

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 12/31/2018

\*\*\*\*\*

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 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

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

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	1,411,737	A200	1,626,373
Cash In Time Deposits	19,847,713	A201	20,364,597
Petty Cash	14,975	A210	14,975
<b>TOTAL Cash</b>	<b>21,274,425</b>		<b>22,005,945</b>
Taxes Receivable, Overdue	3,499,832	A260	3,866,449
Returned School Taxes Receivable	2,788,386	A280	3,208,086
Delinquent Village Taxes Rec	326,007	A295	312,910
Tax Sale Certificates	51,231	A320	15,428
Property Acquired For Taxes	68,743	A330	62,791
<b>TOTAL Taxes Receivable (net)</b>	<b>6,734,199</b>		<b>7,465,663</b>
Accounts Receivable	1,089,861	A380	1,010,927
<b>TOTAL Other Receivables (net)</b>	<b>1,089,861</b>		<b>1,010,927</b>
State And Federal, Social Services	5,438,387	A400	5,851,053
Due From State And Federal Government	4,280,692	A410	5,103,881
<b>TOTAL State And Federal Aid Receivables</b>	<b>9,719,079</b>		<b>10,954,934</b>
Due From Other Funds	2,249,579	A391	2,236,143
<b>TOTAL Due From Other Funds</b>	<b>2,249,579</b>		<b>2,236,143</b>
Towns & Cities	15,276	A430	18,061
Due From Other Governments	125,713	A440	58,406
<b>TOTAL Due From Other Governments</b>	<b>140,989</b>		<b>76,467</b>
Prepaid Expenses	1,082,907	A480	1,284,308
<b>TOTAL Prepaid Expenses</b>	<b>1,082,907</b>		<b>1,284,308</b>
Cash In Time Deposits Special Reserves	16,682,256	A231	16,767,660
<b>TOTAL Restricted Assets</b>	<b>16,682,256</b>		<b>16,767,660</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>58,973,294</b>		<b>61,802,047</b>

COUNTY OF Livingston  
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	2,462,180	A600	2,612,067
<b>TOTAL Accounts Payable</b>	<b>2,462,180</b>		<b>2,612,067</b>
Accrued Liabilities	990,109	A601	771,021
<b>TOTAL Accrued Liabilities</b>	<b>990,109</b>		<b>771,021</b>
Due To Other Funds	1,783,009	A630	569,006
<b>TOTAL Due To Other Funds</b>	<b>1,783,009</b>		<b>569,006</b>
Due To Other Governments	413,108	A631	438,163
Due To Social Service Recipient	-220,731	A649	-229,009
Due To School Districts	3,532,525	A660	3,994,282
Due To Village, Delinquent Taxes	378,447	A668	355,840
<b>TOTAL Due To Other Governments</b>	<b>4,103,349</b>		<b>4,559,276</b>
<b>TOTAL Liabilities</b>	<b>9,338,647</b>		<b>8,511,370</b>
<b>Deferred Inflows of Resources</b>			
Deferred Taxes	3,791,566	A694	3,978,471
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,791,566</b>		<b>3,978,471</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,791,566</b>		<b>3,978,471</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,082,907	A806	1,111,550
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,082,907</b>		<b>1,111,550</b>
Unemployment Insurance Reserve	363,879	A815	361,702
Insurance Reserve	399,105	A863	400,344
Capital Reserve	3,502,022	A878	3,516,955
Reserve For Repairs	12,417,249	A882	12,488,658
Other Restricted Fund Balance		A899	
<b>TOTAL Restricted Fund Balance</b>	<b>16,682,256</b>		<b>16,767,660</b>
Assigned Appropriated Fund Balance	2,950,002	A914	2,950,003
Assigned Unappropriated Fund Balance	1,209,517	A915	1,171,749
<b>TOTAL Assigned Fund Balance</b>	<b>4,159,519</b>		<b>4,121,752</b>
Unassigned Fund Balance	23,918,399	A917	27,311,245
<b>TOTAL Unassigned Fund Balance</b>	<b>23,918,399</b>		<b>27,311,245</b>
<b>TOTAL Fund Balance</b>	<b>45,843,081</b>		<b>49,312,206</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>58,973,294</b>		<b>61,802,047</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	19,069,011	A1001	19,939,625
<b>TOTAL Real Property Taxes</b>	<b>19,069,011</b>		<b>19,939,625</b>
Gain From Sale of Tax Acq Property	236,877	A1051	265,158
Federal Payments In Lieu of Taxes	5,488	A1080	6,716
Other Payments In Lieu of Taxes	693,788	A1081	584,210
Interest & Penalties On Real Prop Taxes	917,024	A1090	876,142
<b>TOTAL Real Property Tax Items</b>	<b>1,853,177</b>		<b>1,732,226</b>
Sales And Use Tax	31,956,174	A1110	34,837,899
Tax On Hotel Room Occupancy	199,624	A1113	228,511
Emergency Telephone System Surcharge	197,345	A1140	226,462
Other Non-Prop Tax	5,426	A1189	994
<b>TOTAL Non Property Tax Items</b>	<b>32,358,569</b>		<b>35,293,867</b>
Treasurer Fees	7,891	A1230	3,940
Charges For Tax Redemption	95,787	A1235	86,463
Assessors Fees	22,983	A1250	24,009
Clerk Fees	1,398,319	A1255	1,420,836
Personnel Fees	2,221	A1260	2,479
Other General Departmental Income	975,183	A1289	1,052,956
Sheriff Fees	374,814	A1510	420,673
Altern To Incarceration Fees	3,799	A1515	2,991
Police Fees	2,424	A1520	5,769
Prisoner Charges	255,318	A1525	222,870
Public Pound Charges, Dog Control Fees	26,350	A1550	26,703
Restitution Surcharge	338,513	A1580	328,098
Public Health Fees	3,550,494	A1601	3,764,903
Mental Health Fees	1,390,328	A1620	1,613,623
Early Interven Fees For Serv	25,158	A1621	31,038
Repay of Medical Assistance	209,450	A1801	137,252
Repayment of Family Assistance	356,110	A1809	380,578
Medical Incentive Earnings	4,309	A1811	100
Repayment of Child Care	45,870	A1819	20,794
Repayment of Juvenile Delinquent Care	149,668	A1823	146,394
Repayment of Safety Net Assistance	325,031	A1840	332,348
Repayments of Day Care	300	A1855	133
Repayments of Services For Recipients	66,739	A1870	65,333
Charges-Programs For The Aging	164,284	A1972	154,156
<b>TOTAL Departmental Income</b>	<b>9,791,344</b>		<b>10,244,437</b>
General Services, Inter Government	706,610	A2210	694,614
Planning Services, other Govts	3,000	A2372	3,000
Misc Revenue, Other Govts		A2389	26,266
<b>TOTAL Intergovernmental Charges</b>	<b>709,610</b>		<b>723,880</b>
Interest And Earnings	48,097	A2401	220,819
Rental of Real Property	2,903,374	A2410	2,812,404
Commissions	888	A2450	813
<b>TOTAL Use of Money And Property</b>	<b>2,952,359</b>		<b>3,034,036</b>

COUNTY OF Livingston  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Permits, Other	21,520	A2590	16,083
<b>TOTAL Licenses And Permits</b>	<b>21,520</b>		<b>16,083</b>
Fines And Forfeited Bail	7,875	A2610	2,525
Stop-Dwi Fines	464,652	A2615	441,082
Forfeiture of Crime Proceeds Restricted	7,064	A2626	500
<b>TOTAL Fines And Forfeitures</b>	<b>479,590</b>		<b>444,107</b>
Sales of Scrap & Excess Materials	1,860	A2650	4,885
Sales, Other	26,603	A2655	23,766
Sales of Real Property		A2660	100
Sales of Equipment	28,185	A2665	28,766
Insurance Recoveries	33,863	A2680	222,207
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>90,512</b>		<b>279,723</b>
Refunds of Prior Year's Expenditures	632,687	A2701	315,708
Gifts And Donations	12,787	A2705	10,794
Premium On Obligations		A2710	
Otb-Distributed Earnings	63,387	A2720	54,865
Vlt/tribal-State Compact Moneys	5,535	A2725	
Unclassified (specify)	309,732	A2770	746,515
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,024,129</b>		<b>1,127,882</b>
Interfund Revenues	1,729,282	A2801	1,710,274
<b>TOTAL Interfund Revenues</b>	<b>1,729,282</b>		<b>1,710,274</b>
State Aid Court Facilities	107,492	A3021	188,107
State Aid, Indigent Legal Services Fund	30,207	A3025	147,233
St Aid, District Attorney Salaries	94,628	A3030	153,108
St Aid - Other (specify)	34,338	A3089	102,457
St Aid, Education of Handicapped Child	2,523,567	A3277	1,656,252
St Aid, Probation Services	183,758	A3310	183,258
St Aid, Unified Court Budget Sec Costs	582,108	A3330	649,990
St Aid, Other Public Safety	329,046	A3389	66,457
St Aid, Civil Defense Shelter	1,126,135	A3395	2,157,631
St Aid, Public Health	826,457	A3401	894,256
Early Intervention State Aid		A3449	101,523
St Aid, Special Health Programs	770,443	A3472	510,889
St Aid, Narcotic Guidance Council		A3484	100,000
St Aid, Narcotic Addiction Control	201,025	A3486	279,832
St Aid, Other Health	45,065	A3489	51,324
St Aid, Mental Health	1,419,819	A3490	1,385,005
St Aid, Medical Assistance	-115,865	A3601	-87,423
St Aid, Family Assistance		A3609	66,269
St Aid, Social Services Administration	2,522,556	A3610	2,711,339
St Aid, Child Care	1,403,057	A3619	1,520,457
St Aid, Juvenile Delinquent	17,391	A3623	42,639
St Aid, Safety Net	702,088	A3640	542,064
St Aid, Day Care	86,791	A3655	76,939
St Aid, Veterans Service Agencies	8,530	A3710	8,529
St Aid, Programs For Aging	546,956	A3772	673,502

COUNTY OF Livingston  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid, Youth Programs		A3820	12,000
St Aid, Conservation Programs	84,495	A3910	109,965
<b>TOTAL State Aid</b>	<b>13,530,086</b>		<b>14,303,601</b>
Federal Aid - Other	540,932	A4089	695,046
Fed Aid, Civil Defense	29,495	A4305	58,619
Fed Aid Other Public Safety	1,883,167	A4389	2,017,018
Fed Aid Wic Program	585,890	A4482	662,457
Fed Aid Other Health	504,383	A4489	559,192
Fed Aid, Medicaid Assistance	-93,069	A4601	-71,291
Fed Aid, Family Assistance	2,727,449	A4609	2,188,160
Fed Aid, Social Services Administration	2,849,297	A4610	4,212,200
Fed Aid, Food Stamp Program Admin	844,178	A4611	670,839
Fed Aid, Home Energy Assistance	12,301	A4641	107,977
Fed Aid Other Social Services	2,511,894	A4689	2,431,197
Fed Aid, Programs For Aging	517,457	A4772	502,753
Fed Aid Other Econ Assist & Opport	834,355	A4789	636,905
<b>TOTAL Federal Aid</b>	<b>13,747,730</b>		<b>14,671,071</b>
<b>TOTAL Revenues</b>	<b>97,356,918</b>		<b>103,520,813</b>
Interfund Transfers	10,444,209	A5031	2,851,149
<b>TOTAL Interfund Transfers</b>	<b>10,444,209</b>		<b>2,851,149</b>
<b>TOTAL Other Sources</b>	<b>10,444,209</b>		<b>2,851,149</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>107,801,127</b>		<b>106,371,961</b>

COUNTY OF Livingston  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	360,151	A10101	369,267
Legislative Board, Equip & Cap Outlay		A10102	13,317
Legislative Board, Contr Expend	55,193	A10104	57,966
Legislative Board, Empl Bnfts	112,013	A10108	112,026
<b>TOTAL Legislative Board</b>	<b>527,357</b>		<b>552,576</b>
Municipal Court, Contr Expend	23,902	A11104	19,129
<b>TOTAL Municipal Court</b>	<b>23,902</b>		<b>19,129</b>
Unified Court Budget Costs, Contr Expend	26,561	A11624	21,106
<b>TOTAL Unified Court Budget Costs</b>	<b>26,561</b>		<b>21,106</b>
District Attorney, Pers Serv	754,927	A11651	792,676
District Attorney, equip & Cap Outlay	3,966	A11652	
District Attorney, contr Expend	309,267	A11654	325,714
District Attorney, empl Bnfts	280,974	A11658	284,282
<b>TOTAL District Attorney</b>	<b>1,349,133</b>		<b>1,402,672</b>
Public Defender, pers Serv	775,768	A11701	877,460
Public Defender, Equip & Cap Outlay	3,385	A11702	12,207
Public Defender, contr Expend	297,854	A11704	244,135
Public Defender, empl Bnfts	224,088	A11708	277,759
<b>TOTAL Public Defender</b>	<b>1,301,095</b>		<b>1,411,561</b>
Med Examiners & Coroners, pers Serv	33,775	A11851	37,975
Med Examiners & Coroners, contr Expend	89,850	A11854	110,137
Med Examiners & Coroners, empl Bnfts	3,601	A11858	4,323
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>127,226</b>		<b>152,434</b>
Municipal Exec, Pers Serv	242,737	A12301	250,968
Municipal Exec, Contr Expend	37,658	A12304	31,468
Municipal Exec, Empl Bnfts	95,010	A12308	84,273
<b>TOTAL Municipal Exec</b>	<b>375,404</b>		<b>366,709</b>
Auditor, Pers Serv	80,794	A13201	84,187
Auditor, Contr Expend	7,482	A13204	7,571
Auditor, Empl Bnfts	44,404	A13208	46,602
<b>TOTAL Auditor</b>	<b>132,679</b>		<b>138,360</b>
Treasurer, Pers Serv	343,990	A13251	354,249
Treasurer, Equip & Cap Outlay	619	A13252	13,693
Treasurer, Contr Expend	122,530	A13254	114,989
Treasurer, Empl Bnfts	241,210	A13258	245,352
<b>TOTAL Treasurer</b>	<b>708,348</b>		<b>728,284</b>
Purchasing, Pers Serv	66,200	A13451	67,205
Purchasing, Contr Expend	6,391	A13454	7,137
Purchasing, Empl Bnfts	41,166	A13458	43,084
<b>TOTAL Purchasing</b>	<b>113,757</b>		<b>117,426</b>
Assessment, Pers Serv	197,266	A13551	202,589
Assessment, Equip & Cap Outlay		A13552	426
Assessment, Contr Expend	109,665	A13554	171,594
Assessment, Empl Bnfts	133,377	A13558	135,396
<b>TOTAL Assessment</b>	<b>440,308</b>		<b>510,005</b>

COUNTY OF Livingston  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Tax Advertising, Contr Expend	121,593	A13624	109,008
<b>TOTAL Tax Advertising</b>	<b>121,593</b>		<b>109,008</b>
Fiscal Agents Fees, Contr Expend		A13804	13,630
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>13,630</b>
Clerk,pers Serv	750,619	A14101	775,509
Clerk,equip & Cap Outlay	6,495	A14102	27,171
Clerk,contr Expend	171,225	A14104	173,397
Clerk,empl Bnfts	457,366	A14108	460,990
<b>TOTAL Clerk</b>	<b>1,385,705</b>		<b>1,437,067</b>
Law, Pers Serv	214,040	A14201	198,639
Law, Equip & Cap Outlay		A14202	1,660
Law, Contr Expend	30,030	A14204	73,602
Law, Empl Bnfts	62,434	A14208	52,710
<b>TOTAL Law</b>	<b>306,504</b>		<b>326,610</b>
Personnel, Pers Serv	309,392	A14301	334,574
Personnel,equip & Cap Outlay	1,267	A14302	
Personnel, Contr Expend	75,195	A14304	77,989
Personnel, Empl Bnfts	127,420	A14308	134,880
<b>TOTAL Personnel</b>	<b>513,274</b>		<b>547,443</b>
Elections, Pers Serv	289,508	A14501	333,290
Elections, Equip & Cap Outlay	2,482	A14502	6,248
Elections, Contr Expend	122,501	A14504	121,526
Elections, Empl Bnfts	78,416	A14508	83,143
<b>TOTAL Elections</b>	<b>492,906</b>		<b>544,207</b>
Central Services Admin,pers Serv	985,564	A16101	946,389
Central Services Admin,equip & Cap Outlay	38,967	A16102	53,296
Central Services Admin,contr Expend	862,368	A16104	881,275
Central Services Admin,empl Bnfts	490,477	A16108	502,059
<b>TOTAL Central Services Admin</b>	<b>2,377,376</b>		<b>2,383,019</b>
Buildings, Equip & Cap Outlay	8,956	A16202	3,399
Buildings, Contr Expend	657,118	A16204	1,032,431
<b>TOTAL Buildings</b>	<b>666,074</b>		<b>1,035,829</b>
Central Storeroom, Equip & Cap Outlay		A16602	9,442
Central Storeroom, Contr Expend	87,614	A16604	59,443
<b>TOTAL Central Storeroom</b>	<b>87,614</b>		<b>68,885</b>
Public Records,pers Serv	75,645	A16651	14,320
Public Records,equip & Cap Outlay	4,252	A16652	844
Public Records,contr Expend	11,523	A16654	11,535
Public Records, Empl Bnfts	41,539	A16658	30,079
<b>TOTAL Public Records</b>	<b>132,959</b>		<b>56,778</b>
Central Data Process, Pers Serv	792,663	A16801	842,088
Central Data Process & Cap Outlay	31,813	A16802	65,326
Central Data Process, Contr Expend	293,501	A16804	340,757
Central Data Process, Empl Bnfts	355,814	A16808	369,037
<b>TOTAL Central Data Process</b>	<b>1,473,791</b>		<b>1,617,208</b>

COUNTY OF Livingston  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	543,196	A19104	568,591
<b>TOTAL Unallocated Insurance</b>	<b>543,196</b>		<b>568,591</b>
Municipal Assn Dues, Contr Expend	11,857	A19204	11,476
<b>TOTAL Municipal Assn Dues</b>	<b>11,857</b>		<b>11,476</b>
Distribution of Sales Tax	1,594,044	A19854	1,737,010
<b>TOTAL Distribution of Sales Tax</b>	<b>1,594,044</b>		<b>1,737,010</b>
Other Gen Govt Support, Equip & Cap Outlay		A19892	5,000
Other Gen Govt Support, Contr Expend	257,007	A19894	260,414
<b>TOTAL Other Gen Govt Support</b>	<b>257,007</b>		<b>265,414</b>
<b>TOTAL General Government Support</b>	<b>15,089,670</b>		<b>16,142,437</b>
Community College Tuition, contr Expend	2,552,716	A24904	2,545,556
<b>TOTAL Community College Tuition</b>	<b>2,552,716</b>		<b>2,545,556</b>
Contrib Educational T V, contr Expend		A29104	2,500
<b>TOTAL Contrib Educational T V</b>	<b>0</b>		<b>2,500</b>
Education Handicapped Children, contr Expen	4,687,903	A29604	4,063,034
<b>TOTAL Education Handicapped Children</b>	<b>4,687,903</b>		<b>4,063,034</b>
Other Education, Equip & Cap Outlay	3,393	A29892	4,001
<b>TOTAL Other Education</b>	<b>3,393</b>		<b>4,001</b>
<b>TOTAL Education</b>	<b>7,244,011</b>		<b>6,615,090</b>
Public Safety Comm Sys, Pers Serv	1,052,202	A30201	836,341
Public Safety Comm Sys, Equip & Cap Outlay	38,538	A30202	33,910
Public Safety Comm Sys, Contr Expend	310,272	A30204	272,153
Public Safety Comm Sys, Empl Bnfts	470,966	A30208	509,018
<b>TOTAL Public Safety Comm Sys</b>	<b>1,871,979</b>		<b>1,651,422</b>
Sheriff, pers Serv	4,587,425	A31101	4,397,158
Sheriff, Equip & Cap Outlay	305,629	A31102	362,001
Sheriff, Contr Expend	743,145	A31104	728,111
Sheriff, Empl Bnfts	2,672,918	A31108	2,433,318
<b>TOTAL Sheriff</b>	<b>8,309,116</b>		<b>7,920,588</b>
Probation, Pers Serv	773,768	A31401	728,936
Probation, Equip & Cap Outlay	64,862	A31402	29,008
Probation, Contr Expend	96,165	A31404	82,591
Probation, Empl Bnfts	415,459	A31408	398,749
<b>TOTAL Probation</b>	<b>1,350,254</b>		<b>1,239,285</b>
Juvenile Counsel Serv, Pers Serv	229,787	A31471	607,023
Juvenile Counsel Serv, Contr Expend	3,270	A31474	2,848
Juvenile Counsel Serv, Empl Bnfts	139,267	A31478	249,503
<b>TOTAL Juvenile Counsel Serv</b>	<b>372,325</b>		<b>859,375</b>
Jail, Pers Serv	3,865,415	A31501	3,955,744
Jail, Equip & Cap Outlay	55,018	A31502	63,903
Jail, Contr Expend	869,294	A31504	865,619
Jail, Empl Bnfts	1,689,006	A31508	1,832,900
<b>TOTAL Jail</b>	<b>6,478,733</b>		<b>6,718,167</b>
Other Correction Agency, Contr Expend	107,871	A31704	128,816
<b>TOTAL Other Correction Agency</b>	<b>107,871</b>		<b>128,816</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Traffic Control, Pers Serv	8,013	A33101	8,195
Traffic Control, Equip & Cap Outlay		A33102	
Traffic Control, Contr Expen	5,471	A33104	4,289
Traffic Control, Empl Bnfts	1,859	A33108	1,886
<b>TOTAL Traffic Control</b>	<b>15,343</b>		<b>14,371</b>
Fire, Equip & Cap Outlay	22,288	A34102	
Fire, Contr Expend	15,805	A34104	24,076
<b>TOTAL Fire</b>	<b>38,093</b>		<b>24,076</b>
Control of Animals, Pers Serv	112,973	A35101	120,539
Control of Animals, Equip & Cap Outlay	695	A35102	
Control of Animals, Contr Expend	22,997	A35104	22,804
Control of Animals, Empl Bnfts	61,491	A35108	64,123
<b>TOTAL Control of Animals</b>	<b>198,157</b>		<b>207,467</b>
Civil Defense, Pers Serv	113,253	A36401	115,850
Civil Defense, Equip & Cap Outlay	106,375	A36402	239,888
Civil Defense, Contr Expend	119,043	A36404	114,635
Civil Defense, Empl Bnfts	77,810	A36408	81,842
<b>TOTAL Civil Defense</b>	<b>416,482</b>		<b>552,215</b>
Homeland Security, Personal Services		A36451	221,753
Homeland Security, Equip. And Capital Outl	1,093,317	A36452	1,879,277
Homeland Security, Contractual Expenditure	49,986	A36454	104,006
Homeland Security, Employee Benefits		A36458	462
<b>TOTAL Homeland Security</b>	<b>1,143,303</b>		<b>2,205,498</b>
<b>TOTAL Public Safety</b>	<b>20,301,655</b>		<b>21,521,279</b>
Public Health, Pers Serv	975,309	A40101	1,062,706
Public Health, Equip & Cap Outlay	11,110	A40102	27,813
Public Health, Contr Expend	420,167	A40104	467,514
Public Health, Empl Bnfts	591,813	A40108	652,051
<b>TOTAL Public Health</b>	<b>1,998,399</b>		<b>2,210,084</b>
Family Health Plan Ser, Pers Serv	350,224	A40351	374,644
Family Health Plan Ser, Equip & Cap Outlay	922	A40352	1,563
Family Health Plan Ser, Contr Expend	249,732	A40354	248,984
Family Health Plan Ser,empl Bnfts	110,450	A40358	107,296
<b>TOTAL Family Health Plan Ser</b>	<b>711,327</b>		<b>732,487</b>
Rabies Control, Pers Serv	421	A40421	
Rabies Control, Equip & Cap Outlay	536	A40422	2,341
Rabies Control, Contr Expend	13,270	A40424	11,452
Rabies Control,empl Bnfts	47	A40428	20
<b>TOTAL Rabies Control</b>	<b>14,273</b>		<b>13,813</b>
Physically Handicapped, Contr Expend	1,160	A40464	
<b>TOTAL Physically Handicapped</b>	<b>1,160</b>		<b>0</b>
Immunization of Child, Pers Serv	20,629	A40521	19,732
Immunization of Child, Contr Expend	5,881	A40524	7,532
Immunization of Child, Empl Bnfts	7,716	A40528	6,918
<b>TOTAL Immunization of Child</b>	<b>34,226</b>		<b>34,182</b>
Early Intervention Pgm,pers Serv	93,532	A40591	96,632

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Early Interven Pgm,equip&cap Outlay		A40592	
Early Intervention Pgm,contr Expend	212,864	A40594	313,288
Early Intervention, Empl Ben	31,259	A40598	32,162
<b>TOTAL Early Intervention</b>	<b>337,655</b>		<b>442,082</b>
Wic Program & Enap,pers Serv	343,070	A40821	367,460
Wic Program & Enap, Equip & Cap Outlay	12,382	A40822	2,377
Wic Program & Enap,contr Expend	155,974	A40824	144,708
Wic Program & Enap,empl Bnfts	166,455	A40828	173,510
<b>TOTAL Wic Program &amp; Enap</b>	<b>677,880</b>		<b>688,055</b>
Environmental Health Prog, Pers Serv	109,439	A40901	111,625
Environmental Health Prog,equip & Cap Outl	1,116	A40902	79
Environmental Health Prog, Contr Expend	13,529	A40904	10,203
Environmental Health Program	36,541	A40908	39,922
<b>TOTAL Environmental Health Program</b>	<b>160,624</b>		<b>161,829</b>
Other Public Health, Pers Serv	847,596	A41891	844,290
Other Public Health, Equip & Cap Outlay	6,801	A41892	8,599
Other Public Health, Contr Expend	445,399	A41894	640,214
Other Public Health, Empl Bnfts	325,821	A41898	330,719
<b>TOTAL Other Public Health</b>	<b>1,625,617</b>		<b>1,823,822</b>
Alcoholic Addic Control, Contr Expend	468,819	A42504	647,783
<b>TOTAL Alcoholic Addic Control</b>	<b>468,819</b>		<b>647,783</b>
Mental Health Admin,pers Serv	1,478,911	A43101	1,564,473
Mental Health Admin,equip & Cap Outlay	480	A43102	1,691
Mental Health Admin,contr Expend	808,703	A43104	841,360
Mental Health Admin,empl Bnfts	553,893	A43108	592,488
<b>TOTAL Mental Health Admin</b>	<b>2,841,987</b>		<b>3,000,012</b>
Mental Health Prog,contr Expend	220,250	A43204	209,981
<b>TOTAL Mental Health Prog</b>	<b>220,250</b>		<b>209,981</b>
Ambulance, Pers Serv	1,214,040	A45401	1,323,698
Ambulance, Equip & Cap Outlay	233,649	A45402	43,826
Ambulance, Contr Expend	484,837	A45404	500,546
Ambulance, Empl Bnfts	293,939	A45408	312,599
<b>TOTAL Ambulance</b>	<b>2,226,466</b>		<b>2,180,669</b>
Other Health, Pers Serv	67,570	A49891	69,104
Other Health, Equip & Cap Outlay		A49892	39,741
Other Health, Contr Expend	83,177	A49894	90,445
Other Health, Empl Bnfts	33,044	A49898	32,952
<b>TOTAL Other Health</b>	<b>183,791</b>		<b>232,241</b>
<b>TOTAL Health</b>	<b>11,502,475</b>		<b>12,377,041</b>
Other Transportation, Contr Expend	35,186	A56804	35,186
<b>TOTAL Other Transportation</b>	<b>35,186</b>		<b>35,186</b>
<b>TOTAL Transportation</b>	<b>35,186</b>		<b>35,186</b>
Admin, Pers Serv	5,766,413	A60101	5,678,470
Admin, Equip & Cap Outlay	85,319	A60102	22,910
Admin, Contr Expend	3,985,226	A60104	3,492,130

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Admin, Empl Bnfts	3,649,964	A60108	3,745,443
<b>TOTAL Admin</b>	<b>13,486,922</b>		<b>12,938,953</b>
Day Care, Contr Expend	1,179,493	A60554	1,152,822
<b>TOTAL Day Care</b>	<b>1,179,493</b>		<b>1,152,822</b>
Services For Recipients, Contr Expend	527,810	A60704	678,648
<b>TOTAL Services For Recipients</b>	<b>527,810</b>		<b>678,648</b>
Medical Assistance, Contr Expend	613	A61014	5,024
<b>TOTAL Medical Assistance</b>	<b>613</b>		<b>5,024</b>
Medical Assistance-Mmis, Contr Expend	20,527,909	A61024	13,616,085
<b>TOTAL Medical Assistance-Mmis</b>	<b>20,527,909</b>		<b>13,616,085</b>
Family Assistance, Contr Expend	3,535,116	A61094	2,896,439
<b>TOTAL Family Assistance</b>	<b>3,535,116</b>		<b>2,896,439</b>
Child Care, Contr Expend	1,939,639	A61194	1,721,090
<b>TOTAL Child Care</b>	<b>1,939,639</b>		<b>1,721,090</b>
Hospital Care, Contr Expend		A61214	64,822
<b>TOTAL Hospital Care</b>	<b>0</b>		<b>64,822</b>
Juvenile Delinquent, Contr Expend	174,410	A61234	106,267
<b>TOTAL Juvenile Delinquent</b>	<b>174,410</b>		<b>106,267</b>
State Training School, Contr Expend	28,293	A61294	372,170
<b>TOTAL State Training School</b>	<b>28,293</b>		<b>372,170</b>
Safety Net, Contr Expend	2,810,273	A61404	2,304,500
<b>TOTAL Safety Net</b>	<b>2,810,273</b>		<b>2,304,500</b>
Home Energy Assistance, Contr Expend	-97,607	A61414	-71,695
<b>TOTAL Home Energy Assistance</b>	<b>-97,607</b>		<b>-71,695</b>
Emergency Aid For Adults, Contr Expend	101,232	A61424	61,384
<b>TOTAL Emergency Aid For Adults</b>	<b>101,232</b>		<b>61,384</b>
Job Train Admin, Per Serv	114,889	A62901	135,905
Job Train Admin, Equip & Cap Outlay	404	A62902	
Job Train Admin, Contr Expend	13,620	A62904	15,024
Job Train Admin, Empl Bnfts	54,320	A62908	59,627
<b>TOTAL Job Train Admin</b>	<b>183,233</b>		<b>210,556</b>
Community Action, Pers Serv	235,359	A63101	238,262
Community Action, Equip & Cap Outlay	6,125	A63102	6,000
Community Action, Contr Expend	298,536	A63104	314,664
Community Action, Empl Bnfts	96,405	A63108	125,204
<b>TOTAL Community Action</b>	<b>636,425</b>		<b>684,130</b>
Publicity, Contr Expend	178,662	A64104	189,671
<b>TOTAL Publicity</b>	<b>178,662</b>		<b>189,671</b>
Veterans Service, Pers Serv	79,782	A65101	115,493
Veterans Service, Equip & Cap Outlay	1,967	A65102	1,171
Veterans Service, Contr Expend	28,018	A65104	30,144
Veterans Service, Empl Bnfts	9,844	A65108	15,587
<b>TOTAL Veterans Service</b>	<b>119,610</b>		<b>162,395</b>
Consumer Affairs, Pers Serv	256	A66101	126
Consumer Affairs, Contr Expend	62,315	A66104	62,368

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Consumer Affairs, Empl Bnfts	25	A66108	15
<b>TOTAL Consumer Affairs</b>	<b>62,596</b>		<b>62,509</b>
Programs For Aging, Pers Serv	826,885	A67721	901,463
Programs For Aging, Equip & Cap Outlay	3,803	A67722	82,006
Programs For Aging, Contr Expend	880,883	A67724	963,452
Programs For Aging, Empl Bnfts	328,727	A67728	347,513
<b>TOTAL Programs For Aging</b>	<b>2,040,298</b>		<b>2,294,433</b>
Other Eco & Dev, Pers Serv	193,160	A69891	200,449
Other Eco & Dev, Equip & Cap Outlay	1,409	A69892	883
Other Eco & Dev, Contr Expend	196,677	A69894	184,236
Other Econ & Dev, Empl Bnfts	68,594	A69898	68,220
<b>TOTAL Other Econ &amp; Dev</b>	<b>459,840</b>		<b>453,788</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>47,894,768</b>		<b>39,903,991</b>
Youth Prog, Pers Serv	119,822	A73101	142,771
Youth Prog, Equip & Cap Outlay	133	A73102	
Youth Prog, Contr Expend	119,175	A73104	146,585
Youth Prog, Empl Bnfts	32,330	A73108	28,005
<b>TOTAL Youth Prog</b>	<b>271,460</b>		<b>317,360</b>
Library, Contr Expend	88,252	A74104	90,000
<b>TOTAL Library</b>	<b>88,252</b>		<b>90,000</b>
Historian, Pers Serv	66,245	A75101	75,218
Historian, Equip & Cap Outlay	13,161	A75102	13,246
Historian, Contr Expend	39,619	A75104	42,237
Historian, Empl Bnfts	38,352	A75108	40,663
<b>TOTAL Historian</b>	<b>157,377</b>		<b>171,364</b>
Celebrations, Contr Expend	7,429	A75504	6,520
<b>TOTAL Celebrations</b>	<b>7,429</b>		<b>6,520</b>
<b>TOTAL Culture And Recreation</b>	<b>524,518</b>		<b>585,245</b>
Planning, Pers Serv	372,495	A80201	446,037
Planning, Equip & Cap Outlay	4,169	A80202	7,687
Planning, Contr Expend	316,699	A80204	297,033
Planning, Empl Bnfts	221,131	A80208	257,241
<b>TOTAL Planning</b>	<b>914,495</b>		<b>1,007,997</b>
Joint Planning Board, Contr Expend	9,970	A80254	9,970
<b>TOTAL Joint Planning Board</b>	<b>9,970</b>		<b>9,970</b>
Environmental Control, Pers Serv	25,106	A80901	29,863
Environmental Control, Contr Expend	411	A80904	26,593
Environmental Control, Empl Bnfts	2,092	A80908	2,220
<b>TOTAL Environmental Control</b>	<b>27,610</b>		<b>58,676</b>
Sewage Treat Disp, Pers Serv	570,456	A81301	563,555
Sewage Treat Disp, Contr Expend	33,281	A81304	33,371
Sewage Treat Disp, Empl Bnfts	288,046	A81308	287,705
<b>TOTAL Sewage Treat Disp</b>	<b>891,783</b>		<b>884,631</b>
Gen Natural Resources, Contr Expend	50,700	A87904	55,000
<b>TOTAL Gen Natural Resources</b>	<b>50,700</b>		<b>55,000</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Misc Home & Comm Serv, Contr Expend	521,734	A89894	537,214
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>521,734</b>		<b>537,214</b>
<b>TOTAL Home And Community Services</b>	<b>2,416,291</b>		<b>2,553,488</b>
Worker's Compensation, Empl Bnfts	64,036	A90408	-215,866
Unemployment Insurance, Empl Bnfts	22,233	A90508	42,300
<b>TOTAL Employee Benefits</b>	<b>86,269</b>		<b>-173,566</b>
Debt Principal, Serial Bonds	1,691,100	A97106	1,685,000
Install Pur Debt, Principal		A97856	152,792
<b>TOTAL Debt Principal</b>	<b>1,691,100</b>		<b>1,837,792</b>
Debt Interest, Serial Bonds	540,080	A97107	481,474
Other Debt, Interest		A97897	73,380
<b>TOTAL Debt Interest</b>	<b>540,080</b>		<b>554,853</b>
<b>TOTAL Expenditures</b>	<b>107,326,023</b>		<b>101,952,836</b>
Transfers, Other Funds		A99019	
Transfers, Capital Projects Fund	1,952,694	A99509	950,000
<b>TOTAL Operating Transfers</b>	<b>1,952,694</b>		<b>950,000</b>
<b>TOTAL Other Uses</b>	<b>1,952,694</b>		<b>950,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>109,278,717</b>		<b>102,902,836</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	47,383,225	A8021	45,843,081
Prior Period Adj -Increase In Fund Balance	18,650	A8012	
Prior Period Adj -Decrease In Fund Balance	81,204	A8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>47,320,671</b>	<b>A8022</b>	<b>45,843,081</b>
ADD - REVENUES AND OTHER SOURCES	107,801,127		106,371,961
DEDUCT - EXPENDITURES AND OTHER USES	109,278,717		102,902,836
<b>Fund Balance - End of Year</b>	<b>45,843,081</b>	<b>A8029</b>	<b>49,312,206</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	20,900,372	A1049N	21,423,464
Est Rev - Real Property Tax Items	1,000,000	A1099N	1,000,000
Est Rev - Non Property Tax Items	32,095,560	A1199N	33,270,000
Est Rev - Departmental Income	9,812,361	A1299N	9,433,103
Est Rev - Intergovernmental Charges	976,732	A2399N	785,718
Est Rev - Use of Money And Property	2,837,326	A2499N	2,574,658
Est Rev - Licenses And Permits	20,000	A2599N	20,000
Est Rev - Fines And Forfeitures	511,000	A2649N	503,000
Est Rev - Sale of Prop And Comp For Loss	59,790	A2699N	16,170
Est Rev - Miscellaneous Local Sources	563,222	A2799N	705,911
Est Rev - Interfund Revenues	1,591,297	A2801N	1,560,130
Est Rev - State Aid	15,935,270	A3099N	16,146,385
Est Rev - Federal Aid	16,335,643	A4099N	16,296,986
<b>TOTAL Estimated Revenues</b>	<b>102,638,573</b>		<b>103,735,525</b>
Appropriated Fund Balance	2,950,002	A599N	2,950,003
<b>TOTAL Estimated Other Sources</b>	<b>2,950,002</b>		<b>2,950,003</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>105,588,575</b>		<b>106,685,528</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	17,314,617	A1999N	18,535,019
App - Education	6,906,500	A2999N	6,906,500
App - Public Safety	22,050,442	A3999N	22,546,270
App - Health	12,367,139	A4999N	12,621,760
App - Transportation	35,000	A5999N	35,000
App - Economic Assistance And Opportunity	39,142,621	A6999N	39,100,013
App - Culture And Recreation	650,801	A7999N	685,120
App - Home And Community Services	2,841,455	A8999N	1,845,846
App - Debt Service	2,250,000	A9899N	2,380,000
<b>TOTAL Appropriations</b>	<b>103,558,575</b>		<b>104,655,528</b>
App - Interfund Transfer	2,030,000	A9999N	2,030,000
<b>TOTAL Other Uses</b>	<b>2,030,000</b>		<b>2,030,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>105,588,575</b>		<b>106,685,528</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	21,735	CD200	17,848
Petty Cash	150	CD210	150
<b>TOTAL Cash</b>	<b>21,885</b>		<b>17,998</b>
Accounts Receivable	52,667	CD380	359
<b>TOTAL Other Receivables (net)</b>	<b>52,667</b>		<b>359</b>
Due From Other Funds		CD391	464
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>464</b>
Due From Other Governments		CD440	126,831
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>126,831</b>
Prepaid Expenses	16,882	CD480	17,198
<b>TOTAL Prepaid Expenses</b>	<b>16,882</b>		<b>17,198</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>91,434</b>		<b>162,850</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		CD600	39,716
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>39,716</b>
Accrued Liabilities	9,860	CD601	13,418
<b>TOTAL Accrued Liabilities</b>	<b>9,860</b>		<b>13,418</b>
Due To Other Funds	78,810	CD630	107,198
<b>TOTAL Due To Other Funds</b>	<b>78,810</b>		<b>107,198</b>
<b>TOTAL Liabilities</b>	<b>88,670</b>		<b>160,332</b>
<b>Fund Balance</b>			
Not in Spendable Form	16,883	CD806	17,199
<b>TOTAL Nonspendable Fund Balance</b>	<b>16,883</b>		<b>17,199</b>
Other Restricted Fund Balance		CD899	-14,682
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>-14,682</b>
Unassigned Fund Balance	-14,120	CD917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-14,120</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>2,763</b>		<b>2,517</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>91,433</b>		<b>162,849</b>

COUNTY OF Livingston  
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Refunds of Prior Year's Expenditures		CD2701	1,120
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,120</b>
Fed Aid, Job Training Partnership	1,020,382	CD4790	1,298,663
Fed Aid, Community Development Act		CD4910	669,259
<b>TOTAL Federal Aid</b>	<b>1,020,382</b>		<b>1,967,922</b>
<b>TOTAL Revenues</b>	<b>1,020,382</b>		<b>1,969,042</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,020,382</b>		<b>1,969,042</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Job Train & Services, Pers Serv	255,457	CD62921	295,971
Job Train & Services, Equip & Cap Outlay	773	CD62922	
Job Train & Services, Contr Expend	672,218	CD62924	915,833
Job Train & Services, Empl Bnfts	92,122	CD62928	88,225
<b>TOTAL Job Train &amp; Services</b>	<b>1,020,570</b>		<b>1,300,029</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,020,570</b>		<b>1,300,029</b>
Rehab Loans & Grant, Contr Expend		CD86684	669,259
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>0</b>		<b>669,259</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>669,259</b>
<b>TOTAL Expenditures</b>	<b>1,020,570</b>		<b>1,969,288</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,020,570</b>		<b>1,969,288</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	2,949	CD8021	2,762
Restated Fund Balance - Beg of Year	2,949	CD8022	2,762
ADD - REVENUES AND OTHER SOURCES	1,020,382		1,969,042
DEDUCT - EXPENDITURES AND OTHER USES	1,020,570		1,969,288
Fund Balance - End of Year	2,762	CD8029	2,516

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(D) COUNTY ROAD

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits	5,183,348	D201	5,087,054
Petty Cash	1,000	D210	1,000
<b>TOTAL Cash</b>	<b>5,184,348</b>		<b>5,088,054</b>
Accounts Receivable	4,751	D380	1,203
<b>TOTAL Other Receivables (net)</b>	<b>4,751</b>		<b>1,203</b>
Due From State And Federal Government	434,835	D410	2,084,737
<b>TOTAL State And Federal Aid Receivables</b>	<b>434,835</b>		<b>2,084,737</b>
Prepaid Expenses	56,302	D480	55,402
<b>TOTAL Prepaid Expenses</b>	<b>56,302</b>		<b>55,402</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,680,236</b>		<b>7,229,395</b>

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(D) COUNTY ROAD

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	464,257	D600	1,012,255
<b>TOTAL Accounts Payable</b>	<b>464,257</b>		<b>1,012,255</b>
Accrued Liabilities	29,404	D601	36,553
<b>TOTAL Accrued Liabilities</b>	<b>29,404</b>		<b>36,553</b>
Due To Other Funds	56,302	D630	55,402
<b>TOTAL Due To Other Funds</b>	<b>56,302</b>		<b>55,402</b>
<b>TOTAL Liabilities</b>	<b>549,963</b>		<b>1,104,209</b>
<b>Fund Balance</b>			
Not in Spendable Form	56,302	D806	55,402
<b>TOTAL Nonspendable Fund Balance</b>	<b>56,302</b>		<b>55,402</b>
Other Restricted Fund Balance		D899	5,719,785
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>5,719,785</b>
Assigned Appropriated Fund Balance	350,000	D914	350,000
Assigned Unappropriated Fund Balance	4,723,971	D915	
<b>TOTAL Assigned Fund Balance</b>	<b>5,073,971</b>		<b>350,000</b>
<b>TOTAL Fund Balance</b>	<b>5,130,274</b>		<b>6,125,186</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,680,236</b>		<b>7,229,395</b>

COUNTY OF Livingston  
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(D) COUNTY ROAD

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	8,356,871	D1001	8,069,151
<b>TOTAL Real Property Taxes</b>	<b>8,356,871</b>		<b>8,069,151</b>
Snow Removal Services, Other Govts	879,131	D2302	791,834
<b>TOTAL Intergovernmental Charges</b>	<b>879,131</b>		<b>791,834</b>
Interest And Earnings	519	D2401	8,041
<b>TOTAL Use of Money And Property</b>	<b>519</b>		<b>8,041</b>
Sales of Scrap & Excess Materials	5,860	D2650	4,549
Sales, Other	26	D2655	358
Insurance Recoveries	1,378	D2680	7,962
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>7,265</b>		<b>12,869</b>
Refunds of Prior Year's Expenditures	2,490	D2701	293
Unclassified (specify)	55,123	D2770	79,273
<b>TOTAL Miscellaneous Local Sources</b>	<b>57,613</b>		<b>79,565</b>
Interfund Revenues		D2801	1,591
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>1,591</b>
St Aid, Consolidated Highway Aid	2,450,196	D3501	1,848,799
<b>TOTAL State Aid</b>	<b>2,450,196</b>		<b>1,848,799</b>
Fed Aid, Transp Cap Proj	1,031,689	D4597	2,018,947
<b>TOTAL Federal Aid</b>	<b>1,031,689</b>		<b>2,018,947</b>
<b>TOTAL Revenues</b>	<b>12,783,284</b>		<b>12,830,798</b>
Interfund Transfers	442,244	D5031	1,446,526
<b>TOTAL Interfund Transfers</b>	<b>442,244</b>		<b>1,446,526</b>
<b>TOTAL Other Sources</b>	<b>442,244</b>		<b>1,446,526</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>13,225,529</b>		<b>14,277,323</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Street Admin, Pers Serv	513,753	D50101	529,637
Street Admin, Equip & Cap Outlay		D50102	31,857
Street Admin, Contr Expend	51,800	D50104	52,370
Street Admin, Empl Bnfts	867,378	D50108	856,844
<b>TOTAL Street Admin</b>	<b>1,432,932</b>		<b>1,470,707</b>
Engineering, Pers Serv	185,952	D50201	149,970
Engineering, Equip & Cap Outlay	4,819	D50202	361
Engineering, Contr Expend	15,306	D50204	15,586
Engineering, Empl Bnfts	3,636	D50208	2,992
<b>TOTAL Engineering</b>	<b>209,713</b>		<b>168,909</b>
Maint of Streets, Pers Serv	497,380	D51101	592,681
Maint of Streets, Contr Expend	1,111,307	D51104	1,187,369
Maint of Streets, Empl Bnfts	4,945	D51108	5,461
<b>TOTAL Maint of Streets</b>	<b>1,613,633</b>		<b>1,785,511</b>
Perm Improve Highway, Pers Serv	345,972	D51121	275,317
Perm Improve Highway, Equip & Cap Outlay	290,157	D51122	5,322,216
Perm Improve Highway, Contr Expend	4,511,503	D51124	353,433
<b>TOTAL Perm Improve Highway</b>	<b>5,147,633</b>		<b>5,950,966</b>
Snow Removal, Contr Expend	1,089,575	D51424	1,089,619
<b>TOTAL Snow Removal</b>	<b>1,089,575</b>		<b>1,089,619</b>
Snow Removal State, Contr Expend	704,263	D51444	759,343
<b>TOTAL Snow Removal State</b>	<b>704,263</b>		<b>759,343</b>
<b>TOTAL Transportation</b>	<b>10,197,749</b>		<b>11,225,055</b>
<b>TOTAL Expenditures</b>	<b>10,197,749</b>		<b>11,225,055</b>
Transfers, Other Funds	2,063,395	D99019	2,057,356
Transfers, Capital Projects Fund	152,087	D99509	
<b>TOTAL Operating Transfers</b>	<b>2,215,482</b>		<b>2,057,356</b>
<b>TOTAL Other Uses</b>	<b>2,215,482</b>		<b>2,057,356</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>12,413,231</b>		<b>13,282,411</b>

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(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	4,317,977	D8021	5,130,274
Prior Period Adj -Increase In Fund Balance		D8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>4,317,977</b>	<b>D8022</b>	<b>5,130,274</b>
ADD - REVENUES AND OTHER SOURCES	13,225,529		14,277,323
DEDUCT - EXPENDITURES AND OTHER USES	12,413,231		13,282,411
<b>Fund Balance - End of Year</b>	<b>5,130,274</b>	<b>D8029</b>	<b>6,125,189</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	8,069,151	D1049N	8,424,845
Est Rev - Intergovernmental Charges	820,000	D2399N	820,000
Est Rev - Sale of Prop And Comp For Loss	5,100	D2699N	5,100
Est Rev - Miscellaneous Local Sources	47,000	D2799N	95,000
Est Rev - Interfund Revenues		D2801N	1,006,273
Est Rev - State Aid	2,517,099	D3099N	1,578,715
Est Rev - Federal Aid	3,643,775	D4099N	3,010,955
<b>TOTAL Estimated Revenues</b>	<b>15,102,125</b>		<b>14,940,888</b>
Estimated - Interfund Transfer	768,725	D5031N	743,455
Appropriated Fund Balance	350,000	D599N	350,000
<b>TOTAL Estimated Other Sources</b>	<b>1,118,725</b>		<b>1,093,455</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>16,220,850</b>		<b>16,034,343</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	13,031,949	D5999N	12,842,298
App - Employee Benefits	1,131,545	D9199N	1,176,820
<b>TOTAL Appropriations</b>	<b>14,163,494</b>		<b>14,019,118</b>
App - Interfund Transfer	2,057,356	D9999N	2,015,225
<b>TOTAL Other Uses</b>	<b>2,057,356</b>		<b>2,015,225</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>16,220,850</b>		<b>16,034,343</b>

COUNTY OF Livingston  
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits	2,152,157	DM201	2,485,155
<b>TOTAL Cash</b>	<b>2,152,157</b>		<b>2,485,155</b>
Accounts Receivable	38,147	DM380	31,930
<b>TOTAL Other Receivables (net)</b>	<b>38,147</b>		<b>31,930</b>
Prepaid Expenses	11,057	DM480	11,557
<b>TOTAL Prepaid Expenses</b>	<b>11,057</b>		<b>11,557</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,201,361</b>		<b>2,528,643</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	13,512	DM600	136,546
<b>TOTAL Accounts Payable</b>	<b>13,512</b>		<b>136,546</b>
Accrued Liabilities	7,366	DM601	8,826
<b>TOTAL Accrued Liabilities</b>	<b>7,366</b>		<b>8,826</b>
Due To Other Funds	11,057	DM630	11,557
<b>TOTAL Due To Other Funds</b>	<b>11,057</b>		<b>11,557</b>
<b>TOTAL Liabilities</b>	<b>31,935</b>		<b>156,930</b>
<b>Fund Balance</b>			
Not in Spendable Form	11,057	DM806	11,557
<b>TOTAL Nonspendable Fund Balance</b>	<b>11,057</b>		<b>11,557</b>
Other Restricted Fund Balance		DM899	2,360,156
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>2,360,156</b>
Assigned Unappropriated Fund Balance	2,158,370	DM915	
<b>TOTAL Assigned Fund Balance</b>	<b>2,158,370</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>2,169,426</b>		<b>2,371,713</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,201,361</b>		<b>2,528,643</b>

COUNTY OF Livingston  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	198	DM2401	4,302
<b>TOTAL Use of Money And Property</b>	<b>198</b>		<b>4,302</b>
Sales of Scrap & Excess Materials	3,769	DM2650	3,868
Sales, Other	94,657	DM2655	
Sales of Equipment	141,573	DM2665	22,533
Insurance Recoveries		DM2680	15,971
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>239,999</b>		<b>42,373</b>
Refunds of Prior Year's Expenditures		DM2701	165
Unclassified (specify)		DM2770	155,601
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>155,766</b>
Interfund Revenues	238,473	DM2801	298,259
<b>TOTAL Interfund Revenues</b>	<b>238,473</b>		<b>298,259</b>
<b>TOTAL Revenues</b>	<b>478,669</b>		<b>500,699</b>
Interfund Transfers	1,946,995	DM5031	2,057,356
<b>TOTAL Interfund Transfers</b>	<b>1,946,995</b>		<b>2,057,356</b>
<b>TOTAL Other Sources</b>	<b>1,946,995</b>		<b>2,057,356</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,425,664</b>		<b>2,558,055</b>

COUNTY OF Livingston  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Machinery, Pers Serv	342,541	DM51301	357,019
Machinery, Equip & Cap Outlay	295,544	DM51302	419,749
Machinery, Contr Expend	903,105	DM51304	1,028,355
Machinery, Empl Bnfts	217,704	DM51308	232,606
<b>TOTAL Machinery</b>	<b>1,758,893</b>		<b>2,037,728</b>
<b>TOTAL Transportation</b>	<b>1,758,893</b>		<b>2,037,728</b>
<b>TOTAL Expenditures</b>	<b>1,758,893</b>		<b>2,037,728</b>
Transfers, Other Funds	290,157	DM99019	318,040
<b>TOTAL Operating Transfers</b>	<b>290,157</b>		<b>318,040</b>
<b>TOTAL Other Uses</b>	<b>290,157</b>		<b>318,040</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,049,051</b>		<b>2,355,768</b>

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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,792,813	DM8021	2,169,426
Restated Fund Balance - Beg of Year	1,792,813	DM8022	2,169,426
ADD - REVENUES AND OTHER SOURCES	2,425,664		2,558,055
DEDUCT - EXPENDITURES AND OTHER USES	2,049,051		2,355,768
Fund Balance - End of Year	2,169,426	DM8029	2,371,713

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Sale of Prop And Comp For Loss	53,000	DM2699N	53,000
<b>TOTAL Estimated Revenues</b>	<b>53,000</b>		<b>53,000</b>
Estimated - Interfund Transfer	2,057,356	DM5031N	2,015,225
<b>TOTAL Estimated Other Sources</b>	<b>2,057,356</b>		<b>2,015,225</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,110,356</b>		<b>2,068,225</b>

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	1,844,510	DM5999N	1,806,000
App - Employee Benefits	265,846	DM9199N	262,225
<b>TOTAL Appropriations</b>	<b>2,110,356</b>		<b>2,068,225</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,110,356</b>		<b>2,068,225</b>

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	22,411,754	EF200	21,116,695
Petty Cash	3,300	EF210	3,300
<b>TOTAL Cash</b>	<b>22,415,054</b>		<b>21,119,995</b>
Accounts Receivable	5,497,759	EF380	4,922,485
<b>TOTAL Other Receivables (net)</b>	<b>5,497,759</b>		<b>4,922,485</b>
Due From State And Federal Government	308,004	EF410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>308,004</b>		<b>0</b>
Inventory Of Materials And Supplies	94,699	EF445	90,693
<b>TOTAL Inventories</b>	<b>94,699</b>		<b>90,693</b>
Prepaid Expenses	449,776	EF480	890,486
<b>TOTAL Prepaid Expenses</b>	<b>449,776</b>		<b>890,486</b>
Land		EF101	
Buildings	32,233,193	EF102	33,537,537
Improvements Other Than Buildings	3,715,733	EF103	3,715,733
Machinery And Equipment	7,438,394	EF104	7,779,715
Construction Work In Progress	16,085	EF105	1,715,419
Accum Deprec, Buildings	-20,058,559	EF112	-21,172,412
Accum Depr, Imp Other Than Bld	-2,588,787	EF113	-2,716,023
Accum Depr, Machinery & Equip	-6,023,881	EF114	-6,395,544
<b>TOTAL Fixed Assets (net)</b>	<b>14,732,178</b>		<b>16,464,425</b>
Miscellaneous Current Assets	109,812	EF489	165,088
<b>TOTAL Other</b>	<b>109,812</b>		<b>165,088</b>
Deferred Outflow of Resources	1,344,567	EF495	1,183,241
Deferred Outflows of Resources - Pensions	3,701,816	EF496	5,931,771
<b>TOTAL Deferred Outflows of Resources</b>	<b>5,046,383</b>		<b>7,115,012</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>48,653,665</b>		<b>50,768,184</b>

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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	861,317	EF600	1,061,984
<b>TOTAL Accounts Payable</b>	<b>861,317</b>		<b>1,061,984</b>
Accrued Liabilities	583,865	EF601	627,932
Accrued Interest Payable	163,621	EF651	155,377
<b>TOTAL Accrued Liabilities</b>	<b>747,486</b>		<b>783,309</b>
Customers' Deposits	109,812	EF615	165,088
<b>TOTAL Other Deposits</b>	<b>109,812</b>		<b>165,088</b>
Net Pension Liability -Proportionate Share	4,471,932	EF638	1,605,568
Total OPEB Liability	8,176,174	EF683	29,305,046
Other Liabilities	1,509,942	EF688	598,005
<b>TOTAL Other Liabilities</b>	<b>14,158,048</b>		<b>31,508,619</b>
Due To Other Funds	3,822,180	EF630	2,926,195
<b>TOTAL Due To Other Funds</b>	<b>3,822,180</b>		<b>2,926,195</b>
Bonds Payable	27,406,400	EF628	26,095,400
<b>TOTAL Bond And Long Term Liabilities</b>	<b>27,406,400</b>		<b>26,095,400</b>
<b>TOTAL Liabilities</b>	<b>47,105,243</b>		<b>62,540,595</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,320,034	EF691	1,166,893
Deferred Inflows of Resources - Pensions	1,435,357	EF697	6,989,313
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,755,391</b>		<b>8,156,206</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,755,391</b>		<b>8,156,206</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	-12,649,689	EF920	-9,614,627
Net Assets-Restricted For Other Purposes		EF923	
Net Assets-Unrestricted (deficit)	11,442,720	EF924	-10,313,990
<b>TOTAL Net Position</b>	<b>-1,206,969</b>		<b>-19,928,617</b>
<b>TOTAL Fund Balance</b>	<b>-1,206,969</b>		<b>-19,928,617</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>48,653,666</b>		<b>50,768,184</b>

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Public Nursing Home Income	25,668,377	EF1650	25,281,327
<b>TOTAL Charges For Services Within Locality</b>	<b>25,668,377</b>		<b>25,281,327</b>
Interest And Earnings	7,517	EF2401	16,774
<b>TOTAL Use of Money And Property</b>	<b>7,517</b>		<b>16,774</b>
Unclassified (specify)	50,142	EF2770	7,819
<b>TOTAL Other</b>	<b>50,142</b>		<b>7,819</b>
St Aid, Other Health	12,852,848	EF3489	9,265,598
<b>TOTAL State Aid</b>	<b>12,852,848</b>		<b>9,265,598</b>
<b>TOTAL Revenues</b>	<b>38,578,884</b>		<b>34,571,518</b>
<b>TOTAL Operating Revenue</b>	<b>38,578,884</b>		<b>34,571,518</b>

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenses</b>			
Public Nursing Home, Pers Serv	12,469,832	EF45301	12,655,805
<b>TOTAL Public Nursing Home</b>	<b>12,469,832</b>		<b>12,655,805</b>
<b>TOTAL Personal Services</b>	<b>12,469,832</b>		<b>12,655,805</b>
Depreciation	1,634,652	EF19944	1,612,752
<b>TOTAL Depreciation</b>	<b>1,634,652</b>		<b>1,612,752</b>
Public Nursing Home, Contr Expend	8,979,251	EF45304	8,299,551
<b>TOTAL Public Nursing Home</b>	<b>8,979,251</b>		<b>8,299,551</b>
<b>TOTAL Contractual Expenses</b>	<b>10,613,903</b>		<b>9,912,303</b>
Public Nursing Home, Empl Brfts	8,697,069	EF45308	5,955,302
<b>TOTAL Public Nursing Home</b>	<b>8,697,069</b>		<b>5,955,302</b>
<b>TOTAL Employee Benefits</b>	<b>8,697,069</b>		<b>5,955,302</b>
<b>TOTAL Expenses</b>	<b>31,780,804</b>		<b>28,523,410</b>
Transfers, Other Funds	10,444,209	EF99019	2,758,612
<b>TOTAL Transfers</b>	<b>10,444,209</b>		<b>2,758,612</b>
<b>TOTAL Other Uses</b>	<b>10,444,209</b>		<b>2,758,612</b>
<b>TOTAL Operating Expenses</b>	<b>42,225,013</b>		<b>31,282,022</b>

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(EF) ENTERPRISE HEALTH REL FAC

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	2,439,106	EF8021	-1,207,023
Prior Period Adj -Decrease In Net Position		EF8015	22,011,090
Restated Net Position - Beg of Year	2,439,106	EF8022	-23,218,113
ADD - REVENUES AND OTHER SOURCES	38,578,884		34,571,518
DEDUCT - EXPENDITURES AND OTHER USES	42,225,013		31,282,022
Net Position - End of Year	-1,207,023	EF8029	-19,928,617

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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	33,731,076	EF7111	33,586,692
Cash Payments Contr Exp	-7,382,563	EF7112	-7,170,653
Cash Payments Pers Svcs & Bnfts	-19,268,369	EF7113	-18,450,101
Other Operating Rev	13,315,448	EF7114	
<b>TOTAL Cash Flows From Operating Activities</b>	<b>20,395,592</b>		<b>7,965,938</b>
Proceeds of Debt (capital)	-2,253,654	EF7131	-3,344,999
Principal Payments Debt (capital)	1,443,000	EF7132	
Payments To Contractors	265,115	EF7136	
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-545,539</b>		<b>-3,344,999</b>
Interest Income	7,517	EF7153	16,774
<b>TOTAL Cash Flows From Investing Activities</b>	<b>7,517</b>		<b>16,774</b>
Net Inc(dec) In Cash&cash Equiv	7,402,994	EF7161	-1,295,059
Cash&cash Equiv Beg of Year	14,954,060	EF7171	22,415,054
	<b>22,357,054</b>		<b>21,119,995</b>
Operating Income (loss)	7,673,559	EF7181	6,048,108
Depreciation	1,634,652	EF7182	1,612,752
Inc/dec In Assets-Other Than Cash	13,357,706	EF7183	-1,783,381
Inc/dec In Liabilities Other Than Cash	-2,270,325	EF7184	2,088,459
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>20,395,592</b>		<b>7,965,938</b>

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	747,357	FX200	813,533
Cash In Time Deposits	559,342	FX201	561,116
<b>TOTAL Cash</b>	<b>1,306,698</b>		<b>1,374,648</b>
Cash In Time Deposits Special Reserves	5,032,264	FX231	5,050,422
<b>TOTAL Restricted Assets</b>	<b>5,032,264</b>		<b>5,050,422</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,338,962</b>		<b>6,425,070</b>

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Reserve For Repairs	5,032,264	FX882	5,050,422
Other Restricted Fund Balance		FX899	1,374,648
<b>TOTAL Restricted Fund Balance</b>	<b>5,032,264</b>		<b>6,425,070</b>
Assigned Unappropriated Fund Balance	1,306,698	FX915	
<b>TOTAL Assigned Fund Balance</b>	<b>1,306,698</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>6,338,962</b>		<b>6,425,070</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,338,962</b>		<b>6,425,070</b>

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Special Assessments Ad Valorem	344,563	FX1028	343,100
<b>TOTAL Real Property Taxes</b>	<b>344,563</b>		<b>343,100</b>
Interest And Earnings	11,126	FX2401	24,964
<b>TOTAL Use of Money And Property</b>	<b>11,126</b>		<b>24,964</b>
<b>TOTAL Revenues</b>	<b>355,689</b>		<b>368,063</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>355,689</b>		<b>368,063</b>

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Administration-Contractual	2,796	FX17104	1,435
<b>TOTAL Administration-Contractual</b>	<b>2,796</b>		<b>1,435</b>
<b>TOTAL General Government Support</b>	<b>2,796</b>		<b>1,435</b>
Debt Principal, Serial Bonds	175,900	FX97106	181,000
<b>TOTAL Debt Principal</b>	<b>175,900</b>		<b>181,000</b>
Debt Interest, Serial Bonds	105,000	FX97107	99,520
<b>TOTAL Debt Interest</b>	<b>105,000</b>		<b>99,520</b>
<b>TOTAL Expenditures</b>	<b>283,697</b>		<b>281,955</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>283,697</b>		<b>281,955</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	6,266,968	FX8021	6,338,960
Restated Fund Balance - Beg of Year	6,266,968	FX8022	
ADD - REVENUES AND OTHER SOURCES	355,689		368,063
DEDUCT - EXPENDITURES AND OTHER USES	283,697		281,955
Fund Balance - End of Year	6,338,960	FX8029	6,425,068

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	11,000	FX2399N	11,000
Est Rev - Miscellaneous Local Sources	283,413	FX2799N	282,750
<b>TOTAL Estimated Revenues</b>	<b>294,413</b>		<b>293,750</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>294,413</b>		<b>293,750</b>

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support		FX1999N	11,000
App - Employee Benefits	11,000	FX9199N	0
App - Debt Service	283,413	FX9899N	282,750
<b>TOTAL Appropriations</b>	<b>294,413</b>		<b>293,750</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>294,413</b>		<b>293,750</b>

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(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	306,828	G200	324,734
<b>TOTAL Cash</b>	<b>306,828</b>		<b>324,734</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>306,828</b>		<b>324,734</b>

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(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Other Restricted Fund Balance		G899	324,734
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>324,734</b>
Assigned Unappropriated Fund Balance	306,828	G915	
<b>TOTAL Assigned Fund Balance</b>	<b>306,828</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>306,828</b>		<b>324,734</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>306,828</b>		<b>324,734</b>

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(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Special Assessments Ad Valorem	93,828	G1028	93,542
<b>TOTAL Real Property Taxes</b>	<b>93,828</b>		<b>93,542</b>
<b>TOTAL Revenues</b>	<b>93,828</b>		<b>93,542</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>93,828</b>		<b>93,542</b>

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(G) SEWER

Results of Operation

Code-Description	2017	EdpCode	2018
<b>Expenditures</b>			
Sewer Administration, Contr Expend	486	G81104	462
<b>TOTAL Sewer Administration</b>	<b>486</b>		<b>462</b>
<b>TOTAL Home And Community Services</b>	<b>486</b>		<b>462</b>
Debt Principal, Serial Bonds	71,938	G97106	71,938
<b>TOTAL Debt Principal</b>	<b>71,938</b>		<b>71,938</b>
Debt Interest, Serial Bonds	3,411	G97107	3,236
<b>TOTAL Debt Interest</b>	<b>3,411</b>		<b>3,236</b>
<b>TOTAL Expenditures</b>	<b>75,835</b>		<b>75,636</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>75,835</b>		<b>75,636</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	288,835	G8021	306,828
Restated Fund Balance - Beg of Year	288,835	G8022	
ADD - REVENUES AND OTHER SOURCES	93,828		93,542
DEDUCT - EXPENDITURES AND OTHER USES	75,835		75,636
Fund Balance - End of Year	306,828	G8029	324,734

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(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Miscellaneous Local Sources	83,521	G2799N	83,105
<b>TOTAL Estimated Revenues</b>	<b>83,521</b>		<b>83,105</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>83,521</b>		<b>83,105</b>

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(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Debt Service	80,521	G9899N	80,105
<b>TOTAL Appropriations</b>	<b>80,521</b>		<b>80,105</b>
Other Budgetary Purposes	3,000	G962N	3,000
<b>TOTAL Other Uses</b>	<b>3,000</b>		<b>3,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>83,521</b>		<b>83,105</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits	3,824,432	H201	
Cash With Fiscal Agent	2,779,682	H223	
<b>TOTAL Cash</b>	<b>6,604,115</b>		<b>0</b>
Due From Other Funds	997,694	H391	
<b>TOTAL Due From Other Funds</b>	<b>997,694</b>		<b>0</b>
Cash In Time Deposits Special Reserves		H231	2,567,544
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>2,567,544</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,601,809</b>		<b>2,567,544</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	211,051	H600	184,382
<b>TOTAL Accounts Payable</b>	<b>211,051</b>		<b>184,382</b>
Due To Other Funds	101,060	H630	
<b>TOTAL Due To Other Funds</b>	<b>101,060</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>312,111</b>		<b>184,382</b>
<b>Fund Balance</b>			
Capital Reserve		H878	2,383,162
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>2,383,162</b>
Assigned Unappropriated Fund Balance	7,289,697	H915	
<b>TOTAL Assigned Fund Balance</b>	<b>7,289,697</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>7,289,697</b>		<b>2,383,162</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,601,809</b>		<b>2,567,544</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	624	H2401	3,218
<b>TOTAL Use of Money And Property</b>	<b>624</b>		<b>3,218</b>
Refunds of Prior Year's Expenditures	28,020	H2701	43,916
<b>TOTAL Miscellaneous Local Sources</b>	<b>28,020</b>		<b>43,916</b>
<b>TOTAL Revenues</b>	<b>28,644</b>		<b>47,134</b>
Interfund Transfers	2,221,181	H5031	950,000
<b>TOTAL Interfund Transfers</b>	<b>2,221,181</b>		<b>950,000</b>
Installment Purchase Debt	2,779,058	H5785	
<b>TOTAL Proceeds of Obligations</b>	<b>2,779,058</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>5,000,239</b>		<b>950,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,028,883</b>		<b>997,134</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	2,512	H13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>2,512</b>		<b>0</b>
General Govt, Equip & Cap Outlay	1,556,193	H19972	4,682,647
<b>TOTAL General Govt</b>	<b>1,556,193</b>		<b>4,682,647</b>
<b>TOTAL General Government Support</b>	<b>1,558,705</b>		<b>4,682,647</b>
<b>TOTAL Expenditures</b>	<b>1,558,705</b>		<b>4,682,647</b>
Transfers, Other Funds	152,087	H99019	1,221,023
<b>TOTAL Operating Transfers</b>	<b>152,087</b>		<b>1,221,023</b>
<b>TOTAL Other Uses</b>	<b>152,087</b>		<b>1,221,023</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,710,792</b>		<b>5,903,669</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	3,896,152	H8021	7,289,697
Prior Period Adj -Increase In Fund Balance	75,454	H8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>3,971,606</b>	H8022	<b>7,289,697</b>
ADD - REVENUES AND OTHER SOURCES	5,028,883		997,134
DEDUCT - EXPENDITURES AND OTHER USES	1,710,792		5,903,669
<b>Fund Balance - End of Year</b>	<b>7,289,697</b>	H8029	<b>2,383,162</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	1,319,867	K101	1,319,867
Buildings	81,457,690	K102	87,112,923
Machinery And Equipment	12,810,183	K104	13,925,396
Construction Work In Progress	5,716,102	K105	6,486,716
Infrastructure	109,445,157	K106	112,890,393
Accum Deprec, Buildings	-29,394,922	K112	-31,919,447
Accum Depr, Machinery & Equip	-10,886,984	K114	-11,470,140
Accum Deprec, Infrastructure	-58,448,406	K116	-62,245,242
<b>TOTAL Fixed Assets (net)</b>	<b>112,018,687</b>		<b>116,100,466</b>
Deferred Outflows of Resources - Pensions		K496	
<b>TOTAL Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>112,018,687</b>		<b>116,100,466</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	112,018,687	K159	116,100,466
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>112,018,687</b>		<b>116,100,466</b>
<b>TOTAL Fund Balance</b>	<b>112,018,687</b>		<b>116,100,466</b>
<b>TOTAL</b>	<b>112,018,687</b>		<b>116,100,466</b>

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	3,394,003	MS200	4,915,969
Cash In Time Deposits	775	MS201	779
<b>TOTAL Cash</b>	<b>3,394,778</b>		<b>4,916,748</b>
Due From Other Funds	3,780,146	MS391	2,657,751
<b>TOTAL Due From Other Funds</b>	<b>3,780,146</b>		<b>2,657,751</b>
Due From Other Governments	792,435	MS440	479,257
<b>TOTAL Due From Other Governments</b>	<b>792,435</b>		<b>479,257</b>
Cash Special Reserves	4,498,117	MS230	4,809,230
<b>TOTAL Restricted Assets</b>	<b>4,498,117</b>		<b>4,809,230</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,465,476</b>		<b>12,862,985</b>

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EdpCode	2018
Accrued Liabilities	9,995,795	MS601	8,530,566
<b>TOTAL Accrued Liabilities</b>	<b>9,995,795</b>		<b>8,530,566</b>
Due To Other Funds	1,175,000	MS630	1,225,000
<b>TOTAL Due To Other Funds</b>	<b>1,175,000</b>		<b>1,225,000</b>
<b>TOTAL Liabilities</b>	<b>11,170,795</b>		<b>9,755,566</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	4,498,117	MS923	4,809,230
Net Assets-Unrestricted (deficit)	-3,203,436	MS924	-1,701,810
<b>TOTAL Net Position</b>	<b>1,294,681</b>		<b>3,107,419</b>
<b>TOTAL Fund Balance</b>	<b>1,294,681</b>		<b>3,107,419</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,465,476</b>		<b>12,862,985</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interfund Revenues	1,103,037	MS2801	1,141,706
<b>TOTAL Charges For Services Within Locality</b>	<b>1,103,037</b>		<b>1,141,706</b>
Participants Assessments	1,129,565	MS2222	-406,673
<b>TOTAL Charges For Services To Other Localities</b>	<b>1,129,565</b>		<b>-406,673</b>
Insurance Recoveries	429,106	MS2680	884,665
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>429,106</b>		<b>884,665</b>
Interest And Earnings	8,808	MS2401	30,738
<b>TOTAL Use of Money And Property</b>	<b>8,808</b>		<b>30,738</b>
Refund of Prior Years Expend	93,129	MS2701	113,080
Employee Contributions	13,518,250	MS2709	14,096,244
<b>TOTAL Other</b>	<b>13,611,379</b>		<b>14,209,324</b>
<b>TOTAL Revenues</b>	<b>16,281,894</b>		<b>15,859,759</b>
<b>TOTAL Operating Revenue</b>	<b>16,281,894</b>		<b>15,859,759</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenses</b>			
Administration-Contractual	1,378,208	MS17104	1,141,234
<b>TOTAL Administration-Contractual</b>	<b>1,378,208</b>		<b>1,141,234</b>
Judgements & Claims	14,647,090	MS19304	12,905,787
<b>TOTAL Judgements &amp; Claims</b>	<b>14,647,090</b>		<b>12,905,787</b>
<b>TOTAL Contractual Expenses</b>	<b>16,025,299</b>		<b>14,047,021</b>
<b>TOTAL Expenses</b>	<b>16,025,299</b>		<b>14,047,021</b>
<b>TOTAL Operating Expenses</b>	<b>16,025,299</b>		<b>14,047,021</b>

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	1,038,086	MS8021	1,294,682
Restated Net Position - Beg of Year	1,038,086	MS8022	1,294,682
ADD - REVENUES AND OTHER SOURCES	16,281,894		15,859,759
DEDUCT - EXPENDITURES AND OTHER USES	16,025,299		14,047,021
Net Position - End of Year	1,294,682	MS8029	3,107,416

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

Cash Flow

Code Description	2017	EdpCode	2018
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COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	337,226	TA200	255,883
Cash In Time Deposits	449,915	TA201	444,607
<b>TOTAL Cash</b>	<b>787,141</b>		<b>700,490</b>
Deferred Comp Plan Assets	20,138,659	TA460	21,561,524
<b>TOTAL Investments</b>	<b>20,138,659</b>		<b>21,561,524</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>20,925,800</b>		<b>22,262,014</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Deferred Compensation	20,138,659	TA17	21,561,524
Group Insurance	27,911	TA20	21,294
Bail Deposits	102,938	TA35	126,550
Tax Redemptions	1,480	TA40	1,480
Payments, Ssi	98,253	TA51	
Social Services Trust	241,681	TA53	267,855
Infirmiry Patients Fund	1,849	TA55	32,712
Dog Money	3,590	TA57	3,415
Mortgage Tax	202,912	TA58	129,330
Court & Trust Fund	3,472	TA61	14,710
Other Funds (specify)	103,055	TA85	103,145
<b>TOTAL Agency Liabilities</b>	<b>20,925,800</b>		<b>22,262,014</b>
<b>TOTAL Liabilities</b>	<b>20,925,800</b>		<b>22,262,014</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>20,925,800</b>		<b>22,262,014</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits Special Reserves	353,718	TE231	373,586
<b>TOTAL Restricted Assets</b>	<b>353,718</b>		<b>373,586</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>353,718</b>		<b>373,586</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	353,718	TE923	373,586
<b>TOTAL Assigned Fund Balance</b>	<b>353,718</b>		<b>373,586</b>
<b>TOTAL Fund Balance</b>	<b>353,718</b>		<b>373,586</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>353,718</b>		<b>373,586</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	73	TE2401	1,583
<b>TOTAL Use of Money And Property</b>	<b>73</b>		<b>1,583</b>
Gifts And Donations	34,065	TE2705	28,723
<b>TOTAL Miscellaneous Local Sources</b>	<b>34,065</b>		<b>28,723</b>
<b>TOTAL Revenues</b>	<b>34,137</b>		<b>30,305</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>34,137</b>		<b>30,305</b>

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Culture And Rec, Cont Expend	47,424	TE79894	10,437
<b>TOTAL Other Culture And Rec</b>	<b>47,424</b>		<b>10,437</b>
<b>TOTAL Culture And Recreation</b>	<b>47,424</b>		<b>10,437</b>
<b>TOTAL Expenditures</b>	<b>47,424</b>		<b>10,437</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>47,424</b>		<b>10,437</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
Fund Balance - Beginning of Year	367,005	TE8021	353,717
Restated Fund Balance - Beg of Year	367,005	TE8022	353,717
ADD - REVENUES AND OTHER SOURCES	34,137		30,305
DEDUCT - EXPENDITURES AND OTHER USES	47,424		10,437
Fund Balance - End of Year	353,717	TE8029	373,586

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Due From Other Funds		V391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Debt		V884	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend		V13804	
<b>TOTAL Fiscal Agents Fees</b>	0		0
<b>TOTAL General Government Support</b>	0		0
<b>TOTAL Expenditures</b>	0		0
<b>TOTAL Detail Expenditures And Other Uses</b>	0		0

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	18,650	V8021	
Prior Period Adj -Decrease In Fund Balance	18,650	V8015	
Restated Fund Balance - Beg of Year		V8022	
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year		V8029	

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	34,487,806	W129	32,389,381
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>34,487,806</b>		<b>32,389,381</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>34,487,806</b>		<b>32,389,381</b>

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
State Loans Payable		W619	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Net Pension Liability -Proportionate Share	13,415,797	W638	13,415,797
Installment Purchase Debt	2,779,058	W685	2,626,266
Judgments And Claims Payable	49,555	W686	73,225
Compensated Absences	1,060,102	W687	1,028,736
<b>TOTAL Other Liabilities</b>	<b>17,304,513</b>		<b>17,144,023</b>
Bonds Payable	17,183,293	W628	15,245,358
<b>TOTAL Bond And Long Term Liabilities</b>	<b>17,183,293</b>		<b>15,245,358</b>
Deferred Inflows of Resources - Pensions		W697	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>34,487,806</b>		<b>32,389,381</b>
<b>TOTAL Liabilities</b>	<b>34,487,806</b>		<b>32,389,381</b>

COUNTY OF Livingston  
Statement of Debt  
For the Fiscal Year Ending 2018

County of: Livingston

Municipal Code: 240100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	BOND E	Water Trans District #1			10/04/2012	05/01/2033	2.00%		\$1,852,000	\$1,543,600	\$69,000	\$0	\$0		\$1,474,600
2000	BOND E	WATER - EFC			03/03/1999	10/15/2019	2.78%			\$175,000	\$85,000	\$0	\$0		\$90,000
2005	BOND E	Conesus Water		Y	08/01/2005	08/01/2039	4.125%		\$609,439	\$479,000	\$14,000	\$0	\$0		\$465,000
2006	BOND E	Scottsburg Water District RD			07/28/2006	07/28/2040	4.50%		\$598,200	\$490,000	\$13,000	\$0	\$0		\$477,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,687,600	\$181,000	\$0	\$0	\$0	\$2,506,600
2017	IPC E	Energy Performance Contract		N	11/21/2017	11/21/2032	2.677%		\$2,779,058	\$2,779,058	\$152,792	\$0	\$0		\$2,626,266
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,779,058	\$152,792	\$0	\$0	\$0	\$2,626,266
2009	BOND N	Jail Expansion		Y	07/15/2009	07/15/2024	0.03%		\$22,000,000	\$1,505,000	\$1,505,000	\$0	\$0		\$0
2011	BOND N	Millenium Dr Renovations			02/01/2011	02/01/2026	2.00%		\$2,175,000	\$1,465,000	\$140,000	\$0	\$0		\$1,325,000
2016	BOND N	Jail Refunding on Bond			10/01/2016	05/15/2024	3.00%	Y	\$10,071,100	\$10,000,000	\$0	\$0	\$0		\$10,000,000
2002	BOND N	Salt Mine Co. water/sewer line		Y	04/15/2002	07/15/2020	0.043%		\$495,000	\$135,000	\$40,000	\$0	\$0		\$95,000
2012	BOND N	CNR Construction			10/04/2012	05/01/2033	2.00%		\$30,508,000	\$25,406,400	\$1,141,000	\$0	\$0		\$24,265,400
2016	BOND N	Refunding of 2007 Bonds			10/01/2016	05/15/2027	3.00%	Y	\$2,353,900	\$2,000,000	\$170,000	\$0	\$0		\$1,830,000
2017	BOND N	EFC CWSRF Liv. Contr. Sewer			07/02/2014	05/16/2033	1.018%			\$195,000	\$10,000	\$0	\$0		\$185,000
2017	BOND N	Const. of Sewer System-EFC			08/03/2006	11/01/2035	0.00%			\$609,000	\$34,000	\$0	\$0		\$575,000
2017	BOND N	EFC bond Sewer			10/30/2008	10/01/2038	0.00%			\$586,693	\$27,938	\$0	\$0		\$558,755
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$41,902,093	\$3,067,938	\$0	\$0	\$0	\$38,834,155
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$47,368,751	\$3,401,730	\$0	\$0	\$0	\$43,967,021

COUNTY OF Livingston  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2018

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$19,425.00
Demand Deposits	9Z2011	\$7,479,312.00
Time Deposits	9Z2021	\$80,560,276.00
<b>Total</b>		\$88,059,013.00
<b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$18,866,006.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$76,976,286.00
<b>Total</b>		\$95,842,292.00
<b>INVESTMENTS:</b>		
- 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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-9011	\$1,567,085	\$0	\$0	\$1,567,085
****-1631	\$8,996	\$0	\$0	\$8,996
****-1636	\$50,292	\$0	\$0	\$50,292
****-485	\$740,055	\$0	\$0	\$740,055
****-741	\$7,353,114	\$0	\$0	\$7,353,114
****-7122	\$87,579	\$0	\$0	\$87,579
****-655	\$11,891,149	\$0	\$0	\$11,891,149
****-2239	\$1,010,112	\$0	\$0	\$1,010,112
****-2534	\$3,884,399	\$0	\$0	\$3,884,399
****-2247	\$11,111,102	\$0	\$0	\$11,111,102
**-1420	\$22	\$0	\$0	\$22
****-779	\$292,700	\$0	\$0	\$292,700
****-2611	\$400,344	\$0	\$0	\$400,344
****-0345	\$45,288	\$0	\$0	\$45,288
****-2638	\$316,415	\$0	\$0	\$316,415
****-0388	\$5,087,054	\$0	\$0	\$5,087,054
****-0353	\$2,485,155	\$0	\$0	\$2,485,155
****-5889	\$11,231,943	\$0	\$0	\$11,231,943
****-1618	\$1,138,267	\$0	\$0	\$1,138,267
****-4173	\$1,881,755	\$0	\$0	\$1,881,755
****-4258	\$685,789	\$0	\$0	\$685,789
****-9998	\$1,590	\$0	\$0	\$1,590
****-2421	\$16,235	\$0	\$0	\$16,235
****-0416	\$25,959	\$0	\$0	\$25,959
****-0477	\$779	\$0	\$0	\$779
****-4328	\$1,628,702	\$0	\$0	\$1,628,702
**-4302	\$3,180,527	\$0	\$0	\$3,180,527
**-7479	\$4,890,010	\$0	\$0	\$4,890,010
****-9037	\$255,883	\$0	\$0	\$255,883
****-1741	\$6,835	\$0	\$0	\$6,835

COUNTY OF Livingston  
Bank Reconciliation  
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-9608	\$32,712	\$0	\$0	\$32,712
*****-0337	\$0	\$0	\$0	\$0
*****-8085	\$129,330	\$0	\$0	\$129,330
*****-1422	\$14,710	\$0	\$0	\$14,710
*****-0434	\$261,020	\$0	\$0	\$261,020
*****-0701	\$373,586	\$0	\$0	\$373,586
*****-2565	\$561,116	\$0	\$0	\$561,116
*****-2220	\$5,050,422	\$0	\$0	\$5,050,422
*****-9624	\$5,214,221	\$0	\$0	\$5,214,221
*****-5712	\$4,670,531	\$0	\$0	\$4,670,531
	Total Adjusted Bank Balance			\$87,582,784
	Petty Cash			\$19,425.00
	Adjustments			\$.00
	Total Cash			9ZCASH * \$87,602,209
	Total Cash Balance All Funds			9ZCASHB * \$87,602,209
	* Must be equal			

COUNTY OF Livingston  
Local Government Questionnaire  
For the Fiscal Year Ending 2018

	<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 2018

<b>Total Full Time Employees:</b>		687			
<b>Total Part Time Employees:</b>		553			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$6,227,351.96			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,400,276.48			
90408	Worker's Compensation Insurance	\$1,434,390.11			
90458	Life Insurance				
90508	Unemployment Insurance	\$40,567.07			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$11,561,151.85			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$22,663,737.47</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$22,663,737.96</b>			

COUNTY OF Livingston  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$432,972	200,209	gallons	
Diesel Fuel	\$174,018	75,005	gallons	
Fuel Oil			gallons	
Natural Gas	\$287,860	535,772	cubic feet	
Electricity	\$895,576	9,130,661	kilowatt-hours	
Coal			tons	
Propane			gallons	