

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Livingston
County of Livingston
For the Fiscal Year Ended 12/31/2012

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

COUNTY OF Livingston

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EF) ENTERPRISE HEALTH REL FAC
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	929,003	A200	995,196
Cash In Time Deposits	20,492,675	A201	23,710,611
Petty Cash	14,125	A210	13,975
TOTAL Cash	21,435,803		24,719,781
Taxes Receivable, Overdue	3,015,518	A260	3,269,865
Returned School Taxes Receivable	3,116,773	A280	2,933,469
Delinquent Village Taxes Rec	385,616	A295	381,277
Tax Sale Certificates	166,751	A320	159,700
Property Acquired For Taxes	129,157	A330	132,308
TOTAL Taxes Receivable (net)	6,813,814		6,876,620
Accounts Receivable	532,329	A380	852,774
TOTAL Other Receivables (net)	532,329		852,774
State And Federal, Social Services	5,083,122	A400	6,060,489
State & Federal, Other	6,544,483	A410	5,234,038
TOTAL State And Federal Aid Receivables	11,627,605		11,294,527
Due From Other Funds	1,348,422	A391	1,619,085
TOTAL Due From Other Funds	1,348,422		1,619,085
Towns & Cities	19,265	A430	14,455
Due From Other Governments	136,792	A440	141,039
TOTAL Due From Other Governments	156,057		155,494
Prepaid Expenses	979,149	A480	1,340,494
TOTAL Prepaid Expenses	979,149		1,340,494
Cash In Time Deposits, Spec Res	1,131,892	A231	1,163,352
TOTAL Restricted Assets	1,131,892		1,163,352
TOTAL Assets	44,025,070		48,022,127

COUNTY OF Livingston
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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	2,342,755	A600	2,714,934
TOTAL Accounts Payable	2,342,755		2,714,934
Accrued Liabilities	1,674,775	A601	3,411,588
TOTAL Accrued Liabilities	1,674,775		3,411,588
Due To Other Funds	13,090	A630	345,187
TOTAL Due To Other Funds	13,090		345,187
Due To Other Governments	368,867	A631	393,809
Due To Social Service Recipient	-131,667	A649	-152,396
Due To School Districts	4,202,652	A660	3,951,815
Due To Village, Delinquent Taxes	449,881	A668	441,799
TOTAL Due To Other Governments	4,889,733		4,635,027
Deferred Tax Revenues	3,304,594	A694	3,236,025
TOTAL Deferred Revenues	3,304,594		3,236,025
TOTAL Liabilities	12,224,947		14,342,762
Reserve For Encumbrances		A821	
TOTAL Reserve For Encumbrances	0		0
Not in Spendable Form	979,149	A806	1,340,494
TOTAL Nonspendable Fund Balance	979,149		1,340,494
Other Restricted Fund Balance	1,140,703	A899	603,923
TOTAL Restricted Fund Balance	1,140,703		603,923
Assigned Appropriated Fund Balance	2,425,000	A914	4,363,889
Assigned Unappropriated Fund Balance	462,150	A915	
TOTAL Assigned Fund Balance	2,887,150		4,363,889
Unassigned Fund Balance	26,793,121	A917	27,371,060
TOTAL Unassigned Fund Balance	26,793,121		27,371,060
TOTAL Fund Equity	31,800,123		33,679,365
TOTAL Liabilities And Fund Equity	44,025,070		48,022,127

COUNTY OF Livingston
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	17,570,420	A1001	17,612,782
TOTAL Real Property Taxes	17,570,420		17,612,782
Gain From Sale of Tax Acq Property	728,024	A1051	414,120
Federal Payments In Lieu of Taxes	5,996	A1080	6,120
Other Payments In Lieu of Taxes	660,776	A1081	548,761
Interest & Penalties On Real Prop Taxes	1,078,042	A1090	985,749
TOTAL Real Property Tax Items	2,472,838		1,954,750
Sales And Use Tax	27,945,518	A1110	30,000,807
Tax On Hotel Room Occupancy	136,235	A1113	156,694
Emergency Telephone System Surcharge	232,660	A1140	233,900
Other Non-Prop Tax	1,956	A1189	1,074
TOTAL Non Property Tax Items	28,316,369		30,392,475
Treasurer Fees	7,630	A1230	10,024
Charges For Tax Redemption	185,215	A1235	107,055
Assessors Fees	21,051	A1250	20,955
Clerk Fees	1,504,144	A1255	1,503,118
Personnel Fees	3,897	A1260	3,253
Other General Departmental Income	2,132,146	A1289	1,238,382
Sheriff Fees	333,791	A1510	347,164
Altern To Incarceration Fees	4,472	A1515	3,495
Police Fees	10,936	A1520	15,969
Prisoner Charges	47,175	A1525	223,975
Public Pound Charges, Dog Control Fees	24,110	A1550	23,817
Restitution Surcharge	327,761	A1580	365,529
Public Health Fees	4,155,491	A1601	4,562,413
Mental Health Fees	1,115,923	A1620	912,460
Early Interven Fees For Serv	372,589	A1621	403,306
Repay of Medical Assistance	443,522	A1801	269,912
Repayment of Family Assistance	311,360	A1809	305,747
Medical Incentive Earnings	3,709	A1811	950
Repayment of Child Care	62,074	A1819	43,432
Repayment of Juvenile Delinquent Care	109,140	A1823	114,559
Repayment of Safety Net Assistance	245,327	A1840	244,811
Repayments of Day Care		A1855	383
Charges-Programs For The Aging	158,036	A1972	171,321
TOTAL Departmental Income	11,579,500		10,892,028
General Services, Inter Government	539,472	A2210	541,968
TOTAL Intergovernmental Charges	539,472		541,968
Interest And Earnings	69,799	A2401	53,590
Rental of Real Property	3,267,001	A2410	3,001,381
TOTAL Use of Money And Property	3,336,800		3,054,971
Permits, Other	15,483	A2590	20,828
TOTAL Licenses And Permits	15,483		20,828
Fines And Forfeited Bail	2,086	A2610	10,300
Stop-Dwi Fines	368,250	A2615	424,246

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Forfeitures of Deposits	24,822	A2620	22,500
TOTAL Fines And Forfeitures	395,158		457,046
Sales of Scrap & Excess Materials	1,461	A2650	57,743
Sales, Other	87,298	A2655	31,075
Sales of Real Property		A2660	200
Insurance Recoveries	13,940	A2680	67,762
TOTAL Sale of Property And Compensation For Loss	102,699		156,779
Refunds of Prior Year's Expenditures	276,970	A2701	307,117
Gifts And Donations	17,031	A2705	14,446
Otb-Distributed Earnings	52,852	A2720	54,344
Unclassified (specify)	433,305	A2770	200,428
TOTAL Miscellaneous Local Sources	780,158		576,334
Interfund Revenues	355,717	A2801	1,374,334
TOTAL Interfund Revenues	355,717		1,374,334
State Aid Court Facilities	100,848	A3021	107,674
State Aid, Indigent Legal Services Fund	120,579	A3025	113,990
St Aid, District Attorney Salaries	71,702	A3030	89,189
St Aid, Real Property Tax Administration		A3040	
ST. Aid, Records MgmT.		A3060	9,000
Rail Infrastructure Investment Act		A3070	
St Aid - Other (specify)	87,265	A3089	50,218
St Aid, Education of Handicapped Child	2,484,483	A3277	2,251,416
St Aid, Probation Services	197,423	A3310	202,566
St Aid, Unified Court Budget Sec Costs	502,363	A3330	491,102
St Aid, Other Public Safety	185,503	A3389	115,552
St Aid, Public Health	938,991	A3401	784,354
Early Intervention State Aid	84,211	A3449	148,706
St Aid, Special Health Programs	663,679	A3472	738,399
St Aid, Narcotic Addiction Control	273,966	A3486	273,966
St Aid, Other Health	67,716	A3489	58,713
St Aid, Mental Health	1,257,393	A3490	1,244,133
St Aid, Medical Assistance	2,732	A3601	59,997
St Aid, Family Assistance	5,659	A3609	2,173
St Aid, Social Services Administration	3,023,901	A3610	2,445,833
St Aid, Child Care	1,551,913	A3619	1,675,610
St Aid, Safety Net	610,871	A3640	616,453
St Aid, Day Care	7,444	A3655	79,543
St Aid, Veterans Service Agencies	8,654	A3710	8,529
St Aid, Programs For Aging	506,237	A3772	462,929
St Aid-Economic Assistance	18,500	A3789	14,279
St Aid, Youth Programs	60,794	A3820	67,657
St Aid, Conservation Programs	47,504	A3910	109,580
TOTAL State Aid	12,880,332		12,221,560
Federal Aid - Other	319,499	A4089	309,227
Fed Aid, Civil Defense	165,500	A4305	24,343
Fed Aid Other Public Safety	19,416	A4389	395,154

COUNTY OF Livingston
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For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Fed Aid Wic Program	1,549,335	A4482	1,510,866
Fed Aid Other Health	1,475,287	A4489	452,251
Fed Aid, Medicaid Assistance	70,129	A4601	83,268
Fed Aid, Family Assistance	2,427,898	A4609	2,669,424
Fed Aid, Social Services Administration	5,461,845	A4610	5,942,833
Fed Aid, Food Stamp Program Admin	1,018,296	A4611	668,491
Fed Aid, Home Energy Assistance	114,513	A4641	73,775
Fed Aid Other Social Services	2,223,894	A4689	1,926,647
Fed Aid, Programs For Aging	522,935	A4772	488,941
Fed Aid Other Econ Assist & Opport	1,160,836	A4789	1,020,044
TOTAL Federal Aid	16,529,383		15,565,263
TOTAL Revenues	94,874,328		94,821,119
TOTAL Detail Revenues And Other Sources	94,874,328		94,821,119

COUNTY OF Livingston
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For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	381,943	A10101	379,730
Legislative Board, Contr Expend	51,091	A10104	58,097
Legislative Board, Empl Bnfts	88,006	A10108	110,125
TOTAL Legislative Board	521,040		547,951
Municipal Court, Contr Expend	22,271	A11104	23,865
TOTAL Municipal Court	22,271		23,865
Unified Court Budget Costs, Contr Expend	31,605	A11624	29,918
TOTAL Unified Court Budget Costs	31,605		29,918
District Attorney, Pers Serv	657,600	A11651	643,912
District Attorney, equip & Cap Outlay		A11652	4,880
District Attorney, contr Expend	228,975	A11654	265,240
District Attorney, empl Bnfts	227,165	A11658	244,762
TOTAL District Attorney	1,113,741		1,158,794
Public Defender, pers Serv	385,576	A11701	396,907
Public Defender, Equip & Cap Outlay	6,797	A11702	12,972
Public Defender, contr Expend	56,688	A11704	264,334
Public Defender, empl Bnfts	338,077	A11708	138,371
TOTAL Public Defender	787,138		812,584
Med Examiners & Coroners, contr Expend	29,932	A11854	29,799
TOTAL Med Examiners & Coroners	29,932		29,799
Municipal Exec, Pers Serv	166,195	A12301	166,602
Municipal Exec, Contr Expend	20,065	A12304	22,193
Municipal Exec, Empl Bnfts	74,500	A12308	90,742
TOTAL Municipal Exec	260,760		279,536
Auditor, Pers Serv	72,569	A13201	71,925
Auditor, Contr Expend	8,624	A13204	8,063
Auditor, Empl Bnfts	29,942	A13208	36,053
TOTAL Auditor	111,135		116,042
Treasurer, Pers Serv	306,626	A13251	313,331
Treasurer, Equip & Cap Outlay	840	A13252	1,799
Treasurer, Contr Expend	99,023	A13254	106,258
Treasurer, Empl Bnfts	150,289	A13258	171,350
TOTAL Treasurer	556,778		592,737
Purchasing, Pers Serv	59,000	A13451	59,600
Purchasing, Contr Expend	5,730	A13454	4,792
Purchasing, Empl Bnfts	28,917	A13458	32,799
TOTAL Purchasing	93,646		97,191
Assessment, Pers Serv	187,337	A13551	201,392
Assessment, Equip & Cap Outlay	255	A13552	
Assessment, Contr Expend	87,947	A13554	86,185
Assessment, Empl Bnfts	83,043	A13558	96,264
TOTAL Assessment	358,582		383,841
Tax Advertising, Contr Expend	236,691	A13624	140,506
TOTAL Tax Advertising	236,691		140,506
Fiscal Agents Fees, Contr Expend	1,800	A13804	1,300
TOTAL Fiscal Agents Fees	1,800		1,300

COUNTY OF Livingston
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Clerk,pers Serv	713,063	A14101	716,033
Clerk,equip & Cap Outlay	1,666	A14102	
Clerk,contr Expend	187,364	A14104	184,233
Clerk,empl Bnfts	343,838	A14108	386,492
TOTAL Clerk	1,245,931		1,286,758
Law, Pers Serv	237,015	A14201	239,364
Law, Equip & Cap Outlay		A14202	612
Law, Contr Expend	65,872	A14204	77,117
Law, Empl Bnfts	56,412	A14208	68,094
TOTAL Law	359,300		385,188
Personnel, Pers Serv	240,084	A14301	245,934
Personnel,equip & Cap Outlay	756	A14302	294
Personnel, Contr Expend	74,052	A14304	69,375
Personnel, Empl Bnfts	96,527	A14308	108,383
TOTAL Personnel	411,418		423,986
Elections, Pers Serv	302,385	A14501	318,650
Elections, Equip & Cap Outlay	7,270	A14502	5,019
Elections, Contr Expend	143,313	A14504	144,100
Elections, Empl Bnfts	95,776	A14508	110,159
TOTAL Elections	548,744		577,927
Central Services Admin,pers Serv	605,391	A16101	675,316
Central Services Admin,equip & Cap Outlay	1,341	A16102	7,801
Central Services Admin,contr Expend	912,051	A16104	926,079
Central Services Admin,empl Bnfts	283,379	A16108	335,013
TOTAL Central Services Admin	1,802,162		1,944,208
Buildings, Pers Serv	268,573	A16201	207,449
Buildings, Equip & Cap Outlay	8,754	A16202	560
Buildings, Contr Expend	920,059	A16204	783,777
Buildings, Empl Bnfts	88,965	A16208	86,668
TOTAL Buildings	1,286,352		1,078,453
Central Storeroom, Equip & Cap Outlay	9,909	A16602	1,400
Central Storeroom, Contr Expend	105,602	A16604	105,879
TOTAL Central Storeroom	115,511		107,279
Public Records,pers Serv	69,494	A16651	68,412
Public Records,equip & Cap Outlay		A16652	
Public Records,contr Expend	6,044	A16654	16,956
Public Records, Empl Bnfts	30,358	A16658	34,132
TOTAL Public Records	105,897		119,499
Central Data Process, Pers Serv	647,795	A16801	613,092
Central Data Process & Cap Outlay	23,689	A16802	21,479
Central Data Process, Contr Expend	239,543	A16804	191,878
Central Data Process, Empl Bnfts	223,064	A16808	239,367
TOTAL Central Data Process	1,134,092		1,065,817
Unallocated Insurance, Contr Expend	498,943	A19104	515,394
TOTAL Unallocated Insurance	498,943		515,394

COUNTY OF Livingston
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Municipal Assn Dues, Contr Expend	9,129	A19204	10,493
TOTAL Municipal Assn Dues	9,129		10,493
Distribution of Sales Tax	1,398,377	A19854	1,500,627
TOTAL Distribution of Sales Tax	1,398,377		1,500,627
TOTAL General Government Support	13,040,974		13,229,692
Community College Tuition,contr Expend	1,542,066	A24904	2,078,352
TOTAL Community College Tuition	1,542,066		2,078,352
Contrib Educational T V,contr Expend	2,500	A29104	2,500
TOTAL Contrib Educational T V	2,500		2,500
Education Handicapped Children,contr Expen	4,181,874	A29604	4,023,662
TOTAL Education Handicapped Children	4,181,874		4,023,662
Other Education, Equip & Cap Outlay	3,363	A29892	3,091
TOTAL Other Education	3,363		3,091
TOTAL Education	5,729,803		6,107,605
Public Safety Comm Sys, Pers Serv	881,378	A30201	883,468
Public Safety Comm Sys, Equip & Cap Outlay	8,683	A30202	27,242
Public Safety Comm Sys, Contr Expend	280,056	A30204	269,268
Public Safety Comm Sys, Empl Bnfts	352,998	A30208	408,407
TOTAL Public Safety Comm Sys	1,523,115		1,588,385
Sheriff,pers Serv	3,800,137	A31101	3,901,848
Sheriff, Equip & Cap Outlay	330,226	A31102	326,842
Sheriff, Contr Expend	971,334	A31104	932,880
Sheriff, Empl Bnfts	1,617,616	A31108	1,946,568
TOTAL Sheriff	6,719,313		7,108,138
Probation, Pers Serv	681,726	A31401	701,848
Probation, Equip & Cap Outlay	4,054	A31402	2,059
Probation, Contr Expend	85,217	A31404	72,793
Probation, Empl Bnfts	269,506	A31408	327,531
TOTAL Probation	1,040,503		1,104,230
Juvenile Counsel Serv, Pers Serv	182,521	A31471	197,146
Juvenile Counsel Serv, Equip & Cap Outlay		A31472	
Juvenile Counsel Serv, Contr Expend	2,719	A31474	1,836
Juvenile Counsel Serv, Empl Bnfts	83,171	A31478	110,031
TOTAL Juvenile Counsel Serv	268,411		309,014
Jail, Pers Serv	2,511,592	A31501	2,796,839
Jail, Equip & Cap Outlay	61,809	A31502	71,378
Jail, Contr Expend	758,356	A31504	628,006
Jail, Empl Bnfts	1,017,455	A31508	1,248,975
TOTAL Jail	4,349,213		4,745,198
Penitentiary,contr Expend		A31604	
TOTAL Penitentiary	0		0
Other Correction Agency, Contr Expend	38,561	A31704	38,561
TOTAL Other Correction Agency	38,561		38,561
Traffic Control, Pers Serv	7,175	A33101	7,250
Traffic Control, Contr Expen	4,243	A33104	4,411

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Traffic Control, Empl Bnfts	528	A33108	555
TOTAL Traffic Control	11,946		12,215
Stop Dwi,pers Serv		A33151	
TOTAL Stop Dwi	0		0
Fire, Equip & Cap Outlay	9,698	A34102	9,421
Fire, Contr Expend	16,833	A34104	18,476
TOTAL Fire	26,531		27,898
Control of Animals, Pers Serv	102,731	A35101	106,382
Control of Animals, Equip & Cap Outlay	17,331	A35102	
Control of Animals, Contr Expend	30,415	A35104	32,210
Control of Animals, Empl Bnfts	42,431	A35108	49,585
TOTAL Control of Animals	192,907		188,177
Civil Defense, Pers Serv	104,222	A36401	106,133
Civil Defense, Equip & Cap Outlay	4,255	A36402	6,066
Civil Defense, Contr Expend	74,884	A36404	98,833
Civil Defense, Empl Bnfts	44,896	A36408	51,492
TOTAL Civil Defense	228,257		262,522
Homeland Security, Personal Services		A36451	
Homeland Security, Equip. And Capital Outl	146,277	A36452	42,439
Homeland Security, Contractual Expenditure	8,500	A36454	134,500
TOTAL Homeland Security	154,777		176,939
TOTAL Public Safety	14,553,533		15,561,276
Public Health, Pers Serv	2,275,426	A40101	2,312,833
Public Health, Equip & Cap Outlay	1,529	A40102	26,851
Public Health, Contr Expend	1,000,244	A40104	1,043,640
Public Health, Empl Bnfts	858,159	A40108	1,006,133
TOTAL Public Health	4,135,357		4,389,456
Family Health Plan Ser, Pers Serv	382,526	A40351	343,870
Family Health Plan Ser, Equip & Cap Outlay	2,736	A40352	10,359
Family Health Plan Ser, Contr Expend	207,481	A40354	230,172
Family Health Plan Ser,empl Bnfts	112,468	A40358	132,420
TOTAL Family Health Plan Ser	705,210		716,821
Rabies Control, Pers Serv	1,411	A40421	937
Rabies Control, Contr Expend	19,899	A40424	17,197
Rabies Control,empl Bnfts	131	A40428	98
TOTAL Rabies Control	21,441		18,232
Physically Handicapped, Contr Expend	5,045	A40464	3,990
TOTAL Physically Handicapped	5,045		3,990
Immunization of Child, Pers Serv	24,120	A40521	22,117
Immunization of Child, equ&cap		A40522	117
Immunization of Child, Contr Expend	27,459	A40524	15,312
Immunization of Child, Empl Bnfts	6,065	A40528	7,632
TOTAL Immunization of Child	57,643		45,178
Early Intervention Pgm,pers Serv	76,468	A40591	79,018
Early Interven Pgm,equip&cap Outlay	210	A40592	7,676
Early Intervention Pgm,contr Expend	557,089	A40594	707,960

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Early Intervention, Empl Ben	22,524	A40598	27,202
TOTAL Early Intervention	656,291		821,856
Wic Program & Enap,pers Serv	301,997	A40821	303,656
Wic Program & Enap, Equip & Cap Outlay	9,083	A40822	2,995
Wic Program & Enap,contr Expend	1,125,999	A40824	1,116,928
Wic Program & Enap,empl Bnfts	133,415	A40828	150,199
TOTAL Wic Program & Enap	1,570,494		1,573,777
Environmental Health Prog, Pers Serv	101,701	A40901	104,886
Environmental Health Prog,equip & Cap Outl	5,481	A40902	664
Environmental Health Prog, Contr Expend	12,903	A40904	18,008
Environmental Health Program	30,057	A40908	36,311
TOTAL Environmental Health Program	150,142		159,869
Other Public Health, Pers Serv	859,892	A41891	850,386
Other Public Health, Equip & Cap Outlay	17,772	A41892	13,370
Other Public Health, Contr Expend	670,739	A41894	605,450
Other Public Health, Empl Bnfts	236,198	A41898	299,978
TOTAL Other Public Health	1,784,601		1,769,184
Alcoholic Addic Control, Contr Expend	382,366	A42504	373,645
TOTAL Alcoholic Addic Control	382,366		373,645
Mental Health Admin,pers Serv	934,062	A43101	883,782
Mental Health Admin,equip & Cap Outlay	17,808	A43102	36,838
Mental Health Admin,contr Expend	791,962	A43104	969,523
Mental Health Admin,empl Bnfts	369,534	A43108	393,253
TOTAL Mental Health Admin	2,113,366		2,283,396
Mental Health Prog,contr Expend	188,434	A43204	185,333
TOTAL Mental Health Prog	188,434		185,333
Ambulance, Pers Serv	464,396	A45401	459,620
Ambulance, Equip & Cap Outlay	44,264	A45402	40,407
Ambulance, Contr Expend	230,717	A45404	194,865
Ambulance, Empl Bnfts	80,063	A45408	94,583
TOTAL Ambulance	819,440		789,475
Other Health, Pers Serv	28,638	A49891	67,325
Other Health, Equip & Cap Outlay		A49892	
Other Health, Contr Expend	86,922	A49894	84,516
Other Health, Empl Bnfts	9,428	A49898	22,633
TOTAL Other Health	124,988		174,474
TOTAL Health	12,714,818		13,304,686
Other Transportation, Contr Expend	35,024	A56804	35,024
TOTAL Other Transportation	35,024		35,024
TOTAL Transportation	35,024		35,024
Admin, Pers Serv	6,266,905	A60101	6,087,193
Admin, Equip & Cap Outlay	39,668	A60102	21,792
Admin, Contr Expend	4,053,979	A60104	3,880,811
Admin, Empl Bnfts	2,930,102	A60108	3,267,862
TOTAL Admin	13,290,654		13,257,658

COUNTY OF Livingston
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Day Care, Contr Expend	1,063,251	A60554	1,064,532
TOTAL Day Care	1,063,251		1,064,532
Services For Recipients, Contr Expend	312,481	A60704	444,117
TOTAL Services For Recipients	312,481		444,117
Medical Assistance, Contr Expend	536,641	A61014	402,459
TOTAL Medical Assistance	536,641		402,459
Medical Assistance-Mmis, Contr Expend	11,093,332	A61024	11,403,405
TOTAL Medical Assistance-Mmis	11,093,332		11,403,405
Family Assistance, Contr Expend	2,898,497	A61094	3,259,590
TOTAL Family Assistance	2,898,497		3,259,590
Child Care, Contr Expend	1,713,305	A61194	1,313,325
TOTAL Child Care	1,713,305		1,313,325
Hospital Care, Contr Expend	282,922	A61214	186,064
TOTAL Hospital Care	282,922		186,064
Juvenile Delinquent, Contr Expend	24,518	A61234	128,870
TOTAL Juvenile Delinquent	24,518		128,870
State Training School, Contr Expend	15,600	A61294	80,000
TOTAL State Training School	15,600		80,000
Safety Net, Contr Expend	2,398,952	A61404	2,281,902
TOTAL Safety Net	2,398,952		2,281,902
Home Energy Assistance, Contr Expend	-81,508	A61414	-73,292
TOTAL Home Energy Assistance	-81,508		-73,292
Emergency Aid For Adults, Contr Expend	93,670	A61424	146,133
TOTAL Emergency Aid For Adults	93,670		146,133
Job Train Admin, Per Serv	51,254	A62901	58,920
Job Train Admin, Contr Expend	1,326	A62904	344
Job Train Admin, Empl Bnfts	25,253	A62908	29,585
TOTAL Job Train Admin	77,833		88,848
Community Action, Pers Serv	429,889	A63101	344,424
Community Action, Equip & Cap Outlay	41,582	A63102	806
Community Action, Contr Expend	574,508	A63104	509,455
Community Action, Empl Bnfts	182,166	A63108	178,010
TOTAL Community Action	1,228,144		1,032,695
Publicity, Contr Expend	125,909	A64104	144,163
TOTAL Publicity	125,909		144,163
Veterans Service, Pers Serv	42,326	A65101	42,775
Veterans Service, Equip & Cap Outlay	5,569	A65102	2,131
Veterans Service, Contr Expend	20,066	A65104	24,322
Veterans Service, Empl Bnfts	4,905	A65108	5,623
TOTAL Veterans Service	72,865		74,851
Consumer Affairs, Pers Serv	19,532	A66101	55,169
Consumer Affairs, Equip & Cap Outlay		A66102	
Consumer Affairs, Contr Expend	37,868	A66104	
Consumer Affairs, Empl Bnfts	26,273	A66108	2,697
TOTAL Consumer Affairs	83,674		57,866

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Programs For Aging, Pers Serv	586,205	A67721	607,906
Programs For Aging, Equip & Cap Outlay	37,453	A67722	18,837
Programs For Aging, Contr Expend	908,445	A67724	915,945
Programs For Aging, Empl Bnfts	218,602	A67728	249,078
TOTAL Programs For Aging	1,750,704		1,791,766
Other Eco & Dev, Pers Serv	202,724	A69891	208,800
Other Eco & Dev, Equip & Cap Outlay		A69892	
Other Eco & Dev, Contr Expend	114,646	A69894	112,141
Other Econ & Dev, Empl Bnfts	80,879	A69898	93,599
TOTAL Other Econ & Dev	398,249		414,540
TOTAL Economic Assistance And Opportunity	37,379,694		37,499,490
Youth Prog, Pers Serv	95,286	A73101	126,311
Youth Prog, Contr Expend	136,365	A73104	155,834
Youth Prog, Empl Bnfts	21,524	A73108	29,803
TOTAL Youth Prog	253,175		311,948
Library, Contr Expend	72,000	A74104	75,000
TOTAL Library	72,000		75,000
Historian, Pers Serv	53,894	A75101	55,234
Historian, Equip & Cap Outlay	10,000	A75102	10,610
Historian, Contr Expend	34,170	A75104	30,739
Historian, Empl Bnfts	25,596	A75108	28,353
TOTAL Historian	123,660		124,936
Celebrations, Contr Expend	6,065	A75504	589
TOTAL Celebrations	6,065		589
TOTAL Culture And Recreation	454,900		512,473
Planning, Pers Serv	245,523	A80201	254,332
Planning, Equip & Cap Outlay	318	A80202	38
Planning, Contr Expend	170,053	A80204	278,399
Planning, Empl Bnfts	130,850	A80208	149,421
TOTAL Planning	546,744		682,191
Joint Planning Board, Contr Expend	9,970	A80254	9,970
TOTAL Joint Planning Board	9,970		9,970
Environmental Control, Pers Serv	19,031	A80901	29,728
Environmental Control, Equip & Cap Outlay		A80902	731
Environmental Control, Contr Expend	154,684	A80904	29,677
Environmental Control, Empl Bnfts	1,807	A80908	2,665
TOTAL Environmental Control	175,522		62,802
Sewage Treat Disp, Pers Serv	675,058	A81301	637,053
Sewage Treat Disp, Contr Expend	33,656	A81304	34,761
Sewage Treat Disp, Empl Bnfts	282,067	A81308	326,040
TOTAL Sewage Treat Disp	990,781		997,854
Gen Natural Resources, Contr Expend	42,700	A87904	42,700
TOTAL Gen Natural Resources	42,700		42,700

COUNTY OF Livingston
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Misc Home & Comm Serv, Contr Expend	581,414	A89894	479,610
TOTAL Misc Home & Comm Serv	581,414		479,610
TOTAL Home And Community Services	2,347,131		2,275,126
Unemployment Insurance, Empl Bnfts	49,055	A90508	90,626
TOTAL Employee Benefits	49,055		90,626
Debt Principal, Serial Bonds	1,365,000	A97106	1,500,000
Debt Principal, Bond Anticipation Notes	347,600	A97306	
TOTAL Debt Principal	1,712,600		1,500,000
Debt Interest, Serial Bonds	865,490	A97107	835,291
Debt Interest, Bond Anticipation Notes	13,582	A97307	
TOTAL Debt Interest	879,072		835,291
TOTAL Expenditures	88,896,604		90,951,290
Transfers, Capital Projects Fund	4,832,000	A99509	1,990,588
TOTAL Operating Transfers	4,832,000		1,990,588
TOTAL Other Uses	4,832,000		1,990,588
TOTAL Detail Expenditures And Other Uses	93,728,604		92,941,877

COUNTY OF Livingston
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(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	30,654,399	A8021	31,800,123
Restated Fund Equity - Beg of Year	30,654,399	A8022	31,800,123
ADD - REVENUES AND OTHER SOURCES	94,874,328		94,821,119
DEDUCT - EXPENDITURES AND OTHER USES	93,728,604		92,941,877
Fund Equity-End of Year	31,800,123	A8029	33,679,365

COUNTY OF Livingston
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	18,586,897	A1049N	18,604,380
Est Rev - Real Property Tax Items	1,020,000	A1099N	1,020,000
Est Rev - Non Property Tax Items	27,308,000	A1199N	29,915,000
Est Rev - Departmental Income	10,347,221	A1299N	10,655,006
Est Rev - Intergovernmental Charges	433,059	A2399N	624,200
Est Rev - Use of Money And Property	3,244,872	A2499N	3,037,939
Est Rev - Licenses And Permits	11,000	A2599N	14,000
Est Rev - Fines And Forfeitures	450,600	A2649N	450,000
Est Rev - Sale of Prop And Comp For Loss	5,325	A2699N	11,555
Est Rev - Miscellaneous Local Sources	612,486	A2799N	525,664
Est Rev - Interfund Revenues	1,404,714	A2801N	1,451,900
Est Rev - State Aid	15,636,666	A3099N	16,484,163
Est Rev - Federal Aid	14,977,703	A4099N	15,409,471
TOTAL Estimated Revenues	94,038,543		98,203,278
Appropriated Fund Balance	2,425,000	A599N	3,050,000
TOTAL Estimated Other Sources	2,425,000		3,050,000
TOTAL Estimated Revenues And Other Sources	96,463,543		101,253,278

COUNTY OF Livingston
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	14,580,248	A1999N	15,475,517
App - Education	5,781,500	A2999N	6,306,500
App - Public Safety	15,758,626	A3999N	16,911,791
App - Health	12,334,923	A4999N	12,733,727
App - Transportation	36,000	A5999N	36,000
App - Economic Assistance And Opportunity	41,016,767	A6999N	42,607,984
App - Culture And Recreation	571,151	A7999N	548,093
App - Home And Community Services	3,412,764	A8999N	3,280,581
App - Debt Service	2,421,565	A9899N	2,437,825
TOTAL Appropriations	95,913,544		100,338,018
App - Interfund Transfer	550,000	A9999N	915,260
TOTAL Other Uses	550,000		915,260
TOTAL Appropriations And Other Uses	96,463,544		101,253,278

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	1,669	CD200	28,035
Petty Cash	150	CD210	150
TOTAL Cash	1,819		28,185
Due From Other Funds	7,243	CD391	15,873
TOTAL Due From Other Funds	7,243		15,873
Due From Other Governments	49,996	CD440	57,095
TOTAL Due From Other Governments	49,996		57,095
Prepaid Expenses	13,940	CD480	17,573
TOTAL Prepaid Expenses	13,940		17,573
TOTAL Assets	72,999		118,726

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	338	CD600	337
TOTAL Accounts Payable	338		337
Accrued Liabilities	8,585	CD601	10,678
TOTAL Accrued Liabilities	8,585		10,678
Due To Other Funds	53,940	CD630	97,573
TOTAL Due To Other Funds	53,940		97,573
Deferred Revenues		CD691	
TOTAL Deferred Revenues	0		0
TOTAL Liabilities	62,863		108,588
Not in Spendable Form		CD806	
TOTAL Nonspendable Fund Balance	0		0
Assigned Appropriated Fund Balance	10,136	CD914	10,137
Assigned Unappropriated Fund Balance		CD915	
TOTAL Assigned Fund Balance	10,136		10,137
TOTAL Fund Equity	10,136		10,137
TOTAL Liabilities And Fund Equity	72,999		118,725

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Unclassified (specify)	7,176	CD2770	2,466
TOTAL Miscellaneous Local Sources	7,176		2,466
Fed Aid, Job Training Partnership	613,822	CD4790	502,233
Fed Aid, Community Development Act	269,662	CD4910	10,323
TOTAL Federal Aid	883,484		512,556
TOTAL Revenues	890,660		515,022
TOTAL Detail Revenues And Other Sources	890,660		515,022

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Job Train & Services, Pers Serv	225,560	CD62921	231,864
Job Train & Services, Equip & Cap Outlay		CD62922	1,342
Job Train & Services, Contr Expend	318,867	CD62924	231,453
Job Train & Services, Empl Bnfts	76,570	CD62928	40,040
TOTAL Job Train & Services	620,998		504,699
TOTAL Economic Assistance And Opportunity	620,998		504,699
Rehab Loans & Grant, Contr Expend	269,662	CD86684	10,323
TOTAL Rehab Loans & Grant	269,662		10,323
TOTAL Home And Community Services	269,662		10,323
TOTAL Expenditures	890,660		515,022
TOTAL Detail Expenditures And Other Uses	890,660		515,022

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	10,136	CD8021	10,136
Restated Fund Equity - Beg of Year	10,136	CD8022	10,136
ADD - REVENUES AND OTHER SOURCES	890,660		515,022
DEDUCT - EXPENDITURES AND OTHER USES	890,660		515,022
Fund Equity-End of Year	10,136	CD8029	10,137

COUNTY OF Livingston
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(D) COUNTY ROAD

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	2,470,304	D201	2,828,743
Petty Cash	1,000	D210	1,000
TOTAL Cash	2,471,304		2,829,743
Accounts Receivable	5,003	D380	9,753
TOTAL Other Receivables (net)	5,003		9,753
State & Federal Receivables	1,133,298	D410	786,710
TOTAL State And Federal Aid Receivables	1,133,298		786,710
Prepaid Expenses	53,585	D480	73,571
TOTAL Prepaid Expenses	53,585		73,571
TOTAL Assets	3,663,190		3,699,777

COUNTY OF Livingston
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(D) COUNTY ROAD

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	868,067	D600	397,342
TOTAL Accounts Payable	868,067		397,342
Accrued Liabilities	60,468	D601	70,419
TOTAL Accrued Liabilities	60,468		70,419
Due To Other Funds	53,585	D630	73,571
TOTAL Due To Other Funds	53,585		73,571
Deferred Revenues		D691	
TOTAL Deferred Revenues	0		0
TOTAL Liabilities	982,121		541,332
Reserve For Encumbrances		D821	
TOTAL Reserve For Encumbrances	0		0
Not in Spendable Form	53,585	D806	73,571
TOTAL Nonspendable Fund Balance	53,585		73,571
Other Restricted Fund Balance		D899	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	350,000	D914	350,000
Assigned Unappropriated Fund Balance	2,277,484	D915	2,734,873
TOTAL Assigned Fund Balance	2,627,484		3,084,873
Unassigned Fund Balance		D917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	2,681,070		3,158,444
TOTAL Liabilities And Fund Equity	3,663,190		3,699,777

COUNTY OF Livingston
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(D) COUNTY ROAD

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	7,058,963	D1001	7,009,360
TOTAL Real Property Taxes	7,058,963		7,009,360
Snow Removal Services, Other Govts	733,343	D2302	607,194
TOTAL Intergovernmental Charges	733,343		607,194
Interest And Earnings	1,035	D2401	1,219
TOTAL Use of Money And Property	1,035		1,219
Sales of Scrap & Excess Materials	14,986	D2650	10,075
Sales, Other	-100	D2655	629
Insurance Recoveries	7,757	D2680	1,156
TOTAL Sale of Property And Compensation For Loss	22,642		11,860
Refunds of Prior Year's Expenditures	70,895	D2701	194,234
Unclassified (specify)	58,864	D2770	70,139
TOTAL Miscellaneous Local Sources	129,759		264,373
St Aid, Consolidated Highway Aid	1,384,307	D3501	1,384,307
St Aid, Other Transportation	98,695	D3589	277,675
TOTAL State Aid	1,483,001		1,661,982
Fed Aid, Transp Cap Proj	737,819	D4597	1,607,542
TOTAL Federal Aid	737,819		1,607,542
TOTAL Revenues	10,166,563		11,163,531
TOTAL Detail Revenues And Other Sources	10,166,563		11,163,531

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(D) COUNTY ROAD

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Street Admin, Pers Serv	403,237	D50101	450,038
Street Admin, Equip & Cap Outlay	1,155	D50102	4,047
Street Admin, Contr Expend	45,070	D50104	44,649
Street Admin, Empl Bnfts	718,045	D50108	770,255
TOTAL Street Admin	1,167,507		1,268,989
Engineering, Pers Serv	165,565	D50201	140,928
Engineering, Equip & Cap Outlay	22,052	D50202	6,956
Engineering, Contr Expend	19,150	D50204	15,555
Engineering, Empl Bnfts	1,251	D50208	2,155
TOTAL Engineering	208,017		165,594
Maint of Streets, Pers Serv	450,580	D51101	461,962
Maint of Streets, Contr Expend	805,875	D51104	1,062,296
Maint of Streets, Empl Bnfts	4,086	D51108	9,853
TOTAL Maint of Streets	1,260,542		1,534,111
Perm Improve Highway, Pers Serv	552,302	D51121	493,847
Perm Improve Highway, Contr Expend	3,982,275	D51124	4,437,077
TOTAL Perm Improve Highway	4,534,577		4,930,923
Snow Removal, Contr Expend	968,120	D51424	968,120
TOTAL Snow Removal	968,120		968,120
Snow Removal State, Contr Expend	799,302	D51444	456,705
TOTAL Snow Removal State	799,302		456,705
TOTAL Transportation	8,938,065		9,324,442
TOTAL Expenditures	8,938,065		9,324,442
Transfers, Other Funds	1,307,474	D99019	1,361,715
TOTAL Operating Transfers	1,307,474		1,361,715
TOTAL Other Uses	1,307,474		1,361,715
TOTAL Detail Expenditures And Other Uses	10,245,539		10,686,157

COUNTY OF Livingston
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(D) COUNTY ROAD

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	2,760,046	D8021	2,681,072
Restated Fund Equity - Beg of Year	2,760,046	D8022	2,681,072
ADD - REVENUES AND OTHER SOURCES	10,166,563		11,163,531
DEDUCT - EXPENDITURES AND OTHER USES	10,245,539		10,686,157
Fund Equity - End of Year	2,681,072	D8029	3,158,450

COUNTY OF Livingston
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(D) COUNTY ROAD

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	7,009,360	D1049N	7,462,232
Est Rev - Intergovernmental Charges	825,000	D2399N	825,000
Est Rev - Sale of Prop And Comp For Loss	6,250	D2699N	8,100
Est Rev - Miscellaneous Local Sources	25,000	D2799N	18,250
Est Rev - State Aid	1,704,557	D3099N	1,384,307
Est Rev - Federal Aid	2,016,550	D4099N	1,069,724
TOTAL Estimated Revenues	11,586,717		10,767,613
Appropriated Fund Balance	350,000	D599N	350,000
TOTAL Estimated Other Sources	350,000		350,000
TOTAL Estimated Revenues And Other Sources	11,936,717		11,117,613

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(D) COUNTY ROAD

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	9,737,357	D5999N	8,672,557
App - Employee Benefits	886,635	D9199N	1,008,760
TOTAL Appropriations	10,623,992		9,681,317
App - Interfund Transfer	1,312,725	D9999N	1,436,296
TOTAL Other Uses	1,312,725		1,436,296
TOTAL Appropriations And Other Uses	11,936,717		11,117,613

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	507,396	DM201	775,289
TOTAL Cash	507,396		775,289
Accounts Receivable	583	DM380	23,316
TOTAL Other Receivables (net)	583		23,316
Prepaid Expenses	7,413	DM480	10,361
TOTAL Prepaid Expenses	7,413		10,361
TOTAL Assets	515,391		808,966

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	146,635	DM600	13,551
TOTAL Accounts Payable	146,635		13,551
Accrued Liabilities	8,174	DM601	10,954
TOTAL Accrued Liabilities	8,174		10,954
Other Liabilities		DM688	
TOTAL Other Liabilities	0		0
Due To Other Funds	7,413	DM630	10,361
TOTAL Due To Other Funds	7,413		10,361
TOTAL Liabilities	162,222		34,866
Reserve For Encumbrances		DM821	
TOTAL Reserve For Encumbrances	0		0
Must Remain Intact	7,413	DM807	10,361
TOTAL Nonspendable Fund Balance	7,413		10,361
Assigned Appropriated Fund Balance		DM914	763,738
Assigned Unappropriated Fund Balance	345,757	DM915	
TOTAL Assigned Fund Balance	345,757		763,738
TOTAL Fund Equity	353,169		774,100
TOTAL Liabilities And Fund Equity	515,391		808,966

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	193	DM2401	300
TOTAL Use of Money And Property	193		300
Sales of Scrap & Excess Materials	2,652	DM2650	6,238
Sales of Equipment	7,386	DM2665	18,000
Insurance Recoveries		DM2680	9,611
TOTAL Sale of Property And Compensation For Loss	10,038		33,849
Refunds of Prior Year's Expenditures	8,262	DM2701	2,269
Unclassified (specify)	498,457	DM2770	583,666
TOTAL Miscellaneous Local Sources	506,719		585,934
TOTAL Revenues	516,950		620,083
Interfund Transfers	1,307,474	DM5031	1,361,715
TOTAL Interfund Transfers	1,307,474		1,361,715
TOTAL Other Sources	1,307,474		1,361,715
TOTAL Detail Revenues And Other Sources	1,824,424		1,981,798

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Machinery, Pers Serv	206,596	DM51301	200,751
Machinery, Equip & Cap Outlay	308,381	DM51302	111,625
Machinery, Contr Expend	1,144,322	DM51304	1,128,716
Machinery, Empl Bnfts	104,802	DM51308	119,777
TOTAL Machinery	1,764,100		1,560,868
TOTAL Transportation	1,764,100		1,560,868
TOTAL Expenditures	1,764,100		1,560,868
TOTAL Detail Expenditures And Other Uses	1,764,100		1,560,868

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(DM) ROAD MACHINERY

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	292,845	DM8021	353,168
Restated Fund Equity - Beg of Year	292,845	DM8022	353,168
ADD - REVENUES AND OTHER SOURCES	1,824,424		1,981,798
DEDUCT - EXPENDITURES AND OTHER USES	1,764,100		1,560,868
Fund Equity - End of Year	353,168	DM8029	774,097

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Sale of Property And ComP. For Loss	16,000	DM2699N	31,000
TOTAL Estimated Revenues	16,000		31,000
Interfund Transfers	1,312,725	DM5031N	1,436,296
TOTAL Estimated Other Sources	1,312,725		1,436,296
TOTAL Estimated Revenues And Other Sources	1,328,725		1,467,296

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
Transportation	1,205,825	DM5999N	1,327,465
Employee Benefits	122,900	DM9199N	139,831
TOTAL Appropriations	1,328,725		1,467,296
TOTAL Appropriations And Other Uses	1,328,725		1,467,296

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	9,367,787	EF200	5,370,088
TOTAL Cash	9,367,787		5,370,088
Accounts Receivable	4,782,256	EF380	9,471,832
TOTAL Other Receivables (net)	4,782,256		9,471,832
Due From Other Funds	596,393	EF391	177,694
TOTAL Due From Other Funds	596,393		177,694
Inventory	89,870	EF445	82,592
TOTAL Inventories	89,870		82,592
Prepaid Expenses	479,235	EF480	609,767
TOTAL Prepaid Expenses	479,235		609,767
Buildings	30,838,074	EF102	30,865,632
Improvements Other Than Buildings	3,539,184	EF103	3,542,026
Equipment	5,957,027	EF104	6,611,146
Accum Deprec, Buildings	-11,273,734	EF112	-12,978,596
Accum Depr, Imp Other Than Bld	-1,557,498	EF113	-1,809,517
Accum Depr, Machinery & Equip	-3,371,645	EF114	-3,858,624
TOTAL Fixed Assets (net)	24,131,408		22,372,067
TOTAL Assets	39,446,949		38,084,040

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	490,010	EF600	543,657
TOTAL Accounts Payable	490,010		543,657
Accrued Liabilities	2,881,767	EF601	4,147,074
Accrued Interest Payable	238,191	EF651	194,971
TOTAL Accrued Liabilities	3,119,958		4,342,045
Retained Percentages-Contracts Payable		EF605	
TOTAL Retained Percentages	0		0
Revenue Anticipation Notes Payable		EF621	
TOTAL Notes Payable	0		0
Other Liabilities	135,027	EF688	108,073
TOTAL Other Liabilities	135,027		108,073
Due To Other Funds	962,150	EF630	1,057,710
TOTAL Due To Other Funds	962,150		1,057,710
Bonds Payable	33,710,300	EF628	32,754,600
TOTAL Bond And Long Term Liabilities	33,710,300		32,754,600
Deferred Revenues	144,065	EF691	135,284
TOTAL Deferred Revenues	144,065		135,284
TOTAL Liabilities	38,561,510		38,941,369
Net Assets-Restricted For Debt	2,360,028	EF922	-1,126,390
Net Assets-Unrestricted (deficit)	-1,474,589	EF924	269,061
TOTAL Retained Earnings	885,439		-857,329
TOTAL Fund Equity	885,439		-857,329
TOTAL Liabilities And Fund Equity	39,446,949		38,084,040

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Public Nursing Home Income	25,364,851	EF1650	22,950,056
TOTAL Charges For Services Within Locality	25,364,851		22,950,056
Interest And Earnings	21,380	EF2401	17,103
TOTAL Use of Money And Property	21,380		17,103
Unclassified (specify)	5,756,584	EF2770	4,440,490
TOTAL Other	5,756,584		4,440,490
TOTAL Revenues	31,142,815		27,407,649
Real Property Taxes		EF1001	
TOTAL Real Property Taxes	0		0
TOTAL Taxes	0		0
TOTAL Operating Revenue	31,142,815		27,407,649

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2011	EdpCode	2012
Expenses			
Public Nursing Home, Pers Serv	11,467,794	EF45301	11,574,595
TOTAL Public Nursing Home	11,467,794		11,574,595
TOTAL Personal Services	11,467,794		11,574,595
Credit Card Fees		EF13754	
TOTAL Credit Card Fees	0		0
Depreciation	2,435,811	EF19944	2,451,376
TOTAL Depreciation	2,435,811		2,451,376
Public Nursing Home, Contr Expend	8,290,326	EF45304	7,164,628
TOTAL Public Nursing Home	8,290,326		7,164,628
TOTAL Contractual Expenses	10,726,137		9,616,004
Public Nursing Home, Empl Bnfts	6,440,677	EF45308	7,959,818
TOTAL Public Nursing Home	6,440,677		7,959,818
TOTAL Employee Benefits	6,440,677		7,959,818
TOTAL Expenses	28,634,608		29,150,417
TOTAL Operating Expenses	28,634,608		29,150,417

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(EF) ENTERPRISE HEALTH REL FAC

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-1,622,768	EF8021	885,439
Restated Fund Equity - Beg of Year	-1,622,768	EF8022	885,439
ADD - REVENUES AND OTHER SOURCES	31,142,815		27,407,649
DEDUCT - EXPENDITURES AND OTHER USES	28,634,608		29,150,417
Fund Equity - End of Year	885,439	EF8029	-857,329

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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2011	EdpCode	2012
Cash Rec'd From Providing Svcs	23,146,945	EF7111	23,324,352
Cash Payments Contr Exp	-7,036,031	EF7112	-7,306,455
Cash Payments Pers Svcs & Bnfts	-17,460,755	EF7113	-18,227,180
Other Operating Rev	5,788,521	EF7114	4,479,491
TOTAL Cash Flows From Operating Activities	4,438,680		2,270,208
Real Property Taxes		EF7121	
Interest Expenses (non-Capital)	18,698	EF7126	
TOTAL Cash Flows From Non-Capital And Financing Activities	18,698		0
Proceeds of Debt (capital)	-2,411,006	EF7131	-1,826,432
Principal Payments Debt (capital)	913,000	EF7132	955,700
Payments To Contractors	-151,128	EF7136	-684,519
TOTAL Cash Flows From Capital And Related Financing Activities	-1,649,134		-1,555,251
Interest Income	21,380	EF7153	17,103
TOTAL Cash Flows From Investing Activities	21,380		17,103
Net Inc(dec) In Cash&cash Equiv	5,694,987	EF7161	-3,997,699
Cash&cash Equiv Beg of Year	3,672,800	EF7171	9,367,787
	9,367,787		5,370,088
Operating Income (loss)	2,508,207	EF7181	-1,742,678
Depreciation	2,435,811	EF7182	2,451,376
Inc/dec In Assets-Other Than Cash	-1,313,309	EF7183	4,556,998
Inc/dec In Liabilities Other Than Cash	807,971	EF7184	-2,995,488
TOTAL Reconciliation of Operating Income To Cash	4,438,680		2,270,208

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(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	319,451	FX200	418,033
Cash In Time Deposits	552,118	FX201	554,186
TOTAL Cash	871,568		972,220
TOTAL Assets	871,568		972,220

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(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Unreserved Fund Balance Appropriated		FX910	
Assigned Appropriated Fund Balance		FX914	972,220
Assigned Unappropriated Fund Balance	871,568	FX915	
TOTAL Assigned Fund Balance	871,568		972,220
TOTAL Fund Equity	871,568		972,220
TOTAL Liabilities And Fund Equity	871,568		972,220

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(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments Ad Valorem	341,451	FX1028	342,875
TOTAL Real Property Taxes	341,451		342,875
Interest And Earnings	3,846	FX2401	2,671
TOTAL Use of Money And Property	3,846		2,671
Premium & Accrued Interest On Obligations		FX2710	132,947
TOTAL Miscellaneous Local Sources	0		132,947
TOTAL Revenues	345,296		478,492
Serial Bonds		FX5710	1,852,000
TOTAL Proceeds of Obligations	0		1,852,000
TOTAL Other Sources	0		1,852,000
TOTAL Detail Revenues And Other Sources	345,296		2,330,492

COUNTY OF Livingston
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(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Administration-Contractual	1,891	FX17104	1,404
TOTAL Administration-Contractual	1,891		1,404
TOTAL General Government Support	1,891		1,404
Debt Principal, Serial Bonds	136,000	FX97106	140,300
TOTAL Debt Principal	136,000		140,300
Debt Interest, Serial Bonds	141,148	FX97107	103,189
Other Debt, Interest		FX97897	1,984,947
TOTAL Debt Interest	141,148		2,088,136
TOTAL Expenditures	279,039		2,229,841
TOTAL Detail Expenditures And Other Uses	279,039		2,229,841

COUNTY OF Livingston
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(FX) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	805,311	FX8021	871,568
Restated Fund Equity - Beg of Year	805,311	FX8022	871,568
ADD - REVENUES AND OTHER SOURCES	345,296		2,330,492
DEDUCT - EXPENDITURES AND OTHER USES	279,039		2,229,841
Fund Equity - End of Year	871,568	FX8029	972,220

COUNTY OF Livingston
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Budget Summary

Code Description	2012	EdpCode	2013
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(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	136,995	G200	154,826
Cash In Time Deposits	15,138	G201	14,510
TOTAL Cash	152,133		169,337
TOTAL Assets	152,133		169,337

COUNTY OF Livingston
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(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Unreserved Fund Balance Appropriated Additional Description 85397		G910	
Assigned Appropriated Fund Balance		G914	169,337
Assigned Unappropriated Fund Balance	152,133	G915	
TOTAL Assigned Fund Balance	152,133		169,337
TOTAL Fund Equity	152,133		169,337
TOTAL Liabilities And Fund Equity	152,133		169,337

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(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments Ad Valorem	92,864	G1028	93,484
TOTAL Real Property Taxes	92,864		93,484
Interest And Earnings	12	G2401	2,303
TOTAL Use of Money And Property	12		2,303
TOTAL Revenues	92,876		95,787
TOTAL Detail Revenues And Other Sources	92,876		95,787

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(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Sewer Administration, Contr Expend	662	G81104	637
TOTAL Sewer Administration	662		637
TOTAL Home And Community Services	662		637
Debt Principal, Serial Bonds	71,938	G97106	71,938
TOTAL Debt Principal	71,938		71,938
Debt Interest, Serial Bonds	6,120	G97107	6,008
TOTAL Debt Interest	6,120		6,008
TOTAL Expenditures	78,720		78,583
TOTAL Detail Expenditures And Other Uses	78,720		78,583

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(G) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	137,977	G8021	152,133
Restated Fund Equity - Beg of Year	137,977	G8022	152,133
ADD - REVENUES AND OTHER SOURCES	92,876		95,787
DEDUCT - EXPENDITURES AND OTHER USES	78,720		78,583
Fund Equity - End of Year	152,133	G8029	169,336

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(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev-Miscellaneous Local Sources	87,719	G2799N	85,397
TOTAL Estimated Revenues	87,719		85,397
TOTAL Estimated Revenues And Other Sources	87,719		85,397

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(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Debt Service	87,719	G9899N	85,397
TOTAL Appropriations	87,719		85,397
TOTAL Appropriations And Other Uses	87,719		85,397

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	3,453,519	H201	2,074,737
TOTAL Cash	3,453,519		2,074,737
Due From Other Funds		H391	279,315
TOTAL Due From Other Funds	0		279,315
Due From Other Governments	58,388	H440	58,388
TOTAL Due From Other Governments	58,388		58,388
TOTAL Assets	3,511,907		2,412,440

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	8,709	H600	15,458
TOTAL Accounts Payable	8,709		15,458
Retained Percentages, Cont Pay	369,046	H605	336,378
TOTAL Retained Percentages	369,046		336,378
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Other Liabilities	12,461	H688	12,461
TOTAL Other Liabilities	12,461		12,461
Due To Other Funds	0	H630	0
TOTAL Due To Other Funds	0		0
Due To Other Governments	99,193	H631	11,203
TOTAL Due To Other Governments	99,193		11,203
TOTAL Liabilities	489,409		375,501
Assigned Appropriated Fund Balance	3,022,498	H914	2,036,939
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	3,022,498		2,036,939
TOTAL Fund Equity	3,022,498		2,036,939
TOTAL Liabilities And Fund Equity	3,511,907		2,412,440

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Insurance Recoveries	84,511	H2680	
TOTAL Sale of Property And Compensation For Loss	84,511		0
Unclassified (specify)	20,000	H2770	
TOTAL Miscellaneous Local Sources	20,000		0
St Aid-Capital Projects	93,520	H3097	160,365
St Aid, Trans Cap Grants (spec)		H3597	
St Aid, Sewer Cap Proj	111,682	H3990	
TOTAL State Aid	205,202		160,365
TOTAL Revenues	309,714		160,365
Interfund Transfers	4,832,000	H5031	1,990,588
TOTAL Interfund Transfers	4,832,000		1,990,588
Serial Bonds	2,175,000	H5710	
Bans Redeemed From Appropriations	347,600	H5731	
TOTAL Proceeds of Obligations	2,522,600		0
TOTAL Other Sources	7,354,600		1,990,588
TOTAL Detail Revenues And Other Sources	7,664,314		2,150,953

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
General Govt, Equip & Cap Outlay	4,494,597	H19972	3,136,512
TOTAL General Govt	4,494,597		3,136,512
TOTAL General Government Support	4,494,597		3,136,512
Sewer, Equip & Cap Outlay	7,338	H81972	
TOTAL Sewer	7,338		0
TOTAL Home And Community Services	7,338		0
TOTAL Expenditures	4,501,936		3,136,512
TOTAL Detail Expenditures And Other Uses	4,501,936		3,136,512

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-139,781	H8021	3,022,597
Restated Fund Equity - Beg of Year	-139,781	H8022	3,022,597
ADD - REVENUES AND OTHER SOURCES	7,664,314		2,150,953
DEDUCT - EXPENDITURES AND OTHER USES	4,501,936		3,136,512
Fund Equity - End of Year	3,022,597	H8029	2,037,037

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land		K101	
Buildings		K102	
Improvements Other Than Buildings		K103	
Machinery & Equipment		K104	
Construction Work In Progress		K105	
Infrastructure		K106	
Other Capital Assets		K107	
Accum Deprec, Buildings		K112	
Accum Depr, Imp Other Than Bld		K113	
Accum Depr, Machinery & Equip		K114	
Accum Deprec, Infrastructure		K116	
Accum Deprec, Other Capital Assets		K117	
TOTAL Fixed Assets (net)	0		0
TOTAL Assets	0		0

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets		K159	
TOTAL Investments in Non-Current Government Assets	0		0
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	0		0

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	2,001	MS200	1,245,934
Cash & Time Deposits	80,363	MS201	831,871
TOTAL Cash	82,363		2,077,805
Due From Other Funds	234,514	MS391	170,131
TOTAL Due From Other Funds	234,514		170,131
Due From Other Governments	2,988,444	MS440	4,288,163
TOTAL Due From Other Governments	2,988,444		4,288,163
Cash Special Reserves	3,863,885	MS230	3,876,458
TOTAL Restricted Assets	3,863,885		3,876,458
TOTAL Assets	7,169,207		10,412,557

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accrued Liabilities	4,711,678	MS601	7,491,834
TOTAL Accrued Liabilities	4,711,678		7,491,834
Due To Other Funds	1,096,393	MS630	677,694
TOTAL Due To Other Funds	1,096,393		677,694
TOTAL Liabilities	5,808,071		8,169,528
Net Assets-Unrestricted (deficit)	1,361,136	MS924	2,243,029
TOTAL Retained Earnings	1,361,136		2,243,029
TOTAL Fund Equity	1,361,136		2,243,029
TOTAL Liabilities And Fund Equity	7,169,207		10,412,557

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(MS) SELF INSURANCE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interfund Revenues	1,899,414	MS2801	1,577,178
TOTAL Charges For Services Within Locality	1,899,414		1,577,178
Participants Assessments	1,055,200	MS2222	1,111,999
TOTAL Charges For Services To Other Localities	1,055,200		1,111,999
Insurance Recoveries	515,333	MS2680	568,321
TOTAL Sale of Property And Compensation For Loss	515,333		568,321
Interest And Earnings	19,988	MS2401	13,334
TOTAL Use of Money And Property	19,988		13,334
Employee Contributions		MS2709	2,550,385
TOTAL Other	0		2,550,385
TOTAL Revenues	3,489,935		5,821,217
TOTAL Operating Revenue	3,489,935		5,821,217

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(MS) SELF INSURANCE

Results of Operation

Code Description	2011	EdpCode	2012
Expenses			
Administration-Contractual	599,112	MS17104	195,260
TOTAL Administration-Contractual	599,112		195,260
TOTAL Contractual Expenses	599,112		195,260
Workers Compensation	2,648,120	MS90408	4,744,063
TOTAL Workers Compensation	2,648,120		4,744,063
TOTAL Employee Benefits	2,648,120		4,744,063
TOTAL Expenses	3,247,232		4,939,324
TOTAL Operating Expenses	3,247,232		4,939,324

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(MS) SELF INSURANCE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,118,432	MS8021	1,361,136
Restated Fund Equity - Beg of Year	1,118,432	MS8022	1,361,136
ADD - REVENUES AND OTHER SOURCES	3,489,935		5,821,217
DEDUCT - EXPENDITURES AND OTHER USES	3,247,232		4,939,324
Fund Equity - End of Year	1,361,136	MS8029	2,243,027

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

Cash Flow

Code Description	2011	EdpCode	2012
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	462,051	TA200	333,294
Time Deposits	1,086,038	TA201	963,263
TOTAL Cash	1,548,089		1,296,556
Deferred Comp Plan Assets	13,548,952	TA460	14,677,779
TOTAL Investments	13,548,952		14,677,779
TOTAL Assets	15,097,040		15,974,335

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Deferred Compensation	13,548,952	TA17	14,677,779
State Retirement	-30	TA18	
Group Insurance	117,956	TA20	42,841
Bail Deposits	170,376	TA35	116,550
Tax Redemptions	1,480	TA40	1,480
Payments, Ssi	98,253	TA51	98,253
Social Services Trust	531,716	TA53	623,178
Infirmiry Patients Fund	108,124	TA55	97,964
Dog Money	2,355	TA57	2,740
Mortgage Tax	141,879	TA58	173,859
Coroner Fund	13,591	TA60	13,591
Court & Trust Fund	304,318	TA61	68,262
Other Funds (specify)	58,071	TA85	57,839
TOTAL Agency Liabilities	15,097,040		15,974,335
TOTAL Liabilities	15,097,040		15,974,335
TOTAL Liabilities And Fund Equity	15,097,040		15,974,335

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Time Deposits	362,195	TE201	379,892
TOTAL Cash	362,195		379,892
TOTAL Assets	362,195		379,892

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Net Assets-Restricted For Other Purposes	362,195	TE923	379,892
TOTAL Assigned Fund Balance	362,195		379,892
TOTAL Fund Equity	362,195		379,892
TOTAL Liabilities And Fund Equity	362,195		379,892

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	358	TE2401	364
TOTAL Use of Money And Property	358		364
Gifts And Donations	54,226	TE2705	49,059
TOTAL Miscellaneous Local Sources	54,226		49,059
TOTAL Revenues	54,584		49,424
TOTAL Detail Revenues And Other Sources	54,584		49,424

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Culture And Rec, Cont Expend	61,450	TE79894	31,726
TOTAL Other Culture And Rec	61,450		31,726
TOTAL Culture And Recreation	61,450		31,726
TOTAL Expenditures	61,450		31,726
TOTAL Detail Expenditures And Other Uses	61,450		31,726

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	369,152	TE8021	362,286
Restated Fund Equity - Beg of Year	369,152	TE8022	362,286
ADD - REVENUES AND OTHER SOURCES	54,584		49,424
DEDUCT - EXPENDITURES AND OTHER USES	61,450		31,726
Fund Equity End of Year	362,286	TE8029	379,984

COUNTY OF Livingston
 Annual Update Document
 For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	63,846,037	W129	61,954,553
TOTAL Provision To Be Made In Future Budgets	63,846,037		61,954,553
TOTAL Assets	63,846,037		61,954,553

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Judgments And Claims Payable	46,033	W686	23,181
Compensated Absences	959,684	W687	933,989
TOTAL Other Liabilities	1,005,716		957,170
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	62,840,321	W628	60,997,383
TOTAL Bond And Long Term Liabilities	62,840,321		60,997,383
TOTAL Liabilities	63,846,037		61,954,553
TOTAL General Long Term Debt	63,846,037		61,954,553

COUNTY OF Livingston
Financial Comments
For the Fiscal Year Ending 2012

COUNTY OF Livingston
ARRA Reporting
For the Fiscal Year Ending 2012

(A) GENERAL

Revenues

Code Description	Code	Amount
Fed Aid Other Health	A4489	8,080
Fed Aid Other Social Services	A4689	4,959
Total ARRA Revenues:		13,039

COUNTY OF Livingston
ARRA Reporting
For the Fiscal Year Ending 2012

(A) GENERAL

Expenditures

Code Description	Code	Amount
Child Care, Contr Expend	A61194	13,039
Total ARRA Expenditures:		13,039

COUNTY OF Livingston
Statement of Indebtedness
For the Fiscal Year Ending 2012

5/28/2013

County of: Livingston

Municipal Code: 240100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
2004	BONDE	EFC CWSRF Liv. Cntr. Sewer		Y	03/04/2004	05/15/2033	2.025%	Y	\$331,691	\$255,000	\$10,000	\$0	\$0	\$245,000
2012	BONDE	Water Trans District #1			10/04/2012	05/01/2033	2.00%		\$1,852,000	\$0	\$0	\$0	\$0	\$1,852,000
2000	BONDE	WATER - EFC			03/03/1999	10/15/2019	1.22%			\$630,000	\$70,000	\$0	\$0	\$560,000
2005	BONDE	Water Transmission Dist #1		Y	05/01/2005	05/01/2033	4.25%		\$2,105,500	\$1,854,700	\$1,854,700	\$0	\$0	\$0
2006	BONDE	Const. of Sewer System-efc			08/03/2006	11/01/2035	0.00%		\$1,016,700	\$813,000	\$34,000	\$0	\$0	\$779,000
2008	BONDE	efc bond			10/30/2008	10/01/2038	0.00%		\$838,135	\$754,321	\$27,938	\$0	\$0	\$726,383
2005	BONDE	Conesus Water		Y	08/01/2005	08/01/2039	4.125%		\$609,439	\$552,000	\$11,000	\$0	\$0	\$541,000
2006	BONDE	Scottsburg Water District RD			07/28/2006	07/28/2040	4.50%		\$598,200	\$556,000	\$10,000	\$0	\$0	\$546,000
2007	BONDN	Barilla Infrastructure		Y	05/15/2007	05/15/2017	0.036%		\$2,175,000	\$1,435,000	\$215,000	\$0	\$0	\$1,220,000
2009	BONDN	Jail Expansion		Y	07/15/2009	07/15/2024	0.03%		\$22,000,000	\$19,775,000	\$1,180,000	\$0	\$0	\$18,595,000
2011	BONDN	Millenium Dr Renovations			02/01/2011	02/01/2026	2.00%		\$2,175,000	\$2,175,000	\$80,000	\$0	\$0	\$2,095,000
2002	BONDN	Salt Mine Co. water/sewer line		Y	04/15/2002	07/15/2020	0.043%		\$495,000	\$330,000	\$25,000	\$0	\$0	\$305,000
2007	BONDN	CNR		Y	05/15/2007	05/15/2027	0.036%		\$3,600,000	\$3,165,000	\$140,000	\$0	\$0	\$3,025,000
2012	BONDN	CNR Construction			10/04/2012	05/01/2033	2.00%		\$30,508,000	\$0	\$0	\$0	\$0	\$30,508,000
2005	BONDN	CNR		Y	05/01/2005	05/01/2033	4.25%		\$34,750,000	\$30,545,300	\$30,545,300	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$32,360,000	\$62,840,321	\$34,202,938	\$0	\$0	\$60,997,383
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$32,360,000	\$62,840,321	\$34,202,938	\$0	\$0	\$60,997,383

COUNTY OF Livingston
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$17,925.00
Demand Deposits	9Z2011	\$41,205,524.10
Time Deposits	9Z2021	\$4,393,308.08
Total		\$45,616,757.18
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$5,936,069.30
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$39,734,883.70
Total		\$45,670,953.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

COUNTY OF Livingston
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1623	\$0	\$0	\$0	\$0
****-9011	\$816,212	\$0	\$0	\$816,212
****-0485	\$12,607,832	\$0	\$0	\$12,607,832
****-7122	\$87,369	\$0	\$0	\$87,369
****-0655	\$7,289,596	\$0	\$0	\$7,289,596
****-2534	\$412,862	\$0	\$0	\$412,862
****-0779	\$179,014	\$0	\$0	\$179,014
****-0345	\$42,799	\$0	\$0	\$42,799
****-0388	\$2,828,743	\$0	\$0	\$2,828,743
****-0353	\$775,289	\$0	\$0	\$775,289
****-5889	\$5,306,034	\$0	\$0	\$5,306,034
****-1618	\$572,860	\$0	\$0	\$572,860
****-9998	\$28,035	\$0	\$0	\$28,035
****-0416	\$57,868	\$0	\$0	\$57,868
****-0477	\$831,871	\$0	\$0	\$831,871
****-7479	\$1,188,066	\$0	\$0	\$1,188,066
****-9037	\$333,294	\$0	\$0	\$333,294
****-1741	\$6,793	\$0	\$0	\$6,793
****-0337	\$6,996	\$0	\$0	\$6,996
****-0434	\$609,389	\$0	\$0	\$609,389
****-0701	\$378,892	\$0	\$0	\$378,892
****-4173	\$2,074,618	\$0	\$0	\$2,074,618
****-3898	\$553,975	\$0	\$0	\$553,975
****-3901	\$3,140,355	\$0	\$0	\$3,140,355
****-3871	\$395,304	\$0	\$0	\$395,304
****-9387	\$312,387	\$0	\$0	\$312,387
****-1422	\$68,262	\$0	\$0	\$68,262
****-9608	\$97,964	\$0	\$0	\$97,964
****-2914	\$14,721	\$0	\$0	\$14,721
****-8085	\$173,859	\$0	\$0	\$173,859

COUNTY OF Livingston
 Bank Reconciliation
 For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0083	\$3,725,814	\$0	\$0	\$3,725,814
****-4302	\$736,103	\$0	\$0	\$736,103
Total Adjusted Bank Balance				\$45,653,176
Petty Cash				\$17,925.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$45,671,101
Total Cash Balance All Funds			9ZCASHB *	\$45,733,443

* Must be equal

COUNTY OF Livingston
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Livingston
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		729			
Total Part Time Employees:		564			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$7,298,419.23			
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$3,065,958.54			
90408	Worker's Compensation Insurance	\$1,892,822.85			
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$221,948.64			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$8,072,894.61			
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$46,005.42			
Total		\$20,598,049.29			
Computed Total From Financial Section (comparative purposes only)		\$26,701,681.99			

COUNTY OF Livingston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$426,772	134,549	gallons	
Diesel Fuel	\$364,019	108,110	gallons	
Fuel Oil			gallons	
Natural Gas	\$305,002	533,581	cubic feet	
Electricity	\$943,857	10,731,682	kilowatts	
Coal			tons	

COUNTY OF Livingston
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2012

Annual OPEB Cost and Net OPEB Obligation

	Agent Multiple-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$6,066,700.00
3. Interest on Net OPEB Obligation	\$535,600.00
4. Adjustment to Annual Required Contribution	(\$458,200.00)
5. Annual OPEB Expense	\$6,144,100.00
6. Less: Actual Contribution Made	\$1,344,086.88
7. Increase in Net OPEB Obligation	\$4,800,013.13
8. Net OPEB Obligation - beginning of year	\$13,389,793.00
9. Net OPEB Obligation - end of year	\$18,189,806.13
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	21.88%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$87,561,904.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$87,561,904.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$36,722,124.00
17. UAAL as Percentage of Annual Covered Payroll	238.44%

Other OPEB Information

18. Date of most recent actuarial valuation	10/01/2011
19. Actuarial method used	Attained Age
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Carolyn D Taylor, hereby certify that I am the Chief Fiscal Officer of the County of Livingston, and that the information provided in the annual financial report of the County of Livingston, for the fiscal year ended 12/31/2012, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Livingston, and adopted by me as my signature for use in conjunction with the filing of the County of Livingston's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Livingston's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(585) 243-7050
Telephone Number

03/06/2013
Date of Certification

Carolyn D Taylor
Name

County Treasurer
Title

6 Court St, Room 203 Geneseo, NY
Official Address

(585) 243-7050
Official Telephone Number