

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 12/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (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
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** 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 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	995,196	A200	1,662,131
Cash In Time Deposits	23,710,611	A201	25,201,561
Petty Cash	13,975	A210	14,025
TOTAL Cash	24,719,781		26,877,716
Taxes Receivable, Overdue	3,269,865	A260	3,337,358
Returned School Taxes Receivable	2,933,469	A280	2,849,075
Delinquent Village Taxes Rec	381,277	A295	388,243
Tax Sale Certificates	159,700	A320	140,600
Property Acquired For Taxes	132,308	A330	227,414
TOTAL Taxes Receivable (net)	6,876,620		6,942,690
Accounts Receivable	852,774	A380	984,808
TOTAL Other Receivables (net)	852,774		984,808
State And Federal, Social Services	6,060,489	A400	6,413,318
State & Federal, Other	5,234,038	A410	4,289,544
TOTAL State And Federal Aid Receivables	11,294,527		10,702,862
Due From Other Funds	1,619,085	A391	1,050,079
TOTAL Due From Other Funds	1,619,085		1,050,079
Towns & Cities	14,455	A430	34,051
Due From Other Governments	141,039	A440	140,265
TOTAL Due From Other Governments	155,494		174,315
Prepaid Expenses	1,340,494	A480	1,247,183
TOTAL Prepaid Expenses	1,340,494		1,247,183
Cash In Time Deposits Special Reserves	1,163,352	A231	1,195,205
TOTAL Restricted Assets	1,163,352		1,195,205
TOTAL Assets and Deferred Outflows of Resources	48,022,127		49,174,858

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	2,714,934	A600	2,173,715
TOTAL Accounts Payable	2,714,934		2,173,715
Accrued Liabilities	3,411,588	A601	3,251,637
TOTAL Accrued Liabilities	3,411,588		3,251,637
Other Liabilities		A688	5
TOTAL Other Liabilities	0		5
Due To Other Funds	345,187	A630	2,313,438
TOTAL Due To Other Funds	345,187		2,313,438
Due To Other Governments	393,809	A631	369,729
Due To Towns For Tax Levies		A640	8,162
Due To Social Service Recipient	-152,396	A649	-166,725
Due To School Districts	3,951,815	A660	3,753,264
Due To Village, Delinquent Taxes	441,799	A668	442,323
TOTAL Due To Other Governments	4,635,027		4,406,753
TOTAL Liabilities	11,106,737		12,145,548
Deferred Inflows of Resources			
Deferred Taxes	3,236,025	A694	3,391,784
TOTAL Deferred Inflows of Resources	3,236,025		3,391,784
TOTAL Deferred Inflows of Resources	3,236,025		3,391,784
Fund Balance			
Not in Spendable Form	1,340,494	A806	1,247,183
TOTAL Nonspendable Fund Balance	1,340,494		1,247,183
Other Restricted Fund Balance	603,923	A899	628,198
TOTAL Restricted Fund Balance	603,923		628,198
Assigned Appropriated Fund Balance	3,050,000	A914	3,050,000
Assigned Unappropriated Fund Balance	1,313,889	A915	1,298,323
TOTAL Assigned Fund Balance	4,363,889		4,348,323
Unassigned Fund Balance	27,371,060	A917	27,413,823
TOTAL Unassigned Fund Balance	27,371,060		27,413,823
TOTAL Fund Balance	33,679,365		33,637,526
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,022,127		49,174,858

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	17,612,782	A1001	17,656,105
TOTAL Real Property Taxes	17,612,782		17,656,105
Gain From Sale of Tax Acq Property	414,120	A1051	217,873
Federal Payments In Lieu of Taxes	6,120	A1080	5,972
Other Payments In Lieu of Taxes	548,761	A1081	1,055,980
Interest & Penalties On Real Prop Taxes	985,749	A1090	1,052,934
TOTAL Real Property Tax Items	1,954,750		2,332,759
Sales And Use Tax	30,000,807	A1110	30,132,521
Tax On Hotel Room Occupancy	156,694	A1113	156,361
Emergency Telephone System Surcharge	233,900	A1140	227,716
Other Non-Prop Tax	1,074	A1189	2,274
TOTAL Non Property Tax Items	30,392,475		30,518,871
Treasurer Fees	10,024	A1230	5,299
Charges For Tax Redemption	107,055	A1235	99,506
Assessors Fees	20,955	A1250	19,494
Clerk Fees	1,503,118	A1255	1,408,208
Personnel Fees	3,253	A1260	3,166
Other General Departmental Income	1,238,382	A1289	1,200,640
Sheriff Fees	347,164	A1510	295,340
Altern To Incarceration Fees	3,495	A1515	3,776
Police Fees	15,969	A1520	8,956
Prisoner Charges	223,975	A1525	198,495
Public Pound Charges, Dog Control Fees	23,817	A1550	23,134
Restitution Surcharge	365,529	A1580	376,782
Public Health Fees	4,562,413	A1601	4,602,040
Mental Health Fees	912,460	A1620	1,068,036
Early Interven Fees For Serv	403,306	A1621	184,038
Repay of Medical Assistance	269,912	A1801	243,090
Repayment of Family Assistance	305,747	A1809	434,026
Medical Incentive Earnings	950	A1811	4,311
Repayment of Child Care	43,432	A1819	76,789
Repayment of Juvenile Delinquent Care	114,559	A1823	113,299
Repayment of Safety Net Assistance	244,811	A1840	222,646
Repayments of Day Care	383	A1855	645
Charges-Programs For The Aging	171,321	A1972	186,572
TOTAL Departmental Income	10,892,028		10,778,286
General Services, Inter Government	541,968	A2210	512,280
TOTAL Intergovernmental Charges	541,968		512,280
Interest And Earnings	53,590	A2401	45,855
Rental of Real Property	3,001,381	A2410	2,994,919
TOTAL Use of Money And Property	3,054,971		3,040,774
Permits, Other	20,828	A2590	27,207
TOTAL Licenses And Permits	20,828		27,207
Fines And Forfeited Bail	10,300	A2610	6,442
Stop-Dwi Fines	424,246	A2615	395,103

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Forfeitures of Deposits	22,500	A2620	6,641
TOTAL Fines And Forfeitures	457,046		408,187
Sales of Scrap & Excess Materials	57,743	A2650	20,435
Sales, Other	31,075	A2655	15,624
Sales of Real Property	200	A2660	9,000
Insurance Recoveries	67,762	A2680	36,809
TOTAL Sale of Property And Compensation For Loss	156,779		81,867
Refunds of Prior Year's Expenditures	380,409	A2701	616,784
Gifts And Donations	14,446	A2705	21,060
Otb-Distributed Earnings	54,344	A2720	60,899
Unclassified (specify)	200,428	A2770	239,842
TOTAL Miscellaneous Local Sources	649,626		938,585
Interfund Revenues	1,374,334	A2801	1,397,177
TOTAL Interfund Revenues	1,374,334		1,397,177
State Aid Court Facilities	107,674	A3021	104,916
State Aid, Indigent Legal Services Fund	113,990	A3025	67,734
St Aid, District Attorney Salaries	89,189	A3030	104,491
ST. Aid, Records MgmT.	9,000	A3060	
St Aid - Other (specify)	50,218	A3089	62,870
St Aid, Education of Handicapped Child	2,251,416	A3277	1,319,780
St Aid, Probation Services	202,566	A3310	366,389
St Aid, Unified Court Budget Sec Costs	491,102	A3330	505,023
St Aid, Other Public Safety	115,552	A3389	244,444
St Aid, Public Health	784,354	A3401	818,674
Early Intervention State Aid	148,706	A3449	61,184
St Aid, Special Health Programs	738,399	A3472	684,926
St Aid, Narcotic Addiction Control	273,966	A3486	117,587
St Aid, Other Health	58,713	A3489	40,000
St Aid, Mental Health	1,244,133	A3490	1,275,726
St Aid, Medical Assistance	59,997	A3601	52,497
St Aid, Family Assistance	2,173	A3609	2,801
St Aid, Social Services Administration	2,445,833	A3610	2,713,176
St Aid, Child Care	1,675,610	A3619	1,558,808
St Aid, Safety Net	616,453	A3640	692,534
St Aid, Day Care	79,543	A3655	89,319
St Aid, Veterans Service Agencies	8,529	A3710	8,529
St Aid, Programs For Aging	462,929	A3772	472,374
St Aid-Economic Assistance	14,279	A3789	
St Aid, Youth Programs	67,657	A3820	43,129
St Aid, Conservation Programs	109,580	A3910	137,035
TOTAL State Aid	12,221,560		11,543,946
Federal Aid - Other	309,227	A4089	963,662
Fed Aid, Civil Defense	24,343	A4305	
Fed Aid Other Public Safety	395,154	A4389	891,922
Fed Aid Wic Program	1,510,866	A4482	1,484,168
Fed Aid Other Health	452,251	A4489	543,865

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Fed Aid, Medicaid Assistance	83,268	A4601	91,311
Fed Aid, Family Assistance	2,669,424	A4609	3,445,928
Fed Aid, Social Services Administration	5,942,833	A4610	5,073,685
Fed Aid, Food Stamp Program Admin	668,491	A4611	1,025,620
Fed Aid, Home Energy Assistance	73,775	A4641	137,727
Fed Aid Other Social Services	1,926,647	A4689	1,961,743
Fed Aid, Programs For Aging	488,941	A4772	420,155
Fed Aid Other Econ Assist & Opport	1,020,044	A4789	710,943
Fed Aid, Other Home & Community Cap		A4997	8,726
TOTAL Federal Aid	15,565,263		16,759,455
TOTAL Revenues	94,894,411		95,995,501
TOTAL Detail Revenues And Other Sources	94,894,411		95,995,501

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	379,730	A10101	365,257
Legislative Board, Contr Expend	58,097	A10104	61,807
Legislative Board, Empl Bnfts	110,125	A10108	116,697
TOTAL Legislative Board	547,951		543,761
Municipal Court, Contr Expend	23,865	A11104	26,159
TOTAL Municipal Court	23,865		26,159
Unified Court Budget Costs, Contr Expend	29,918	A11624	26,419
TOTAL Unified Court Budget Costs	29,918		26,419
District Attorney, Pers Serv	643,912	A11651	633,846
District Attorney, equip & Cap Outlay	4,880	A11652	2,326
District Attorney, contr Expend	265,240	A11654	249,360
District Attorney, empl Bnfts	244,762	A11658	241,856
TOTAL District Attorney	1,158,794		1,127,388
Public Defender, pers Serv	396,907	A11701	416,695
Public Defender, Equip & Cap Outlay	12,972	A11702	2,770
Public Defender, contr Expend	264,334	A11704	283,471
Public Defender, empl Bnfts	138,371	A11708	145,282
TOTAL Public Defender	812,584		848,219
Med Examiners & Coroners, contr Expend	29,799	A11854	29,832
TOTAL Med Examiners & Coroners	29,799		29,832
Municipal Exec, Pers Serv	166,602	A12301	154,299
Municipal Exec, Contr Expend	22,193	A12304	24,143
Municipal Exec, Empl Bnfts	90,742	A12308	83,406
TOTAL Municipal Exec	279,536		261,848
Auditor, Pers Serv	71,925	A13201	74,602
Auditor, Contr Expend	8,063	A13204	6,338
Auditor, Empl Bnfts	36,053	A13208	38,269
TOTAL Auditor	116,042		119,209
Treasurer, Pers Serv	313,331	A13251	307,438
Treasurer, Equip & Cap Outlay	1,799	A13252	771
Treasurer, Contr Expend	106,258	A13254	94,104
Treasurer, Empl Bnfts	171,350	A13258	171,801
TOTAL Treasurer	592,737		574,114
Purchasing, Pers Serv	59,600	A13451	60,650
Purchasing, Contr Expend	4,792	A13454	5,283
Purchasing, Empl Bnfts	32,799	A13458	34,832
TOTAL Purchasing	97,191		100,765
Assessment, Pers Serv	201,392	A13551	201,450
Assessment, Equip & Cap Outlay		A13552	391
Assessment, Contr Expend	86,185	A13554	84,971
Assessment, Empl Bnfts	96,264	A13558	102,145
TOTAL Assessment	383,841		388,957
Tax Advertising, Contr Expend	140,506	A13624	137,180
TOTAL Tax Advertising	140,506		137,180
Fiscal Agents Fees, Contr Expend	1,300	A13804	1,800
TOTAL Fiscal Agents Fees	1,300		1,800

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Clerk,pers Serv	716,033	A14101	743,373
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	184,233	A14104	167,676
Clerk,empl Bnfts	386,492	A14108	431,853
TOTAL Clerk	1,286,758		1,342,902
Law, Pers Serv	239,364	A14201	238,613
Law, Equip & Cap Outlay	612	A14202	
Law, Contr Expend	77,117	A14204	55,395
Law, Empl Bnfts	68,094	A14208	69,691
TOTAL Law	385,188		363,699
Personnel, Pers Serv	245,934	A14301	244,098
Personnel,equip & Cap Outlay	294	A14302	3,752
Personnel, Contr Expend	69,375	A14304	69,381
Personnel, Empl Bnfts	108,383	A14308	114,225
TOTAL Personnel	423,986		431,456
Elections, Pers Serv	318,650	A14501	293,292
Elections, Equip & Cap Outlay	5,019	A14502	61,102
Elections, Contr Expend	144,100	A14504	117,067
Elections, Empl Bnfts	110,159	A14508	102,262
TOTAL Elections	577,927		573,723
Central Services Admin,pers Serv	675,316	A16101	714,674
Central Services Admin,equip & Cap Outlay	7,801	A16102	64,623
Central Services Admin,contr Expend	926,079	A16104	1,147,229
Central Services Admin,empl Bnfts	335,013	A16108	372,432
TOTAL Central Services Admin	1,944,208		2,298,959
Buildings, Pers Serv	207,449	A16201	233,253
Buildings, Equip & Cap Outlay	560	A16202	31,989
Buildings, Contr Expend	783,777	A16204	828,696
Buildings, Empl Bnfts	86,668	A16208	92,974
TOTAL Buildings	1,078,453		1,186,912
Central Storeroom, Equip & Cap Outlay	1,400	A16602	10,436
Central Storeroom, Contr Expend	105,879	A16604	97,970
TOTAL Central Storeroom	107,279		108,406
Public Records,pers Serv	68,412	A16651	70,614
Public Records,equip & Cap Outlay		A16652	800
Public Records,contr Expend	16,956	A16654	8,868
Public Records, Empl Bnfts	34,132	A16658	35,633
TOTAL Public Records	119,499		115,915
Central Data Process, Pers Serv	613,092	A16801	639,636
Central Data Process & Cap Outlay	21,479	A16802	112,929
Central Data Process, Contr Expend	191,878	A16804	220,672
Central Data Process, Empl Bnfts	239,367	A16808	241,042
TOTAL Central Data Process	1,065,817		1,214,279
Unallocated Insurance, Contr Expend	515,394	A19104	516,376
TOTAL Unallocated Insurance	515,394		516,376

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Municipal Assn Dues, Contr Expend	10,493	A19204	11,021
TOTAL Municipal Assn Dues	10,493		11,021
Distribution of Sales Tax	1,500,627	A19854	1,506,477
TOTAL Distribution of Sales Tax	1,500,627		1,506,477
TOTAL General Government Support	13,229,692		13,855,775
Community College Tuition,contr Expend	2,078,352	A24904	2,438,491
TOTAL Community College Tuition	2,078,352		2,438,491
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	4,023,662	A29604	3,842,445
TOTAL Education Handicapped Children	4,023,662		3,842,445
Other Education, Equip & Cap Outlay	3,091	A29892	3,156
TOTAL Other Education	3,091		3,156
TOTAL Education	6,107,605		6,286,592
Public Safety Comm Sys, Pers Serv	883,468	A30201	959,345
Public Safety Comm Sys, Equip & Cap Outlay	27,242	A30202	10,996
Public Safety Comm Sys, Contr Expend	269,268	A30204	283,521
Public Safety Comm Sys, Empl Bnfts	408,407	A30208	444,182
TOTAL Public Safety Comm Sys	1,588,385		1,698,044
Sheriff,pers Serv	3,901,848	A31101	3,894,163
Sheriff, Equip & Cap Outlay	326,842	A31102	402,498
Sheriff, Contr Expend	932,880	A31104	934,759
Sheriff, Empl Bnfts	1,946,568	A31108	2,005,166
TOTAL Sheriff	7,108,138		7,236,586
Probation, Pers Serv	701,848	A31401	689,895
Probation, Equip & Cap Outlay	2,059	A31402	2,057
Probation, Contr Expend	72,793	A31404	65,407
Probation, Empl Bnfts	327,531	A31408	341,784
TOTAL Probation	1,104,230		1,099,143
Juvenile Counsel Serv, Pers Serv	197,146	A31471	199,468
Juvenile Counsel Serv, Equip & Cap Outlay		A31472	
Juvenile Counsel Serv, Contr Expend	1,836	A31474	2,081
Juvenile Counsel Serv, Empl Bnfts	110,031	A31478	121,463
TOTAL Juvenile Counsel Serv	309,014		323,012
Jail, Pers Serv	2,796,839	A31501	3,095,067
Jail, Equip & Cap Outlay	71,378	A31502	60,735
Jail, Contr Expend	628,006	A31504	995,788
Jail, Empl Bnfts	1,248,975	A31508	1,394,418
TOTAL Jail	4,745,198		5,546,008
Other Correction Agency, Contr Expend	38,561	A31704	39,897
TOTAL Other Correction Agency	38,561		39,897
Traffic Control, Pers Serv	7,250	A33101	7,428
Traffic Control, Contr Expen	4,411	A33104	4,433
Traffic Control, Empl Bnfts	555	A33108	1,537
TOTAL Traffic Control	12,215		13,398

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire, Equip & Cap Outlay	9,421	A34102	26,123
Fire, Contr Expend	18,476	A34104	34,327
TOTAL Fire	27,898		60,449
Control of Animals, Pers Serv	106,382	A35101	103,005
Control of Animals, Equip & Cap Outlay		A35102	
Control of Animals, Contr Expend	32,210	A35104	28,154
Control of Animals, Empl Bnfts	49,585	A35108	51,573
TOTAL Control of Animals	188,177		182,732
Civil Defense, Pers Serv	106,133	A36401	107,140
Civil Defense, Equip & Cap Outlay	6,066	A36402	621
Civil Defense, Contr Expend	98,833	A36404	84,630
Civil Defense, Empl Bnfts	51,492	A36408	54,211
TOTAL Civil Defense	262,522		246,601
Homeland Security, Personal Services		A36451	
Homeland Security, Equip. And Capital Outl	42,439	A36452	246,256
Homeland Security, Contractual Expenditure	134,500	A36454	
TOTAL Homeland Security	176,939		246,256
TOTAL Public Safety	15,561,276		16,692,125
Public Health, Pers Serv	2,312,833	A40101	2,256,890
Public Health, Equip & Cap Outlay	26,851	A40102	3,442
Public Health, Contr Expend	1,043,640	A40104	1,053,487
Public Health, Empl Bnfts	1,006,133	A40108	1,058,838
TOTAL Public Health	4,389,456		4,372,657
Family Health Plan Ser, Pers Serv	343,870	A40351	379,101
Family Health Plan Ser, Equip & Cap Outlay	10,359	A40352	7,603
Family Health Plan Ser, Contr Expend	230,172	A40354	220,690
Family Health Plan Ser,empl Bnfts	132,420	A40358	133,938
TOTAL Family Health Plan Ser	716,821		741,332
Rabies Control, Pers Serv	937	A40421	1,488
Rabies Control, Contr Expend	17,197	A40424	18,135
Rabies Control,empl Bnfts	98	A40428	139
TOTAL Rabies Control	18,232		19,762
Physically Handicapped, Contr Expend	3,990	A40464	3,530
TOTAL Physically Handicapped	3,990		3,530
Immunization of Child, Pers Serv	22,117	A40521	23,532
Immunization of Child, equ&cap	117	A40522	
Immunization of Child, Contr Expend	15,312	A40524	24,290
Immunization of Child, Empl Bnfts	7,632	A40528	8,083
TOTAL Immunization of Child	45,178		55,905
Early Intervention Pgm,pers Serv	79,018	A40591	86,036
Early Interven Pgm,equip&cap Outlay	7,676	A40592	9,242
Early Intervention Pgm,contr Expend	707,960	A40594	369,456
Early Intervention, Empl Ben	27,202	A40598	28,947
TOTAL Early Intervention	821,856		493,681
Wic Program & Enap,pers Serv	303,656	A40821	314,951
Wic Program & Enap, Equip & Cap Outlay	2,995	A40822	5,613

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Wic Program & Enap,contr Expend	1,116,928	A40824	1,069,774
Wic Program & Enap,empl Bnfts	150,199	A40828	149,159
TOTAL Wic Program & Enap	1,573,777		1,539,497
Environmental Health Prog, Pers Serv	104,886	A40901	103,933
Environmental Health Prog,equip & Cap Outl	664	A40902	
Environmental Health Prog, Contr Expend	18,008	A40904	10,770
Environmental Health Program	36,311	A40908	34,970
TOTAL Environmental Health Program	159,869		149,673
Other Public Health, Pers Serv	850,386	A41891	805,270
Other Public Health, Equip & Cap Outlay	13,370	A41892	
Other Public Health, Contr Expend	605,450	A41894	484,480
Other Public Health, Empl Bnfts	299,978	A41898	283,999
TOTAL Other Public Health	1,769,184		1,573,750
Alcoholic Addic Control, Contr Expend	373,645	A42504	382,366
TOTAL Alcoholic Addic Control	373,645		382,366
Mental Health Admin,pers Serv	883,782	A43101	951,164
Mental Health Admin,equip & Cap Outlay	36,838	A43102	47,673
Mental Health Admin,contr Expend	969,523	A43104	885,851
Mental Health Admin,empl Bnfts	393,253	A43108	409,513
TOTAL Mental Health Admin	2,283,396		2,294,200
Mental Health Prog,contr Expend	185,333	A43204	187,024
TOTAL Mental Health Prog	185,333		187,024
Ambulance, Pers Serv	459,620	A45401	601,492
Ambulance, Equip & Cap Outlay	40,407	A45402	67,874
Ambulance, Contr Expend	194,865	A45404	263,871
Ambulance, Empl Bnfts	94,583	A45408	122,872
TOTAL Ambulance	789,475		1,056,109
Other Health, Pers Serv	67,325	A49891	64,225
Other Health, Equip & Cap Outlay		A49892	
Other Health, Contr Expend	84,516	A49894	66,818
Other Health, Empl Bnfts	22,633	A49898	27,360
TOTAL Other Health	174,474		158,402
TOTAL Health	13,304,686		13,027,886
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	6,087,193	A60101	5,849,988
Admin, Equip & Cap Outlay	21,792	A60102	8,627
Admin, Contr Expend	3,880,811	A60104	3,591,799
Admin, Empl Bnfts	3,267,862	A60108	3,294,633
TOTAL Admin	13,257,658		12,745,047
Day Care, Contr Expend	1,064,532	A60554	1,149,935
TOTAL Day Care	1,064,532		1,149,935
Services For Recipients, Contr Expend	444,117	A60704	507,364
TOTAL Services For Recipients	444,117		507,364

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Medical Assistance, Contr Expend	402,459	A61014	375,945
TOTAL Medical Assistance	402,459		375,945
Medical Assistance-Mmis, Contr Expend	11,403,405	A61024	11,429,905
TOTAL Medical Assistance-Mmis	11,403,405		11,429,905
Family Assistance, Contr Expend	3,259,590	A61094	4,113,772
TOTAL Family Assistance	3,259,590		4,113,772
Child Care, Contr Expend	1,313,325	A61194	1,422,910
TOTAL Child Care	1,313,325		1,422,910
Hospital Care, Contr Expend	186,064	A61214	98,910
TOTAL Hospital Care	186,064		98,910
Juvenile Delinquent, Contr Expend	128,870	A61234	121,498
TOTAL Juvenile Delinquent	128,870		121,498
State Training School, Contr Expend	80,000	A61294	20,000
TOTAL State Training School	80,000		20,000
Safety Net, Contr Expend	2,281,902	A61404	2,646,565
TOTAL Safety Net	2,281,902		2,646,565
Home Energy Assistance, Contr Expend		A61414	-67,389
TOTAL Home Energy Assistance	0		-67,389
Emergency Aid For Adults, Contr Expend	146,133	A61424	85,505
TOTAL Emergency Aid For Adults	146,133		85,505
Job Train Admin, Per Serv	58,920	A62901	63,628
Job Train Admin, Equip & Cap Outlay		A62902	1,625
Job Train Admin, Contr Expend	344	A62904	9,044
Job Train Admin, Empl Bnfts	29,585	A62908	35,256
TOTAL Job Train Admin	88,848		109,553
Community Action, Pers Serv	344,424	A63101	222,365
Community Action, Equip & Cap Outlay	806	A63102	492
Community Action, Contr Expend	509,455	A63104	307,735
Community Action, Empl Bnfts	178,010	A63108	131,299
TOTAL Community Action	1,032,695		661,892
Publicity, Contr Expend	144,163	A64104	149,079
TOTAL Publicity	144,163		149,079
Veterans Service, Pers Serv	42,775	A65101	52,970
Veterans Service, Equip & Cap Outlay	2,131	A65102	3,993
Veterans Service, Contr Expend	24,322	A65104	24,580
Veterans Service, Empl Bnfts	5,623	A65108	6,494
TOTAL Veterans Service	74,851		88,037
Consumer Affairs, Pers Serv	55,169	A66101	773
Consumer Affairs, Equip & Cap Outlay		A66102	
Consumer Affairs, Contr Expend		A66104	56,906
Consumer Affairs, Empl Bnfts	2,697	A66108	354
TOTAL Consumer Affairs	57,866		58,033
Programs For Aging, Pers Serv	607,906	A67721	635,807
Programs For Aging, Equip & Cap Outlay	18,837	A67722	22,421
Programs For Aging, Contr Expend	915,945	A67724	1,013,459

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Programs For Aging, Empl Bnfts	249,078	A67728	242,760
TOTAL Programs For Aging	1,791,766		1,914,447
Other Eco & Dev, Pers Serv	208,800	A69891	171,610
Other Eco & Dev, Equip & Cap Outlay		A69892	1,156
Other Eco & Dev, Contr Expend	112,141	A69894	135,492
Other Econ & Dev, Empl Bnfts	93,599	A69898	93,224
TOTAL Other Econ & Dev	414,540		401,482
TOTAL Economic Assistance And Opportunity	37,572,783		38,032,493
Youth Prog, Pers Serv	126,311	A73101	93,771
Youth Prog, Equip & Cap Outlay		A73102	314
Youth Prog, Contr Expend	155,834	A73104	138,685
Youth Prog, Empl Bnfts	29,803	A73108	22,769
TOTAL Youth Prog	311,948		255,539
Library, Contr Expend	75,000	A74104	76,500
TOTAL Library	75,000		76,500
Historian, Pers Serv	55,234	A75101	59,594
Historian, Equip & Cap Outlay	10,610	A75102	12,000
Historian, Contr Expend	30,739	A75104	35,079
Historian, Empl Bnfts	28,353	A75108	29,795
TOTAL Historian	124,936		136,468
Celebrations, Contr Expend	589	A75504	1,288
TOTAL Celebrations	589		1,288
TOTAL Culture And Recreation	512,473		469,795
Planning, Pers Serv	254,332	A80201	250,196
Planning, Equip & Cap Outlay	38	A80202	2,536
Planning, Contr Expend	278,399	A80204	206,420
Planning, Empl Bnfts	149,421	A80208	161,710
TOTAL Planning	682,191		620,862
Joint Planning Board, Contr Expend	9,970	A80254	9,970
TOTAL Joint Planning Board	9,970		9,970
Environmental Control, Pers Serv	29,728	A80901	29,578
Environmental Control, Equip & Cap Outlay	731	A80902	
Environmental Control, Contr Expend	29,677	A80904	146,086
Environmental Control, Empl Bnfts	2,665	A80908	2,646
TOTAL Environmental Control	62,802		178,310
Sewage Treat Disp, Pers Serv	637,053	A81301	645,183
Sewage Treat Disp, Contr Expend	34,761	A81304	34,362
Sewage Treat Disp, Empl Bnfts	326,040	A81308	333,958
TOTAL Sewage Treat Disp	997,854		1,013,503
Gen Natural Resources, Contr Expend	42,700	A87904	42,700
TOTAL Gen Natural Resources	42,700		42,700
Misc Home & Comm Serv, Contr Expend	479,610	A89894	479,476
TOTAL Misc Home & Comm Serv	479,610		479,476
TOTAL Home And Community Services	2,275,126		2,344,821

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Unemployment Insurance, Empl Bnfts	90,626	A90508	73,811
TOTAL Employee Benefits	90,626		73,811
Debt Principal, Serial Bonds	1,500,000	A97106	1,605,000
TOTAL Debt Principal	1,500,000		1,605,000
Debt Interest, Serial Bonds	835,291	A97107	832,823
TOTAL Debt Interest	835,291		832,823
TOTAL Expenditures	91,024,582		93,256,145
Transfers, Capital Projects Fund	1,990,588	A99509	2,781,195
TOTAL Operating Transfers	1,990,588		2,781,195
TOTAL Other Uses	1,990,588		2,781,195
TOTAL Detail Expenditures And Other Uses	93,015,170		96,037,340

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	31,800,123	A8021	33,679,365
Restated Fund Balance - Beg of Year	31,800,123	A8022	33,679,365
ADD - REVENUES AND OTHER SOURCES	94,894,411		95,995,501
DEDUCT - EXPENDITURES AND OTHER USES	93,015,170		96,037,340
Fund Balance - End of Year	33,679,365	A8029	33,637,526

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	18,604,380	A1049N	19,122,424
Est Rev - Real Property Tax Items	1,020,000	A1099N	1,020,000
Est Rev - Non Property Tax Items	29,915,000	A1199N	31,350,000
Est Rev - Departmental Income	10,655,006	A1299N	10,599,745
Est Rev - Intergovernmental Charges	624,200	A2399N	626,341
Est Rev - Use of Money And Property	3,037,939	A2499N	3,043,408
Est Rev - Licenses And Permits	14,000	A2599N	18,000
Est Rev - Fines And Forfeitures	450,000	A2649N	450,000
Est Rev - Sale of Prop And Comp For Loss	11,555	A2699N	14,775
Est Rev - Miscellaneous Local Sources	525,664	A2799N	547,975
Est Rev - Interfund Revenues	1,451,900	A2801N	1,497,045
Est Rev - State Aid	16,484,163	A3099N	22,911,794
Est Rev - Federal Aid	15,409,471	A4099N	8,501,986
TOTAL Estimated Revenues	98,203,278		99,703,493
Appropriated Fund Balance	3,050,000	A599N	3,050,000
TOTAL Estimated Other Sources	3,050,000		3,050,000
TOTAL Estimated Revenues And Other Sources	101,253,278		102,753,493

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	15,475,517	A1999N	15,498,345
App - Education	6,306,500	A2999N	6,306,500
App - Public Safety	16,911,791	A3999N	17,866,783
App - Health	12,733,727	A4999N	12,574,582
App - Transportation	36,000	A5999N	36,000
App - Economic Assistance And Opportunity	42,607,984	A6999N	42,974,029
App - Culture And Recreation	548,093	A7999N	524,636
App - Home And Community Services	3,280,581	A8999N	3,307,293
App - Debt Service	2,437,825	A9899N	2,441,325
TOTAL Appropriations	100,338,018		101,529,493
App - Interfund Transfer	915,260	A9999N	1,224,000
TOTAL Other Uses	915,260		1,224,000
TOTAL Appropriations And Other Uses	101,253,278		102,753,493

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	28,035	CD200	15,825
Petty Cash	150	CD210	150
TOTAL Cash	28,185		15,975
Due From Other Funds	15,873	CD391	7,243
TOTAL Due From Other Funds	15,873		7,243
Due From Other Governments	57,095	CD440	86,205
TOTAL Due From Other Governments	57,095		86,205
Prepaid Expenses	17,573	CD480	16,228
TOTAL Prepaid Expenses	17,573		16,228
TOTAL Assets and Deferred Outflows of Resources	118,726		125,652

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	337	CD600	337
TOTAL Accounts Payable	337		337
Accrued Liabilities	10,678	CD601	15,007
TOTAL Accrued Liabilities	10,678		15,007
Due To Other Funds	97,573	CD630	101,228
TOTAL Due To Other Funds	97,573		101,228
TOTAL Liabilities	108,588		116,572
Fund Balance			
Not in Spendable Form	17,573	CD806	16,228
TOTAL Nonspendable Fund Balance	17,573		16,228
Assigned Appropriated Fund Balance		CD914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-7,436	CD917	-7,148
TOTAL Unassigned Fund Balance	-7,436		-7,148
TOTAL Fund Balance	10,137		9,080
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,725		125,652

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Unclassified (specify)	2,466	CD2770	4,698
TOTAL Miscellaneous Local Sources	2,466		4,698
Fed Aid, Job Training Partnership	502,233	CD4790	692,170
Fed Aid, Community Development Act	10,323	CD4910	
TOTAL Federal Aid	512,556		692,170
TOTAL Revenues	515,022		696,868
TOTAL Detail Revenues And Other Sources	515,022		696,868

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Job Train & Services, Pers Serv	231,864	CD62921	248,881
Job Train & Services, Equip & Cap Outlay	1,342	CD62922	6,826
Job Train & Services, Contr Expend	231,453	CD62924	320,440
Job Train & Services, Empl Bnfts	40,040	CD62928	121,779
TOTAL Job Train & Services	504,699		697,926
TOTAL Economic Assistance And Opportunity	504,699		697,926
Rehab Loans & Grant, Contr Expend	10,323	CD86684	
TOTAL Rehab Loans & Grant	10,323		0
TOTAL Home And Community Services	10,323		0
TOTAL Expenditures	515,022		697,926
TOTAL Detail Expenditures And Other Uses	515,022		697,926

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,136	CD8021	10,136
Restated Fund Balance - Beg of Year	10,136	CD8022	10,136
ADD - REVENUES AND OTHER SOURCES	515,022		696,868
DEDUCT - EXPENDITURES AND OTHER USES	515,022		697,926
Fund Balance - End of Year	10,136	CD8029	9,078

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	2,828,743	D201	3,314,036
Petty Cash	1,000	D210	1,000
TOTAL Cash	2,829,743		3,315,036
Accounts Receivable	9,753	D380	799
TOTAL Other Receivables (net)	9,753		799
State & Federal Receivables	786,710	D410	482,497
TOTAL State And Federal Aid Receivables	786,710		482,497
Prepaid Expenses	73,571	D480	69,790
TOTAL Prepaid Expenses	73,571		69,790
TOTAL Assets and Deferred Outflows of Resources	3,699,777		3,868,122

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	397,342	D600	856,013
TOTAL Accounts Payable	397,342		856,013
Accrued Liabilities	70,419	D601	77,781
TOTAL Accrued Liabilities	70,419		77,781
Due To Other Funds	73,571	D630	69,790
TOTAL Due To Other Funds	73,571		69,790
TOTAL Liabilities	541,332		1,003,583
Fund Balance			
Not in Spendable Form	73,571	D806	69,790
TOTAL Nonspendable Fund Balance	73,571		69,790
Assigned Appropriated Fund Balance	350,000	D914	350,000
Assigned Unappropriated Fund Balance	2,734,873	D915	2,444,749
TOTAL Assigned Fund Balance	3,084,873		2,794,749
TOTAL Fund Balance	3,158,444		2,864,539
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,699,777		3,868,122

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	7,009,360	D1001	7,462,232
TOTAL Real Property Taxes	7,009,360		7,462,232
Snow Removal Services, Other Govts	607,194	D2302	757,231
TOTAL Intergovernmental Charges	607,194		757,231
Interest And Earnings	1,219	D2401	1,621
TOTAL Use of Money And Property	1,219		1,621
Sales of Scrap & Excess Materials	10,075	D2650	6,661
Sales, Other	629	D2655	454
Insurance Recoveries	1,156	D2680	4,248
TOTAL Sale of Property And Compensation For Loss	11,860		11,363
Refunds of Prior Year's Expenditures	194,234	D2701	-19,724
Unclassified (specify)	70,139	D2770	55,972
TOTAL Miscellaneous Local Sources	264,373		36,249
St Aid, Consolidated Highway Aid	1,384,307	D3501	1,643,055
St Aid, Other Transportation	277,675	D3589	276,872
TOTAL State Aid	1,661,982		1,919,927
Fed Aid, Transp Cap Proj	1,607,542	D4597	1,461,109
TOTAL Federal Aid	1,607,542		1,461,109
TOTAL Revenues	11,163,531		11,649,733
Interfund Transfers		D5031	50,000
TOTAL Interfund Transfers	0		50,000
TOTAL Other Sources	0		50,000
TOTAL Detail Revenues And Other Sources	11,163,531		11,699,733

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Street Admin, Pers Serv	450,038	D50101	475,091
Street Admin, Equip & Cap Outlay	4,047	D50102	2,953
Street Admin, Contr Expend	44,649	D50104	53,087
Street Admin, Empl Bnfts	770,255	D50108	822,746
TOTAL Street Admin	1,268,989		1,353,876
Engineering, Pers Serv	140,928	D50201	175,014
Engineering, Equip & Cap Outlay	6,956	D50202	1,180
Engineering, Contr Expend	15,555	D50204	12,171
Engineering, Empl Bnfts	2,155	D50208	1,384
TOTAL Engineering	165,594		189,749
Maint of Streets, Pers Serv	461,962	D51101	523,817
Maint of Streets, Contr Expend	1,062,296	D51104	1,356,995
Maint of Streets, Empl Bnfts	9,853	D51108	5,999
TOTAL Maint of Streets	1,534,111		1,886,812
Perm Improve Highway, Pers Serv	493,847	D51121	445,577
Perm Improve Highway, Contr Expend	4,437,077	D51124	4,913,215
TOTAL Perm Improve Highway	4,930,923		5,358,792
Snow Removal, Contr Expend	968,120	D51424	968,120
TOTAL Snow Removal	968,120		968,120
Snow Removal State, Contr Expend	456,705	D51444	800,000
TOTAL Snow Removal State	456,705		800,000
TOTAL Transportation	9,324,442		10,557,348
TOTAL Expenditures	9,324,442		10,557,348
Transfers, Other Funds	1,361,715	D99019	1,436,296
TOTAL Operating Transfers	1,361,715		1,436,296
TOTAL Other Uses	1,361,715		1,436,296
TOTAL Detail Expenditures And Other Uses	10,686,157		11,993,644

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,681,072	D8021	3,158,450
Restated Fund Balance - Beg of Year	2,681,072	D8022	3,158,450
ADD - REVENUES AND OTHER SOURCES	11,163,531		11,699,733
DEDUCT - EXPENDITURES AND OTHER USES	10,686,157		11,993,644
Fund Balance - End of Year	3,158,450	D8029	2,864,544

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	7,462,232	D1049N	7,617,104
Est Rev - Intergovernmental Charges	825,000	D2399N	825,000
Est Rev - Sale of Prop And Comp For Loss	8,100	D2699N	8,100
Est Rev - Miscellaneous Local Sources	18,250	D2799N	25,000
Est Rev - State Aid	1,384,307	D3099N	1,716,845
Est Rev - Federal Aid	1,069,724	D4099N	417,600
TOTAL Estimated Revenues	10,767,613		10,609,649
Appropriated Fund Balance	350,000	D599N	350,000
TOTAL Estimated Other Sources	350,000		350,000
TOTAL Estimated Revenues And Other Sources	11,117,613		10,959,649

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	8,672,557	D5999N	8,386,035
App - Employee Benefits	1,008,760	D9199N	1,022,500
TOTAL Appropriations	9,681,317		9,408,535
App - Interfund Transfer	1,436,296	D9999N	1,551,114
TOTAL Other Uses	1,436,296		1,551,114
TOTAL Appropriations And Other Uses	11,117,613		10,959,649

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	775,289	DM201	860,834
TOTAL Cash	775,289		860,834
Accounts Receivable	23,316	DM380	9
TOTAL Other Receivables (net)	23,316		9
Prepaid Expenses	10,361	DM480	7,368
TOTAL Prepaid Expenses	10,361		7,368
TOTAL Assets and Deferred Outflows of Resources	808,966		868,211

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	13,551	DM600	27,853
TOTAL Accounts Payable	13,551		27,853
Accrued Liabilities	10,954	DM601	11,949
TOTAL Accrued Liabilities	10,954		11,949
Due To Other Funds	10,361	DM630	7,368
TOTAL Due To Other Funds	10,361		7,368
TOTAL Liabilities	34,866		47,170
Fund Balance			
Not in Spendable Form	10,361	DM806	7,368
Must Remain Intact		DM807	
TOTAL Nonspendable Fund Balance	10,361		7,368
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	763,738	DM915	813,673
TOTAL Assigned Fund Balance	763,738		813,673
TOTAL Fund Balance	774,100		821,041
TOTAL Liabilities, Deferred Inflows And Fund Balance	808,966		868,211

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	300	DM2401	333
TOTAL Use of Money And Property	300		333
Sales of Scrap & Excess Materials	6,238	DM2650	1,209
Sales of Equipment	18,000	DM2665	86,374
Insurance Recoveries	9,611	DM2680	7,690
TOTAL Sale of Property And Compensation For Loss	33,849		95,273
Refunds of Prior Year's Expenditures	2,269	DM2701	
Unclassified (specify)	583,666	DM2770	516,731
TOTAL Miscellaneous Local Sources	585,934		516,731
TOTAL Revenues	620,083		612,336
Interfund Transfers	1,361,715	DM5031	1,386,296
TOTAL Interfund Transfers	1,361,715		1,386,296
TOTAL Other Sources	1,361,715		1,386,296
TOTAL Detail Revenues And Other Sources	1,981,798		1,998,632

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Machinery, Pers Serv	200,751	DM51301	216,332
Machinery, Equip & Cap Outlay	111,625	DM51302	564,189
Machinery, Contr Expend	1,128,716	DM51304	1,049,923
Machinery, Empl Bnfts	119,777	DM51308	121,244
TOTAL Machinery	1,560,868		1,951,688
TOTAL Transportation	1,560,868		1,951,688
TOTAL Expenditures	1,560,868		1,951,688
TOTAL Detail Expenditures And Other Uses	1,560,868		1,951,688

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	353,168	DM8021	774,097
Restated Fund Balance - Beg of Year	353,168	DM8022	774,097
ADD - REVENUES AND OTHER SOURCES	1,981,798		1,998,632
DEDUCT - EXPENDITURES AND OTHER USES	1,560,868		1,951,688
Fund Balance - End of Year	774,097	DM8029	821,041

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Sale of Property And ComP. For Loss	31,000	DM2699N	31,000
TOTAL Estimated Revenues	31,000		31,000
Interfund Transfers	1,436,296	DM5031N	1,551,114
TOTAL Estimated Other Sources	1,436,296		1,551,114
TOTAL Estimated Revenues And Other Sources	1,467,296		1,582,114

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
Transportation	1,327,465	DM5999N	1,423,952
Employee Benefits	139,831	DM9199N	158,162
TOTAL Appropriations	1,467,296		1,582,114
TOTAL Appropriations And Other Uses	1,467,296		1,582,114

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2012	EdpCode	2013
Assets			
Cash	5,370,088	EF200	7,104,002
TOTAL Cash	5,370,088		7,104,002
Accounts Receivable	9,471,832	EF380	10,159,093
TOTAL Other Receivables (net)	9,471,832		10,159,093
Due From Other Funds	177,694	EF391	
TOTAL Due From Other Funds	177,694		0
Inventory	82,592	EF445	79,472
TOTAL Inventories	82,592		79,472
Prepaid Expenses	609,767	EF480	580,668
Deferred Charges		EF485	2,279,174
TOTAL Prepaid Expenses	609,767		2,859,842
Buildings	30,865,632	EF102	31,224,204
Improvements Other Than Buildings	3,542,026	EF103	3,542,026
Machinery And Equipment	6,611,146	EF104	6,286,588
Accum Deprec, Buildings	-12,978,596	EF112	-14,683,193
Accum Depr, Imp Other Than Bld	-1,809,517	EF113	-2,053,302
Accum Depr, Machinery & Equip	-3,858,624	EF114	-4,298,485
TOTAL Fixed Assets (net)	22,372,067		20,017,838
TOTAL Assets and Deferred Outflows of Resources	38,084,040		40,220,247

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2012	EdpCode	2013
Accounts Payable	543,657	EF600	582,644
TOTAL Accounts Payable	543,657		582,644
Accrued Liabilities	720,770	EF601	782,792
Accrued Interest Payable	194,971	EF651	191,085
TOTAL Accrued Liabilities	915,741		973,877
Retained Percentages-Contracts Payable		EF605	
TOTAL Retained Percentages	0		0
Revenue Anticipation Notes Payable		EF621	
Term Bonds Payable		EF623	
TOTAL Notes Payable	0		0
Other Post Employment Benefits	3,426,304	EF683	4,304,461
Other Liabilities	108,073	EF688	110,744
TOTAL Other Liabilities	3,534,377		4,415,205
Due To Other Funds	1,057,710	EF630	2,423,130
TOTAL Due To Other Funds	1,057,710		2,423,130
Bonds Payable	32,754,600	EF628	34,616,140
TOTAL Bond And Long Term Liabilities	32,754,600		34,616,140
TOTAL Liabilities	38,806,085		43,010,996
Deferred Inflows of Resources			
Deferred Inflow of Resources	135,284	EF691	142,048
TOTAL Deferred Inflows of Resources	135,284		142,048
TOTAL Deferred Inflows of Resources	135,284		142,048
Fund Balance			
Net Assets-Restricted For Debt	-1,126,390	EF922	-1,639,005
Net Assets-Unrestricted (deficit)	269,061	EF924	-1,293,792
TOTAL Net Position	-857,329		-2,932,797
TOTAL Fund Balance	-857,329		-2,932,797
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,084,040		40,220,247

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Public Nursing Home Income	22,950,056	EF1650	24,756,227
TOTAL Charges For Services Within Locality	22,950,056		24,756,227
Interest And Earnings	17,103	EF2401	9,617
TOTAL Use of Money And Property	17,103		9,617
Unclassified (specify)	4,440,490	EF2770	4,750,000
TOTAL Other	4,440,490		4,750,000
TOTAL Revenues	27,407,649		29,515,844
Real Property Taxes		EF1001	
TOTAL Real Property Taxes	0		0
TOTAL Taxes	0		0
TOTAL Operating Revenue	27,407,649		29,515,844

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2012	EdpCode	2013
Expenses			
Public Nursing Home, Pers Serv	11,574,595	EF45301	12,013,757
TOTAL Public Nursing Home	11,574,595		12,013,757
TOTAL Personal Services	11,574,595		12,013,757
Credit Card Fees		EF13754	
TOTAL Credit Card Fees	0		0
Depreciation	2,451,376	EF19944	2,425,140
TOTAL Depreciation	2,451,376		2,425,140
Public Nursing Home, Contr Expend	7,164,628	EF45304	7,882,571
TOTAL Public Nursing Home	7,164,628		7,882,571
TOTAL Contractual Expenses	9,616,004		10,307,711
Public Nursing Home, Empl Bnfts	7,959,818	EF45308	9,269,844
TOTAL Public Nursing Home	7,959,818		9,269,844
TOTAL Employee Benefits	7,959,818		9,269,844
TOTAL Expenses	29,150,417		31,591,312
TOTAL Operating Expenses	29,150,417		31,591,312

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(EF) ENTERPRISE HEALTH REL FAC

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Net Position - Beginning of Year	885,439	EF8021	-857,329
Restated Net Position - Beg of Year	885,439	EF8022	-857,329
ADD - REVENUES AND OTHER SOURCES	27,407,649		29,515,844
DEDUCT - EXPENDITURES AND OTHER USES	29,150,417		31,591,312
Net Position - End of Year	-857,329	EF8029	-2,932,797

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2012	EdpCode	2013
Cash Rec'd From Providing Svcs	23,324,352	EF7111	25,226,055
Cash Payments Contr Exp	-7,306,455	EF7112	-7,035,110
Cash Payments Pers Svcs & Bnfts	-18,227,180	EF7113	-18,609,997
Other Operating Rev	4,479,491	EF7114	4,766,480
TOTAL Cash Flows From Operating Activities	2,270,208		4,347,428
Real Property Taxes		EF7121	
Interest Expenses (non-Capital)		EF7126	
TOTAL Cash Flows From Non-Capital And Financing Activities	0		0
Proceeds of Debt (capital)	-1,826,432	EF7131	-2,294,178
Principal Payments Debt (capital)	955,700	EF7132	1,106,900
Payments To Contractors	-684,519	EF7136	34,014
TOTAL Cash Flows From Capital And Related Financing Activities	-1,555,251		-1,153,264
Interest Income	17,103	EF7153	9,617
TOTAL Cash Flows From Investing Activities	17,103		9,617
Net Inc(dec) In Cash&cash Equiv	-3,997,699	EF7161	1,410,544
Cash&cash Equiv Beg of Year	9,367,787	EF7171	5,307,648
	5,370,088		6,718,192
Operating Income (loss)	-1,742,678	EF7181	-1,440,377
Depreciation	2,451,376	EF7182	2,425,140
Inc/dec In Assets-Other Than Cash	4,556,998	EF7183	929,070
Inc/dec In Liabilities Other Than Cash	-2,995,488	EF7184	2,433,595
TOTAL Reconciliation of Operating Income To Cash	2,270,208		4,347,428

COUNTY OF Livingston
 Annual Update Document
 For the Fiscal Year Ending 2013

(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	418,033	FX200	487,855
Cash In Time Deposits	554,186	FX201	555,522
TOTAL Cash	972,220		1,043,377
TOTAL Assets and Deferred Outflows of Resources	972,220		1,043,377

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Appropriated Fund Balance		FX914	
Assigned Unappropriated Fund Balance	972,220	FX915	1,043,377
TOTAL Assigned Fund Balance	972,220		1,043,377
TOTAL Fund Balance	972,220		1,043,377
TOTAL Liabilities, Deferred Inflows And Fund Balance	972,220		1,043,377

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments Ad Valorem	342,875	FX1028	341,912
TOTAL Real Property Taxes	342,875		341,912
Interest And Earnings	2,671	FX2401	2,266
TOTAL Use of Money And Property	2,671		2,266
Premium & Accrued Interest On Obligations		FX2710	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	345,545		344,177
Serial Bonds		FX5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	345,545		344,177

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration-Contractual	1,404	FX17104	2,791
TOTAL Administration-Contractual	1,404		2,791
TOTAL General Government Support	1,404		2,791
Debt Principal, Serial Bonds	140,300	FX97106	149,100
TOTAL Debt Principal	140,300		149,100
Debt Interest, Serial Bonds	103,189	FX97107	121,130
Other Debt, Interest		FX97897	
TOTAL Debt Interest	103,189		121,130
TOTAL Expenditures	244,894		273,020
TOTAL Detail Expenditures And Other Uses	244,894		273,020

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	871,568	FX8021	972,220
Restated Fund Balance - Beg of Year	871,568	FX8022	972,220
ADD - REVENUES AND OTHER SOURCES	345,545		344,177
DEDUCT - EXPENDITURES AND OTHER USES	244,894		273,020
Fund Balance - End of Year	972,220	FX8029	1,043,377

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	0	FX1049N	0
Est Rev - Real Property Tax Items	0	FX1099N	0
Est Rev - Departmental Income	0	FX1299N	0
Est Rev-Intergovernmental Charges	0	FX2399N	11,000
Est Rev-Miscellaneous Local Sources	0	FX2799N	282,284
TOTAL Estimated Revenues	0		293,284
Appropriated Fund Balance	0	FX599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	0		293,284

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	0	FX1999N	0
App-Home And Community Services	0	FX8999N	0
App - Employee Benefits	0	FX9199N	11,000
App - Debt Service	0	FX9899N	282,284
Unappropriated Revenues	0	FX990N	0
TOTAL Appropriations	0		293,284
Other Budgetary Purposes	0	FX962N	0
App - Interfund Transfer	0	FX9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	0		293,284

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	154,826	G200	212,023
Cash In Time Deposits	14,510	G201	
TOTAL Cash	169,337		212,023
TOTAL Assets and Deferred Outflows of Resources	169,337		212,023

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance	169,337	G915	212,023
TOTAL Assigned Fund Balance	169,337		212,023
TOTAL Fund Balance	169,337		212,023
TOTAL Liabilities, Deferred Inflows And Fund Balance	169,337		212,023

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments Ad Valorem	93,484	G1028	93,174
TOTAL Real Property Taxes	93,484		93,174
Interest And Earnings	2,303	G2401	1
TOTAL Use of Money And Property	2,303		1
TOTAL Revenues	95,787		93,175
TOTAL Detail Revenues And Other Sources	95,787		93,175

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Sewer Administration, Contr Expend	637	G81104	612
TOTAL Sewer Administration	637		612
TOTAL Home And Community Services	637		612
Debt Principal, Serial Bonds	71,938	G97106	44,000
TOTAL Debt Principal	71,938		44,000
Debt Interest, Serial Bonds	6,008	G97107	5,876
TOTAL Debt Interest	6,008		5,876
TOTAL Expenditures	78,583		50,488
TOTAL Detail Expenditures And Other Uses	78,583		50,488

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	152,133	G8021	169,336
Restated Fund Balance - Beg of Year	152,133	G8022	169,336
ADD - REVENUES AND OTHER SOURCES	95,787		93,175
DEDUCT - EXPENDITURES AND OTHER USES	78,583		50,488
Fund Balance - End of Year	169,336	G8029	212,023

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev-Miscellaneous Local Sources	85,397	G2799N	85,055
TOTAL Estimated Revenues	85,397		85,055
TOTAL Estimated Revenues And Other Sources	85,397		85,055

COUNTY OF Livingston
 Annual Update Document
 For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Debt Service	85,397	G9899N	85,055
TOTAL Appropriations	85,397		85,055
TOTAL Appropriations And Other Uses	85,397		85,055

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	2,074,737	H201	1,699,935
TOTAL Cash	2,074,737		1,699,935
Due From Other Funds	279,315	H391	2,306,195
TOTAL Due From Other Funds	279,315		2,306,195
Due From Other Governments	58,388	H440	58,388
TOTAL Due From Other Governments	58,388		58,388
TOTAL Assets and Deferred Outflows of Resources	2,412,440		4,064,518

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	15,458	H600	19,481
TOTAL Accounts Payable	15,458		19,481
Retained Percentages, Cont Pay	336,378	H605	375,948
TOTAL Retained Percentages	336,378		375,948
Other Liabilities	12,461	H688	12,461
TOTAL Other Liabilities	12,461		12,461
Due To Other Funds	0	H630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	11,203	H631	11,439
TOTAL Due To Other Governments	11,203		11,439
TOTAL Liabilities	375,501		419,329
Fund Balance			
Assigned Appropriated Fund Balance	2,036,939	H914	3,645,188
TOTAL Assigned Fund Balance	2,036,939		3,645,188
TOTAL Fund Balance	2,036,939		3,645,188
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,412,440		4,064,518

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Insurance Recoveries		H2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid-Capital Projects	160,365	H3097	
St Aid, Sewer Cap Proj		H3990	
TOTAL State Aid	160,365		0
TOTAL Revenues	160,365		0
Interfund Transfers	1,990,588	H5031	2,781,195
TOTAL Interfund Transfers	1,990,588		2,781,195
TOTAL Other Sources	1,990,588		2,781,195
TOTAL Detail Revenues And Other Sources	2,150,953		2,781,195

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
General Govt, Equip & Cap Outlay	3,136,512	H19972	1,173,044
TOTAL General Govt	3,136,512		1,173,044
TOTAL General Government Support	3,136,512		1,173,044
TOTAL Expenditures	3,136,512		1,173,044
TOTAL Detail Expenditures And Other Uses	3,136,512		1,173,044

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,022,597	H8021	2,037,037
Restated Fund Balance - Beg of Year	3,022,597	H8022	2,037,037
ADD - REVENUES AND OTHER SOURCES	2,150,953		2,781,195
DEDUCT - EXPENDITURES AND OTHER USES	3,136,512		1,173,044
Fund Balance - End of Year	2,037,037	H8029	3,645,188

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land		K101	1,319,867
Buildings		K102	73,809,344
Machinery And Equipment		K104	11,252,617
Construction Work In Progress		K105	13,012,715
Infrastructure		K106	91,748,242
Accum Deprec, Buildings		K112	-20,601,320
Accum Depr, Machinery & Equip		K114	-9,797,769
Accum Deprec, Infrastructure		K116	-44,477,696
TOTAL Fixed Assets (net)	0		116,266,000
TOTAL Assets and Deferred Outflows of Resources	0		116,266,000

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	116,266,000
TOTAL Investments in Non-Current Government Assets	0		116,266,000
TOTAL Fund Balance	0		116,266,000
TOTAL	0		116,266,000

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(MS) SELF INSURANCE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,245,934	MS200	1,750,741
Cash In Time Deposits	831,871	MS201	487,094
TOTAL Cash	2,077,805		2,237,835
Due From Other Funds	170,131	MS391	1,551,437
TOTAL Due From Other Funds	170,131		1,551,437
Due From Other Governments	4,288,163	MS440	7,238,384
TOTAL Due From Other Governments	4,288,163		7,238,384
Cash Special Reserves	3,876,458	MS230	3,885,896
TOTAL Restricted Assets	3,876,458		3,885,896
TOTAL Assets and Deferred Outflows of Resources	10,412,557		14,913,553

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(MS) SELF INSURANCE

Balance Sheet

Code Description	2012	EdpCode	2013
Accrued Liabilities	7,491,834	MS601	12,916,461
TOTAL Accrued Liabilities	7,491,834		12,916,461
Due To Other Funds	677,694	MS630	
TOTAL Due To Other Funds	677,694		0
TOTAL Liabilities	8,169,528		12,916,461
Fund Balance			
Net Assets-Unrestricted (deficit)	2,243,029	MS924	1,997,092
TOTAL Net Position	2,243,029		1,997,092
TOTAL Fund Balance	2,243,029		1,997,092
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,412,557		14,913,553

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(MS) SELF INSURANCE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interfund Revenues	1,577,178	MS2801	1,630,908
TOTAL Charges For Services Within Locality	1,577,178		1,630,908
Participants Assessments	1,111,999	MS2222	1,112,000
TOTAL Charges For Services To Other Localities	1,111,999		1,112,000
Insurance Recoveries	568,321	MS2680	569,223
TOTAL Sale of Property And Compensation For Loss	568,321		569,223
Interest And Earnings	13,334	MS2401	11,676
TOTAL Use of Money And Property	13,334		11,676
Employee Contributions	2,550,385	MS2709	9,839,171
TOTAL Other	2,550,385		9,839,171
TOTAL Revenues	5,821,217		13,162,978
TOTAL Operating Revenue	5,821,217		13,162,978

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(MS) SELF INSURANCE

Results of Operation

Code Description	2012	EdpCode	2013
Expenses			
Administration-Contractual	195,260	MS17104	1,287,526
TOTAL Administration-Contractual	195,260		1,287,526
TOTAL Contractual Expenses	195,260		1,287,526
Workers Compensation	4,744,063	MS90408	12,121,390
TOTAL Workers Compensation	4,744,063		12,121,390
TOTAL Employee Benefits	4,744,063		12,121,390
TOTAL Expenses	4,939,324		13,408,916
TOTAL Operating Expenses	4,939,324		13,408,916

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Net Position - Beginning of Year	1,361,136	MS8021	2,243,027
Restated Net Position - Beg of Year	1,361,136	MS8022	2,243,027
ADD - REVENUES AND OTHER SOURCES	5,821,217		13,162,978
DEDUCT - EXPENDITURES AND OTHER USES	4,939,324		13,408,916
Net Position - End of Year	2,243,027	MS8029	1,997,088

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

Cash Flow

Code Description	2012	EdpCode	2013
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	333,294	TA200	640,349
Cash In Time Deposits	963,263	TA201	1,150,320
TOTAL Cash	1,296,556		1,790,669
Deferred Comp Plan Assets	14,677,779	TA460	15,703,343
TOTAL Investments	14,677,779		15,703,343
TOTAL Assets and Deferred Outflows of Resources	15,974,335		17,494,012

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Deferred Compensation	14,677,779	TA17	15,703,343
State Retirement		TA18	
Group Insurance	42,841	TA20	29,425
Guaranty & Bid Deposits		TA30	250,000
Bail Deposits	116,550	TA35	122,165
Tax Redemptions	1,480	TA40	1,480
Payments, Ssi	98,253	TA51	98,253
Social Services Trust	623,178	TA53	721,833
Infirmity Patients Fund	97,964	TA55	64,250
Dog Money	2,740	TA57	2,055
Mortgage Tax	173,859	TA58	198,823
Coroner Fund	13,591	TA60	13,591
Court & Trust Fund	68,262	TA61	165,414
Other Funds (specify)	57,839	TA85	123,380
TOTAL Agency Liabilities	15,974,335		17,494,012
TOTAL Liabilities	15,974,335		17,494,012
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,974,335		17,494,012

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	379,892	TE201	371,429
TOTAL Cash	379,892		371,429
TOTAL Assets and Deferred Outflows of Resources	379,892		371,429

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Net Assets-Restricted For Other Purposes	379,892	TE923	371,429
TOTAL Assigned Fund Balance	379,892		371,429
TOTAL Fund Balance	379,892		371,429
TOTAL Liabilities, Deferred Inflows And Fund Balance	379,892		371,429

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	364	TE2401	375
TOTAL Use of Money And Property	364		375
Gifts And Donations	49,059	TE2705	25,046
TOTAL Miscellaneous Local Sources	49,059		25,046
TOTAL Revenues	49,424		25,421
TOTAL Detail Revenues And Other Sources	49,424		25,421

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Culture And Rec, Cont Expend	31,726	TE79894	33,975
TOTAL Other Culture And Rec	31,726		33,975
TOTAL Culture And Recreation	31,726		33,975
TOTAL Expenditures	31,726		33,975
TOTAL Detail Expenditures And Other Uses	31,726		33,975

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	362,286	TE8021	379,984
Restated Fund Balance - Beg of Year	362,286	TE8022	379,984
ADD - REVENUES AND OTHER SOURCES	49,424		25,421
DEDUCT - EXPENDITURES AND OTHER USES	31,726		33,975
Fund Balance - End of Year	379,984	TE8029	371,429

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Premium & Accrued Interest On Obligations	132,947	V2710	
TOTAL Miscellaneous Local Sources	132,947		0
TOTAL Revenues	132,947		0
Advanced Refunding Bonds	1,852,000	V5791	
TOTAL Proceeds of Obligations	1,852,000		0
TOTAL Other Sources	1,852,000		0
TOTAL Detail Revenues And Other Sources	1,984,947		0

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend	132,947	V13804	
TOTAL Fiscal Agents Fees	132,947		0
TOTAL General Government Support	132,947		0
Debt Principal, Serial Bonds		V97106	
TOTAL Debt Principal	0		0
TOTAL Expenditures	132,947		0
Repayments To Esc Agent Adv Ref Bonds	1,852,000	V99914	
	1,852,000		0
TOTAL Other Uses	1,852,000		0
TOTAL Detail Expenditures And Other Uses	1,984,947		0

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	1,984,947		
DEDUCT - EXPENDITURES AND OTHER USES	1,984,947		
Fund Balance - End of Year		V8029	

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	43,587,728	W129	43,150,262
TOTAL Provision To Be Made In Future Budgets	43,587,728		43,150,262
TOTAL Assets and Deferred Outflows of Resources	43,587,728		43,150,262

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Other Post Employment Benefits	14,387,775	W683	18,690,954
Judgments And Claims Payable	23,181	W686	58,072
Compensated Absences	933,989	W687	924,993
TOTAL Other Liabilities	15,344,945		19,674,019
Bonds Payable	28,242,783	W628	23,476,243
TOTAL Bond And Long Term Liabilities	28,242,783		23,476,243
TOTAL Liabilities	43,587,728		43,150,262
TOTAL Liabilities	43,587,728		43,150,262

COUNTY OF Livingston
Statement of Indebtedness
For the Fiscal Year Ending 2013

5/5/2014

County of: Livingston

Municipal Code: 24010000000

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.	Accreted Interest	O/S End of Year
2004	BOND E	EFC CWSRF Liv. Cntr. Sewer		Y	03/04/2004	05/15/2033	1.018%	Y	\$331,691	\$245,000	\$10,000	\$0	\$0		\$235,000
2012	BOND E	Water Trans District #1			10/04/2012	05/01/2033	2.00%		\$1,852,000	\$1,852,000	\$58,100	\$0	\$0		\$1,793,900
2000	BOND E	WATER - EFC			03/03/1999	10/15/2019	2.78%			\$560,000	\$70,000	\$0	\$0		\$490,000
2006	BOND E	Const. of Sewer System-efc			08/03/2006	11/01/2035	0.00%		\$1,016,700	\$779,000	\$34,000	\$0	\$0		\$745,000
2008	BOND E	efc bond			10/30/2008	10/01/2038	0.00%		\$838,135	\$726,383	\$0	\$0	\$0		\$726,383
2005	BOND E	Conesus Water		Y	08/01/2005	08/01/2039	4.125%		\$609,439	\$541,000	\$11,000	\$0	\$0		\$530,000
2006	BOND E	Scottsburg Water District RD			07/28/2006	07/28/2040	4.50%		\$598,200	\$546,000	\$10,000	\$0	\$0		\$536,000
2007	BOND N	Barilla Infrastructure		Y	05/15/2007	05/15/2017	0.036%		\$2,175,000	\$1,220,000	\$225,000	\$0	\$0		\$995,000
2009	BOND N	Jail Expansion		Y	07/15/2009	07/15/2024	0.03%		\$22,000,000	\$18,595,000	\$1,230,000	\$0	\$0		\$17,365,000
2011	BOND N	Millenium Dr Renovations			02/01/2011	02/01/2026	2.00%		\$2,175,000	\$2,095,000	\$120,000	\$0	\$0		\$1,975,000
2002	BOND N	Salt Mine Co. water/sewer line		Y	04/15/2002	07/15/2020	0.043%		\$495,000	\$305,000	\$30,000	\$0	\$0		\$275,000
2007	BOND N	CNR		Y	05/15/2007	05/15/2027	0.036%		\$3,600,000	\$3,025,000	\$145,000	\$0	\$0		\$2,880,000
2012	BOND N	CNR Construction			10/04/2012	05/01/2033	2.00%		\$30,508,000	\$30,508,000	\$961,900	\$0	\$0		\$29,546,100
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$60,997,383	\$2,905,000	\$0	\$0	\$0	\$58,092,383
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$60,997,383	\$2,905,000	\$0	\$0	\$0	\$58,092,383

COUNTY OF Livingston
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$17,975.00
Demand Deposits	9Z2011	\$44,888,242.96
Time Deposits	9Z2021	\$4,414,245.04
Total		\$49,320,463.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$5,921,395.26
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$43,399,067.67
Total		\$49,320,462.93
 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 2013

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	\$685,265	\$1,054,828	\$77,962	\$1,662,131
****-0485	\$4,822,844	\$0	\$0	\$4,822,844
****-7122	\$87,438	\$0	\$0	\$87,438
****-0655	\$20,102,348	\$0	\$0	\$20,102,348
****-2534	\$437,137	\$0	\$0	\$437,137
****-0779	\$188,929	\$0	\$0	\$188,929
****-0345	\$48,401	\$0	\$0	\$48,401
****-0388	\$3,314,036	\$0	\$0	\$3,314,036
****-0353	\$860,834	\$0	\$0	\$860,834
****-5889	\$5,811,733	\$1,289,469	\$0	\$7,101,202
****-1618	\$699,878	\$0	\$0	\$699,878
****-9998	\$15,825	\$0	\$0	\$15,825
****-0416	\$79,637	\$0	\$0	\$79,637
****-0477	\$487,094	\$0	\$0	\$487,094
****-7479	\$1,671,104	\$0	\$0	\$1,671,104
****-9037	\$641,349	\$0	\$0	\$641,349
****-1741	\$6,801	\$0	\$0	\$6,801
****-0337	\$1,466	\$0	\$0	\$1,466
****-0434	\$713,566	\$0	\$0	\$713,566
****-0701	\$370,429	\$0	\$0	\$370,429
****-4173	\$1,699,935	\$0	\$0	\$1,699,935
****-2565	\$555,522	\$0	\$0	\$555,522
****-4328	\$3,149,056	\$0	\$0	\$3,149,056
****-2611	\$396,411	\$0	\$0	\$396,411
****-2638	\$313,256	\$0	\$0	\$313,256
****-1422	\$165,414	\$0	\$0	\$165,414
****-9608	\$64,250	\$0	\$0	\$64,250
****-2914	\$0	\$0	\$0	\$0
****-8085	\$198,823	\$0	\$0	\$198,823

COUNTY OF Livingston
 Bank Reconciliation
 For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0083	\$0	\$0	\$0	\$0
****-4302	\$736,840	\$0	\$0	\$736,840
Total Adjusted Bank Balance				\$50,591,957
Petty Cash				\$17,975.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$50,609,932
Total Cash Balance All Funds			9ZCASHB *	\$50,609,932

* Must be equal

COUNTY OF Livingston
Local Government Questionnaire
For the Fiscal Year Ending 2013

	<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>Yes</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 2013

Total Full Time Employees:		720			
Total Part Time Employees:		585			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$7,494,157.99			
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$3,098,393.81			
90408	Worker's Compensation Insurance	\$2,072,534.64			
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$287,271.09			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$8,662,011.88			
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$69,723.47			
Total		\$21,684,092.88			
Computed Total From Financial Section (comparative purposes only)		\$35,959,648.35			

COUNTY OF Livingston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$457,786	149,938	gallons	
Diesel Fuel	\$301,375	93,967	gallons	
Fuel Oil			gallons	
Natural Gas	\$377,403	567,879	cubic feet	
Electricity	\$1,027,204	10,502,097	kilowatt-hours	
Coal			tons	

COUNTY OF Livingston
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2013

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	\$1,674,520.50
7. Increase in Net OPEB Obligation	\$4,469,579.50
8. Net OPEB Obligation - beginning of year	\$17,814,080.00
9. Net OPEB Obligation - end of year	\$22,283,659.50
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$22,995,415.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	27.25%

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)	\$37,081,988.00
17. UAAL as Percentage of Annual Covered Payroll	236.13%

Other OPEB Information

18. Date of most recent actuarial valuation	10/01/2011
19. Actuarial method used	Projected Unit Credit
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, Amy L Mann, 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 12/31/2013, 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 12/31/2013 and filed by means of electronic data transmission.

Amy Mann
Name of Report Preparer if different than Chief Fiscal Officer

Amy Mann
Name

(585) 243-7050
Telephone Number

County Treasurer
Title

04/30/2014
Date of Certification

6 Court Street Room 203 Geneseo, NY
Official Address
(585) 243-7050
Official Telephone Number

COUNTY OF Livingston
Financial Comments
For the Fiscal Year Ending 2013