



**SUSAN MONTEE, JD, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Livingston County, Missouri

The Office of the State Auditor, in cooperation with Livingston County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2009, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Kevin G. Hudson, Certified Public Accountant, is attached.

A handwritten signature in cursive script that reads "Susan Montee".

Susan Montee, JD, CPA  
State Auditor

December 2010  
Report No. 2010-158

**LIVINGSTON COUNTY, MISSOURI  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2009**

**Livingston County, Missouri**  
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## **Independent Auditors' Report**

To the County Commission of  
Livingston County, Missouri  
Chillicothe, Missouri

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livingston County, Missouri, as of and for the years ended December 31, 2009 and 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed more fully in Note 1, the County prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009 and 2008, and the respective changes in financial position-cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

## **Independent Auditors' Report (Concluded)**

In accordance with *Government Auditing Standards*, I have also issued my report dated October 22, 2010, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be considered in assessing the results of my audit.

The Management's Discussion and Analysis and budgetary comparison information as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required to accompany those financial statements. I have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on them.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements of Livingston County, Missouri. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Original signed by auditor

Kevin G. Hudson, C.P.A.  
Trenton, Missouri  
October 22, 2010

**Livingston County, Missouri**  
Management's Discussion and Analysis  
For the Two Years Ended December 31, 2009

The discussion and analysis of Livingston County's financial performance provides an overall review of the County's financial activities for the years ended December 31, 2009 and 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements, including the notes to the financial statements, to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2009 and 2008 are as follows:

- The county's total governmental expenditures exceeded total revenues by \$190,807 for the year ended December 31, 2009 and the total expenditures exceeded governmental revenues by \$2,063 for the year ended December 31, 2008.
- The county's governmental funds ended the year ended December 31, 2009 with a combined cash balance of \$798,269 and the year ended December 31, 2008 with a combined cash balance of \$989,076.
- County revenues for the year ended December 31, 2009 of \$6,183,432 increased by \$1,396,812 over the county revenues for the year ended December 31, 2008 of \$4,786,620.
- County expenditures for the year ended December 31, 2009 of \$6,374,239 increased by \$1,585,556 over the county expenditures for the year ended December 31, 2008 of \$4,788,683.

**Overview of the Financial Statements**

The contents of this report comply with the presentation requirements of Statement No.34 of the Governmental Accounting Standards Board, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as applicable to the cash basis of accounting. The county's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. The notes are an integral part of the government-wide and fund financial statements and provide more detail about the information presented in the statements. This report also contains other financial information in addition to the basic financial statements.

The county has elected to present its financial statements on the cash basis of accounting, a basis of accounting other than accounting principles generally accepted in the United States of America. "Basis of accounting" refers to when financial events are recorded. Under the cash basis of accounting, revenues are recorded when received rather than when earned, and expenditures are recorded when paid rather than when the related liabilities are incurred. Therefore, when reviewing the financial information and discussion in this report, the reader should recall the limitations resulting from use of the cash basis of accounting.

**Livingston County, Missouri**  
Management's Discussion and Analysis  
For the Two Years Ended December 31, 2009

Government-Wide Financial Statements

The Government-Wide Statement of Net Assets and the Government-Wide Statement of Activities report information about the county as a whole. These statements present the county's net assets and show how they have changed. Over time, increases or decreases in the county's net assets are one indicator of whether its financial health or position is improving or deteriorating. However, to assess the county's overall financial health, the reader needs to consider additional nonfinancial factors. The government-wide financial statements report only governmental activities - activities such as general government operations, public safety, and health and welfare that are usually financed through taxes and intergovernmental receipts. The county has no business-like activities-activities financed wholly or partially by fees charged to external parties for goods or services.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the county as a whole. Some funds are required to be established by state law or by bond covenants. However, the County Commission establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other sources of receipts. The fund financial statements include only governmental funds, which focus on the flow of money into and out of those funds and the balances left at year end that are available for spending. The governmental fund statements provide a detailed view of the county's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether more or fewer financial resources can be spent in the near future to finance the county's programs.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-25 of this report.

Other Information

This report also includes as required supplementary information this Management's Discussion and Analysis and the Budgetary Comparison Schedules for all governmental and special revenue funds - cash basis. Such information is intended to supplement the government-wide financial statements, fund financial statements, and notes to the financial statements but is not a part of those statements.

**Livingston County, Missouri**  
 Management's Discussion and Analysis  
 For the Two Years Ended December 31, 2009

In addition, the report includes the following components that are not a required part of the financial statements: the Schedule of Expenditures of Federal Awards, required for audits of federal program expenditures conducted in accordance with Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**Government-wide Financial Analysis**

Below is a chart showing assets, receipts and disbursements for the years ended December 31, 2009 and 2008.

	Year Ended December 31, 2009	2008
Net Assets	\$ 798,269	\$ 991,139
Program Receipts	4,175,083	2,659,791
General Receipts	2,008,349	2,126,829
Disbursements	6,374,239	4,788,683
Change in Net Assets	(190,807)	(2,063)

For the two years disclosed in the audit, the change in Net Assets is primarily due to the road and bridge fund and the Law Enforcement Sales Tax Fund. General Receipts decreased in 2009 due to a decrease in sales tax and interest income. Program receipts increased in 2009 due to an increase in Road and Bridge grant funds. Disbursements increased in 2009 due to an increase in Road and Bridge expenditures related to the bridge project.

**Financial Analysis of the County's Funds**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of December 31, 2009, the county's governmental funds reported combined ending fund balances of \$798,269, a decrease of \$190,807 over the prior years fund balance of \$989,076. The unreserved portion of fund balance was \$247,907 for 2009 and \$99,260 for the year ended 2008.

The County Revenue Fund is the chief operating fund of the County. At the end of the fiscal year 2009, unreserved fund balance of the County Revenue Fund was \$247,907 and the unreserved fund balance of the County Revenue Fund for fiscal year 2008 was \$99,260. As a measure of the County Revenue Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

**Livingston County, Missouri**  
Management's Discussion and Analysis  
For the Two Years Ended December 31, 2009

The unreserved fund balance of the County Revenue Fund increased by \$168,769 for fiscal year 2009 as compared to a decrease of \$84,690 for fiscal year 2008.

**County Revenue Fund Budgeting Highlights**

The County's budget is prepared according to Missouri law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the County Revenue Fund.

The original and final budgeted revenues for the county revenue fund were \$1,766,539 for 2009 and \$1,783,185 for 2008. The original and final budgeted expenditures were \$1,932,150 for 2009 and \$2,069,646 for 2008.

**Economic Factors and Next Year's Budgets**

The state of the local economy is a concern for the operations of the county. Sales taxes decreased slightly between the two years ended December 31, 2009, however, uncertainties related to the economy could cause both Sales Tax and Property Taxes to decrease more.

The Counties County Revenue Fund has decreased \$84,079 over the two year period that was audited. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern, however, with careful budgeting the county can handle these increased costs.

**Capital Assets**

The County operates under the cash basis of accounting, therefore, capital asset purchases are recorded as expenditures and depreciation is not recognized. Capital assets are not reflected in the financial statements.

**Long Term Debt**

For the two years ended December 31, 2009, the County had an HVAC lease with an outstanding balance of \$595,000. The county made principle payments of \$61,000 for the two years ended December 31, 2009.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Kelly Christopher, County Clerk, 700 Webster Street, Chillicothe, Missouri 64601 at (660) 646-8000.

**GOVERNMENT WIDE FINANCIAL STATEMENTS**

**Livingston County, Missouri**  
**Government Wide Statement of Net Assets**  
**Cash Basis**  
**For the Year Ended December 31, 2009**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 798,269
<b>Total Assets</b>	<u>\$ 798,269</u>
<b>NET ASSETS:</b>	
Restricted	\$ 550,362
Unrestricted	<u>247,907</u>
<b>Total Net Assets</b>	<u>\$ 798,269</u>

The accompanying notes to the financial statements  
are an integral part of this financial statement

**Livingston County, Missouri**  
**Government Wide Statement of Net Assets**  
**Cash Basis**  
**For the Year Ended December 31, 2008**

	<b>Governmental</b> <b><u>Activities</u></b>
<b>ASSETS</b>	
Cash and Cash Equivalents	<u>\$ 989,076</u>
<b>Total Assets</b>	<u>\$ 989,076</u>
<b>NET ASSETS:</b>	
Restricted	\$ 889,816
Unrestricted	<u>99,260</u>
<b>Total Net Assets</b>	<u>\$ 989,076</u>

The accompanying notes to the financial statements  
are an integral part of this financial statement

**Livingston County, Missouri**  
**Government-Wide Statement of Activities**  
**Cash Basis**  
**For the Year Ended December 31, 2009**

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash Balances
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
<b>Governmental Activities:</b>				
General County Government	\$ 2,943,910	\$ 501,596	\$ 1,197,394	\$ (1,244,920)
Roads and Bridges	2,594,509	-	2,476,093	(118,416)
Law Enforcement Sales Tax	641,641	-	-	(641,641)
Use Tax	194,179	-	-	(194,179)
<b>Total Governmental Activities</b>	<u>\$ 6,374,239</u>	<u>\$ 501,596</u>	<u>\$ 3,673,487</u>	<u>\$ (2,199,156)</u>
 <b>Total Livingston County</b>	 <u>\$ 6,374,239</u>	 <u>\$ 501,596</u>	 <u>\$ 3,673,487</u>	 <u>\$ (2,199,156)</u>
 <b>General Revenues:</b>				
Property Taxes				166,182
Sales Taxes				1,578,021
Interest				8,824
Other				<u>255,322</u>
<b>Total General Revenues</b>				<u>2,008,349</u>
 Change in Net Assets				(190,807)
 <b>Net Assets - Beginning</b>				<u>989,076</u>
 <b>Net Assets - Ending</b>				<u>\$ 798,269</u>

The accompanying notes to the financial statements are an integral part of this financial statement

**Livingston County, Missouri**  
**Government-Wide Statement of Activities**  
**Cash Basis**  
**For the Year Ended December 31, 2008**

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
<b>Governmental Activities:</b>				
General County Government	\$ 2,629,980	\$ 561,515	\$ 675,306	\$ (1,393,159)
Roads and Bridges	1,566,246	-	1,422,970	(143,276)
Law Enforcement Sales Tax	474,132	-	-	(474,132)
Use Tax	118,325	-	-	(118,325)
<b>Total Governmental Activities</b>	<u>\$ 4,788,683</u>	<u>\$ 561,515</u>	<u>\$ 2,098,276</u>	<u>\$ (2,128,892)</u>
 <b>Total Livingston County</b>	 <u>\$ 4,788,683</u>	 <u>\$ 561,515</u>	 <u>\$ 2,098,276</u>	 <u>\$ (2,128,892)</u>
 <b>General Revenues:</b>				
Property Taxes				169,455
Sales Taxes				1,630,512
Interest				33,398
Other				293,464
<b>Total General Revenues</b>				<u>2,126,829</u>
 Change in Net Assets				(2,063)
 <b>Net Assets - Beginning</b>				<u>991,139</u>
 <b>Net Assets - Ending</b>				<u>\$ 989,076</u>

The accompanying notes to the financial statements are an integral part of this financial statement

**FUND FINANCIAL STATEMENTS**

**Livingston County, Missouri**  
**Balance Sheet - Cash Basis**  
**Governmental Funds**  
**For the Year Ended December 31, 2009**

	County Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	Law Enforcement Sales Tax <u>Fund</u>	Use Tax <u>Fund</u>	Other Governmental <u>Funds</u>	2009 Total Government <u>Funds</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 247,907	\$ 134,906	\$ 59,588	\$ 61,962	\$ 293,906	\$ 798,269
<b>TOTAL ASSETS</b>	<b><u>\$ 247,907</u></b>	<b><u>\$ 134,906</u></b>	<b><u>\$ 59,588</u></b>	<b><u>\$ 61,962</u></b>	<b><u>\$ 293,906</u></b>	<b><u>\$ 798,269</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>FUND BALANCES</b>						
Unreserved, Reported in:						
General Fund	\$ 247,907	\$ -	\$ -	\$ -	\$ -	\$ 247,907
Special Revenue Funds	-	134,906	59,588	61,962	-	256,456
Nonmajor Funds	-	-	-	-	293,906	293,906
<b>TOTAL FUND BALANCES</b>	<b><u>\$ 247,907</u></b>	<b><u>\$ 134,906</u></b>	<b><u>\$ 59,588</u></b>	<b><u>\$ 61,962</u></b>	<b><u>\$ 293,906</u></b>	<b><u>\$ 798,269</u></b>

The accompanying notes to the financial statements are an integral part of this financial statement

**Livingston County, Missouri**  
**Balance Sheet - Cash Basis**  
**Governmental Funds**  
**For the Year Ended December 31, 2008**

	County Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	Law Enforcement Sales Tax <u>Fund</u>	Use Tax <u>Fund</u>	Other Governmental <u>Funds</u>	2008 Total Government <u>Funds</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	<u>\$ 99,260</u>	<u>\$ 247,693</u>	<u>\$ 202,187</u>	<u>\$ 111,056</u>	<u>\$ 328,880</u>	<u>\$ 989,076</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 99,260</b></u>	<u><b>\$ 247,693</b></u>	<u><b>\$ 202,187</b></u>	<u><b>\$ 111,056</b></u>	<u><b>\$ 328,880</b></u>	<u><b>\$ 989,076</b></u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>FUND BALANCES</b>						
Unreserved, Reported in:						
General Fund	\$ 99,260	\$ -	\$ -	\$ -	\$ -	\$ 99,260
Special Revenue Funds	-	247,693	202,187	111,056	-	560,936
Nonmajor Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,880</u>	<u>328,880</u>
<b>TOTAL FUND BALANCES</b>	<u><b>\$ 99,260</b></u>	<u><b>\$ 247,693</b></u>	<u><b>\$ 202,187</b></u>	<u><b>\$ 111,056</b></u>	<u><b>\$ 328,880</b></u>	<u><b>\$ 989,076</b></u>

The accompanying notes to the financial statements are an integral part of this financial statement

**Livingston County, Missouri**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Cash Basis - Governmental Funds**  
**For the Year Ended December 31, 2009**

	County Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	Law Enforcement Sales Tax <u>Fund</u>	Use Tax <u>Fund</u>	Other Governmental <u>Funds</u>	2009 Total Government <u>Funds</u>
<b>REVENUES:</b>						
Taxes - Sales	\$ 955,736	\$ -	\$ 477,373	\$ 144,912	\$ -	\$ 1,578,021
Taxes - Property	16,201	-	-	-	149,981	166,182
Intergovernmental Revenues	454,711	2,476,093	-	-	742,683	3,673,487
Charges for Services	424,473	-	-	-	77,123	501,596
Interest Income	1,247	2,708	767	173	3,929	8,824
Other	47,556	2,921	20,902	-	183,943	255,322
<b>TOTAL REVENUES</b>	<u>1,899,924</u>	<u>2,481,722</u>	<u>499,042</u>	<u>145,085</u>	<u>1,157,659</u>	<u>6,183,432</u>
<b>EXPENDITURES:</b>						
General County Government	1,731,155	-	-	-	1,212,755	2,943,910
Roads and Bridges	-	2,594,509	-	-	-	2,594,509
Law Enforcement Sales Tax	-	-	641,641	-	-	641,641
Use Tax	-	-	-	194,179	-	194,179
<b>TOTAL EXPENDITURES</b>	<u>1,731,155</u>	<u>2,594,509</u>	<u>641,641</u>	<u>194,179</u>	<u>1,212,755</u>	<u>6,374,239</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>168,769</u>	<u>(112,787)</u>	<u>(142,599)</u>	<u>(49,094)</u>	<u>(55,096)</u>	<u>(190,807)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer To/From Other Funds	<u>(20,122)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,122</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(20,122)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,122</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>148,647</u>	<u>(112,787)</u>	<u>(142,599)</u>	<u>(49,094)</u>	<u>(34,974)</u>	<u>(190,807)</u>
Fund Balance - Beginning of Year	<u>99,260</u>	<u>247,693</u>	<u>202,187</u>	<u>111,056</u>	<u>328,880</u>	<u>989,076</u>
Fund Balance - End of Year	<u>\$ 247,907</u>	<u>\$ 134,906</u>	<u>\$ 59,588</u>	<u>\$ 61,962</u>	<u>\$ 293,906</u>	<u>\$ 798,269</u>

The accompanying notes to the financial statements are an integral part of this financial statement

**Livingston County, Missouri**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Cash Basis - Governmental Funds**  
**For the Year Ended December 31, 2008**

	County Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	Law Enforcement Sales Tax <u>Fund</u>	Use Tax <u>Fund</u>	Other Governmental <u>Funds</u>	2008 Total Government <u>Funds</u>
<b>REVENUES:</b>						
Taxes - Sales	\$ 997,124	\$ -	\$ 498,439	\$ 134,949	\$ -	\$ 1,630,512
Taxes - Property	17,210	-	-	-	152,245	169,455
Intergovernmental Revenues	444,370	1,422,970	-	-	230,936	2,098,276
Charges for Services	431,887	-	-	-	129,628	561,515
Interest Income	11,200	11,153	4,393	-	6,652	33,398
Other	31,294	54,447	8,956	-	198,767	293,464
TOTAL REVENUES	<u>1,933,085</u>	<u>1,488,570</u>	<u>511,788</u>	<u>134,949</u>	<u>718,228</u>	<u>4,786,620</u>
<b>EXPENDITURES:</b>						
General County Government	2,017,775	-	-	-	612,205	2,629,980
Roads and Bridges	-	1,566,246	-	-	-	1,566,246
Law Enforcement Sales Tax	-	-	474,132	-	-	474,132
Use Tax	-	-	-	118,325	-	118,325
TOTAL EXPENDITURES	<u>2,017,775</u>	<u>1,566,246</u>	<u>474,132</u>	<u>118,325</u>	<u>612,205</u>	<u>4,788,683</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(84,690)</u>	<u>(77,676)</u>	<u>37,656</u>	<u>16,624</u>	<u>106,023</u>	<u>(2,063)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer To/From Other Funds	<u>(98,000)</u>	<u>86,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(98,000)</u>	<u>86,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
Net Change in Fund Balances	<u>(182,690)</u>	<u>8,324</u>	<u>37,656</u>	<u>16,624</u>	<u>118,023</u>	<u>(2,063)</u>
Fund Balance - Beginning of Year	<u>281,950</u>	<u>239,369</u>	<u>164,531</u>	<u>94,432</u>	<u>210,857</u>	<u>991,139</u>
Fund Balance - End of Year	<u>\$ 99,260</u>	<u>\$ 247,693</u>	<u>\$ 202,187</u>	<u>\$ 111,056</u>	<u>\$ 328,880</u>	<u>\$ 989,076</u>

The accompanying notes to the financial statements are an integral part of this financial statement

**Livingston County, Missouri**  
**Statement of Fiduciary Net Assets**  
**Cash Basis**  
**For the Year Ended December 31, 2009**

	<b>Governmental <u>Activities</u></b>
<b>ASSETS</b>	
Cash and Cash Equivalents	<u>\$ 6,785,519</u>
<b>Total Assets</b>	<u>\$ 6,785,519</u>
<b>NET ASSETS:</b>	
Restricted	\$ 6,785,519
Unrestricted	<u>-</u>
<b>Total Net Assets</b>	<u>\$ 6,785,519</u>

The accompanying notes to the financial statements  
are an integral part of this financial statement

**Livingston County, Missouri**  
**Statement of Fiduciary Net Assets**  
**Cash Basis**  
**For the Year Ended December 31, 2008**

	<b>Governmental <u>Activities</u></b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 5,781,467
<b>Total Assets</b>	<u>\$ 5,781,467</u>
<b>NET ASSETS:</b>	
Restricted	\$ 5,781,467
Unrestricted	<u>-</u>
<b>Total Net Assets</b>	<u>\$ 5,781,467</u>

The accompanying notes to the financial statements  
are an integral part of this financial statement

**Livingston County, Missouri**  
Notes to Financial Statements  
For the Two Years Ended December 31, 2009

**Note 1: Summary of Significant Accounting Policies**

The financial statements of Livingston County, Missouri (the County) have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

**A. Reporting Entity**

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financially accountable and, as such, should be included within the County's financial statements. The County (the primary government) is financially accountable if it appoints a voting majority of the organization's government board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the County. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the application of the above criteria, the county has no component units.

**B. Basis of Presentation**

Government-wide Statements

The Statement of Net Assets and the Statement of Activities present financial information about the County's governmental activities. These statements include the financial activities of the primary government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-like activities are financed wholly or partially by fees charged to external parties for goods or services. For the years ended December 31, 2009 and 2008, the county had only governmental activities.

**Livingston County, Missouri**  
Notes to Financial Statements  
For the Two Years Ended December 31, 2009

**Note 1: Summary of Significant Accounting Policies (Continued)**

The Government-Wide Statement of Net Assets presents the financial condition of the county's governmental activities at year-end. The Government-Wide Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) intergovernmental receipts that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenue. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the county.

Fund Financial Statements

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The county uses funds to segregate transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the county primary government at this detailed level. The fund financial statements focus on major funds. Each major fund is presented in a separate column, and nonmajor funds are aggregated and presented in a single column. Major funds include (a) the county's primary operating fund, (b) any fund for which total cash, receipts or disbursements of an individual fund are at least 10% of the corresponding element total for all funds of that type, and © any other fund that county officials believe is particularly important to financial statement users.

The accompanying financial statements are structured into two categories of funds - governmental, and fiduciary. Governmental funds are those through which most governmental functions are typically financed. Reporting for such funds focuses on the sources, uses, and balances of current resources. The county's major governmental funds are as follows:

**County Revenue Fund** - The County Revenue Fund is used to account for all revenues and expenditures applicable to the general operations of county government that are not properly accounted for in another fund. All general operating revenues that are not restricted or designated as to their use by outside sources are recorded in the County Revenue Fund. Revenues are derived primarily from taxes and intergovernmental revenues.

**Special Revenue Funds:** The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to expenditures for specified purposes. The Special Road and Bridge Fund, Law Enforcement Sales Tax Fund and Use Tax Fund are all considered major Special Revenue Funds.

The county's nonmajor governmental funds are also special revenue funds.

**Livingston County, Missouri**  
Notes to Financial Statements  
For the Two Years Ended December 31, 2009

**Note 1: Summary of Significant Accounting Policies (Continued)**

Fiduciary funds account for assets held by the county as a trustee or an agent for individuals, private organizations, other governments, or other funds. Fiduciary fund reporting focuses on net assets and changes in net assets; fiduciary assets are reported in a separate Statement of Fiduciary Net Assets because the county cannot use those assets to finance its operations. The county's fiduciary funds consist of agency funds, which report assets held in a purely custodial capacity and do not involve measurement of results of operations.

The agency funds include the County Collector's Fund, Unclaimed Fees Fund, School Fines Fund, CERF Fund, Criminal Cost Fund, Cemetery Fund, Deputy Sheriff Salary Supplement Fund and Bankruptcy Fund. These funds are all included in the accompanying Statement of Fiduciary Net Assets.

**C. Basis of Accounting**

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide and fund financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. Consequently, certain assets and their related revenues (such as accounts receivable and revenues billed but not yet collected for goods and services provided) and certain liabilities and their related expenditures (such as accounts payable and expenditures for goods and services received but not yet paid for) are not recorded in these financial statements. Generally accepted accounting principles for state and local governments require revenues to be recognized when they are earned or when they become available and measurable and expenditures or expenses to be recognized when the related liabilities are incurred.

Equity classifications: On the Government-Wide Statement of Net Assets, equity is classified as net assets and displayed in two components: restricted and unrestricted. Net assets are reported as restricted when limitations are imposed on their use through either the enabling legislation adopted by the County Commission or external restrictions imposed by creditors, grantors, or the laws and regulations of other governments. All other net assets are reported as unrestricted. The county applies restricted resources first when a disbursement is made for which both restricted and unrestricted net assets are available.

In the fund financial statements, equity is classified as fund balance and also may be displayed in two components: reserved and unreserved. Fund balance is reported as reserved to indicate that a portion of the fund balance is not available for appropriation or is legally segregated for a specific future use. When such restrictions do not exist, fund balance is reported as unreserved.

**D. Vacation, Personal and Sick Leave**

Vacation time, personal time and sick leave are considered as expenditures in the year paid. Vacation time is awarded based on years of service and must be used in its entirety prior to the employee's next anniversary date. The county does not have personal days, but comp time can be earned by working overtime.

**Livingston County, Missouri**  
Notes to Financial Statements  
For the Two Years Ended December 31, 2009

**Note 1: Summary of Significant Accounting Policies (Continued)**

**E. Budgets and Budgetary Accounting**

The County follows the following procedures in establishing the budgetary data reflected in the financial statements:

- 1) In accordance with Chapter 50, (Sections 50.525 through 50.745, RSMo 2000), the County adopts a budget for various County funds.
- 2) Prior to December 31, each department, office, institution, commission, or court of the County submits to the budget officer its requirements for expenditures and its estimated revenues for the next budget year. These figures are presented with corresponding figures for the last completed year and an estimate of the current year.
- 3) The budget officer holds public hearings prior to presentation of the budget document to the County Commission no later than January 15<sup>th</sup> of each year.
- 4) A public hearing is held not earlier than 10 days after the budget document is made available to the public and with at least 5 days notice of the hearing.
- 5) Amendments to the budget are made by the County Commission as required to allow for appropriation of increased revenues and adjustments between line items within the budget. There were two amendments made for 2009 and one amendment made in 2008. Please see budgetary comparison schedules in required supplementary information for further details.

The County's policy is to prepare the annual operating budget on a cash basis.

**F. Inventories and Capital Assets**

Inventories include office equipment, road and vehicle maintenance supplies, and fuel. Capital assets consist of land, buildings, furniture, equipment, vehicles, and infrastructure such as roads and bridges. Both inventories and capital assets are recorded as disbursements when they are purchased or constructed.

**G. Long-Term Debt**

Consistent with the cash basis of accounting, long-term debt is not reported in the government-wide or fund financial statements. Proceeds from debt issuances are reported when received, and payments of principle and interest are reported when disbursements are made.

**Livingston County, Missouri**  
Notes to Financial Statements  
For the Two Years Ended December 31, 2009

**Note 1: Summary of Significant Accounting Policies (Continued)**

**H. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**I. Risk of Loss**

The County protects itself from risk of loss by purchasing commercial insurance for property damage and liability risks. The County does not self insure its risks.

**J. Reserved Fund Balance**

Reserved fund balance represents the portion of fund balance that is not available for appropriation or is legally restricted for a specific purpose.

**Note 2: Stewardship, Compliance and Accountability**

*Compliance with Finance Related Legal and Contractual Provisions*

The County incurred no material violations of finance related legal and contractual provisions.

*Excess of Expenditures Over Appropriations in Individual Funds*

For the year ended December 31, 2009, the County's CCW Permit funds had excess of expenditures over appropriations.

For the year ended December 31, 2008, the County's Senate Bill 40 Funds had excess of expenditures over appropriations.

*Net Assets/Fund Balance Deficit*

At December 31, 2009 the County had a deficit balance of \$874 in the Prosecuting Attorney Check Fund and a deficit balance of \$4,508 in the Grant Fund. At December 31, 2008 there were no deficit balance in any of the County's funds.

**Livingston County, Missouri**  
**Notes to Financial Statements**  
**For the Two Years Ended December 31, 2009**

**Note 3: Cash and Investments**

Deposits - At December 31, 2009 and 2008, the carrying amount of the County's deposits was \$798,269 and \$989,076 respectively. The bank balance for the year ended December 31, 2009 and 2008 was \$930,291 and \$1,014,378 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$250,000 was covered by federal depository insurance and \$680,291 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2009 and \$764,378 for the year ended December 31, 2008.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Missouri; bonds of any city having a population of not less than two thousand, county, school district, or special road district of the State of Missouri; bonds of any state, tax anticipation notes issued by any first class county, or a surety bond having an aggregate value at least equal to the amount of the deposits

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. At December 31, 2009 and 2008 the County had \$68,313 and \$163,154 invested in Certificates of Deposit.

**Interest Rate Risk** - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no formal investment policy regarding interest rate risk.

**Investment Credit Risk** - The County has an investment policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

**Concentration of Credit Risk** - The County places no limit on the amount it may invest in any one issuer. For the two years ended December 31, 2009, the County had no concentration of credit risk.

**Livingston County, Missouri**  
**Notes to Financial Statements**  
**For the Two Years Ended December 31, 2009**

**Note 4: Taxes**

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on November 1<sup>st</sup> and payable by December 31<sup>st</sup> of each year. Taxes paid after December 31 are subject to penalties. The county bills and collects its own property taxes and also taxes for most other local governments (except some cities). The assessed valuation of the tangible taxable property for the calendar years 2009 and 2008 for purposes of County taxation was as follows:

	<u>2009</u>	<u>2008</u>
Real Estate	\$107,893,060	\$106,258,550
Personal Property	39,652,487	41,555,732
Railroad and Utilities	<u>10,517,988</u>	<u>10,571,420</u>
Total	<u>\$158,063,535</u>	<u>\$158,385,702</u>

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar years 2009 and 2008 for purposes of County taxation was:

	<u>2009</u>	<u>2008</u>
Special Road and Bridge Fund	\$ .0500	\$ .0500
Total	<u>\$ .0500</u>	<u>\$ .0500</u>

**Note 5: Commitments and Contingencies**

The County is a party to various legal proceedings. At the date of these financial statements, the County cannot estimate its liability, if any, from losses that may result from certain proceedings. In the opinion of management and the County attorneys, the potential adverse impact of these proceedings would not be material to the combined financial statements of the County.

The County has several federal and state grants for specific purposes that are subject to review and audit by grantor agencies. Such audits could result in reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. County management is not aware of any potential losses from such disallowance and believes that reimbursements, if any, would not be material.

**Livingston County, Missouri**  
**Notes to Financial Statements**  
**For the Two Years Ended December 31, 2009**

**Note 6: Retirement Plan**

**A. Plan Description**

Livingston County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri.

LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

LAGERS was created and is governed by statute, section RSMo. 70.600 - 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401a and it is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334.

**B. Funding Status**

The Livingston County's full-time employees contribute 0% of their gross pay to the pension plan. The political subdivision is required to contribute at an actuarially determined rate; the current rate is 13.9% (general), 12.7% (police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

**C. Annual Pension Cost**

For 2009 and 2008 the political subdivision's annual pension cost of \$165,175 and \$247,895 respectively, was equal to the required and actual contributions. The required contributions was determined respectively as part of the February 28, 2007 and/or February 28, 2008 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2009 included (a) a rate of return on the investment of present and future assets of 7.5% per year, compounded annually, (b) projected salary increases of 4.0% per year, compounded annually, attributable to inflation, © additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on the RP-2000 Combined Healthy Table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on the 1971 Group Annuity Mortality table projected to 2000 set back 1 year for men and 7 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The amortization period at February 28, 2009 was 20 years.

**Livingston County, Missouri**  
**Notes to Financial Statements**  
**For the Two Years Ended December 31, 2009**

**Note 6: Retirement Plan (Concluded)**

Three Year Trend Information

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
6/30/2007	\$ 125,215	100%	\$ 0
6/30/2008	\$ 247,895	100%	\$ 0
6/30/2009	\$ 165,175	100%	\$ 0

**REQUIRED SUPPLEMENTARY INFORMATION**

**Livingston County, Missouri**  
**Required Supplementary Information**  
**Schedule of Funding Progress of**  
**Employees Retirement System**  
**(Unaudited)**

REQUIRED SUPPLEMENTARY INFORMATION  
Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percent of Covered Payroll
2/28/07	\$1,080,600	\$ 1,605,287	\$ 524,687	67%	\$ 968,898	54%
2/28/08	1,039,522	1,939,020	899,498	54%	1,224,823	73%
2/28/09	795,574	1,796,208	1,000,634	44%	1,181,424	85%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2006 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**County Revenue Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ 915,000	\$ 915,000	\$ 955,736	\$ 40,736	\$ 968,110	\$ 968,110	\$ 997,124	\$ 29,014
Taxes - Property	18,000	18,000	16,201	(1,799)	16,000	16,000	17,210	1,210
Intergovernmental Revenues	371,039	371,039	454,711	83,672	384,325	384,325	444,370	60,045
Charges for Services	415,000	415,000	424,473	9,473	384,500	384,500	431,887	47,387
Interest Income	8,000	8,000	1,247	(6,753)	10,000	10,000	11,200	1,200
Other	39,500	39,500	47,556	8,056	20,250	20,250	31,294	11,044
Total Revenue	<u>1,766,539</u>	<u>1,766,539</u>	<u>1,899,924</u>	<u>133,385</u>	<u>1,783,185</u>	<u>1,783,185</u>	<u>1,933,085</u>	<u>149,900</u>
<b>Expenditures:</b>								
County Commission	147,760	147,760	142,057	5,703	153,133	153,133	145,812	7,321
County Clerk	112,118	112,118	121,083	(8,965)	104,194	104,194	98,569	5,625
Elections	74,946	74,946	66,547	8,399	161,050	161,050	149,083	11,967
Buildings and Grounds	133,745	133,745	125,734	8,011	154,530	154,530	129,133	25,397
Employee Fringe Benefits	81,580	81,580	6,064	75,516	114,500	114,500	110,029	4,471
County Treasurer	131,514	131,514	117,315	14,199	130,864	130,864	125,262	5,602
Recorder of Deeds	82,585	82,585	80,520	2,065	80,185	80,185	80,537	(352)
Circuit Clerk	9,000	9,000	21,624	(12,624)	9,000	9,000	17,573	(8,573)
Associate Circuit Court	13,500	13,500	8,215	5,285	15,925	15,925	8,310	7,615
Associate Circuit Court - Probate	6,200	6,200	4,987	1,213	7,500	7,500	5,571	1,929
Court Administration	9,500	9,500	977	8,523	9,100	9,100	1,997	7,103
Public Administrator	68,080	68,080	66,935	1,145	65,955	65,955	67,059	(1,104)
Sheriff	370,590	370,590	359,704	10,886	358,017	358,017	382,052	(24,035)
Jail	267,236	267,236	306,377	(39,141)	293,318	293,318	388,702	(95,384)
Prosecuting Attorney	105,239	105,239	105,158	81	98,932	98,932	102,225	(3,293)
Juvenile Officer	78,727	78,727	48,684	30,043	73,796	73,796	43,832	29,964
Health and Welfare	11,250	11,250	6,458	4,792	13,250	13,250	13,884	(634)
Emergency Fund	70,000	70,000	-	70,000	70,000	70,000	-	70,000
Road and Bridge	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	158,580	158,580	142,716	15,864	156,397	156,397	148,145	8,252
Total Expenditures	<u>1,932,150</u>	<u>1,932,150</u>	<u>1,731,155</u>	<u>200,995</u>	<u>2,069,646</u>	<u>2,069,646</u>	<u>2,017,775</u>	<u>51,871</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(165,611)</u>	<u>(165,611)</u>	<u>168,769</u>	<u>334,380</u>	<u>(286,461)</u>	<u>(286,461)</u>	<u>(84,690)</u>	<u>201,771</u>
Fund Balance - Beginning of Year	99,260	99,260	99,260	-	281,950	281,950	281,950	-
Transfers In	86,000	86,000	55	(85,945)	81,149	81,149	-	(81,149)
Transfers Out	(19,649)	(19,649)	(20,177)	(528)	(14,880)	(14,880)	(98,000)	(83,120)
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247,907</u>	<u>\$ 247,907</u>	<u>\$ 61,758</u>	<u>\$ 61,758</u>	<u>\$ 99,260</u>	<u>\$ 37,502</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Road and Bridge Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2008 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	80,000	80,000	-	(80,000)	78,850	78,850	-	(78,850)
Intergovernmental Revenues	1,725,743	2,403,000	2,476,093	73,093	784,202	1,224,035	1,422,970	198,935
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	5,000	5,000	2,708	(2,292)	25,000	25,000	11,153	(13,847)
Other	2,000	2,000	2,921	921	-	-	54,447	54,447
Total Revenue	<u>1,812,743</u>	<u>2,490,000</u>	<u>2,481,722</u>	<u>(8,278)</u>	<u>888,052</u>	<u>1,327,885</u>	<u>1,488,570</u>	<u>160,685</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administrator	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	2,041,754	2,594,550	2,594,509	41	1,127,167	1,567,000	1,566,246	754
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,041,754</u>	<u>2,594,550</u>	<u>2,594,509</u>	<u>41</u>	<u>1,127,167</u>	<u>1,567,000</u>	<u>1,566,246</u>	<u>754</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(229,011)</u>	<u>(104,550)</u>	<u>(112,787)</u>	<u>(8,237)</u>	<u>(239,115)</u>	<u>(239,115)</u>	<u>(77,676)</u>	<u>161,439</u>
Fund Balance - Beginning of Year	247,693	247,693	247,693	-	239,369	239,369	239,369	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	86,000	86,000
Fund Balance - End of Year	<u>\$ 18,682</u>	<u>\$ 143,143</u>	<u>\$ 134,906</u>	<u>\$ (8,237)</u>	<u>\$ 254</u>	<u>\$ 254</u>	<u>\$ 247,693</u>	<u>\$ 247,439</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Assessment Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	200,958	200,958	179,533	(21,425)	189,000	189,000	166,866	(22,134)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	500	500	177	(323)	1,500	1,500	699	(801)
Other	<u>1,000</u>	<u>1,000</u>	<u>1,587</u>	<u>587</u>	<u>2,000</u>	<u>2,000</u>	<u>993</u>	<u>(1,007)</u>
Total Revenue	<u>202,458</u>	<u>202,458</u>	<u>181,297</u>	<u>(21,161)</u>	<u>192,500</u>	<u>192,500</u>	<u>168,558</u>	<u>(23,942)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	<u>222,202</u>	<u>222,202</u>	<u>200,030</u>	<u>22,172</u>	<u>207,750</u>	<u>207,750</u>	<u>180,833</u>	<u>26,917</u>
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>222,202</u>	<u>222,202</u>	<u>200,030</u>	<u>22,172</u>	<u>207,750</u>	<u>207,750</u>	<u>180,833</u>	<u>26,917</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,744)</u>	<u>(19,744)</u>	<u>(18,733)</u>	<u>1,011</u>	<u>(15,250)</u>	<u>(15,250)</u>	<u>(12,275)</u>	<u>2,975</u>
Fund Balance - Beginning of Year	95	95	95	-	370	370	370	-
Transfers In	19,649	19,649	19,649	-	14,880	14,880	12,000	2,880
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,011</u>	<u>\$ 1,011</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95</u>	<u>\$ 95</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Law Enforcement Training Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	5,000	5,000	5,743	743	5,500	5,500	5,079	(421)
Interest Income	15	15	7	(8)	50	50	16	(34)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>5,015</u>	<u>5,015</u>	<u>5,750</u>	<u>735</u>	<u>5,550</u>	<u>5,550</u>	<u>5,095</u>	<u>(455)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	5,375	5,375	4,992	383	6,300	6,300	5,314	986
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>5,375</u>	<u>5,375</u>	<u>4,992</u>	<u>383</u>	<u>6,300</u>	<u>6,300</u>	<u>5,314</u>	<u>986</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(360)</u>	<u>(360)</u>	<u>758</u>	<u>1,118</u>	<u>(750)</u>	<u>(750)</u>	<u>(219)</u>	<u>531</u>
Fund Balance - Beginning of Year	539	539	539	-	758	758	758	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 179</u>	<u>\$ 179</u>	<u>\$ 1,297</u>	<u>\$ 1,118</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 539</u>	<u>\$ 531</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Prosecuting Attorney Check Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	14,500	14,500	9,270	(5,230)	19,600	19,600	14,945	(4,655)
Interest Income	40	40	24	(16)	200	200	63	(137)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>14,540</u>	<u>14,540</u>	<u>9,294</u>	<u>(5,246)</u>	<u>19,800</u>	<u>19,800</u>	<u>15,008</u>	<u>(4,792)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	16,033	16,033	12,353	3,680	19,678	19,678	12,823	6,855
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>16,033</u>	<u>16,033</u>	<u>12,353</u>	<u>3,680</u>	<u>19,678</u>	<u>19,678</u>	<u>12,823</u>	<u>6,855</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,493)</u>	<u>(1,493)</u>	<u>(3,059)</u>	<u>(1,566)</u>	<u>122</u>	<u>122</u>	<u>2,185</u>	<u>2,063</u>
Fund Balance - Beginning of Year	2,185	2,185	2,185	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 692</u>	<u>\$ 692</u>	<u>\$ (874)</u>	<u>\$ (1,566)</u>	<u>\$ 122</u>	<u>\$ 122</u>	<u>\$ 2,185</u>	<u>\$ 2,063</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Special Election Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	34,644	34,644	-	-	49,302	49,302
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>34,644</u>	<u>34,644</u>	<u>-</u>	<u>-</u>	<u>49,302</u>	<u>49,302</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	34,644	(34,644)	-	-	49,387	(49,387)
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>34,644</u>	<u>(34,644)</u>	<u>-</u>	<u>-</u>	<u>49,387</u>	<u>(49,387)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(85)</u>	<u>(85)</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	85	85
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Prosecuting Attorney Training Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	700	700	897	197	800	800	751	(49)
Interest Income	-	-	3	3	-	-	1	1
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>700</u>	<u>700</u>	<u>900</u>	<u>200</u>	<u>800</u>	<u>800</u>	<u>752</u>	<u>(48)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	850	850	614	236	636	636	376	260
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>850</u>	<u>850</u>	<u>614</u>	<u>236</u>	<u>636</u>	<u>636</u>	<u>376</u>	<u>260</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(150)</u>	<u>(150)</u>	<u>286</u>	<u>436</u>	<u>164</u>	<u>164</u>	<u>376</u>	<u>212</u>
Fund Balance - Beginning of Year	212	212	212	-	(164)	(164)	(164)	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 62</u>	<u>\$ 62</u>	<u>\$ 498</u>	<u>\$ 436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212</u>	<u>\$ 212</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Child Abuse Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,100	1,100	1,073	(27)	1,200	1,200	1,110	(90)
Interest Income	10	10	4	(6)	28	28	12	(16)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,110</u>	<u>1,110</u>	<u>1,077</u>	<u>(33)</u>	<u>1,228</u>	<u>1,228</u>	<u>1,122</u>	<u>(106)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	1,293	1,293	1,200	93	1,364	1,364	1,075	289
Total Expenditures	<u>1,293</u>	<u>1,293</u>	<u>1,200</u>	<u>93</u>	<u>1,364</u>	<u>1,364</u>	<u>1,075</u>	<u>289</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(183)</u>	<u>(183)</u>	<u>(123)</u>	<u>60</u>	<u>(136)</u>	<u>(136)</u>	<u>47</u>	<u>183</u>
Fund Balance - Beginning of Year	183	183	183	-	136	136	136	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183</u>	<u>\$ 183</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Recorder Special Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	8,000	8,000	7,550	(450)	8,600	8,600	8,230	(370)
Interest Income	450	450	159	(291)	1,000	1,000	479	(521)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>8,450</u>	<u>8,450</u>	<u>7,709</u>	<u>(741)</u>	<u>9,600</u>	<u>9,600</u>	<u>8,709</u>	<u>(891)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	10,000	10,000	7,063	2,937	12,450	12,450	4,558	7,892
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,063</u>	<u>2,937</u>	<u>12,450</u>	<u>12,450</u>	<u>4,558</u>	<u>7,892</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,550)</u>	<u>(1,550)</u>	<u>646</u>	<u>2,196</u>	<u>(2,850)</u>	<u>(2,850)</u>	<u>4,151</u>	<u>7,001</u>
Fund Balance - Beginning of Year	21,630	21,630	21,630	-	17,479	17,479	17,479	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 20,080</u>	<u>\$ 20,080</u>	<u>\$ 22,276</u>	<u>\$ 2,196</u>	<u>\$ 14,629</u>	<u>\$ 14,629</u>	<u>\$ 21,630</u>	<u>\$ 7,001</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**LEPC Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,000	1,000	4,136	3,136	4,000	4,000	4,492	492
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	300	300	48	(252)	1,500	1,500	353	(1,147)
Other	-	-	746	746	-	-	150	150
Total Revenue	<u>1,300</u>	<u>1,300</u>	<u>4,930</u>	<u>3,630</u>	<u>5,500</u>	<u>5,500</u>	<u>4,995</u>	<u>(505)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	8,604	8,604	6,829	1,775	21,689	21,689	16,417	5,272
Total Expenditures	<u>8,604</u>	<u>8,604</u>	<u>6,829</u>	<u>1,775</u>	<u>21,689</u>	<u>21,689</u>	<u>16,417</u>	<u>5,272</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,304)</u>	<u>(7,304)</u>	<u>(1,899)</u>	<u>5,405</u>	<u>(16,189)</u>	<u>(16,189)</u>	<u>(11,422)</u>	<u>4,767</u>
Fund Balance - Beginning of Year	7,304	7,304	7,304	-	18,726	18,726	18,726	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,405</u>	<u>\$ 5,405</u>	<u>\$ 2,537</u>	<u>\$ 2,537</u>	<u>\$ 7,304</u>	<u>\$ 4,767</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Planning and Zoning Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	2,000	2,000
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	10	10	2	(8)	20	20	19	(1)
Other	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>(11,000)</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>(11,000)</u>
Total Revenue	<u>11,010</u>	<u>11,010</u>	<u>2</u>	<u>(11,008)</u>	<u>11,020</u>	<u>11,020</u>	<u>2,019</u>	<u>(9,001)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>11,020</u>	<u>11,020</u>	<u>2,000</u>	<u>9,020</u>
Total Expenditures	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>11,020</u>	<u>11,020</u>	<u>2,000</u>	<u>9,020</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10</u>	<u>10</u>	<u>2</u>	<u>(8)</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>19</u>
Fund Balance - Beginning of Year	53	53	53	-	34	34	34	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>(55)</u>	<u>(55)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 63</u>	<u>\$ 63</u>	<u>\$ -</u>	<u>\$ (63)</u>	<u>\$ 34</u>	<u>\$ 34</u>	<u>\$ 53</u>	<u>\$ 19</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Enhanced 911 Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	900	900	224	(676)	1,100	1,100	1,162	62
Other	<u>184,691</u>	<u>184,691</u>	<u>179,630</u>	<u>(5,061)</u>	<u>156,000</u>	<u>156,000</u>	<u>190,333</u>	<u>34,333</u>
Total Revenue	<u>185,591</u>	<u>185,591</u>	<u>179,854</u>	<u>(5,737)</u>	<u>157,100</u>	<u>157,100</u>	<u>191,495</u>	<u>34,395</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	262,619	262,619	248,298	14,321	165,991	165,991	150,039	15,952
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>262,619</u>	<u>262,619</u>	<u>248,298</u>	<u>14,321</u>	<u>165,991</u>	<u>165,991</u>	<u>150,039</u>	<u>15,952</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(77,028)</u>	<u>(77,028)</u>	<u>(68,444)</u>	<u>8,584</u>	<u>(8,891)</u>	<u>(8,891)</u>	<u>41,456</u>	<u>50,347</u>
Fund Balance - Beginning of Year	77,028	77,028	77,028	-	35,572	35,572	35,572	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,584</u>	<u>\$ 8,584</u>	<u>\$ 26,681</u>	<u>\$ 26,681</u>	<u>\$ 77,028</u>	<u>\$ 50,347</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Election Services Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,700	1,700	1,975	275	4,000	4,000	2,818	(1,182)
Interest Income	5	5	28	23	20	20	-	(20)
Other	<u>2,500</u>	<u>2,500</u>	<u>1,650</u>	<u>(850)</u>	<u>1,500</u>	<u>1,500</u>	<u>5,612</u>	<u>4,112</u>
Total Revenue	<u>4,205</u>	<u>4,205</u>	<u>3,653</u>	<u>(552)</u>	<u>5,520</u>	<u>5,520</u>	<u>8,430</u>	<u>2,910</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	9,070	9,070	6,159	2,911	6,269	6,269	4,314	1,955
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>9,070</u>	<u>9,070</u>	<u>6,159</u>	<u>2,911</u>	<u>6,269</u>	<u>6,269</u>	<u>4,314</u>	<u>1,955</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,865)</u>	<u>(4,865)</u>	<u>(2,506)</u>	<u>2,359</u>	<u>(749)</u>	<u>(749)</u>	<u>4,116</u>	<u>4,865</u>
Fund Balance - Beginning of Year	4,865	4,865	4,865	-	749	749	749	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,359</u>	<u>\$ 2,359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,865</u>	<u>\$ 4,865</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Victim Advocates Grant Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	36,364	36,364	6,346	(30,018)	39,508	39,508	36,170	(3,338)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	232	232	-	-	50	50
Total Revenue	<u>36,364</u>	<u>36,364</u>	<u>6,578</u>	<u>(29,786)</u>	<u>39,508</u>	<u>39,508</u>	<u>36,220</u>	<u>(3,288)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	37,784	37,784	8,525	29,259	39,970	39,970	35,262	4,708
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>37,784</u>	<u>37,784</u>	<u>8,525</u>	<u>29,259</u>	<u>39,970</u>	<u>39,970</u>	<u>35,262</u>	<u>4,708</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,420)</u>	<u>(1,420)</u>	<u>(1,947)</u>	<u>(527)</u>	<u>(462)</u>	<u>(462)</u>	<u>958</u>	<u>1,420</u>
Fund Balance - Beginning of Year	1,420	1,420	1,420	-	462	462	462	-
Transfers In	-	-	527	527	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,420</u>	<u>\$ 1,420</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Grant Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	409,000	500,000	492,470	(7,530)	100,000	100,000	7,568	(92,432)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>409,000</u>	<u>500,000</u>	<u>492,470</u>	<u>(7,530)</u>	<u>100,000</u>	<u>100,000</u>	<u>7,568</u>	<u>(92,432)</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>409,224</u>	<u>500,000</u>	<u>497,202</u>	<u>2,798</u>	<u>100,000</u>	<u>100,000</u>	<u>7,344</u>	<u>92,656</u>
Total Expenditures	<u>409,224</u>	<u>500,000</u>	<u>497,202</u>	<u>2,798</u>	<u>100,000</u>	<u>100,000</u>	<u>7,344</u>	<u>92,656</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(224)</u>	<u>-</u>	<u>(4,732)</u>	<u>(4,732)</u>	<u>-</u>	<u>-</u>	<u>224</u>	<u>224</u>
Fund Balance - Beginning of Year	224	224	224	-	-	-	24	24
Immaterial Adjustment	-	-	-	-	-	-	(24)	(24)
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 224</u>	<u>\$ (4,508)</u>	<u>\$ (4,732)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224</u>	<u>\$ 224</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Law Enforcement Sales Tax Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ 459,000	\$ 459,000	\$ 477,373	\$ 18,373	\$ 481,010	\$ 481,010	\$ 498,439	\$ 17,429
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	4,500	4,500	-	(4,500)	4,000	4,000	-	(4,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	5,500	5,500	767	(4,733)	8,000	8,000	4,393	(3,607)
Other	2,000	2,000	20,902	18,902	3,000	3,000	8,956	5,956
Total Revenue	<u>471,000</u>	<u>471,000</u>	<u>499,042</u>	<u>28,042</u>	<u>496,010</u>	<u>496,010</u>	<u>511,788</u>	<u>15,778</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	23,165	23,165	16,552	6,613	60,000	60,000	17,195	42,805
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	504,720	504,720	177,240	327,480	389,656	389,656	125,198	264,458
Jail	-	-	312,008	(312,008)	-	-	176,682	(176,682)
Prosecuting Attorney	24,377	24,377	39,512	(15,135)	23,513	23,513	33,044	(9,531)
Juvenile Officer	15,000	15,000	1,471	13,529	18,000	18,000	3,197	14,803
County Coroner	32,465	32,465	16,541	15,924	35,414	35,414	13,479	21,935
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	15,000	15,000	-	15,000	-	-	4,607	(4,607)
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	58,394	58,394	78,317	(19,923)	37,120	37,120	100,730	(63,610)
Total Expenditures	<u>673,121</u>	<u>673,121</u>	<u>641,641</u>	<u>31,480</u>	<u>563,703</u>	<u>563,703</u>	<u>474,132</u>	<u>89,571</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(202,121)</u>	<u>(202,121)</u>	<u>(142,599)</u>	<u>59,522</u>	<u>(67,693)</u>	<u>(67,693)</u>	<u>37,656</u>	<u>105,349</u>
Fund Balance - Beginning of Year	202,187	202,187	202,187	-	164,531	164,531	164,531	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 66</u>	<u>\$ 66</u>	<u>\$ 59,588</u>	<u>\$ 59,522</u>	<u>\$ 96,838</u>	<u>\$ 96,838</u>	<u>\$ 202,187</u>	<u>\$ 105,349</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**CCW Permit Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,100	1,100	1,080	(20)	500	500	1,170	670
Interest Income	-	-	11	11	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,100</u>	<u>1,100</u>	<u>1,091</u>	<u>(9)</u>	<u>500</u>	<u>500</u>	<u>1,170</u>	<u>670</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	1,650	1,650	1,975	(325)	1,500	1,500	500	1,000
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,650</u>	<u>1,650</u>	<u>1,975</u>	<u>(325)</u>	<u>1,500</u>	<u>1,500</u>	<u>500</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(550)</u>	<u>(550)</u>	<u>(884)</u>	<u>(334)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>670</u>	<u>1,670</u>
Fund Balance - Beginning of Year	1,692	1,692	1,692	-	1,022	1,022	1,022	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,142</u>	<u>\$ 1,142</u>	<u>\$ 808</u>	<u>\$ (334)</u>	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 1,692</u>	<u>\$ 1,670</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Civil Fees Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	25,000	25,000	24,703	(297)	23,100	23,100	25,790	2,690
Interest Income	-	-	79	79	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>25,000</u>	<u>25,000</u>	<u>24,782</u>	<u>(218)</u>	<u>23,100</u>	<u>23,100</u>	<u>25,790</u>	<u>2,690</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	43,850	43,850	33,170	10,680	34,150	34,150	14,016	20,134
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>43,850</u>	<u>43,850</u>	<u>33,170</u>	<u>10,680</u>	<u>34,150</u>	<u>34,150</u>	<u>14,016</u>	<u>20,134</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(18,850)</u>	<u>(18,850)</u>	<u>(8,388)</u>	<u>10,462</u>	<u>(11,050)</u>	<u>(11,050)</u>	<u>11,774</u>	<u>22,824</u>
Fund Balance - Beginning of Year	22,870	22,870	22,870	-	11,096	11,096	11,096	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,020</u>	<u>\$ 4,020</u>	<u>\$ 14,482</u>	<u>\$ 10,462</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 22,870</u>	<u>\$ 22,824</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Use Tax Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 <u>(Unfavorable)</u>
<b>Revenues:</b>								
Taxes - Sales	\$ 110,000	\$ 110,000	\$ 144,912	\$ 34,912	\$ 88,374	\$ 88,374	\$ 134,949	\$ 46,575
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	40,514	40,514	-	(40,514)	40,514	40,514	-	(40,514)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	173	173	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>150,514</u>	<u>150,514</u>	<u>145,085</u>	<u>(5,429)</u>	<u>128,888</u>	<u>128,888</u>	<u>134,949</u>	<u>6,061</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	188,915	188,915	194,179	(5,264)	160,315	160,315	118,325	41,990
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	63,200	63,200	-	63,200	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	6,500	6,500	-	6,500
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>252,115</u>	<u>252,115</u>	<u>194,179</u>	<u>57,936</u>	<u>166,815</u>	<u>166,815</u>	<u>118,325</u>	<u>48,490</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(101,601)</u>	<u>(101,601)</u>	<u>(49,094)</u>	<u>52,507</u>	<u>(37,927)</u>	<u>(37,927)</u>	<u>16,624</u>	<u>54,551</u>
Fund Balance - Beginning of Year	111,056	111,056	111,056	-	94,432	94,432	94,432	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 9,455</u>	<u>\$ 9,455</u>	<u>\$ 61,962</u>	<u>\$ 52,507</u>	<u>\$ 56,505</u>	<u>\$ 56,505</u>	<u>\$ 111,056</u>	<u>\$ 54,551</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Senate Bill 40 Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009	Final 2009	Actual	Variance With	Original 2008	Final 2008	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2009</u>	Final Budget 2009	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	150,000	150,000	149,981	(19)	152,000	152,000	152,245	245
Intergovernmental Revenues	9,000	9,000	25,554	16,554	7,250	7,250	13,840	6,590
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	2,000	2,000	3,045	1,045	2,750	2,750	3,848	1,098
Other	-	-	99	99	-	-	1,629	1,629
Total Revenue	<u>161,000</u>	<u>161,000</u>	<u>178,679</u>	<u>17,679</u>	<u>162,000</u>	<u>162,000</u>	<u>171,562</u>	<u>9,562</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	161,000	161,000	125,822	35,178	110,250	110,250	118,829	(8,579)
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>161,000</u>	<u>161,000</u>	<u>125,822</u>	<u>35,178</u>	<u>110,250</u>	<u>110,250</u>	<u>118,829</u>	<u>(8,579)</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>-</u>	<u>-</u>	<u>52,857</u>	<u>52,857</u>	<u>51,750</u>	<u>51,750</u>	<u>52,733</u>	<u>983</u>
Fund Balance - Beginning of Year	168,126	168,126	168,126	-	115,393	115,393	115,393	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 168,126</u>	<u>\$ 168,126</u>	<u>\$ 220,983</u>	<u>\$ 52,857</u>	<u>\$ 167,143</u>	<u>\$ 167,143</u>	<u>\$ 168,126</u>	<u>\$ 983</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
**Budgetary Comparison Schedule**  
**Cash Basis**  
**Tax Maintenance Fund**  
**For the Two Years Ended December 31, 2009**

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
<b>Revenues:</b>								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	18,000	18,000	24,832	6,832	16,000	16,000	20,433	4,433
Interest Income	-	-	118	118	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>18,000</u>	<u>18,000</u>	<u>24,950</u>	<u>6,950</u>	<u>16,000</u>	<u>16,000</u>	<u>20,433</u>	<u>4,433</u>
<b>Expenditures:</b>								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	29,630	29,630	23,879	5,751	25,135	25,135	9,118	16,017
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>29,630</u>	<u>29,630</u>	<u>23,879</u>	<u>5,751</u>	<u>25,135</u>	<u>25,135</u>	<u>9,118</u>	<u>16,017</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(11,630)</u>	<u>(11,630)</u>	<u>1,071</u>	<u>12,701</u>	<u>(9,135)</u>	<u>(9,135)</u>	<u>11,315</u>	<u>20,450</u>
<b>Fund Balance - Beginning of Year</b>	20,454	20,454	20,454	-	9,139	9,139	9,139	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 8,824</u>	<u>\$ 8,824</u>	<u>\$ 21,525</u>	<u>\$ 12,701</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 20,454</u>	<u>\$ 20,450</u>

The accompanying notes to financial statements are an integral part of this statement

**Livingston County, Missouri**  
Notes to the Required Supplementary Information  
For the Two Years Ended December 31, 2009

**Note 1: Budgeting and Budgetary Practices**

The County Commissioners and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo, the county budget law.

**Note 2: Budgetary Basis of Accounting**

The County budget is adopted on the cash basis of accounting.

**Note 3: Expenditures in Excess of Appropriations**

For the two years ended December 31, 2009, expenditures exceeded final budget amounts as follows:

	<u>Amount Over Budget</u>	
	<u>2009</u>	<u>2008</u>
CCW Permit Fund	\$ 325	\$ -
SB 40 Fund	\$ 8,579	\$ -

No budget was developed for the Special Elections Fund for either December 31, 2009 and December 31, 2008.

**FEDERAL COMPLIANCE SECTION**

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the County Commission of  
Livingston County, Missouri  
Chillicothe, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livingston County, Missouri as of and for the years then ended December 31, 2009 and December 31, 2008 which collectively comprise of the County's basic financial statements and have issued my report thereon dated October 22, 2010. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the County's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

**Independent Auditor’s Report on Internal Control over Financial  
Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial  
Statements Performed in Accordance with *Government Auditing Standards*  
(Concluded)**

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County’s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information of the Board of Commissioners , management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Original signed by auditor

Kevin G. Hudson, C.P.A.  
Certified Public Accountant  
October 22, 2010

**Independent Auditors' Report on Compliance with Requirements  
Applicable to Each Major Program and on Internal Control over  
Compliance in Accordance with OMB Circular A-133**

To the County Commissioners  
Livingston County, Missouri  
Livingston, Missouri

**Compliance**

I have audited the compliance of Livingston County, Missouri with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2009 and December 31, 2008. Livingston County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. My responsibility is to express an opinion on the County's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the County's compliance with those requirements.

In my opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2009 and December 31, 2008.

**Independent Auditors' Report on Compliance with Requirements  
Applicable to Each Major Program and on Internal Control over  
Compliance in Accordance with OMB Circular A-133  
(Continued)**

**Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Original signed by auditor

Kevin G. Hudson, C.P.A.  
Certified Public Accountant  
October 22, 2010

**Livingston County, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**For the Years Ending December 31, 2009 and 2008**

Federal CFDA Number	Federal Grantor/Pass Through Grantor/Program Title	Pass Through Granters Number	Federal Expenditures Year Ended December 31,	
			2009	2008
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through state:			
	Department of Social Services			
93.563	Child Support Enforcement	N/A	\$ 677	\$ 943
	Total U.S. Department of Health and Human Services		<u>677</u>	<u>943</u>
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	State Department of Public Safety			
16.575	Crime Victim Assistance	VOCA	6,345	35,264
	Missouri Sheriff's Association -			
16	Domestic Cannabis Eradication/Suppression Program	N/A	828	-
	Total U.S. Department of Justice		<u>7,173</u>	<u>35,264</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.703	Interagency Hazardous Materials Public Sector			
	Training and Planning Grants	HMEP	1,000	1,259
20.600	State and Community Highway Safety	N/A	991	-
20.607	Alcohol Open Container Requirements	N/A	1,809	-
20.613	Child Safety and Child Booster Seats Grant	N/A	75	-
20.205	Highway Planning and Construction	BRO-B059(17)	744	-
	Total U.S. Department of Transportation		<u>4,619</u>	<u>1,259</u>
	GENERAL SERVICES ADMINISTRATION			
	Passed through state Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	N/A	334	385
	Total General Services Administration		<u>334</u>	<u>385</u>
	U.S. DEPARTMENT OF AGRICULTURE			
	Passed through the Office of Administration -			
10.923	USDA Emergency Watershed Protection Program	N/A	1,475,990	302,606
	Total U.S. Department of Agriculture		<u>1,475,990</u>	<u>302,606</u>
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Department of Public Safety			
97.036	Disaster Grants - Public Assistance Grants	FEMA	146,338	277,660
	Total U.S. Department of Homeland Security		<u>146,338</u>	<u>277,660</u>
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through the Department of Economic Development -			
14.228	Community Development Block Grant/States Program	PWSD #3	490,044	6,067
	Total Election Assistance Commission		<u>490,044</u>	<u>6,067</u>
	<b>Total Expenditures of Federal Awards</b>		<u>\$2,125,175</u>	<u>\$ 624,184</u>

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule

**Livingston County, Missouri**  
**Notes to the Supplementary Schedule**  
**For the Years Ended December 31, 2009 and 2008**

**Note 1: Summary of Significant Accounting Policies**

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Livingston County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule include expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Property (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

**Livingston County, Missouri**  
**Notes to the Supplementary Schedule**  
**For the Years Ended December 31, 2009 and 2008**

**Note 2: Subrecipients**

The county provided one federal award to a subrecipient during the years ended December 31, 2009 and 2008. The Public Water Supply District #3 of Livingston County expended \$496,111 of Community Development Block Grant monies that were passed through Livingston County, Missouri.



**Livingston County, Missouri**  
Schedule of Findings and Questioned Costs  
Years Ended December 31, 2009 and 2008

**Section II - Financial Statement Findings**

This section contains no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

**Section III - Federal Award Findings and Questioned Costs**

This section contains no audit findings that *OMB Circular A-133* requires to be reported for an audit of financial statements.

**Livingston County, Missouri**  
**Follow-Up on Prior Audit Findings for an Audit of Financial**  
**Statements Performed in Accordance with *Government Auditing Standards***

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Livingston County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2007. There were no prior audit findings that *Government Auditing Standards* requires to have follow up action taken by Livingston County, Missouri for the two years ended December 31, 2007.

**Livingston County, Missouri**  
**Summary Schedule of Prior Audit Findings In Accordance**  
**with OMB Circular A-133**

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133, requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 2007 included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.