



SUSAN MONTEE, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Livingston County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Livingston County, and issues a separate report on that audit. In addition, in cooperation with the county, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2007, 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, CPA
State Auditor

December 2008
Report No. 2008-85

**LIVINGSTON COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 2007**

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, 2007 and 2006, 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, 2007 and 2006, 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 September 11, 2008, 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, Schedule of Funding Progress for Missouri Local Government Employees Retirement System 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, are 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
September 11, 2008

Livingston County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2007

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, 2007 and 2006. 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 2007 and 2006 are as follows:

- The county's total governmental receipts exceeded total expenses by \$48,654 for the year ended December 31, 2007, but the total expenditures exceeded governmental receipts by \$116,393 for the year ended December 31, 2006.
- The county's governmental funds ended the year ended December 31, 2007 with a combined cash balance of \$1,011,882 and the year ended December 31, 2006 of \$963,228.
- County revenues for the year ended December 31, 2007 of \$4,280,829 increased by \$439,590 over the county revenues for the year ended December 31, 2006 of \$3,841,239.
- County expenditures for the year ended December 31, 2007 of \$4,233,205 increased by \$275,573 over the county expenditures for the year ended December 31, 2006 of \$3,957,632.

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, 2007

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 15-23 of this report.

Other Information

This report also includes as required supplementary information this Management's Discussion and Analysis, the Schedule of Funding Progress for Missouri Local Government Employees Retirement System, 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, 2007

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, 2007 and 2006.

	Year Ended December 31,	
	2007	2006
Net Assets	\$1,011,882	\$ 963,228
Program Receipts	2,154,760	1,923,531
General Receipts	2,127,099	1,917,708
Disbursements	4,233,205	3,957,632
Change in Net Assets	48,654	(116,393)

For the two years disclosed in the audit, the change in Net Assets is primarily due to the road and bridge fund. During 2006 the county began work on a new bridge project and incurred expenses that weren't reimbursed for until the fiscal year 2007. General Receipts increased in 2007 due to an increase in sales tax collections, this was the first full year for the new Use Tax fund. Program receipts and disbursements did not fluctuate much between 2006 and 2007.

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, 2007, the county's governmental funds reported combined ending fund balances of \$1,011,882, an increase of \$48,654 over the prior years fund balance of \$963,228. The unreserved portion of fund balance was \$281,950 for 2007 and \$186,848 for the year ended 2006. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The County Revenue Fund is the chief operating fund of the County. At the end of the fiscal year 2007, unreserved fund balance of the County Revenue Fund was \$281,950 and of the unreserved fund balance of the County Revenue Fund for fiscal year 2006 was \$186,848. As a measure of the County 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, 2007

The unreserved fund balance of the County Revenue Fund increased by \$95,102 for fiscal year 2007 as compared to an increase of \$103,445 for fiscal year 2006.

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 \$1,666,645 for 2007 and \$1,668,314 for 2006. The original and final budgeted expenditures were \$1,746,689 for 2007 and \$1,539,693 for 2006.

The County did not make any budget amendments.

Capital Assets and Debt Administration

During 2006 the county entered into a 15 year lease agreement for the purpose of installing a new heating and cooling system for the courthouse. This lease was in the amount of \$656,000. Payments are due in varying annual installments at a varying interest rates from 4.00% to 4.70%.

Economic Factors and Next Year's Budgets

The opening of the new women's state prison will add greatly to both the physical and economic well being of the citizens of Livingston County. The county sales taxes have increased in the past two years, and the addition of new businesses should continue this trend.

The Counties County Revenue Fund has increased \$198,547 over the two year period that was audited. This is encouraging since this fund had a balance of \$83,403 at December 31, 2005. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

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, (660) 646-8000.

GOVERNMENT WIDE FINANCIAL STATEMENTS

Livingston County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2007

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,011,882</u>
Total Assets	<u>\$ 1,011,882</u>
NET ASSETS:	
Restricted	\$ 729,932
Unrestricted	<u>281,950</u>
Total Net Assets	<u>\$ 1,011,882</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, 2006

	Governmental
	<u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 963,228
Total Assets	<u>\$ 963,228</u>
NET ASSETS:	
Restricted	\$ 776,380
Unrestricted	<u>186,848</u>
Total Net Assets	<u>\$ 963,228</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, 2007

	<u>Program Revenues</u>			Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 2,373,892	\$ 342,449	\$ 716,186	\$ (1,315,257)
Roads and Bridges	1,314,305	-	1,096,125	(218,180)
Law Enforcement Sales Tax	480,433	-	-	(480,433)
Use Tax	64,575	-	-	(64,575)
Total Governmental Activities	\$ 4,233,205	\$ 342,449	\$ 1,812,311	\$ (2,078,445)
 Total Livingston County	 \$ 4,233,205	 \$ 342,449	 \$ 1,812,311	 \$ (2,078,445)
 General Revenues:				
Property Taxes				164,017
Sales Taxes				1,654,217
Interest				57,345
Other				250,490
Transfers				1,030
Total General Revenues				2,127,099
 Change in Net Assets				 48,654
 Net Assets - Beginning				 963,228
 Net Assets - Ending				 \$ 1,011,882

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, 2006

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
Governmental Activities:				Governmental Activities
General County Government	\$ 2,472,439	\$ 295,664	\$ 928,906	\$ (1,247,869)
Roads and Bridges	1,054,776	-	698,961	(355,815)
Law Enforcement Sales Tax	430,417	-	-	(430,417)
Use Tax	-	-	-	-
Total Governmental Activities	<u>\$ 3,957,632</u>	<u>\$ 295,664</u>	<u>\$ 1,627,867</u>	<u>\$ (2,034,101)</u>
Total Livingston County	<u>\$ 3,957,632</u>	<u>\$ 295,664</u>	<u>\$ 1,627,867</u>	<u>\$ (2,034,101)</u>
General Revenues:				
Property Taxes				162,592
Sales Taxes				1,371,698
Interest				53,018
Other				330,400
Transfers				-
Total General Revenues				<u>1,917,708</u>
Change in Net Assets				(116,393)
Net Assets - Beginning				<u>1,079,621</u>
Net Assets - Ending				<u>\$ 963,228</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, 2007

	<u>General Fund</u>	<u>Special Road & Bridge Fund</u>	<u>Law Enforcement Sales Tax Fund</u>	<u>Use Tax Fund</u>	<u>Other Governmental Funds</u>	<u>2007 Total Government Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 281,950	\$ 239,369	\$ 164,531	\$ 94,432	\$ 231,600	\$ 1,011,882
TOTAL ASSETS	<u>\$ 281,950</u>	<u>\$ 239,369</u>	<u>\$ 164,531</u>	<u>\$ 94,432</u>	<u>\$ 231,600</u>	<u>\$ 1,011,882</u>
LIABILITIES AND FUND BALANCES						
FUND BALANCES						
Unreserved, Reported in:						
General Fund	\$ 281,950	\$ -	\$ -	\$ -	\$ -	\$ 281,950
Special Revenue Funds	-	239,369	164,531	94,432	-	498,332
Nonmajor Funds	-	-	-	-	231,600	231,600
TOTAL FUND BALANCES	<u>\$ 281,950</u>	<u>\$ 239,369</u>	<u>\$ 164,531</u>	<u>\$ 94,432</u>	<u>\$ 231,600</u>	<u>\$ 1,011,882</u>

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, 2006

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Use Tax Fund	Other Governmental Funds	2006 Total Government Funds
ASSETS						
Cash and Cash Equivalents	\$ 186,848	\$ 430,733	\$ 128,936	\$ 8,200	\$ 208,511	\$ 963,228
TOTAL ASSETS	<u>\$ 186,848</u>	<u>\$ 430,733</u>	<u>\$ 128,936</u>	<u>\$ 8,200</u>	<u>\$ 208,511</u>	<u>\$ 963,228</u>
LIABILITIES AND FUND BALANCES						
FUND BALANCES						
Unreserved, Reported in:						
General Fund	\$ 186,848	\$ -	\$ -	\$ -	\$ -	\$ 186,848
Special Revenue Funds	-	430,733	128,936	8,200	-	567,869
Nonmajor Funds	-	-	-	-	208,511	208,511
TOTAL FUND BALANCES	<u>\$ 186,848</u>	<u>\$ 430,733</u>	<u>\$ 128,936</u>	<u>\$ 8,200</u>	<u>\$ 208,511</u>	<u>\$ 963,228</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, 2007

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Use Tax Fund	Other Governmental Funds	2007 Total Government Funds
REVENUES:						
Taxes - Sales	\$ 1,002,505	\$ -	\$ 500,905	\$ 150,807	\$ -	\$ 1,654,217
Taxes - Property	15,079	-	-	-	148,938	164,017
Intergovernmental Revenues	379,015	1,096,125	-	-	337,171	1,812,311
Charges for Services	231,900	-	-	-	110,549	342,449
Interest Income	12,314	26,615	8,664	-	9,752	57,345
Other	44,831	201	6,459	-	198,999	250,490
TOTAL REVENUES	<u>1,685,644</u>	<u>1,122,941</u>	<u>516,028</u>	<u>150,807</u>	<u>805,409</u>	<u>4,280,829</u>
EXPENDITURES:						
General County Government	1,590,542	-	-	-	783,350	2,373,892
Roads and Bridges	-	1,314,305	-	-	-	1,314,305
Law Enforcement Sales Tax	-	-	480,433	-	-	480,433
Use Tax	-	-	-	64,575	-	64,575
TOTAL EXPENDITURES	<u>1,590,542</u>	<u>1,314,305</u>	<u>480,433</u>	<u>64,575</u>	<u>783,350</u>	<u>4,233,205</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>95,102</u>	<u>(191,364)</u>	<u>35,595</u>	<u>86,232</u>	<u>22,059</u>	<u>47,624</u>
OTHER FINANCING SOURCES (USES)						
Transfer To/From Other Funds	-	-	-	-	1,030	1,030
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,030</u>	<u>1,030</u>
Net Change in Fund Balances	<u>95,102</u>	<u>(191,364)</u>	<u>35,595</u>	<u>86,232</u>	<u>23,089</u>	<u>48,654</u>
Fund Balance - Beginning of Year	<u>186,848</u>	<u>430,733</u>	<u>128,936</u>	<u>8,200</u>	<u>208,511</u>	<u>963,228</u>
Fund Balance - End of Year	<u>\$ 281,950</u>	<u>\$ 239,369</u>	<u>\$ 164,531</u>	<u>\$ 94,432</u>	<u>\$ 231,600</u>	<u>\$ 1,011,882</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, 2006

	General Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Use Tax Fund	Other Governmental Funds	2006 Total Government Funds
REVENUES:						
Taxes - Sales	\$ 909,967	\$ -	\$ 453,531	\$ 8,200	\$ -	\$ 1,371,698
Taxes - Property	13,836	-	-	-	148,756	162,592
Intergovernmental Revenues	482,881	698,961	-	-	446,025	1,627,867
Charges for Services	205,496	-	-	-	90,168	295,664
Interest Income	4,788	26,821	9,505	-	11,904	53,018
Other	26,170	83	41,668	-	262,479	330,400
TOTAL REVENUES	<u>1,643,138</u>	<u>725,865</u>	<u>504,704</u>	<u>8,200</u>	<u>959,332</u>	<u>3,841,239</u>
EXPENDITURES:						
General County Government	1,539,693	-	-	-	932,746	2,472,439
Roads and Bridges	-	1,054,776	-	-	-	1,054,776
Law Enforcement Sales Tax	-	-	430,417	-	-	430,417
Use Tax	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,539,693</u>	<u>1,054,776</u>	<u>430,417</u>	<u>-</u>	<u>932,746</u>	<u>3,957,632</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>103,445</u>	<u>(328,911)</u>	<u>74,287</u>	<u>8,200</u>	<u>26,586</u>	<u>(116,393)</u>
OTHER FINANCING SOURCES (USES)						
Transfer To/From Other Funds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>103,445</u>	<u>(328,911)</u>	<u>74,287</u>	<u>8,200</u>	<u>26,586</u>	<u>(116,393)</u>
Fund Balance - Beginning of Year	<u>83,403</u>	<u>759,644</u>	<u>54,649</u>	<u>-</u>	<u>181,925</u>	<u>1,079,621</u>
Fund Balance - End of Year	<u>\$ 186,848</u>	<u>\$ 430,733</u>	<u>\$ 128,936</u>	<u>\$ 8,200</u>	<u>\$ 208,511</u>	<u>\$ 963,228</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, 2007

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 5,291,404
Total Assets	<u>\$ 5,291,404</u>
NET ASSETS:	
Restricted	\$ 5,291,404
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 5,291,404</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, 2006

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 755,906
Total Assets	<u>\$ 755,906</u>
NET ASSETS:	
Restricted	\$ 755,906
Unrestricted	-
Total Net Assets	<u><u>\$ 755,906</u></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, 2007

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 County has adopted the reporting model as required by GASB Statement 34, for the presentation of information in the government-wide financial statements and the major fund statements. 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, 2007 and 2006, the county had only governmental activities.

Livingston County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

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 one category of funds - governmental. 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:

General Fund - The General 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 General 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 expenditure for specified purposes. The Special Road and Bridge Fund, Law Enforcement Sales Tax Fund, Use Tax Fund and the Senate Bill 40 Fund are all considered 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, 2007

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, Surtax 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 is 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 personnel days, but comp time can be earned by working overtime.

Livingston County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

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 15th 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. No amendments were made for 2007 and 2006. 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, 2007

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.

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 two years ended December 31, 2007, the County had no material excess of expenditures over appropriations in individual funds.

Net Assets/Fund Balance Deficit

At December 31, 2007, the County has a deficit balance of \$164 in net assets for the Prosecuting Attorney Training Fund. At December 31, 2006 the Prosecuting Attorney Training Fund had a deficit net asset balance of \$495.

Note 3: Cash and Investments

Deposits - At December 31, 2007 and 2006, the carrying amount of the County's deposits was \$613,158 and \$388,968 respectively. The bank balance for the year ended December 31, 2007 and 2006 was \$785,094 and \$674,124 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, \$100,000 was covered by federal depository insurance and \$685,094 was covered by collateral held by the District's safekeeping agent in the District's name at December 31, 2007 and \$574,124 for the year ended December 31, 2006.

Livingston County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 3: Cash and Investments (Concluded)

The Developmentally Disabled Board's deposits at December 31, 2007 and 2006, and the County's Collector's deposits at February 28, 2007 and 2006, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance, by collateral securities held by the county's or board's custodial bank in the county's or board's name.

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, 2007 and 2006 the County had \$214,032 and \$469,703 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 no 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, 2007, the County had no concentration of credit risk.

Livingston County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 4: Taxes

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on November 1st and payable by December 31st 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 2007 and 2006 for purposes of County taxation was as follows:

	<u>2007</u>	<u>2006</u>
Real Estate	\$ 104,956,340	\$ 100,992,150
Personal Property	41,949,229	37,614,752
Railroad and Utilities	<u>10,789,445</u>	<u>9,694,378</u>
Total	<u>\$ 157,695,014</u>	<u>\$ 148,301,280</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 2007 and 2006 for purposes of County taxation was:

	<u>2007</u>	<u>2006</u>
Special Road and Bridge Fund	\$.0500	\$.0500
Total	<u>\$.0500</u>	<u>\$.0500</u>

Note 5: 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.

Livingston County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 5: Retirement Plan (Continued)

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

Livingston County's full-time employees do not contribute to the pension plan. The political subdivision is required to contribute at an actuarially determined rate; the current rate is 11.7% (general), 11.3% (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 2007 and 2006 the political subdivision's annual pension cost of \$125,215 and \$136,673 respectively, was equal to the required and actual contributions. The required contributions was determined respectively as part of the February 28, 2006 and/or February 28, 2005 and/or February 29, 2004 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions 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, (c) 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, 2007 was 22 years.

Four Year Trend Information

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2004	\$ 133,440	100%	\$ 0
6/30/2005	\$ 135,841	100%	\$ 0
6/30/2006	\$ 136,673	100%	\$ 0
6/30/2007	\$ 125,215	100%	\$ 0

Livingston County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 6: 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.

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 <u>Date</u>	(a) Actuarial Value of Assets	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
		Entry Age Actuarial Accrued Liability	Unfunded Accrued Liability (UAL)		Funded Ratio	Annual Covered Payroll
2/28/04	\$ 724,737	\$ 1,327,562	\$ 602,825	55%	\$1,026,646	59%
2/28/05	724,366	1,327,356	602,990	55%	1,032,696	58%
2/28/06	892,789	1,483,319	590,530	60%	1,103,284	54%
2/28/07	1,080,600	1,605,287	524,687	67%	968,898	54%

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, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 937,000	\$ 937,000	\$ 1,002,505	\$ 65,505	\$ 910,000	\$ 910,000	\$ 909,967	\$ (33)
Taxes - Property	15,000	15,000	15,079	79	22,000	22,000	13,836	(8,164)
Intergovernmental Revenues	431,495	431,495	379,015	(52,480)	460,414	460,414	482,881	22,467
Charges for Services	251,900	251,900	231,900	(20,000)	212,400	212,400	205,496	(6,904)
Interest Income	10,000	10,000	12,314	2,314	5,500	5,500	4,788	(712)
Other	21,250	21,250	44,831	23,581	58,000	58,000	26,170	(31,830)
Total Revenue	<u>1,666,645</u>	<u>1,666,645</u>	<u>1,685,644</u>	<u>18,999</u>	<u>1,668,314</u>	<u>1,668,314</u>	<u>1,643,138</u>	<u>(25,176)</u>
Expenditures:								
County Commission	137,003	137,003	121,111	15,892	123,600	123,600	120,790	2,810
County Clerk	90,253	90,253	83,737	6,516	88,040	88,040	85,517	2,523
Elections	83,234	83,234	81,392	1,842	135,282	135,282	124,556	10,726
Buildings and Grounds	141,471	141,471	120,303	21,168	172,046	172,046	139,439	32,607
Employee Fringe Benefits	11,000	11,000	9,842	1,158	9,500	9,500	8,576	924
County Treasurer	115,094	115,094	107,093	8,001	87,255	87,255	82,972	4,283
Recorder of Deeds	74,601	74,601	71,330	3,271	70,058	70,058	67,864	2,194
Circuit Clerk	8,200	8,200	15,704	(7,504)	11,100	11,100	16,575	(5,475)
Associate Circuit Clerk	14,275	14,275	10,175	4,100	15,720	15,720	7,390	8,330
Associate Circuit Clerk - Probate	5,700	5,700	7,139	(1,439)	5,150	5,150	2,697	2,453
Court Administration	12,000	12,000	2,853	9,147	8,500	8,500	2,252	6,248
Public Administrator	60,453	60,453	62,653	(2,200)	59,420	59,420	58,927	493
Sheriff	345,955	345,955	311,607	34,348	328,777	328,777	291,032	37,745
Jail	278,775	278,775	259,123	19,652	301,960	301,960	304,271	(2,311)
Prosecuting Attorney	93,596	93,596	94,950	(1,354)	91,360	91,360	93,480	(2,120)
Juvenile Officer	72,718	72,718	44,408	28,310	74,162	74,162	32,095	42,067
Health and Welfare	11,275	11,275	5,204	6,071	11,000	11,000	10,244	756
Emergency Fund	70,000	70,000	46,090	23,910	70,000	70,000	-	70,000
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	121,086	121,086	135,828	(14,742)	101,256	101,256	91,016	10,240
Total Expenditures	<u>1,746,689</u>	<u>1,746,689</u>	<u>1,590,542</u>	<u>156,147</u>	<u>1,764,186</u>	<u>1,764,186</u>	<u>1,539,693</u>	<u>224,493</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(80,044)</u>	<u>(80,044)</u>	<u>95,102</u>	<u>175,146</u>	<u>(95,872)</u>	<u>(95,872)</u>	<u>103,445</u>	<u>199,317</u>
Fund Balance - Beginning of Year	187,118	187,118	186,848	(270)	83,673	83,673	83,403	(270)
Transfers In	50,000	50,000	-	(50,000)	46,113	46,113	-	(46,113)
Transfers Out	(34,036)	(34,036)	-	34,036	(32,471)	(32,471)	-	32,471
Fund Balance - End of Year	<u>\$ 123,038</u>	<u>\$ 123,038</u>	<u>\$ 281,950</u>	<u>\$ 158,912</u>	<u>\$ 1,443</u>	<u>\$ 1,443</u>	<u>\$ 186,848</u>	<u>\$ 185,405</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	85,000	85,000	-	(85,000)	70,000	70,000	-	(70,000)
Intergovernmental Revenues	947,200	947,200	1,096,125	148,925	761,555	761,555	698,961	(62,594)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	20,000	20,000	26,615	6,615	20,000	20,000	26,821	6,821
Other	100	100	201	101	1,000	1,000	83	(917)
Total Revenue	<u>1,052,300</u>	<u>1,052,300</u>	<u>1,122,941</u>	<u>70,641</u>	<u>852,555</u>	<u>852,555</u>	<u>725,865</u>	<u>(126,690)</u>
Expenditures:								
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	1,481,454	1,481,454	1,314,305	167,149	1,583,199	1,583,199	1,054,776	528,423
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,481,454</u>	<u>1,481,454</u>	<u>1,314,305</u>	<u>167,149</u>	<u>1,583,199</u>	<u>1,583,199</u>	<u>1,054,776</u>	<u>528,423</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(429,154)</u>	<u>(429,154)</u>	<u>(191,364)</u>	<u>237,790</u>	<u>(730,644)</u>	<u>(730,644)</u>	<u>(328,911)</u>	<u>401,733</u>
Fund Balance - Beginning of Year	430,733	430,733	430,733	-	759,644	759,644	759,644	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,579</u>	<u>\$ 1,579</u>	<u>\$ 239,369</u>	<u>\$ 237,790</u>	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>\$ 430,733</u>	<u>\$ 401,733</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	186,036	186,036	192,919	6,883	170,035	170,035	186,091	16,056
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,000	1,000	2,365	1,365	750	750	1,841	1,091
Other	750	750	1,592	842	600	600	394	(206)
Total Revenue	<u>187,786</u>	<u>187,786</u>	<u>196,876</u>	<u>9,090</u>	<u>171,385</u>	<u>171,385</u>	<u>188,326</u>	<u>16,941</u>
Expenditures:								
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	235,083	235,083	209,767	25,316	203,986	203,986	175,194	28,792
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>235,083</u>	<u>235,083</u>	<u>209,767</u>	<u>25,316</u>	<u>203,986</u>	<u>203,986</u>	<u>175,194</u>	<u>28,792</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(47,297)</u>	<u>(47,297)</u>	<u>(12,891)</u>	<u>34,406</u>	<u>(32,601)</u>	<u>(32,601)</u>	<u>13,132</u>	<u>45,733</u>
Fund Balance - Beginning of Year	13,261	13,261	13,261	-	130	130	130	-
Transfers In	34,036	34,036	-	(34,036)	32,471	32,471	-	32,471
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370</u>	<u>\$ 370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,262</u>	<u>\$ 13,262</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	4,000	4,000	5,291	1,291	3,500	3,500	6,644	3,144
Interest Income	100	100	50	(50)	100	100	122	22
Other	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Total Revenue	<u>6,100</u>	<u>6,100</u>	<u>5,341</u>	<u>(759)</u>	<u>5,100</u>	<u>5,100</u>	<u>6,766</u>	<u>1,666</u>
Expenditures:								
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	7,300	7,300	6,167	1,133	8,400	8,400	8,508	(108)
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>7,300</u>	<u>7,300</u>	<u>6,167</u>	<u>1,133</u>	<u>8,400</u>	<u>8,400</u>	<u>8,508</u>	<u>(108)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,200)</u>	<u>(1,200)</u>	<u>(826)</u>	<u>374</u>	<u>(3,300)</u>	<u>(3,300)</u>	<u>(1,742)</u>	<u>1,558</u>
Fund Balance - Beginning of Year	1,584	1,584	1,584	-	3,326	3,326	3,326	-
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>\$ 384</u>	<u>\$ 384</u>	<u>\$ 758</u>	<u>\$ 374</u>	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ 1,584</u>	<u>\$ 1,558</u>

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

Livingston County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Training Check Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	17,300	17,300	18,697	1,397	12,700	12,700	18,130	5,430
Interest Income	50	50	291	241	30	30	82	52
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>17,350</u>	<u>17,350</u>	<u>18,988</u>	<u>1,638</u>	<u>12,730</u>	<u>12,730</u>	<u>18,212</u>	<u>5,482</u>
Expenditures:								
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	24,153	24,153	26,367	(2,214)	10,716	10,716	11,883	(1,167)
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>24,153</u>	<u>24,153</u>	<u>26,367</u>	<u>(2,214)</u>	<u>10,716</u>	<u>10,716</u>	<u>11,883</u>	<u>(1,167)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,803)</u>	<u>(6,803)</u>	<u>(7,379)</u>	<u>(576)</u>	<u>2,014</u>	<u>2,014</u>	<u>6,329</u>	<u>4,315</u>
Fund Balance - Beginning of Year	6,373	6,373	6,373	-	44	44	44	-
Transfers In	-	-	1,006	1,006	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ (430)</u>	<u>\$ (430)</u>	<u>\$ -</u>	<u>\$ 430</u>	<u>\$ 2,058</u>	<u>\$ 2,058</u>	<u>\$ 6,373</u>	<u>\$ 4,315</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	35,665	35,665	-	-	15,481	15,481
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>35,665</u>	<u>35,665</u>	<u>-</u>	<u>-</u>	<u>15,481</u>	<u>15,481</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	35,580	(35,580)	-	-	15,481	(15,481)
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>35,580</u>	<u>(35,580)</u>	<u>-</u>	<u>-</u>	<u>15,481</u>	<u>(15,481)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>85</u>	<u>85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 85</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,500	1,500	710	(790)	1,800	1,800	1,149	(651)
Interest Income	3	3	2	(1)	3	3	3	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,503</u>	<u>1,503</u>	<u>712</u>	<u>(791)</u>	<u>1,803</u>	<u>1,803</u>	<u>1,152</u>	<u>(651)</u>
Expenditures:								
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	1,008	1,008	381	627	1,800	1,800	1,735	65
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,008</u>	<u>1,008</u>	<u>381</u>	<u>627</u>	<u>1,800</u>	<u>1,800</u>	<u>1,735</u>	<u>65</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>495</u>	<u>495</u>	<u>331</u>	<u>(164)</u>	<u>3</u>	<u>3</u>	<u>(583)</u>	<u>(586)</u>
Fund Balance - Beginning of Year	(495)	(495)	(495)	-	88	88	88	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (164)</u>	<u>\$ (164)</u>	<u>\$ 91</u>	<u>\$ 91</u>	<u>\$ (495)</u>	<u>\$ (586)</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, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,000	1,000	1,148	148	1,100	1,100	1,064	(36)
Interest Income	40	40	28	(12)	30	30	46	16
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,040</u>	<u>1,040</u>	<u>1,176</u>	<u>136</u>	<u>1,130</u>	<u>1,130</u>	<u>1,110</u>	<u>(20)</u>
Expenditures:								
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>1,049</u>	<u>1,049</u>	<u>1,049</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>1,178</u>	<u>22</u>
Total Expenditures	<u>1,049</u>	<u>1,049</u>	<u>1,049</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>1,178</u>	<u>22</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(9)</u>	<u>(9)</u>	<u>127</u>	<u>136</u>	<u>(70)</u>	<u>(70)</u>	<u>(68)</u>	<u>2</u>
Fund Balance - Beginning of Year	9	9	9	-	77	77	77	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136</u>	<u>\$ 136</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 9</u>	<u>\$ 2</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	9,000	9,000	8,662	(338)	9,500	9,500	8,969	(531)
Interest Income	1,400	1,400	1,045	(355)	500	500	1,379	879
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>10,400</u>	<u>10,400</u>	<u>9,707</u>	<u>(693)</u>	<u>10,000</u>	<u>10,000</u>	<u>10,348</u>	<u>348</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	11,600	11,600	8,331	3,269	25,250	25,250	9,635	15,615
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>11,600</u>	<u>11,600</u>	<u>8,331</u>	<u>3,269</u>	<u>25,250</u>	<u>25,250</u>	<u>9,635</u>	<u>15,615</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,200)</u>	<u>(1,200)</u>	<u>1,376</u>	<u>2,576</u>	<u>(15,250)</u>	<u>(15,250)</u>	<u>713</u>	<u>15,963</u>
Fund Balance - Beginning of Year	16,103	16,103	16,103	-	15,390	15,390	15,390	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14,903</u>	<u>\$ 14,903</u>	<u>\$ 17,479</u>	<u>\$ 2,576</u>	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 16,103</u>	<u>\$ 15,963</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	2,000	2,000	1,381	(619)	1,000	1,000	2,074	1,074
Other	4,000	4,000	4,161	161	4,000	4,000	3,930	(70)
Total Revenue	<u>6,000</u>	<u>6,000</u>	<u>5,542</u>	<u>(458)</u>	<u>5,000</u>	<u>5,000</u>	<u>6,004</u>	<u>1,004</u>
Expenditures:								
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	14,695	14,695	9,838	4,857	17,300	17,300	9,849	7,451
Total Expenditures	<u>14,695</u>	<u>14,695</u>	<u>9,838</u>	<u>4,857</u>	<u>17,300</u>	<u>17,300</u>	<u>9,849</u>	<u>7,451</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,695)</u>	<u>(8,695)</u>	<u>(4,296)</u>	<u>4,399</u>	<u>(12,300)</u>	<u>(12,300)</u>	<u>(3,845)</u>	<u>8,455</u>
Fund Balance - Beginning of Year	23,022	23,022	23,022	-	26,867	26,867	26,867	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14,327</u>	<u>\$ 14,327</u>	<u>\$ 18,726</u>	<u>\$ 4,399</u>	<u>\$ 14,567</u>	<u>\$ 14,567</u>	<u>\$ 23,022</u>	<u>\$ 8,455</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, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	18	18	-	-	102	102
Other	11,000	11,000	251	(10,749)	11,000	11,000	3,431	(7,569)
Total Revenue	<u>11,000</u>	<u>11,000</u>	<u>269</u>	<u>(10,731)</u>	<u>11,000</u>	<u>11,000</u>	<u>3,533</u>	<u>(7,467)</u>
Expenditures:								
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	11,000	11,000	685	10,315	11,000	11,000	3,083	7,917
Total Expenditures	<u>11,000</u>	<u>11,000</u>	<u>685</u>	<u>10,315</u>	<u>11,000</u>	<u>11,000</u>	<u>3,083</u>	<u>7,917</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>-</u>	<u>-</u>	<u>(416)</u>	<u>(416)</u>	<u>-</u>	<u>-</u>	<u>450</u>	<u>450</u>
Fund Balance - Beginning of Year	450	450	450	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 34</u>	<u>\$ (416)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ 450</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, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	900	900	1,467	567	500	500	990	490
Other	<u>152,200</u>	<u>152,200</u>	<u>177,255</u>	<u>25,055</u>	<u>163,300</u>	<u>163,300</u>	<u>177,255</u>	<u>13,955</u>
Total Revenue	<u>153,100</u>	<u>153,100</u>	<u>178,722</u>	<u>25,622</u>	<u>163,800</u>	<u>163,800</u>	<u>178,245</u>	<u>14,445</u>
Expenditures:								
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	152,142	152,142	151,443	699	189,839	189,839	184,053	5,786
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>152,142</u>	<u>152,142</u>	<u>151,443</u>	<u>699</u>	<u>189,839</u>	<u>189,839</u>	<u>184,053</u>	<u>5,786</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>958</u>	<u>958</u>	<u>27,279</u>	<u>26,321</u>	<u>(26,039)</u>	<u>(26,039)</u>	<u>(5,808)</u>	<u>20,231</u>
Fund Balance - Beginning of Year	8,293	8,293	8,293	-	26,090	26,090	26,098	8
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 9,251</u>	<u>\$ 9,251</u>	<u>\$ 35,572</u>	<u>\$ 26,321</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 20,290</u>	<u>\$ 20,239</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,500	1,500	2,544	1,044	8,500	8,500	3,407	(5,093)
Interest Income	10	10	-	(10)	60	60	-	(60)
Other	-	-	1,671	1,671	69,225	69,225	69,443	218
Total Revenue	<u>1,510</u>	<u>1,510</u>	<u>4,215</u>	<u>2,705</u>	<u>77,785</u>	<u>77,785</u>	<u>72,850</u>	<u>(4,935)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	19,925	19,925	14,244	5,681	95,817	95,817	63,548	32,269
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>19,925</u>	<u>19,925</u>	<u>14,244</u>	<u>5,681</u>	<u>95,817</u>	<u>95,817</u>	<u>63,548</u>	<u>32,269</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(18,415)</u>	<u>(18,415)</u>	<u>(10,029)</u>	<u>8,386</u>	<u>(18,032)</u>	<u>(18,032)</u>	<u>9,302</u>	<u>27,334</u>
Fund Balance - Beginning of Year	19,705	19,705	10,778	(8,927)	18,457	18,457	1,476	(16,981)
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,290</u>	<u>\$ 1,290</u>	<u>\$ 749</u>	<u>\$ (541)</u>	<u>\$ 425</u>	<u>\$ 425</u>	<u>\$ 10,778</u>	<u>\$ 10,353</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, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	39,606	39,606	38,739	(867)	39,854	39,854	37,492	(2,362)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>39,606</u>	<u>39,606</u>	<u>38,739</u>	<u>(867)</u>	<u>39,854</u>	<u>39,854</u>	<u>37,492</u>	<u>(2,362)</u>
Expenditures:								
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	39,606	39,606	38,950	656	39,854	39,854	37,559	2,295
Juvenile Officer	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>39,606</u>	<u>39,606</u>	<u>38,950</u>	<u>656</u>	<u>39,854</u>	<u>39,854</u>	<u>37,559</u>	<u>2,295</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(211)</u>	<u>(211)</u>	<u>-</u>	<u>-</u>	<u>(67)</u>	<u>(67)</u>
Fund Balance - Beginning of Year	673	673	673	-	740	740	740	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 673</u>	<u>\$ 673</u>	<u>\$ 462</u>	<u>\$ (211)</u>	<u>\$ 740</u>	<u>\$ 740</u>	<u>\$ 673</u>	<u>\$ (67)</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, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	375,072	375,072	98,650	(276,422)	500,000	500,000	212,221	(287,779)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>375,072</u>	<u>375,072</u>	<u>98,650</u>	<u>(276,422)</u>	<u>500,000</u>	<u>500,000</u>	<u>212,221</u>	<u>(287,779)</u>
Expenditures:								
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>375,072</u>	<u>375,072</u>	<u>98,650</u>	<u>276,422</u>	<u>500,000</u>	<u>500,000</u>	<u>212,221</u>	<u>287,779</u>
Total Expenditures	<u>375,072</u>	<u>375,072</u>	<u>98,650</u>	<u>276,422</u>	<u>500,000</u>	<u>500,000</u>	<u>212,221</u>	<u>287,779</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	673	673	-	(673)	-	-	-	-
Transfers In	24	24	24	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 697</u>	<u>\$ 697</u>	<u>\$ 24</u>	<u>\$ (673)</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
Law Enforcement Sales Tax Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 467,000	\$ 467,000	\$ 500,905	\$ 33,905	\$ 456,250	\$ 456,250	\$ 453,531	\$ (2,719)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	750	750	-	(750)	1,000	1,000	-	(1,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	6,000	6,000	8,664	2,664	3,000	3,000	9,505	6,505
Other	1,000	1,000	6,459	5,459	6,000	6,000	41,668	35,668
Total Revenue	<u>474,750</u>	<u>474,750</u>	<u>516,028</u>	<u>41,278</u>	<u>466,250</u>	<u>466,250</u>	<u>504,704</u>	<u>38,454</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	42,478	42,478	23,156	19,322	19,485	19,485	19,123	362
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk	-	-	-	-	-	-	-	-
Associate Circuit Clerk - Probate	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	381,706	381,706	357,792	23,914	330,543	330,543	270,882	59,661
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	12,250	12,250	12,672	(422)	17,437	17,437	21,188	(3,751)
Juvenile Officer	13,000	13,000	2,961	10,039	11,100	11,100	5,671	5,429
County Coroner	32,939	32,939	33,018	(79)	24,562	24,562	35,700	(11,138)
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	116,500	116,500	42,634	73,866
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	69,500	69,500	50,834	18,666	1,250	1,250	35,219	(33,969)
Total Expenditures	<u>551,873</u>	<u>551,873</u>	<u>480,433</u>	<u>71,440</u>	<u>520,877</u>	<u>520,877</u>	<u>430,417</u>	<u>90,460</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(77,123)</u>	<u>(77,123)</u>	<u>35,595</u>	<u>112,718</u>	<u>(54,627)</u>	<u>(54,627)</u>	<u>74,287</u>	<u>128,914</u>
Fund Balance - Beginning of Year	128,936	128,936	128,936	-	54,649	54,649	54,649	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 51,813</u>	<u>\$ 51,813</u>	<u>\$ 164,531</u>	<u>\$ 112,718</u>	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 128,936</u>	<u>\$ 128,914</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, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	500	500	1,390	890	1,000	1,000	530	(470)
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>500</u>	<u>500</u>	<u>1,390</u>	<u>890</u>	<u>1,000</u>	<u>1,000</u>	<u>530</u>	<u>(470)</u>
Expenditures:								
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	1,400	1,400	1,740	(340)	300	300	-	300
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,400</u>	<u>1,400</u>	<u>1,740</u>	<u>(340)</u>	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(900)</u>	<u>(900)</u>	<u>(350)</u>	<u>550</u>	<u>700</u>	<u>700</u>	<u>530</u>	<u>(170)</u>
Fund Balance - Beginning of Year	1,372	1,372	1,372	-	842	842	842	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 472</u>	<u>\$ 472</u>	<u>\$ 1,022</u>	<u>\$ 550</u>	<u>\$ 1,542</u>	<u>\$ 1,542</u>	<u>\$ 1,372</u>	<u>\$ (170)</u>

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

Livingston County, Missouri
Budgetary Comparison Schedule
Cash Basis
Microenterprise Grant Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Favorable (Unfavorable)	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	800	800
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800</u>	<u>800</u>
Expenditures:								
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	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	800	(800)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800</u>	<u>(800)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
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
Civil Fees Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	21,000	21,000	22,494	1,494	20,000	20,000	20,669	669
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>21,000</u>	<u>21,000</u>	<u>22,494</u>	<u>1,494</u>	<u>20,000</u>	<u>20,000</u>	<u>20,669</u>	<u>669</u>
Expenditures:								
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	26,050	26,050	18,555	7,495	33,992	33,992	27,819	6,173
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>26,050</u>	<u>26,050</u>	<u>18,555</u>	<u>7,495</u>	<u>33,992</u>	<u>33,992</u>	<u>27,819</u>	<u>6,173</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,050)</u>	<u>(5,050)</u>	<u>3,939</u>	<u>8,989</u>	<u>(13,992)</u>	<u>(13,992)</u>	<u>(7,150)</u>	<u>6,842</u>
Fund Balance - Beginning of Year	7,157	7,157	7,157	-	14,307	14,307	14,307	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,107</u>	<u>\$ 2,107</u>	<u>\$ 11,096</u>	<u>\$ 8,989</u>	<u>\$ 315</u>	<u>\$ 315</u>	<u>\$ 7,157</u>	<u>\$ 6,842</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, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 85,800	\$ 85,800	\$ 150,807	\$ 65,007	\$ -	\$ -	\$ 8,200	\$ 8,200
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>85,800</u>	<u>85,800</u>	<u>150,807</u>	<u>65,007</u>	<u>-</u>	<u>-</u>	<u>8,200</u>	<u>8,200</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	78,500	78,500	64,575	13,925	-	-	-	-
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	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>78,500</u>	<u>78,500</u>	<u>64,575</u>	<u>13,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,300</u>	<u>7,300</u>	<u>86,232</u>	<u>78,932</u>	<u>-</u>	<u>-</u>	<u>8,200</u>	<u>8,200</u>
Fund Balance - Beginning of Year	8,200	8,200	8,200	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ 94,432</u>	<u>\$ 78,932</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,200</u>	<u>\$ 8,200</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, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	134,900	134,900	148,938	14,038	134,900	134,900	148,756	13,856
Intergovernmental Revenues	10,192	10,192	6,863	(3,329)	10,192	10,192	9,421	(771)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1,000	1,000	1,977	977	1,000	1,000	2,177	1,177
Other	<u>1,000</u>	<u>1,000</u>	<u>7,569</u>	<u>6,569</u>	<u>16,000</u>	<u>16,000</u>	<u>2,536</u>	<u>(13,464)</u>
Total Revenue	<u>147,092</u>	<u>147,092</u>	<u>165,347</u>	<u>18,255</u>	<u>162,092</u>	<u>162,092</u>	<u>162,890</u>	<u>798</u>
Expenditures:								
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	189,161	189,161	132,379	56,782	193,031	193,031	153,486	39,545
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>189,161</u>	<u>189,161</u>	<u>132,379</u>	<u>56,782</u>	<u>193,031</u>	<u>193,031</u>	<u>153,486</u>	<u>39,545</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(42,069)</u>	<u>(42,069)</u>	<u>32,968</u>	<u>75,037</u>	<u>(30,939)</u>	<u>(30,939)</u>	<u>9,404</u>	<u>40,343</u>
Fund Balance - Beginning of Year	82,425	82,425	82,425	-	73,021	73,021	73,021	-
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>\$ 40,356</u>	<u>\$ 40,356</u>	<u>\$ 115,393</u>	<u>\$ 75,037</u>	<u>\$ 42,082</u>	<u>\$ 42,082</u>	<u>\$ 82,425</u>	<u>\$ 40,343</u>

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

Livingston County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Library Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>5,500</u>	<u>5,500</u>	<u>6,500</u>	<u>1,000</u>	<u>6,000</u>	<u>6,000</u>	<u>5,490</u>	<u>(510)</u>
Total Revenue	<u>5,500</u>	<u>5,500</u>	<u>6,500</u>	<u>1,000</u>	<u>6,000</u>	<u>6,000</u>	<u>5,490</u>	<u>(510)</u>
Expenditures:								
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	6,000	6,000	6,055	(55)	6,000	6,000	5,313	687
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Senate Bill 40	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>6,055</u>	<u>(55)</u>	<u>6,000</u>	<u>6,000</u>	<u>5,313</u>	<u>687</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(500)</u>	<u>(500)</u>	<u>445</u>	<u>945</u>	<u>-</u>	<u>-</u>	<u>177</u>	<u>177</u>
Fund Balance - Beginning of Year	963	963	963	-	786	786	786	-
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>\$ 463</u>	<u>\$ 463</u>	<u>\$ 1,408</u>	<u>\$ 945</u>	<u>\$ 786</u>	<u>\$ 786</u>	<u>\$ 963</u>	<u>\$ 177</u>

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

Livingston County, Missouri
Budgetary Comparison Schedule
Cash Basis
Circuit Clerk Interest Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	3,000	3,000	1,128	(1,872)	250	250	3,088	2,838
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,000</u>	<u>3,000</u>	<u>1,128</u>	<u>(1,872)</u>	<u>250</u>	<u>250</u>	<u>3,088</u>	<u>2,838</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	11,000	11,000	1,867	9,133	6,430	6,430	1,216	5,214
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	-	-	-	-	-	-	-	-
Total Expenditures	<u>11,000</u>	<u>11,000</u>	<u>1,867</u>	<u>9,133</u>	<u>6,430</u>	<u>6,430</u>	<u>1,216</u>	<u>5,214</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(8,000)</u>	<u>(8,000)</u>	<u>(739)</u>	<u>7,261</u>	<u>(6,180)</u>	<u>(6,180)</u>	<u>1,872</u>	<u>8,052</u>
Fund Balance - Beginning of Year	8,052	8,052	8,052	-	6,180	6,180	6,180	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 52</u>	<u>\$ 52</u>	<u>\$ 7,313</u>	<u>\$ 7,261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,052</u>	<u>\$ 8,052</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, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	16,210	16,210	13,948	(2,262)	12,078	12,078	14,125	2,047
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>16,210</u>	<u>16,210</u>	<u>13,948</u>	<u>(2,262)</u>	<u>12,078</u>	<u>12,078</u>	<u>14,125</u>	<u>2,047</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	21,100	21,100	21,302	(202)	6,430	6,430	10,185	(3,755)
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	<u>11,600</u>	<u>11,600</u>	<u>-</u>	<u>11,600</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Total Expenditures	<u>32,700</u>	<u>32,700</u>	<u>21,302</u>	<u>11,398</u>	<u>20,430</u>	<u>20,430</u>	<u>10,185</u>	<u>10,245</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(16,490)</u>	<u>(16,490)</u>	<u>(7,354)</u>	<u>9,136</u>	<u>(8,352)</u>	<u>(8,352)</u>	<u>3,940</u>	<u>12,292</u>
Fund Balance - Beginning of Year	16,493	16,493	16,493	-	12,553	12,553	12,553	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 9,139</u>	<u>\$ 9,136</u>	<u>\$ 4,201</u>	<u>\$ 4,201</u>	<u>\$ 16,493</u>	<u>\$ 12,292</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, 2007

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, 2007, expenditures exceeded final budget amounts as follows:

	<u>Amount Over Budget</u>	
	<u>2007</u>	<u>2006</u>
Law Enforcement Training Fund	\$ -	\$ 108
Prosecuting Attorney Check Fund	\$ 2,217	\$ 1,167
CCW Permit Fund	\$ 340	\$ -
Law Library Fund	\$ 55	\$ -

No budget was developed for the Special Elections Fund for either December 31, 2007 and December 31, 2006. No budget was developed for the Microenterprise Grant Fund for the year ended December 31, 2006

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, 2007, which collectively comprise the County's basic financial statements, and have issued my report thereon dated September 11, 2008. 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 my 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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

**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*
(Concluded)**

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 for the information of the Board of Commissioners, management, and federal awarding agencies and pass-through entities and others within the entity 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
September 11, 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**

To the County Commissioners
Livingston County, Missouri
Chillicothe, Missouri

Compliance

I have audited the compliance of the Livingston County, Missouri with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2007. 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 No. 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 on 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, 2007.

**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

The 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, 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 *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.

**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
(Concluded)**

This report is intended solely for the information and use of the Board of Commissioners, management, 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
September 11, 2008

Livingston County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2007 and 2006

<u>Federal CFDA Number</u>	<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Expenditures Year Ended December 31,</u>	
		<u>2007</u>	<u>2006</u>
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
	Passed through state:		
	Department of Economic Development -		
14.228	Community Development Block Grant/State Program	\$ 98,650	\$ 211,150
	Total U.S. Department of Housing and Urban Development	<u>98,650</u>	<u>211,150</u>
	U.S. DEPARTMENT OF JUSTICE		
	Passed through state:		
	State Department of Public Safety		
16.575	Crime Victim Assistance	38,950	37,559
16.592	Local Law Enforcement Block Grant	7,571	-
16.607	2003 Bulletproof Vest Partnership Grant Program	-	1,806
	Missouri Sheriff's Association -		
16/Unknown	Domestic Cannabis Eradication/Suppression Program	<u>1,177</u>	<u>669</u>
	Total U.S. Department of Justice	<u>47,698</u>	<u>40,034</u>
	U.S. DEPARTMENT OF TRANSPORTATION		
	Passed through state:		
	Highway and Transportation Commission -		
20.703	Interagency Hazardous Materials Public Sector		
	Training and Planning Grants	1,259	1,259
20.600	State and Community Highway Safety	-	1,047
20.205	Highway Planning and Construction	<u>330,887</u>	<u>12,925</u>
	Total U.S. Department of Transportation	<u>332,146</u>	<u>15,231</u>
	GENERAL SERVICES ADMINISTRATION		
	Passed through state Office of Administration -		
39.003	Donation of Federal Surplus Personal Property	359	183
39.011	Election Reform Payments	<u>6,599</u>	<u>6,057</u>
	Total General Services Administration	<u>6,958</u>	<u>6,240</u>

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

Livingston County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2007 and 2006

<u>Federal CFDA Number</u>	<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Expenditures Year Ended December 31,</u>	
		<u>2007</u>	<u>2006</u>
	ELECTION ASSISTANCE COMMISSION Passed through the Office of Secretary of State -		
90.401	Help America Vote Act Requirements Payments	<u>7,835</u>	<u>76,497</u>
	Total Election Assistance Commission	<u>7,835</u>	<u>76,497</u>
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
	Passed through state:		
	Department of Social Services -		
93.563	Child Support Enforcement	<u>708</u>	<u>800</u>
	Total U.S. Department of Health and Human Services	<u>708</u>	<u>800</u>
	U.S. DEPARTMENT OF HOMELAND SECURITY		
	Passed through state Department of Public Safety:		
97.067	Homeland Security Grant Program	-	32,000
97.036	Public Assistance Grants	<u>129,077</u>	<u>-</u>
	Total U.S. Department of Homeland Security	<u>129,077</u>	<u>32,000</u>
	Total Expenditures of Federal Awards	<u>\$ 623,072</u>	<u>\$ 381,952</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, 2007 and 2006

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, 2007 and 2006

Note 2: Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 2007 and 2006.

Livingston County, Missouri
 Schedule of Findings and Questioned Costs
 Years Ended December 31, 2007 and 2006

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified	__Yes <u>X</u> No
Significant deficiencies identified not considered to be material weaknesses?	__Yes <u>X</u> No
Noncompliance material to financial statements noted	__Yes <u>X</u> No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	__Yes <u>X</u> No
Significant deficiencies identified not considered to be material weaknesses?	__Yes <u>X</u> No
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	__Yes <u>X</u> No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
14.228	Community Development Block Grants/ State Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
Auditee qualified as low-risk auditee	__Yes <u>X</u> No

Livingston County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2007 and 2006

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, 2005. 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, 2005.

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, 2005 included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.