

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 12/31/2016

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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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (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 2015 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 2016

(A) GENERAL

Balance Sheet

| Code Description                               | 2015              | EdpCode | 2016              |
|--|-------------------|---------|-------------------|
| <b>Assets</b>                                  |                   |         |                   |
| Cash   | 1,042,087         | A200    | 3,052,016         |
| Cash In Time Deposits                          | 20,435,055        | A201    | 17,115,492        |
| Petty Cash                                     | 14,175            | A210    | 14,975            |
| <b>TOTAL Cash</b>                              | <b>21,491,317</b> |         | <b>20,182,482</b> |
| Taxes Receivable, Overdue                      | 3,499,177         | A260    | 3,473,360         |
| Returned School Taxes Receivable               | 2,871,934         | A280    | 2,855,665         |
| Delinquent Village Taxes Rec                   | 385,475           | A295    | 375,753           |
| Tax Sale Certificates                          | 81,966            | A320    | 44,957            |
| Property Acquired For Taxes                    | 240,845           | A330    | 62,791            |
| <b>TOTAL Taxes Receivable (net)</b>            | <b>7,079,397</b>  |         | <b>6,812,525</b>  |
| Accounts Receivable                            | 873,830           | A380    | 1,256,103         |
| <b>TOTAL Other Receivables (net)</b>           | <b>873,830</b>    |         | <b>1,256,103</b>  |
| State And Federal, Social Services             | 8,017,493         | A400    | 6,424,849         |
| Due From State And Federal Government          | 5,282,835         | A410    | 6,573,560         |
| <b>TOTAL State And Federal Aid Receivables</b> | <b>13,300,328</b> |         | <b>12,998,409</b> |
| Due From Other Funds                           | 1,261,384         | A391    | 2,448,168         |
| <b>TOTAL Due From Other Funds</b>              | <b>1,261,384</b>  |         | <b>2,448,168</b>  |
| Towns & Cities                                 | 18,681            | A430    | 19,282            |
| Due From Other Governments                     | 151,215           | A440    | 92,780            |
| <b>TOTAL Due From Other Governments</b>        | <b>169,896</b>    |         | <b>112,062</b>    |
| Prepaid Expenses                               | 1,130,702         | A480    | 1,056,714         |
| <b>TOTAL Prepaid Expenses</b>                  | <b>1,130,702</b>  |         | <b>1,056,714</b>  |
| Cash In Time Deposits Special Reserves         | 3,615,700         | A231    | 16,578,252        |
| <b>TOTAL Restricted Assets</b>                 | <b>3,615,700</b>  |         | <b>16,578,252</b> |
| <b>TOTAL Assets</b>                            | <b>48,922,554</b> |         | <b>61,444,716</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| Accounts Payable  | 2,695,626         | A600    | 4,761,540         |
| <b>TOTAL Accounts Payable</b>                               | <b>2,695,626</b>  |         | <b>4,761,540</b>  |
| Accrued Liabilities   | 1,635,978         | A601    | 608,525           |
| <b>TOTAL Accrued Liabilities</b>                            | <b>1,635,978</b>  |         | <b>608,525</b>    |
| Due To Other Funds  |                   | A630    | 745,231           |
| <b>TOTAL Due To Other Funds</b>                             | <b>0</b>          |         | <b>745,231</b>    |
| Due To Other Governments                                    | 382,863           | A631    | 390,650           |
| Due To Social Service Recipient                             | -235,792          | A649    | -256,295          |
| Due To School Districts                                     | 3,855,193         | A660    | 3,601,650         |
| Due To Village, Delinquent Taxes                            | 429,017           | A668    | 428,525           |
| <b>TOTAL Due To Other Governments</b>                       | <b>4,431,281</b>  |         | <b>4,164,530</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>8,762,885</b>  |         | <b>10,279,826</b> |
| <b>Deferred Inflows of Resources</b>                        |                   |         |                   |
| Deferred Taxes  | 3,783,155         | A694    | 3,781,664         |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>3,783,155</b>  |         | <b>3,781,664</b>  |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>3,783,155</b>  |         | <b>3,781,664</b>  |
| <b>Fund Balance</b>   |                   |         |                   |
| Not in Spendable Form                                       | 1,130,702         | A806    | 1,056,714         |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>1,130,702</b>  |         | <b>1,056,714</b>  |
| Capital Reserve   | 2,364,289         | A878    | 3,446,894         |
| Reserve For Repairs   | 490,645           | A882    | 12,370,116        |
| Other Restricted Fund Balance                               | 760,767           | A899    | 761,242           |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>3,615,700</b>  |         | <b>16,578,252</b> |
| Assigned Appropriated Fund Balance                          | 3,050,000         | A914    | 3,050,000         |
| Assigned Unappropriated Fund Balance                        | 1,296,443         | A915    | 1,734,559         |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>4,346,443</b>  |         | <b>4,784,559</b>  |
| Unassigned Fund Balance                                     | 27,283,668        | A917    | 24,963,700        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>27,283,668</b> |         | <b>24,963,700</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>36,376,514</b> |         | <b>47,383,226</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>48,922,554</b> |         | <b>61,444,716</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

| Code Description                        | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>                         |                   |         |                   |
| Real Property Taxes                     | 18,683,507        | A1001   | 18,519,237        |
| <b>TOTAL Real Property Taxes</b>        | <b>18,683,507</b> |         | <b>18,519,237</b> |
| Gain From Sale of Tax Acq Property      | 144,511           | A1051   | 430,668           |
| Federal Payments In Lieu of Taxes       | 6,319             | A1080   | 7,524             |
| Other Payments In Lieu of Taxes         | 722,689           | A1081   | 681,206           |
| Interest & Penalties On Real Prop Taxes | 959,200           | A1090   | 930,898           |
| <b>TOTAL Real Property Tax Items</b>    | <b>1,832,718</b>  |         | <b>2,050,296</b>  |
| Sales And Use Tax                       | 30,394,741        | A1110   | 30,193,419        |
| Tax On Hotel Room Occupancy             | 173,201           | A1113   | 187,854           |
| Emergency Telephone System Surcharge    | 223,230           | A1140   | 217,197           |
| Other Non-Prop Tax                      | 3,850             | A1189   | 1,266             |
| <b>TOTAL Non Property Tax Items</b>     | <b>30,795,022</b> |         | <b>30,599,736</b> |
| Treasurer Fees                          | 4,184             | A1230   | 5,182             |
| Charges For Tax Redemption              | 87,132            | A1235   | 125,661           |
| Assessors Fees                          | 21,390            | A1250   | 22,409            |
| Clerk Fees                              | 1,326,825         | A1255   | 1,418,033         |
| Personnel Fees                          | 2,181             | A1260   | 4,258             |
| Other General Departmental Income       | 1,066,043         | A1289   | 1,000,570         |
| Sheriff Fees                            | 263,124           | A1510   | 407,066           |
| Altern To Incarceration Fees            | 3,109             | A1515   | 3,832             |
| Police Fees                             | 2,254             | A1520   | 3,597             |
| Prisoner Charges                        | 260,865           | A1525   | 318,055           |
| Public Pound Charges, Dog Control Fees  | 26,098            | A1550   | 25,487            |
| Restitution Surcharge                   | 361,610           | A1580   | 368,338           |
| Public Health Fees                      | 2,720,827         | A1601   | 2,936,786         |
| Mental Health Fees                      | 1,392,883         | A1620   | 1,445,792         |
| Early Interven Fees For Serv            | 32,550            | A1621   | 27,118            |
| Repay of Medical Assistance             | 386,132           | A1801   | 190,535           |
| Repayment of Family Assistance          | 479,686           | A1809   | 375,136           |
| Medical Incentive Earnings              | 671               | A1811   | 1,409             |
| Repayment of Child Care                 | 40,043            | A1819   | 62,021            |
| Repayment of Juvenile Delinquent Care   | 126,281           | A1823   | 60,742            |
| Repayment of Safety Net Assistance      | 327,351           | A1840   | 340,557           |
| Repayments of Day Care                  | 1,948             | A1855   | 154               |
| Repayments of Services For Recipients   | 66,084            | A1870   | 68,142            |
| Charges-Programs For The Aging          | 194,773           | A1972   | 177,703           |
| <b>TOTAL Departmental Income</b>        | <b>9,194,042</b>  |         | <b>9,388,584</b>  |
| General Services, Inter Government      | 645,641           | A2210   | 697,307           |
| <b>TOTAL Intergovernmental Charges</b>  | <b>645,641</b>    |         | <b>697,307</b>    |
| Interest And Earnings                   | 16,302            | A2401   | 72,923            |
| Rental of Real Property                 | 2,880,159         | A2410   | 2,802,617         |
| <b>TOTAL Use of Money And Property</b>  | <b>2,896,461</b>  |         | <b>2,875,539</b>  |
| Permits, Other                          | 16,592            | A2590   | 25,366            |
| <b>TOTAL Licenses And Permits</b>       | <b>16,592</b>     |         | <b>25,366</b>     |
| Fines And Forfeited Bail                | 5,550             | A2610   | 6,635             |
| Stop-Dwi Fines                          | 525,111           | A2615   | 486,570           |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>   |                   |         |                   |
| Forfeiture of Crime Proceeds Restricted                 |                   | A2626   | 2,119             |
| <b>TOTAL Fines And Forfeitures</b>                      | <b>530,661</b>    |         | <b>495,324</b>    |
| Sales of Scrap & Excess Materials                       | 11,014            | A2650   | 2,044             |
| Sales, Other  | 35,527            | A2655   | 14,150            |
| Sales of Real Property                                  |                   | A2660   | 36,404            |
| Sales of Equipment                                      | 46,796            | A2665   | 19,755            |
| Insurance Recoveries                                    | 92,814            | A2680   | 127,070           |
| Other Compensation For Loss                             |                   | A2690   | 12,000,000        |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>186,151</b>    |         | <b>12,199,423</b> |
| Refunds of Prior Year's Expenditures                    | 166,504           | A2701   | 316,458           |
| Gifts And Donations                                     | 10,179            | A2705   | 9,139             |
| Premium On Obligations                                  |                   | A2710   |                   |
| Otb-Distributed Earnings                                | 79,757            | A2720   | 67,483            |
| Vlt/tribal-State Compact Moneys                         | 354,854           | A2725   | 352,586           |
| Unclassified (specify)                                  | 332,216           | A2770   | 281,568           |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>943,509</b>    |         | <b>1,027,235</b>  |
| Interfund Revenues                                      | 1,505,807         | A2801   | 1,600,134         |
| <b>TOTAL Interfund Revenues</b>                         | <b>1,505,807</b>  |         | <b>1,600,134</b>  |
| State Aid Court Facilities                              | 86,353            | A3021   | 80,494            |
| State Aid, Indigent Legal Services Fund                 | 67,734            | A3025   |                   |
| St Aid, District Attorney Salaries                      | 116,512           | A3030   | 101,389           |
| St Aid - Other (specify)                                | 52,461            | A3089   | 59,340            |
| St Aid, Education of Handicapped Child                  | 1,997,566         | A3277   | 2,556,208         |
| St Aid, Probation Services                              | 192,737           | A3310   | 192,831           |
| St Aid, Unified Court Budget Sec Costs                  | 530,139           | A3330   | 601,188           |
| St Aid, Other Public Safety                             | 1,729,823         | A3389   | 331,481           |
| St Aid, Civil Defense Shelter                           |                   | A3395   | 5,825,397         |
| St Aid, Public Health                                   | 891,720           | A3401   | 813,468           |
| Early Intervention State Aid                            | 114,091           | A3449   | 87,418            |
| St Aid, Special Health Programs                         | 714,882           | A3472   | 739,335           |
| St Aid, Narcotic Addiction Control                      | 133,405           | A3486   | 125,868           |
| St Aid, Other Health                                    | 32,840            | A3489   | 40,730            |
| St Aid, Mental Health                                   | 1,548,643         | A3490   | 1,222,123         |
| St Aid, Medical Assistance                              | -186,858          | A3601   | -74,829           |
| St Aid, Family Assistance                               | 377               | A3609   | 8,416             |
| St Aid, Social Services Administration                  | 2,398,366         | A3610   | 2,445,419         |
| St Aid, Child Care                                      | 1,745,048         | A3619   | 1,522,125         |
| St Aid, Juvenile Delinquent                             |                   | A3623   | 19,927            |
| St Aid, Safety Net                                      | 688,971           | A3640   | 646,607           |
| St Aid, Day Care  | 144,281           | A3655   | 96,271            |
| St Aid, Veterans Service Agencies                       | 8,529             | A3710   | 8,529             |
| St Aid, Programs For Aging                              | 540,762           | A3772   | 549,093           |
| St Aid-Economic Assistance                              | 2,287,152         | A3789   |                   |
| St Aid, Youth Programs                                  | 60,676            | A3820   | 75,548            |
| St Aid, Conservation Programs                           | 161,442           | A3910   | 363,630           |
| <b>TOTAL State Aid</b>                                  | <b>16,057,651</b> |         | <b>18,438,007</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

| Code Description                        | 2015              | EdpCode | 2016               |
|---|-------------------|---------|--------------------|
| <b>Revenues</b>                         |                   |         |                    |
| Federal Aid - Other                     | 833,925           | A4089   | 672,905            |
| Fed Aid, Civil Defense                  |                   | A4305   | 58,749             |
| Fed Aid Other Public Safety             | 1,210,188         | A4389   | 1,612,918          |
| Fed Aid Wic Program                     | 423,142           | A4482   | 480,582            |
| Fed Aid Other Health                    | 526,403           | A4489   | 575,488            |
| Fed Aid, Medicaid Assistance            | -151,618          | A4601   | -28,344            |
| Fed Aid, Family Assistance              | 2,848,264         | A4609   | 2,854,789          |
| Fed Aid, Social Services Administration | 5,551,038         | A4610   | 2,829,898          |
| Fed Aid, Food Stamp Program Admin       | 1,042,728         | A4611   | 1,135,796          |
| Fed Aid, Home Energy Assistance         | 107,685           | A4641   | 94,971             |
| Fed Aid Other Social Services           | 2,222,943         | A4689   | 2,402,254          |
| Fed Aid, Programs For Aging             | 427,196           | A4772   | 542,176            |
| Fed Aid Other Econ Assist & Opport      | 485,897           | A4789   | 532,090            |
| <b>TOTAL Federal Aid</b>                | <b>15,527,790</b> |         | <b>13,764,270</b>  |
| <b>TOTAL Revenues</b>                   | <b>98,815,552</b> |         | <b>111,680,457</b> |
| Interfund Transfers                     | 429,178           | A5031   | 3,285,625          |
| <b>TOTAL Interfund Transfers</b>        | <b>429,178</b>    |         | <b>3,285,625</b>   |
| Other Debt                              |                   | A5789   |                    |
| <b>TOTAL Proceeds of Obligations</b>    | <b>0</b>          |         | <b>0</b>           |
| <b>TOTAL Other Sources</b>              | <b>429,178</b>    |         | <b>3,285,625</b>   |
| <b>TOTAL Revenues</b>                   | <b>99,244,729</b> |         | <b>114,966,082</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

| Code Description                          | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                       |                  |         |                  |
| Legislative Board, Pers Serv              | 344,935          | A10101  | 354,092          |
| Legislative Board, Equip & Cap Outlay     | 1,160            | A10102  |                  |
| Legislative Board, Contr Expend           | 39,363           | A10104  | 51,780           |
| Legislative Board, Empl Bnfts             | 113,707          | A10108  | 113,013          |
| <b>TOTAL Legislative Board</b>            | <b>499,164</b>   |         | <b>518,885</b>   |
| Municipal Court, Contr Expend             | 25,775           | A11104  | 29,927           |
| <b>TOTAL Municipal Court</b>              | <b>25,775</b>    |         | <b>29,927</b>    |
| Unified Court Budget Costs, Contr Expend  | 19,513           | A11624  | 25,827           |
| <b>TOTAL Unified Court Budget Costs</b>   | <b>19,513</b>    |         | <b>25,827</b>    |
| District Attorney, Pers Serv              | 700,284          | A11651  | 743,443          |
| District Attorney, equip & Cap Outlay     | 1,489            | A11652  | 2,361            |
| District Attorney, contr Expend           | 386,132          | A11654  | 258,445          |
| District Attorney, empl Bnfts             | 278,978          | A11658  | 269,562          |
| <b>TOTAL District Attorney</b>            | <b>1,366,883</b> |         | <b>1,273,811</b> |
| Public Defender, pers Serv                | 485,177          | A11701  | 511,580          |
| Public Defender, Equip & Cap Outlay       | 5,990            | A11702  | 3,371            |
| Public Defender, contr Expend             | 282,364          | A11704  | 273,219          |
| Public Defender, empl Bnfts               | 162,803          | A11708  | 171,420          |
| <b>TOTAL Public Defender</b>              | <b>936,335</b>   |         | <b>959,590</b>   |
| Med Examiners & Coroners, pers Serv       | 25,725           | A11851  | 29,400           |
| Med Examiners & Coroners, contr Expend    | 8,502            | A11854  | 66,162           |
| Med Examiners & Coroners, empl Bnfts      | 2,201            | A11858  | 2,859            |
| <b>TOTAL Med Examiners &amp; Coroners</b> | <b>36,428</b>    |         | <b>98,421</b>    |
| Municipal Exec, Pers Serv                 | 185,101          | A12301  | 229,769          |
| Municipal Exec, Contr Expend              | 31,800           | A12304  | 32,992           |
| Municipal Exec, Empl Bnfts                | 76,966           | A12308  | 82,223           |
| <b>TOTAL Municipal Exec</b>               | <b>293,868</b>   |         | <b>344,985</b>   |
| Auditor, Pers Serv                        | 77,634           | A13201  | 79,188           |
| Auditor, Contr Expend                     | 7,044            | A13204  | 7,714            |
| Auditor, Empl Bnfts                       | 41,175           | A13208  | 42,204           |
| <b>TOTAL Auditor</b>                      | <b>125,852</b>   |         | <b>129,106</b>   |
| Treasurer, Pers Serv                      | 327,864          | A13251  | 342,519          |
| Treasurer, Equip & Cap Outlay             | 6,230            | A13252  | 2,200            |
| Treasurer, Contr Expend                   | 94,686           | A13254  | 121,865          |
| Treasurer, Empl Bnfts                     | 202,960          | A13258  | 213,076          |
| <b>TOTAL Treasurer</b>                    | <b>631,740</b>   |         | <b>679,660</b>   |
| Purchasing, Pers Serv                     | 63,470           | A13451  | 65,457           |
| Purchasing, Contr Expend                  | 6,745            | A13454  | 7,001            |
| Purchasing, Empl Bnfts                    | 37,711           | A13458  | 38,975           |
| <b>TOTAL Purchasing</b>                   | <b>107,927</b>   |         | <b>111,433</b>   |
| Assessment, Pers Serv                     | 206,699          | A13551  | 161,529          |
| Assessment, Equip & Cap Outlay            |                  | A13552  |                  |
| Assessment, Contr Expend                  | 92,673           | A13554  | 99,461           |
| Assessment, Empl Bnfts                    | 134,753          | A13558  | 133,119          |
| <b>TOTAL Assessment</b>                   | <b>434,126</b>   |         | <b>394,109</b>   |



COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

| Code Description                          | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                       |                  |         |                  |
| Tax Advertising, Contr Expend             | 122,795          | A13624  | 158,230          |
| <b>TOTAL Tax Advertising</b>              | <b>122,795</b>   |         | <b>158,230</b>   |
| Fiscal Agents Fees, Contr Expend          | 1,800            | A13804  | 2,000            |
| <b>TOTAL Fiscal Agents Fees</b>           | <b>1,800</b>     |         | <b>2,000</b>     |
| Clerk,pers Serv                           | 669,491          | A14101  | 733,015          |
| Clerk,equip & Cap Outlay                  |                  | A14102  | 23,723           |
| Clerk,contr Expend                        | 182,040          | A14104  | 185,797          |
| Clerk,empl Bnfts                          | 437,013          | A14108  | 442,123          |
| <b>TOTAL Clerk</b>                        | <b>1,288,544</b> |         | <b>1,384,658</b> |
| Law, Pers Serv                            | 240,650          | A14201  | 245,525          |
| Law, Contr Expend                         | 53,644           | A14204  | 62,835           |
| Law, Empl Bnfts                           | 67,009           | A14208  | 64,294           |
| <b>TOTAL Law</b>                          | <b>361,303</b>   |         | <b>372,654</b>   |
| Personnel, Pers Serv                      | 255,029          | A14301  | 283,064          |
| Personnel,equip & Cap Outlay              |                  | A14302  | 2,545            |
| Personnel, Contr Expend                   | 70,419           | A14304  | 72,397           |
| Personnel, Empl Bnfts                     | 96,790           | A14308  | 102,940          |
| <b>TOTAL Personnel</b>                    | <b>422,237</b>   |         | <b>460,947</b>   |
| Elections, Pers Serv                      | 264,965          | A14501  | 327,895          |
| Elections, Equip & Cap Outlay             | 57,341           | A14502  | 8,809            |
| Elections, Contr Expend                   | 166,769          | A14504  | 174,161          |
| Elections, Empl Bnfts                     | 109,202          | A14508  | 109,235          |
| <b>TOTAL Elections</b>                    | <b>598,277</b>   |         | <b>620,100</b>   |
| Central Services Admin,pers Serv          | 787,276          | A16101  | 880,718          |
| Central Services Admin,equip & Cap Outlay | 192,538          | A16102  | 57,330           |
| Central Services Admin,contr Expend       | 1,132,311        | A16104  | 949,348          |
| Central Services Admin,empl Bnfts         | 439,115          | A16108  | 460,342          |
| <b>TOTAL Central Services Admin</b>       | <b>2,551,239</b> |         | <b>2,347,737</b> |
| Buildings, Pers Serv                      | 241,194          | A16201  | 196,041          |
| Buildings, Equip & Cap Outlay             | 6,359            | A16202  | 32,658           |
| Buildings, Contr Expend                   | 742,305          | A16204  | 748,495          |
| Buildings, Empl Bnfts                     | 74,647           | A16208  | 65,377           |
| <b>TOTAL Buildings</b>                    | <b>1,064,505</b> |         | <b>1,042,571</b> |
| Central Storeroom, Equip & Cap Outlay     | 19,000           | A16602  |                  |
| Central Storeroom, Contr Expend           | 96,175           | A16604  | 91,339           |
| <b>TOTAL Central Storeroom</b>            | <b>115,175</b>   |         | <b>91,339</b>    |
| Public Records,pers Serv                  | 73,388           | A16651  | 76,496           |
| Public Records,equip & Cap Outlay         | 8,029            | A16652  | 1,044            |
| Public Records,contr Expend               | 11,197           | A16654  | 10,945           |
| Public Records, Empl Bnfts                | 39,269           | A16658  | 39,924           |
| <b>TOTAL Public Records</b>               | <b>131,883</b>   |         | <b>128,410</b>   |
| Central Data Process, Pers Serv           | 702,021          | A16801  | 743,950          |
| Central Data Process & Cap Outlay         | 17,528           | A16802  | 58,104           |
| Central Data Process, Contr Expend        | 295,538          | A16804  | 295,117          |
| Central Data Process, Empl Bnfts          | 302,210          | A16808  | 316,957          |
| <b>TOTAL Central Data Process</b>         | <b>1,317,296</b> |         | <b>1,414,128</b> |

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Results of Operation

| Code Description                            | 2015              | EpdCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Expenditures</b>                         |                   |         |                   |
| Unallocated Insurance, Contr Expend         | 490,023           | A19104  | 545,452           |
| <b>TOTAL Unallocated Insurance</b>          | <b>490,023</b>    |         | <b>545,452</b>    |
| Municipal Assn Dues, Contr Expend           | 11,274            | A19204  | 12,527            |
| <b>TOTAL Municipal Assn Dues</b>            | <b>11,274</b>     |         | <b>12,527</b>     |
| Distribution of Sales Tax                   | 1,519,876         | A19854  | 1,507,217         |
| <b>TOTAL Distribution of Sales Tax</b>      | <b>1,519,876</b>  |         | <b>1,507,217</b>  |
| <b>TOTAL General Government Support</b>     | <b>14,473,836</b> |         | <b>14,653,725</b> |
| Community College Tuition,contr Expend      | 2,264,344         | A24904  | 2,514,525         |
| <b>TOTAL Community College Tuition</b>      | <b>2,264,344</b>  |         | <b>2,514,525</b>  |
| Contrib Educational T V,contr Expend        | 2,500             | A29104  | 2,500             |
| <b>TOTAL Contrib Educational T V</b>        | <b>2,500</b>      |         | <b>2,500</b>      |
| Education Handicapped Children,contr Expen  | 4,708,900         | A29604  | 4,923,588         |
| <b>TOTAL Education Handicapped Children</b> | <b>4,708,900</b>  |         | <b>4,923,588</b>  |
| Other Education, Equip & Cap Outlay         | 2,619             | A29892  | 4,000             |
| <b>TOTAL Other Education</b>                | <b>2,619</b>      |         | <b>4,000</b>      |
| <b>TOTAL Education</b>                      | <b>6,978,363</b>  |         | <b>7,444,613</b>  |
| Public Safety Comm Sys, Pers Serv           | 985,844           | A30201  | 984,599           |
| Public Safety Comm Sys, Equip & Cap Outlay  | 7,581             | A30202  | 37,588            |
| Public Safety Comm Sys, Contr Expend        | 297,117           | A30204  | 316,019           |
| Public Safety Comm Sys, Empl Bnfts          | 469,549           | A30208  | 449,293           |
| <b>TOTAL Public Safety Comm Sys</b>         | <b>1,760,091</b>  |         | <b>1,787,498</b>  |
| Sheriff,pers Serv                           | 4,115,051         | A31101  | 4,283,521         |
| Sheriff, Equip & Cap Outlay                 | 287,576           | A31102  | 323,157           |
| Sheriff, Contr Expend                       | 995,638           | A31104  | 876,042           |
| Sheriff, Empl Bnfts                         | 2,163,858         | A31108  | 2,282,427         |
| <b>TOTAL Sheriff</b>                        | <b>7,562,122</b>  |         | <b>7,765,147</b>  |
| Probation, Pers Serv                        | 745,265           | A31401  | 774,143           |
| Probation, Equip & Cap Outlay               | 43,320            | A31402  | 77,718            |
| Probation, Contr Expend                     | 95,377            | A31404  | 107,744           |
| Probation, Empl Bnfts                       | 409,466           | A31408  | 422,245           |
| <b>TOTAL Probation</b>                      | <b>1,293,428</b>  |         | <b>1,381,850</b>  |
| Juvenile Counsel Serv, Pers Serv            | 210,121           | A31471  | 212,367           |
| Juvenile Counsel Serv, Contr Expend         | 2,652             | A31474  | 2,810             |
| Juvenile Counsel Serv, Empl Bnfts           | 125,932           | A31478  | 131,327           |
| <b>TOTAL Juvenile Counsel Serv</b>          | <b>338,705</b>    |         | <b>346,504</b>    |
| Jail, Pers Serv                             | 3,386,515         | A31501  | 3,536,358         |
| Jail, Equip & Cap Outlay                    | 58,242            | A31502  | 53,328            |
| Jail, Contr Expend                          | 1,054,376         | A31504  | 888,578           |
| Jail, Empl Bnfts                            | 1,560,612         | A31508  | 1,609,685         |
| <b>TOTAL Jail</b>                           | <b>6,059,746</b>  |         | <b>6,087,949</b>  |
| Other Correction Agency, Contr Expend       | 40,510            | A31704  | 75,000            |
| <b>TOTAL Other Correction Agency</b>        | <b>40,510</b>     |         | <b>75,000</b>     |
| Traffic Control, Pers Serv                  | 7,746             | A33101  | 7,857             |
| Traffic Control, Equip & Cap Outlay         | 949               | A33102  |                   |
| Traffic Control, Contr Expen                | 5,760             | A33104  | 5,290             |

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| Code Description                           | 2015              | EdpCode | 2016              |
|--|-------------------|---------|-------------------|
| <b>Expenditures</b>                        |                   |         |                   |
| Traffic Control, Empl Bnfts                | 9,736             | A33108  | 4,437             |
| <b>TOTAL Traffic Control</b>               | <b>24,191</b>     |         | <b>17,584</b>     |
| Fire, Equip & Cap Outlay                   | 31,787            | A34102  | 185,815           |
| Fire, Contr Expend                         | 18,191            | A34104  | 14,787            |
| <b>TOTAL Fire</b>                          | <b>49,978</b>     |         | <b>200,602</b>    |
| Control of Animals, Pers Serv              | 105,295           | A35101  | 103,626           |
| Control of Animals, Equip & Cap Outlay     |                   | A35102  |                   |
| Control of Animals, Contr Expend           | 27,150            | A35104  | 24,575            |
| Control of Animals, Empl Bnfts             | 53,922            | A35108  | 57,823            |
| <b>TOTAL Control of Animals</b>            | <b>186,367</b>    |         | <b>186,024</b>    |
| Civil Defense, Pers Serv                   | 112,407           | A36401  | 113,477           |
| Civil Defense, Equip & Cap Outlay          | 21,094            | A36402  | 506               |
| Civil Defense, Contr Expend                | 71,657            | A36404  | 107,276           |
| Civil Defense, Empl Bnfts                  | 58,338            | A36408  | 61,863            |
| <b>TOTAL Civil Defense</b>                 | <b>263,496</b>    |         | <b>283,122</b>    |
| Homeland Security, Personal Services       | 169,874           | A36451  | 167,362           |
| Homeland Security, Equip. And Capital Outl | 864,656           | A36452  | 5,321,739         |
| Homeland Security, Contractual Expenditure | 288,607           | A36454  | 195,000           |
| <b>TOTAL Homeland Security</b>             | <b>1,323,137</b>  |         | <b>5,684,101</b>  |
| <b>TOTAL Public Safety</b>                 | <b>18,901,770</b> |         | <b>23,815,381</b> |
| Public Health, Pers Serv                   | 1,095,130         | A40101  | 957,691           |
| Public Health, Equip & Cap Outlay          | 456               | A40102  | 1,942             |
| Public Health, Contr Expend                | 526,725           | A40104  | 478,034           |
| Public Health, Empl Bnfts                  | 612,621           | A40108  | 584,998           |
| <b>TOTAL Public Health</b>                 | <b>2,234,932</b>  |         | <b>2,022,666</b>  |
| Family Health Plan Ser, Pers Serv          | 418,933           | A40351  | 372,143           |
| Family Health Plan Ser, Equip & Cap Outlay | 8,991             | A40352  | 15,057            |
| Family Health Plan Ser, Contr Expend       | 185,104           | A40354  | 223,904           |
| Family Health Plan Ser,empl Bnfts          | 146,696           | A40358  | 125,295           |
| <b>TOTAL Family Health Plan Ser</b>        | <b>759,724</b>    |         | <b>736,399</b>    |
| Rabies Control, Pers Serv                  | 1,315             | A40421  | 1,735             |
| Rabies Control, Contr Expend               | 14,510            | A40424  | 11,950            |
| Rabies Control,empl Bnfts                  | 125               | A40428  | 152               |
| <b>TOTAL Rabies Control</b>                | <b>15,950</b>     |         | <b>13,836</b>     |
| Physically Handicapped, Contr Expend       | 1,078             | A40464  | 2,069             |
| <b>TOTAL Physically Handicapped</b>        | <b>1,078</b>      |         | <b>2,069</b>      |
| Immunization of Child, Pers Serv           | 19,745            | A40521  | 20,601            |
| Immunization of Child, equ&cap             | 2,572             | A40522  |                   |
| Immunization of Child, Contr Expend        | 4,551             | A40524  | 7,123             |
| Immunization of Child, Empl Bnfts          | 6,570             | A40528  | 6,443             |
| <b>TOTAL Immunization of Child</b>         | <b>33,438</b>     |         | <b>34,167</b>     |
| Early Intervention Pgm,pers Serv           | 88,475            | A40591  | 95,867            |
| Early Interven Pgm,equip&cap Outlay        | 176               | A40592  |                   |
| Early Intervention Pgm,contr Expend        | 304,322           | A40594  | 290,328           |
| Early Intervention, Empl Ben               | 31,031            | A40598  | 30,943            |
| <b>TOTAL Early Intervention</b>            | <b>424,003</b>    |         | <b>417,139</b>    |

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| Code Description                           | 2015              | EdpCode | 2016              |
|--|-------------------|---------|-------------------|
| <b>Expenditures</b>                        |                   |         |                   |
| Wic Program & Enap,pers Serv               | 322,759           | A40821  | 350,311           |
| Wic Program & Enap, Equip & Cap Outlay     | 12,520            | A40822  | 13,771            |
| Wic Program & Enap,contr Expend            | 101,900           | A40824  | 103,541           |
| Wic Program & Enap,empl Bnfts              | 156,998           | A40828  | 154,857           |
| <b>TOTAL Wic Program &amp; Enap</b>        | <b>594,178</b>    |         | <b>622,479</b>    |
| Environmental Health Prog, Pers Serv       | 103,567           | A40901  | 98,811            |
| Environmental Health Prog,equip & Cap Outl | 1,685             | A40902  | 2,542             |
| Environmental Health Prog, Contr Expend    | 11,982            | A40904  | 13,930            |
| Environmental Health Program               | 35,658            | A40908  | 31,674            |
| <b>TOTAL Environmental Health Program</b>  | <b>152,892</b>    |         | <b>146,957</b>    |
| Other Public Health, Pers Serv             | 780,533           | A41891  | 817,399           |
| Other Public Health, Equip & Cap Outlay    | 7,361             | A41892  | 15,146            |
| Other Public Health, Contr Expend          | 493,283           | A41894  | 490,252           |
| Other Public Health, Empl Bnfts            | 307,960           | A41898  | 300,292           |
| <b>TOTAL Other Public Health</b>           | <b>1,589,136</b>  |         | <b>1,623,089</b>  |
| Alcoholic Addic Control, Contr Expend      | 291,940           | A42504  | 393,677           |
| <b>TOTAL Alcoholic Addic Control</b>       | <b>291,940</b>    |         | <b>393,677</b>    |
| Mental Health Admin,pers Serv              | 1,301,603         | A43101  | 1,323,245         |
| Mental Health Admin,equip & Cap Outlay     | 7,997             | A43102  | 55,880            |
| Mental Health Admin,contr Expend           | 958,227           | A43104  | 1,016,807         |
| Mental Health Admin,empl Bnfts             | 516,172           | A43108  | 521,140           |
| <b>TOTAL Mental Health Admin</b>           | <b>2,783,999</b>  |         | <b>2,917,071</b>  |
| Mental Health Prog,contr Expend            | 200,858           | A43204  | 182,187           |
| <b>TOTAL Mental Health Prog</b>            | <b>200,858</b>    |         | <b>182,187</b>    |
| Ambulance, Pers Serv                       | 971,795           | A45401  | 1,128,453         |
| Ambulance, Equip & Cap Outlay              | 4,729             | A45402  | 16,464            |
| Ambulance, Contr Expend                    | 350,495           | A45404  | 411,823           |
| Ambulance, Empl Bnfts                      | 246,794           | A45408  | 267,597           |
| <b>TOTAL Ambulance</b>                     | <b>1,573,813</b>  |         | <b>1,824,338</b>  |
| Other Health, Pers Serv                    | 67,238            | A49891  | 66,245            |
| Other Health, Contr Expend                 | 59,410            | A49894  | 95,291            |
| Other Health, Empl Bnfts                   | 31,044            | A49898  | 32,189            |
| <b>TOTAL Other Health</b>                  | <b>157,692</b>    |         | <b>193,725</b>    |
| <b>TOTAL Health</b>                        | <b>10,813,631</b> |         | <b>11,129,799</b> |
| Other Transportation, Contr Expend         | 35,145            | A56804  | 35,186            |
| <b>TOTAL Other Transportation</b>          | <b>35,145</b>     |         | <b>35,186</b>     |
| <b>TOTAL Transportation</b>                | <b>35,145</b>     |         | <b>35,186</b>     |
| Admin, Pers Serv                           | 5,572,129         | A60101  | 5,566,795         |
| Admin, Equip & Cap Outlay                  | 13,009            | A60102  | 86,884            |
| Admin, Contr Expend                        | 3,546,796         | A60104  | 3,392,157         |
| Admin, Empl Bnfts                          | 3,395,339         | A60108  | 3,479,815         |
| <b>TOTAL Admin</b>                         | <b>12,527,273</b> |         | <b>12,525,650</b> |
| Day Care, Contr Expend                     | 1,234,585         | A60554  | 1,229,681         |
| <b>TOTAL Day Care</b>                      | <b>1,234,585</b>  |         | <b>1,229,681</b>  |

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| Code Description                       | 2015              | EdpCode | 2016              |
|--|-------------------|---------|-------------------|
| <b>Expenditures</b>                    |                   |         |                   |
| Services For Recipients, Contr Expend  | 527,670           | A60704  | 538,089           |
| <b>TOTAL Services For Recipients</b>   | <b>527,670</b>    |         | <b>538,089</b>    |
| Medical Assistance, Contr Expend       | 52,938            | A61014  |                   |
| <b>TOTAL Medical Assistance</b>        | <b>52,938</b>     |         | <b>0</b>          |
| Medical Assistance-Mmis, Contr Expend  | 11,757,831        | A61024  | 12,787,562        |
| <b>TOTAL Medical Assistance-Mmis</b>   | <b>11,757,831</b> |         | <b>12,787,562</b> |
| Family Assistance, Contr Expend        | 3,419,616         | A61094  | 3,783,263         |
| <b>TOTAL Family Assistance</b>         | <b>3,419,616</b>  |         | <b>3,783,263</b>  |
| Child Care, Contr Expend               | 1,606,806         | A61194  | 1,882,808         |
| <b>TOTAL Child Care</b>                | <b>1,606,806</b>  |         | <b>1,882,808</b>  |
| Hospital Care, Contr Expend            | 118,860           | A61214  | 195,078           |
| <b>TOTAL Hospital Care</b>             | <b>118,860</b>    |         | <b>195,078</b>    |
| Juvenile Delinquent, Contr Expend      | 30,084            | A61234  | 32,925            |
| <b>TOTAL Juvenile Delinquent</b>       | <b>30,084</b>     |         | <b>32,925</b>     |
| State Training School, Contr Expend    | 10,287            | A61294  | 49,643            |
| <b>TOTAL State Training School</b>     | <b>10,287</b>     |         | <b>49,643</b>     |
| Safety Net, Contr Expend               | 2,698,134         | A61404  | 2,762,639         |
| <b>TOTAL Safety Net</b>                | <b>2,698,134</b>  |         | <b>2,762,639</b>  |
| Home Energy Assistance, Contr Expend   | -73,358           | A61414  | -64,259           |
| <b>TOTAL Home Energy Assistance</b>    | <b>-73,358</b>    |         | <b>-64,259</b>    |
| Emergency Aid For Adults, Contr Expend | 73,618            | A61424  | 56,729            |
| <b>TOTAL Emergency Aid For Adults</b>  | <b>73,618</b>     |         | <b>56,729</b>     |
| Job Train Admin, Per Serv              | 116,552           | A62901  | 121,702           |
| Job Train Admin, Contr Expend          | 15,699            | A62904  | 17,104            |
| Job Train Admin, Empl Bnfts            | 51,422            | A62908  | 55,948            |
| <b>TOTAL Job Train Admin</b>           | <b>183,673</b>    |         | <b>194,754</b>    |
| Community Action, Pers Serv            | 178,465           | A63101  | 210,594           |
| Community Action, Equip & Cap Outlay   | 89,253            | A63102  | 270,000           |
| Community Action, Contr Expend         | 2,611,255         | A63104  | 264,326           |
| Community Action, Empl Bnfts           | 79,191            | A63108  | 86,518            |
| <b>TOTAL Community Action</b>          | <b>2,958,164</b>  |         | <b>831,438</b>    |
| Publicity, Contr Expend                | 155,984           | A64104  | 164,379           |
| <b>TOTAL Publicity</b>                 | <b>155,984</b>    |         | <b>164,379</b>    |
| Veterans Service, Pers Serv            | 56,141            | A65101  | 49,087            |
| Veterans Service, Equip & Cap Outlay   | 3,511             | A65102  | 4,762             |
| Veterans Service, Contr Expend         | 20,276            | A65104  | 31,649            |
| Veterans Service, Empl Bnfts           | 6,763             | A65108  | 6,007             |
| <b>TOTAL Veterans Service</b>          | <b>86,690</b>     |         | <b>91,505</b>     |
| Consumer Affairs, Pers Serv            | 671               | A66101  | 388               |
| Consumer Affairs, Contr Expend         | 49,992            | A66104  | 77,500            |
| Consumer Affairs, Empl Bnfts           | 97                | A66108  | 35                |
| <b>TOTAL Consumer Affairs</b>          | <b>50,761</b>     |         | <b>77,924</b>     |
| Programs For Aging, Pers Serv          | 751,890           | A67721  | 788,419           |
| Programs For Aging, Equip & Cap Outlay | 42,757            | A67722  | 33,416            |
| Programs For Aging, Contr Expend       | 945,333           | A67724  | 919,748           |

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| Code Description                                 | 2015              | EdpCode | 2016              |
|--|-------------------|---------|-------------------|
| <b>Expenditures</b>                              |                   |         |                   |
| Programs For Aging, Empl Bnfts                   | 280,248           | A67728  | 305,673           |
| <b>TOTAL Programs For Aging</b>                  | <b>2,020,228</b>  |         | <b>2,047,256</b>  |
| Other Eco & Dev, Pers Serv                       | 192,117           | A69891  | 182,168           |
| Other Eco & Dev, Equip & Cap Outlay              | 649               | A69892  | 204,594           |
| Other Eco & Dev, Contr Expend                    | 188,601           | A69894  | 173,751           |
| Other Econ & Dev, Empl Bnfts                     | 103,167           | A69898  | 99,090            |
| <b>TOTAL Other Econ &amp; Dev</b>                | <b>484,534</b>    |         | <b>659,603</b>    |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>39,924,378</b> |         | <b>39,846,666</b> |
| Youth Prog, Pers Serv                            | 110,345           | A73101  | 113,652           |
| Youth Prog, Equip & Cap Outlay                   |                   | A73102  | 1,000             |
| Youth Prog, Contr Expend                         | 154,928           | A73104  | 108,953           |
| Youth Prog, Empl Bnfts                           | 26,222            | A73108  | 28,047            |
| <b>TOTAL Youth Prog</b>                          | <b>291,495</b>    |         | <b>251,652</b>    |
| Library, Contr Expend                            | 80,000            | A74104  | 81,600            |
| <b>TOTAL Library</b>                             | <b>80,000</b>     |         | <b>81,600</b>     |
| Historian, Pers Serv                             | 65,483            | A75101  | 67,937            |
| Historian, Equip & Cap Outlay                    | 25,757            | A75102  | 13,029            |
| Historian, Contr Expend                          | 25,619            | A75104  | 40,806            |
| Historian, Empl Bnfts                            | 34,337            | A75108  | 36,297            |
| <b>TOTAL Historian</b>                           | <b>151,196</b>    |         | <b>158,069</b>    |
| Celebrations, Contr Expend                       | 2,930             | A75504  | 16,367            |
| <b>TOTAL Celebrations</b>                        | <b>2,930</b>      |         | <b>16,367</b>     |
| <b>TOTAL Culture And Recreation</b>              | <b>525,620</b>    |         | <b>507,687</b>    |
| Planning, Pers Serv                              | 334,424           | A80201  | 367,460           |
| Planning, Equip & Cap Outlay                     | 2,700             | A80202  | 5,839             |
| Planning, Contr Expend                           | 196,099           | A80204  | 161,656           |
| Planning, Empl Bnfts                             | 200,038           | A80208  | 218,148           |
| <b>TOTAL Planning</b>                            | <b>733,261</b>    |         | <b>753,103</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                 | 28,077            | A80901  | 28,541            |
| Environmental Control, Contr Expend              | 24,096            | A80904  | 161,342           |
| Environmental Control, Empl Bnfts                | 2,442             | A80908  | 2,441             |
| <b>TOTAL Environmental Control</b>               | <b>54,615</b>     |         | <b>192,324</b>    |
| Sewage Treat Disp, Pers Serv                     | 564,182           | A81301  | 551,448           |
| Sewage Treat Disp, Contr Expend                  | 33,281            | A81304  | 33,284            |
| Sewage Treat Disp, Empl Bnfts                    | 348,064           | A81308  | 254,812           |
| <b>TOTAL Sewage Treat Disp</b>                   | <b>945,527</b>    |         | <b>839,544</b>    |
| Gen Natural Resources, Contr Expend              | 47,700            | A87904  | 47,700            |
| <b>TOTAL Gen Natural Resources</b>               | <b>47,700</b>     |         | <b>47,700</b>     |
| Misc Home & Comm Serv, Contr Expend              | 499,169           | A89894  | 500,422           |
| <b>TOTAL Misc Home &amp; Comm Serv</b>           | <b>499,169</b>    |         | <b>500,422</b>    |
| <b>TOTAL Home And Community Services</b>         | <b>2,290,242</b>  |         | <b>2,343,063</b>  |
| Worker's Compensation, Empl Bnfts                |                   | A90408  | -374,651          |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

| Code Description                   | 2015              | EdpCode | 2016               |
|------------------------------------|-------------------|---------|--------------------|
| <b>Expenditures</b>                |                   |         |                    |
| Unemployment Insurance, Empl Bnfts | 57,214            | A90508  | 99,809             |
| <b>TOTAL Employee Benefits</b>     | <b>57,214</b>     |         | <b>-274,842</b>    |
| Debt Principal, Serial Bonds       | 1,740,000         | A97106  | 1,810,000          |
| Other Debt, Principal              |                   | A97896  |                    |
| <b>TOTAL Debt Principal</b>        | <b>1,740,000</b>  |         | <b>1,810,000</b>   |
| Debt Interest, Serial Bonds        | 716,890           | A97107  | 603,069            |
| <b>TOTAL Debt Interest</b>         | <b>716,890</b>    |         | <b>603,069</b>     |
| <b>TOTAL Expenditures</b>          | <b>96,457,090</b> |         | <b>101,914,347</b> |
| Transfers, Other Funds             | 4,987             | A99019  |                    |
| Transfers, Capital Projects Fund   | 1,625,000         | A99509  | 950,000            |
| <b>TOTAL Operating Transfers</b>   | <b>1,629,987</b>  |         | <b>950,000</b>     |
| <b>TOTAL Other Uses</b>            | <b>1,629,987</b>  |         | <b>950,000</b>     |
| <b>TOTAL Expenditures</b>          | <b>98,087,077</b> |         | <b>102,864,347</b> |

COUNTY OF Livingston  
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For the Fiscal Year Ending 2016

(A) GENERAL

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015              | EdpCode      | 2016              |
|--|-------------------|--------------|-------------------|
| <b>Analysis of Changes in Fund Balance</b> |                   |              |                   |
| <b>Fund Balance - Beginning of Year</b>    | <b>35,237,315</b> | <b>A8021</b> | <b>36,376,513</b> |
| Prior Period Adj -Increase In Fund Balance | 10,435            | A8012        |                   |
| Prior Period Adj -Decrease In Fund Balance | 28,888            | A8015        | 1,095,023         |
| <b>Restated Fund Balance - Beg of Year</b> | <b>35,218,862</b> | <b>A8022</b> | <b>35,281,490</b> |
| ADD - REVENUES AND OTHER SOURCES           | 99,244,729        |              | 114,966,082       |
| DEDUCT - EXPENDITURES AND OTHER USES       | 98,087,077        |              | 102,864,347       |
| <b>Fund Balance - End of Year</b>          | <b>36,376,513</b> | <b>A8029</b> | <b>47,383,225</b> |



COUNTY OF Livingston  
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(A) GENERAL

Budget Summary

| Code Description                         | 2016               | EdpCode | 2017               |
|--|--------------------|---------|--------------------|
| <b>Estimated Revenues</b>                |                    |         |                    |
| Est Rev - Real Property Taxes            | 19,411,343         | A1049N  | 19,985,545         |
| Est Rev - Real Property Tax Items        | 1,000,000          | A1099N  | 1,000,000          |
| Est Rev - Non Property Tax Items         | 32,032,000         | A1199N  | 32,052,000         |
| Est Rev - Departmental Income            | 9,289,920          | A1299N  | 9,838,510          |
| Est Rev - Intergovernmental Charges      | 652,123            | A2399N  | 1,018,412          |
| Est Rev - Use of Money And Property      | 2,805,226          | A2499N  | 2,906,540          |
| Est Rev - Licenses And Permits           | 18,000             | A2599N  | 20,000             |
| Est Rev - Fines And Forfeitures          | 475,000            | A2649N  | 525,000            |
| Est Rev - Sale of Prop And Comp For Loss | 63,245             | A2699N  | 59,875             |
| Est Rev - Miscellaneous Local Sources    | 729,422            | A2799N  | 595,715            |
| Est Rev - Interfund Revenues             | 1,538,115          | A2801N  | 1,587,527          |
| Est Rev - State Aid                      | 19,998,935         | A3099N  | 17,121,279         |
| Est Rev - Federal Aid                    | 15,694,128         | A4099N  | 15,963,703         |
| <b>TOTAL Estimated Revenues</b>          | <b>103,707,457</b> |         | <b>102,674,106</b> |
| Appropriated Fund Balance                | 3,050,000          | A599N   | 3,050,002          |
| <b>TOTAL Estimated Other Sources</b>     | <b>3,050,000</b>   |         | <b>3,050,002</b>   |
| <b>TOTAL Estimated Revenues</b>          | <b>106,757,457</b> |         | <b>105,724,108</b> |

COUNTY OF Livingston  
Annual Update Document  
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(A) GENERAL

Budget Summary

| Code Description                          | 2016               | EdpCode | 2017               |
|---|--------------------|---------|--------------------|
| <b>Appropriations</b>                     |                    |         |                    |
| App - General Government Support          | 16,474,930         | A1999N  | 17,501,366         |
| App - Education                           | 6,354,000          | A2999N  | 6,906,500          |
| App - Public Safety                       | 24,131,804         | A3999N  | 22,771,618         |
| App - Health                              | 11,690,419         | A4999N  | 12,570,290         |
| App - Transportation                      | 35,000             | A5999N  | 35,000             |
| App - Economic Assistance And Opportunity | 39,919,094         | A6999N  | 38,167,865         |
| App - Culture And Recreation              | 531,628            | A7999N  | 570,940            |
| App - Home And Community Services         | 3,104,409          | A8999N  | 2,678,354          |
| App - Debt Service                        | 2,434,000          | A9899N  | 2,470,000          |
| <b>TOTAL Appropriations</b>               | <b>104,675,284</b> |         | <b>103,671,933</b> |
| App - Interfund Transfer                  | 2,082,175          | A9999N  | 2,052,175          |
| <b>TOTAL Other Uses</b>                   | <b>2,082,175</b>   |         | <b>2,052,175</b>   |
| <b>TOTAL Appropriations</b>               | <b>106,757,459</b> |         | <b>105,724,108</b> |

COUNTY OF Livingston  
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For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Balance Sheet

| Code Description                        | 2015           | EdpCode | 2016           |
|---|----------------|---------|----------------|
| <b>Assets</b>                           |                |         |                |
| Cash                                    | 46,908         | CD200   | 214,437        |
| Petty Cash                              | 150            | CD210   | 150            |
| <b>TOTAL Cash</b>                       | <b>47,058</b>  |         | <b>214,587</b> |
| Accounts Receivable                     |                | CD380   | 1,030          |
| <b>TOTAL Other Receivables (net)</b>    | <b>0</b>       |         | <b>1,030</b>   |
| Due From Other Funds                    |                | CD391   | 6,209          |
| <b>TOTAL Due From Other Funds</b>       | <b>0</b>       |         | <b>6,209</b>   |
| Due From Other Governments              | 75,708         | CD440   | 125,750        |
| <b>TOTAL Due From Other Governments</b> | <b>75,708</b>  |         | <b>125,750</b> |
| Prepaid Expenses                        | 17,384         | CD480   | 16,302         |
| <b>TOTAL Prepaid Expenses</b>           | <b>17,384</b>  |         | <b>16,302</b>  |
| <b>TOTAL Assets</b>                     | <b>140,150</b> |         | <b>363,877</b> |

COUNTY OF Livingston  
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(CD) SPECIAL GRANT

Balance Sheet

| Code Description  | 2015           | EdpCode | 2016           |
|---|----------------|---------|----------------|
| Accounts Payable  | 337            | CD600   |                |
| <b>TOTAL Accounts Payable</b>                               | <b>337</b>     |         | <b>0</b>       |
| Accrued Liabilities   | 7,043          | CD601   | 9,624          |
| <b>TOTAL Accrued Liabilities</b>                            | <b>7,043</b>   |         | <b>9,624</b>   |
| Due To Other Funds  | 127,384        | CD630   | 351,302        |
| <b>TOTAL Due To Other Funds</b>                             | <b>127,384</b> |         | <b>351,302</b> |
| <b>TOTAL Liabilities</b>                                    | <b>134,764</b> |         | <b>360,926</b> |
| <b>Fund Balance</b>   |                |         |                |
| Not in Spendable Form                                       | 17,384         | CD806   | 16,303         |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>17,384</b>  |         | <b>16,303</b>  |
| Unassigned Fund Balance                                     | -11,999        | CD917   | -13,352        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>-11,999</b> |         | <b>-13,352</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>5,385</b>   |         | <b>2,951</b>   |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>140,149</b> |         | <b>363,876</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Results of Operation

| Code Description                  | 2015           | EdpCode | 2016             |
|-----------------------------------|----------------|---------|------------------|
| <b>Revenues</b>                   |                |         |                  |
| Fed Aid, Job Training Partnership | 725,808        | CD4790  | 1,169,581        |
| <b>TOTAL Federal Aid</b>          | <b>725,808</b> |         | <b>1,169,581</b> |
| <b>TOTAL Revenues</b>             | <b>725,808</b> |         | <b>1,169,581</b> |
| <b>TOTAL Revenues</b>             | <b>725,808</b> |         | <b>1,169,581</b> |

COUNTY OF Livingston  
Annual Update Document  
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(CD) SPECIAL GRANT

Results of Operation

| Code Description                                 | 2015           | EdpCode | 2016             |
|--|----------------|---------|------------------|
| <b>Expenditures</b>                              |                |         |                  |
| Job Train & Services, Pers Serv                  | 237,763        | CD62921 | 280,755          |
| Job Train & Services, Equip & Cap Outlay         | 1,889          | CD62922 | 24,708           |
| Job Train & Services, Contr Expend               | 399,968        | CD62924 | 774,944          |
| Job Train & Services, Empl Bnfts                 | 87,337         | CD62928 | 91,608           |
| <b>TOTAL Job Train &amp; Services</b>            | <b>726,957</b> |         | <b>1,172,015</b> |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>726,957</b> |         | <b>1,172,015</b> |
| <b>TOTAL Expenditures</b>                        | <b>726,957</b> |         | <b>1,172,015</b> |
| <b>TOTAL Expenditures</b>                        | <b>726,957</b> |         | <b>1,172,015</b> |

COUNTY OF Livingston  
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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015         | EdpCode       | 2016         |
|--|--------------|---------------|--------------|
| <b>Analysis of Changes in Fund Balance</b> |              |               |              |
| <b>Fund Balance - Beginning of Year</b>    | <b>6,533</b> | <b>CD8021</b> | <b>5,384</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>6,533</b> | <b>CD8022</b> | <b>5,384</b> |
| ADD - REVENUES AND OTHER SOURCES           | 725,808      |               | 1,169,581    |
| DEDUCT - EXPENDITURES AND OTHER USES       | 726,957      |               | 1,172,015    |
| <b>Fund Balance - End of Year</b>          | <b>5,384</b> | <b>CD8029</b> | <b>2,949</b> |

COUNTY OF Livingston  
Annual Update Document  
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(D) COUNTY ROAD

Balance Sheet

| Code Description                               | 2015             | EdpCode | 2016             |
|--|------------------|---------|------------------|
| <b>Assets</b>                                  |                  |         |                  |
| Cash In Time Deposits                          | 3,777,340        | D201    | 3,915,145        |
| Petty Cash                                     | 1,000            | D210    | 1,000            |
| <b>TOTAL Cash</b>                              | <b>3,778,340</b> |         | <b>3,916,145</b> |
| Accounts Receivable                            | 1,958            | D380    | 10,025           |
| <b>TOTAL Other Receivables (net)</b>           | <b>1,958</b>     |         | <b>10,025</b>    |
| Due From State And Federal Government          | 327,544          | D410    | 1,219,963        |
| <b>TOTAL State And Federal Aid Receivables</b> | <b>327,544</b>   |         | <b>1,219,963</b> |
| Prepaid Expenses                               | 63,167           | D480    | 56,959           |
| <b>TOTAL Prepaid Expenses</b>                  | <b>63,167</b>    |         | <b>56,959</b>    |
| <b>TOTAL Assets</b>                            | <b>4,171,009</b> |         | <b>5,203,092</b> |



COUNTY OF Livingston  
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For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Balance Sheet

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| Accounts Payable  | 303,361          | D600    | 483,449          |
| <b>TOTAL Accounts Payable</b>                               | <b>303,361</b>   |         | <b>483,449</b>   |
| Accrued Liabilities   | 30,256           | D601    | 30,124           |
| <b>TOTAL Accrued Liabilities</b>                            | <b>30,256</b>    |         | <b>30,124</b>    |
| Due To Other Funds  | 63,167           | D630    | 371,541          |
| <b>TOTAL Due To Other Funds</b>                             | <b>63,167</b>    |         | <b>371,541</b>   |
| <b>TOTAL Liabilities</b>                                    | <b>396,784</b>   |         | <b>885,115</b>   |
| <b>Fund Balance</b>   |                  |         |                  |
| Not in Spendable Form                                       | 63,167           | D806    | 56,959           |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>63,167</b>    |         | <b>56,959</b>    |
| Assigned Appropriated Fund Balance                          | 350,000          | D914    | 350,000          |
| Assigned Unappropriated Fund Balance                        | 3,361,058        | D915    | 3,911,018        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>3,711,058</b> |         | <b>4,261,018</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>3,774,225</b> |         | <b>4,317,977</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>4,171,009</b> |         | <b>5,203,091</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(D) COUNTY ROAD

Results of Operation

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>   |                   |         |                   |
| Real Property Taxes                                     | 7,653,520         | D1001   | 8,530,407         |
| <b>TOTAL Real Property Taxes</b>                        | <b>7,653,520</b>  |         | <b>8,530,407</b>  |
| Snow Removal Services, Other Govts                      | 837,899           | D2302   | 712,084           |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>837,899</b>    |         | <b>712,084</b>    |
| Interest And Earnings                                   | 357               | D2401   | 316               |
| <b>TOTAL Use of Money And Property</b>                  | <b>357</b>        |         | <b>316</b>        |
| Sales of Scrap & Excess Materials                       | 4,327             | D2650   | 1,352             |
| Sales, Other  | 131               | D2655   | 85                |
| Insurance Recoveries                                    | 374               | D2680   | 1,422             |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>4,832</b>      |         | <b>2,858</b>      |
| Refunds of Prior Year's Expenditures                    | 18,449            | D2701   | 30,266            |
| Unclassified (specify)                                  | 108,955           | D2770   | 157,288           |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>127,404</b>    |         | <b>187,555</b>    |
| St Aid, Consolidated Highway Aid                        | 1,531,265         | D3501   | 2,213,169         |
| St Aid, Other Transportation                            | 32,629            | D3589   |                   |
| <b>TOTAL State Aid</b>                                  | <b>1,563,894</b>  |         | <b>2,213,169</b>  |
| Fed Aid, Transp Cap Proj                                | 250,963           | D4597   | 1,176,667         |
| <b>TOTAL Federal Aid</b>                                | <b>250,963</b>    |         | <b>1,176,667</b>  |
| <b>TOTAL Revenues</b>                                   | <b>10,438,868</b> |         | <b>12,823,056</b> |
| Interfund Transfers                                     | 136,303           | D5031   | 169,541           |
| <b>TOTAL Interfund Transfers</b>                        | <b>136,303</b>    |         | <b>169,541</b>    |
| <b>TOTAL Other Sources</b>                              | <b>136,303</b>    |         | <b>169,541</b>    |
| <b>TOTAL Revenues</b>                                   | <b>10,575,170</b> |         | <b>12,992,596</b> |

COUNTY OF Livingston  
Annual Update Document  
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(D) COUNTY ROAD

Results of Operation

| Code Description                         | 2015              | EdpCode | 2016              |
|--|-------------------|---------|-------------------|
| <b>Expenditures</b>                      |                   |         |                   |
| Street Admin, Pers Serv                  | 498,052           | D50101  | 505,022           |
| Street Admin, Equip & Cap Outlay         | 14,278            | D50102  | 19,548            |
| Street Admin, Contr Expend               | 51,618            | D50104  | 51,077            |
| Street Admin, Empl Bnfts                 | 861,451           | D50108  | 895,693           |
| <b>TOTAL Street Admin</b>                | <b>1,425,399</b>  |         | <b>1,471,341</b>  |
| Engineering, Pers Serv                   | 147,128           | D50201  | 169,273           |
| Engineering, Equip & Cap Outlay          | 10,256            | D50202  | 1,790             |
| Engineering, Contr Expend                | 16,802            | D50204  | 21,864            |
| Engineering, Empl Bnfts                  |                   | D50208  | 732               |
| <b>TOTAL Engineering</b>                 | <b>174,186</b>    |         | <b>193,659</b>    |
| Maint of Streets, Pers Serv              | 551,323           | D51101  | 537,965           |
| Maint of Streets, Contr Expend           | 1,255,799         | D51104  | 767,067           |
| Maint of Streets, Empl Bnfts             | 5,781             | D51108  | 5,685             |
| <b>TOTAL Maint of Streets</b>            | <b>1,812,904</b>  |         | <b>1,310,717</b>  |
| Perm Improve Highway, Pers Serv          | 357,445           | D51121  | 342,979           |
| Perm Improve Highway, Equip & Cap Outlay |                   | D51122  | 207,443           |
| Perm Improve Highway, Contr Expend       | 3,008,446         | D51124  | 4,744,026         |
| <b>TOTAL Perm Improve Highway</b>        | <b>3,365,891</b>  |         | <b>5,294,449</b>  |
| Snow Removal, Contr Expend               | 968,120           | D51424  | 1,089,487         |
| <b>TOTAL Snow Removal</b>                | <b>968,120</b>    |         | <b>1,089,487</b>  |
| Snow Removal State, Contr Expend         | 873,262           | D51444  | 798,276           |
| <b>TOTAL Snow Removal State</b>          | <b>873,262</b>    |         | <b>798,276</b>    |
| <b>TOTAL Transportation</b>              | <b>8,619,763</b>  |         | <b>10,157,929</b> |
| <b>TOTAL Expenditures</b>                | <b>8,619,763</b>  |         | <b>10,157,929</b> |
| Transfers, Other Funds                   | 1,978,604         | D99019  | 1,976,333         |
| Transfers, Capital Projects Fund         |                   | D99509  | 314,583           |
| <b>TOTAL Operating Transfers</b>         | <b>1,978,604</b>  |         | <b>2,290,916</b>  |
| <b>TOTAL Other Uses</b>                  | <b>1,978,604</b>  |         | <b>2,290,916</b>  |
| <b>TOTAL Expenditures</b>                | <b>10,598,367</b> |         | <b>12,448,845</b> |

COUNTY OF Livingston  
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(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015             | EdpCode      | 2016             |
|--|------------------|--------------|------------------|
| <b>Analysis of Changes in Fund Balance</b> |                  |              |                  |
| <b>Fund Balance - Beginning of Year</b>    | <b>3,797,421</b> | <b>D8021</b> | <b>3,774,225</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>3,797,421</b> | <b>D8022</b> | <b>3,774,225</b> |
| ADD - REVENUES AND OTHER SOURCES           | 10,575,170       |              | 12,992,596       |
| DEDUCT - EXPENDITURES AND OTHER USES       | 10,598,367       |              | 12,448,845       |
| <b>Fund Balance - End of Year</b>          | <b>3,774,225</b> | <b>D8029</b> | <b>4,317,977</b> |

COUNTY OF Livingston  
Annual Update Document  
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(D) COUNTY ROAD

Budget Summary

| Code Description                         | 2016              | EdpCode | 2017              |
|--|-------------------|---------|-------------------|
| <b>Estimated Revenues</b>                |                   |         |                   |
| Est Rev - Real Property Taxes            | 8,530,407         | D1049N  | 8,356,871         |
| Est Rev - Intergovernmental Charges      | 825,000           | D2399N  | 820,000           |
| Est Rev - Sale of Prop And Comp For Loss | 5,100             | D2699N  | 5,100             |
| Est Rev - Miscellaneous Local Sources    | 20,000            | D2799N  | 20,000            |
| Est Rev - State Aid                      | 1,892,955         | D3099N  | 2,385,599         |
| Est Rev - Federal Aid                    | 1,324,000         | D4099N  | 1,954,680         |
| <b>TOTAL Estimated Revenues</b>          | <b>12,597,462</b> |         | <b>13,542,250</b> |
| Estimated - Interfund Transfer           |                   | D5031N  | 207,820           |
| Appropriated Fund Balance                | 350,000           | D599N   | 350,000           |
| <b>TOTAL Estimated Other Sources</b>     | <b>350,000</b>    |         | <b>557,820</b>    |
| <b>TOTAL Estimated Revenues</b>          | <b>12,947,462</b> |         | <b>14,100,070</b> |

COUNTY OF Livingston  
Annual Update Document  
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(D) COUNTY ROAD

Budget Summary

| Code Description            | 2016              | EdpCode | 2017              |
|-----------------------------|-------------------|---------|-------------------|
| <b>Appropriations</b>       |                   |         |                   |
| App - Transportation        | 9,890,079         | D5999N  | 10,939,272        |
| App - Employee Benefits     | 1,081,050         | D9199N  | 1,213,803         |
| <b>TOTAL Appropriations</b> | <b>10,971,129</b> |         | <b>12,153,075</b> |
| App - Interfund Transfer    | 1,976,333         | D9999N  | 1,946,995         |
| <b>TOTAL Other Uses</b>     | <b>1,976,333</b>  |         | <b>1,946,995</b>  |
| <b>TOTAL Appropriations</b> | <b>12,947,462</b> |         | <b>14,100,070</b> |

COUNTY OF Livingston  
Annual Update Document  
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(DM) ROAD MACHINERY

Balance Sheet

| Code Description                     | 2015             | EdpCode | 2016             |
|--------------------------------------|------------------|---------|------------------|
| <b>Assets</b>                        |                  |         |                  |
| Cash In Time Deposits                | 1,277,921        | DM201   | 1,794,364        |
| <b>TOTAL Cash</b>                    | <b>1,277,921</b> |         | <b>1,794,364</b> |
| Accounts Receivable                  | 20,263           | DM380   | 43,782           |
| <b>TOTAL Other Receivables (net)</b> | <b>20,263</b>    |         | <b>43,782</b>    |
| Prepaid Expenses                     | 8,215            | DM480   | 8,845            |
| <b>TOTAL Prepaid Expenses</b>        | <b>8,215</b>     |         | <b>8,845</b>     |
| <b>TOTAL Assets</b>                  | <b>1,306,398</b> |         | <b>1,846,991</b> |

COUNTY OF Livingston  
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(DM) ROAD MACHINERY

Balance Sheet

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| Accounts Payable  | 15,205           | DM600   | 38,871           |
| <b>TOTAL Accounts Payable</b>                               | <b>15,205</b>    |         | <b>38,871</b>    |
| Accrued Liabilities   | 5,398            | DM601   | 6,462            |
| <b>TOTAL Accrued Liabilities</b>                            | <b>5,398</b>     |         | <b>6,462</b>     |
| Due To Other Funds  | 8,215            | DM630   | 8,845            |
| <b>TOTAL Due To Other Funds</b>                             | <b>8,215</b>     |         | <b>8,845</b>     |
| <b>TOTAL Liabilities</b>                                    | <b>28,817</b>    |         | <b>54,179</b>    |
| <b>Fund Balance</b>   |                  |         |                  |
| Not in Spendable Form                                       | 8,215            | DM806   | 8,845            |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>8,215</b>     |         | <b>8,845</b>     |
| Assigned Unappropriated Fund Balance                        | 1,269,366        | DM915   | 1,783,968        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>1,269,366</b> |         | <b>1,783,968</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>1,277,581</b> |         | <b>1,792,813</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>1,306,398</b> |         | <b>1,846,991</b> |



COUNTY OF Livingston  
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(DM) ROAD MACHINERY

Results of Operation

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Interest And Earnings                                   | 83               | DM2401  | 117              |
| <b>TOTAL Use of Money And Property</b>                  | <b>83</b>        |         | <b>117</b>       |
| Sales of Scrap & Excess Materials                       | 917              | DM2650  | 3,953            |
| Sales of Equipment                                      | 33,329           | DM2665  | 62,131           |
| Insurance Recoveries                                    |                  | DM2680  |                  |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>34,246</b>    |         | <b>66,083</b>    |
| Refunds of Prior Year's Expenditures                    | 20,467           | DM2701  | 104              |
| Unclassified (specify)                                  | 325,073          | DM2770  | 605              |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>345,540</b>   |         | <b>709</b>       |
| Interfund Revenues                                      |                  | DM2801  | 284,288          |
| <b>TOTAL Interfund Revenues</b>                         | <b>0</b>         |         | <b>284,288</b>   |
| <b>TOTAL Revenues</b>                                   | <b>379,869</b>   |         | <b>351,197</b>   |
| Interfund Transfers                                     | 1,585,020        | DM5031  | 1,976,333        |
| <b>TOTAL Interfund Transfers</b>                        | <b>1,585,020</b> |         | <b>1,976,333</b> |
| <b>TOTAL Other Sources</b>                              | <b>1,585,020</b> |         | <b>1,976,333</b> |
| <b>TOTAL Revenues</b>                                   | <b>1,964,889</b> |         | <b>2,327,530</b> |

COUNTY OF Livingston  
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(DM) ROAD MACHINERY

Results of Operation

| Code Description                 | 2015             | EdpCode | 2016             |
|----------------------------------|------------------|---------|------------------|
| <b>Expenditures</b>              |                  |         |                  |
| Machinery, Pers Serv             | 231,258          | DM51301 | 324,821          |
| Machinery, Equip & Cap Outlay    | 230,808          | DM51302 | 424,114          |
| Machinery, Contr Expend          | 763,889          | DM51304 | 795,429          |
| Machinery, Empl Bnfts            | 170,016          | DM51308 | 196,793          |
| <b>TOTAL Machinery</b>           | <b>1,395,970</b> |         | <b>1,741,158</b> |
| <b>TOTAL Transportation</b>      | <b>1,395,970</b> |         | <b>1,741,158</b> |
| <b>TOTAL Expenditures</b>        | <b>1,395,970</b> |         | <b>1,741,158</b> |
| Transfers, Other Funds           | 136,303          | DM99019 | 71,141           |
| <b>TOTAL Operating Transfers</b> | <b>136,303</b>   |         | <b>71,141</b>    |
| <b>TOTAL Other Uses</b>          | <b>136,303</b>   |         | <b>71,141</b>    |
| <b>TOTAL Expenditures</b>        | <b>1,532,273</b> |         | <b>1,812,298</b> |

COUNTY OF Livingston  
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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015             | EdpCode       | 2016             |
|--|------------------|---------------|------------------|
| <b>Analysis of Changes in Fund Balance</b> |                  |               |                  |
| <b>Fund Balance - Beginning of Year</b>    | <b>844,965</b>   | <b>DM8021</b> | <b>1,277,581</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>844,965</b>   | <b>DM8022</b> | <b>1,277,581</b> |
| ADD - REVENUES AND OTHER SOURCES           | 1,964,889        |               | 2,327,530        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 1,532,273        |               | 1,812,298        |
| <b>Fund Balance - End of Year</b>          | <b>1,277,581</b> | <b>DM8029</b> | <b>1,792,813</b> |

COUNTY OF Livingston  
Annual Update Document  
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(DM) ROAD MACHINERY

Budget Summary

| Code Description                         | 2016             | EdpCode | 2017             |
|--|------------------|---------|------------------|
| <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           | 1,976,333        | DM5031N | 1,946,995        |
| <b>TOTAL Estimated Other Sources</b>     | <b>1,976,333</b> |         | <b>1,946,995</b> |
| <b>TOTAL Estimated Revenues</b>          | <b>2,029,333</b> |         | <b>1,999,995</b> |

COUNTY OF Livingston  
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(DM) ROAD MACHINERY

Budget Summary

| Code Description            | 2016             | EdpCode | 2017             |
|-----------------------------|------------------|---------|------------------|
| <b>Appropriations</b>       |                  |         |                  |
| App - Transportation        | 1,804,333        | DM5999N | 1,751,510        |
| App - Employee Benefits     | 225,000          | DM9199N | 248,485          |
| <b>TOTAL Appropriations</b> | <b>2,029,333</b> |         | <b>1,999,995</b> |
| <b>TOTAL Appropriations</b> | <b>2,029,333</b> |         | <b>1,999,995</b> |

COUNTY OF Livingston  
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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

| Code Description                               | 2015              | EdpCode | 2016              |
|--|-------------------|---------|-------------------|
| <b>Assets</b>                                  |                   |         |                   |
| Cash   | 12,282,516        | EF200   | 15,112,146        |
| Petty Cash                                     | 3,300             | EF210   | 3,300             |
| <b>TOTAL Cash</b>                              | <b>12,285,816</b> |         | <b>15,115,446</b> |
| Accounts Receivable                            | 11,051,928        | EF380   | 4,661,916         |
| <b>TOTAL Other Receivables (net)</b>           | <b>11,051,928</b> |         | <b>4,661,916</b>  |
| Due From State And Federal Government          |                   | EF410   | 10,260,630        |
| <b>TOTAL State And Federal Aid Receivables</b> | <b>0</b>          |         | <b>10,260,630</b> |
| Due From Other Funds                           | 1,790,779         | EF391   |                   |
| <b>TOTAL Due From Other Funds</b>              | <b>1,790,779</b>  |         | <b>0</b>          |
| Inventory Of Materials And Supplies            | 94,924            | EF445   | 84,847            |
| <b>TOTAL Inventories</b>                       | <b>94,924</b>     |         | <b>84,847</b>     |
| Prepaid Expenses                               | 488,842           | EF480   | 450,894           |
| <b>TOTAL Prepaid Expenses</b>                  | <b>488,842</b>    |         | <b>450,894</b>    |
| Buildings                                      | 31,239,734        | EF102   | 32,209,923        |
| Improvements Other Than Buildings              | 3,542,026         | EF103   | 3,665,946         |
| Machinery And Equipment                        | 7,759,793         | EF104   | 7,213,535         |
| Accum Deprec, Buildings                        | -17,959,248       | EF112   | -18,948,434       |
| Accum Depr, Imp Other Than Bld                 | -2,350,226        | EF113   | -2,464,376        |
| Accum Depr, Machinery & Equip                  | -5,230,095        | EF114   | -5,623,765        |
| <b>TOTAL Fixed Assets (net)</b>                | <b>17,001,985</b> |         | <b>16,052,829</b> |
| Deferred Outflow of Resources                  |                   | EF495   | 1,513,862         |
| Deferred Outflows of Resources - Pensions      | 1,816,669         | EF496   | 7,951,474         |
| <b>TOTAL Deferred Outflows of Resources</b>    | <b>1,816,669</b>  |         | <b>9,465,336</b>  |
| <b>TOTAL Assets</b>                            | <b>44,530,943</b> |         | <b>56,091,898</b> |

COUNTY OF Livingston  
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(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| Accounts Payable  | 651,636           | EF600   | 2,578,657         |
| <b>TOTAL Accounts Payable</b>                               | <b>651,636</b>    |         | <b>2,578,657</b>  |
| Accrued Liabilities   | 542,723           | EF601   | 382,661           |
| Accrued Interest Payable                                    | 179,562           | EF651   | 172,209           |
| <b>TOTAL Accrued Liabilities</b>                            | <b>722,284</b>    |         | <b>554,870</b>    |
| Customers' Deposits   |                   | EF615   |                   |
| <b>TOTAL Other Deposits</b>                                 | <b>0</b>          |         | <b>0</b>          |
| Net Pension Liability -Proportionate Share                  | 1,908,743         | EF638   | 7,819,090         |
| Other Post Employment Benefits                              | 5,797,179         | EF683   | 7,053,713         |
| Other Liabilities   | 112,820           | EF688   | 1,480,739         |
| <b>TOTAL Other Liabilities</b>                              | <b>7,818,742</b>  |         | <b>16,353,542</b> |
| Due To Other Funds  | 960,932           | EF630   | 3,726,756         |
| <b>TOTAL Due To Other Funds</b>                             | <b>960,932</b>    |         | <b>3,726,756</b>  |
| Bonds Payable   | 31,933,075        | EF628   | 28,849,400        |
| <b>TOTAL Bond And Long Term Liabilities</b>                 | <b>31,933,075</b> |         | <b>28,849,400</b> |
| <b>TOTAL Liabilities</b>                                    | <b>42,086,669</b> |         | <b>52,063,225</b> |
| <b>Deferred Inflows of Resources</b>                        |                   |         |                   |
| Deferred Inflow of Resources                                | 2,860,997         | EF691   |                   |
| Deferred Inflows of Resources - Pensions                    | 429,600           | EF697   | 1,589,512         |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>3,290,597</b>  |         | <b>1,589,512</b>  |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>3,290,597</b>  |         | <b>1,589,512</b>  |
| <b>Fund Balance</b>   |                   |         |                   |
| Net Assets-Invsted In Cap Asts, Net Rltd D                  | -14,931,090       | EF920   | -12,763,447       |
| Net Assets-Restricted For Debt                              |                   | EF922   |                   |
| Net Assets-Restricted For Other Purposes                    | 583,766           | EF923   | 535,741           |
| Net Assets-Unrestricted (deficit)                           | 13,501,000        | EF924   | 14,666,867        |
| <b>TOTAL Net Position</b>                                   | <b>-846,324</b>   |         | <b>2,439,161</b>  |
| <b>TOTAL Fund Balance</b>                                   | <b>-846,324</b>   |         | <b>2,439,161</b>  |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>44,530,943</b> |         | <b>56,091,898</b> |

COUNTY OF Livingston  
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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

| Code Description                                  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>                                   |                   |         |                   |
| Public Nursing Home Income                        | 24,558,361        | EF1650  | 36,261,244        |
| <b>TOTAL Charges For Services Within Locality</b> | <b>24,558,361</b> |         | <b>36,261,244</b> |
| Interest And Earnings                             | 5,875             | EF2401  | 3,398             |
| <b>TOTAL Use of Money And Property</b>            | <b>5,875</b>      |         | <b>3,398</b>      |
| Unclassified (specify)                            | 6,000,000         | EF2770  |                   |
| <b>TOTAL Other</b>                                | <b>6,000,000</b>  |         | <b>0</b>          |
| St Aid, Other Health                              |                   | EF3489  | 9,986,244         |
| <b>TOTAL State Aid</b>                            | <b>0</b>          |         | <b>9,986,244</b>  |
| <b>TOTAL Revenues</b>                             | <b>30,564,236</b> |         | <b>46,250,886</b> |
| <b>TOTAL Revenues</b>                             | <b>30,564,236</b> |         | <b>46,250,886</b> |



COUNTY OF Livingston  
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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

| Code Description                  | 2015              | EdpCode | 2016              |
|-----------------------------------|-------------------|---------|-------------------|
| <b>Expenses</b>                   |                   |         |                   |
| Public Nursing Home, Pers Serv    | 12,244,038        | EF45301 | 13,034,535        |
| <b>TOTAL Public Nursing Home</b>  | <b>12,244,038</b> |         | <b>13,034,535</b> |
| <b>TOTAL Personal Services</b>    | <b>12,244,038</b> |         | <b>13,034,535</b> |
| Depreciation                      | 2,270,463         | EF19944 | 1,525,859         |
| <b>TOTAL Depreciation</b>         | <b>2,270,463</b>  |         | <b>1,525,859</b>  |
| Public Nursing Home, Contr Expend | 7,845,527         | EF45304 | 7,941,584         |
| <b>TOTAL Public Nursing Home</b>  | <b>7,845,527</b>  |         | <b>7,941,584</b>  |
| <b>TOTAL Contractual Expenses</b> | <b>10,115,990</b> |         | <b>9,467,443</b>  |
| Public Nursing Home, Empl Bnfts   | 7,324,654         | EF45308 | 8,477,153         |
| <b>TOTAL Public Nursing Home</b>  | <b>7,324,654</b>  |         | <b>8,477,153</b>  |
| <b>TOTAL Employee Benefits</b>    | <b>7,324,654</b>  |         | <b>8,477,153</b>  |
| <b>TOTAL Expenses</b>             | <b>29,684,682</b> |         | <b>30,979,131</b> |
| Transfers, Other Funds            |                   | EF99019 | 3,213,485         |
| <b>TOTAL Transfers</b>            | <b>0</b>          |         | <b>3,213,485</b>  |
| <b>TOTAL Other Uses</b>           | <b>0</b>          |         | <b>3,213,485</b>  |
| <b>TOTAL Expenses</b>             | <b>29,684,682</b> |         | <b>34,192,616</b> |

COUNTY OF Livingston  
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(EF) ENTERPRISE HEALTH REL FAC

**Analysis of Changes in Net Position**

| Code Description                           | 2015       | EdpCode | 2016       |
|--|------------|---------|------------|
| <b>Analysis of Changes in Net Position</b> |            |         |            |
| Net Position - Beginning of Year           | 2,525,456  | EF8021  | -846,324   |
| Prior Period Adj -Increase In Net Position |            | EF8012  |            |
| Prior Period Adj -Decrease In Net Position | 4,251,334  | EF8015  | 8,772,840  |
| Restated Net Position - Beg of Year        | -1,725,878 | EF8022  | -9,619,164 |
| ADD - REVENUES AND OTHER SOURCES           | 30,564,236 |         | 46,250,886 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 29,684,682 |         | 34,192,616 |
| Net Position - End of Year                 | -846,324   | EF8029  | 2,439,106  |

COUNTY OF Livingston  
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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| Cash Rec'd From Providing Svcs                          | 26,913,505        | EF7111  | 23,544,948        |
| Cash Payments Contr Exp                                 | -8,699,694        | EF7112  | -9,933,249        |
| Cash Payments Pers Svcs & Bnfts                         | -18,903,465       | EF7113  | -19,118,530       |
| Other Operating Rev                                     | 6,253,913         | EF7114  | 10,985,478        |
| <b>TOTAL Depreciation</b>                               | <b>5,564,259</b>  |         | <b>5,478,647</b>  |
| Proceeds of Debt (capital)                              | -2,299,960        | EF7131  | -2,299,196        |
| Principal Payments Debt (capital)                       | 1,173,800         | EF7132  | 1,226,200         |
| Payments To Contractors                                 | 272,712           | EF7136  | 1,401,162         |
| <b>TOTAL Cash</b>                                       | <b>-853,448</b>   |         | <b>328,166</b>    |
| Interest Income   | 5,875             | EF7153  | 3,398             |
| <b>TOTAL Cash Flows From Investing Activities</b>       | <b>5,875</b>      |         | <b>3,398</b>      |
| Net Inc(dec) In Cash&cash Equiv                         | -2,200,005        | EF7161  | 2,912,902         |
| Cash&cash Equiv Beg of Year                             | 14,241,163        | EF7171  | 12,041,158        |
|   | <b>12,041,158</b> |         | <b>14,954,060</b> |
| Operating Income (loss)                                 | -1,815,851        | EF7181  | -1,795,840        |
| Depreciation  | 2,270,463         | EF7182  | 1,529,859         |
| Inc/dec In Assets-Other Than Cash                       | 5,478,683         | EF7183  | 2,434,130         |
| Inc/dec In Liabilities Other Than Cash                  | -369,036          | EF7184  | 3,310,498         |
| <b>TOTAL Reconciliation of Operating Income To Cash</b> | <b>5,564,259</b>  |         | <b>5,478,647</b>  |

COUNTY OF Livingston  
Annual Update Document  
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(FX) WATER

Balance Sheet

| Code Description                       | 2015             | EdpCode | 2016             |
|--|------------------|---------|------------------|
| <b>Assets</b>                          |                  |         |                  |
| Cash                                   | 622,397          | FX200   | 686,274          |
| Cash In Time Deposits                  | 557,265          | FX201   | 557,986          |
| <b>TOTAL Cash</b>                      | <b>1,179,662</b> |         | <b>1,244,260</b> |
| Cash In Time Deposits Special Reserves |                  | FX231   | 5,022,710        |
| <b>TOTAL Restricted Assets</b>         | <b>0</b>         |         | <b>5,022,710</b> |
| <b>TOTAL Assets</b>                    | <b>1,179,662</b> |         | <b>6,266,970</b> |

COUNTY OF Livingston  
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(FX) WATER

Balance Sheet

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Fund Balance</b>   |                  |         |                  |
| Reserve For Repairs   |                  | FX882   | 5,022,710        |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>0</b>         |         | <b>5,022,710</b> |
| Assigned Unappropriated Fund Balance                        | 1,179,662        | FX915   | 1,244,260        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>1,179,662</b> |         | <b>1,244,260</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>1,179,662</b> |         | <b>6,266,970</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>1,179,662</b> |         | <b>6,266,970</b> |

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(FX) WATER

Results of Operation

| Code Description  | 2015           | EdpCode | 2016             |
|---|----------------|---------|------------------|
| <b>Revenues</b>   |                |         |                  |
| Special Assessments Ad Valorem                          | 344,003        | FX1028  | 343,541          |
| <b>TOTAL Real Property Taxes</b>                        | <b>344,003</b> |         | <b>343,541</b>   |
| Interest And Earnings                                   | 709            | FX2401  | 23,632           |
| <b>TOTAL Use of Money And Property</b>                  | <b>709</b>     |         | <b>23,632</b>    |
| Other Compensation For Loss                             |                | FX2690  | 5,000,000        |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>0</b>       |         | <b>5,000,000</b> |
| <b>TOTAL Revenues</b>                                   | <b>344,711</b> |         | <b>5,367,172</b> |
| <b>TOTAL Revenues</b>                                   | <b>344,711</b> |         | <b>5,367,172</b> |

COUNTY OF Livingston  
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(FX) WATER

Results of Operation

| Code Description                        | 2015           | EdpCode | 2016           |
|---|----------------|---------|----------------|
| <b>Expenditures</b>                     |                |         |                |
| Administration-Contractual              | 1,372          | FX17104 | 1,185          |
| <b>TOTAL Administration-Contractual</b> | <b>1,372</b>   |         | <b>1,185</b>   |
| <b>TOTAL General Government Support</b> | <b>1,372</b>   |         | <b>1,185</b>   |
| Debt Principal, Serial Bonds            | 160,200        | FX97106 | 168,800        |
| <b>TOTAL Debt Principal</b>             | <b>160,200</b> |         | <b>168,800</b> |
| Debt Interest, Serial Bonds             | 114,359        | FX97107 | 109,880        |
| <b>TOTAL Debt Interest</b>              | <b>114,359</b> |         | <b>109,880</b> |
| <b>TOTAL Expenditures</b>               | <b>275,930</b> |         | <b>279,865</b> |
| <b>TOTAL Expenditures</b>               | <b>275,930</b> |         | <b>279,865</b> |

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(FX) WATER

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015             | EdpCode       | 2016             |
|--|------------------|---------------|------------------|
| <b>Analysis of Changes in Fund Balance</b> |                  |               |                  |
| <b>Fund Balance - Beginning of Year</b>    | <b>1,110,881</b> | <b>FX8021</b> | <b>1,179,662</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>1,110,881</b> | <b>FX8022</b> | <b>1,179,662</b> |
| ADD - REVENUES AND OTHER SOURCES           | 344,711          |               | 5,367,172        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 275,930          |               | 279,865          |
| <b>Fund Balance - End of Year</b>          | <b>1,179,662</b> | <b>FX8029</b> | <b>6,266,968</b> |



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(FX) WATER

Budget Summary

| Code Description                      | 2016           | EdpCode | 2017           |
|---------------------------------------|----------------|---------|----------------|
| <b>Estimated Revenues</b>             |                |         |                |
| Est Rev - Intergovernmental Charges   | 11,000         | FX2399N | 11,000         |
| Est Rev - Miscellaneous Local Sources | 278,680        | FX2799N | 280,900        |
| <b>TOTAL Estimated Revenues</b>       | <b>289,680</b> |         | <b>291,900</b> |
| <b>TOTAL Estimated Revenues</b>       | <b>289,680</b> |         | <b>291,900</b> |

COUNTY OF Livingston  
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(FX) WATER

Budget Summary

| Code Description            | 2016           | EdpCode | 2017           |
|-----------------------------|----------------|---------|----------------|
| <b>Appropriations</b>       |                |         |                |
| App - Employee Benefits     | 11,000         | FX9199N | 11,000         |
| App - Debt Service          | 278,680        | FX9899N | 280,900        |
| <b>TOTAL Appropriations</b> | <b>289,680</b> |         | <b>291,900</b> |
| <b>TOTAL Appropriations</b> | <b>289,680</b> |         | <b>291,900</b> |

COUNTY OF Livingston  
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(G) SEWER

Balance Sheet

| Code Description    | 2015           | EdpCode | 2016           |
|---------------------|----------------|---------|----------------|
| <b>Assets</b>       |                |         |                |
| Cash                | 270,744        | G200    | 288,835        |
| <b>TOTAL Cash</b>   | <b>270,744</b> |         | <b>288,835</b> |
| <b>TOTAL Assets</b> | <b>270,744</b> |         | <b>288,835</b> |

COUNTY OF Livingston  
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(G) SEWER

Balance Sheet

| Code Description  | 2015           | EdpCode | 2016           |
|---|----------------|---------|----------------|
| <b>Fund Balance</b>   |                |         |                |
| Assigned Unappropriated Fund Balance                        | 270,744        | G915    | 288,835        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>270,744</b> |         | <b>288,835</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>270,744</b> |         | <b>288,835</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>270,744</b> |         | <b>288,835</b> |

COUNTY OF Livingston  
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(G) SEWER

Results of Operation

| Code Description                       | 2015           | EdpCode | 2016          |
|--|----------------|---------|---------------|
| <b>Revenues</b>                        |                |         |               |
| Special Assessments Ad Valorem         | 95,076         | G1028   | 94,762        |
| <b>TOTAL Real Property Taxes</b>       | <b>95,076</b>  |         | <b>94,762</b> |
| Interest And Earnings                  | 6,711          | G2401   |               |
| <b>TOTAL Use of Money And Property</b> | <b>6,711</b>   |         | <b>0</b>      |
| <b>TOTAL Revenues</b>                  | <b>101,787</b> |         | <b>94,762</b> |
| Interfund Transfers                    | 140            | G5031   |               |
| <b>TOTAL Interfund Transfers</b>       | <b>140</b>     |         | <b>0</b>      |
| <b>TOTAL Other Sources</b>             | <b>140</b>     |         | <b>0</b>      |
| <b>TOTAL Revenues</b>                  | <b>101,927</b> |         | <b>94,762</b> |

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(G) SEWER

Results of Operation

| Code Description                         | 2015          | EdpCode | 2016          |
|--|---------------|---------|---------------|
| <b>Expenditures</b>                      |               |         |               |
| Sewer Administration, Contr Expend       | 710           | G81104  | 537           |
| <b>TOTAL Sewer Administration</b>        | <b>710</b>    |         | <b>537</b>    |
| <b>TOTAL Home And Community Services</b> | <b>710</b>    |         | <b>537</b>    |
| Debt Principal, Serial Bonds             | 69,426        | G97106  | 71,938        |
| <b>TOTAL Debt Principal</b>              | <b>69,426</b> |         | <b>71,938</b> |
| Debt Interest, Serial Bonds              | 4,378         | G97107  | 4,196         |
| <b>TOTAL Debt Interest</b>               | <b>4,378</b>  |         | <b>4,196</b>  |
| <b>TOTAL Expenditures</b>                | <b>74,514</b> |         | <b>76,671</b> |
| Transfers, Other Funds                   | 6,711         | G99019  |               |
| <b>TOTAL Operating Transfers</b>         | <b>6,711</b>  |         | <b>0</b>      |
| <b>TOTAL Other Uses</b>                  | <b>6,711</b>  |         | <b>0</b>      |
| <b>TOTAL Expenditures</b>                | <b>81,225</b> |         | <b>76,671</b> |

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(G) SEWER

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015           | EdpCode      | 2016           |
|--|----------------|--------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |              |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>250,042</b> | <b>G8021</b> | <b>270,744</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>250,042</b> | <b>G8022</b> | <b>270,744</b> |
| ADD - REVENUES AND OTHER SOURCES           | 101,927        |              | 94,762         |
| DEDUCT - EXPENDITURES AND OTHER USES       | 81,225         |              | 76,671         |
| <b>Fund Balance - End of Year</b>          | <b>270,744</b> | <b>G8029</b> | <b>288,835</b> |

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(G) SEWER

Budget Summary

| Code Description                      | 2016          | EdpCode | 2017          |
|---------------------------------------|---------------|---------|---------------|
| <b>Estimated Revenues</b>             |               |         |               |
| Est Rev - Miscellaneous Local Sources | 84,325        | G2799N  | 83,933        |
| <b>TOTAL Estimated Revenues</b>       | <b>84,325</b> |         | <b>83,933</b> |
| <b>TOTAL Estimated Revenues</b>       | <b>84,325</b> |         | <b>83,933</b> |



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(G) SEWER

Budget Summary

| Code Description            | 2016          | EdpCode | 2017          |
|-----------------------------|---------------|---------|---------------|
| <b>Appropriations</b>       |               |         |               |
| App - Debt Service          | 84,325        | G9899N  | 83,933        |
| <b>TOTAL Appropriations</b> | <b>84,325</b> |         | <b>83,933</b> |
| <b>TOTAL Appropriations</b> | <b>84,325</b> |         | <b>83,933</b> |

COUNTY OF Livingston  
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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description                  | 2015             | EdpCode | 2016             |
|-----------------------------------|------------------|---------|------------------|
| <b>Assets</b>                     |                  |         |                  |
| Cash In Time Deposits             | 4,194,648        | H201    | 3,768,010        |
| Cash With Fiscal Agent            | 2,512            | H223    | 2,512            |
| <b>TOTAL Cash</b>                 | <b>4,197,160</b> |         | <b>3,770,522</b> |
| Due From Other Funds              |                  | H391    | 314,583          |
| <b>TOTAL Due From Other Funds</b> | <b>0</b>         |         | <b>314,583</b>   |
| <b>TOTAL Assets</b>               | <b>4,197,160</b> |         | <b>4,085,104</b> |

COUNTY OF Livingston  
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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| Accounts Payable  | 171,950          | H600    | 188,953          |
| <b>TOTAL Accounts Payable</b>                               | <b>171,950</b>   |         | <b>188,953</b>   |
| Other Liabilities   |                  | H688    |                  |
| <b>TOTAL Other Liabilities</b>                              | <b>0</b>         |         | <b>0</b>         |
| Due To Other Governments                                    |                  | H631    |                  |
| <b>TOTAL Due To Other Governments</b>                       | <b>0</b>         |         | <b>0</b>         |
| <b>TOTAL Liabilities</b>                                    | <b>171,950</b>   |         | <b>188,953</b>   |
| <b>Fund Balance</b>   |                  |         |                  |
| Assigned Unappropriated Fund Balance                        | 4,025,210        | H915    | 3,896,152        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>4,025,210</b> |         | <b>3,896,152</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>4,025,210</b> |         | <b>3,896,152</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>4,197,160</b> |         | <b>4,085,104</b> |

COUNTY OF Livingston  
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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                         | 2015             | EdpCode | 2016             |
|--|------------------|---------|------------------|
| <b>Revenues</b>                          |                  |         |                  |
| Refunds of Prior Year's Expenditures     |                  | H2701   |                  |
| Unclassified (specify)                   | 12,461           | H2770   |                  |
| <b>TOTAL Miscellaneous Local Sources</b> | <b>12,461</b>    |         | <b>0</b>         |
| <b>TOTAL Revenues</b>                    | <b>12,461</b>    |         | <b>0</b>         |
| Interfund Transfers                      | 2,030,282        | H5031   | 1,264,583        |
| <b>TOTAL Interfund Transfers</b>         | <b>2,030,282</b> |         | <b>1,264,583</b> |
| <b>TOTAL Other Sources</b>               | <b>2,030,282</b> |         | <b>1,264,583</b> |
| <b>TOTAL Revenues</b>                    | <b>2,042,744</b> |         | <b>1,264,583</b> |

COUNTY OF Livingston  
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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                        | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                     |                  |         |                  |
| General Govt, Equip & Cap Outlay        | 966,637          | H19972  | 1,223,100        |
| <b>TOTAL General Govt</b>               | <b>966,637</b>   |         | <b>1,223,100</b> |
| <b>TOTAL General Government Support</b> | <b>966,637</b>   |         | <b>1,223,100</b> |
| <b>TOTAL Expenditures</b>               | <b>966,637</b>   |         | <b>1,223,100</b> |
| Transfers, Other Funds                  | 54,317           | H99019  | 170,540          |
| <b>TOTAL Operating Transfers</b>        | <b>54,317</b>    |         | <b>170,540</b>   |
| <b>TOTAL Other Uses</b>                 | <b>54,317</b>    |         | <b>170,540</b>   |
| <b>TOTAL Expenditures</b>               | <b>1,020,954</b> |         | <b>1,393,641</b> |

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015             | EdpCode      | 2016             |
|--|------------------|--------------|------------------|
| <b>Analysis of Changes in Fund Balance</b> |                  |              |                  |
| <b>Fund Balance - Beginning of Year</b>    | <b>3,006,352</b> | <b>H8021</b> | <b>4,025,210</b> |
| Prior Period Adj -Decrease In Fund Balance | 2,931            | H8015        |                  |
| <b>Restated Fund Balance - Beg of Year</b> | <b>3,003,421</b> | <b>H8022</b> | <b>4,025,210</b> |
| ADD - REVENUES AND OTHER SOURCES           | 2,042,744        |              | 1,264,583        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 1,020,954        |              | 1,393,641        |
| <b>Fund Balance - End of Year</b>          | <b>4,025,210</b> | <b>H8029</b> | <b>3,896,152</b> |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description                            | 2015               | EdpCode | 2016               |
|---|--------------------|---------|--------------------|
| <b>Assets</b>                               |                    |         |                    |
| Land  | 1,319,867          | K101    | 1,319,867          |
| Buildings                                   | 78,707,191         | K102    | 79,055,249         |
| Machinery And Equipment                     | 12,031,701         | K104    | 12,517,799         |
| Construction Work In Progress               | 7,417,480          | K105    | 9,623,988          |
| Infrastructure                              | 98,006,886         | K106    | 101,160,860        |
| Accum Deprec, Buildings                     | -24,888,018        | K112    | -27,100,281        |
| Accum Depr, Machinery & Equip               | -10,320,313        | K114    | -10,692,920        |
| Accum Deprec, Infrastructure                | -51,189,409        | K116    | -54,693,198        |
| <b>TOTAL Fixed Assets (net)</b>             | <b>111,085,385</b> |         | <b>111,191,364</b> |
| Deferred Outflows of Resources - Pensions   | 4,447,708          | K496    | 23,854,423         |
| <b>TOTAL Deferred Outflows of Resources</b> | <b>4,447,708</b>   |         | <b>23,854,423</b>  |
| <b>TOTAL Assets</b>                         | <b>115,533,093</b> |         | <b>135,045,787</b> |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2015               | EdpCode | 2016               |
|---|--------------------|---------|--------------------|
| <b>Liabilities</b>  |                    |         |                    |
| Total Non-Current Govt Assets                             | 115,533,093        | K159    | 135,045,787        |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>115,533,093</b> |         | <b>135,045,787</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>115,533,093</b> |         | <b>135,045,787</b> |
| <b>TOTAL</b>  | <b>115,533,093</b> |         | <b>135,045,787</b> |



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(MS) SELF INSURANCE

Balance Sheet

| Code Description                        | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Assets</b>                           |                   |         |                   |
| Cash                                    | 1,953,520         | MS200   | 3,171,749         |
| Cash In Time Deposits                   | 2,422             | MS201   | 7,112             |
| <b>TOTAL Cash</b>                       | <b>1,955,942</b>  |         | <b>3,178,861</b>  |
| Due From Other Funds                    | 148,314           | MS391   | 3,666,067         |
| <b>TOTAL Due From Other Funds</b>       | <b>148,314</b>    |         | <b>3,666,067</b>  |
| Due From Other Governments              | 5,622,540         | MS440   | 797,752           |
| <b>TOTAL Due From Other Governments</b> | <b>5,622,540</b>  |         | <b>797,752</b>    |
| Cash Special Reserves                   | 4,060,630         | MS230   | 4,190,016         |
| <b>TOTAL Restricted Assets</b>          | <b>4,060,630</b>  |         | <b>4,190,016</b>  |
| <b>TOTAL Assets</b>                     | <b>11,787,426</b> |         | <b>11,832,696</b> |

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(MS) SELF INSURANCE

Balance Sheet

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| Accrued Liabilities   | 10,996,832        | MS601   | 9,544,611         |
| <b>TOTAL Accrued Liabilities</b>                            | <b>10,996,832</b> |         | <b>9,544,611</b>  |
| Due To Other Funds  | 2,040,779         | MS630   | 1,250,000         |
| <b>TOTAL Due To Other Funds</b>                             | <b>2,040,779</b>  |         | <b>1,250,000</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>13,037,611</b> |         | <b>10,794,611</b> |
| <b>Fund Balance</b>   |                   |         |                   |
| Net Assets-Restricted For Other Purposes                    | 4,060,630         | MS923   | 4,190,016         |
| Net Assets-Unrestricted (deficit)                           | -5,310,815        | MS924   | -3,151,931        |
| <b>TOTAL Net Position</b>                                   | <b>-1,250,185</b> |         | <b>1,038,085</b>  |
| <b>TOTAL Fund Balance</b>                                   | <b>-1,250,185</b> |         | <b>1,038,085</b>  |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>11,787,426</b> |         | <b>11,832,696</b> |

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(MS) SELF INSURANCE

Results of Operation

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Revenues</b>   |                   |         |                   |
| Interfund Revenues                                      | -1,576,806        | MS2801  | 1,504,872         |
| <b>TOTAL Charges For Services Within Locality</b>       | <b>-1,576,806</b> |         | <b>1,504,872</b>  |
| Participants Assessments                                | 1,284,300         | MS2222  |                   |
| <b>TOTAL Charges For Services To Other Localities</b>   | <b>1,284,300</b>  |         | <b>0</b>          |
| Insurance Recoveries                                    | 678,132           | MS2680  | 1,200,981         |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>678,132</b>    |         | <b>1,200,981</b>  |
| Interest And Earnings                                   | 3,788             | MS2401  | 4,955             |
| <b>TOTAL Use of Money And Property</b>                  | <b>3,788</b>      |         | <b>4,955</b>      |
| Refund of Prior Years Expend                            |                   | MS2701  |                   |
| Employee Contributions                                  | 11,474,556        | MS2709  | 12,654,756        |
| <b>TOTAL Other</b>                                      | <b>11,474,556</b> |         | <b>12,654,756</b> |
| <b>TOTAL Revenues</b>                                   | <b>11,863,970</b> |         | <b>15,365,564</b> |
| <b>TOTAL Revenues</b>                                   | <b>11,863,970</b> |         | <b>15,365,564</b> |

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(MS) SELF INSURANCE

Results of Operation

| Code Description                        | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Expenses</b>                         |                   |         |                   |
| Administration-Contractual              | 1,642,010         | MS17104 | 2,579,575         |
| <b>TOTAL Administration-Contractual</b> | <b>1,642,010</b>  |         | <b>2,579,575</b>  |
| Judgements & Claims                     |                   | MS19304 | 12,483,743        |
| <b>TOTAL Judgements &amp; Claims</b>    | <b>0</b>          |         | <b>12,483,743</b> |
| <b>TOTAL Contractual Expenses</b>       | <b>1,642,010</b>  |         | <b>15,063,318</b> |
| Workers Compensation                    | 10,300,956        | MS90408 |                   |
| <b>TOTAL Workers Compensation</b>       | <b>10,300,956</b> |         | <b>0</b>          |
| <b>TOTAL Employee Benefits</b>          | <b>10,300,956</b> |         | <b>0</b>          |
| <b>TOTAL Expenses</b>                   | <b>11,942,966</b> |         | <b>15,063,318</b> |
| Operating Transfers Out                 | 375,000           | MS99019 |                   |
| <b>TOTAL Transfers</b>                  | <b>375,000</b>    |         | <b>0</b>          |
| <b>TOTAL Other Uses</b>                 | <b>375,000</b>    |         | <b>0</b>          |
| <b>TOTAL Expenses</b>                   | <b>12,317,966</b> |         | <b>15,063,318</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

| Code Description                           | 2015       | EdpCode | 2016       |
|--|------------|---------|------------|
| <b>Analysis of Changes in Net Position</b> |            |         |            |
| Net Position - Beginning of Year           | -864,899   | MS8021  | -1,250,184 |
| Prior Period Adj -Increase In Net Position | 68,710     | MS8012  | 2,146,161  |
| Prior Period Adj -Decrease In Net Position |            | MS8015  | 160,137    |
| Restated Net Position - Beg of Year        | -796,189   | MS8022  | 735,840    |
| ADD - REVENUES AND OTHER SOURCES           | 11,863,970 |         | 15,365,564 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 12,317,966 |         | 15,063,318 |
| Net Position - End of Year                 | -1,250,184 | MS8029  | 1,038,086  |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

Cash Flow

| Code Description | 2015 | EdpCode | 2016 |
|------------------|------|---------|------|
|------------------|------|---------|------|

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

| Code Description          | 2015              | EdpCode | 2016              |
|---------------------------|-------------------|---------|-------------------|
| <b>Assets</b>             |                   |         |                   |
| Cash                      | 347,748           | TA200   | 324,637           |
| Cash In Time Deposits     | 419,221           | TA201   | 563,522           |
| <b>TOTAL Cash</b>         | <b>766,969</b>    |         | <b>888,159</b>    |
| Deferred Comp Plan Assets | 17,782,854        | TA460   | 18,897,854        |
| <b>TOTAL Investments</b>  | <b>17,782,854</b> |         | <b>18,897,854</b> |
| <b>TOTAL Assets</b>       | <b>18,549,824</b> |         | <b>19,786,013</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| Deferred Compensation                                       | 17,782,854        | TA17    | 18,897,854        |
| State Retirement  |                   | TA18    |                   |
| Group Insurance   | 24,965            | TA20    | 21,259            |
| Nys Income Tax  |                   | TA21    |                   |
| Federal Income Tax  |                   | TA22    |                   |
| Social Security Tax   |                   | TA26    |                   |
| Bail Deposits   | 144,862           | TA35    | 123,991           |
| Tax Redemptions   | 1,480             | TA40    | 1,480             |
| Payments, Ssi   | 98,253            | TA51    | 98,253            |
| Social Services Trust                                       | 267,607           | TA53    | 319,827           |
| Infirmiry Patients Fund                                     | 23,415            | TA55    | 35,283            |
| Dog Money   | 4,010             | TA57    | 3,485             |
| Mortgage Tax  | 124,727           | TA58    | 202,780           |
| Coroner Fund  |                   | TA60    |                   |
| Court & Trust Fund  | 3,471             | TA61    | 3,471             |
| Other Funds (specify)                                       | 74,179            | TA85    | 78,330            |
| <b>TOTAL Agency Liabilities</b>                             | <b>18,549,824</b> |         | <b>19,786,013</b> |
| <b>TOTAL Liabilities</b>                                    | <b>18,549,824</b> |         | <b>19,786,013</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>18,549,824</b> |         | <b>19,786,013</b> |



COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description                       | 2015           | EdpCode | 2016           |
|--|----------------|---------|----------------|
| <b>Assets</b>                          |                |         |                |
| Cash In Time Deposits                  | 322,227        | TE201   |                |
| <b>TOTAL Cash</b>                      | <b>322,227</b> |         | <b>0</b>       |
| Cash In Time Deposits Special Reserves |                | TE231   | 367,005        |
| <b>TOTAL Restricted Assets</b>         | <b>0</b>       |         | <b>367,005</b> |
| <b>TOTAL Assets</b>                    | <b>322,227</b> |         | <b>367,005</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description  | 2015           | EdpCode | 2016           |
|---|----------------|---------|----------------|
| <b>Fund Balance</b>   |                |         |                |
| Net Assets-Restricted For Other Purposes                    | 322,227        | TE923   | 367,005        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>322,227</b> |         | <b>367,005</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>322,227</b> |         | <b>367,005</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>322,227</b> |         | <b>367,005</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description                         | 2015          | EdpCode | 2016          |
|--|---------------|---------|---------------|
| <b>Revenues</b>                          |               |         |               |
| Interest And Earnings                    | 77            | TE2401  | 69            |
| <b>TOTAL Use of Money And Property</b>   | <b>77</b>     |         | <b>69</b>     |
| Gifts And Donations                      | 46,996        | TE2705  | 65,001        |
| <b>TOTAL Miscellaneous Local Sources</b> | <b>46,996</b> |         | <b>65,001</b> |
| <b>TOTAL Revenues</b>                    | <b>47,074</b> |         | <b>65,070</b> |
| <b>TOTAL Revenues</b>                    | <b>47,074</b> |         | <b>65,070</b> |

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description                    | 2015           | EdpCode | 2016          |
|-------------------------------------|----------------|---------|---------------|
| <b>Expenditures</b>                 |                |         |               |
| Other Culture And Rec, Cont Expend  | 107,936        | TE79894 | 20,293        |
| <b>TOTAL Other Culture And Rec</b>  | <b>107,936</b> |         | <b>20,293</b> |
| <b>TOTAL Culture And Recreation</b> | <b>107,936</b> |         | <b>20,293</b> |
| <b>TOTAL Expenditures</b>           | <b>107,936</b> |         | <b>20,293</b> |
| <b>TOTAL Expenditures</b>           | <b>107,936</b> |         | <b>20,293</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

| Code Description                           | 2015           | EdpCode       | 2016           |
|--|----------------|---------------|----------------|
| <b>Analysis of Changes in Net Position</b> |                |               |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>383,089</b> | <b>TE8021</b> | <b>322,227</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>383,089</b> | <b>TE8022</b> | <b>322,227</b> |
| ADD - REVENUES AND OTHER SOURCES           | 47,074         |               | 65,070         |
| DEDUCT - EXPENDITURES AND OTHER USES       | 107,936        |               | 20,293         |
| <b>Fund Balance - End of Year</b>          | <b>322,227</b> | <b>TE8029</b> | <b>367,005</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

| Code Description                  | 2015     | EdpCode | 2016          |
|-----------------------------------|----------|---------|---------------|
| <b>Assets</b>                     |          |         |               |
| Cash                              |          | V200    |               |
| <b>TOTAL Cash</b>                 | <b>0</b> |         | <b>0</b>      |
| Due From Other Funds              |          | V391    | 18,650        |
| <b>TOTAL Due From Other Funds</b> | <b>0</b> |         | <b>18,650</b> |
| <b>TOTAL Assets</b>               | <b>0</b> |         | <b>18,650</b> |

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

| Code Description  | 2015     | EdpCode | 2016          |
|---|----------|---------|---------------|
| <b>Fund Balance</b>   |          |         |               |
| Reserve For Debt  |          | V884    | 18,650        |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>0</b> |         | <b>18,650</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>0</b> |         | <b>18,650</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>0</b> |         | <b>18,650</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

| Code Description                          | 2015     | EdpCode | 2016              |
|---|----------|---------|-------------------|
| <b>Revenues</b>                           |          |         |                   |
| Premium & Accrued Interest On Obligations |          | V2710   | 1,316,470         |
| <b>TOTAL Miscellaneous Local Sources</b>  | <b>0</b> |         | <b>1,316,470</b>  |
| <b>TOTAL Revenues</b>                     | <b>0</b> |         | <b>1,316,470</b>  |
| Advanced Refunding Bonds                  |          | V5791   | 10,071,100        |
| <b>TOTAL Proceeds of Obligations</b>      | <b>0</b> |         | <b>10,071,100</b> |
| <b>TOTAL Other Sources</b>                | <b>0</b> |         | <b>10,071,100</b> |
| <b>TOTAL Revenues</b>                     | <b>0</b> |         | <b>11,387,570</b> |



COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

| Code Description                        | 2015     | EdpCode | 2016              |
|---|----------|---------|-------------------|
| <b>Expenditures</b>                     |          |         |                   |
| Fiscal Agents Fees, Contr Expend        |          | V13804  | 77,625            |
| <b>TOTAL Fiscal Agents Fees</b>         | <b>0</b> |         | <b>77,625</b>     |
| <b>TOTAL General Government Support</b> | <b>0</b> |         | <b>77,625</b>     |
| <b>TOTAL Expenditures</b>               | <b>0</b> |         | <b>77,625</b>     |
| Repayments To Esc Agent Adv Ref Bonds   |          | V99914  | 11,291,295        |
|   | <b>0</b> |         | <b>11,291,295</b> |
| <b>TOTAL Other Uses</b>                 | <b>0</b> |         | <b>11,291,295</b> |
| <b>TOTAL Expenditures</b>               | <b>0</b> |         | <b>11,368,920</b> |

COUNTY OF Livingston  
 Annual Update Document  
 For the Fiscal Year Ending 2016

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015 | EdpCode      | 2016          |
|--|------|--------------|---------------|
| <b>Analysis of Changes in Fund Balance</b> |      |              |               |
| <b>Fund Balance - Beginning of Year</b>    |      | <b>V8021</b> |               |
| <b>Restated Fund Balance - Beg of Year</b> |      | <b>V8022</b> |               |
| ADD - REVENUES AND OTHER SOURCES           |      |              | 11,387,570    |
| DEDUCT - EXPENDITURES AND OTHER USES       |      |              | 11,368,920    |
| <b>Fund Balance - End of Year</b>          |      | <b>V8029</b> | <b>18,650</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                                    | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Assets</b>                                       |                   |         |                   |
| Total Non-Current Govt Liabilities                  | 28,460,120        | W129    | 48,411,316        |
| <b>TOTAL Provision To Be Made In Future Budgets</b> | <b>28,460,120</b> |         | <b>48,411,316</b> |
| <b>TOTAL Assets</b>                                 | <b>28,460,120</b> |         | <b>48,411,316</b> |

COUNTY OF Livingston  
Annual Update Document  
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                            | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| Net Pension Liability -Proportionate Share  | 4,673,128         | W638    | 23,457,270        |
| Other Post Employment Benefits              |                   | W683    |                   |
| Judgments And Claims Payable                | 59,036            | W686    | 24,518            |
| Compensated Absences                        | 942,508           | W687    | 1,038,761         |
| <b>TOTAL Other Liabilities</b>              | <b>5,674,672</b>  |         | <b>24,520,549</b> |
| Bonds Payable                               | 21,733,669        | W628    | 19,122,231        |
| <b>TOTAL Bond And Long Term Liabilities</b> | <b>21,733,669</b> |         | <b>19,122,231</b> |
| Deferred Inflows of Resources - Pensions    | 1,051,779         | W697    | 4,768,536         |
| <b>TOTAL Deferred Inflows of Resources</b>  | <b>1,051,779</b>  |         | <b>4,768,536</b>  |
| <b>TOTAL Liabilities</b>                    | <b>28,460,120</b> |         | <b>48,411,316</b> |
| <b>TOTAL Liabilities</b>                    | <b>28,460,120</b> |         | <b>48,411,316</b> |

**COUNTY OF Livingston**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2016**

9/8/2017

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     |
|--|-----------|--------------------------------|-----------|-----------|---------------|------------------|-----------|------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|---------------------|
| 2004   | BOND E    | EFC CWSRF Liv. Cntr. Sewer     |           | Y         | 03/04/2004    | 05/15/2033       | 1.018%    | Y    | \$331,691           | \$10,000            | \$10,000            | \$0                 | \$0               |                   | \$0                 |
| 2012   | BOND E    | Water Trans District #1        |           |           | 10/04/2012    | 05/01/2033       | 2.00%     |      | \$1,852,000         | \$1,673,300         | \$63,800            | \$0                 | \$0               |                   | \$1,609,500         |
| 2014   | BOND E    | EFC CWSRF Liv. Cntr. Sewer     |           |           | 07/02/2014    | 05/16/2033       | 1.018%    |      | \$205,000           | \$205,000           | \$0                 | \$0                 | \$0               |                   | \$205,000           |
| 2006   | BOND E    | Const. of Sewer System-efc     |           |           | 08/03/2006    | 11/01/2035       | 0.00%     |      | \$1,016,700         | \$677,000           | \$34,000            | \$0                 | \$0               |                   | \$643,000           |
| 2000   | BOND E    | WATER - EFC                    |           |           | 03/03/1999    | 10/15/2019       | 2.78%     |      |                     | \$340,000           | \$80,000            | \$0                 | \$0               |                   | \$260,000           |
| 2008   | BOND E    | efc bond                       |           |           | 10/30/2008    | 10/01/2038       | 0.00%     |      | \$838,135           | \$642,569           | \$27,938            | \$0                 | \$0               |                   | \$614,631           |
| 2005   | BOND E    | Conesus Water                  |           | Y         | 08/01/2005    | 08/01/2039       | 4.125%    |      | \$609,439           | \$505,000           | \$13,000            | \$0                 | \$0               |                   | \$492,000           |
| 2006   | BOND E    | Scottsburg Water District RD   |           |           | 07/28/2006    | 07/28/2040       | 4.50%     |      | \$598,200           | \$514,000           | \$12,000            | \$0                 | \$0               |                   | \$502,000           |
| 2007   | BOND N    | Barilla Infrastructure         |           | Y         | 05/15/2007    | 05/15/2017       | 0.036%    |      | \$2,175,000         | \$515,000           | \$515,000           | \$0                 | \$0               |                   | \$0                 |
| 2009   | BOND N    | Jail Expansion                 |           | Y         | 07/15/2009    | 07/15/2024       | 0.03%     |      | \$22,000,000        | \$14,750,000        | \$11,800,000        | \$0                 | \$0               |                   | \$2,950,000         |
| 2011   | BOND N    | Millenium Dr Renovations       |           |           | 02/01/2011    | 02/01/2026       | 2.00%     |      | \$2,175,000         | \$1,730,000         | \$130,000           | \$0                 | \$0               |                   | \$1,600,000         |
| 2016   | BOND N    | Jail Refunding on Bond         |           |           | 10/01/2016    | 05/15/2024       | 3.00%     | Y    | \$10,071,100        | \$0                 |                     |                     | \$0               |                   | \$10,071,100        |
| 2016   | BOND N    | Refunding of 2007 Bonds        |           |           | 10/01/2016    | 05/15/2027       | 3.00%     | Y    | \$2,353,900         | \$0                 |                     |                     | \$0               |                   | \$2,353,900         |
| 2007   | BOND N    | CNR                            |           | Y         | 05/15/2007    | 05/15/2027       | 0.036%    |      | \$3,600,000         | \$2,565,000         | \$2,565,000         | \$0                 | \$0               | \$0.00            | \$0                 |
| 2002   | BOND N    | Salt Mine Co. water/sewer line |           | Y         | 04/15/2002    | 07/15/2020       | 0.043%    |      | \$495,000           | \$210,000           | \$35,000            | \$0                 | \$0               |                   | \$175,000           |
| 2012   | BOND N    | CNR Construction               |           |           | 10/04/2012    | 05/01/2033       | 2.00%     |      | \$30,508,000        | \$27,551,700        | \$1,056,200         | \$0                 | \$0               |                   | \$26,495,500        |
| <b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>      |           |                                |           |           |               |                  |           |      | <b>\$12,425,000</b> | <b>\$51,888,569</b> | <b>\$16,341,938</b> | <b>\$0</b>          | <b>\$0</b>        | <b>\$0</b>        | <b>\$47,971,631</b> |
| <b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b> |           |                                |           |           |               |                  |           |      | <b>\$12,425,000</b> | <b>\$51,888,569</b> | <b>\$16,341,938</b> | <b>\$0</b>          | <b>\$0</b>        | <b>\$0</b>        | <b>\$47,971,631</b> |

COUNTY OF Livingston  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2016

|  | EDP Code | Amount          |
|--|----------|-----------------|
| <b>CASH:</b>   |          |                 |
| On Hand  | 9Z2001   | \$19,425.00     |
| Demand Deposits  | 9Z2011   | \$26,881,236.10 |
| Time Deposits  | 9Z2021   | \$49,689,596.28 |
| Total  |          | \$76,590,257.38 |
| <br><b>COLLATERAL:</b>   |          |                 |
| - FDIC Insurance   | 9Z2014   | \$7,117,193.00  |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A  | \$69,473,064.00 |
| Total  |          | \$76,590,257.00 |
| <br><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  |                 |
| <br>- 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 2016

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-0353                 | \$1,794,364     | \$0                           | \$0                            | \$1,794,364                 |
| ****-1420                 | \$22            | \$0                           | \$0                            | \$22                        |
| ****-1422                 | \$3,471         | \$0                           | \$0                            | \$3,471                     |
| ****-1618                 | \$975,109       | \$0                           | \$0                            | \$975,109                   |
| ****-1632                 | \$53,426        | \$0                           | \$0                            | \$53,426                    |
| ****-1741                 | \$6,805         | \$0                           | \$0                            | \$6,805                     |
| ****-2154                 | \$2,160         | \$0                           | \$0                            | \$2,160                     |
| ****-2421                 | \$166,100       | \$0                           | \$0                            | \$166,100                   |
| ****-2534                 | \$2,680,148     | \$1,082,175                   | \$0                            | \$3,762,323                 |
| ****-2565                 | \$557,986       | \$0                           | \$0                            | \$557,986                   |
| ****-2611                 | \$398,152       | \$0                           | \$0                            | \$398,152                   |
| ****-2638                 | \$314,662       | \$0                           | \$0                            | \$314,662                   |
| ****-337                  | \$0             | \$0                           | \$0                            | \$0                         |
| ****-345                  | \$48,428        | \$0                           | \$0                            | \$48,428                    |
| ****-388                  | \$384,738       | \$3,530,407                   | \$0                            | \$3,915,145                 |
| ****-416                  | \$862,938       | \$0                           | \$0                            | \$862,938                   |
| ****-4173                 | \$3,768,010     | \$2,512                       | \$0                            | \$3,770,522                 |
| ****-4302                 | \$1,026,994     | \$0                           | \$0                            | \$1,026,994                 |
| ****-4328                 | \$3,163,022     | \$0                           | \$0                            | \$3,163,022                 |
| ****-434                  | \$313,022       | \$0                           | \$0                            | \$313,022                   |
| ****-477                  | \$7,112         | \$0                           | \$0                            | \$7,112                     |
| ****-485                  | \$1,954,292     | (\$2,392)                     | \$0                            | \$1,951,900                 |
| ****-5712                 | \$3,749,037     | \$0                           | \$0                            | \$3,749,037                 |
| ****-5889                 | \$11,040,344    | \$0                           | \$0                            | \$11,040,344                |
| ****-655                  | \$10,068,325    | \$0                           | \$0                            | \$10,068,325                |
| ****-701                  | \$367,005       | \$0                           | \$0                            | \$367,005                   |
| ****-7122                 | \$87,524        | \$0                           | \$0                            | \$87,524                    |
| ****-741                  | \$8,308,870     | \$0                           | \$3,530,407                    | \$4,778,463                 |
| ****-7479                 | \$2,308,812     | \$0                           | \$0                            | \$2,308,812                 |
| ****-779                  | \$229,279       | \$0                           | \$0                            | \$229,279                   |

COUNTY OF Livingston  
Bank Reconciliation  
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number | Bank<br>Balance              | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| ****-7967                 | \$5,022,710                  | \$0                           | \$0                            | \$5,022,710                 |
| ****-7975                 | \$11,050,117                 | \$0                           | \$0                            | \$11,050,117                |
| ****-8085                 | \$202,780                    | \$0                           | \$0                            | \$202,780                   |
| ****-8162                 | \$1,004,570                  | \$0                           | \$0                            | \$1,004,570                 |
| ****-8802                 | \$8,802                      | \$0                           | \$0                            | \$8,802                     |
| ****-9011                 | \$4,071,962                  | \$0                           | \$1,082,175                    | \$2,989,787                 |
| ****-9037                 | \$324,637                    | \$0                           | \$0                            | \$324,637                   |
| ****-9608                 | \$35,283                     | \$0                           | \$0                            | \$35,283                    |
| ****-9624                 | \$322,765                    | \$0                           | \$0                            | \$322,765                   |
| ****-9998                 | \$48,314                     | \$0                           | \$0                            | \$48,314                    |
|                           | Total Adjusted Bank Balance  |                               |                                | \$76,732,218                |
|                           | Petty Cash                   |                               |                                | \$19,425.00                 |
|                           | Adjustments                  |                               |                                | \$.00                       |
|                           | Total Cash                   |                               | 9ZCASH *                       | \$76,751,643                |
|                           | Total Cash Balance All Funds |                               | 9ZCASHB *                      | \$76,751,643                |
|                           | * Must be equal              |                               |                                |                             |



COUNTY OF Livingston  
Local Government Questionnaire  
For the Fiscal Year Ending 2016

|   | <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?<br>If not, are you planning on having an audit conducted?                          | <u>No</u><br><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?<br>If yes, has your municipality used the results to design the system of internal controls? | <u>Yes</u><br><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 2016

| <b>Total Full Time Employees:</b>                                 |  | 722                                   |                                 |                                 |                      |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| <b>Total Part Time Employees:</b>                                 |  | 583                                   |                                 |                                 |                      |
| <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                                | \$6,121,256.54                        |                                 |                                 |                      |
| 90158   | Police and Fire Retirement                             |                                       |                                 |                                 |                      |
| 90258   | Local Pension Fund                                     |                                       |                                 |                                 |                      |
| 90308   | Social Security  | \$3,209,828.72                        |                                 |                                 |                      |
| 90408   | Worker's Compensation Insurance                        | \$1,516,620.86                        |                                 |                                 |                      |
| 90458   | Life Insurance   |                                       |                                 |                                 |                      |
| 90508   | Unemployment Insurance                                 | \$189,260.96                          |                                 |                                 |                      |
| 90558   | Disability Insurance                                   |                                       |                                 |                                 |                      |
| 90608   | Hospital and Medical (Dental) Insurance                | \$11,005,831.60                       |                                 |                                 |                      |
| 90708   | Union Welfare Benefits                                 |                                       |                                 |                                 |                      |
| 90858   | Supplemental Benefit Payment to Disabled Fire Fighters |                                       |                                 |                                 |                      |
| 91890   | Other Employee Benefits                                | \$131,374.41                          |                                 |                                 |                      |
| <b>Total</b>  |  | <b>\$22,174,173.09</b>                |                                 |                                 |                      |
| Computed Total From Financial Section (comparative purposes only) |  | <b>\$23,707,977.53</b>                |                                 |                                 |                      |

COUNTY OF Livingston  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2016

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline    | \$265,701          | 165,942      | gallons          |                              |
| Diesel Fuel | \$118,870          | 82,504       | gallons          |                              |
| Fuel Oil    |                    |              | gallons          |                              |
| Natural Gas | \$276,780          | 515,846      | cubic feet       |                              |
| Electricity | \$839,648          | 10,169,692   | kilowatt-hours   |                              |
| Coal        |                    |              | tons             |                              |
| Propane     |                    |              | gallons          |                              |

COUNTY OF Livingston  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2016

**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)   | \$8,508,200.00                           |
| 3. Interest on Net OPEB Obligation   | \$947,300.00                             |
| 4. Adjustment to Annual Required Contribution  | (\$1,073,600.00)                         |
| 5. Annual OPEB Expense   | \$8,381,900.00                           |
| 6. Less: Actual Contribution Made  | \$2,747,051.50                           |
| 7. Increase in Net OPEB Obligation   | \$5,634,848.50                           |
| 8. Net OPEB Obligation - beginning of year   | \$31,577,770.00                          |
| 9. Net OPEB Obligation - end of year   | \$37,212,618.50                          |
| 10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year | \$7,053,713.00                           |
| 11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)                     | 32.77%                                   |

**Funded Status and Funding Process**

|  |                  |
|--|------------------|
| 12. Actuarial Accrued Liability(AAL)                                 | \$144,998,496.00 |
| 13. Less: Actuarial Value of Plan Assets                             | \$0.00           |
| 14. Unfunded Actuarial Accrued Liability(UAAL)                       | \$144,998,496.00 |
| 15. Funded Ratio(Actuarial Value of Plan Assets/AAL)                 | 0.0000           |
| 16. Annual Covered Payroll (of active employees covered by the plan) | \$38,128,640.00  |
| 17. UAAL as Percentage of Annual Covered Payroll                     | 380.29%          |

**Other OPEB Information**

|   |                       |
|---|-----------------------|
| 18. Date of most recent actuarial valuation             | 10/01/2015            |
| 19. Actuarial method used                               | Projected Unit Credit |
| 20. Assumed rate of return on investments discount rate | 3.00%                 |
| 21. Amortization period of UAAL(in years)               | 30.00                 |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Amy L. Mann, hereby certify that I am the Chief Fiscal Officer of the County of Livingston, and that the information provided in the annual financial report of the County of Livingston, for the fiscal year ended 12/31/2016, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Livingston, and adopted by me as my signature for use in conjunction with the filing of the County of Livingston's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Livingston's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

Linda M. Fox  
Name of Report Preparer if different than Chief Fiscal Officer

(585) 243-7050  
Telephone Number

04/28/2017  
Date of Certification

Amy L. Mann  
Name

Treasurer  
Title

6 Court St., Room 2013, Geneseo, N  
Official Address

(585) 243-7050  
Official Telephone Number

COUNTY OF Livingston  
Financial Comments  
For the Fiscal Year Ending 2016

(A) GENERAL

Account Code Comment

Account Code A90408 The negative amount for this code was posted in error. It relates to workers comp reserve that should have been allocated to each department affiliated with contributing towards the reserve per discussion with Linda Fox.

Adjustment Reason

Account Code A8015 Workers Compendation Reserve Calculation

Account Code A8012 Jail Reserve

(D) COUNTY ROAD

Account Code Comment

Account Code D99019 Backed out \$314,583 (cash transferred to the capital projects fund) and moved it to code D9950.9.

Account Code D99509 See code D9901.9

Account Code D51104 See code D600

Account Code D915 See code D600

Account Code D600 A/P was adjusted per request of Linda Fox, 7/31/2017.

(DM) ROAD MACHINERY

Account Code Comment

Account Code DM2801 See code DM2770

Account Code DM2770 Backed out \$284,288 (interfund revenues) and moved it to code DM2801.

(EF) ENTERPRISE HEALTH REL FAC

Account Code Comment

Account Code EF920 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF923 Accurately accounted for codes EF445 and EF480.

Account Code EF924 See code EF923. Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF628 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF688 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF601 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF600 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF495 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF2770 Reduced by \$9,986,244 (Nursing Home UPL from NYS DOH) and moved it to code EF3489.

Account Code EF3489 See code EF2770

Account Code EF4530 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF1650 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF615 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF200 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF380 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Account Code EF410 Adjusted EF Fund per amendments provided by Linda Fox dated 7/31/2017.

Adjustment Reason

Account Code EF8012 Workers Comp Admin fee revision

Account Code EF8015 Workers compensation reserve calculation revision and GASB #68

(MS) SELF INSURANCE

Account Code Comment

Account Code MS1710 See code MS9040.8

Account Code MS1930 See codes MS9040.8 and MS2222

Account Code MS9040 Backed out \$12,983,835. Moved \$12,070,025 (judgements & claims that are related to insurance premiums) to code MS1930.4. Moved \$913,810 (payments made to the County's third-party provider for doctors and hospital bills for those employees enrolled in their self-health insurance fund) to code MS1710.4.

Account Code MS2222 Increased by \$413,718 (worker's comp contractual expenditure) and moved it code MS1930.4.

Adjustment Reason

Account Code MS8012 Reserve calculation

Account Code MS8015 Fee Adjustment

COUNTY OF Livingston  
Financial Comments  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Account Code Comment

Account Code TE201 Backed out restricted assets and moved them to code TE231 to reconcile restricted assets to restricted fund balance.

Account Code TE231 See code TE230

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W628 Adjusted bond payable per amendments provided by Linda Fox dated 7/31/2017.

Account Code W129 See code W628

COUNTY OF Livingston  
Supplemental Section Comments  
For the Fiscal Year Ending 2016

Statement of Indebtedness

Increased the 2012 nonexempt bond payment by \$845,100 per amendments provided by Linda Fox, 7/31/2017.

Time Deposits and Investments

Amended the schedule of time deposits and investments to accurately account for demand deposits and time deposits to reconcile the amounts that are classified as codes 200, 201, 223, 230 and 231.

Bank Reconciliation

Amended bank account number ending in \*\*\*-5712 by adding \$161,386 per the amendment made to code EF200.

Sched of Employee and Retiree Benefits

Amended code 90508 on the schedule of employee and retiree benefits per attachment provided by Linda Fox. AUD was closed with a variance due to insufficient information to resolve the issue in regard to workers' comp reserve.