

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 12/31/2014

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (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 2013 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 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,662,131	A200	89,210
Cash In Time Deposits	25,768,568	A201	21,754,971
Petty Cash	14,025	A210	14,025
TOTAL Cash	27,444,723		21,858,205
Taxes Receivable, Overdue	3,337,358	A260	3,257,027
Returned School Taxes Receivable	2,849,075	A280	3,033,930
Delinquent Village Taxes Rec	388,243	A295	360,190
Tax Sale Certificates	140,600	A320	111,708
Property Acquired For Taxes	227,414	A330	183,175
TOTAL Taxes Receivable (net)	6,942,690		6,946,030
Accounts Receivable	984,808	A380	1,020,463
TOTAL Other Receivables (net)	984,808		1,020,463
State And Federal, Social Services	6,413,318	A400	7,120,681
Due From State And Federal Government	4,289,544	A410	4,392,828
TOTAL State And Federal Aid Receivables	10,702,862		11,513,509
Due From Other Funds	1,050,079	A391	1,026,181
TOTAL Due From Other Funds	1,050,079		1,026,181
Towns & Cities	34,051	A430	16,676
Due From Other Governments	140,265	A440	193,441
TOTAL Due From Other Governments	174,315		210,117
Prepaid Expenses	1,247,183	A480	1,320,394
TOTAL Prepaid Expenses	1,247,183		1,320,394
Cash In Time Deposits Special Reserves	628,198	A231	2,316,203
TOTAL Restricted Assets	628,198		2,316,203
TOTAL Assets and Deferred Outflows of Resources	49,174,858		46,211,102

COUNTY OF Livingston
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	2,173,715	A600	2,334,488
TOTAL Accounts Payable	2,173,715		2,334,488
Accrued Liabilities	3,251,637	A601	345,684
TOTAL Accrued Liabilities	3,251,637		345,684
Other Liabilities	5	A688	
TOTAL Other Liabilities	5		0
Due To Other Funds	2,313,438	A630	500,093
TOTAL Due To Other Funds	2,313,438		500,093
Due To Other Governments	369,729	A631	412,878
Due To Towns For Tax Levies	8,162	A640	
Due To Social Service Recipient	-166,725	A649	-115,961
Due To School Districts	3,753,264	A660	3,784,478
Due To Village, Delinquent Taxes	442,323	A668	408,327
TOTAL Due To Other Governments	4,406,753		4,489,722
TOTAL Liabilities	12,145,548		7,669,986
Deferred Inflows of Resources			
Deferred Taxes	3,391,784	A694	3,303,801
TOTAL Deferred Inflows of Resources	3,391,784		3,303,801
TOTAL Deferred Inflows of Resources	3,391,784		3,303,801
Fund Balance			
Not in Spendable Form	1,247,183	A806	1,320,394
TOTAL Nonspendable Fund Balance	1,247,183		1,320,394
Capital Reserve	191,061	A878	1,096,345
Reserve For Repairs	437,137	A882	460,222
Other Restricted Fund Balance		A899	
TOTAL Restricted Fund Balance	628,198		1,556,567
Assigned Appropriated Fund Balance	3,050,000	A914	3,050,000
Assigned Unappropriated Fund Balance	1,298,323	A915	1,350,221
TOTAL Assigned Fund Balance	4,348,323		4,400,221
Unassigned Fund Balance	27,413,823	A917	27,960,133
TOTAL Unassigned Fund Balance	27,413,823		27,960,133
TOTAL Fund Balance	33,637,526		35,237,315
TOTAL Liabilities, Deferred Inflows And Fund Balance	49,174,858		46,211,102

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	17,656,105	A1001	18,162,840
TOTAL Real Property Taxes	17,656,105		18,162,840
Gain From Sale of Tax Acq Property	217,873	A1051	413,610
Federal Payments In Lieu of Taxes	5,972	A1080	6,392
Other Payments In Lieu of Taxes	1,055,980	A1081	662,434
Interest & Penalties On Real Prop Taxes	1,052,934	A1090	990,663
TOTAL Real Property Tax Items	2,332,759		2,073,099
Sales And Use Tax	30,132,521	A1110	31,272,485
Tax On Hotel Room Occupancy	156,361	A1113	165,264
Emergency Telephone System Surcharge	227,716	A1140	223,416
Other Non-Prop Tax	2,274	A1189	8,065
TOTAL Non Property Tax Items	30,518,871		31,669,231
Treasurer Fees	5,299	A1230	4,105
Charges For Tax Redemption	99,506	A1235	113,580
Assessors Fees	19,494	A1250	22,938
Clerk Fees	1,408,208	A1255	1,310,360
Personnel Fees	3,166	A1260	3,210
Other General Departmental Income	1,200,640	A1289	1,203,377
Sheriff Fees	295,340	A1510	306,485
Altern To Incarceration Fees	3,776	A1515	3,393
Police Fees	8,956	A1520	11,084
Prisoner Charges	198,495	A1525	267,617
Public Pound Charges, Dog Control Fees	23,134	A1550	24,661
Restitution Surcharge	376,782	A1580	322,232
Public Health Fees	4,602,040	A1601	3,768,171
Mental Health Fees	1,068,036	A1620	1,279,681
Early Interven Fees For Serv	184,038	A1621	35,652
Repay of Medical Assistance	243,090	A1801	738,400
Repayment of Family Assistance	434,026	A1809	453,641
Medical Incentive Earnings	4,311	A1811	3,250
Repayment of Child Care	76,789	A1819	46,969
Repayment of Juvenile Delinquent Care	113,299	A1823	123,464
Repayment of Safety Net Assistance	222,646	A1840	159,767
Repayments of Day Care	645	A1855	
Repayments of Services For Recipients		A1870	38,072
Charges-Programs For The Aging	186,572	A1972	185,791
TOTAL Departmental Income	10,778,286		10,425,899
General Services, Inter Government	512,280	A2210	487,283
TOTAL Intergovernmental Charges	512,280		487,283
Interest And Earnings	45,855	A2401	12,247
Rental of Real Property	2,994,919	A2410	3,031,516
TOTAL Use of Money And Property	3,040,774		3,043,763
Permits, Other	27,207	A2590	18,627
TOTAL Licenses And Permits	27,207		18,627
Fines And Forfeited Bail	6,442	A2610	3,870
Stop-Dwi Fines	395,103	A2615	446,252

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Forfeitures of Deposits	6,641	A2620	19,190
TOTAL Fines And Forfeitures	408,187		469,313
Sales of Scrap & Excess Materials	20,435	A2650	7,283
Sales, Other	15,624	A2655	1,026,080
Sales of Real Property	9,000	A2660	701
Sales of Equipment		A2665	56,620
Insurance Recoveries	36,809	A2680	48,168
TOTAL Sale of Property And Compensation For Loss	81,867		1,138,852
Refunds of Prior Year's Expenditures	616,784	A2701	203,046
Gifts And Donations	21,060	A2705	14,386
Otb-Distributed Earnings	60,899	A2720	60,516
Vlt/tribal-State Compact Moneys		A2725	354,596
Unclassified (specify)	239,842	A2770	222,367
TOTAL Miscellaneous Local Sources	938,585		854,911
Interfund Revenues	1,397,177	A2801	1,429,313
TOTAL Interfund Revenues	1,397,177		1,429,313
State Aid Court Facilities	104,916	A3021	63,661
State Aid, Indigent Legal Services Fund	67,734	A3025	114,036
St Aid, District Attorney Salaries	104,491	A3030	111,413
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)	62,870	A3089	57,030
St Aid, Education of Handicapped Child	1,319,780	A3277	2,317,024
St Aid, Probation Services	366,389	A3310	189,712
St Aid, Unified Court Budget Sec Costs	505,023	A3330	520,039
St Aid, Other Public Safety	244,444	A3389	137,200
St Aid, Public Health	818,674	A3401	995,170
Early Intervention State Aid	61,184	A3449	180,473
St Aid, Special Health Programs	684,926	A3472	786,316
St Aid, Narcotic Addiction Control	117,587	A3486	117,560
St Aid, Other Health	40,000	A3489	58,035
St Aid, Mental Health	1,275,726	A3490	1,331,537
St Aid, Medical Assistance	52,497	A3601	-234,905
St Aid, Family Assistance	2,801	A3609	1,190
St Aid, Social Services Administration	2,713,176	A3610	3,008,502
St Aid, Child Care	1,558,808	A3619	1,558,995
St Aid, Safety Net	692,534	A3640	757,668
St Aid, Day Care	89,319	A3655	126,712
St Aid, Veterans Service Agencies	8,529	A3710	8,529
St Aid, Programs For Aging	472,374	A3772	462,315
St Aid-Economic Assistance		A3789	
St Aid, Youth Programs	43,129	A3820	43,273
St Aid, Conservation Programs	137,035	A3910	186,615
TOTAL State Aid	11,543,946		12,898,099
Federal Aid - Other	963,662	A4089	852,618
Fed Aid, Civil Defense		A4305	28,888
Fed Aid Other Public Safety	891,922	A4389	1,430,219

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Fed Aid Wic Program	1,484,168	A4482	1,347,853
Fed Aid Other Health	543,865	A4489	556,518
Fed Aid, Medicaid Assistance	91,311	A4601	-203,800
Fed Aid, Family Assistance	3,445,928	A4609	3,029,721
Fed Aid, Social Services Administration	5,073,685	A4610	4,343,062
Fed Aid, Food Stamp Program Admin	1,025,620	A4611	703,523
Fed Aid, Home Energy Assistance	137,727	A4641	102,789
Fed Aid Other Social Services	1,961,743	A4689	2,336,481
Fed Aid, Programs For Aging	420,155	A4772	467,896
Fed Aid Other Econ Assist & Opport	710,943	A4789	778,607
Fed Aid, Other Home & Community Cap	8,726	A4997	
TOTAL Federal Aid	16,759,455		15,774,375
TOTAL Revenues	95,995,501		98,445,605
TOTAL Detail Revenues And Other Sources	95,995,501		98,445,605

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	365,257	A10101	335,730
Legislative Board, Equip & Cap Outlay		A10102	1,203
Legislative Board, Contr Expend	61,807	A10104	58,179
Legislative Board, Empl Bnfts	116,697	A10108	111,068
TOTAL Legislative Board	543,761		506,180
Municipal Court, Contr Expend	26,159	A11104	26,693
TOTAL Municipal Court	26,159		26,693
Unified Court Budget Costs, Contr Expend	26,419	A11624	24,077
TOTAL Unified Court Budget Costs	26,419		24,077
District Attorney, Pers Serv	633,846	A11651	680,746
District Attorney, equip & Cap Outlay	2,326	A11652	28,100
District Attorney, contr Expend	249,360	A11654	291,626
District Attorney, empl Bnfts	241,856	A11658	269,901
TOTAL District Attorney	1,127,388		1,270,373
Public Defender, pers Serv	416,695	A11701	441,076
Public Defender, Equip & Cap Outlay	2,770	A11702	3,361
Public Defender, contr Expend	283,471	A11704	279,860
Public Defender, empl Bnfts	145,282	A11708	156,920
TOTAL Public Defender	848,219		881,218
Med Examiners & Coroners, contr Expend	29,832	A11854	30,337
TOTAL Med Examiners & Coroners	29,832		30,337
Municipal Exec, Pers Serv	154,299	A12301	168,148
Municipal Exec, Contr Expend	24,143	A12304	28,442
Municipal Exec, Empl Bnfts	83,406	A12308	72,750
TOTAL Municipal Exec	261,848		269,340
Auditor, Pers Serv	74,602	A13201	76,106
Auditor, Contr Expend	6,338	A13204	8,001
Auditor, Empl Bnfts	38,269	A13208	40,195
TOTAL Auditor	119,209		124,301
Treasurer, Pers Serv	307,438	A13251	298,398
Treasurer, Equip & Cap Outlay	771	A13252	
Treasurer, Contr Expend	94,104	A13254	125,600
Treasurer, Empl Bnfts	171,801	A13258	165,916
TOTAL Treasurer	574,114		589,914
Purchasing, Pers Serv	60,650	A13451	61,875
Purchasing, Contr Expend	5,283	A13454	5,642
Purchasing, Empl Bnfts	34,832	A13458	36,610
TOTAL Purchasing	100,765		104,127
Assessment, Pers Serv	201,450	A13551	206,625
Assessment, Equip & Cap Outlay	391	A13552	
Assessment, Contr Expend	84,971	A13554	90,140
Assessment, Empl Bnfts	102,145	A13558	113,132
TOTAL Assessment	388,957		409,898
Tax Advertising, Contr Expend	137,180	A13624	153,491
TOTAL Tax Advertising	137,180		153,491

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fiscal Agents Fees, Contr Expend	1,800	A13804	3,300
TOTAL Fiscal Agents Fees	1,800		3,300
Clerk,pers Serv	743,373	A14101	764,157
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	167,676	A14104	176,691
Clerk,empl Bnfts	431,853	A14108	463,645
TOTAL Clerk	1,342,902		1,404,493
Law, Pers Serv	238,613	A14201	235,900
Law, Equip & Cap Outlay		A14202	
Law, Contr Expend	55,395	A14204	40,362
Law, Empl Bnfts	69,691	A14208	69,376
TOTAL Law	363,699		345,639
Personnel, Pers Serv	244,098	A14301	256,541
Personnel,equip & Cap Outlay	3,752	A14302	
Personnel, Contr Expend	69,381	A14304	65,790
Personnel, Empl Bnfts	114,225	A14308	116,655
TOTAL Personnel	431,456		438,986
Elections, Pers Serv	293,292	A14501	289,413
Elections, Equip & Cap Outlay	61,102	A14502	
Elections, Contr Expend	117,067	A14504	145,994
Elections, Empl Bnfts	102,262	A14508	105,009
TOTAL Elections	573,723		540,416
Central Services Admin,pers Serv	714,674	A16101	744,813
Central Services Admin,equip & Cap Outlay	64,623	A16102	103,952
Central Services Admin,contr Expend	1,147,229	A16104	1,084,107
Central Services Admin,empl Bnfts	372,432	A16108	410,547
TOTAL Central Services Admin	2,298,959		2,343,419
Buildings, Pers Serv	233,253	A16201	213,365
Buildings, Equip & Cap Outlay	31,989	A16202	24,407
Buildings, Contr Expend	828,696	A16204	712,878
Buildings, Empl Bnfts	92,974	A16208	87,554
TOTAL Buildings	1,186,912		1,038,203
Central Storeroom, Equip & Cap Outlay	10,436	A16602	4,847
Central Storeroom, Contr Expend	97,970	A16604	93,873
TOTAL Central Storeroom	108,406		98,720
Public Records,pers Serv	70,614	A16651	75,155
Public Records,equip & Cap Outlay	800	A16652	4,488
Public Records,contr Expend	8,868	A16654	10,809
Public Records, Empl Bnfts	35,633	A16658	38,002
TOTAL Public Records	115,915		128,454
Central Data Process, Pers Serv	639,636	A16801	678,321
Central Data Process & Cap Outlay	112,929	A16802	56,185
Central Data Process, Contr Expend	220,672	A16804	241,994
Central Data Process, Empl Bnfts	241,042	A16808	284,488
TOTAL Central Data Process	1,214,279		1,260,987

COUNTY OF Livingston
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Unallocated Insurance, Contr Expend	516,376	A19104	492,011
TOTAL Unallocated Insurance	516,376		492,011
Municipal Assn Dues, Contr Expend	11,021	A19204	9,876
TOTAL Municipal Assn Dues	11,021		9,876
Distribution of Sales Tax	1,506,477	A19854	1,563,898
TOTAL Distribution of Sales Tax	1,506,477		1,563,898
TOTAL General Government Support	13,855,775		14,058,351
Community College Tuition,contr Expend	2,438,491	A24904	2,304,299
TOTAL Community College Tuition	2,438,491		2,304,299
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	3,842,445	A29604	4,280,986
TOTAL Education Handicapped Children	3,842,445		4,280,986
Other Education, Equip & Cap Outlay	3,156	A29892	3,592
TOTAL Other Education	3,156		3,592
TOTAL Education	6,286,592		6,591,377
Public Safety Comm Sys, Pers Serv	959,345	A30201	975,701
Public Safety Comm Sys, Equip & Cap Outlay	10,996	A30202	29,398
Public Safety Comm Sys, Contr Expend	283,521	A30204	279,184
Public Safety Comm Sys, Empl Bnfts	444,182	A30208	474,125
TOTAL Public Safety Comm Sys	1,698,044		1,758,409
Sheriff,pers Serv	3,894,163	A31101	3,947,164
Sheriff, Equip & Cap Outlay	402,498	A31102	342,371
Sheriff, Contr Expend	934,759	A31104	1,016,625
Sheriff, Empl Bnfts	2,005,166	A31108	2,087,239
TOTAL Sheriff	7,236,586		7,393,399
Probation, Pers Serv	689,895	A31401	715,563
Probation, Equip & Cap Outlay	2,057	A31402	29,197
Probation, Contr Expend	65,407	A31404	72,289
Probation, Empl Bnfts	341,784	A31408	380,997
TOTAL Probation	1,099,143		1,198,045
Juvenile Counsel Serv, Pers Serv	199,468	A31471	204,700
Juvenile Counsel Serv, Equip & Cap Outlay		A31472	
Juvenile Counsel Serv, Contr Expend	2,081	A31474	2,583
Juvenile Counsel Serv, Empl Bnfts	121,463	A31478	125,474
TOTAL Juvenile Counsel Serv	323,012		332,757
Jail, Pers Serv	3,095,067	A31501	3,292,610
Jail, Equip & Cap Outlay	60,735	A31502	62,607
Jail, Contr Expend	995,788	A31504	940,762
Jail, Empl Bnfts	1,394,418	A31508	1,535,564
TOTAL Jail	5,546,008		5,831,542
Other Correction Agency, Contr Expend	39,897	A31704	40,510
TOTAL Other Correction Agency	39,897		40,510
Traffic Control, Pers Serv	7,428	A33101	7,565
Traffic Control, Contr Expen	4,433	A33104	5,925

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Traffic Control, Empl Bnfts	1,537	A33108	2,148
TOTAL Traffic Control	13,398		15,638
Fire, Equip & Cap Outlay	26,123	A34102	21,085
Fire, Contr Expend	34,327	A34104	10,707
TOTAL Fire	60,449		31,792
Control of Animals, Pers Serv	103,005	A35101	107,401
Control of Animals, Equip & Cap Outlay		A35102	19,239
Control of Animals, Contr Expend	28,154	A35104	30,062
Control of Animals, Empl Bnfts	51,573	A35108	54,181
TOTAL Control of Animals	182,732		210,883
Civil Defense, Pers Serv	107,140	A36401	110,841
Civil Defense, Equip & Cap Outlay	621	A36402	37,888
Civil Defense, Contr Expend	84,630	A36404	150,773
Civil Defense, Empl Bnfts	54,211	A36408	57,029
TOTAL Civil Defense	246,601		356,530
Homeland Security, Personal Services		A36451	
Homeland Security, EquiP. And Capital Outl	246,256	A36452	280,344
Homeland Security, Contractual Expenditure		A36454	6,919
TOTAL Homeland Security	246,256		287,263
TOTAL Public Safety	16,692,125		17,456,769
Public Health, Pers Serv	2,256,890	A40101	1,454,570
Public Health, Equip & Cap Outlay	3,442	A40102	13,205
Public Health, Contr Expend	1,053,487	A40104	1,141,502
Public Health, Empl Bnfts	1,058,838	A40108	853,009
TOTAL Public Health	4,372,657		3,462,287
Family Health Plan Ser, Pers Serv	379,101	A40351	369,224
Family Health Plan Ser, Equip & Cap Outlay	7,603	A40352	48,299
Family Health Plan Ser, Contr Expend	220,690	A40354	201,572
Family Health Plan Ser,empl Bnfts	133,938	A40358	128,818
TOTAL Family Health Plan Ser	741,332		747,913
Rabies Control, Pers Serv	1,488	A40421	2,226
Rabies Control, Contr Expend	18,135	A40424	20,883
Rabies Control,empl Bnfts	139	A40428	178
TOTAL Rabies Control	19,762		23,287
Physically Handicapped, Contr Expend	3,530	A40464	2,170
TOTAL Physically Handicapped	3,530		2,170
Immunization of Child, Pers Serv	23,532	A40521	21,950
Immunization of Child, equ&cap		A40522	
Immunization of Child, Contr Expend	24,290	A40524	3,824
Immunization of Child, Empl Bnfts	8,083	A40528	8,547
TOTAL Immunization of Child	55,905		34,321
Early Intervention Pgm,pers Serv	86,036	A40591	87,282
Early Interven Pgm,equip&cap Outlay	9,242	A40592	1,808
Early Intervention Pgm,contr Expend	369,456	A40594	285,303
Early Intervention, Empl Ben	28,947	A40598	30,566
TOTAL Early Intervention	493,681		404,958

COUNTY OF Livingston
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Wic Program & Enap,pers Serv	314,951	A40821	321,734
Wic Program & Enap, Equip & Cap Outlay	5,613	A40822	3,037
Wic Program & Enap,contr Expend	1,069,774	A40824	982,513
Wic Program & Enap,empl Bnfts	149,159	A40828	157,237
TOTAL Wic Program & Enap	1,539,497		1,464,521
Environmental Health Prog, Pers Serv	103,933	A40901	106,912
Environmental Health Prog,equip & Cap Outl		A40902	967
Environmental Health Prog, Contr Expend	10,770	A40904	12,070
Environmental Health Program	34,970	A40908	36,926
TOTAL Environmental Health Program	149,673		156,875
Other Public Health, Pers Serv	805,270	A41891	785,254
Other Public Health, Equip & Cap Outlay		A41892	1,596
Other Public Health, Contr Expend	484,480	A41894	402,401
Other Public Health, Empl Bnfts	283,999	A41898	297,457
TOTAL Other Public Health	1,573,750		1,486,709
Alcoholic Addic Control, Contr Expend	382,366	A42504	344,373
TOTAL Alcoholic Addic Control	382,366		344,373
Mental Health Admin,pers Serv	951,164	A43101	1,142,703
Mental Health Admin,equip & Cap Outlay	47,673	A43102	5,384
Mental Health Admin,contr Expend	885,851	A43104	818,497
Mental Health Admin,empl Bnfts	409,513	A43108	459,139
TOTAL Mental Health Admin	2,294,200		2,425,722
Mental Health Prog,contr Expend	187,024	A43204	189,514
TOTAL Mental Health Prog	187,024		189,514
Ambulance, Pers Serv	601,492	A45401	753,958
Ambulance, Equip & Cap Outlay	67,874	A45402	89,653
Ambulance, Contr Expend	263,871	A45404	315,463
Ambulance, Empl Bnfts	122,872	A45408	169,810
TOTAL Ambulance	1,056,109		1,328,884
Other Health, Pers Serv	64,225	A49891	67,692
Other Health, Equip & Cap Outlay		A49892	
Other Health, Contr Expend	66,818	A49894	73,752
Other Health, Empl Bnfts	27,360	A49898	30,133
TOTAL Other Health	158,402		171,577
TOTAL Health	13,027,886		12,243,111
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	5,849,988	A60101	5,617,020
Admin, Equip & Cap Outlay	8,627	A60102	35,395
Admin, Contr Expend	3,591,799	A60104	3,597,764
Admin, Empl Bnfts	3,294,633	A60108	3,372,169
TOTAL Admin	12,745,047		12,622,348
Day Care, Contr Expend	1,149,935	A60554	1,274,684
TOTAL Day Care	1,149,935		1,274,684

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Services For Recipients, Contr Expend	507,364	A60704	544,561
TOTAL Services For Recipients	507,364		544,561
Medical Assistance, Contr Expend	375,945	A61014	303,341
TOTAL Medical Assistance	375,945		303,341
Medical Assistance-Mmis, Contr Expend	11,429,905	A61024	13,034,625
TOTAL Medical Assistance-Mmis	11,429,905		13,034,625
Family Assistance, Contr Expend	4,113,772	A61094	4,056,366
TOTAL Family Assistance	4,113,772		4,056,366
Child Care, Contr Expend	1,422,910	A61194	1,601,913
TOTAL Child Care	1,422,910		1,601,913
Hospital Care, Contr Expend	98,910	A61214	95,806
TOTAL Hospital Care	98,910		95,806
Juvenile Delinquent, Contr Expend	121,498	A61234	34,232
TOTAL Juvenile Delinquent	121,498		34,232
State Training School, Contr Expend	20,000	A61294	5,000
TOTAL State Training School	20,000		5,000
Safety Net, Contr Expend	2,646,565	A61404	2,852,798
TOTAL Safety Net	2,646,565		2,852,798
Home Energy Assistance, Contr Expend	-67,389	A61414	-86,762
TOTAL Home Energy Assistance	-67,389		-86,762
Emergency Aid For Adults, Contr Expend	85,505	A61424	113,592
TOTAL Emergency Aid For Adults	85,505		113,592
Job Train Admin, Per Serv	63,628	A62901	88,462
Job Train Admin, Equip & Cap Outlay	1,625	A62902	459
Job Train Admin, Contr Expend	9,044	A62904	11,833
Job Train Admin, Empl Bnfts	35,256	A62908	43,473
TOTAL Job Train Admin	109,553		144,228
Community Action, Pers Serv	222,365	A63101	175,906
Community Action, Equip & Cap Outlay	492	A63102	172
Community Action, Contr Expend	307,735	A63104	308,831
Community Action, Empl Bnfts	131,299	A63108	86,718
TOTAL Community Action	661,892		571,627
Publicity, Contr Expend	149,079	A64104	147,238
TOTAL Publicity	149,079		147,238
Veterans Service, Pers Serv	52,970	A65101	54,608
Veterans Service, Equip & Cap Outlay	3,993	A65102	3,979
Veterans Service, Contr Expend	24,580	A65104	26,014
Veterans Service, Empl Bnfts	6,494	A65108	6,692
TOTAL Veterans Service	88,037		91,293
Consumer Affairs, Pers Serv	773	A66101	409
Consumer Affairs, Equip & Cap Outlay		A66102	
Consumer Affairs, Contr Expend	56,906	A66104	60,456
Consumer Affairs, Empl Bnfts	354	A66108	76
TOTAL Consumer Affairs	58,033		60,941
Programs For Aging, Pers Serv	635,807	A67721	706,351

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Programs For Aging, Equip & Cap Outlay	22,421	A67722	43,197
Programs For Aging, Contr Expend	1,013,459	A67724	923,047
Programs For Aging, Empl Bnfts	242,760	A67728	276,680
TOTAL Programs For Aging	1,914,447		1,949,275
Other Eco & Dev, Pers Serv	171,610	A69891	198,464
Other Eco & Dev, Equip & Cap Outlay	1,156	A69892	
Other Eco & Dev, Contr Expend	135,492	A69894	149,401
Other Econ & Dev, Empl Bnfts	93,224	A69898	102,314
TOTAL Other Econ & Dev	401,482		450,179
TOTAL Economic Assistance And Opportunity	38,032,493		39,867,288
Youth Prog, Pers Serv	93,771	A73101	127,650
Youth Prog, Equip & Cap Outlay	314	A73102	176
Youth Prog, Contr Expend	138,685	A73104	151,745
Youth Prog, Empl Bnfts	22,769	A73108	27,960
TOTAL Youth Prog	255,539		307,532
Library, Contr Expend	76,500	A74104	78,000
TOTAL Library	76,500		78,000
Historian, Pers Serv	59,594	A75101	64,084
Historian, Equip & Cap Outlay	12,000	A75102	14,408
Historian, Contr Expend	35,079	A75104	49,744
Historian, Empl Bnfts	29,795	A75108	31,410
TOTAL Historian	136,468		159,647
Celebrations, Contr Expend	1,288	A75504	1,931
TOTAL Celebrations	1,288		1,931
TOTAL Culture And Recreation	469,795		547,110
Planning, Pers Serv	250,196	A80201	298,972
Planning, Equip & Cap Outlay	2,536	A80202	6,434
Planning, Contr Expend	206,420	A80204	255,590
Planning, Empl Bnfts	161,710	A80208	183,272
TOTAL Planning	620,862		744,269
Joint Planning Board, Contr Expend	9,970	A80254	9,970
TOTAL Joint Planning Board	9,970		9,970
Environmental Control, Pers Serv	29,578	A80901	27,145
Environmental Control, Equip & Cap Outlay		A80902	
Environmental Control, Contr Expend	146,086	A80904	95,111
Environmental Control, Empl Bnfts	2,646	A80908	2,682
TOTAL Environmental Control	178,310		124,938
Sewage Treat Disp, Pers Serv	645,183	A81301	681,346
Sewage Treat Disp, Contr Expend	34,362	A81304	34,192
Sewage Treat Disp, Empl Bnfts	333,958	A81308	361,274
TOTAL Sewage Treat Disp	1,013,503		1,076,812
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	2013	EdpCode	2014
Expenditures			
Misc Home & Comm Serv, Contr Expend	479,476	A89894	488,363
TOTAL Misc Home & Comm Serv	479,476		488,363
TOTAL Home And Community Services	2,344,821		2,487,052
Unemployment Insurance, Empl Bnfts	73,811	A90508	68,417
TOTAL Employee Benefits	73,811		68,417
Debt Principal, Serial Bonds	1,605,000	A97106	1,665,000
TOTAL Debt Principal	1,605,000		1,665,000
Debt Interest, Serial Bonds	832,823	A97107	776,318
TOTAL Debt Interest	832,823		776,318
TOTAL Expenditures	93,256,145		95,795,817
Transfers, Capital Projects Fund	2,781,195	A99509	1,050,000
TOTAL Operating Transfers	2,781,195		1,050,000
TOTAL Other Uses	2,781,195		1,050,000
TOTAL Detail Expenditures And Other Uses	96,037,340		96,845,817

COUNTY OF Livingston
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	33,679,365	A8021	33,637,526
Restated Fund Balance - Beg of Year	33,679,365	A8022	33,637,526
ADD - REVENUES AND OTHER SOURCES	95,995,501		98,445,605
DEDUCT - EXPENDITURES AND OTHER USES	96,037,340		96,845,817
Fund Balance - End of Year	33,637,526	A8029	35,237,315

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	19,122,424	A1049N	19,863,905
Est Rev - Real Property Tax Items	1,020,000	A1099N	1,000,000
Est Rev - Non Property Tax Items	31,350,000	A1199N	31,799,300
Est Rev - Departmental Income	10,599,745	A1299N	8,565,099
Est Rev - Intergovernmental Charges	626,341	A2399N	652,255
Est Rev - Use of Money And Property	3,043,408	A2499N	3,091,492
Est Rev - Licenses And Permits	18,000	A2599N	19,000
Est Rev - Fines And Forfeitures	450,000	A2649N	415,000
Est Rev - Sale of Prop And Comp For Loss	14,775	A2699N	25,675
Est Rev - Miscellaneous Local Sources	547,975	A2799N	699,800
Est Rev - Interfund Revenues	1,497,045	A2801N	1,543,045
Est Rev - State Aid	22,911,794	A3099N	19,228,713
Est Rev - Federal Aid	8,501,986	A4099N	12,828,049
TOTAL Estimated Revenues	99,703,493		99,731,333
Appropriated Fund Balance	3,050,000	A599N	3,050,701
TOTAL Estimated Other Sources	3,050,000		3,050,701
TOTAL Estimated Revenues And Other Sources	102,753,493		102,782,034

COUNTY OF Livingston
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	15,498,345	A1999N	15,920,114
App - Education	6,306,500	A2999N	6,306,500
App - Public Safety	17,866,783	A3999N	18,114,299
App - Health	12,574,582	A4999N	10,639,488
App - Transportation	36,000	A5999N	36,000
App - Economic Assistance And Opportunity	42,974,029	A6999N	43,586,235
App - Culture And Recreation	524,636	A7999N	561,446
App - Home And Community Services	3,307,293	A8999N	3,080,952
App - Debt Service	2,441,325	A9899N	2,457,000
TOTAL Appropriations	101,529,493		100,702,034
App - Interfund Transfer	1,224,000	A9999N	2,080,000
TOTAL Other Uses	1,224,000		2,080,000
TOTAL Appropriations And Other Uses	102,753,493		102,782,034

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	15,825	CD200	6,782
Petty Cash	150	CD210	150
TOTAL Cash	15,975		6,932
Due From Other Funds	7,243	CD391	93
TOTAL Due From Other Funds	7,243		93
Due From Other Governments	86,205	CD440	60,495
TOTAL Due From Other Governments	86,205		60,495
Prepaid Expenses	16,228	CD480	18,204
TOTAL Prepaid Expenses	16,228		18,204
TOTAL Assets and Deferred Outflows of Resources	125,652		85,723

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	337	CD600	337
TOTAL Accounts Payable	337		337
Accrued Liabilities	15,007	CD601	5,647
TOTAL Accrued Liabilities	15,007		5,647
Due To Other Funds	101,228	CD630	73,204
TOTAL Due To Other Funds	101,228		73,204
TOTAL Liabilities	116,572		79,188
Fund Balance			
Not in Spendable Form	16,228	CD806	18,205
TOTAL Nonspendable Fund Balance	16,228		18,205
Assigned Appropriated Fund Balance		CD914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-7,148	CD917	-11,671
TOTAL Unassigned Fund Balance	-7,148		-11,671
TOTAL Fund Balance	9,080		6,534
TOTAL Liabilities, Deferred Inflows And Fund Balance	125,652		85,722

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Unclassified (specify)	4,698	CD2770	597
TOTAL Miscellaneous Local Sources	4,698		597
Fed Aid, Job Training Partnership	692,170	CD4790	591,272
Fed Aid, Community Development Act		CD4910	
TOTAL Federal Aid	692,170		591,272
TOTAL Revenues	696,868		591,870
TOTAL Detail Revenues And Other Sources	696,868		591,870

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Job Train & Services, Pers Serv	248,881	CD62921	231,666
Job Train & Services, Equip & Cap Outlay	6,826	CD62922	1,500
Job Train & Services, Contr Expend	320,440	CD62924	272,120
Job Train & Services, Empl Bnfts	121,779	CD62928	89,128
TOTAL Job Train & Services	697,926		594,415
TOTAL Economic Assistance And Opportunity	697,926		594,415
Rehab Loans & Grant, Contr Expend		CD86684	
TOTAL Rehab Loans & Grant	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	697,926		594,415
TOTAL Detail Expenditures And Other Uses	697,926		594,415

COUNTY OF Livingston
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,136	CD8021	9,078
Restated Fund Balance - Beg of Year	10,136	CD8022	9,078
ADD - REVENUES AND OTHER SOURCES	696,868		591,870
DEDUCT - EXPENDITURES AND OTHER USES	697,926		594,415
Fund Balance - End of Year	9,078	CD8029	6,533

COUNTY OF Livingston
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(D) COUNTY ROAD

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	3,314,036	D201	3,102,821
Petty Cash	1,000	D210	1,000
TOTAL Cash	3,315,036		3,103,821
Accounts Receivable	799	D380	82,225
TOTAL Other Receivables (net)	799		82,225
Due From State And Federal Government	482,497	D410	749,352
TOTAL State And Federal Aid Receivables	482,497		749,352
Prepaid Expenses	69,790	D480	72,366
TOTAL Prepaid Expenses	69,790		72,366
TOTAL Assets and Deferred Outflows of Resources	3,868,122		4,007,764

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	856,013	D600	117,035
TOTAL Accounts Payable	856,013		117,035
Accrued Liabilities	77,781	D601	20,942
TOTAL Accrued Liabilities	77,781		20,942
Due To Other Funds	69,790	D630	72,366
TOTAL Due To Other Funds	69,790		72,366
TOTAL Liabilities	1,003,583		210,343
Fund Balance			
Not in Spendable Form	69,790	D806	72,366
TOTAL Nonspendable Fund Balance	69,790		72,366
Assigned Appropriated Fund Balance	350,000	D914	350,000
Assigned Unappropriated Fund Balance	2,444,749	D915	3,375,055
TOTAL Assigned Fund Balance	2,794,749		3,725,055
TOTAL Fund Balance	2,864,539		3,797,421
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,868,122		4,007,764

COUNTY OF Livingston
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For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	7,462,232	D1001	7,617,104
TOTAL Real Property Taxes	7,462,232		7,617,104
Snow Removal Services, Other Govts	757,231	D2302	966,276
TOTAL Intergovernmental Charges	757,231		966,276
Interest And Earnings	1,621	D2401	336
TOTAL Use of Money And Property	1,621		336
Sales of Scrap & Excess Materials	6,661	D2650	2,400
Sales, Other	454	D2655	45
Insurance Recoveries	4,248	D2680	7,932
TOTAL Sale of Property And Compensation For Loss	11,363		10,378
Refunds of Prior Year's Expenditures	36,319	D2701	102
Unclassified (specify)	55,972	D2770	167,457
TOTAL Miscellaneous Local Sources	92,292		167,559
St Aid, Consolidated Highway Aid	1,643,055	D3501	1,781,054
St Aid, Other Transportation	276,872	D3589	72,327
TOTAL State Aid	1,919,927		1,853,381
Fed Aid, Transp Cap Proj	1,461,109	D4597	346,297
TOTAL Federal Aid	1,461,109		346,297
TOTAL Revenues	11,705,776		10,961,331
Interfund Transfers	50,000	D5031	181,000
TOTAL Interfund Transfers	50,000		181,000
TOTAL Other Sources	50,000		181,000
TOTAL Detail Revenues And Other Sources	11,755,776		11,142,331

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(D) COUNTY ROAD

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Street Admin, Pers Serv	475,091	D50101	487,737
Street Admin, Equip & Cap Outlay	2,953	D50102	4,674
Street Admin, Contr Expend	53,087	D50104	41,303
Street Admin, Empl Bnfts	822,746	D50108	858,671
TOTAL Street Admin	1,353,876		1,392,385
Engineering, Pers Serv	175,014	D50201	167,074
Engineering, Equip & Cap Outlay	1,180	D50202	3,557
Engineering, Contr Expend	12,171	D50204	14,024
Engineering, Empl Bnfts	1,384	D50208	186
TOTAL Engineering	189,749		184,841
Maint of Streets, Pers Serv	523,817	D51101	531,481
Maint of Streets, Contr Expend	1,356,995	D51104	939,683
Maint of Streets, Empl Bnfts	5,999	D51108	5,220
TOTAL Maint of Streets	1,886,812		1,476,384
Perm Improve Highway, Pers Serv	445,577	D51121	393,157
Perm Improve Highway, Contr Expend	4,913,215	D51124	3,291,128
TOTAL Perm Improve Highway	5,358,792		3,684,285
Snow Removal, Contr Expend	968,120	D51424	968,120
TOTAL Snow Removal	968,120		968,120
Snow Removal State, Contr Expend	800,000	D51444	800,000
TOTAL Snow Removal State	800,000		800,000
TOTAL Transportation	10,557,348		8,506,015
TOTAL Expenditures	10,557,348		8,506,015
Transfers, Other Funds	1,436,296	D99019	1,703,433
TOTAL Operating Transfers	1,436,296		1,703,433
TOTAL Other Uses	1,436,296		1,703,433
TOTAL Detail Expenditures And Other Uses	11,993,644		10,209,448

COUNTY OF Livingston
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,158,450	D8021	2,864,539
Prior Period Adj -Decrease In Fund Balance	56,043	D8015	
Restated Fund Balance - Beg of Year	3,102,407	D8022	2,864,539
ADD - REVENUES AND OTHER SOURCES	11,755,776		11,142,331
DEDUCT - EXPENDITURES AND OTHER USES	11,993,644		10,209,448
Fund Balance - End of Year	2,864,539	D8029	3,797,424

COUNTY OF Livingston
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(D) COUNTY ROAD

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	7,617,104	D1049N	7,653,520
Est Rev - Intergovernmental Charges	825,000	D2399N	825,000
Est Rev - Sale of Prop And Comp For Loss	8,100	D2699N	5,100
Est Rev - Miscellaneous Local Sources	25,000	D2799N	21,000
Est Rev - State Aid	1,716,845	D3099N	1,655,205
Est Rev - Federal Aid	417,600	D4099N	348,800
TOTAL Estimated Revenues	10,609,649		10,508,625
Appropriated Fund Balance	350,000	D599N	350,000
TOTAL Estimated Other Sources	350,000		350,000
TOTAL Estimated Revenues And Other Sources	10,959,649		10,858,625

COUNTY OF Livingston
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(D) COUNTY ROAD

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	8,386,035	D5999N	8,195,105
App - Employee Benefits	1,022,500	D9199N	1,078,500
TOTAL Appropriations	9,408,535		9,273,605
App - Interfund Transfer	1,551,114	D9999N	1,585,020
TOTAL Other Uses	1,551,114		1,585,020
TOTAL Appropriations And Other Uses	10,959,649		10,858,625

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	860,834	DM201	885,405
TOTAL Cash	860,834		885,405
Accounts Receivable	9	DM380	14,869
TOTAL Other Receivables (net)	9		14,869
Prepaid Expenses	7,368	DM480	9,904
TOTAL Prepaid Expenses	7,368		9,904
TOTAL Assets and Deferred Outflows of Resources	868,211		910,178

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	27,853	DM600	51,251
TOTAL Accounts Payable	27,853		51,251
Accrued Liabilities	11,949	DM601	4,059
TOTAL Accrued Liabilities	11,949		4,059
Due To Other Funds	7,368	DM630	9,904
TOTAL Due To Other Funds	7,368		9,904
TOTAL Liabilities	47,170		65,214
Fund Balance			
Not in Spendable Form	7,368	DM806	9,904
TOTAL Nonspendable Fund Balance	7,368		9,904
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	813,673	DM915	835,061
TOTAL Assigned Fund Balance	813,673		835,061
TOTAL Fund Balance	821,041		844,965
TOTAL Liabilities, Deferred Inflows And Fund Balance	868,211		910,178

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	333	DM2401	83
TOTAL Use of Money And Property	333		83
Sales of Scrap & Excess Materials	1,209	DM2650	7,957
Sales of Equipment	86,374	DM2665	129,102
Insurance Recoveries	7,690	DM2680	11,086
TOTAL Sale of Property And Compensation For Loss	95,273		148,145
Refunds of Prior Year's Expenditures		DM2701	
Unclassified (specify)		DM2770	495,769
TOTAL Miscellaneous Local Sources	0		495,769
TOTAL Revenues	95,605		643,997
Interfund Transfers	1,386,296	DM5031	1,370,114
TOTAL Interfund Transfers	1,386,296		1,370,114
TOTAL Other Sources	1,386,296		1,370,114
TOTAL Detail Revenues And Other Sources	1,481,901		2,014,111

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Machinery, Pers Serv	216,332	DM51301	220,658
Machinery, Equip & Cap Outlay	564,189	DM51302	505,652
Machinery, Contr Expend	533,192	DM51304	1,114,768
Machinery, Empl Bnfts	121,244	DM51308	149,109
TOTAL Machinery	1,434,957		1,990,187
TOTAL Transportation	1,434,957		1,990,187
TOTAL Expenditures	1,434,957		1,990,187
TOTAL Detail Expenditures And Other Uses	1,434,957		1,990,187

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	774,097	DM8021	821,041
Restated Fund Balance - Beg of Year	774,097	DM8022	821,041
ADD - REVENUES AND OTHER SOURCES	1,481,901		2,014,111
DEDUCT - EXPENDITURES AND OTHER USES	1,434,957		1,990,187
Fund Balance - End of Year	821,041	DM8029	844,965

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Sale of Property And ComP. For Loss	31,000	DM2699N	53,000
TOTAL Estimated Revenues	31,000		53,000
Interfund Transfers	1,551,114	DM5031N	1,585,020
TOTAL Estimated Other Sources	1,551,114		1,585,020
TOTAL Estimated Revenues And Other Sources	1,582,114		1,638,020

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
Transportation	1,423,952	DM5999N	1,457,700
Employee Benefits	158,162	DM9199N	180,320
TOTAL Appropriations	1,582,114		1,638,020
TOTAL Appropriations And Other Uses	1,582,114		1,638,020

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2013	EdpCode	2014
Assets			
Cash	7,101,202	EF200	14,508,587
Petty Cash	2,800	EF210	3,300
TOTAL Cash	7,104,002		14,511,887
Accounts Receivable	10,159,093	EF380	7,680,890
TOTAL Other Receivables (net)	10,159,093		7,680,890
Due From Other Funds		EF391	
TOTAL Due From Other Funds	0		0
Inventory Of Materials And Supplies	79,472	EF445	84,475
TOTAL Inventories	79,472		84,475
Prepaid Expenses	580,668	EF480	2,461,588
Deferred Charges	2,279,174	EF485	
TOTAL Prepaid Expenses	2,859,842		2,461,588
Buildings	31,224,204	EF102	31,229,256
Improvements Other Than Buildings	3,542,026	EF103	3,542,026
Machinery And Equipment	6,286,588	EF104	6,644,248
Accum Deprec, Buildings	-14,683,193	EF112	-16,350,867
Accum Depr, Imp Other Than Bld	-2,053,302	EF113	-2,203,799
Accum Depr, Machinery & Equip	-4,298,485	EF114	-4,746,645
TOTAL Fixed Assets (net)	20,017,838		18,114,219
TOTAL Assets and Deferred Outflows of Resources	40,220,247		42,853,059

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2013	EdpCode	2014
Accounts Payable	582,644	EF600	580,041
TOTAL Accounts Payable	582,644		580,041
Accrued Liabilities	782,792	EF601	870,177
Accrued Interest Payable	191,085	EF651	187,090
TOTAL Accrued Liabilities	973,877		1,057,267
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	4,304,461	EF683	5,129,581
Other Liabilities	110,744	EF688	110,600
TOTAL Other Liabilities	4,415,205		5,240,181
Due To Other Funds	2,423,130	EF630	2,097,320
TOTAL Due To Other Funds	2,423,130		2,097,320
Bonds Payable	34,616,140	EF628	33,106,875
TOTAL Bond And Long Term Liabilities	34,616,140		33,106,875
TOTAL Liabilities	43,010,996		42,081,684
Deferred Inflows of Resources			
Deferred Inflow of Resources	142,048	EF691	62,295
TOTAL Deferred Inflows of Resources	142,048		62,295
TOTAL Deferred Inflows of Resources	142,048		62,295
Fund Balance			
Net Assets-Restricted For Debt	-1,639,005	EF922	-1,495,106
Net Assets-Unrestricted (deficit)	-1,293,792	EF924	2,204,186
TOTAL Net Position	-2,932,797		709,080
TOTAL Fund Balance	-2,932,797		709,080
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,220,247		42,853,059

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Public Nursing Home Income	24,756,227	EF1650	26,305,176
TOTAL Charges For Services Within Locality	24,756,227		26,305,176
Interest And Earnings	9,617	EF2401	7,611
TOTAL Use of Money And Property	9,617		7,611
Unclassified (specify)	4,750,000	EF2770	6,842,669
TOTAL Other	4,750,000		6,842,669
TOTAL Revenues	29,515,844		33,155,456
TOTAL Operating Revenue	29,515,844		33,155,456

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2013	EdpCode	2014
Expenses			
Public Nursing Home, Pers Serv	12,013,757	EF45301	11,858,832
TOTAL Public Nursing Home	12,013,757		11,858,832
TOTAL Personal Services	12,013,757		11,858,832
Credit Card Fees		EF13754	
TOTAL Credit Card Fees	0		0
Depreciation	2,425,140	EF19944	2,297,860
TOTAL Depreciation	2,425,140		2,297,860
Public Nursing Home, Contr Expend	7,882,571	EF45304	7,652,378
TOTAL Public Nursing Home	7,882,571		7,652,378
TOTAL Contractual Expenses	10,307,711		9,950,238
Public Nursing Home, Empl Bnfts	9,269,844	EF45308	7,704,508
TOTAL Public Nursing Home	9,269,844		7,704,508
TOTAL Employee Benefits	9,269,844		7,704,508
TOTAL Expenses	31,591,312		29,513,578
TOTAL Operating Expenses	31,591,312		29,513,578

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(EF) ENTERPRISE HEALTH REL FAC

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-857,329	EF8021	-2,932,797
Restated Net Position - Beg of Year	-857,329	EF8022	-2,932,797
ADD - REVENUES AND OTHER SOURCES	29,515,844		33,155,456
DEDUCT - EXPENDITURES AND OTHER USES	31,591,312		29,513,578
Net Position - End of Year	-2,932,797	EF8029	709,081

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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2013	EdpCode	2014
Cash Rec'd From Providing Svcs	25,226,055	EF7111	24,840,145
Cash Payments Contr Exp	-7,035,110	EF7112	-7,199,039
Cash Payments Pers Svcs & Bnfts	-18,609,997	EF7113	-19,125,180
Other Operating Rev	4,766,480	EF7114	6,862,782
TOTAL Cash Flows From Operating Activities	4,347,428		5,378,708
Real Property Taxes		EF7121	
Interest Expenses (non-Capital)		EF7126	
TOTAL Cash Flows From Non-Capital And Financing Activities	0		0
Proceeds of Debt (capital)	-2,294,178	EF7131	-2,297,828
Principal Payments Debt (capital)	1,106,900	EF7132	1,135,600
Payments To Contractors	34,014	EF7136	362,712
TOTAL Cash Flows From Capital And Related Financing Activities	-1,153,264		-799,516
Interest Income	9,617	EF7153	7,611
TOTAL Cash Flows From Investing Activities	9,617		7,611
Net Inc(dec) In Cash&cash Equiv	1,410,544	EF7161	7,522,971
Cash&cash Equiv Beg of Year	5,307,648	EF7171	6,718,192
	6,718,192		14,241,163
Operating Income (loss)	-1,440,377	EF7181	3,486,386
Depreciation	2,425,140	EF7182	2,297,860
Inc/dec In Assets-Other Than Cash	929,070	EF7183	-3,427,822
Inc/dec In Liabilities Other Than Cash	2,433,595	EF7184	3,022,284
TOTAL Reconciliation of Operating Income To Cash	4,347,428		5,378,708

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	487,855	FX200	554,139
Cash In Time Deposits	555,522	FX201	556,742
TOTAL Cash	1,043,377		1,110,881
TOTAL Assets and Deferred Outflows of Resources	1,043,377		1,110,881

COUNTY OF Livingston
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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	1,043,377	FX915	1,110,881
TOTAL Assigned Fund Balance	1,043,377		1,110,881
TOTAL Fund Balance	1,043,377		1,110,881
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,043,377		1,110,881

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Special Assessments Ad Valorem	341,912	FX1028	343,205
TOTAL Real Property Taxes	341,912		343,205
Interest And Earnings	2,266	FX2401	1,408
TOTAL Use of Money And Property	2,266		1,408
TOTAL Revenues	344,177		344,612
TOTAL Detail Revenues And Other Sources	344,177		344,612

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Administration-Contractual	2,791	FX17104	1,498
TOTAL Administration-Contractual	2,791		1,498
TOTAL General Government Support	2,791		1,498
Debt Principal, Serial Bonds	149,100	FX97106	157,400
TOTAL Debt Principal	149,100		157,400
Debt Interest, Serial Bonds	121,130	FX97107	118,209
TOTAL Debt Interest	121,130		118,209
TOTAL Expenditures	273,020		277,108
TOTAL Detail Expenditures And Other Uses	273,020		277,108

COUNTY OF Livingston
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	972,220	FX8021	1,043,377
Restated Fund Balance - Beg of Year	972,220	FX8022	1,043,377
ADD - REVENUES AND OTHER SOURCES	344,177		344,612
DEDUCT - EXPENDITURES AND OTHER USES	273,020		277,108
Fund Balance - End of Year	1,043,377	FX8029	1,110,880

COUNTY OF Livingston
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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	0	FX1049N	
Est Rev - Real Property Tax Items	0	FX1099N	
Est Rev - Departmental Income	0	FX1299N	
Est Rev-Intergovernmental Charges	11,000	FX2399N	11,000
Est Rev-Miscellaneous Local Sources	282,284	FX2799N	274,559
TOTAL Estimated Revenues	293,284		285,559
Appropriated Fund Balance	0	FX599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	293,284		285,559

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	0	FX1999N	
App-Home And Community Services	0	FX8999N	
App - Employee Benefits	11,000	FX9199N	11,000
App - Debt Service	282,284	FX9899N	274,559
Unappropriated Revenues	0	FX990N	
TOTAL Appropriations	293,284		285,559
Other Budgetary Purposes	0	FX962N	
App - Interfund Transfer	0	FX9999N	
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	293,284		285,559

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	212,023	G200	250,042
Cash In Time Deposits		G201	
TOTAL Cash	212,023		250,042
TOTAL Assets and Deferred Outflows of Resources	212,023		250,042

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance	212,023	G915	250,042
TOTAL Assigned Fund Balance	212,023		250,042
TOTAL Fund Balance	212,023		250,042
TOTAL Liabilities, Deferred Inflows And Fund Balance	212,023		250,042

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Special Assessments Ad Valorem	93,174	G1028	87,715
TOTAL Real Property Taxes	93,174		87,715
Interest And Earnings	1	G2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	93,175		87,715
TOTAL Detail Revenues And Other Sources	93,175		87,715

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Sewer Administration, Contr Expend	612	G81104	587
TOTAL Sewer Administration	612		587
TOTAL Home And Community Services	612		587
Debt Principal, Serial Bonds	44,000	G97106	44,000
TOTAL Debt Principal	44,000		44,000
Debt Interest, Serial Bonds	5,876	G97107	5,109
TOTAL Debt Interest	5,876		5,109
TOTAL Expenditures	50,488		49,696
TOTAL Detail Expenditures And Other Uses	50,488		49,696

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	169,336	G8021	212,023
Restated Fund Balance - Beg of Year	169,336	G8022	212,023
ADD - REVENUES AND OTHER SOURCES	93,175		87,715
DEDUCT - EXPENDITURES AND OTHER USES	50,488		49,696
Fund Balance - End of Year	212,023	G8029	250,042

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev-Miscellaneous Local Sources	85,055	G2799N	84,696
TOTAL Estimated Revenues	85,055		84,696
TOTAL Estimated Revenues And Other Sources	85,055		84,696

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Debt Service	85,055	G9899N	84,696
TOTAL Appropriations	85,055		84,696
TOTAL Appropriations And Other Uses	85,055		84,696

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	1,699,935	H201	2,741,139
Cash With Fiscal Agent	30,450	H223	2,512
TOTAL Cash	1,730,385		2,743,650
Due From Other Funds	2,306,195	H391	500,000
TOTAL Due From Other Funds	2,306,195		500,000
Due From Other Governments		H440	
TOTAL Due From Other Governments	0		0
TOTAL Assets and Deferred Outflows of Resources	4,036,580		3,243,650

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	19,481	H600	
TOTAL Accounts Payable	19,481		0
Retained Percentages-Contracts Payable	375,948	H605	213,192
TOTAL Retained Percentages	375,948		213,192
Other Liabilities	12,461	H688	12,461
TOTAL Other Liabilities	12,461		12,461
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	11,439	H631	11,646
TOTAL Due To Other Governments	11,439		11,646
TOTAL Liabilities	419,329		237,299
Fund Balance			
Assigned Appropriated Fund Balance		H914	
Assigned Unappropriated Fund Balance	3,617,250	H915	3,006,352
TOTAL Assigned Fund Balance	3,617,250		3,006,352
TOTAL Fund Balance	3,617,250		3,006,352
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,036,579		3,243,650

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Insurance Recoveries		H2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		H2701	5,148
TOTAL Miscellaneous Local Sources	0		5,148
St Aid-Capital Projects		H3097	
St Aid, Sewer Cap Proj		H3990	
TOTAL State Aid	0		0
TOTAL Revenues	0		5,148
Interfund Transfers	2,781,195	H5031	1,202,319
TOTAL Interfund Transfers	2,781,195		1,202,319
TOTAL Other Sources	2,781,195		1,202,319
TOTAL Detail Revenues And Other Sources	2,781,195		1,207,467

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
General Govt, Equip & Cap Outlay	1,173,044	H19972	1,790,428
TOTAL General Govt	1,173,044		1,790,428
TOTAL General Government Support	1,173,044		1,790,428
Debt Principal, Serial Bonds	27,938	H97106	27,938
TOTAL Debt Principal	27,938		27,938
TOTAL Expenditures	1,200,982		1,818,366
TOTAL Detail Expenditures And Other Uses	1,200,982		1,818,366

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,037,037	H8021	3,617,250
Restated Fund Balance - Beg of Year	2,037,037	H8022	3,617,250
ADD - REVENUES AND OTHER SOURCES	2,781,195		1,207,467
DEDUCT - EXPENDITURES AND OTHER USES	1,200,982		1,818,366
Fund Balance - End of Year	3,617,250	H8029	3,006,352

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Land	1,319,867	K101	1,319,867
Buildings	73,809,344	K102	74,005,895
Machinery And Equipment	11,252,617	K104	11,620,493
Construction Work In Progress	13,012,715	K105	11,360,047
Infrastructure	91,748,242	K106	94,959,753
Accum Deprec, Buildings	-20,601,320	K112	-22,697,953
Accum Depr, Machinery & Equip	-9,797,769	K114	-9,908,840
Accum Deprec, Infrastructure	-44,477,696	K116	-47,748,023
TOTAL Fixed Assets (net)	116,266,000		112,911,239
TOTAL Assets and Deferred Outflows of Resources	116,266,000		112,911,239

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	116,266,000	K159	112,911,239
TOTAL Investments in Non-Current Government Assets	116,266,000		112,911,239
TOTAL Fund Balance	116,266,000		112,911,239
TOTAL	116,266,000		112,911,239

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,750,741	MS200	2,191,451
Cash In Time Deposits	487,094	MS201	215
TOTAL Cash	2,237,835		2,191,666
Due From Other Funds	1,551,437	MS391	1,226,613
TOTAL Due From Other Funds	1,551,437		1,226,613
Due From Other Governments	7,238,384	MS440	9,208,172
TOTAL Due From Other Governments	7,238,384		9,208,172
Cash Special Reserves	3,885,896	MS230	3,893,392
TOTAL Restricted Assets	3,885,896		3,893,392
TOTAL Assets and Deferred Outflows of Resources	14,913,553		16,519,843

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities	12,916,461	MS601	17,384,743
TOTAL Accrued Liabilities	12,916,461		17,384,743
Due To Other Funds		MS630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	12,916,461		17,384,743
Fund Balance			
Net Assets-Unrestricted (deficit)	1,997,092	MS924	-864,900
TOTAL Net Position	1,997,092		-864,900
TOTAL Fund Balance	1,997,092		-864,900
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,913,553		16,519,843

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interfund Revenues	1,630,908	MS2801	1,712,075
TOTAL Charges For Services Within Locality	1,630,908		1,712,075
Participants Assessments	1,112,000	MS2222	1,219,300
TOTAL Charges For Services To Other Localities	1,112,000		1,219,300
Insurance Recoveries	569,223	MS2680	715,457
TOTAL Sale of Property And Compensation For Loss	569,223		715,457
Interest And Earnings	11,676	MS2401	8,134
TOTAL Use of Money And Property	11,676		8,134
Refund of Prior Years Expend		MS2701	382
Employee Contributions	9,839,171	MS2709	10,550,816
TOTAL Other	9,839,171		10,551,197
TOTAL Revenues	13,162,978		14,206,162
TOTAL Operating Revenue	13,162,978		14,206,162

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

Results of Operation

Code Description	2013	EdpCode	2014
Expenses			
Administration-Contractual	1,287,526	MS17104	1,798,032
TOTAL Administration-Contractual	1,287,526		1,798,032
TOTAL Contractual Expenses	1,287,526		1,798,032
Workers Compensation	12,121,390	MS90408	15,270,122
TOTAL Workers Compensation	12,121,390		15,270,122
TOTAL Employee Benefits	12,121,390		15,270,122
TOTAL Expenses	13,408,916		17,068,154
TOTAL Operating Expenses	13,408,916		17,068,154

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Net Position - Beginning of Year	2,243,027	MS8021	1,997,088
Restated Net Position - Beg of Year	2,243,027	MS8022	1,997,088
ADD - REVENUES AND OTHER SOURCES	13,162,978		14,206,162
DEDUCT - EXPENDITURES AND OTHER USES	13,408,916		17,068,154
Net Position - End of Year	1,997,088	MS8029	-864,905

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

Cash Flow

Code Description	2013	EdpCode	2014
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	640,349	TA200	797,730
Cash In Time Deposits	1,150,320	TA201	443,516
TOTAL Cash	1,790,669		1,241,246
Deferred Comp Plan Assets	15,703,343	TA460	16,722,221
TOTAL Investments	15,703,343		16,722,221
TOTAL Assets and Deferred Outflows of Resources	17,494,012		17,963,467

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Deferred Compensation	15,703,343	TA17	16,722,221
State Retirement		TA18	44,124
Group Insurance	29,425	TA20	34,796
Nys Income Tax		TA21	67,211
Federal Income Tax		TA22	170,103
Social Security Tax		TA26	233,405
Guaranty & Bid Deposits	250,000	TA30	
Bail Deposits	122,165	TA35	82,718
Tax Redemptions	1,480	TA40	1,480
Payments, Ssi	98,253	TA51	98,253
Social Services Trust	721,833	TA53	304,523
Infirmiry Patients Fund	64,250	TA55	8,515
Dog Money	2,055	TA57	3,380
Mortgage Tax	198,823	TA58	128,353
Coroner Fund	13,591	TA60	142
Court & Trust Fund	165,414	TA61	2,124
Other Funds (specify)	123,380	TA85	62,118
TOTAL Agency Liabilities	17,494,012		17,963,467
TOTAL Liabilities	17,494,012		17,963,467
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,494,012		17,963,467

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	371,429	TE201	383,089
TOTAL Cash	371,429		383,089
TOTAL Assets and Deferred Outflows of Resources	371,429		383,089

COUNTY OF Livingston
 Annual Update Document
 For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Net Assets-Restricted For Other Purposes	371,429	TE923	383,089
TOTAL Assigned Fund Balance	371,429		383,089
TOTAL Fund Balance	371,429		383,089
TOTAL Liabilities, Deferred Inflows And Fund Balance	371,429		383,089

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	375	TE2401	88
TOTAL Use of Money And Property	375		88
Gifts And Donations	25,046	TE2705	29,228
TOTAL Miscellaneous Local Sources	25,046		29,228
TOTAL Revenues	25,421		29,316
TOTAL Detail Revenues And Other Sources	25,421		29,316

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Culture And Rec, Cont Expend	33,975	TE79894	17,656
TOTAL Other Culture And Rec	33,975		17,656
TOTAL Culture And Recreation	33,975		17,656
TOTAL Expenditures	33,975		17,656
TOTAL Detail Expenditures And Other Uses	33,975		17,656

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	379,984	TE8021	371,429
Restated Fund Balance - Beg of Year	379,984	TE8022	371,429
ADD - REVENUES AND OTHER SOURCES	25,421		29,316
DEDUCT - EXPENDITURES AND OTHER USES	33,975		17,656
Fund Balance - End of Year	371,429	TE8029	383,089

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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COUNTY OF Livingston
 Annual Update Document
 For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

COUNTY OF Livingston
 Annual Update Document
 For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	43,122,324	W129	23,600,452
TOTAL Provision To Be Made In Future Budgets	43,122,324		23,600,452
TOTAL Assets and Deferred Outflows of Resources	43,122,324		23,600,452

COUNTY OF Livingston
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Other Post Employment Benefits	18,690,954	W683	
Judgments And Claims Payable	58,072	W686	57,560
Compensated Absences	924,993	W687	936,997
TOTAL Other Liabilities	19,674,019		994,557
Bonds Payable	23,448,305	W628	22,605,895
TOTAL Bond And Long Term Liabilities	23,448,305		22,605,895
TOTAL Liabilities	43,122,324		23,600,452
TOTAL Liabilities	43,122,324		23,600,452

COUNTY OF Livingston
Statement of Indebtedness
For the Fiscal Year Ending 2014

4/15/2015

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	\$235,000	\$10,000	\$0	\$0		\$225,000
2012	BOND E	Water Trans District #1			10/04/2012	05/01/2033	2.00%		\$1,852,000	\$1,793,900	\$59,400	\$0	\$58,100		\$1,792,600
2000	BOND E	WATER - EFC			03/03/1999	10/15/2019	2.78%			\$490,000	\$75,000	\$0	\$0		\$415,000
2006	BOND E	Const. of Sewer System-efc			08/03/2006	11/01/2035	0.00%		\$1,016,700	\$745,000	\$34,000	\$0	\$0		\$711,000
2008	BOND E	efc bond			10/30/2008	10/01/2038	0.00%		\$838,135	\$698,445	\$27,938	\$0	(\$74,217)		\$596,290
2005	BOND E	Conesus Water		Y	08/01/2005	08/01/2039	4.125%		\$609,439	\$530,000	\$12,000	\$0	\$0		\$518,000
2006	BOND E	Scottsburg Water District RD			07/28/2006	07/28/2040	4.50%		\$598,200	\$536,000	\$11,000	\$0	\$0		\$525,000
2007	BOND N	Barilla Infrastructure		Y	05/15/2007	05/15/2017	0.036%		\$2,175,000	\$995,000	\$235,000	\$0	\$0		\$760,000
2009	BOND N	Jail Expansion		Y	07/15/2009	07/15/2024	0.03%		\$22,000,000	\$17,365,000	\$1,280,000	\$0	\$0		\$16,085,000
2011	BOND N	Millenium Dr Renovations			02/01/2011	02/01/2026	2.00%		\$2,175,000	\$1,975,000	\$120,000	\$0	\$0		\$1,855,000
2002	BOND N	Salt Mine Co. water/sewer line		Y	04/15/2002	07/15/2020	0.043%		\$495,000	\$275,000	\$30,000	\$0	\$0		\$245,000
2007	BOND N	CNR		Y	05/15/2007	05/15/2027	0.036%		\$3,600,000	\$2,880,000	\$155,000	\$0	\$0		\$2,725,000
2012	BOND N	CNR Construction			10/04/2012	05/01/2033	2.00%		\$30,508,000	\$29,546,100	\$980,600	\$0	(\$180)		\$28,565,320
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$58,064,445	\$3,029,938	\$0	(\$16,297)	\$0	\$55,018,210
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$58,064,445	\$3,029,938	\$0	(\$16,297)	\$0	\$55,018,210

COUNTY OF Livingston
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$17,975.00
Demand Deposits	9Z2011	\$47,360,948.75
Time Deposits	9Z2021	\$4,423,939.74
Total		\$51,802,863.49
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$5,071,737.98
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$46,731,125.51
Total		\$51,802,863.49
 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 2014

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	\$943,317	\$38,944	\$962,954	\$19,308
****-1631	\$8,802	\$0	\$0	\$8,802
****-1623	\$61,100	\$0	\$0	\$61,100
****-485	\$1,636,534	\$0	\$0	\$1,636,534
****-741	\$3,972	\$0	\$0	\$3,972
****-7122	\$87,486	\$0	\$0	\$87,486
****-655	\$19,827,796	\$0	\$0	\$19,827,796
****-2534	\$651,250	\$905,317	\$0	\$1,556,567
****-0779	\$199,182	\$0	\$0	\$199,182
****-0345	\$48,411	\$0	\$0	\$48,411
****-0388	\$3,102,821	\$0	\$0	\$3,102,821
****-0353	\$885,405	\$0	\$0	\$885,405
****-5889	\$11,818,041	\$2,690,546	\$0	\$14,508,587
****-1618	\$804,181	\$0	\$0	\$804,181
****-9998	\$6,782	\$0	\$0	\$6,782
****-0416	\$170,984	\$0	\$0	\$170,984
****-0477	\$215	\$0	\$0	\$215
****-7479	\$2,020,467	\$0	\$0	\$2,020,467
****-9037	\$797,730	\$0	\$0	\$797,730
****-1741	\$6,802	\$0	\$0	\$6,802
****-0337	\$0	\$0	\$0	\$0
****-0434	\$297,720	\$0	\$0	\$297,720
****-0701	\$383,089	\$0	\$0	\$383,089
****-4173	\$2,741,139	\$2,512	\$0	\$2,743,650
****-2565	\$556,742	\$0	\$0	\$556,742
****-4328	\$3,155,972	\$0	\$0	\$3,155,972
****-2611	\$397,277	\$0	\$0	\$397,277
****-2638	\$313,949	\$0	\$0	\$313,949
****-1422	\$2,124	\$0	\$0	\$2,124

COUNTY OF Livingston
 Bank Reconciliation
 For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-9608	\$8,515	\$0	\$0	\$8,515
****-2914	\$0	\$0	\$0	\$0
****-8085	\$128,353	\$0	\$0	\$128,353
****-0083	\$0	\$0	\$0	\$0
****-4302	\$737,420	\$0	\$0	\$737,420
	Total Adjusted Bank Balance			<u>\$54,477,946</u>
	Petty Cash			<u>\$18,475.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash			<u>\$54,496,421</u>
	Total Cash Balance All Funds			<u>\$54,496,421</u>
	9ZCASH *			
	9ZCASHB *			

* Must be equal

COUNTY OF Livingston
Local Government Questionnaire
For the Fiscal Year Ending 2014

	<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 2014

Total Full Time Employees:		718			
Total Part Time Employees:		555			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$7,589,749.46			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,091,753.04			
90408	Worker's Compensation Insurance	\$2,359,691.02			
90458	Life Insurance				
90508	Unemployment Insurance	\$263,321.64			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$9,217,528.49			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$82,617.92			
Total		\$22,604,661.57			
Computed Total From Financial Section (comparative purposes only)		\$38,070,425.47			

COUNTY OF Livingston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$461,322	160,855	gallons	
Diesel Fuel	\$270,715	90,487	gallons	
Fuel Oil			gallons	
Natural Gas	\$339,853	657,729	cubic feet	
Electricity	\$966,162	10,036,078	kilowatt-hours	
Coal			tons	

COUNTY OF Livingston
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2014

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)	\$6,147,500.00
3. Interest on Net OPEB Obligation	\$919,800.00
4. Adjustment to Annual Required Contribution	(\$458,200.00)
5. Annual OPEB Expense	\$6,609,100.00
6. Less: Actual Contribution Made	\$1,927,819.80
7. Increase in Net OPEB Obligation	\$4,681,280.20
8. Net OPEB Obligation - beginning of year	\$22,995,415.00
9. Net OPEB Obligation - end of year	\$27,676,695.20
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$5,129,581.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	29.17%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$97,641,900.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$97,641,900.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$36,675,983.41
17. UAAL as Percentage of Annual Covered Payroll	266.23%

Other OPEB Information

18. Date of most recent actuarial valuation	10/01/2013
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

COUNTY OF Livingston
Financial Comments
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Adjustment Reason

Account Code D8015 2014 adj