16,658	12,776	14,605
Postage	1,593	1,593	968	1,262
Advertising and publication	2,469	2,469	2,433	3,418
Dues	5,150	5,150	8,788	673
Bond and insurance	-	-	300	300
General Liability Insurance	10,935	10,935	10,935	10,932
Automobile Insurance	1,260	1,260	1,260	1,260
Property Insurance	14,158	14,158	14,158	14,158
Marketing	3,500	3,500	2,679	2,814
Office supplies and equipment	5,722	5,722	1,821	4,372
Copy paper	1,545	1,545	-	-
Computer supplies/accessories	9,539	9,539	1,869	7,366
Uniform allowance	3,090	3,090	-	2,950
Bad debt expense	-	-	-	10,281
Miscellaneous	1,545	1,545	26,774	1,451
	<u>989,059</u>	<u>989,059</u>	<u>1,092,415</u>	<u>1,254,593</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, 2008

With Comparative Figures for the Year Ended November 30, 2007

EXPENSES (CONTINUED)	2008			2007 Actual
	Budget		Actual	
	Original	Final		
Dietary:				
Salaried payroll	\$ 35,360	\$ 35,360	\$ 37,423	\$ 21,388
Hourly wages	166,396	166,396	146,240	212,280
Dietary consultant	5,425	5,425	6,139	5,648
Repairs - all equipment	560	560	829	296
Conference and school education	400	400	190	109
In-service travel expenses	150	150	91	70
Postage	-	-	-	1
Advertising	-	-	-	427
Dues	150	150	132	-
Kitchen and dining supplies	2,571	2,571	1,680	1,815
Food	120,450	120,450	77,013	117,843
Food - community events	6,000	6,000	1,738	-
Paper supplies and chemicals	14,520	14,520	5,544	9,899
Contractual services	3,800	3,800	822	4,751
Supplements	-	-	2,744	2,228
Office supplies	150	150	108	165
Computer supplies/accessories	1,500	1,500	-	708
New equipment - furniture	515	515	25	272
Capital purchases	1,500	1,500	-	-
	<u>359,447</u>	<u>359,447</u>	<u>280,718</u>	<u>377,900</u>
Housekeeping:				
Hourly wages	87,255	87,255	94,617	104,525
Supplies - paper and chemical	17,510	17,510	8,685	14,813
Office supplies	-	-	-	8
Equipment and furnishings - new	1,500	1,500	40	-
Housekeeping - capital purchases	3,500	3,500	-	-
	<u>109,765</u>	<u>109,765</u>	<u>103,342</u>	<u>119,346</u>
Laundry and linen:				
Hourly wages	45,834	45,834	33,641	35,437
Repairs	1,500	1,500	556	306
Supplies	6,292	6,292	812	5,048
Linen - new	5,162	5,162	849	2,089
Fuel	11,500	11,500	6,354	7,600
Laundry/linen - capital purchases	1,000	1,000	-	-
	<u>71,288</u>	<u>71,288</u>	<u>42,212</u>	<u>50,480</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, 2008

With Comparative Figures for the Year Ended November 30, 2007

EXPENSES (CONTINUED)	2008			2007 Actual
	Budget		Actual	
	Original	Final		
Nursing and medical:				
Salaried payroll	\$ 104,470	\$ 104,470	\$ 22,257	\$ 72,273
Hourly wages	1,343,713	1,343,713	1,026,863	1,216,949
Contracted staff	200,000	200,000	393,501	294,396
Consultant	2,575	2,575	1,980	2,350
Laboratory/X-ray	-	-	-	34
Equipment repair	3,209	3,209	976	2,530
Education in-house	-	-	380	132
Conference school education	10,000	10,000	729	1,891
In-service travel	1,500	1,500	880	2,008
Postage	300	300	469	491
Employment advertising	2,229	2,229	16,668	7,784
Nurse license renewal	1,000	1,000	150	480
Medical doctor	10,000	10,000	9,000	9,000
Employee vaccinations/physicals	3,393	3,393	3,727	3,908
Employee background checks	1,000	1,000	800	1,300
Medical supplies	50,365	50,365	21,200	47,525
Attends	28,721	28,721	17,285	27,912
Office supplies	1,281	1,281	1,382	1,065
Computer supplies/accessories	6,000	6,000	4,372	1,150
Pharmacy	5,496	5,496	5,103	7,244
O2/concentrators	12,852	12,852	9,643	11,740
Pharmacy vaccination	-	-	167	-
Disposable gloves	2,821	2,821	2,744	3,332
Forms	1,000	1,000	280	418
Miscellaneous	1,678	1,678	915	1,759
Medical equipment	10,000	10,000	12,668	13,145
Nursing/medical capital purchases	17,550	17,550	10,657	-
Mattresses	7,722	7,722	4,194	96
Medicare bad debt expense	17,000	17,000	9,595	21,541
Lab expense - Medicare	5,000	5,000	1,956	1,526
Physical therapy - Medicare	42,261	42,261	23,009	22,291
Equipment rent	-	-	560	-
Occupational therapy - Medicare	34,388	34,388	19,807	20,353
Speech therapy - Medicare	5,700	5,700	4,669	1,266
X-Ray - Medicare	2,075	2,075	660	433
Medical supplies - Medicare	17,203	17,203	-	940
Pharmacy supplies - Medicare	27,450	27,450	31,616	25,453
Miscellaneous	12,353	12,353	-	-

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, 2008

With Comparative Figures for the Year Ended November 30, 2007

EXPENSES (CONTINUED)	2008			2007 Actual
	Budget		Actual	
	Original	Final		
Nursing and medical (continued):				
OT/managed care	\$ -	\$ -	\$ 4,421	\$ 2,258
Pt/managed care	-	-	2,790	2,759
St/managed care	-	-	196	211
X-Rays/managed care	-	-	-	70
Pharmacy/managed care	-	-	5,556	14,821
Special bed/managed care	-	-	-	265
OT / Pt B	-	-	20,213	15,305
PT / Pt B	-	-	26,509	45,113
ST / Pt B	-	-	10,917	1,086
Labs/managed care	-	-	160	532
	<u>1,992,305</u>	<u>1,992,305</u>	<u>1,731,624</u>	<u>1,907,135</u>
Physical plant and facilities:				
Salaried payroll	30,376	30,376	32,618	30,011
Hourly wages	75,167	75,167	53,017	48,401
Contractual services	23,824	23,824	17,431	18,110
Decorating rooms	3,978	3,978	-	-
Building repairs and maintenance	15,678	15,678	10,800	25,380
Remediation	-	-	97,972	-
Equipment repair	11,700	11,700	4,386	3,573
Vehicle repair	2,500	2,500	1,673	1,004
Boiler repair	7,722	7,722	199	3,780
Plumbing repairs	7,722	7,722	457	831
Conference and school education	100	100	-	-
In-service travel	50	50	677	203
Advertising	-	-	387	341
Unleaded gasoline	5,562	5,562	1,719	4,076
Electricity	68,131	68,131	59,083	62,827
Fuel (LP)	3,154	3,154	994	3,121
Thermalene fuel	167,765	167,765	112,419	133,170
Supplies and maintenance - water	5,616	5,616	-	90
Supplies and maintenance - sewage	-	-	-	2,251
Landscaping	7,000	7,000	11,085	7,474
Capital purchases	20,000	20,000	2,551	480
	<u>456,045</u>	<u>456,045</u>	<u>407,468</u>	<u>345,123</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, 2008

With Comparative Figures for the Year Ended November 30, 2007

EXPENSES (CONTINUED)	2008			2007 Actual
	Budget		Actual	
	Original	Final		
Activities:				
Salaried payroll	\$ -	\$ -	\$ -	\$ 5,212
Hourly wages	28,575	28,575	19,893	25,871
Consultant	3,000	3,000	1,720	1,806
Conference and school education	750	750	60	600
In-service travel expenses	200	200	83	170
Postage	100	100	94	182
Advertising	-	-	973	58
Dues	200	200	-	35
Resident entertainment	940	940	747	435
Resident out-trip expenses	160	160	35	37
Supplies	334	334	1,032	676
Office supplies	336	336	57	582
Equipment	-	-	11	-
	<u>34,595</u>	<u>34,595</u>	<u>24,705</u>	<u>35,664</u>
Social service:				
Salaried payroll	33,088	33,088	30,249	32,319
Hourly wages	27,974	27,974	9,781	33,821
Consultant fees	3,000	3,000	1,359	2,505
Conference and school education	196	196	-	-
In-service travel expenses	150	150	13	121
Postage	103	103	166	107
Publications	-	-	913	-
Dues	100	100	-	-
Office supplies and equipment	327	327	115	632
Computer supplies/accessories	-	-	110	-
	<u>64,938</u>	<u>64,938</u>	<u>42,706</u>	<u>69,505</u>
Other:				
Participation fees (Governor tax)	82,552	82,552	66,800	66,847
Public health/civil money penalty	-	-	-	6,000
IGT transfer expense	1,163,879	1,163,879	562,766	909,263
Depreciation	160,649	160,649	84,034	82,744
	<u>1,407,080</u>	<u>1,407,080</u>	<u>713,600</u>	<u>1,064,854</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, 2008  
With Comparative Figures for the Year Ended November 30, 2007

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Budget</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
Total expenses	\$ 5,484,522	\$ 5,484,522	\$ 4,438,790	\$ 5,224,600
Operating loss	<u>(1,591,490)</u>	<u>(1,591,490)</u>	<u>(2,298,502)</u>	<u>(1,282,797)</u>
<b>NONOPERATING REVENUE</b>				
Interest income	5,748	5,748	10,321	5,499
Property taxes	-	-	-	554,261
Special services, special events, and miscellaneous, net	<u>23,470</u>	<u>23,470</u>	<u>55,062</u>	<u>69,988</u>
Total nonoperating revenues	<u>29,218</u>	<u>29,218</u>	<u>65,383</u>	<u>629,748</u>
Loss before transfers	(1,562,272)	(1,562,272)	(2,233,119)	(653,049)
<b>OPERATING TRANSFERS IN</b>	<u>953,538</u>	<u>953,538</u>	<u>2,295,638</u>	<u>1,011,303</u>
<b>NET INCOME (LOSS)</b>	<u>\$ (608,734)</u>	<u>\$ (608,734)</u>	62,519	358,254
<b>NET ASSETS, BEGINNING OF YEAR</b>			<u>1,908,860</u>	<u>1,550,606</u>
<b>NET ASSETS, END OF YEAR</b>			<u>\$ 1,971,379</u>	<u>\$ 1,908,860</u>

**LIVINGSTON COUNTY, ILLINOIS  
 COMPONENT UNIT  
 STATEMENT OF CASH FLOWS  
 Year Ended November 30, 2008**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received for services and from phone companies	\$ 922,783
Other cash receipts	163,329
Cash payments to employees	(544,375)
Cash payments to suppliers for goods and services	<u>(336,336)</u>
Net cash provided by operating activities	<u>205,401</u>

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

Acquisition of equipment	<u>(133,662)</u>
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on investments	10,341
Purchase of investments	(36,308)
Proceeds from sale of investments	<u>50,000</u>
Net cash provided by investing activities	<u>24,033</u>

**NET INCREASE IN CASH AND CASH EQUIVALENTS** 95,772

**CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR** 112,809

**CASH AND CASH EQUIVALENTS, END OF YEAR** \$ 208,581

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

Operating income	\$ 150,794
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	103,952
Effects of changes in operating assets and liabilities:	
Accounts receivable	(71,417)
Prepaid expenses	3,528
Accrued items	<u>18,544</u>

**NET CASH PROVIDED BY OPERATING ACTIVITIES** \$ 205,401

**LIVINGSTON COUNTY, ILLINOIS**

**FIDUCIARY FUNDS  
FUND DESCRIPTIONS**

**November 30, 2008**

**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, 2008**

	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash on hand and in bank	\$ 2,114	\$ 358	\$ 2,472
Certificates of deposit	500,000	40,000	540,000
Other investments	1,714,682	-	1,714,682
Accrued interest receivable	504	41	545
Due from State of Illinois	<u>140,081</u>	<u>-</u>	<u>140,081</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,357,381</u></b>	<b><u>\$ 40,399</u></b>	<b><u>\$ 2,397,780</u></b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 151,571	\$ 13,336	\$ 164,907
<b>NET ASSETS</b>			
Restricted for township transportation projects	<u>2,205,810</u>	<u>27,063</u>	<u>2,232,873</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 2,357,381</u></b>	<b><u>\$ 40,399</u></b>	<b><u>\$ 2,397,780</u></b>

**LIVINGSTON COUNTY, ILLINOIS**  
**PRIVATE PURPOSE TRUST FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**Year Ended November 30, 2008**

	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Totals</b>
<b>REVENUES</b>			
State of Illinois	\$ 2,445,655	\$ 134,520	\$ 2,580,175
Charges for services	371	-	371
Interest on investments	<u>56,467</u>	<u>3,015</u>	<u>59,482</u>
Total revenues	2,502,493	137,535	2,640,028
<b>EXPENDITURES</b>			
Transportation	<u>2,694,226</u>	<u>290,818</u>	<u>2,985,044</u>
Deficiency of revenues over expenditures	(191,733)	(153,283)	(345,016)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			
	<u>2,397,543</u>	<u>180,346</u>	<u>2,577,889</u>
<b>FUND BALANCE, END OF YEAR</b>			
	<u>\$ 2,205,810</u>	<u>\$ 27,063</u>	<u>\$ 2,232,873</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2008

	<u>Balance November 30, 2007</u>	<u>Increases</u>	<u>Deductions</u>	<u>Balance November 30, 2008</u>
<b>COUNTY COLLECTOR FUND</b>				
Assets:				
Cash on hand and in bank	\$ 1,829,382	\$ 51,087,889	\$ 48,211,828	\$ 4,705,443
Other investments	246,124	410,605	246,924	409,805
Delinquent taxes receivable	<u>10,745</u>	<u>107,694</u>	<u>10,745</u>	<u>107,694</u>
Total assets	<u>\$ 2,086,251</u>	<u>\$ 51,606,188</u>	<u>\$ 48,469,497</u>	<u>\$ 5,222,942</u>
Liabilities:				
Due to taxing bodies	<u>\$ 2,086,251</u>	<u>\$ 51,606,188</u>	<u>\$ 48,469,497</u>	<u>\$ 5,222,942</u>
 <b>INHERITANCE TAX FUND</b>				
Assets:				
Cash on hand and in bank	\$ -	\$ 819,170	\$ 816,513	\$ 2,657
Other investments	691	429	544	576
Due from State of Illinois	<u>5,090</u>	<u>78,366</u>	<u>83,456</u>	<u>-</u>
Total assets	<u>\$ 5,781</u>	<u>\$ 897,965</u>	<u>\$ 900,513</u>	<u>\$ 3,233</u>
Liabilities:				
Due to others	<u>\$ 5,781</u>	<u>\$ 897,965</u>	<u>\$ 900,513</u>	<u>\$ 3,233</u>
 <b>DRAINAGE DISTRICT FUND</b>				
Assets:				
Cash on hand and in bank	\$ 79,867	\$ 62,310	\$ 32,865	\$ 109,312
Certificates of deposit	<u>-</u>	<u>73,797</u>	<u>-</u>	<u>73,797</u>
Total assets	<u>\$ 79,867</u>	<u>\$ 136,107</u>	<u>\$ 32,865</u>	<u>\$ 183,109</u>
Liabilities - due to others	<u>\$ 79,867</u>	<u>\$ 136,107</u>	<u>\$ 32,865</u>	<u>\$ 183,109</u>
 <b>RESTITUTION FUND</b>				
Assets - cash on hand and in bank	<u>\$ 612</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 615</u>
Liabilities - due to others	<u>\$ 612</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 615</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2008

	Balance November 30, <u>2007</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2008</u>
<b>PAYROLL CLEARING FUND</b>				
Assets - cash on hand and in bank	\$ 732	\$ 8,646,518	\$ 8,644,666	\$ 2,584
Liabilities - due to others	\$ 732	\$ 8,646,518	\$ 8,644,666	\$ 2,584
<b>FEDERAL TAX PAYMENT FUND</b>				
Assets - cash on hand and in bank	\$ -	\$ 50	\$ 50	\$ -
Liabilities - due to other funds	\$ -	\$ 50	\$ 50	\$ -
<b>PAYROLL ACCOUNT DIRECT DEPOSIT</b>				
Assets - cash on hand and in bank	\$ 1	\$ 3,417,655	\$ 3,417,655	\$ 1
Liabilities - due to others	\$ 1	\$ 3,417,655	\$ 3,417,655	\$ 1
<b>CIRCUIT CLERK AGENCY FUND</b>				
Assets:				
Cash on hand and in bank	\$ 276,795	\$ 3,520,986	\$ 3,418,205	\$ 379,576
Certificate of deposit	90,000	-	-	90,000
Total assets	\$ 366,795	\$ 3,520,986	\$ 3,418,205	\$ 469,576
Liabilities - due to others	\$ 366,795	\$ 3,520,986	\$ 3,418,205	\$ 469,576
<b>RENTAL HOUSING SURCHARGE FUND</b>				
Assets - cash on hand and in bank	\$ -	\$ 64,837	\$ 64,837	\$ -
Liabilities - due to others	\$ -	\$ 64,837	\$ 64,837	\$ -

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2008

	<u>Balance November 30, 2007</u>	<u>Increases</u>	<u>Deductions</u>	<u>Balance November 30, 2008</u>
<b>SHERIFF AGENCY FUND</b>				
Assets:				
Cash on hand and in bank - jail residents welfare	\$ -	\$ 180,721	\$ 161,269	\$ 19,452
Cash on hand and in bank - Sheriff seized funds	-	24,950	22,871	2,079
	<u>-</u>	<u>24,950</u>	<u>22,871</u>	<u>2,079</u>
Total assets	<u>\$ -</u>	<u>\$ 205,671</u>	<u>\$ 184,140</u>	<u>\$ 21,531</u>
Liabilities - due to others	<u>\$ -</u>	<u>\$ 205,671</u>	<u>\$ 184,140</u>	<u>\$ 21,531</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash on hand and in bank	\$ 2,187,389	\$ 67,825,089	\$ 64,790,759	\$ 5,221,719
Certificates of deposit	90,000	73,797	-	163,797
Other investments	246,815	411,034	247,468	410,381
Delinquent taxes receivable	10,745	107,694	10,745	107,694
Due from State of Illinois	5,090	78,366	83,456	-
	<u>2,540,039</u>	<u>68,495,980</u>	<u>65,132,428</u>	<u>5,903,591</u>
Total assets	<u>\$ 2,540,039</u>	<u>\$ 68,495,980</u>	<u>\$ 65,132,428</u>	<u>\$ 5,903,591</u>
Liabilities:				
Due to taxing bodies	\$ 2,086,251	\$ 51,606,188	\$ 48,469,497	\$ 5,222,942
Due to other funds	-	50	50	-
Due to others	453,788	16,889,742	16,662,881	680,649
	<u>2,540,039</u>	<u>68,495,980</u>	<u>65,132,428</u>	<u>5,903,591</u>
Total liabilities	<u>\$ 2,540,039</u>	<u>\$ 68,495,980</u>	<u>\$ 65,132,428</u>	<u>\$ 5,903,591</u>