



LIVINGSTON COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
November 30, 2012



CliftonLarsonAllen

LIVINGSTON COUNTY, ILLINOIS

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Independent Auditor's Report

Members of the County Board
Livingston County, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois (County) as of and for the year ended November 30, 2012, 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, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 15 to the basic financial statements, the fund balance at the beginning of fiscal year 2012 has been adjusted to correct an error of accounts payable overstatement made during 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 7, 2013 on our consideration of the County's 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.

Accounting principles generally accepted in the United States of America require that the Illinois Municipal Retirement and Other Postemployment Benefits Schedules of Funding, and budgetary comparison information on pages 43 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. However, we did not audit the information and express no opinion on it. The County has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Livingston County, Illinois' basic financial statements. The 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. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements 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, 2011, which are not presented with the accompanying financial statements. In our report dated July 17, 2012, 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 2011 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, 2011 taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
August 7, 2013

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2012

	Primary Government			Component Unit Emergency Telephone System Board
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash on hand and in bank	\$ 11,733,210	\$ 590,943	\$ 12,324,153	\$ 204,780
Certificates of deposit	18,490,672	-	18,490,672	433,062
Other investments	1,587,928	5,021	1,592,949	-
Receivables (net of estimated uncollectible):				
Accounts	499,509	-	499,509	82,026
Accrued interest	12,841	-	12,841	611
Property taxes	7,595,320	-	7,595,320	-
Due from State of Illinois	1,585,674	-	1,585,674	-
Prepaid items	1,748	-	1,748	-
Revenue stamp inventory	7,628	-	7,628	-
Capital assets:				
Land and construction in progress	2,479,930	199,500	2,679,430	-
Other capital assets, net of accumulated depreciation	<u>51,451,543</u>	<u>1,443,469</u>	<u>52,895,012</u>	<u>439,000</u>
Total capital assets	<u>53,931,473</u>	<u>1,642,969</u>	<u>55,574,442</u>	<u>439,000</u>
TOTAL ASSETS	<u>\$ 95,446,003</u>	<u>\$ 2,238,933</u>	<u>\$ 97,684,936</u>	<u>\$ 1,159,479</u>
LIABILITIES				
Accounts payable	\$ 1,297,121	\$ 334,532	\$ 1,631,653	\$ 13,196
Accrued items	465,854	-	465,854	48,964
Due to others	657,841	-	657,841	-
Deferred revenue	7,595,320	-	7,595,320	5,913
Long-term liabilities:				
Due within one year	60,813	-	60,813	-
Due in more than one year	1,445,231	-	1,445,231	-
Other postemployment benefits	<u>40,340</u>	<u>-</u>	<u>40,340</u>	<u>-</u>
TOTAL LIABILITIES	<u>11,562,520</u>	<u>334,532</u>	<u>11,897,052</u>	<u>68,073</u>
NET ASSETS				
Invested in capital assets	53,931,473	1,642,969	55,574,442	439,000
Restricted for:				
Roads and bridges	1,206,660	-	1,206,660	-
Retirement	924,931	-	924,931	-
Public health	51,320	-	51,320	-
Judiciary and court related	57,175	-	57,175	-
Public safety	19,203	-	19,203	-
Recordkeeping	172,443	-	172,443	-
Insurance	1,082,065	-	1,082,065	-
Unrestricted	<u>26,438,213</u>	<u>261,432</u>	<u>26,699,645</u>	<u>652,406</u>
TOTAL NET ASSETS	<u>83,883,483</u>	<u>1,904,401</u>	<u>85,787,884</u>	<u>1,091,406</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 95,446,003</u>	<u>\$ 2,238,933</u>	<u>\$ 97,684,936</u>	<u>\$ 1,159,479</u>

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

LIVINGSTON COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2012

	<u>Expenses</u>
GOVERNMENTAL	
General and administration	\$ 4,971,989
Public safety	6,202,525
Judiciary and court related	3,089,160
Public health and welfare	8,370,441
Transportation	<u>3,070,759</u>
Total governmental activities	25,704,874
 BUSINESS-TYPE ACTIVITIES	
Livingston Manor Nursing Home	<u>84,477</u>
 TOTAL PRIMARY GOVERNMENT	 <u>\$ 25,789,351</u>
 COMPONENT UNIT	
Emergency Telephone System Board	 <u>\$ 1,076,284</u>

Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
			Governmental Activities	Business-type Activities	Total	
\$ 1,030,963	\$ 106,342	\$ -	\$ (3,834,684)	\$ -	\$ (3,834,684)	\$ -
612,455	34,612	-	(5,555,458)	-	(5,555,458)	-
1,241,765	558,215	-	(1,289,180)	-	(1,289,180)	-
4,268,672	2,295,068	-	(1,806,701)	-	(1,806,701)	-
372,268	-	-	(2,698,491)	-	(2,698,491)	-
7,526,123	2,994,237	-	(15,184,514)	-	(15,184,514)	-
-	-	-	-	(84,477)	(84,477)	-
<u>\$ 7,526,123</u>	<u>\$ 2,994,237</u>	<u>\$ -</u>	<u>(15,184,514)</u>	<u>(84,477)</u>	<u>(15,268,991)</u>	<u>-</u>
<u>\$ 931,061</u>	<u>\$ -</u>	<u>\$ 157,574</u>				<u>\$ 12,351</u>
General revenues:						
Taxes:						
Property taxes			7,587,645	-	7,587,645	-
Replacement tax			360,664	-	360,664	-
Sales tax			1,295,304	-	1,295,304	-
State income tax			1,285,287	-	1,285,287	-
Inheritance tax			16,349	-	16,349	-
Motor fuel taxes			885,648	-	885,648	-
Interest			260,858	412	261,270	5,111
Miscellaneous			-	2,403	2,403	-
Gain on sale of capital assets			12,252	-	12,252	-
Total general revenues and transfers			11,704,007	2,815	11,706,822	5,111
CHANGE IN NET ASSETS			(3,480,507)	(81,662)	(3,562,169)	17,462
NET ASSETS - BEGINNING OF YEAR			87,363,990	1,986,063	89,350,053	1,073,944
NET ASSETS - END OF YEAR			<u>\$ 83,883,483</u>	<u>\$ 1,904,401</u>	<u>\$ 85,787,884</u>	<u>\$ 1,091,406</u>

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

LIVINGSTON COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2012

	<u>Major Governmental Funds</u>				
	<u>General Fund</u>	<u>Public Health</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash on hand and in bank	\$ 8,718,507	\$ 543,733	\$ 185,032	\$ 2,285,938	\$ 11,733,210
Certificates of deposit	14,838,672	115,000	500,000	3,037,000	18,490,672
Other investments	1,319,257	-	-	268,671	1,587,928
Receivables, net:					
Accounts	474,790	-	-	24,719	499,509
Accrued interest	10,411	61	60	2,309	12,841
Property taxes	2,366,619	421,884	1,249,541	3,557,276	7,595,320
Prepays	1,748	-	-	-	1,748
Due from State of Illinois	1,033,105	446,189	-	106,380	1,585,674
Revenue stamp inventory	7,628	-	-	-	7,628
TOTAL ASSETS	<u>\$ 28,770,737</u>	<u>\$ 1,526,867</u>	<u>\$ 1,934,633</u>	<u>\$ 9,282,293</u>	<u>\$ 41,514,530</u>
LIABILITIES					
Accounts payable	\$ 1,081,773	\$ 24,797	\$ -	\$ 190,551	\$ 1,297,121
Accrued items	239,383	26,285	181,023	19,163	465,854
Due to others	657,841	-	-	-	657,841
Deferred revenue	2,366,619	421,884	1,249,541	3,557,276	7,595,320
Total liabilities	4,345,616	472,966	1,430,564	3,766,990	10,016,136
FUND BALANCES					
Nonspendable	9,376	-	-	-	9,376
Spendable:					
Restricted	1,082,065	-	504,069	1,927,663	3,513,797
Unrestricted:					
Assigned	9,927,753	1,053,901	-	3,587,640	14,569,294
Unassigned	13,405,927	-	-	-	13,405,927
Total fund balances	24,425,121	1,053,901	504,069	5,515,303	31,498,394
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 28,770,737</u>	<u>\$ 1,526,867</u>	<u>\$ 1,934,633</u>	<u>\$ 9,282,293</u>	<u>\$ 41,514,530</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, 2012

Total fund balance for governmental funds \$ 31,498,394

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	\$ 71,369,255	
Accumulated depreciation	<u>(17,437,782)</u>	53,931,473

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, 2012 are:

Long-term liabilities:		
Compensated absences	(1,506,044)	
Other postemployment benefits	<u>(40,340)</u>	<u>(1,546,384)</u>

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 83,883,483**

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

LIVINGSTON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2012

	<u>Major Governmental Funds</u>				
	<u>General Fund</u>	<u>Public Health</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Property taxes	\$ 2,729,561	\$ 405,007	\$ 1,061,663	\$ 3,391,414	\$ 7,587,645
Replacement tax	360,664	-	-	-	360,664
Sales tax	1,295,304	-	-	-	1,295,304
State income tax	1,285,287	-	-	-	1,285,287
Inheritance tax	16,349	-	-	-	16,349
Operating and capital grants/contributions - federal revenue	46,605	1,055,030	-	-	1,101,635
Operating and capital grants/contributions - other state of Illinois revenue	615,241	1,073,344	15,261	188,756	1,892,602
Motor fuel tax allotments	-	-	-	885,648	885,648
Licenses and permits	77,152	69,704	-	-	146,856
Fees, fines, and charges for services	5,631,882	250,822	-	945,067	6,827,771
Collector's interest and costs	145,345	-	-	-	145,345
Interest	250,233	646	819	9,160	260,858
Rent	193,676	-	-	-	193,676
Other revenue	186,264	-	-	92,411	278,675
Total revenues	<u>12,833,563</u>	<u>2,854,553</u>	<u>1,077,743</u>	<u>5,512,456</u>	<u>22,278,315</u>
EXPENDITURES					
Current:					
General and administration	4,036,399	-	-	151,148	4,187,547
Public safety	4,328,862	-	-	13,594	4,342,456
Judiciary and court related	2,402,164	-	-	54,228	2,456,392
Public health and welfare	122,408	2,786,560	-	1,540,651	4,449,619
Transportation	-	-	-	2,336,210	2,336,210
Employee benefits	935,715	-	1,133,993	658,621	2,728,329
Other expenditures	303,557	-	-	-	303,557
Capital outlay	10,265,949	-	-	139,070	10,405,019
Total expenditures	<u>22,395,054</u>	<u>2,786,560</u>	<u>1,133,993</u>	<u>4,893,522</u>	<u>31,209,129</u>
(Excess) deficiency of revenues over expenditures	<u>(9,561,491)</u>	<u>67,993</u>	<u>(56,250)</u>	<u>618,934</u>	<u>(8,930,814)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	359,046	-	20,000	20,042	399,088
Transfers out	(40,000)	-	-	(359,088)	(399,088)
Proceeds from disposal of capital assets	12,252	-	-	-	12,252
Total other financing sources (uses)	<u>331,298</u>	<u>-</u>	<u>20,000</u>	<u>(339,046)</u>	<u>12,252</u>
Net change in fund balance	<u>\$ (9,230,193)</u>	<u>\$ 67,993</u>	<u>\$ (36,250)</u>	<u>\$ 279,888</u>	<u>\$ (8,918,562)</u>
FUND BALANCE					
Beginning of year, as previously reported	\$ 32,671,011	\$ 985,908	\$ 540,319	\$ 5,235,415	\$ 39,432,653
Prior period adjustment - correct overstatement of accounts payable in prior year	984,303	-	-	-	984,303
Balance, beginning of year as restated	33,655,314	985,908	540,319	5,235,415	40,416,956
Net change in fund balance	<u>(9,230,193)</u>	<u>67,993</u>	<u>(36,250)</u>	<u>279,888</u>	<u>(8,918,562)</u>
End of year	<u>\$ 24,425,121</u>	<u>\$ 1,053,901</u>	<u>\$ 504,069</u>	<u>\$ 5,515,303</u>	<u>\$ 31,498,394</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, 2012

Net change in fund balances - total governmental funds \$ (8,918,562)

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 (\$7,402,068) exceeded depreciation (\$1,775,119) in the current period. 5,626,949

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 \$ (188,894) (188,894)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ (3,480,507)

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

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

November 30, 2012

ASSETS

Cash on hand and in bank	\$ 590,943
Other investments	5,021
Capital assets (net of accumulated depreciation)	<u>1,642,969</u>

TOTAL ASSETS **\$ 2,238,933**

LIABILITIES

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

NET ASSETS

Invested in capital assets	1,642,969
Unrestricted	<u>261,432</u>

Total net assets 1,904,401

TOTAL LIABILITIES AND NET ASSETS **\$ 2,238,933**

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, 2012

OPERATING EXPENSES	
Depreciation	<u>\$ 84,477</u>
Operating loss	<u>(84,477)</u>
 NONOPERATING REVENUES	
Interest income	412
Special services, special events, and miscellaneous	<u>2,403</u>
Total nonoperating revenues	<u>2,815</u>
 NET LOSS	 (81,662)
 NET ASSETS, BEGINNING OF YEAR	 <u>1,986,063</u>
 NET ASSETS, END OF YEAR	 <u><u>\$ 1,904,401</u></u>

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

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF CASH FLOWS
Year Ended November 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received for services	<u>\$ -</u>
Net cash provided by operating activities	<u>-</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash received from special services, special events, and miscellaneous	<u>2,403</u>
Net cash provided by noncapital financing activities	<u>2,403</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>412</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	
	2,815
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	
	<u>593,149</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	
	<u><u>\$ 595,964</u></u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (84,477)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	<u>84,477</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	
	<u><u>\$ -</u></u>

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

LIVINGSTON COUNTY, ILLINOIS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2012

ASSETS	Private Purpose Funds	Agency Funds
Cash on hand and in bank	\$ 367,447	\$ 4,853,000
Certificates of deposit	672,500	196,566
Other investments	1,377,820	368,103
Receivables:		
Accrued interest	81	-
Delinquent taxes	-	98,327
Due from State of Illinois	<u>176,015</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 2,593,863</u>	 <u>\$ 5,515,996</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 403,561	\$ -
Due to taxing bodies	-	4,315,696
Due to others	<u>-</u>	<u>1,200,300</u>
Total liabilities	403,561	5,515,996
 NET ASSETS		
Restricted for township transportation projects	<u>2,190,302</u>	<u>-</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,593,863</u>	 <u>\$ 5,515,996</u>

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

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Year Ended November 30, 2012

ADDITIONS	
State of Illinois	\$ 2,835,778
Interest on investments	3,071
Miscellaneous	<u>74,357</u>
Total revenues	2,913,206
 DEDUCTIONS	
Transportation	<u>3,475,775</u>
Deficiency of revenues over expenditures	(562,569)
 NET ASSETS, BEGINNING OF YEAR	 <u>2,752,871</u>
 NET ASSETS, END OF YEAR	 <u>\$ 2,190,302</u>

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

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, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

Emergency Telephone System Board of Livingston County

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

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. The exception would be when certain fees that would be direct costs and user fees have not been eliminated. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 150 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Agency Funds have no measurement focus.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The Tort Judgment Account, Unemployment Insurance Account, Pontiac Host Agreement Account, Capital Projects Account, Streator Host Agreement Account, Working Cash Account, Windfarm Application Fee Account, and Livingston County Enterprise Zone Offset Account are also grouped with the General Fund for GASB 54 purposes. The following is a description of these accounts.

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

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

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

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

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

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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.

The County reports the following major proprietary fund:

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

Additionally, the government reports the following fund type:

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September at the County Collector's office. Sale of taxes on any uncollected amounts is typically in November or December. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than the first quarter of the following year.

Property taxes levied in 2011 are reflected as revenues in fiscal year 2012. Amounts not collected by the Collector by November 30, 2012 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 2012 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 2013.

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment, media, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$250,000 for infrastructure and \$5,000 for all other assets. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. General infrastructure assets acquired before December 1, 1979 have not been reported.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight-line method over the estimated useful lives of the assets which range from 4 to 50 years.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The County issued no new debt in fiscal year 2012.

Budget and Appropriations

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

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

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

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt investments with an original maturity of three months or less when purchased. At November 30, 2012, all other investments in the Enterprise Fund qualified as cash equivalents.

Investments

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

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

Inventory

All inventory is valued at cost using the first-in/first-out (FIFO) method.

Inventory in the General Fund is the balance of revenue stamps on hand at year end, valued at cost. The inventory is equally offset by a nonspendable fund balance reserve in the Governmental Fund, indicating that it is not "available and spendable." This inventory is accounted for using the consumption method, on a modified accrual basis.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accumulated Unpaid Vacation and Sick Pay (Compensated Absences)

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

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

Use of Estimates in Preparing Financial Statements

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

Fund Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification (Continued)

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County did not have any committed resources as of November 30, 2012.
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to another party through the budgetary process.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

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, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

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

Custodial Credit Risk - Deposits

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

As of November 30, 2012, none of the County's bank balance of \$38,352,318 was exposed to custodial credit risk.

At November 30, 2012, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$36,903,658, and the bank balance was \$38,352,318.

Carrying amount of deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2012 as follows:

Checking and savings accounts, including demand money market accounts	\$ 17,543,920
Certificates of deposit	<u>19,359,738</u>
Total County deposits	36,903,658
Cash on hand at November 30, 2012	<u>680</u>
Total	<u>\$ 36,904,338</u>

At November 30, 2012, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$637,842 and the bank balance was \$746,312. 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, 2012

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, 2012 for deposits exposed to interest rate risk are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Certificates of deposit	<u>\$ 19,359,738</u>	<u>\$ 6,440,441</u>	<u>\$12,919,297</u>
The Illinois Funds	<u>\$ 3,338,872</u>	<u>\$ 3,338,872</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, 2012, the County's investment in the Illinois Funds, the investments exposed to credit risk, were rated AAAM by Standard and Poor's.

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2012 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 - County				
Courthouse renovation	\$ 781,791	\$ 6,260,862	\$ (7,042,653)	\$ -
Land	<u>2,479,930</u>	<u>-</u>	<u>-</u>	<u>2,479,930</u>
Total capital assets not being depreciated	<u>3,261,721</u>	<u>6,260,862</u>	<u>(7,042,653)</u>	<u>2,479,930</u>
Capital assets being depreciated:				
Buildings	44,600,444	7,597,179	(984,303)	51,213,320
Infrastructure	11,850,576	-	-	11,850,576
Vehicles	2,014,080	263,069	(69,727)	2,207,422
Machinery and equipment	1,563,953	269,257	-	1,833,210
Computer equipment	1,256,299	54,354	-	1,310,653
Computer software	<u>474,144</u>	<u>-</u>	<u>-</u>	<u>474,144</u>
Total capital assets being depreciated	<u>61,759,496</u>	<u>8,183,859</u>	<u>(1,054,030)</u>	<u>68,889,325</u>
Less accumulated depreciation for:				
Buildings	(5,899,899)	(933,589)	-	(6,833,488)
Infrastructure	(6,041,208)	(382,544)	-	(6,423,752)
Vehicles	(1,421,304)	(211,794)	69,727	(1,563,371)
Machinery and equipment	(1,071,919)	(85,698)	-	(1,157,617)
Computer equipment	(885,662)	(140,325)	-	(1,025,987)
Computer software	<u>(412,398)</u>	<u>(21,169)</u>	<u>-</u>	<u>(433,567)</u>
Total accumulated depreciation	<u>(15,732,390)</u>	<u>(1,775,119)</u>	<u>69,727</u>	<u>(17,437,782)</u>
Total capital assets being depreciated, net	<u>46,027,106</u>	<u>6,408,740</u>	<u>(984,303)</u>	<u>51,451,543</u>
Governmental activities capital assets, net	<u>\$ 49,288,827</u>	<u>\$ 12,669,602</u>	<u>\$ (8,026,956)</u>	<u>\$ 53,931,473</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 3 - CAPITAL ASSETS (CONTINUED)

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 199,500	\$ -	\$ -	\$ 199,500
Capital assets being depreciated:				
Building and improvements	3,063,249	-	-	3,063,249
Equipment	<u>1,030,003</u>	<u>-</u>	<u>-</u>	<u>1,030,003</u>
Total capital assets being depreciated	<u>4,093,252</u>	<u>-</u>	<u>-</u>	<u>4,093,252</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,652,180)	(69,095)	-	(1,721,275)
Equipment	<u>(913,126)</u>	<u>(15,382)</u>	<u>-</u>	<u>(928,508)</u>
Total accumulated depreciation	<u>(2,565,306)</u>	<u>(84,477)</u>	<u>-</u>	<u>(2,649,783)</u>
Total capital assets being depreciated, net	<u>1,527,946</u>	<u>(84,477)</u>	<u>-</u>	<u>1,443,469</u>
Business-type activities capital assets, net	<u>\$ 1,727,446</u>	<u>\$ (84,477)</u>	<u>\$ -</u>	<u>\$ 1,642,969</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 3 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:		
General government		\$ 607,926
Public safety		544,254
Judiciary and court related		28,581
Public health and welfare		24,254
Transportation		<u>570,104</u>
		<u>\$ 1,775,119</u>
Business-type activities:		
County Nursing Home		<u>\$ 84,477</u>

Discretely Presented Component Unit

Capital asset activity for the Emergency Telephone System Board for the year ended November 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Leasehold improvements	\$ 7,041	\$ -	\$ -	\$ 7,041
Equipment	<u>1,420,144</u>	<u>196,259</u>	<u>-</u>	<u>1,616,403</u>
Total capital assets - at cost, being depreciated	<u>1,427,185</u>	<u>196,259</u>	<u>-</u>	<u>1,623,444</u>
Less accumulated depreciation for:				
Leasehold improvements	(4,902)	(410)	-	(5,312)
Equipment	<u>(1,097,741)</u>	<u>(81,391)</u>	<u>-</u>	<u>(1,179,132)</u>
Total accumulated depreciation	<u>(1,102,643)</u>	<u>(81,801)</u>	<u>-</u>	<u>(1,184,444)</u>
Total capital assets being depreciated, net	<u>324,542</u>	<u>114,458</u>	<u>-</u>	<u>439,000</u>
Discretely presented component unit capital assets, net	<u>\$ 324,542</u>	<u>\$ 114,458</u>	<u>\$ -</u>	<u>\$ 439,000</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 4 - LONG-TERM DEBT

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

	Balance December 1, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>2012</u>	Due Within <u>One Year</u>
Governmental activities:					
Compensated absences	<u>\$ 1,317,150</u>	<u>\$ 1,506,044</u>	<u>\$ 1,317,150</u>	<u>\$ 1,506,044</u>	<u>\$ 60,813</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, 2012, using the 2011 assessed value of all taxable property of \$658,470,073, the statutory limit and debt margin for the County was \$18,931,015.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Funding Policy. As set by statute, the County's Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50, 4.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2012 for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel was 9.77, 12.24, and 23.09 percent, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For 2012, the County's required contribution for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel of \$722,061, \$4,015, and \$382,982, respectively, was equal to the County's required and actual contributions.

Three-Year Trend Information for the Regular Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2012	\$ 722,061	100%	\$0
December 31, 2011	722,280	100	0
December 31, 2010	730,545	100	0

Three-Year Trend Information for the Veterans Administration Members

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2012	\$ 4,015	100%	\$0
December 31, 2011	6,020	100	0
December 31, 2010	10,393	100	0

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
December 31, 2012	\$ 382,982	100%	\$0
December 31, 2011	352,890	100	0
December 31, 2010	340,935	100	0

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liabilities at December 31, 2010 are being amortized as a level percentage of projected payroll on an open 30 year basis. The County's Veterans Administration Members plan unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 10 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 90.89 percent funded. The actuarial accrued liability for benefits was \$23,745,203 and the actuarial value of assets was \$21,582,536, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,162,667. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$7,390,593 and the ratio of the UAAL to the covered payroll was 29 percent.

As of December 31, 2012, the most recent actuarial valuation date, the Veterans Administration members plan was 87.68 percent funded. The actuarial accrued liability for benefits was \$37,635 and the actuarial value of assets was \$32,997, resulting in an underfunded actuarial accrued liability (UAAL) of \$4,638. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$32,806 and the ratio of the UAAL to the covered payroll was 14 percent.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of December 31, 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 58.79 percent funded. The actuarial accrued liability for benefits was \$6,713,183 and the actuarial value of assets was \$3,946,691, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,766,492. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$1,658,647 and the ratio of the UAAL to the covered payroll was 167 percent.

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

NOTE 6 - LEASE AGREEMENTS - LESSOR

The County is the lessor under the following lease agreements:

On November 16, 2012, Livingston County entered into a lease agreement whereby the County agreed to lease 213.8 acres for agricultural purposes only. The lease runs for the period December 1, 2012 through October 31, 2014. The County agrees to lease 213.8 acres at \$376 per acre per year. The lease requires semi-annual installments of \$40,194 on March 1 and September 1.

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

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

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.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 6 - LEASE AGREEMENTS - LESSOR (CONTINUED)

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

Future minimum lease payments receivable under leases in effect as of November 30, 2012 total \$569,557 and are scheduled to be collected as follows:

During the years ending November 30:

2013	\$ 107,449
2014	87,809
2015	7,420
2016	7,420
2017	7,420
Thereafter	<u>352,039</u>

Total **\$ 569,557**

NOTE 7 - OPERATING LEASE AGREEMENTS - LESSEE AND OTHER AGREEMENTS

The County is the lessee under the following agreements:

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

In March of 2012, the Livingston County Health Department entered into a lease agreement for the rental of a copying machine. The term of the lease is 60 months with monthly payments of \$873.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

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

In April of 2012, 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 \$735.

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

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

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

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

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

Future minimum lease payments under these agreements as of November 30, 2012 total \$130,490 and are due to be paid as follows:

	<u>Primary Government</u>	<u>Component Unit</u>	<u>Total</u>
During the years ending November 30:			
2013	\$ 18,226	\$ 5,000	\$ 23,226
2014	17,214	5,000	22,214
2015	16,744	4,500	21,244
2016	15,207	4,500	19,707
2017	3,599	4,500	8,099
Thereafter	<u>-</u>	<u>36,000</u>	<u>36,000</u>
Total	<u>\$ 70,990</u>	<u>\$ 59,500</u>	<u>\$ 130,490</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

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, 2012:

	<u>Budget</u>	<u>Actual</u>
Illinois Municipal Retirement Fund	<u>\$ 1,114,500</u>	<u>\$ 1,133,993</u>
Probation Services Fee Fund	<u>\$ -</u>	<u>\$ 580</u>
Tort Judgment Account	<u>\$ 583,525</u>	<u>\$ 603,145</u>
Livingston County Enterprise Zone Offset Account	<u>\$ 698,750</u>	<u>\$ 899,029</u>
Law Library Fund	<u>\$ 14,500</u>	<u>\$ 15,852</u>
Veterans Assistance Fund	<u>\$ 134,440</u>	<u>\$ 148,124</u>
Social Security Fund	<u>\$ 641,000</u>	<u>\$ 658,621</u>

- (b) There were no individual interfund receivable and payable balances at November 30, 2012.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 8 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(c) Interfund transfers for the year ended November 30, 2012 consisted of the following:

	<u>Transfer To Other Funds</u>	<u>Transfer From Other Funds</u>
General Fund (major fund)	\$ 40,000	\$ 359,046
Illinois Municipal Retirement Fund (major fund)	-	20,000
Special Revenue Funds:		
Court Systems Fund	39,000	-
Social Security Fund	-	20,042
Law Library Fund	2,115	-
Special Recording Fee Fund	28,000	-
County Treasurer's Automation Fund	5,000	-
Victim Coordinator Services Fund	18,500	-
Court Security Fund	68,000	-
Probation Services Fee Fund	79,473	-
Document Storage Fund	20,000	-
Maintenance and Child Support Collection Fund	8,000	-
GIS Automation Fund	55,000	-
Court Automation Fund	5,000	-
Vital Records Fund	2,000	-
Arrestee's Medical Fund	10,000	-
Coroner's Fees Fund	<u>19,000</u>	<u>-</u>
Total	<u>\$ 399,088</u>	<u>\$ 399,088</u>

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

(d) Deficit fund balances of individual funds:

There were no funds with deficit fund balances as of November 30, 2012.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; ownership, maintenance, or use of a covered automobile; and natural disasters. The County purchases commercial, liability, and auto insurance for all risks of loss except worker's compensation. Settled claims have not exceeded this coverage in any of the past three fiscal years. The County currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

For risks of loss related to workmen's compensation claims, the County participates together with other counties in the state in the Illinois Public Risk Fund (IPRF). The County pays an annual premium to IPRF to purchase workmen's compensation insurance coverage.

NOTE 10 - RELATED PARTY TRANSACTION

Livingston County, Illinois has an expired Intergovernmental Agreement with the Emergency Telephone Systems Board of Livingston County, Illinois, a component unit of the County, to receive dispatch services for the County for \$225,000 per year. For the period of December 2011 through November 30, 2012, the County received services from the Emergency Telephone Systems Board under the same terms as the previous expired agreement.

The County paid \$225,000 to the Emergency Telephone Systems Board for the twelve months ended November 30, 2012. No fees were payable to the Board at November 30, 2012.

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, 2012

NOTE 12 - LIVINGSTON MANOR NURSING HOME MODIFICATION TO OPERATIONS

Beginning March 1, 2010, all operations and management of the Nursing Home have been transferred to Good Samaritan Home of Flanagan in accordance with agreements entered into during November 2008. The terms of the rent agreement state that Good Samaritan shall lease the building along with all equipment and personal property contained therein from the County for the sum of \$1 per year. In addition Good Samaritan shall pay the County three percent (3%) per year of the amount by which the gross income exceeds operating expenses. Good Samaritan shall also be responsible for payment of annual property taxes on the facility. The rent agreement expires December 31, 2014.

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

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

The Livingston County Board adopted an amended agreement on November 15, 2012 extending the terms of the previous agreements. In November 2012, a payment of \$2,500,000 was made to Good Samaritan to assist their efforts of obtaining required business financing. If the skilled bed facility and rehabilitation center is not completed and ready for occupancy on or before December 31, 2014, all agreements are terminated unless a further extension is agreed upon.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective December 1, 2008. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Because the County is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability. Implementation of this statement resulted in recording a liability of \$40,340 as of November 30, 2012. Additional disclosures required by this statement are included below.

Membership in the plan consisted of the following as of November 30, 2012:

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

In addition to the pension benefits described in Note 5, the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The County pays the full monthly premium. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

The County Board determines the benefits to be provided and contribution requirements. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County. For fiscal year 2012, 6 retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2012 were \$35,644.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

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

Annual OPEB Cost and Net Obligation

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

The annual required contribution, based on the most recent actuarial valuation as of November 30, 2011, was determined as follows:

Normal cost	\$ 20,985
Amortization of unfunded actuarial accrued liability	13,069
Interest cost	1,703
Total annual required contribution	\$ 35,757
Annual required contribution	\$ 35,757
Interest on net OPEB obligation	1,392
Adjustment to annual required contribution	(1,505)
Annual OPEB cost	35,644
Contributions made	35,644
Increase in net OPEB obligation	-
Net OPEB obligation - beginning of year	40,340
Net OPEB obligation - end of year	\$ 40,340

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

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2012	\$ 35,644	100.0%	\$ 40,340
November 30, 2011	35,644	64.9	40,340
November 30, 2010	35,416	61.3	27,841

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

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

Funded Status and Funding Progress

As of November 30, 2011, the most recent actuarial valuation date, the OPEB was -0- percent funded. The actuarial accrued liability for benefits was \$392,068 and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$392,068. The covered payroll (annual payroll of active employees covered by the OPEB) was \$9,713,369, and the ratio of the UAAL to the covered payroll was 4.04 percent.

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

Actuarial Methods and Assumptions

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

In the November 30, 2011 actuarial valuation (updated through November 30, 2012), the entry age actuarial cost method was used. The actuarial assumptions included a 5.0 percent discount rate, salary increases comprised of a wage inflation component of 5.0 percent, and an ultimate healthcare inflation rate of 6.0 percent. The UAAL is being amortized as a level percentage of payroll over 30 years based on an open group. The remaining amortization period at November 30, 2012 was 30 years.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 14 - NET ASSETS/FUND BALANCE

The fund balances are considered nonspendable for the following purposes at November 30, 2012:

Prepays	\$ 1,748
Inventory	<u>7,628</u>
	<u>\$ 9,376</u>

The net assets/fund balance are restricted for the following purposes at November 30, 2012:

Roads and bridges	\$ 1,206,660
Employee benefits	924,931
Public health	51,320
Judiciary and court related	57,175
Public safety	19,203
General government	172,443
Insurance	<u>1,082,065</u>
	<u>\$ 3,513,797</u>

The fund balances are assigned for the following purposes at November 30, 2012:

Roads and bridges	\$ 1,411,307
Public health	2,581,434
Judiciary and court related	321,024
Public safety	14,654
General government	313,122
Insurance	76,807
Capital projects	<u>9,850,946</u>
	<u>\$ 14,569,294</u>

NOTE 15 - PRIOR PERIOD ADJUSTMENT

Fund balance at the beginning of 2012 has been adjusted to correct an error of accounts payable overstatement made in the Pontiac Host Agreement Account of the General Fund during 2011. Had the error not been made, the net change in fund balance for 2011 would have been increased by \$984,303. The error had no effect on the change in net assets in the statement of activities.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2012

NOTE 16 - NEW GOVERNMENTAL ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued the following statements which are effective for periods beginning December 1, 2012 or later which may impact the County:

Statement No. 60 - *Accounting and Financial Reporting for Service Concession Arrangements*, applies to public-private partnerships in which the public institution retains specific control criteria. The standard generally applies to arrangements to provide services through the use of infrastructure or another public asset, such as a facility. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

Statement No. 61 - *The Financial Reporting Entity: Omnibus*, which amends the requirements of Statements No. 14, *The Financial Reporting Entity*, and No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. The primary significance is that Statement 61 amends the criteria for blending, or reporting component units as if they were part of the primary governments. The statement is effective for periods beginning after June 15, 2012. It is not expected to impact the County.

Statement No. 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, incorporates guidance that previously could only be found in certain FASB and American Institute of Certified Public Accountants (AICPA) pronouncements. The standard supersedes GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*. The statement is effective for periods beginning after December 15, 2011. It is not expected to impact the County.

Statement No. 63 - *Financial Reporting of Deferred Outflow of Resources, Deferred Inflows of Resources, and Net Position*, addresses how to report elements of financial statements that are deferrals. The statement clarifies that amounts that are required to be reported as deferred outflows or inflows of resources should be reported in a separate section in a statement of net assets. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

NOTE 17 - SUBSEQUENT EVENTS

Management evaluated subsequent events through August 7, 2013, the date the financial statements were available to be issued.

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

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2012</u>			<u>2011</u>
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES				
Property tax	\$ 2,789,583	\$ 2,789,583	\$ 2,729,561	\$ 2,704,110
Replacement tax	465,000	465,000	360,664	373,266
Sales tax	1,509,750	1,509,750	1,295,304	1,239,211
State income tax	985,000	985,000	1,285,287	1,177,661
Inheritance tax	15,000	15,000	16,349	-
Operating grants/contributions - federal revenue	14,176	14,176	46,605	16,400
Operating grants/contributions - other State of Illinois revenue	900,595	900,595	615,241	588,454
Licenses and permits	11,100	11,100	77,152	6,484
Charges for services	5,681,850	5,681,850	5,631,882	5,490,477
Collector's interest and costs	140,000	140,000	145,345	51,846
Interest on investments	471,650	471,650	250,233	464,191
Rent	193,196	193,196	193,676	201,337
Other revenue	-	-	186,264	203,083
Total revenues	<u>13,176,900</u>	<u>13,176,900</u>	<u>12,833,563</u>	<u>12,516,520</u>
EXPENDITURES				
Current:				
General and administration	4,505,148	4,574,318	4,036,399	2,924,469
Public safety	4,209,248	4,251,269	4,328,862	4,335,019
Judiciary and court related	2,555,427	2,560,632	2,402,164	2,432,854
Public health and welfare	135,210	135,210	122,408	172,835
Employee benefits	960,180	960,180	935,715	694,570
Other expenditures	225,240	80,844	303,557	92,738
Capital outlay	14,271,270	14,299,270	10,265,949	16,420,459
Total expenditures	<u>26,861,723</u>	<u>26,861,723</u>	<u>22,395,054</u>	<u>27,072,944</u>
Deficiency of revenues over expenditures	<u>(13,684,823)</u>	<u>(13,684,823)</u>	<u>(9,561,491)</u>	<u>(14,556,424)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	523,966	523,966	359,046	392,182
Transfers out	(40,000)	(40,000)	(40,000)	(40,000)
Proceeds from disposal of capital assets	-	-	12,252	1,325
Total other financing sources (uses)	<u>483,966</u>	<u>483,966</u>	<u>331,298</u>	<u>353,507</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (13,200,857)</u>	<u>\$ (13,200,857)</u>	<u>(9,230,193)</u>	<u>(14,202,917)</u>
FUND BALANCE, BEGINNING OF YEAR , as previously reported			32,671,011	3,608,666
Prior period restatement - correct overstatement of accounts payable in prior year			984,303	-
Effect of adopting GASB 54, Fund Balance Reporting, and Governmental Fund Type Definitions			-	<u>43,265,262</u>
FUND BALANCE, BEGINNING OF YEAR , as restated			33,655,314	46,873,928
Net change in fund balance			<u>(9,230,193)</u>	<u>(14,202,917)</u>
FUND BALANCE, END OF YEAR			<u>\$ 24,425,121</u>	<u>\$ 32,671,011</u>

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 410,320	\$ 410,320	\$ 405,007	\$ 389,056
Home Health Fund (Medicare and private pay)	314,226	314,226	3,326	6,667
Women, Infants and Children (WIC)	124,587	124,587	143,999	131,961
Case Coordination Unit Grant (CCU)	91,500	91,500	110,428	64,143
Grants In Kind	525,000	525,000	497,481	506,862
Susan Komen Grant	-	-	3,000	-
Breast and Cervical	143,295	143,295	162,536	147,185
IDPH - Local Health Protection Grant	72,851	72,851	102,477	72,851
Vision and Hearing Grant	4,680	4,680	5,215	3,458
Childhood Lead Poisoning Prevention	3,500	3,500	5,441	3,462
School Based Health Clinic Grant	74,093	74,093	101,814	61,848
Family Planning Program	110,500	110,500	78,221	71,902
Healthy Moms/Kids - Case Management Grant	102,405	102,405	82,583	136,503
Early Period Screening Diagnosis Treatment	110,000	110,000	155,734	18,218
Brfding Peer Counseling Grant	12,500	12,500	-	-
Bioterrorism	44,385	44,385	51,005	60,421
Donations	6,000	6,000	6,766	25,892
Donations/School Based Health - Humiston Trust	21,000	21,000	21,000	21,000
Animal Control payments and fines	80,000	80,000	69,735	69,951
Income from Immunizations	123,000	123,000	88,111	84,475
Hubert Estate	8,000	8,000	5,648	6,565
Miscellaneous	1,000	1,000	20	264
Potential grants	80,000	80,000	221,193	232,141
Other clinics	52,000	52,000	52,995	41,331
E.H. and Food Service Course	66,000	66,000	70,841	61,540
T.B. Clinic	23,500	23,500	3,287	2,968

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE (CONTINUED)				
Kid Care	\$ 4,000	\$ 4,000	\$ 1,400	\$ 1,300
School Fees	500	500	-	-
Women's Health Initiative	-	-	19,959	31,310
Tobacco Impact Grant	25,000	25,000	30,942	26,990
Healthy Families of IL Grant	185,682	185,682	183,835	186,046
Teen Parent Services	-	-	-	13,232
Medicaid Match	80,000	80,000	82,072	82,116
Diabetes Grant	37,000	37,000	44,236	10,368
Safety Grant	22,000	22,000	20,400	21,300
SBHC Transfer In From Humiston Trust	21,000	21,000	-	-
ALIVE/IPHI Initiative	-	-	6,100	-
Pink Grant	-	-	8,100	-
Vector Prevention	5,176	5,176	-	-
March of Dimes	-	-	-	981
Mental Health Consultant	18,000	18,000	9,000	13,500
Interest on investments	6,000	6,000	646	2,936
	<u>3,008,700</u>	<u>3,008,700</u>	<u>2,854,553</u>	<u>2,610,743</u>
Total revenue				
EXPENDITURES				
Personnel	1,503,000	1,503,000	1,362,700	1,356,600
Contractual	271,844	271,844	293,339	249,177
Travel - mileage	82,000	82,000	64,008	63,919
Telephone	13,500	13,500	12,678	10,742
Postage	13,500	13,500	9,843	10,561
Rent	54,500	54,500	54,500	54,500
Nurses' supplies	30,000	30,000	27,834	27,861
Printing	10,000	10,000	16,607	10,275
Office supplies	33,500	33,500	47,628	36,589
Copier lease	13,000	13,000	10,986	11,969
Dues and meeting expense	15,000	15,000	12,319	11,957
Miscellaneous	-	-	9,210	2,097

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Equipment and repair	\$ 15,000	\$ 15,000	\$ 10,965	\$ 4,125
Computer hardware and software	23,550	23,550	35,428	19,172
Donations	5,000	5,000	8,101	31,260
Advertising	12,750	12,750	9,305	3,328
Insurance - employee health	245,272	245,272	206,417	228,637
Contingency	17,784	17,784	-	-
Immunizations - vaccine	50,000	50,000	66,679	60,935
Immunization - Grants in Kind	100,000	100,000	43,837	50,038
Humiston Transfer	21,000	21,000	-	-
IMRF/FICA	32,000	32,000	30,533	-
TB Administration	21,000	21,000	-	-
WIC food instruments	425,000	425,000	453,643	456,824
AC Indemnity	500	500	-	10
Capital outlay	-	-	-	10,276
	<u>3,008,700</u>	<u>3,008,700</u>	<u>2,786,560</u>	<u>2,710,852</u>
Total expenditures				
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	67,993	(100,109)
FUND BALANCE				
Beginning of year			<u>985,908</u>	<u>1,086,017</u>
End of year			<u>\$ 1,053,901</u>	<u>\$ 985,908</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

	2012		Actual	2011 Actual
	Original Budget	Amended Budget		
REVENUE				
Property taxes	\$ 1,080,271	\$ 1,080,271	\$ 1,061,663	\$ 981,174
Community healthcare reimbursement	-	-	15,261	11,060
Interest on investments	1,250	1,250	819	1,403
Total revenue	1,081,521	1,081,521	1,077,743	993,637
EXPENDITURES				
County payment to Illinois Municipal Retirement	1,114,500	1,114,500	1,133,993	1,075,563
Deficiency of revenue over expenditures	(32,979)	(32,979)	(56,250)	(81,926)
OTHER FINANCING SOURCES				
Transfers in:				
General fund - replacement taxes	20,000	20,000	20,000	20,000
Deficiency of revenue and other financing sources over expenditures	\$ (12,979)	\$ (12,979)	(36,250)	(61,926)
FUND BALANCE				
Beginning of year			540,319	602,245
End of year			\$ 504,069	\$ 540,319

LIVINGSTON COUNTY, ILLINOIS

NOTE TO BUDGETARY COMPARISON SCHEDULES

November 30, 2012

(Unaudited - See Accompanying Independent Auditor's Report)

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

LIVINGSTON COUNTY, ILLINOIS

**ILLINOIS MUNICIPAL RETIREMENT
REQUIRED SUPPLEMENTARY INFORMATION**

ANALYSIS OF FUNDING PROGRESS

(Unaudited - See Accompanying Independent Auditor's Report)

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

12/31/12	\$ 32,997	\$ 37,635	\$ 4,638	87.68%	\$ 32,806	14.14%
12/31/11	23,597	34,131	10,534	69.14	37,252	28.28
12/31/10	17,743	28,551	10,808	62.14	36,659	29.48

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$33,668. On a market value basis, the funded ratio would be 89.46 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Livingston County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

SLEP members:

12/31/12	\$ 3,946,691	\$ 6,713,183	\$ 2,766,492	58.79%	\$ 1,658,647	166.79%
12/31/11	3,207,022	5,826,985	2,619,963	55.04	1,598,959	163.85
12/31/10	2,446,010	5,112,467	2,666,457	47.84	1,517,289	175.74

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$4,148,671. On a market value basis, the funded ratio would be 61.80 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Livingston County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

All other members:

12/31/12	\$ 21,582,536	\$ 23,745,203	\$ 2,162,667	90.89%	\$ 7,390,593	29.26%
12/31/11	19,992,940	22,381,831	2,388,891	89.33	7,116,059	33.57
12/31/10	20,979,006	22,661,427	1,682,421	92.58	7,469,786	22.52

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$22,379,627. On a market value basis, the funded ratio would be 94.25 percent.

**LIVINGSTON COUNTY, ILLINOIS
OTHER POSTEMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
November 30, 2012**

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the fiscal period ended November 30, 2012 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
November 30, 2012	\$ -	\$ 392,068	\$ 392,068	0.0%	\$9,713,369	4.04%
November 30, 2011	\$ -	\$ 392,068	\$ 392,068	0.0%	\$9,253,864	4.24%
November 30, 2010	\$ -	\$ 378,795	\$ 378,795	0.0%	\$9,584,000	3.95%

OTHER SUPPLEMENTARY FINANCIAL INFORMATION

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2012

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Livingston County Enterprise Zone Offset</u>	<u>Streator Host Agreement</u>
ASSETS					
Cash on hand and in bank	\$ 2,433,824	\$ 311,661	\$ 7,560	\$ 1,270,344	\$ 444,108
Certificates of deposit	-	750,000	105,000	3,103,115	1,143,941
Other investments	713,797	-	-	-	-
Receivables, net:					
Accounts	153,669	-	-	-	15,243
Accrued interest	1,687	39	13	2,516	1,300
Property taxes	1,659,085	686,052	21,482	-	-
Prepays	1,748				
Due from State of Illinois	1,033,105	-	-	-	-
Revenue stamps inventory	7,628	-	-	-	-
TOTAL ASSETS	<u>\$ 6,004,543</u>	<u>\$ 1,747,752</u>	<u>\$ 134,055</u>	<u>\$ 4,375,975</u>	<u>\$ 1,604,592</u>
LIABILITIES					
Accounts payable	\$ 152,982	\$ 15,401	\$ -	\$ 25,000	\$ -
Accrued items	239,383	-	-	-	-
Due to others	607,841	-	-	50,000	-
Deferred revenue	1,659,085	686,052	21,482	-	-
Total liabilities	<u>2,659,291</u>	<u>701,453</u>	<u>21,482</u>	<u>75,000</u>	<u>-</u>
FUND BALANCE					
Nonspendable	9,376	-	-	-	-
Restricted	-	1,045,646	36,419	-	-
Assigned	-	653	76,154	-	-
Unassigned	3,335,876	-	-	4,300,975	1,604,592
Total fund balance	<u>3,345,252</u>	<u>1,046,299</u>	<u>112,573</u>	<u>4,300,975</u>	<u>1,604,592</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,004,543</u>	<u>\$ 1,747,752</u>	<u>\$ 134,055</u>	<u>\$ 4,375,975</u>	<u>\$ 1,604,592</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2012

	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Pontiac Host Agreement</u>	<u>Capital Projects</u>	<u>Totals</u>
ASSETS					
Cash on hand and in bank	\$ 5,310	\$ 185,217	\$ 2,291,883	\$ 1,768,600	\$ 8,718,507
Certificates of deposit	550,000	-	1,077,519	8,109,097	14,838,672
Other investments	-	-	605,460	-	1,319,257
Receivables, net:					
Accounts	-	-	305,878	-	474,790
Accrued interest	17	-	67	4,772	10,411
Property taxes	-	-	-	-	2,366,619
Prepays	-	-	-	-	1,748
Due from State of Illinois	-	-	-	-	1,033,105
Revenue stamps inventory	-	-	-	-	7,628
TOTAL ASSETS	<u>\$ 555,327</u>	<u>\$ 185,217</u>	<u>\$ 4,280,807</u>	<u>\$ 9,882,469</u>	<u>\$ 28,770,737</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 856,867	\$ 31,523	\$ 1,081,773
Accrued items	-	-	-	-	239,383
Due to others	-	-	-	-	657,841
Deferred revenue	-	-	-	-	2,366,619
Total liabilities	<u>-</u>	<u>-</u>	<u>856,867</u>	<u>31,523</u>	<u>4,345,616</u>
FUND BALANCE					
Nonspendable	-	-	-	-	9,376
Restricted	-	-	-	-	1,082,065
Assigned	-	-	-	9,850,946	9,927,753
Unassigned	<u>555,327</u>	<u>185,217</u>	<u>3,423,940</u>	<u>-</u>	<u>13,405,927</u>
Total fund balance	<u>555,327</u>	<u>185,217</u>	<u>3,423,940</u>	<u>9,850,946</u>	<u>24,425,121</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 555,327</u>	<u>\$ 185,217</u>	<u>\$ 4,280,807</u>	<u>\$ 9,882,469</u>	<u>\$ 28,770,737</u>

LIVINGSTON COUNTY, ILLINOIS
GENERAL FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended November 30, 2012

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Livingston County Enterprise Zone Offset</u>	<u>Streator Host Agreement</u>
REVENUES					
Property tax	\$ 1,983,306	\$ 725,763	\$ 20,492	\$ -	\$ -
Replacement tax	360,664	-	-	-	-
Sales tax	1,295,304	-	-	-	-
State income tax	1,285,287	-	-	-	-
Inheritance tax	16,349	-	-	-	-
Federal revenue	46,605	-	-	-	-
Operating grants/contributions - other					
State of Illinois revenue	615,241	-	-	-	-
Licenses and permits	77,152	-	-	-	-
Charges for services	1,672,853	-	-	175,000	182,598
Collector's interest and costs	145,345	-	-	-	-
Interest on investments	1,975	653	218	53,519	12,497
Rent	193,676	-	-	-	-
Other revenue	186,264	-	-	-	-
Total revenues	<u>7,880,021</u>	<u>726,416</u>	<u>20,710</u>	<u>228,519</u>	<u>195,095</u>
EXPENDITURES					
Current:					
General and administration	2,413,230	603,145	5,690	899,029	-
Public safety	4,328,862	-	-	-	-
Judiciary and court related	2,402,164	-	-	-	-
Public health and welfare	111,408	-	-	-	-
Employee benefits	935,715	-	-	-	-
Other expenditures	303,557	-	-	-	-
Capital outlay	275,497	-	-	-	-
Total expenditures	<u>10,770,433</u>	<u>603,145</u>	<u>5,690</u>	<u>899,029</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(2,890,412)</u>	<u>123,271</u>	<u>15,020</u>	<u>(670,510)</u>	<u>195,095</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	2,968,938	-	-	-	-
Transfers out	(40,000)	(25,000)	-	(150,000)	(58,057)
Proceeds from disposal of capital assets	12,252	-	-	-	-
Total other financing sources (uses)	<u>2,941,190</u>	<u>(25,000)</u>	<u>-</u>	<u>(150,000)</u>	<u>(58,057)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>50,778</u>	<u>98,271</u>	<u>15,020</u>	<u>(820,510)</u>	<u>137,038</u>
FUND BALANCE, BEGINNING OF YEAR,					
as previously reported	3,294,474	948,028	97,553	5,121,485	1,467,554
Prior period restatement - correct overstatement of accounts payable in prior year	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR,					
as restated	3,294,474	948,028	97,553	5,121,485	1,467,554
Net change in fund balance	<u>50,778</u>	<u>98,271</u>	<u>15,020</u>	<u>(820,510)</u>	<u>137,038</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,345,252</u>	<u>\$ 1,046,299</u>	<u>\$ 112,573</u>	<u>\$ 4,300,975</u>	<u>\$ 1,604,592</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

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

Year Ended November 30, 2012

	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Pontiac Host Agreement</u>	<u>Capital Projects</u>	<u>Totals</u>
REVENUES					
Property tax	\$ -	\$ -	\$ -	\$ -	\$ 2,729,561
Replacement tax	-	-	-	-	360,664
Sales tax	-	-	-	-	1,295,304
State income tax	-	-	-	-	1,285,287
Inheritance tax	-	-	-	-	16,349
Federal revenue	-	-	-	-	46,605
Operating grants/contributions - other					
State of Illinois revenue	-	-	-	-	615,241
Licenses and permits	-	-	-	-	77,152
Charges for services	-	-	3,601,431	-	5,631,882
Collector's interest and costs	-	-	-	-	145,345
Interest on investments	321	127	45,124	135,799	250,233
Rent	-	-	-	-	193,676
Other revenue	-	-	-	-	186,264
Total revenues	<u>321</u>	<u>127</u>	<u>3,646,555</u>	<u>135,799</u>	<u>12,833,563</u>
EXPENDITURES					
Current:					
General and administration	-	128	115,177	-	4,036,399
Public safety	-	-	-	-	4,328,862
Judiciary and court related	-	-	-	-	2,402,164
Public health and welfare	-	-	11,000	-	122,408
Employee benefits	-	-	-	-	935,715
Other expenditures	-	-	-	-	303,557
Capital outlay	-	-	7,138,376	2,852,076	10,265,949
Total expenditures	<u>-</u>	<u>128</u>	<u>7,264,553</u>	<u>2,852,076</u>	<u>22,395,054</u>
Excess (deficiency) of revenues over expenditures	<u>321</u>	<u>(1)</u>	<u>(3,617,998)</u>	<u>(2,716,277)</u>	<u>(9,561,491)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	2,968,938
Transfers out	-	-	(2,376,835)	-	(2,649,892)
Proceeds from disposal of capital assets	-	-	-	-	12,252
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,376,835)</u>	<u>-</u>	<u>331,298</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>321</u>	<u>(1)</u>	<u>(5,994,833)</u>	<u>(2,716,277)</u>	<u>(9,230,193)</u>
FUND BALANCE, BEGINNING OF YEAR					
as previously reported	555,006	185,218	8,434,470	12,567,223	32,671,011
Prior period restatement - correct overstatement of accounts payable in prior year	<u>-</u>	<u>-</u>	<u>984,303</u>	<u>-</u>	<u>984,303</u>
FUND BALANCE, BEGINNING OF YEAR, as restated	<u>555,006</u>	<u>185,218</u>	<u>9,418,773</u>	<u>12,567,223</u>	<u>33,655,314</u>
Net change in fund balance	<u>321</u>	<u>(1)</u>	<u>(5,994,833)</u>	<u>(2,716,277)</u>	<u>(9,230,193)</u>
FUND BALANCE, END OF YEAR	<u>\$ 555,327</u>	<u>\$ 185,217</u>	<u>\$ 3,423,940</u>	<u>\$ 9,850,946</u>	<u>\$ 24,425,121</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property tax	\$ 2,030,420	\$ 2,030,420	\$ 1,983,306	\$ 1,933,506
Replacement tax	465,000	465,000	360,664	373,266
Sales tax	1,509,750	1,509,750	1,295,304	1,239,211
State income tax	985,000	985,000	1,285,287	1,177,661
Inheritance tax	15,000	15,000	16,349	-
Federal - emergency management assistance and election grant	14,176	14,176	46,605	16,400
State of Illinois and other reimbursements:				
State's Attorney's salary	144,677	144,677	152,984	144,726
Assistant State's Attorneys' salaries	44,500	44,500	52,625	48,500
Public Defender Reimbursement	129,905	129,905	99,895	99,895
Probation officer	230,334	230,334	244,311	232,101
Supervisor of Assessments	31,687	31,687	32,123	8,193
ESDA	10,000	10,000	-	-
Sheriff's town contracts	254,492	254,492	-	-
Reimbursement for police training	2,000	2,000	313	1,391
Jail reimbursement	35,000	35,000	-	-
Justice benefits	8,000	8,000	8,400	-
Miscellaneous grants	10,000	10,000	24,590	29,622
	<u>900,595</u>	<u>900,595</u>	<u>615,241</u>	<u>564,428</u>
Licenses and permits (regional planning)	<u>11,100</u>	<u>11,100</u>	<u>77,152</u>	<u>6,484</u>
Charges for services:				
Assessor	16,000	16,000	8,400	12,365
Coroner	20,750	20,750	-	-
County Clerk/Recorder	411,900	411,900	278,639	268,379
Court services	6,000	6,000	4,784	3,922
Circuit Clerk	900,000	900,000	940,627	940,265
Sheriff's services and reimbursements	118,000	118,000	407,040	275,389
Court Appointed Attorney	35,000	35,000	-	-
State's Attorney	45,000	45,000	33,363	32,699
	<u>1,552,650</u>	<u>1,552,650</u>	<u>1,672,853</u>	<u>1,533,019</u>
Collector's interest and costs	140,000	140,000	145,345	51,846
Interest on investments	3,400	3,400	1,975	3,044
Rents	193,196	193,196	193,676	201,337
Other revenue:				
Miscellaneous	-	-	186,093	202,664
Vending machine revenue	-	-	171	419
	<u>-</u>	<u>-</u>	<u>186,264</u>	<u>203,083</u>
Total revenue	<u>7,820,287</u>	<u>7,820,287</u>	<u>7,880,021</u>	<u>7,303,285</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES				
General and administration:				
County Board members:				
County Board - per diem	\$ 20,000	\$ 20,000	\$ 14,450	\$ 15,070
Committee work	65,000	65,000	49,795	53,740
Audit and budget preparation	93,000	93,000	98,300	107,050
Mileage	20,000	20,000	12,751	14,031
Dues	2,000	2,000	1,912	-
Other	2,000	2,000	5,785	2,582
	<u>202,000</u>	<u>202,000</u>	<u>182,993</u>	<u>192,473</u>
County Coordinator:				
Coordinator salary	59,710	59,710	60,113	56,428
Secretary	-	-	(1,716)	294
Schools, meetings, and mileage	1,600	1,600	922	568
Professional associations	1,200	1,200	-	(975)
Supplies and equipment	1,600	1,600	1,013	1,290
Printing	750	750	593	1,239
	<u>64,860</u>	<u>64,860</u>	<u>60,925</u>	<u>58,844</u>
Human Resources:				
Human resources specialist salary	48,638	48,638	47,570	46,202
Schools, meetings, and mileage	10,000	10,000	6,700	6,990
Postage	750	750	357	349
Printing	6,000	6,000	(3,220)	8,699
Publications	1,000	1,000	139	97
Dues	1,250	1,250	988	3,895
Miscellaneous employee support	600	600	3,030	13,110
Supplies and equipment	2,000	2,000	175	1,023
Drug testing/fitness for duty	8,000	8,000	-	-
	<u>78,238</u>	<u>78,238</u>	<u>55,739</u>	<u>80,365</u>
County offices' miscellaneous expense:				
Miscellaneous salary	29,708	29,708	22,700	27,746
Information technology specialist salary	57,586	57,586	57,360	55,282
Schools, meetings, mileage	3,000	3,000	1,400	2,864
Cell phone stipend	600	600	600	570
Supplies and equipment	4,500	4,500	5,489	3,896
Data processing purchase	2,000	2,000	390	545

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
County offices' miscellaneous expense (Continued):				
Telephone - all offices	\$ 85,000	\$ 145,000	\$ 156,055	\$ 90,494
UPS/shipping fee	2,300	2,300	1,759	1,869
Integrated bookkeeping system maintenance	74,375	74,375	58,776	56,106
Computer and website costs	3,000	3,000	2,184	2,138
Software	4,500	4,500	1,455	4,657
Copy machines, copy, and computer paper	28,500	28,500	18,598	9,190
Consulting	6,000	6,000	5,140	5,527
Equipment	10,500	10,500	8,774	11,251
	<u>311,569</u>	<u>371,569</u>	<u>340,680</u>	<u>272,135</u>
County Clerk:				
County Clerk's salary	61,400	61,400	64,179	60,145
Deputies and switchboard operator	249,549	249,549	238,975	210,503
Extra help salaries	-	-	-	1,810
Maintenance/typewriter, microfilm	8,050	8,050	7,877	7,372
Postage and meter rent	7,800	7,800	6,411	7,391
Schools, meetings, and mileage	3,200	3,200	2,158	3,215
Memberships/dues	250	250	250	220
Supplies and equipment	6,000	6,000	5,005	5,340
Bookkeeping supplies and equipment maintenance	8,500	8,500	8,265	4,228
Township supplies	-	-	1,369	73
Soda for vending machines	-	-	523	510
Miscellaneous	1,500	1,500	-	-
	<u>346,249</u>	<u>346,249</u>	<u>335,012</u>	<u>300,807</u>
Elections:				
Election deputy salaries	46,739	46,739	47,701	41,093
Election deputy overtime	600	600	600	200
General primary judges' pay	40,000	40,000	35,662	-
General election judges' pay	40,000	40,000	37,167	34,153
General primary printing	9,000	9,000	8,209	-

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Elections (Continued):				
General election printing	\$ 9,000	\$ 9,000	\$ 6,764	\$ 6,143
County supplies	1,500	1,500	(869)	1,799
General primary supplies	48,500	48,500	44,888	43,000
General election supplies	48,500	48,500	41,787	45,780
Voter registration and fees	4,000	4,000	4,244	2,000
Election equipment - grant	-	28,000	33,968	-
Election equipment	-	-	854	-
Computer purchase and maintenance	13,500	13,500	11,053	11,200
Computer software	20,800	20,800	20,800	16,400
	<u>282,139</u>	<u>310,139</u>	<u>292,828</u>	<u>201,768</u>
County Treasurer:				
County Treasurer's salary	61,400	61,400	64,179	60,145
Deputies' and extra help salaries	67,055	67,055	62,778	63,502
Computer service	13,000	13,000	11,667	11,587
Schools, meetings, and mileage	1,800	1,800	1,161	1,100
Supplies and equipment	7,000	7,000	5,865	5,366
Tax bills - supplies and expense	18,000	18,000	16,137	12,878
	<u>168,255</u>	<u>168,255</u>	<u>161,787</u>	<u>154,578</u>
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	66,798	66,798	65,338	63,454
Deputies salaries	94,349	94,349	91,023	87,627
GIS map specialist	36,771	36,771	35,964	35,020
County mapping	11,700	11,700	11,573	4,504
Meetings and education	3,200	3,200	2,911	(22)
Mileage	900	900	82	392
Printing - legal notices	30,000	30,000	32,965	19,212
Supplies and equipment	7,000	7,000	8,230	14,206
Minor capital equipment	500	500	-	-
	<u>251,218</u>	<u>251,218</u>	<u>248,086</u>	<u>224,393</u>
Board of Review:				
Members salaries	14,500	14,500	15,148	13,806
Mileage	1,000	1,000	56	1,178
	<u>15,500</u>	<u>15,500</u>	<u>15,204</u>	<u>14,984</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
County Regional Planning Commission:				
Salaries:				
Director	\$ 18,109	\$ 18,109	\$ 18,073	\$ 17,490
Assistant	29,250	29,250	9,662	16,029
Secretary	16,090	16,090	15,661	15,263
Seminars (lodging, meals, registration, and miles)	500	500	220	265
Mileage	10,000	10,000	6,306	4,607
Postage	1,700	1,700	1,010	866
Publication	2,500	2,500	1,594	1,348
Office supplies	1,500	1,500	1,666	1,349
Planning commission member per diem	4,500	4,500	800	925
Miscellaneous	100	100	88	-
	<u>84,249</u>	<u>84,249</u>	<u>55,080</u>	<u>58,142</u>
Livingston County Board of Appeals:				
Per diem	3,360	3,360	1,760	2,320
Mileage	1,250	1,250	838	864
	<u>4,610</u>	<u>4,610</u>	<u>2,598</u>	<u>3,184</u>
Maintenance:				
Maintenance supervisor's wages	55,070	55,070	57,498	52,313
Building maintenance salaries	84,818	84,818	83,494	89,226
Mileage reimbursement	100	100	-	-
Vehicle maintenance	5,000	5,000	2,202	1,960
Mowing Poor Farm Cemetery	2,500	2,500	2,400	1,298
Cell phone stipend	1,800	1,800	1,800	1,875
County tool replacement and repair	800	800	29	43
	<u>150,088</u>	<u>150,088</u>	<u>147,423</u>	<u>146,715</u>
Courthouse:				
Custodial salaries	29,500	29,500	30,820	29,033
General building repairs	-	1,100	1,100	15,456
Elevator maintenance	4,500	4,500	3,536	3,787
Maintenance of equipment	-	-	-	629
Courthouse security	-	-	-	2,272
Cell phones	-	-	-	(90)
Electricity	-	-	-	30,013
Heat/gas	-	-	-	11,388

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Courthouse (Continued):				
Water	\$ 4,000	\$ 4,000	\$ 3,541	\$ 5,612
Cleaning supplies	3,000	3,000	3,352	4,416
Equipment and supplies	1,000	1,000	362	1,035
Tool purchase	-	-	303	664
Beautification	6,000	6,000	4,234	4,250
	<u>48,000</u>	<u>49,100</u>	<u>47,248</u>	<u>108,465</u>
Maintenance - Law and Justice Center:				
Custodian salaries	38,322	38,322	31,977	1,576
Cleaning Supplies	6,500	6,500	6,441	111
General building maintenance	10,000	10,000	13,738	731
Elevator Maintenance	500	500	106	-
Equipment Maintenance	1,000	1,000	3	-
Water and Sewer	9,000	12,500	12,327	-
Equipment and Supplies	1,000	1,000	802	-
Tool Purchase	1,500	1,500	1,465	-
Beautification	-	-	40	-
	<u>67,822</u>	<u>71,322</u>	<u>66,899</u>	<u>2,418</u>
Maintenance - Public Safety Complex:				
PSC Supervisor	50,734	50,734	49,686	2,407
Custodial Salaries	58,167	58,167	57,375	2,799
General Bldg Repairs	38,500	38,500	29,342	-
Equipment Maintenance	19,460	21,460	29,296	3,245
Snow Removal	1,500	1,500	986	-
Meetings & Travels	1,000	1,000	-	-
Water	16,000	18,570	21,666	-
Cleaning Supplies	6,200	6,200	4,017	509
	<u>191,561</u>	<u>196,131</u>	<u>192,368</u>	<u>8,960</u>
OSF Building:				
Heat/gas	-	-	-	601
	<u>-</u>	<u>-</u>	<u>-</u>	<u>601</u>
Union Planters Building:				
Electricity	16,000	16,000	11,076	13,069
Heat/gas	6,000	6,000	3,888	3,429
Water	1,100	1,100	1,238	839
General building repairs	7,500	7,500	5,618	7,721
Beautification	3,000	3,000	2,489	2,725
Cleaning supplies	1,000	1,000	1,059	999
	<u>34,600</u>	<u>34,600</u>	<u>25,368</u>	<u>28,782</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Facility Systems:				
HVAC Coordinator	\$ 67,690	\$ 67,690	\$ 65,594	\$ 3,250
Schools, Meetings, Mileage	300	300	800	-
Cell Phone	600	600	600	-
Electricity - Courthouse	34,000	34,000	20,635	-
Electricity - L&JC	90,000	90,000	50,880	3,431
Electricity - PSC	150,000	150,000	113,478	11,513
Gas - Courthouse	12,000	12,000	4,463	-
Gas - L&JC	16,000	16,000	798	-
Gas - PSC	50,000	50,000	30,195	4,225
Equipment & Supplies	11,500	11,500	18,396	839
Tool Purchases	5,000	5,000	8,839	423
	<u>437,090</u>	<u>437,090</u>	<u>314,678</u>	<u>23,681</u>
Total general and administration (including capital outlays)	<u>2,738,048</u>	<u>2,835,218</u>	<u>2,544,916</u>	<u>1,881,295</u>
Public safety:				
Sheriff:				
Salaries:				
Sheriff	65,900	65,900	68,886	64,645
Public Safety Director	2,500	2,500	2,309	2,482
Deputies salaries	1,656,126	1,620,126	1,567,627	1,480,389
Secretaries	82,127	82,127	83,518	92,135
Courthouse security pay	160,224	160,224	133,584	132,583
Deputies paid holiday	17,702	17,702	2,983	11,666
Deputies reimb. salaries and overtime	2,148	2,148	2,478	719
Deputies overtime	79,664	79,664	98,449	77,105
Sheriff's Merit Commission	1,000	1,000	600	562
Legal fee/union activity	6,500	6,500	8,375	7,524
Investigative costs	3,500	3,500	2,988	3,550
LEADS/LEMS	12,350	12,350	9,194	9,194
Radio maintenance	7,000	7,000	8,847	7,070
Auto maintenance	200,000	200,000	205,755	198,866
School and travel	20,000	20,000	18,250	12,576
Dues	685	685	475	485
Supplies and equipment	15,250	15,250	14,398	15,260
ProActive unit - supplies and equipment	1,500	1,500	1,490	1,063
Uniform replacement	53,805	53,805	64,559	56,890
Damaged apparel	200	200	-	-
Court security - uniform replacement	8,000	8,000	8,671	6,599
Automobiles	120,000	120,000	141,894	142,250
Replacement vests	1,400	1,400	1,678	406
Miscellaneous	-	-	181,861	184,651
	<u>2,517,581</u>	<u>2,481,581</u>	<u>2,628,869</u>	<u>2,508,670</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
Jail:				
Jail Administrator	\$ 59,348	\$ 101,369	\$ 100,545	\$ -
TCCO/admin/pt. help	936,113	972,113	981,307	836,798
TCCO/paid holiday	10,271	10,271	7,850	9,387
Cooks	-	-	(5,103)	158,030
Overtime	52,000	52,000	42,785	50,743
Inmate Meals	158,972	158,972	156,603	-
Repair and equipment maintenance	-	-	3,084	72,627
School and travel	18,000	18,000	19,635	18,058
Board and care of prisoners	57,000	57,000	44,650	47,907
Prisoners - medical	120,000	120,000	127,208	113,976
Supplies	7,200	7,200	7,790	6,360
Lights	-	-	-	119,917
Heat	-	-	-	41,698
Water	-	-	-	21,919
Uniform replacement	46,400	46,400	46,907	37,397
Contractual services	-	-	1,969	65,340
Damaged apparel	200	200	-	23
Jail maintenance custodian	-	-	-	52,053
Jail maintenance supervisor	-	-	-	47,463
Housekeeping supplies	-	-	62	4,610
Snow removal	-	-	-	2,568
	<u>1,465,504</u>	<u>1,543,525</u>	<u>1,535,292</u>	<u>1,706,874</u>
County Coroner:				
Salary	45,000	45,000	46,939	41,862
Chief deputy coroner's salary	10,000	10,000	10,186	9,979
Assistant coroner's salary	9,169	9,169	5,760	3,125
Coroner's secretary	34,983	34,983	34,343	33,284
Extra summer help	8,580	8,580	3,228	2,920
On call pay	6,500	6,500	7,176	6,536
Inquests	1,000	1,000	1,703	644
Photocopier rental and maintenance	1,840	1,840	2,053	1,874
Registration/education	3,500	3,500	1,405	2,456
Mileage	5,000	5,000	2,755	1,957
Cell phones	800	800	649	662
Dues	1,020	1,020	550	590
Post mortem autopsies	94,000	94,000	110,629	65,704
Telecommunications	-	-	231	1,911
Office supplies	5,025	5,025	4,026	4,251
OSHA supplies	1,700	1,700	608	-
Equipment	6,000	6,000	1,452	2,772
	<u>234,117</u>	<u>234,117</u>	<u>233,693</u>	<u>180,527</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
Solid waste management:				
Solid waste management salary	\$ 28,976	\$ 28,976	\$ 29,335	\$ 28,276
Solid waste secretary	12,139	12,139	11,815	11,514
Auto maintenance	850	850	238	-
Education, travel, and membership	750	750	263	582
Mileage	2,250	2,250	1,064	1,313
Contractual	45,000	45,000	13,615	21,051
Program implementation	700	700	-	524
Office supplies	350	350	338	284
Miscellaneous	250	250	250	42
	<u>91,265</u>	<u>91,265</u>	<u>56,918</u>	<u>63,586</u>
ESDA:				
Salary	13,281	13,281	13,004	12,535
Cell phone	1,000	1,000	917	1,010
Supplies and other	3,000	3,000	521	2,185
Unified Command Post operations	3,500	3,500	1,183	1,554
	<u>20,781</u>	<u>20,781</u>	<u>15,625</u>	<u>17,284</u>
Total public safety (including capital outlays)	<u>4,329,248</u>	<u>4,371,269</u>	<u>4,470,397</u>	<u>4,476,941</u>
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	61,400	61,400	64,179	60,145
Deputies' salaries	316,717	316,717	266,533	287,479
Extra help salaries	-	-	18,422	28,113
Witness fees, summons, subpoenas	2,500	2,500	2,274	2,396
Mileage	1,000	1,000	247	342
Printing	1,800	1,800	1,478	1,641
Association memberships	425	425	325	505
Supplies	15,000	15,000	13,974	15,172
Equipment	4,000	4,000	2,276	3,630
	<u>402,842</u>	<u>402,842</u>	<u>369,708</u>	<u>399,423</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (Continued):				
State's Attorney's office:				
Salaries:				
State's Attorney salary	\$ 166,511	\$ 166,511	\$ 171,524	\$ 166,511
Employees' salaries	439,909	439,909	379,851	428,632
Victim coordinator - salary - Fund A	34,799	34,799	34,300	34,529
Part-time wages	15,675	15,675	-	-
Outsourced services	13,000	13,000	22,627	15,761
Trial expenditures	5,000	5,000	5,595	3,752
Appellate services	13,000	13,000	13,000	13,000
Cell phones	3,400	3,400	2,527	2,601
Operating expenditures	8,000	8,000	10,600	10,276
Supplies and equipment	26,500	26,500	25,442	27,632
	<u>725,794</u>	<u>725,794</u>	<u>665,466</u>	<u>702,694</u>
Public Defender:				
Salaries (includes assistant)	222,311	227,516	220,629	218,154
Postage	1,800	1,800	1,749	1,695
Meetings, meals, mileage	750	750	718	289
Publications	650	650	202	526
Supplies and miscellaneous	3,400	3,400	3,488	3,461
	<u>228,911</u>	<u>234,116</u>	<u>226,786</u>	<u>224,125</u>
Circuit Court:				
Secretaries	100,256	100,256	96,171	106,276
Bailiff and matrons	22,000	22,000	13,464	18,172
Court appointed counsel - regular	75,500	75,500	80,075	81,046
Special prosecutor fees	5,000	5,000	1,819	-
Interpreter fees	2,500	2,500	1,701	1,935
Jurors fees and mileage	65,000	65,000	46,767	49,632
Transcript fees	8,000	8,000	1,910	2,704
Pre-sentence evaluation fees	2,000	2,000	-	-
Judges' salaries	1,800	1,800	1,341	1,454
Jurors' meals	8,500	8,500	6,071	4,374
Association dues	-	-	-	440
Court appointed physician	4,000	4,000	13,501	8,434
Supplies and equipment	10,000	10,000	10,130	9,449
Supplies and equipment - reporter	2,500	2,500	661	974
Books	9,500	9,500	8,446	13,156
	<u>316,556</u>	<u>316,556</u>	<u>282,057</u>	<u>298,046</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012		Actual	2011 Actual
	Original Budget	Amended Budget		
EXPENDITURES (CONTINUED)				
Judiciary and court related (Continued):				
Jury Commission:				
Jury clerk's salary	\$ 30,291	\$ 30,291	\$ 28,766	\$ 28,501
Jury commissioner's salary	2,000	2,000	188	564
Supplies and equipment	5,800	5,800	3,846	5,464
	<u>38,091</u>	<u>38,091</u>	<u>32,800</u>	<u>34,529</u>
Court services department:				
Probation salaries - Director	76,580	76,580	74,907	72,743
Probation salaries	491,279	491,279	468,740	460,951
Admin/office assistants	73,274	73,274	89,782	76,216
Overtime	4,500	4,500	4,072	-
Legal Fees	2,000	2,000	8,479	-
Building rental	-	-	-	13,335
Training	4,000	4,000	3,780	2,199
Mileage	5,000	5,000	5,888	5,323
Cell phones	2,400	2,400	2,251	2,186
Postage	2,700	2,700	888	1,466
Residential and institutional placements and detention	70,000	70,000	23,755	14,739
Individual service program	25,000	25,000	23,230	20,160
Contract - juvenile detention	80,000	80,000	105,126	95,608
Supplies	2,500	2,500	2,008	2,869
Bills paid by County - no state share	4,000	4,000	11,153	3,040
Officers' reimbursements	4,000	4,000	3,564	2,398
	<u>847,233</u>	<u>847,233</u>	<u>827,623</u>	<u>773,233</u>
Total judiciary and court related (including capital outlays)	<u>2,559,427</u>	<u>2,564,632</u>	<u>2,404,440</u>	<u>2,432,050</u>
Public health and welfare:				
Health and education building:				
Custodial salaries	48,210	48,210	47,151	45,804
General building repairs	20,000	20,000	16,879	13,210
Equipment maintenance	2,000	2,000	2,055	1,727
Electricity	32,000	32,000	23,627	31,114
Heat/gas	22,000	22,000	9,488	12,253
Water	4,500	4,500	5,046	4,059
Cleaning supplies	6,500	6,500	7,162	4,298
Total public health and welfare	<u>135,210</u>	<u>135,210</u>	<u>111,408</u>	<u>112,465</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Employee benefits:				
Employer share of health insurance	\$ 954,980	\$ 954,980	\$ 931,946	\$ 690,803
Employer share of life insurance	3,200	3,200	2,629	2,537
Employee wellness program	2,000	2,000	1,140	1,230
Total employee benefits	<u>960,180</u>	<u>960,180</u>	<u>935,715</u>	<u>694,570</u>
Other expenditures:				
Property taxes	6,500	6,500	6,487	6,192
Regional Office of Education	68,740	68,740	68,740	66,329
Miscellaneous	-	-	2,298	-
Contingency	150,000	5,604	226,032	20,217
Total other expenditures	<u>225,240</u>	<u>80,844</u>	<u>303,557</u>	<u>92,738</u>
Total expenditures	<u>10,947,353</u>	<u>10,947,353</u>	<u>10,770,433</u>	<u>9,690,059</u>
Deficiency of revenue over expenditures	<u>(3,127,066)</u>	<u>(3,127,066)</u>	<u>(2,890,412)</u>	<u>(2,386,774)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
Transfer from Court Systems Fund	45,000	45,000	39,000	65,000
Transfer from Victim Coordinator Services Fund	19,000	19,000	18,500	18,047
Transfer from Court Security Fund	192,474	192,474	68,000	80,000
Transfer from Arrestee's Medical	-	-	10,000	-
Transfer from Court Automation Fund	10,000	10,000	5,000	10,000
Transfer from Pontiac Host Agreement Account	2,526,835	2,526,835	2,376,794	2,300,500
Transfer from Streator Host Agreement Account	91,265	91,265	58,057	63,538
Transfer from Social Security Fund	-	-	-	1,500
Transfer from Special Recording Fee Fund	43,000	43,000	28,000	15,000
Transfer from Tort Judgment Account	25,000	25,000	25,000	25,000
Transfer from GIS Fund	60,000	60,000	55,000	54,000
Transfer from Treasurer Automation Fund	5,000	5,000	5,000	5,000
Transfer from Document Storage Fund	20,000	20,000	20,000	42,000
Transfer from County Highway Fund	3,000	3,000	-	-
Transfer from Public Health Fund	3,000	3,000	-	-
Transfer from Coroners Fees Fund	-	-	19,000	20,000
Transfer from Mental Health Fund	3,000	3,000	-	-
Transfer from Manor Construction Fund	-	-	-	396
Transfer from Law Library Fund	2,114	2,114	2,114	1,649
Transfer from Maint & Child Support Fee Fund	10,000	10,000	8,000	9,500
Transfer from County Clerk Vital Records Fund	2,000	2,000	2,000	-
Transfer from Livingston County Enterprise Zone Offset Account	-	-	150,000	150,000
Transfer from Probation Services Fee Fund	106,378	106,378	79,473	70,485

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
OTHER FINANCING SOURCES (USES) (CONTINUED)				
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	-	-	12,252	1,325
	<u>3,127,066</u>	<u>3,127,066</u>	<u>2,941,190</u>	<u>2,892,940</u>
Total other financing sources (uses)				
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	50,778	506,166
FUND BALANCE, BEGINNING OF YEAR			<u>3,294,474</u>	<u>2,788,308</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,345,252</u>	<u>\$ 3,294,474</u>

LIVINGSTON COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property tax	\$ 738,380	\$ 738,380	\$ 725,763	\$ 741,254
Interest on investments	1,800	1,800	653	1,232
Total revenues	<u>740,180</u>	<u>740,180</u>	<u>726,416</u>	<u>742,486</u>
EXPENDITURES				
Current:				
General and administration:				
Business auto insurance	65,000	65,000	45,406	46,946
General liability insurance	150,000	150,000	166,885	146,373
Bonds	2,300	2,300	606	4,035
Property insurance	127,744	127,744	156,374	105,434
Worker's compensation insurance	<u>238,481</u>	<u>238,481</u>	<u>233,874</u>	<u>211,375</u>
Total expenditures	<u>583,525</u>	<u>583,525</u>	<u>603,145</u>	<u>514,163</u>
Excess of revenues over expenditures	156,655	156,655	123,271	228,323
OTHER FINANCING USES				
Operating transfers out:				
Transfer to general account	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 131,655</u>	<u>\$ 131,655</u>	98,271	203,323
FUND BALANCE, BEGINNING OF YEAR			<u>948,028</u>	<u>744,705</u>
FUND BALANCE, END OF YEAR			<u>\$ 1,046,299</u>	<u>\$ 948,028</u>

LIVINGSTON COUNTY, ILLINOIS

UNEMPLOYMENT INSURANCE ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property tax	\$ 20,783	\$ 20,783	\$ 20,492	\$ 29,350
Interest on investments	<u>250</u>	<u>250</u>	<u>218</u>	<u>284</u>
Total revenues	21,033	21,033	20,710	29,634
EXPENDITURES				
Current:				
General and administration:				
Unemployment insurance	<u>40,000</u>	<u>40,000</u>	<u>5,690</u>	<u>7,734</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (18,967)</u>	<u>\$ (18,967)</u>	15,020	21,900
FUND BALANCE, BEGINNING OF YEAR			<u>97,553</u>	<u>75,653</u>
FUND BALANCE, END OF YEAR			<u>\$ 112,573</u>	<u>\$ 97,553</u>

LIVINGSTON COUNTY, ILLINOIS

LIVINGSTON COUNTY ENTERPRISE ZONE OFFSET ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Fees	\$ -	\$ -	\$ 175,000	\$ -
Interest on investments	<u>70,000</u>	<u>70,000</u>	<u>53,519</u>	<u>64,024</u>
Total revenue	<u>70,000</u>	<u>70,000</u>	<u>228,519</u>	<u>64,024</u>
EXPENDITURES				
Proactive reimbursements	425,000	425,000	362,500	425,000
Economic development grants and loans	243,250	243,250	503,149	175,167
Odell tower operations	7,500	7,500	10,380	-
Other	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>-</u>
Total expenditures	<u>698,750</u>	<u>698,750</u>	<u>899,029</u>	<u>600,167</u>
Deficiency of revenue over expenditures	(628,750)	(628,750)	(670,510)	(536,143)
OTHER FINANCING USES				
Operating transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (778,750)</u>	<u>\$ (778,750)</u>	(820,510)	(686,143)
FUND BALANCE				
Beginning of year			<u>5,121,485</u>	<u>5,807,628</u>
End of year			<u>\$ 4,300,975</u>	<u>\$ 5,121,485</u>

LIVINGSTON COUNTY, ILLINOIS

STREATOR HOST AGREEMENT ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Fees for service	\$ 179,200	\$ 179,200	\$ 182,598	\$ 178,991
Interest on investments	<u>11,000</u>	<u>11,000</u>	<u>12,497</u>	<u>14,198</u>
Total revenue	190,200	190,200	195,095	193,189
 OTHER FINANCING USES				
Operating transfer out	<u>(91,265)</u>	<u>(91,265)</u>	<u>(58,057)</u>	<u>(63,538)</u>
Excess of revenue over other financing uses	<u>\$ 98,935</u>	<u>\$ 98,935</u>	137,038	129,651
 FUND BALANCE				
Beginning of year			<u>1,467,554</u>	<u>1,337,903</u>
End of year			<u>\$ 1,604,592</u>	<u>\$ 1,467,554</u>

LIVINGSTON COUNTY, ILLINOIS

WINDFARM APPLICATION FEE ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUE				
Streator Deer Run wind farm	\$ 450,000	\$ 450,000	\$ -	\$ -
Interest	<u>200</u>	<u>200</u>	<u>127</u>	<u>140</u>
Total revenue	<u>450,200</u>	<u>450,200</u>	<u>127</u>	<u>140</u>
EXPENDITURES				
Consultation services	450,000	450,000	-	5,391
Office supplies	<u>-</u>	<u>-</u>	<u>128</u>	<u>-</u>
Total expenditures	<u>450,000</u>	<u>450,000</u>	<u>128</u>	<u>5,391</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 200</u>	<u>\$ 200</u>	(1)	(5,251)
FUND BALANCE				
Beginning of year			<u>185,218</u>	<u>190,469</u>
End of year			<u>\$ 185,217</u>	<u>\$ 185,218</u>

LIVINGSTON COUNTY, ILLINOIS

PONTIAC HOST AGREEMENT ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Contract payments	\$ 3,500,000	\$ 3,500,000	\$ 3,601,431	\$ 3,778,467
Interest on investments	75,000	75,000	45,124	76,244
Capital grants	-	-	-	24,026
Total revenues	<u>3,575,000</u>	<u>3,575,000</u>	<u>3,646,555</u>	<u>3,878,737</u>
EXPENDITURES				
Courthouse	7,455,000	7,455,000	6,638,319	688,629
H & E building	-	-	11,000	60,370
Other	117,000	117,000	115,177	12,814
Law & justice building	3,100,000	3,100,000	177,069	14,353,210
General fund capital equipment	137,095	137,095	78,768	247,761
ETSB dispatch service	250,000	250,000	244,220	-
Total expenditures	<u>11,059,095</u>	<u>11,059,095</u>	<u>7,264,553</u>	<u>15,362,784</u>
Deficiency of revenues over expenditures	<u>(7,484,095)</u>	<u>(7,484,095)</u>	<u>(3,617,998)</u>	<u>(11,484,047)</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Capital Projects Accounts	-	-	-	7,627,817
Transfer to General Fund	<u>(2,376,835)</u>	<u>(2,376,835)</u>	<u>(2,376,835)</u>	<u>(2,300,500)</u>
Total transfers	<u>(2,376,835)</u>	<u>(2,376,835)</u>	<u>(2,376,835)</u>	<u>5,327,317</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (9,860,930)</u>	<u>\$ (9,860,930)</u>	<u>(5,994,833)</u>	<u>(6,156,730)</u>
FUND BALANCE, BEGINNING OF YEAR,				
As previously reported			8,434,470	14,591,200
Prior period adjustment - correct overstatement of accounts payable in prior year			<u>984,303</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR, as restated			9,418,773	14,591,200
Net change in fund balance			<u>(5,994,833)</u>	<u>(6,156,730)</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,423,940</u>	<u>\$ 8,434,470</u>

LIVINGSTON COUNTY, ILLINOIS

CAPITAL PROJECTS ACCOUNT

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Interest on investments	\$ 310,000	\$ 310,000	\$ 135,799	\$ 304,067
EXPENDITURES	<u>3,083,000</u>	<u>3,083,000</u>	<u>2,852,076</u>	<u>892,646</u>
Deficiency of revenues over expenditures	(2,773,000)	(2,773,000)	(2,716,277)	(588,579)
OTHER FINANCING USES				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,628,212)</u>
Deficiency of revenues over expenditures and other financing uses	<u>\$ (2,773,000)</u>	<u>\$ (2,773,000)</u>	<u>(2,716,277)</u>	<u>(8,216,791)</u>
FUND BALANCE				
Beginning of year			<u>12,567,223</u>	<u>20,784,014</u>
End of year			<u>\$ 9,850,946</u>	<u>\$ 12,567,223</u>

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2012

County Highway Fund - to account for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly). In addition to the ad valorem taxes, the County Highway Fund receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the state or other units of local government.

County Motor Fuel Tax Fund - to account for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided by the County's share of the state motor fuel tax.

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

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

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

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

Social Security Fund - to account for the expenditures for Social Security for employees. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the County's contributions to the federal government on behalf of the County employees.

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2012

Law Library Fund - to account for the operations of the County's law library. Financing is provided by the charging and collecting of a County law library fee by the Circuit Clerk. Such fee is to be collected at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases. The facilities of the library are freely available to all licensed Illinois attorneys, judges and other public officials of the County, and to all members of the public, whenever the courthouse is open.

Indemnity Fund - to account for a specific element of the County's tax sale proceedings. Revenue in this fund is derived principally from a fee charged in connection with the purchase of all parcels in the annual real estate tax sale held by the County Collector resulting from unpaid property taxes. All fees received by the County Collector are paid to the County Treasurer for the purpose of payments made in satisfaction of judgments obtained against the County Treasurer by property owners who without fault or negligence of their own sustain loss or damage by reason of the issuance of the tax deed.

Special Recording Fee Fund - to account for a recorder's automation fee collected by the County Clerk when documents are filed. These funds are to be used for a computerized document storage system or micrographics system established and maintained by the County Clerk's office.

Sheriff Drug Traffic Prevention Fund - to account for monies received from various sources as a result of assets seized in drug related convictions. These funds are to be used for financing drug traffic prevention expenditures in the County.

Court Automation Fund - to account for an automated record keeping system for the office of the Livingston County Circuit Clerk. Revenue in this fund is derived from the imposition of a three dollar court automation fee to be paid in civil cases filed in Livingston County.

County Treasurer's Automation Fund - to account for fees collected by the Treasurer for establishing and maintaining automated record keeping systems in the office of the County Treasurer. Revenue in this fund is derived from the imposition of a fee on the sale of parcels of land held at tax sale.

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

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

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2012

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.

State's Attorney Automation Fund - To account for the fines collected by the State's Attorney's office. The funds are to be used to maintain automated recordkeeping systems in the State's Attorney's office.

Arrestees Medical Costs Fund - to account for fees collected by the Clerk of the Circuit Court from defendants found guilty. Funds are used to pay for the medical costs of inmates.

Maintenance and Child Support Collection Fund - to account for an annual fee collected by the Clerk of the Circuit Court. These funds are to be used for the costs of collecting and distributing maintenance and child support payments.

Vital Records Fund - to account for fees collected by the County Clerk's office for certified copies of vital records. The funds are to be used by the County Clerk for computer equipment and other necessary expenditures.

Sheriff E Citation Fund - to finance any of its lawful purposes or functions in relation to defraying the expenses associated with establishing, maintaining, and supporting the issuance of electronic citations.

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

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

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

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2012

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

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

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

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

Tax Sale in Error Fund - To account for the collection of fees to reimburse the County for costs associated with refundings related to tax sales in error.

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

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2012

ASSETS	<u>County Highway</u>	<u>County Motor Fuel Tax</u>
Cash on hand and in bank	\$ 281,785	\$ 29,208
Certificates of deposit	350,000	90,000
Other investments	-	268,671
Receivables, net:		
Accounts	13,970	-
Accrued interest	42	11
Property taxes	655,820	-
Due from State of Illinois	<u>-</u>	<u>53,278</u>
 TOTAL ASSETS	 <u>\$ 1,301,617</u>	 <u>\$ 441,168</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 30,171	\$ 754
Accrued items	10,689	4,699
Deferred revenue	<u>655,820</u>	<u>-</u>
Total liabilities	<u>696,680</u>	<u>5,453</u>
 FUND BALANCE		
Restricted	-	-
Assigned	<u>604,937</u>	<u>435,715</u>
Total fund balance	<u>604,937</u>	<u>435,715</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,301,617</u>	 <u>\$ 441,168</u>

<u>County Aid to Bridges</u>	<u>Matching Tax</u>	<u>Mentally Deficient Persons</u>	<u>Court Systems</u>	<u>Social Security</u>	<u>Law Library</u>
\$ 20,403	\$ 24,255	\$ 443,137	\$ 7,468	\$ 120,826	\$ 12,400
814,000	788,000	-	-	300,000	-
-	-	-	-	-	-
-	-	-	-	-	-
98	95	-	-	36	-
327,910	327,910	390,818	-	700,669	-
-	-	-	-	-	-
<u>\$ 1,162,411</u>	<u>\$ 1,140,260</u>	<u>\$ 833,955</u>	<u>\$ 7,468</u>	<u>\$ 1,121,531</u>	<u>\$ 12,400</u>
\$ 58,018	\$ 82,225	\$ 1,225	\$ -	\$ -	\$ -
-	185	-	-	-	-
<u>327,910</u>	<u>327,910</u>	<u>390,818</u>	<u>-</u>	<u>700,669</u>	<u>-</u>
<u>385,928</u>	<u>410,320</u>	<u>392,043</u>	<u>-</u>	<u>700,669</u>	<u>-</u>
578,383	596,855	51,320	1,085	420,862	8,975
<u>198,100</u>	<u>133,085</u>	<u>390,592</u>	<u>6,383</u>	<u>-</u>	<u>3,425</u>
<u>776,483</u>	<u>729,940</u>	<u>441,912</u>	<u>7,468</u>	<u>420,862</u>	<u>12,400</u>
<u>\$ 1,162,411</u>	<u>\$ 1,140,260</u>	<u>\$ 833,955</u>	<u>\$ 7,468</u>	<u>\$ 1,121,531</u>	<u>\$ 12,400</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2012

ASSETS	<u>Indemnity</u>	<u>Special Recording Fee</u>
Cash on hand and in bank	\$ 16,586	\$ 17,015
Certificates of deposit	245,000	110,000
Other investments	-	-
Receivables, net:		
Accounts	-	-
Accrued interest	21	1
Property taxes	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 261,607	\$ 127,016
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ -	\$ -
Accrued items	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
FUND BALANCE		
Restricted	55,143	55,850
Assigned	206,464	71,166
	<hr/>	<hr/>
Total fund balance	261,607	127,016
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 261,607	\$ 127,016
	<hr/>	<hr/>

<u>Sheriff Drug Traffic Prevention</u>	<u>Court Automation</u>	<u>County Treasurer's Automation</u>	<u>Victim Coordinator Services</u>	<u>Veterans' Assistance</u>	<u>Court Security</u>
\$ 5,799	\$ 12,435	\$ 10,882	\$ 2,624	\$ 71,025	\$ 9,729
-	70,000	20,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	145,883	-
-	-	-	2,750	-	-
<u>\$ 5,799</u>	<u>\$ 82,435</u>	<u>\$ 30,882</u>	<u>\$ 5,374</u>	<u>\$ 216,908</u>	<u>\$ 9,729</u>
\$ -	\$ 1,308	\$ -	\$ -	\$ 3,823	\$ -
-	-	-	-	3,590	-
-	-	-	-	145,883	-
-	1,308	-	-	153,296	-
425	27,093	4,957	5,184	-	2,668
<u>5,374</u>	<u>54,034</u>	<u>25,925</u>	<u>190</u>	<u>63,612</u>	<u>7,061</u>
<u>5,799</u>	<u>81,127</u>	<u>30,882</u>	<u>5,374</u>	<u>63,612</u>	<u>9,729</u>
<u>\$ 5,799</u>	<u>\$ 82,435</u>	<u>\$ 30,882</u>	<u>\$ 5,374</u>	<u>\$ 216,908</u>	<u>\$ 9,729</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2012

ASSETS	Probation Services <u>Fee</u>	Document Storage	State's Attorney Drug Traffic <u>Prevention</u>
Cash on hand and in bank	\$ 11,787	\$ 13,421	\$ 13,371
Certificates of deposit	100,000	120,000	-
Other investments	-	-	-
Receivables, net:			
Accounts	-	-	-
Accrued interest	1	4	-
Property taxes	-	-	-
Due from State of Illinois	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 111,788</u>	<u>\$ 133,425</u>	<u>\$ 13,371</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued items	-	-	-
Deferred revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Restricted	-	-	9,733
Assigned	111,788	133,425	3,638
	<hr/>	<hr/>	<hr/>
Total fund balance	111,788	133,425	13,371
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 111,788</u>	<u>\$ 133,425</u>	<u>\$ 13,371</u>

<u>State's Attorney Automation</u>	<u>Arrestees Medical Costs</u>	<u>Maintenance and Child Support Collection</u>	<u>Vital Records</u>	<u>Sheriff E Citation</u>	<u>County Extension Education</u>
\$ 1,282	\$ 3,095	\$ 1,717	\$ 6,640	\$ 1,461	\$ 151
-	-	-	-	-	-
-	-	-	-	-	-
-	-	6,362	-	-	-
-	-	-	-	-	-
-	-	-	-	-	139,459
-	-	-	-	-	-
<u>\$ 1,282</u>	<u>\$ 3,095</u>	<u>\$ 8,079</u>	<u>\$ 6,640</u>	<u>\$ 1,461</u>	<u>\$ 139,610</u>
\$ -	\$ 1,093	\$ -	\$ -	\$ -	\$ 151
-	-	-	-	-	-
-	-	-	-	-	139,459
-	1,093	-	-	-	139,610
1,282	-	5,225	3,441	1,461	-
-	2,002	2,854	3,199	-	-
<u>1,282</u>	<u>2,002</u>	<u>8,079</u>	<u>6,640</u>	<u>1,461</u>	<u>-</u>
<u>\$ 1,282</u>	<u>\$ 3,095</u>	<u>\$ 8,079</u>	<u>\$ 6,640</u>	<u>\$ 1,461</u>	<u>\$ 139,610</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2012

ASSETS	Criminal Justice Grant	GIS Automation	Illinois Grants
Cash on hand and in bank	\$ 307	\$ 7,851	\$ 19
Certificates of deposit	-	-	-
Other investments	-	-	-
Receivables, net:			
Accounts	-	-	-
Accrued interest	-	-	-
Property taxes	-	-	-
Due from State of Illinois	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 307	\$ 7,851	\$ 19
	<hr/>	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued items	-	-	-
Deferred revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Restricted	-	1,502	-
Assigned	307	6,349	19
	<hr/>	<hr/>	<hr/>
Total fund balance	307	7,851	19
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 307	\$ 7,851	\$ 19
	<hr/>	<hr/>	<hr/>

<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Coroner's Fees</u>	<u>Tax Sale in Error</u>	<u>Mental Health</u>	<u>Totals</u>
\$ 12,901	\$ 80,675	\$ 3,158	\$ 21,550	\$ 1,020,975	\$ 2,285,938
-	-	-	30,000	-	3,037,000
-	-	-	-	-	268,671
-	-	4,387	-	-	24,719
-	2,000	-	-	-	2,309
-	-	-	-	868,807	3,557,276
-	-	-	-	50,352	106,380
<u>\$ 12,901</u>	<u>\$ 82,675</u>	<u>\$ 7,545</u>	<u>\$ 51,550</u>	<u>\$ 1,940,134</u>	<u>\$ 9,282,293</u>
\$ -	\$ 11,783	\$ -	\$ -	\$ -	\$ 190,551
-	-	-	-	-	19,163
-	-	-	-	868,807	3,557,276
<u>-</u>	<u>11,783</u>	<u>-</u>	<u>-</u>	<u>868,807</u>	<u>3,766,990</u>
10,847	31,422	2,400	51,550	-	1,927,663
<u>2,054</u>	<u>39,470</u>	<u>5,145</u>	<u>-</u>	<u>1,071,327</u>	<u>3,587,640</u>
<u>12,901</u>	<u>70,892</u>	<u>7,545</u>	<u>51,550</u>	<u>1,071,327</u>	<u>5,515,303</u>
<u>\$ 12,901</u>	<u>\$ 82,675</u>	<u>\$ 7,545</u>	<u>\$ 51,550</u>	<u>\$ 1,940,134</u>	<u>\$ 9,282,293</u>

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

Year Ended November 30, 2012

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>
REVENUES		
Property taxes	\$ 715,562	\$ -
Operating and capital grants/contributions - state grants	-	-
Motor fuel tax	-	885,648
Fees, fines, and charges for services	339,922	-
Interest	796	529
Other	16,346	-
	<u>1,072,626</u>	<u>886,177</u>
Total revenues		
EXPENDITURES		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	843,632	941,764
Employee benefits	-	-
Capital outlay	139,070	-
	<u>982,702</u>	<u>941,764</u>
Total expenditures		
Excess (deficiency) of revenues over expenditures	<u>89,924</u>	<u>(55,587)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	-
	<u>-</u>	<u>-</u>
Total other financing sources (uses)		
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	89,924	(55,587)
FUND BALANCE, BEGINNING OF YEAR	<u>515,013</u>	<u>491,302</u>
FUND BALANCE, END OF YEAR	<u>\$ 604,937</u>	<u>\$ 435,715</u>

<u>County Aid to Bridges</u>	<u>Matching Tax</u>	<u>Mentally Deficient Persons</u>	<u>Court Systems</u>	<u>Social Security</u>	<u>Law Library</u>
\$ 260,451	\$ 323,618	\$ 372,673	\$ -	\$ 618,562	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	40,085	-	21,460
1,465	1,361	510	18	539	8
-	-	-	-	38,235	-
<u>261,916</u>	<u>324,979</u>	<u>373,183</u>	<u>40,103</u>	<u>657,336</u>	<u>21,468</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	15,852
-	-	365,166	-	-	-
187,204	141,566	-	-	-	-
-	-	-	-	658,621	-
-	-	-	-	-	-
<u>187,204</u>	<u>141,566</u>	<u>365,166</u>	<u>-</u>	<u>658,621</u>	<u>15,852</u>
<u>74,712</u>	<u>183,413</u>	<u>8,017</u>	<u>40,103</u>	<u>(1,285)</u>	<u>5,616</u>
-	-	-	-	20,042	-
-	-	-	(39,000)	-	(2,115)
-	-	-	(39,000)	20,042	(2,115)
74,712	183,413	8,017	1,103	18,757	3,501
<u>701,771</u>	<u>546,527</u>	<u>433,895</u>	<u>6,365</u>	<u>402,105</u>	<u>8,899</u>
<u>\$ 776,483</u>	<u>\$ 729,940</u>	<u>\$ 441,912</u>	<u>\$ 7,468</u>	<u>\$ 420,862</u>	<u>\$ 12,400</u>

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

Year Ended November 30, 2012

	<u>Indemnity</u>	<u>Special Recording Fee</u>
REVENUES		
Property taxes	\$ -	\$ -
Operating and capital grants/contributions - state grants	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	10,660	40,774
Interest	258	78
Other	-	-
	-	-
Total revenues	10,918	40,852
 EXPENDITURES		
Current:		
General and administration	-	8,067
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	-
	-	-
Total expenditures	-	8,067
Excess (deficiency) of revenues over expenditures	10,918	32,785
 OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	(28,000)
	-	(28,000)
Total other financing sources (uses)	-	(28,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	10,918	4,785
 FUND BALANCE, BEGINNING OF YEAR	250,689	122,231
 FUND BALANCE, END OF YEAR	\$ 261,607	\$ 127,016

<u>Sheriff Drug Traffic Prevention</u>	<u>Court Automation</u>	<u>County Treasurer's Automation</u>	<u>Victim Coordinator Services</u>	<u>Veterans' Assistance</u>	<u>Court Security</u>
\$ -	\$ -	\$ -	\$ -	\$ 139,095	\$ -
-	-	-	16,500	-	-
-	-	-	-	-	-
10,114	38,457	10,404	-	-	70,668
12	44	19	14	82	41
630	-	-	-	1,566	-
<u>10,756</u>	<u>38,501</u>	<u>10,423</u>	<u>16,514</u>	<u>140,743</u>	<u>70,709</u>
-	-	5,378	-	-	-
13,391	-	-	-	-	-
-	19,522	-	-	-	-
-	-	-	-	148,124	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>13,391</u>	<u>19,522</u>	<u>5,378</u>	<u>-</u>	<u>148,124</u>	<u>-</u>
<u>(2,635)</u>	<u>18,979</u>	<u>5,045</u>	<u>16,514</u>	<u>(7,381)</u>	<u>70,709</u>
-	-	-	-	-	-
-	(5,000)	(5,000)	(18,500)	-	(68,000)
-	(5,000)	(5,000)	(18,500)	-	(68,000)
(2,635)	13,979	45	(1,986)	(7,381)	2,709
<u>8,434</u>	<u>67,148</u>	<u>30,837</u>	<u>7,360</u>	<u>70,993</u>	<u>7,020</u>
<u>\$ 5,799</u>	<u>\$ 81,127</u>	<u>\$ 30,882</u>	<u>\$ 5,374</u>	<u>\$ 63,612</u>	<u>\$ 9,729</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

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

Year Ended November 30, 2012

	Probation Services <u>Fee</u>	Document Storage <u>Storage</u>	State's Attorney Drug Traffic Prevention <u>Prevention</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Operating and capital grants/contributions - state grants	-	-	-
Motor fuel tax	-	-	-
Fees, fines, and charges for services	67,734	22,698	2,664
Interest	77	92	8
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	67,811	22,790	2,672
EXPENDITURES			
Current:			
General and administration	-	-	-
Public safety	-	-	203
Judiciary and court related	580	16,231	-
Public health and welfare	-	-	-
Transportation	-	-	-
Employee benefits	-	-	-
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	580	16,231	203
Excess (deficiency) of revenues over expenditures	<hr/>	<hr/>	<hr/>
	67,231	6,559	2,469
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(79,473)	(20,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(79,473)	(20,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<hr/>	<hr/>	<hr/>
	(12,242)	(13,441)	2,469
FUND BALANCE, BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
	124,030	146,866	10,902
FUND BALANCE, END OF YEAR	<hr/>	<hr/>	<hr/>
	\$ 111,788	\$ 133,425	\$ 13,371

<u>State's Attorney Automation</u>	<u>Arrestees Medical Costs</u>	<u>Maintenance and Child Support Collection</u>	<u>Vital Records</u>	<u>Sheriff E Citation</u>	<u>County Extension Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,990
-	-	-	1,150	-	-
-	-	-	-	-	-
1,282	4,863	6,299	4,374	1,106	-
-	16	9	4	1	26
-	-	-	-	-	-
<u>1,282</u>	<u>4,879</u>	<u>6,308</u>	<u>5,528</u>	<u>1,107</u>	<u>133,016</u>
-	-	-	83	-	133,016
-	-	-	-	-	-
-	-	-	-	-	-
-	1,093	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,093</u>	<u>-</u>	<u>83</u>	<u>-</u>	<u>133,016</u>
<u>1,282</u>	<u>3,786</u>	<u>6,308</u>	<u>5,445</u>	<u>1,107</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>(10,000)</u>	<u>(8,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(10,000)</u>	<u>(8,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>
1,282	(6,214)	(1,692)	3,445	1,107	-
-	8,216	9,771	3,195	354	-
<u>\$ 1,282</u>	<u>\$ 2,002</u>	<u>\$ 8,079</u>	<u>\$ 6,640</u>	<u>\$ 1,461</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

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

Year Ended November 30, 2012

	<u>Criminal Justice Grant</u>	<u>GIS Automation</u>	<u>Illinois Grants</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Operating and capital grants/contributions - state grants	-	-	-
Motor fuel tax	-	-	-
Fees, fines, and charges for services	-	54,508	-
Interest	-	25	-
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	-	54,533	-
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current:			
General and administration	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	-	-	-
Employee benefits	-	-	-
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	-	54,533	-
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(55,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	(55,000)	-
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	(467)	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, BEGINNING OF YEAR	307	8,318	19
	<hr/>	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 307	\$ 7,851	\$ 19
	<hr/>	<hr/>	<hr/>

<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Coroner's Fees</u>	<u>Tax Sale in Error</u>	<u>Mental Health</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ 828,463	\$ 3,391,414
-	-	4,412	-	166,694	188,756
-	-	-	-	-	885,648
10,878	16,000	16,988	20,540	132,589	945,067
8	1,811	13	84	1,212	9,160
-	-	-	35,530	104	92,411
<u>10,886</u>	<u>17,811</u>	<u>21,413</u>	<u>56,154</u>	<u>1,129,062</u>	<u>5,512,456</u>
-	-	-	4,604	-	151,148
-	-	-	-	-	13,594
2,043	-	-	-	-	54,228
-	-	-	-	1,026,268	1,540,651
-	222,044	-	-	-	2,336,210
-	-	-	-	-	658,621
-	-	-	-	-	139,070
<u>2,043</u>	<u>222,044</u>	<u>-</u>	<u>4,604</u>	<u>1,026,268</u>	<u>4,893,522</u>
<u>8,843</u>	<u>(204,233)</u>	<u>21,413</u>	<u>51,550</u>	<u>102,794</u>	<u>618,934</u>
-	-	-	-	-	20,042
-	-	(19,000)	-	-	(359,088)
-	-	(19,000)	-	-	(339,046)
8,843	(204,233)	2,413	51,550	102,794	279,888
<u>4,058</u>	<u>275,125</u>	<u>5,132</u>	<u>-</u>	<u>968,533</u>	<u>5,235,415</u>
<u>\$ 12,901</u>	<u>\$ 70,892</u>	<u>\$ 7,545</u>	<u>\$ 51,550</u>	<u>\$ 1,071,327</u>	<u>\$ 5,515,303</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

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

Year Ended November 30, 2012

With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property tax	\$ 728,900	\$ 728,900	\$ 715,562	\$ 653,153
Township M.F.T. engineering	100,000	100,000	139,253	102,227
Township C.A.B. engineering	9,000	9,000	13,121	22,895
State grant	9,000	9,000	-	19,500
Equipment rental	150,000	150,000	150,000	150,000
Interest on investments	1,600	1,600	796	826
Material sales to municipalities	21,000	21,000	37,548	26,531
Miscellaneous	6,000	6,000	16,346	7,554
Total revenue	<u>1,025,500</u>	<u>1,025,500</u>	<u>1,072,626</u>	<u>982,686</u>
EXPENDITURES				
Salaries:				
Engineers and technicians	253,000	253,000	239,992	241,762
Secretary and bookkeeping	81,000	81,000	81,895	79,544
Day labor employees	213,000	213,000	207,286	212,736
Car and truck mileage of highway employees	500	500	274	282
Operating costs for office and garage	18,000	18,000	12,672	16,061
Copying machine	2,000	2,000	1,003	1,379
Advertising	1,500	1,500	1,146	876
Employee health insurance premiums	94,710	94,710	99,637	89,247
Gas, oil, and grease for graders and trucks	87,400	87,400	72,842	85,077
Repair of machinery	65,000	65,000	55,439	64,665
Materials and supplies for road repairs	10,000	10,000	10,723	4,123
Repair of bridges and culverts	10,000	10,000	2,341	4,077
Miscellaneous	12,000	12,000	8,278	8,101
Purchase of machinery and equipment	142,000	142,000	139,070	17,785
Highway department buildings and grounds	4,000	4,000	23,675	34,368
Computer hardware and software	12,000	12,000	12,881	12,952
Contractual services	30,000	30,000	13,548	34,535
Total expenditures	<u>1,036,110</u>	<u>1,036,110</u>	<u>982,702</u>	<u>907,570</u>
Excess (deficiency) of revenue over expenditures	<u>(10,610)</u>	<u>(10,610)</u>	<u>89,924</u>	<u>75,116</u>
OTHER FINANCING SOURCES				
Transfer in	-	-	-	50,000.00
Sale of used equipment	15,000	15,000	-	-
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>50,000</u>
Excess (deficiency) of revenue and other financing sources over expenditures	<u>\$ 4,390</u>	<u>\$ 4,390</u>	<u>89,924</u>	<u>125,116</u>
FUND BALANCE				
Beginning of year			<u>515,013</u>	<u>389,897</u>
End of year			<u>\$ 604,937</u>	<u>\$ 515,013</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
State grant	\$ -	\$ 22,261
Motor fuel tax	885,648	919,669
Interest on investments	529	566
Miscellaneous	-	69
	<hr/>	<hr/>
Total revenue	886,177	942,565
	<hr/>	<hr/>
EXPENDITURES		
Contract construction	165,988	205,740
Day labor construction	179,625	184,061
Maintenance	490,114	470,797
Administration and engineering	106,037	101,237
	<hr/>	<hr/>
Total expenditures	941,764	961,835
	<hr/>	<hr/>
Deficiency of revenue over expenditures	(55,587)	(19,270)
	<hr/>	<hr/>
FUND BALANCE		
Beginning of year	491,302	510,572
	<hr/>	<hr/>
End of year	\$ 435,715	\$ 491,302
	<hr/>	<hr/>

LIVINGSTON COUNTY, ILLINOIS

COUNTY AID TO BRIDGES FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 265,200	\$ 265,200	\$ 260,451	\$ 326,481
Interest on investments	<u>3,300</u>	<u>3,300</u>	<u>1,465</u>	<u>1,934</u>
Total revenue	268,500	268,500	261,916	328,415
EXPENDITURES				
Aid to townships in building bridges on township roads	<u>751,000</u>	<u>751,000</u>	<u>187,204</u>	<u>229,053</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (482,500)</u>	<u>\$ (482,500)</u>	74,712	99,362
FUND BALANCE				
Beginning of year			<u>701,771</u>	<u>602,409</u>
End of year			<u>\$ 776,483</u>	<u>\$ 701,771</u>

LIVINGSTON COUNTY, ILLINOIS

MATCHING TAX FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 331,300	\$ 331,300	\$ 323,618	\$ 320,829
Interest on investments	<u>2,050</u>	<u>2,050</u>	<u>1,361</u>	<u>1,921</u>
Total revenue	<u>333,350</u>	<u>333,350</u>	<u>324,979</u>	<u>322,750</u>
EXPENDITURES				
For matching federal allotments on F.A.S. projects	832,500	832,500	131,247	283,173
Staff salaries	<u>-</u>	<u>-</u>	<u>10,319</u>	<u>-</u>
Total expenditures	<u>832,500</u>	<u>832,500</u>	<u>141,566</u>	<u>283,173</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (499,150)</u>	<u>\$ (499,150)</u>	183,413	39,577
FUND BALANCE				
Beginning of year			<u>546,527</u>	<u>506,950</u>
End of year			<u>\$ 729,940</u>	<u>\$ 546,527</u>

LIVINGSTON COUNTY, ILLINOIS

MENTALLY DEFICIENT PERSONS FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 372,565	\$ 372,565	\$ 372,673	\$ 354,799
Interest on investments	1,000	1,000	510	1,009
Total revenue	<u>373,565</u>	<u>373,565</u>	<u>373,183</u>	<u>355,808</u>
EXPENDITURES				
Staff salary and benefits	57,375	57,375	57,375	56,250
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	257,700	257,700	257,700	255,155
Hospital Birth to Three Services	31,000	31,000	25,103	18,798
Service development	9,990	9,990	4,595	1,423
Martin Luther Home	-	-	1,294	1,030
Leases/rent	1,500	1,500	1,500	1,500
Travel and meals	3,500	3,500	3,500	3,505
Contractual	2,000	2,000	2,000	2,000
Professional dues/expenses	4,000	4,000	5,599	4,000
Audit	1,500	1,500	1,500	1,500
Commodities	2,000	2,000	4,000	2,000
Total expenditures	<u>371,565</u>	<u>371,565</u>	<u>365,166</u>	<u>348,161</u>
Excess of revenue over expenditures	<u>\$ 2,000</u>	<u>\$ 2,000</u>	8,017	7,647
FUND BALANCE				
Beginning of year			<u>433,895</u>	<u>426,248</u>
End of year			<u>\$ 441,912</u>	<u>\$ 433,895</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SYSTEMS FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Charges for services	\$ 45,000	\$ 45,000	\$ 40,085	\$ 42,046
Interest on investments	<u>50</u>	<u>50</u>	<u>18</u>	<u>42</u>
Total revenue	45,050	45,050	40,103	42,088
EXPENDITURES				
Court system costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over expenditures	45,050	45,050	40,103	42,088
OTHER FINANCING USES				
Transfers out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(39,000)</u>	<u>(65,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ 50</u>	<u>\$ 50</u>	1,103	(22,912)
FUND BALANCE				
Beginning of year			<u>6,365</u>	<u>29,277</u>
End of year			<u>\$ 7,468</u>	<u>\$ 6,365</u>

LIVINGSTON COUNTY, ILLINOIS

SOCIAL SECURITY FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
General property taxes	\$ 629,363	\$ 629,363	\$ 618,562	\$ 599,339
Interest on investments	1,000	1,000	539	652
Other	-	-	38,235	-
	<u>630,363</u>	<u>630,363</u>	<u>657,336</u>	<u>599,991</u>
Total revenue				
EXPENDITURES				
County payment to social security	<u>641,000</u>	<u>641,000</u>	<u>658,621</u>	<u>604,977</u>
Deficiency of revenue over expenditures	<u>(10,637)</u>	<u>(10,637)</u>	<u>(1,285)</u>	<u>(4,986)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	20,042	20,000
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,500)</u>
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>20,042</u>	<u>18,500</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ 9,363</u>	<u>\$ 9,363</u>	18,757	13,514
FUND BALANCE				
Beginning of year			<u>402,105</u>	<u>388,591</u>
End of year			<u>\$ 420,862</u>	<u>\$ 402,105</u>

LIVINGSTON COUNTY, ILLINOIS

LAW LIBRARY FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Law library fees	\$ 16,600	\$ 16,600	\$ 21,460	\$ 18,306
Interest on investments	<u>5</u>	<u>5</u>	<u>8</u>	<u>6</u>
Total revenue	16,605	16,605	21,468	18,312
EXPENDITURES				
Books	<u>14,500</u>	<u>14,500</u>	<u>15,852</u>	<u>12,003</u>
Excess of revenue over expenditures	2,105	2,105	5,616	6,309
OTHER FINANCING USES				
Transfers out	<u>(2,114)</u>	<u>(2,114)</u>	<u>(2,115)</u>	<u>(1,650)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (9)</u>	<u>\$ (9)</u>	3,501	4,659
FUND BALANCE				
Beginning of year			<u>8,899</u>	<u>4,240</u>
End of year			<u>\$ 12,400</u>	<u>\$ 8,899</u>

LIVINGSTON COUNTY, ILLINOIS

INDEMNITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Fees	\$ 10,660	\$ 11,533
Interest on investments	<u>258</u>	<u>374</u>
Total revenue	10,918	11,907
EXPENDITURES		
Indemnity payments	<u>-</u>	<u>-</u>
Excess of revenue over expenditures	10,918	11,907
FUND BALANCE		
Beginning of year	<u>250,689</u>	<u>238,782</u>
End of year	<u>\$ 261,607</u>	<u>\$ 250,689</u>

LIVINGSTON COUNTY, ILLINOIS

SPECIAL RECORDING FEE FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Fees	\$ 40,000	\$ 40,000	\$ 40,774	\$ 35,157
Interest on investments	240	240	78	201
Total revenue	40,240	40,240	40,852	35,358
EXPENDITURES				
Recorder's automation expense	65,000	65,000	8,067	20,380
Excess (deficiency) of revenue over expenditures	(24,760)	(24,760)	32,785	14,978
OTHER FINANCING USES				
Transfers out	(43,000)	(43,000)	(28,000)	(15,000)
Excess (deficiency) of revenue over expenditures and other financing uses	\$ (67,760)	\$ (67,760)	4,785	(22)
FUND BALANCE				
Beginning of year			122,231	122,253
End of year			\$ 127,016	\$ 122,231

LIVINGSTON COUNTY, ILLINOIS

SHERIFF DRUG TRAFFIC PREVENTION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Forfeited funds	\$ 10,114	\$ 5,328
Donations	630	-
Interest on investments	<u>12</u>	<u>20</u>
Total revenue	10,756	5,348
EXPENDITURES		
Drug traffic prevention	<u>13,391</u>	<u>6,278</u>
Deficiency of revenue over expenditures	(2,635)	(930)
FUND BALANCE		
Beginning of year	<u>8,434</u>	<u>9,364</u>
End of year	<u>\$ 5,799</u>	<u>\$ 8,434</u>

LIVINGSTON COUNTY, ILLINOIS

COURT AUTOMATION FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Court automation fees	\$ 50,000	\$ 50,000	\$ 38,457	\$ 41,113
Interest on investments	<u>150</u>	<u>150</u>	<u>44</u>	<u>103</u>
Total revenue	50,150	50,150	38,501	41,216
EXPENDITURES				
Automation	<u>52,000</u>	<u>52,000</u>	<u>19,522</u>	<u>30,549</u>
Excess (deficiency) of revenue over expenditures	(1,850)	(1,850)	18,979	10,667
OTHER FINANCING USES				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(5,000)</u>	<u>(10,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (11,850)</u>	<u>\$ (11,850)</u>	13,979	667
FUND BALANCE				
Beginning of year			<u>67,148</u>	<u>66,481</u>
End of year			<u>\$ 81,127</u>	<u>\$ 67,148</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, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUE				
Fees	\$ 10,500	\$ 10,500	\$ 10,404	\$ 11,121
Interest on investments	<u>75</u>	<u>75</u>	<u>19</u>	<u>42</u>
Total revenue	10,575	10,575	10,423	11,163
 EXPENDITURES				
Treasurer's automation expenditures	<u>8,500</u>	<u>8,500</u>	<u>5,378</u>	<u>6,300</u>
Excess of revenue over expenditures	2,075	2,075	5,045	4,863
 OTHER FINANCING USES				
Operating transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (2,925)</u>	<u>\$ (2,925)</u>	45	(137)
 FUND BALANCE				
Beginning of year			<u>30,837</u>	<u>30,974</u>
End of year			<u>\$ 30,882</u>	<u>\$ 30,837</u>

LIVINGSTON COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
State grant	\$ 19,000	\$ 19,000	\$ 16,500	\$ 17,535
Interest on investments	<u>25</u>	<u>25</u>	<u>14</u>	<u>18</u>
Total revenue	19,025	19,025	16,514	17,553
OTHER FINANCING USES				
Operating transfers out	<u>(19,000)</u>	<u>(19,000)</u>	<u>(18,500)</u>	<u>(18,047)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ 25</u>	<u>\$ 25</u>	(1,986)	(494)
FUND BALANCE				
Beginning of year			<u>7,360</u>	<u>7,854</u>
End of year			<u>\$ 5,374</u>	<u>\$ 7,360</u>

LIVINGSTON COUNTY, ILLINOIS

VETERANS ASSISTANCE FUND

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

Year Ended November 30, 2012

With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 141,500	\$ 141,500	\$ 139,095	\$ 116,235
State grant	-	-	-	45,000
Interest on investments	-	-	82	134
Donations and other	-	-	1,566	1,165
Total revenue	<u>141,500</u>	<u>141,500</u>	<u>140,743</u>	<u>162,534</u>
EXPENDITURES				
Superintendent	23,797	23,797	24,141	24,194
Temporary office help	15,739	15,739	13,704	14,544
Transportation of veterans	25,404	25,404	27,053	25,440
F.I.C.A.	5,000	5,000	5,174	5,111
Unemployment	350	350	-	381
IMRF	4,850	4,850	4,501	7,833
Education and conventions	3,000	3,000	1,861	1,514
Superintendent's mileage	1,500	1,500	-	-
Office supplies	2,000	2,000	1,811	1,958
Postage	500	500	-	290
Telephone	3,000	3,000	3,000	2,875
Mileage	3,000	3,000	530	4,015
Van expenses	14,000	14,000	12,218	20,072
Office rent	4,800	4,800	4,800	4,800
Veterans emergency assistance	1,500	1,500	96	479
Groceries and medicine	5,000	5,000	2,041	3,723
Rent for veterans	13,000	13,000	8,559	11,082
Utilities for veterans	5,000	5,000	3,703	3,067
Emergency dental assistance	-	-	34,932	10,068
Miscellaneous	1,000	1,000	-	-
Contingency	2,000	2,000	-	-
Capital outlay	-	-	-	29,437
Total expenditures	<u>134,440</u>	<u>134,440</u>	<u>148,124</u>	<u>170,883</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 7,060</u>	<u>\$ 7,060</u>	(7,381)	(8,349)
FUND BALANCE				
Beginning of year			<u>70,993</u>	<u>79,342</u>
End of year			<u>\$ 63,612</u>	<u>\$ 70,993</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SECURITY FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Charges for services	\$ 82,000	\$ 82,000	\$ 70,668	\$ 77,970
Interest on investments	<u>80</u>	<u>80</u>	<u>41</u>	<u>67</u>
Total revenue	82,080	82,080	70,709	78,037
OTHER FINANCING USES				
Operating transfers out	<u>(192,474)</u>	<u>(192,474)</u>	<u>(68,000)</u>	<u>(80,000)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (110,394)</u>	<u>\$ (110,394)</u>	2,709	(1,963)
FUND BALANCE				
Beginning of year			<u>7,020</u>	<u>8,983</u>
End of year			<u>\$ 9,729</u>	<u>\$ 7,020</u>

LIVINGSTON COUNTY, ILLINOIS

PROBATION SERVICES FEE FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Probation fees	\$ 75,000	\$ 75,000	\$ 67,734	\$ 65,587
Interest on investments	300	300	77	197
Total revenue	<u>75,300</u>	<u>75,300</u>	<u>67,811</u>	<u>65,784</u>
 EXPENDITURES				
Other	-	-	580	-
Capital outlay	-	-	-	20,000
Total expenditures	<u>-</u>	<u>-</u>	<u>580</u>	<u>20,000</u>
Excess of revenue over expenditures	75,300	75,300	67,231	45,784
 OTHER FINANCING USES				
Operating transfers out	<u>(106,378)</u>	<u>(106,378)</u>	<u>(79,473)</u>	<u>(70,485)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (31,078)</u>	<u>\$ (31,078)</u>	(12,242)	(24,701)
 FUND BALANCE				
Beginning of year			<u>124,030</u>	<u>148,731</u>
End of year			<u>\$ 111,788</u>	<u>\$ 124,030</u>

LIVINGSTON COUNTY, ILLINOIS

DOCUMENT STORAGE FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Document storage fees	\$ 28,000	\$ 28,000	\$ 22,698	\$ 23,578
Interest on investments	<u>2,400</u>	<u>2,400</u>	<u>92</u>	<u>2,221</u>
Total revenue	30,400	30,400	22,790	25,799
EXPENDITURES				
Document storage expenditures	<u>20,000</u>	<u>20,000</u>	<u>16,231</u>	<u>21,214</u>
Excess of revenue over expenditures	10,400	10,400	6,559	4,585
OTHER FINANCING USES				
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(42,000)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (9,600)</u>	<u>\$ (9,600)</u>	(13,441)	(37,415)
FUND BALANCE				
Beginning of year			<u>146,866</u>	<u>184,281</u>
End of year			<u>\$ 133,425</u>	<u>\$ 146,866</u>

LIVINGSTON COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG TRAFFIC PREVENTION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Forfeited funds	\$ 2,664	\$ 397
Interest on investments	<u>8</u>	<u>9</u>
Total revenue	2,672	406
 EXPENDITURES		
Drug traffic prevention expenditures	<u>203</u>	<u>863</u>
Excess (deficiency) of revenue over expenditures	2,469	(457)
 FUND BALANCE		
Beginning of year	<u>10,902</u>	<u>11,359</u>
End of year	<u>\$ 13,371</u>	<u>\$ 10,902</u>

LIVINGSTON COUNTY, ILLINOIS

STATE'S ATTORNEY'S AUTOMATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Fines, fees, and forfeitures	\$ 1,282	\$ -
EXPENDITURES		
Judiciary and court related	<u>-</u>	<u>-</u>
Excess of revenue over expenditures	1,282	-
FUND BALANCE		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ 1,282</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

ARRESTEES MEDICAL COSTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Arrestees fee	\$ 4,863	\$ 3,533
Interest on investments	<u>16</u>	<u>18</u>
Total revenue	4,879	3,551
 EXPENDITURES		
Inmate prescriptions	<u>1,093</u>	<u>-</u>
Excess of revenue over expenditures	3,786	3,551
 OTHER FINANCING USES		
Operating transfers out	<u>(10,000)</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures and other financing uses	(6,214)	3,551
 FUND BALANCE		
Beginning of year	<u>8,216</u>	<u>4,665</u>
End of year	<u>\$ 2,002</u>	<u>\$ 8,216</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, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Maintenance and child support fees	\$ 10,618	\$ 10,618	\$ 6,299	\$ 16,426
Interest on investments	<u>382</u>	<u>382</u>	<u>9</u>	<u>15</u>
Total revenue	11,000	11,000	6,308	16,441
OTHER FINANCING USES				
Operating transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(8,000)</u>	<u>(9,500)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ 1,000</u>	<u>\$ 1,000</u>	(1,692)	6,941
FUND BALANCE				
Beginning of year			<u>9,771</u>	<u>2,830</u>
End of year			<u>\$ 8,079</u>	<u>\$ 9,771</u>

LIVINGSTON COUNTY, ILLINOIS

VITAL RECORDS FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUE				
State grant	\$ -	\$ -	\$ 1,150	\$ -
Fees	5,000	5,000	4,374	4,348
Interest on investments	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
Total revenue	5,004	5,004	5,528	4,352
EXPENDITURES				
Vital records expense	<u>3,000</u>	<u>3,000</u>	<u>83</u>	<u>4,957</u>
Excess (deficiency) of revenue over expenditures	2,004	2,004	5,445	(605)
OTHER FINANCING USES				
Operating transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ 4</u>	<u>\$ 4</u>	3,445	(605)
FUND BALANCE				
Beginning of year			<u>3,195</u>	<u>3,800</u>
End of year			<u>\$ 6,640</u>	<u>\$ 3,195</u>

LIVINGSTON COUNTY, ILLINOIS

SHERIFF E CITATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Forfeited funds	\$ 1,106	\$ 354
Interest on investments	<u>1</u>	<u>-</u>
Total revenue	1,107	354
 EXPENDITURES		
General administration	<u>-</u>	<u>-</u>
Excess of revenue over expenditures	1,107	354
 FUND BALANCE		
Beginning of year	<u>354</u>	<u>-</u>
End of year	<u>\$ 1,461</u>	<u>\$ 354</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY EXTENSION EDUCATION FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 135,309	\$ 135,309	\$ 132,990	\$ 133,381
Interest on investments	<u>-</u>	<u>-</u>	<u>26</u>	<u>46</u>
Total revenue	135,309	135,309	133,016	133,427
 EXPENDITURES				
County cooperative extension education service	<u>135,309</u>	<u>135,309</u>	<u>133,016</u>	<u>133,427</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	-
 FUND BALANCE				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ -</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

CRIMINAL JUSTICE GRANT FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Interest on investments	\$ -	\$ -
 FUND BALANCE		
Beginning of year	<u>307</u>	<u>307</u>
End of year	<u>\$ 307</u>	<u>\$ 307</u>

LIVINGSTON COUNTY, ILLINOIS

GIS AUTOMATION FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Fees	\$ 67,000	\$ 67,000	\$ 54,508	\$ 55,994
Interest on investments	20	20	25	14
Total revenue	67,020	67,020	54,533	56,008
OTHER FINANCING USES				
Operating transfers out	(60,000)	(60,000)	(55,000)	(54,000)
Excess (deficiency) of revenue over other financing uses	<u>\$ 7,020</u>	<u>\$ 7,020</u>	(467)	2,008
FUND BALANCE				
Beginning of year			8,318	6,310
End of year			<u>\$ 7,851</u>	<u>\$ 8,318</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS GRANTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
State grant	\$ -	\$ 63,720
Interest on investments	<u>-</u>	<u>19</u>
Total revenue	-	63,739
EXPENDITURES		
State grant expenditures	<u>-</u>	<u>63,720</u>
Excess of revenue over expenditures	-	19
FUND BALANCE		
Beginning of year	<u>19</u>	<u>-</u>
End of year	<u>\$ 19</u>	<u>\$ 19</u>

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Fees for services	\$ 10,878	\$ 6,191
Interest on investments	<u>8</u>	<u>40</u>
Total revenue	10,886	6,231
 EXPENDITURES		
Operation and administration expenses	<u>2,043</u>	<u>20,120</u>
Excess (deficiency) of revenue over expenditures	8,843	(13,889)
 FUND BALANCE		
Beginning of year	<u>4,058</u>	<u>17,947</u>
End of year	<u>\$ 12,901</u>	<u>\$ 4,058</u>

LIVINGSTON COUNTY, ILLINOIS

HIGHWAY WINDFARM AGREEMENTS FUND

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

Year Ended November 30, 2012

With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Cayuga Ridge South	\$ -	\$ -	\$ -	\$ 8,000
Minonk windfarm	-	-	16,000	-
Interest on investments	<u>3,200</u>	<u>3,200</u>	<u>1,811</u>	<u>8,357</u>
Total revenue	<u>3,200</u>	<u>3,200</u>	<u>17,811</u>	<u>16,357</u>
EXPENDITURES				
Highway engineering expenses	245,000	245,000	222,044	470,580
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,954</u>
Total expenditures	<u>245,000</u>	<u>245,000</u>	<u>222,044</u>	<u>478,534</u>
Deficiency of revenue over expenditures	(241,800)	(241,800)	(204,233)	(462,177)
OTHER FINANCING USES				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (241,800)</u>	<u>\$ (241,800)</u>	(204,233)	(512,177)
FUND BALANCE				
Beginning of year			<u>275,125</u>	<u>787,302</u>
End of year			<u>\$ 70,892</u>	<u>\$ 275,125</u>

LIVINGSTON COUNTY, ILLINOIS

CORONER'S FEES FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
State grant	\$ 4,412	\$ 16,733
Fees	16,988	6,650
Interest on investments	<u>13</u>	<u>14</u>
Total revenue	21,413	23,397
 OTHER FINANCING USES		
Transfers out	<u>(19,000)</u>	<u>(20,000)</u>
Excess of revenue over other financing uses	2,413	3,397
 FUND BALANCE		
Beginning of year	<u>5,132</u>	<u>1,735</u>
End of year	<u>\$ 7,545</u>	<u>\$ 5,132</u>

LIVINGSTON COUNTY, ILLINOIS

TAX SALE IN ERROR FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	<u>2012</u>	<u>2011</u>
REVENUE		
Fees	\$ 20,540	\$ -
Interest on investments	84	-
Miscellaneous	<u>35,530</u>	<u>-</u>
Total revenue	56,154	-
EXPENDITURES		
General government	<u>4,604</u>	<u>-</u>
Excess of revenue over expenditures	51,550	-
FUND BALANCE		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ 51,550</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

MENTAL HEALTH FUND

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

Year Ended November 30, 2012
With Comparative Figures for the Year Ended November 30, 2011

	2012			2011 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 828,207	\$ 828,207	\$ 828,463	\$ 788,716
Case coordination	139,339	139,339	162,309	171,648
State grant	-	-	4,385	5,407
Livingston County Commission on Children and Youth	45,015	45,015	57,714	60,389
377 Program administration	74,875	74,875	74,875	71,750
Interest on investments	2,000	2,000	1,212	2,424
Miscellaneous	-	-	104	768
Total revenue	<u>1,089,436</u>	<u>1,089,436</u>	<u>1,129,062</u>	<u>1,101,102</u>
EXPENDITURES				
Salaries	311,478	311,478	274,979	267,527
Board expenditures	1,500	1,500	1,033	866
Benefits	79,027	79,027	59,094	63,715
Purchase of services:				
Institute for Human Resources	407,507	407,507	411,563	398,772
Against domestic violence	20,600	20,600	-	8,614
Operation snowball	4,000	4,000	3,761	3,406
Futures Unlimited Case Management	180,125	180,125	180,120	174,879
Systems development	19,068	19,068	9,071	65,240
Sexual assault services	-	-	20,600	20,000
Audit	6,000	6,000	2,930	2,800
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	15,000	15,000	14,741	4,616
Travel, telephones, and meals	8,000	8,000	17,892	17,214
Contractual services - postage, leasing, repairs	6,631	6,631	12,824	17,012
Physician	-	-	380	2,440
Medicaid - consultants and software	-	-	1,219	1,571
Commodities	8,000	8,000	5,047	5,866
Equipment	12,000	12,000	4,514	18,487
Other expenditures	4,000	4,000	-	93
Capital outlay	40,000	40,000	-	-
Total expenditures	<u>1,129,436</u>	<u>1,129,436</u>	<u>1,026,268</u>	<u>1,079,618</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (40,000)</u>	<u>\$ (40,000)</u>	102,794	21,484
FUND BALANCE				
Beginning of year			<u>968,533</u>	<u>947,049</u>
End of year			<u>\$ 1,071,327</u>	<u>\$ 968,533</u>

LIVINGSTON COUNTY, ILLINOIS

**ENTERPRISE FUND
FUND DESCRIPTION**

November 30, 2012

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, 2012
With Comparative Figures for November 30, 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash on hand and in bank	\$ 590,943	\$ 588,133
Other investments	5,021	5,016
Capital assets (net of accumulated depreciation)	<u>1,642,969</u>	<u>1,727,446</u>
TOTAL ASSETS	<u>\$ 2,238,933</u>	<u>\$ 2,320,595</u>
LIABILITIES		
Accounts payable	<u>\$ 334,532</u>	<u>\$ 334,532</u>
Total liabilities	<u>334,532</u>	<u>334,532</u>
NET ASSETS		
Invested in capital assets	1,642,969	1,727,446
Unrestricted	<u>261,432</u>	<u>258,617</u>
Total net assets	<u>1,904,401</u>	<u>1,986,063</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,238,933</u>	<u>\$ 2,320,595</u>

LIVINGSTON COUNTY, ILLINOIS
COMPONENT UNIT
COMBINING STATEMENT OF NET ASSETS

November 30, 2012

ASSETS	<u>ETSB/911</u>	<u>Dispatch</u>	<u>Wireless</u>	<u>Total</u>
Cash and cash equivalents	\$ 51,064	\$ 21,998	\$ 131,718	\$ 204,780
Certificates of Deposit	98,273	6,418	328,371	433,062
Accounts receivable	17,924	225	63,877	82,026
Accrued interest	128	30	453	611
Due from other funds	-	6,423	-	6,423
Capital assets (net of accumulated depreciation)	<u>200,808</u>	<u>213,735</u>	<u>24,457</u>	<u>439,000</u>
TOTAL ASSETS	<u>\$ 368,197</u>	<u>\$ 248,829</u>	<u>\$ 548,876</u>	<u>\$ 1,165,902</u>
 LIABILITIES				
Accounts payable	\$ 10,457	\$ 2,392	\$ 347	\$ 13,196
Accrued expenses	9,860	39,104	-	48,964
Deferred revenue	-	5,913	-	5,913
Due to other funds	<u>6,423</u>	<u>-</u>	<u>-</u>	<u>6,423</u>
Total liabilities	<u>26,740</u>	<u>47,409</u>	<u>347</u>	<u>74,496</u>
 NET ASSETS				
Invested in capital assets	200,808	213,735	24,457	439,000
Unrestricted	<u>140,649</u>	<u>(12,315)</u>	<u>524,072</u>	<u>652,406</u>
Total net assets	<u>341,457</u>	<u>201,420</u>	<u>548,529</u>	<u>1,091,406</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 368,197</u>	<u>\$ 248,829</u>	<u>\$ 548,876</u>	<u>\$ 1,165,902</u>

LIVINGSTON COUNTY, ILLINOIS

COMPONENT UNIT

COMBINING STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN NET ASSETS

Year Ended November 30, 2012

	<u>ETSB/911</u>	<u>Dispatch</u>	<u>Wireless</u>	<u>Total</u>
OPERATING REVENUE				
Service revenues	\$ 227,969	\$ 478,410	\$ 224,682	\$ 931,061
Capital grants	-	123,839	33,735	157,574
Total operating revenue	<u>227,969</u>	<u>602,249</u>	<u>258,417</u>	<u>1,088,635</u>
OPERATING EXPENSES				
Salaries and payroll taxes	79,804	537,801	34,546	652,151
Contractual services	3,852	4,581	-	8,433
Mapping	-	-	6,880	6,880
Lease expenses	-	21,877	-	21,877
Insurance	6,937	79,873	-	86,810
Small equipment	2,042	7,299	-	9,341
Utilities	139,878	33	1,034	140,945
Repairs and maintenance	7,236	16,558	-	23,794
Supplies	5,362	15,929	-	21,291
Miscellaneous	7,554	7,115	5,683	20,352
Mileage	1,582	918	109	2,609
Depreciation	50,868	30,933	-	81,801
Total operating expenses	<u>305,115</u>	<u>722,917</u>	<u>48,252</u>	<u>1,076,284</u>
Operating income (loss)	(77,146)	(120,668)	210,165	12,351
NONOPERATING REVENUE				
Interest on investments	<u>877</u>	<u>164</u>	<u>4,070</u>	<u>5,111</u>
Income (loss) before transfers	(76,269)	(120,504)	214,235	17,462
Transfers in	33,735	237,337	22,337	293,409
Transfers out	<u>(42,337)</u>	<u>-</u>	<u>(251,072)</u>	<u>(293,409)</u>
CHANGE IN NET ASSETS	(84,871)	116,833	(14,500)	17,462
NET ASSETS				
Beginning of year	<u>426,328</u>	<u>84,587</u>	<u>563,029</u>	<u>1,073,944</u>
End of year	<u>\$ 341,457</u>	<u>\$ 201,420</u>	<u>\$ 548,529</u>	<u>\$ 1,091,406</u>

**LIVINGSTON COUNTY, ILLINOIS
 COMPONENT UNIT
 STATEMENT OF CASH FLOWS
 Year Ended November 30, 2012**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received for services and from phone companies	\$ 943,936
Other cash receipts	157,574
Cash payments to employees	(647,992)
Cash payments to suppliers for goods and services	<u>(341,351)</u>
Net cash provided by operating activities	<u>112,167</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	5,706
Purchase of investments	(134,792)
Proceeds from sale of investments	129,758
Purchase of capital assets	<u>(196,259)</u>
Net cash used in investing activities	<u>(195,587)</u>

NET DECREASE IN CASH ON HAND AND IN BANK (83,420)

CASH ON HAND AND IN BANK, BEGINNING OF YEAR 288,200

CASH ON HAND AND IN BANK, END OF YEAR \$ 204,780

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Income	\$ 12,351
Adjustments to reconcile operating income to net cash	
Provided by operating activities:	
Depreciation	81,801
Effects of changes in operating assets and liabilities:	
Accounts receivable	13,325
Prepaid expenses	5,141
Accounts payable	(4,160)
Deferred revenue	(450)
Accrued items	<u>4,159</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 112,167

LIVINGSTON COUNTY, ILLINOIS

**FIDUCIARY FUNDS
FUND DESCRIPTIONS**

November 30, 2012

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, 2012

	Township Motor Fuel Tax	Township Bridge Program	Totals
ASSETS			
Cash on hand and in bank	\$ 367,243	\$ 204	\$ 367,447
Certificates of deposit	630,000	42,500	672,500
Other investments	1,377,820	-	1,377,820
Accrued interest receivable	76	5	81
Due from State of Illinois	<u>176,015</u>	<u>-</u>	<u>176,015</u>
TOTAL ASSETS	<u>\$ 2,551,154</u>	<u>\$ 42,709</u>	<u>\$ 2,593,863</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$ 365,230	\$ 38,331	\$ 403,561
NET ASSETS			
Restricted for township transportation projects	<u>2,185,924</u>	<u>4,378</u>	<u>2,190,302</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,551,154</u>	<u>\$ 42,709</u>	<u>\$ 2,593,863</u>

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Year Ended November 30, 2012

	Township Motor Fuel Tax	Township Bridge Program	Totals
REVENUES			
State of Illinois	\$ 2,637,646	\$ 198,132	\$ 2,835,778
Interest on investments	3,017	54	3,071
Miscellaneous	<u>74,357</u>	<u>-</u>	<u>74,357</u>
Total revenues	2,715,020	198,186	2,913,206
EXPENDITURES			
Transportation	<u>3,258,916</u>	<u>216,859</u>	<u>3,475,775</u>
Deficiency of revenues over expenditures	(543,896)	(18,673)	(562,569)
NET ASSETS, BEGINNING OF YEAR			
	<u>2,729,820</u>	<u>23,051</u>	<u>2,752,871</u>
NET ASSETS, END OF YEAR			
	<u>\$ 2,185,924</u>	<u>\$ 4,378</u>	<u>\$ 2,190,302</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2012

	Balance November 30, <u>2011</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2012</u>
COUNTY COLLECTOR FUND				
Assets:				
Cash on hand and in bank	\$ 3,927,828	\$ 58,825,916	\$ 58,904,478	\$ 3,849,266
Other investments	391,820	366,283	390,000	368,103
Delinquent taxes receivable	<u>135,601</u>	<u>98,327</u>	<u>135,601</u>	<u>98,327</u>
Total assets	<u>\$ 4,455,249</u>	<u>\$ 59,290,526</u>	<u>\$ 59,430,079</u>	<u>\$ 4,315,696</u>
Liabilities:				
Due to taxing bodies	<u>\$ 4,455,249</u>	<u>\$ 59,290,526</u>	<u>\$ 59,430,079</u>	<u>\$ 4,315,696</u>
INHERITANCE TAX FUND				
Assets:				
Cash on hand and in bank	\$ 594	\$ 300,432	\$ 300,846	\$ 180
Other investments	<u>218</u>	<u>-</u>	<u>218</u>	<u>-</u>
Total assets	<u>\$ 812</u>	<u>\$ 300,432</u>	<u>\$ 301,064</u>	<u>\$ 180</u>
Liabilities - due to others	<u>\$ 812</u>	<u>\$ 300,432</u>	<u>\$ 301,064</u>	<u>\$ 180</u>
DRAINAGE DISTRICT FUND				
Assets:				
Cash on hand and in bank	\$ 387,521	\$ 159,151	\$ 129,663	\$ 417,009
Certificates of deposit	<u>68,686</u>	<u>37,880</u>	<u>-</u>	<u>106,566</u>
Total assets	<u>\$ 456,207</u>	<u>\$ 197,031</u>	<u>\$ 129,663</u>	<u>\$ 523,575</u>
Liabilities - due to others	<u>\$ 456,207</u>	<u>\$ 197,031</u>	<u>\$ 129,663</u>	<u>\$ 523,575</u>
RESTITUTION FUND				
Assets - cash on hand and in bank	<u>\$ 595</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 596</u>
Liabilities - due to others	<u>\$ 595</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 596</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2012

	Balance November 30, <u>2011</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2012</u>
PAYROLL CLEARING FUND				
Assets - cash on hand and in bank	\$ 5,213	\$ 10,931,695	\$ 10,928,166	\$ 8,742
Liabilities - due to others	\$ 5,213	\$ 10,931,695	\$ 10,928,166	\$ 8,742
FEDERAL TAX PAYMENT FUND				
Assets - cash on hand and in bank	\$ 22,545	\$ -	\$ 22,545	\$ -
Liabilities - due to others	\$ 22,545	\$ -	\$ 22,545	\$ -
PAYROLL ACCOUNT DIRECT DEPOSIT				
Assets - cash on hand and in bank	\$ 1	\$ 5,432,793	\$ 5,432,793	\$ 1
Liabilities - due to others	\$ 1	\$ 5,432,793	\$ 5,432,793	\$ 1
CIRCUIT CLERK AGENCY FUND				
Assets:				
Cash on hand and in bank	\$ 513,338	\$ 2,919,528	\$ 2,916,818	\$ 516,048
Certificate of deposit	90,000	-	-	90,000
Total assets	\$ 603,338	\$ 2,919,528	\$ 2,916,818	\$ 606,048
Liabilities - due to others	\$ 603,338	\$ 2,919,528	\$ 2,916,818	\$ 606,048
RENTAL HOUSING SURCHARGE FUND				
Assets - cash on hand and in bank	\$ -	\$ 68,814	\$ 68,814	\$ -
Liabilities - due to others	\$ -	\$ 68,814	\$ 68,814	\$ -

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2012

	Balance November 30, <u>2011</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2012</u>
SPECIAL DEPOSITS ESCROW FUND				
Assets - cash on hand and in bank	\$ 8,827	\$ 2,592	\$ 2,585	\$ 8,834
Liabilities - due to others	\$ 8,827	\$ 2,592	\$ 2,585	\$ 8,834
SHERIFF AGENCY FUND				
Assets:				
Cash on hand and in bank - jail residents welfare	\$ 18,553	\$ 652,348	\$ 638,298	\$ 32,603
Cash on hand and in bank - Sheriff seized funds	<u>7,526</u>	<u>17,918</u>	<u>5,723</u>	<u>19,721</u>
Total assets	<u>\$ 26,079</u>	<u>\$ 670,266</u>	<u>\$ 644,021</u>	<u>\$ 52,324</u>
Liabilities - due to others	<u>\$ 26,079</u>	<u>\$ 670,266</u>	<u>\$ 644,021</u>	<u>\$ 52,324</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash on hand and in bank	\$ 4,892,541	\$ 79,311,188	\$ 79,350,729	\$ 4,853,000
Certificates of deposit	158,686	37,880	-	196,566
Other investments	392,038	366,283	390,218	368,103
Delinquent taxes receivable	<u>135,601</u>	<u>98,327</u>	<u>135,601</u>	<u>98,327</u>
Total assets	<u>\$ 5,578,866</u>	<u>\$ 79,813,678</u>	<u>\$ 79,876,548</u>	<u>\$ 5,515,996</u>
Liabilities:				
Due to taxing bodies	\$ 4,455,249	\$ 59,290,526	\$ 59,430,079	\$ 4,315,696
Due to others	<u>1,123,617</u>	<u>20,523,152</u>	<u>20,446,469</u>	<u>1,200,300</u>
Total liabilities	<u>\$ 5,578,866</u>	<u>\$ 79,813,678</u>	<u>\$ 79,876,548</u>	<u>\$ 5,515,996</u>



LIVINGSTON COUNTY, ILLINOIS

SINGLE AUDIT

November 30, 2012



CliftonLarsonAllen

LIVINGSTON COUNTY, ILLINOIS

SINGLE AUDIT REPORT

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**Independent Auditors' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

Chairman and Members of the County Board
Livingston County, Illinois

We have audited the 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, 2012, which collectively comprise Livingston County, Illinois' basic financial statements and have issued our report thereon dated August 7, 2013. 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.

Internal Control Over Financial Reporting

Management of Livingston County, Illinois is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Livingston County, Illinois' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described as items 2012-1, 2012-2, and 2012-3 in the accompanying schedule of findings and questioned costs to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Livingston County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Livingston County, Illinois in a separate letter dated August 7, 2013.

Livingston County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County Board, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Peoria, Illinois
August 7, 2013

**Independent Auditors' Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major
Program and on Internal Control Over Compliance
and Schedule of Expenditures of Federal Awards
in Accordance With OMB Circular A-133**

Chairman and Members of the County Board
Livingston County, Illinois

Compliance

We have audited the compliance of Livingston County, Illinois (County) with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended November 30, 2012. Livingston County, Illinois' major federal program is identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Livingston County, Illinois' management. Our responsibility is to express an opinion on Livingston County, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Livingston County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Livingston County, Illinois' compliance with those requirements.

In our opinion, Livingston County, Illinois complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal program for the year ended November 30, 2012.

Internal Control Over Compliance

The management of Livingston County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2012-1, 2012-2, and 2012-3 to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the 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 as of and for the year ended November 30, 2012, and have issued our report thereon dated August 7, 2013, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Livingston County, Illinois' basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Livingston County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County Board, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Larson Allen LLP

Peoria, Illinois
August 7, 2013

LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Agriculture				
Passed through Illinois Department of Human Services:				
Special Supplemental Nutrition Program for Woman, Infants, and Children (Major)	10.557	011GQ01218	\$ 72,671	\$ -
		011GQ01621	6,467	-
		FCSRE00922	61,760	-
		FCSRE01169	3,000	-
Non-Cash Food Instruments (Major)		N/A	<u>453,643</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>597,541</u>	<u>-</u>
U.S. Department of Health and Human Services				
Passed through Central Illinois Agency on Aging:				
Special Programs for the Aging	93.052	FY-12	1,654	-
Respite Demonstration		FY-13	<u>128</u>	<u>-</u>
Total passed through Central Illinois Agency on Aging			<u>1,782</u>	<u>-</u>
Passed through Illinois Department of Public Health:				
Breast & Cervical Cancer Screening	93.283	26180018	6,124	-
		36180018	<u>28,846</u>	<u>-</u>
			<u>34,970</u>	<u>-</u>
Diabetes Control Program and Evaluation of Surveillance Systems	93.283	23287006	32,337	-
		33287006A	11,896	-
			<u>44,233</u>	<u>-</u>
Bioterrorism Preparedness	93.069	27180051	<u>29,552</u>	<u>-</u>
Bioterrorism Preparedness	93.074	37180051A	<u>15,079</u>	<u>-</u>
Donated Vaccines	93.268	N/A	<u>43,838</u>	<u>-</u>
Immunization grant	93.268	N/A	<u>792</u>	<u>-</u>
Total passed through Illinois Department of Public Health			<u>168,464</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Health and Human Services (Continued):				
Passed through Illinois Department of Human Services:				
Family Planning	93.217	011GQ00312 FCRE01265	\$ 7,284 21,309 <u>28,593</u>	\$ - - <u>-</u>
Family Case Management	93.667	011GQ00312 011GQ01137 FCSRE01151 FCSRE01545	17,900 8,700 12,754 8,700 <u>48,054</u>	- - - - <u>-</u>
Maternal and Child Health Service Block Grant: School Based Health	93.994	011GQ01675 FCSRE01151 0116Q00312	17,099 11,400 964 <u>29,463</u>	- - - <u>-</u>
Total passed through Illinois Department of Human Services			<u>106,110</u>	<u>-</u>
Passed through Illinois Department of Healthcare and Family Services:				
Medical Assistance Program	93.778	376001248	<u>167,554</u>	<u>-</u>
Child Support Enforcement Title IV-D	93.563	376001248	<u>7,555</u>	<u>-</u>
Medical Assistance Program	93.767	376001248	<u>5,523</u>	<u>-</u>
Total passed through Illinois Department of Healthcare and Family Services			<u>180,632</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>456,988</u>	<u>-</u>
U.S. Environmental Protection Agency				
Passed through Illinois Department of Public Health:				
Performance Partnership Grants: Non-Community Water Grant	66.432	FY-12 FY-13	338 162 <u>500</u>	- - <u>-</u>
Total U.S. Environmental Protection Agency			<u>500</u>	<u>-</u>

LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended November 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Homeland Security				
Passed through Illinois Emergency Management Agency:				
Emergency Management Assistance	97.042	N/A	\$ 13,387	\$ -
U.S. Election Assistance Commission				
Passed through Illinois State Elections Board:				
Voting Access for Individuals with Disabilities	93.617	FY12	2,801	-
Help America Vote Act Requirement Payments	90.401	FY12	30,417	-
Total U.S. Election Assistance Commission			33,218	-
TOTAL EXPENDITURES			<u>\$ 1,101,634</u>	<u>\$ -</u>

SUMMARY OF FEDERAL AWARDS BY FEDERAL CFDA NUMBER

<u>CFDA Number</u>	<u>Amount</u>	<u>Total Cluster</u>
10.557	\$ 597,541	\$ -
66.432	500	-
90.401	30,417	-
93.052	1,782	-
93.069	29,552	-
93.074	15,079	-
93.217	28,593	-
93.268	44,630	-
93.283	79,203	-
93.563	7,555	-
93.617	2,801	-
93.667	48,054	-
93.767	5,523	-
93.778	167,554	-
93.994	29,463	-
97.042	13,387	-
TOTAL EXPENDITURES OF FEDERAL AWARDS	<u>\$ 1,101,634</u>	<u>\$ -</u>

See accompanying notes to the schedule of expenditures of federal awards.

**LIVINGSTON COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of Livingston County, Illinois. The Livingston County reporting entity is defined in the Summary of Significant Accounting Policies section of the County's basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through to other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting.

Nonmonetary Assistance

Nonmonetary assistance is reported in the schedule at the fair market value of the nonmonetary assistance received and disbursed.

NOTE 2 - NONCASH FOOD INSTRUMENTS

The County participates in the Supplemental Food Program for Women, Infants, and Children and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by Livingston County and redeemed during the period July 1, 2011 to September 30, 2012 was \$453,643 and is reported in the Schedule of Expenditures of Federal Awards. Information is not available from the State to report this information on the County's fiscal year.

NOTE 3 - COMMODITIES - VACCINES

The County receives vaccines at no charge from the Illinois Department of Public Health through federally assisted programs (Immunization Grants - Commodities - 93.268). The value of vaccines activity during fiscal year 2012 was as follows:

<u>Beginning Inventory</u> <u>November 30, 2011</u>	<u>Acquisitions</u>	<u>Usage</u>	<u>Ending Inventory</u> <u>November 30, 2012</u>
<u>\$ 11,046</u>	<u>\$ 43,838</u>	<u>\$ 42,870</u>	<u>\$ 12,014</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2012

NOTE 4 - OTHER NONCASH ASSISTANCE

The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the year, loans, or loan guarantees.

**LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2012**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? x Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes x None reported

Noncompliance material to financial statements noted? Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? x Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes x None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? x Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes x No

**LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2012**

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

Financial Statement Findings

Finding No. 2012-1 - Segregation of Duties

Condition:

Due to the limited number of personnel performing functions in various offices of the County Courthouse, there is a lack of segregation of duties over accounting transactions in those offices.

Criteria or specific requirement:

An effective system of internal control is based on a good segregation of duties. In order to have a system of segregation of duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

Effect:

As a result of the lack of segregation of duties and due to the limited number of personnel involved in accounting transactions, there is a higher risk that errors or misappropriation could occur and not be detected within a timely period.

Cause:

There are a limited number of personnel involved in accounting transactions within the County Courthouse offices.

Recommendation:

When this condition exists, management's close supervision and review of accounting information is the best means of preventing or detecting errors and irregularities.

Views of responsible officials and planned corrective action:

Management will continue monitoring of financial results throughout the year to the extent possible.

Responsible party:

Kristy Masching, County Clerk, Michael Burke, Coroner, and Seth Uphoff, State's Attorney.

LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

Financial Statement Findings (Continued)

Finding No. 2012-2 - Financial Statement Preparation

Condition:

Currently, the County's personnel do not prepare or perform a detailed review of the County's financial statements and related disclosures, and schedule of expenditures of federal awards to provide a high level of assurance that any potential material omissions or other errors would be identified and corrected prior to assistance from the external auditors. The County Board and management share the ultimate responsibility for the County's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced to the external auditors. The County engages the external auditors to assist in preparing its financial statements, accompanying disclosures, and schedule of expenditures of federal awards. However, as independent auditors, external auditors cannot be considered part of the County's internal control system.

Criteria or specific requirement:

In an ideal control setting, the County would have personnel possessing a thorough understanding of applicable generally accepted accounting principles staying abreast of recent accounting developments. Such personnel would perform a comprehensive review procedure to ensure that in the preparation of its annual financial statements and schedule of expenditures of federal awards that such statements, including disclosures and schedules, are complete and accurate.

Effect:

It is possible that a misstatement of the County's financial statements or schedule of expenditures of federal awards could occur and not be prevented or detected by the County's internal control.

Cause:

The County has not made it a practice to have County officials or other personnel prepare the financial statements prior to assistance from the external auditors.

LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

Financial Statement Findings (Continued)

Finding No. 2012-2 - Financial Statement Preparation (Continued)

Recommendation:

To establish proper internal control over the preparation of its financial statements, including disclosures and schedule of expenditures of federal awards, the County would need to design and implement a comprehensive review procedure to ensure that the financial statements and schedule of expenditures of federal awards, including disclosures, are complete and accurate. Such review procedures would need to be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of the County's activities and operations.

Views of responsible officials and planned corrective action:

Management will attend training classes as deemed appropriate and as they are available, to ensure that financial statements are prepared in accordance with all applicable standards/requirements. Livingston County does not have a County auditor office/position.

Responsible party:

Barb Sear, Treasurer and Kristy Masching, County Clerk.

Finding No. 2012-3 - Significant Audit Adjustments

Condition:

During the course of our audit, we posted adjustments that had a material effect on the County's financial statements. A significant portion of the adjustments related to adjusting to the modified accrual basis or accrual basis of accounting from the cash basis, and recording capital assets for the government-wide financial statements.

Criteria or specific requirement:

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

Financial Statement Findings (Continued)

Finding No. 2012-3 - Significant Audit Adjustments (Continued)

Effect:

The County's lack of effective internal controls over its accounting system constitutes a material weakness, which is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Cause:

Significant audit adjustments were a result of County officials preparing accounting records and reports on the cash basis of accounting. As indicated in the County's audited basic financial statements, the accounting for all funds has been converted to the modified accrual basis or accrual basis, as required by accounting principles generally accepted in the United States of America.

Recommendation:

To establish proper internal control over its accounting system, the County should design and implement accounting policies and procedures which will allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. Such procedures should be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of the County's activities and operations.

Views of responsible officials and planned corrective action:

The County maintains a cash basis accounting system which is then converted to a modified accrual basis. As changes are made in the County's software system, changing to an accrual system will be considered.

Responsible party:

June Slagel, Finance Resource Specialist

**LIVINGSTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2012**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No. 2012-1 - Segregation of Duties

See Section II - Financial Statement Findings

Federal Agency Program:

U.S. Department of Agriculture, Passed Through Illinois Department of Human Services - CFDA #10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children Except for Non-Cash Food Instruments

Other programs except non-cash programs

Questioned costs: None

Finding No. 2012-2 - Financial Statement Preparation

See Section II - Financial Statement Findings

Federal Agency/Program:

U.S. Department of Agriculture, Passed Through Illinois Department of Human Services - CFDA #10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children

All other programs

Questioned costs: None

Finding No. 2012-3 - Significant Audit Adjustments

See Section II - Financial Statement Findings

Federal Agency/Program:

U.S. Department of Agriculture, Passed Through Illinois Department of Human Services - CFDA #10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children

All other programs

Questioned costs: None

LIVINGSTON COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended November 30, 2012

Financial Statement Findings

Finding No. 2011-1 - Segregation of Duties

Due to the limited number of personnel performing accounting functions in the various offices of the County, the County does not have adequate segregation of duties over accounting transactions in those offices. As a result of this condition, there is a higher risk that errors or misappropriation could occur and not be detected within a timely period. This finding was repeated as finding 2012-1.

Finding No. 2011-2 - Financial Statement Preparation

This condition continues to exist due to a limited number of personnel possessing a thorough understanding of applicable generally accepted accounting principles. This finding has been repeated in the current year as finding 2012-2.

Finding No. 2011-3 - Significant Audit Adjustments

This condition continues to exist due to County officials preparing accounting records and reports on a cash basis of accounting, whereas the County's audited basic financial statements have been converted to a modified accrual basis or accrual basis of accounting, as required by accounting principles generally accepted in the United States of America. This finding has been repeated in the current year as finding 2012-3.