All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

COUNTY of Saratoga

County of Saratoga

For the Fiscal Year Ended 12/31/2014

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

COUNTY OF Saratoga

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

(A) GENERAL
(CD) SPECIAL GRANT
(D) COUNTY ROAD
(DM) ROAD MACHINERY
(EF) ENTERPRISE HEALTH REL FAC
(ES) ENTERPRISE SEWER
(G) SEWER
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(PN) PERMANENT
(S) WORKERS COMPENSATION
(TA) AGENCY
(TE) PRIVATE PURPOSE TRUST
(V) DEBT SERVICE
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

1) Statement of Indebtedness
2) Schedule of Time Deposits and Investments
3) Bank Reconciliation
4) Local Government Questionnaire
5) Schedule of Employee and Retiree Benefits
6) Schedule of Energy Costs and Consumption
7) Schedule of Other Post Employment Benefits (OPEB)

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

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	9,109,873	A200	13,832,376
Cash In Time Deposits		A201	
Petty Cash	18,670	A210	18,670
Departmental Cash	5,000	A215	5,000
TOTAL Cash	**9,133,543**		**13,856,046**
Taxes Receivable, Current		A250	
Taxes Receivable, Overdue	6,606,773	A260	6,721,257
Returned School Taxes Receivable	10,256,801	A280	10,316,891
City School Taxes Receivable	340,895	A290	417,935
Delinquent Village Taxes Rec	401,983	A295	399,512
Tax Sale Certificates	39,376	A320	39,376
Property Acquired For Taxes	723,415	A330	515,274
Allowance For Uncollectible Taxes	-850,000	A342	-850,000
TOTAL Taxes Receivable (net)	**17,519,241**		**17,560,245**
Accounts Receivable	11,064,745	A380	4,063,654
TOTAL Other Receivables (net)	**11,064,745**		**4,063,654**
State And Federal, Social Services	4,411,355	A400	6,971,390
Due From State And Federal Government	20,174,560	A410	21,111,044
TOTAL State And Federal Aid Receivables	**24,585,915**		**28,082,434**
Due From Other Funds	2,699,672	A391	6,594,528
TOTAL Due From Other Funds	**2,699,672**		**6,594,528**
Towns & Cities	64,985	A430	39,821
Due From Other Governments	6,748,917	A440	7,790,223
TOTAL Due From Other Governments	**6,813,902**		**7,830,045**
Inventory Of Materials And Supplies	41,259	A445	42,357
TOTAL Inventories	**41,259**		**42,357**
TOTAL Assets	**71,858,278**		**78,029,309**

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	11,207,404	A600	6,105,114
TOTAL Accounts Payable	**11,207,404**		**6,105,114**
Accrued Liabilities	1,708,284	A601	
TOTAL Accrued Liabilities	**1,708,284**		**0**
Retained Percentages-Contracts Payable	-726	A605	-46,801
TOTAL Retained Percentages	**-726**		**-46,801**
Compensated Absences		A687	
Overpayments & Clearing Account	516	A690	463
TOTAL Other Liabilities	**516**		**463**
Due To Other Funds		A630	5,868,287
TOTAL Due To Other Funds	**0**		**5,868,287**
Due To Other Governments	9,122,450	A631	9,375,337
Due To Towns For Tax Levies		A640	-1,215
Due To Districts For Special Levies	798,078	A650	798,120
Due To School Districts	11,736,778	A660	12,192,163
Due To City School Districts	387,597	A661	434,282
Due To Village, Delinquent Taxes	410,245	A668	410,819
TOTAL Due To Other Governments	**22,455,148**		**23,209,506**
TOTAL Liabilities	**35,370,625**		**35,136,568**
Deferred Inflows of Resources			
Deferred Inflow of Resources	12,364,264	A691	17,317,702
Deferred Taxes	5,947,780	A694	5,900,179
TOTAL Deferred Inflows of Resources	**18,312,044**		**23,217,881**
TOTAL Deferred Inflows of Resources	**18,312,044**		**23,217,881**
Fund Balance			
Not in Spendable Form	41,259	A806	42,357
TOTAL Nonspendable Fund Balance	**41,259**		**42,357**
Assigned Appropriated Fund Balance	1,000,000	A914	1,413,500
Assigned Unappropriated Fund Balance	17,134,350	A915	
TOTAL Assigned Fund Balance	**18,134,350**		**1,413,500**
Unassigned Fund Balance		A917	18,219,003
TOTAL Unassigned Fund Balance	**0**		**18,219,003**
TOTAL Fund Balance	**18,175,609**		**19,674,860**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**71,858,278**		**78,029,310**

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	54,290,806	A1001	51,586,039
TOTAL Real Property Taxes	**54,290,806**		**51,586,039**
Gain From Sale of Tax Acq Property	256,241	A1051	506,787
Federal Payments In Lieu of Taxes	3,480	A1080	3,730
Other Payments In Lieu of Taxes	1,806,570	A1081	1,797,134
Interest & Penalties On Real Prop Taxes	2,532,812	A1090	2,602,384
TOTAL Real Property Tax Items	**4,599,103**		**4,910,035**
Sales And Use Tax	107,409,709	A1110	111,471,711
Tax On Hotel Room Occupancy	752,146	A1113	860,946
Towns Share of Sales Tax	800,000	A1115	800,000
Flat Racing Admissions Tax	431,504	A1133	563,400
Emergency Telephone System Surcharge	875,691	A1140	882,774
O.T.B. Surtax	704,942	A1150	609,902
TOTAL Non Property Tax Items	**110,973,993**		**115,188,732**
Medical Examiner Fees		A1225	4
Treasurer Fees	122,945	A1230	94,395
Charges For Tax Redemption	22,965	A1235	23,815
Clerk Fees	3,110,021	A1255	2,978,062
Personnel Fees	17,423	A1260	9,700
Other General Departmental Income	3,253,153	A1289	2,426,899
Sheriff Fees	289,640	A1510	290,275
Altern To Incarceration Fees	6,521	A1515	6,760
Prisoner Charges		A1525	2,324
Public Pound Charges, Dog Control Fees	208,032	A1550	205,892
Restitution Surcharge	18,041	A1580	16,087
Other Public Safety Departmental Income	180,138	A1589	185,860
Home Nursing Charges	1,797,740	A1610	1,675,208
Mental Health Fees	2,587,049	A1620	2,599,447
Early Interven Fees For Serv	1,159,923	A1621	132,956
Other Health Departmental Income	103,488	A1689	97,199
Airport Fees & Rentals	84,429	A1770	85,822
Repay of Medical Assistance	-81,860	A1801	185,916
Repayment of Family Assistance	172,784	A1809	197,498
Medical Incentive Earnings	179,951	A1811	218,163
Repayment of Child Care	123,521	A1819	120,985
Repayment of Juvenile Delinquent Care	355	A1823	310
Repayment of State Training School	46	A1829	
Repayment of Safety Net Assistance	251,739	A1840	251,089
Sealer of Weights & Measures	15,400	A1962	14,100
Charges-Programs For The Aging	6,539	A1972	6,344
Planning Board Fees	22,500	A2115	22,500
TOTAL Departmental Income	**13,652,481**		**11,847,612**
Election Service Charges	188,357	A2215	172,250
Public Safety Services For Other Govts	1,028,123	A2260	1,031,432
Transportation Services, Other Govts	40,686	A2300	34,505
Youth Recreation Services, Other Govts	680,658	A2350	567,492
Programs For Aging, Other Govts	62,384	A2351	62,394

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Misc Revenue, Other Govts	627,660	A2389	578,090
TOTAL Intergovernmental Charges	**2,627,868**		**2,446,163**
Interest And Earnings	170,899	A2401	140,442
Rental of Real Property	176,517	A2410	178,266
Commissions	88,083	A2450	104,464
TOTAL Use of Money And Property	**435,498**		**423,172**
Games of Chance	15	A2530	15
Licenses, Other	37,604	A2545	27,127
TOTAL Licenses And Permits	**37,619**		**27,142**
Fines And Forfeited Bail	10,575	A2610	5,100
Stop-Dwi Fines	323,828	A2615	313,497
Forfeitures of Deposits	1,090	A2620	5,500
Forfeiture of Crime Proceeds	4,849	A2625	2,948
TOTAL Fines And Forfeitures	**340,342**		**327,045**
Sales of Forest Products	162,491	A2652	64,582
Sales, Other	28,460	A2655	28,687
Sales of Real Property	4,000,000	A2660	
Sales of Equipment	27,265	A2665	43,709
Insurance Recoveries	10,284	A2680	76,929
Other Compensation For Loss	2,132,111	A2690	2,412,121
TOTAL Sale of Property And Compensation For Loss	**6,360,610**		**2,626,028**
Refunds of Prior Year's Expenditures	605,212	A2701	1,507,539
Vlt/tribal-State Compact Moneys	609,084	A2725	775,198
Unclassified (specify)	59,999	A2770	353,192
TOTAL Miscellaneous Local Sources	**1,274,296**		**2,635,929**
State Aid Court Facilities	261,976	A3021	251,827
State Aid, Indigent Legal Services Fund	147,086	A3025	193,589
St Aid, District Attorney Salaries	66,089	A3030	72,189
St Aid - Other (specify)	137,540	A3089	120,416
St Aid, Education of Handicapped Child	6,498,605	A3277	5,271,681
St Aid, Other Educ (spec)	125,043	A3289	312,880
St Aid, Probation Services	402,368	A3310	389,768
St Aid, Navigation Law Enforcement	11,422	A3315	8,734
St Aid, Law EnfoR. Costs For DanG. Drugs	6,711	A3324	11,312
St Aid, Other Public Safety	505,763	A3389	548,304
St Aid, Public Health	916,804	A3401	625,993
St Aid Handicapped Children	4,171	A3446	3,774
Early Intervention State Aid	642,432	A3449	1,098,075
St Aid, Other Health	446,312	A3489	52,138
St Aid, Mental Health	3,012,170	A3490	4,379,100
St Aid, Bus And Other Mass Trans	60,624	A3594	14,551
St Aid, Social Services Administration	4,238,437	A3610	3,747,292
St Aid, Child Care	3,268,247	A3619	2,810,922
St Aid, Juvenile Delinquent	257,791	A3623	45,599
St Aid, Safety Net	418,347	A3640	390,845
St Aid, Emergency Aid For Adults	41,576	A3642	30,285

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
St Aid, Day Care	19,150	A3655	18,383
St Aid, Other Social Services	65,198	A3689	33,456
St Aid, Veterans Service Agencies	12,793	A3710	12,793
St Aid, Programs For Aging	764,480	A3772	492,072
St Aid-Economic Assistance	575,118	A3789	123,236
St Aid, Youth Programs	147,448	A3820	225,983
St Aid-Other Cul & Rec St Aid	29,218	A3889	86,797
St Aid - Other Home And Community Service	222,938	A3989	128,204
TOTAL State Aid	**23,305,856**		**21,500,197**
Federal Aid - Other	1,673,867	A4089	1,431,457
Fed Aid, Crime Control	26,915	A4320	91,454
Fed Aid Other Public Safety	83,586	A4389	
Fed Aid, Public Health	193,214	A4401	187,180
Early Intervention Federal	215,607	A4451	136,846
Fed Aid Alcohol Addiction Control	70,667	A4488	96,595
Fed Aid Other Health	236,631	A4489	260,826
Fed Aid, Airport Cap Proj	1,078,347	A4592	212,391
Fed Aid, Medicaid Assistance	34,235	A4601	118,863
Fed Aid, Family Assistance	2,019,976	A4609	1,736,031
Fed Aid, Social Services Administration	4,067,937	A4610	4,123,529
Fed Aid, Food Stamp Program Admin	1,629,380	A4611	1,458,649
Flexible Fund For Family Services (fffs)	3,739,158	A4615	1,691,387
Fed Aid, Home Energy Assistance	359,989	A4641	456,095
Fed Aid Other Social Services	1,968,914	A4689	1,450,772
Fed Aid, Programs For Aging	213,238	A4772	188,444
Fed Aid Other Econ Assist & Opport	88,250	A4789	42,668
Fed Aid, Job Training Partnership	42,065	A4790	29,805
Fed Aid, Other Home And Comm Services	347,135	A4989	
TOTAL Federal Aid	**18,089,112**		**13,712,993**
TOTAL Revenues	**235,987,583**		**227,231,086**
Interfund Transfers	1,178,146	A5031	4,092,817
TOTAL Interfund Transfers	**1,178,146**		**4,092,817**
TOTAL Other Sources	**1,178,146**		**4,092,817**
TOTAL Revenues	**237,165,729**		**231,323,903**

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	439,977	A10101	433,334
Legislative Board, Equip & Cap Outlay		A10102	1,648
Legislative Board, Contr Expend	53,352	A10104	57,088
Legislative Board, Empl Bnfts	552,814	A10108	411,835
TOTAL Legislative Board	**1,046,144**		**903,905**
Clerk of Legis Board,pers Serv	120,905	A10401	134,012
Clerk of Legis Board,contr Expend	16,638	A10404	14,353
Clerk of Legis Board,empl Bnfts	122,875	A10408	116,827
TOTAL Clerk of Legis Board	**260,419**		**265,192**
District Attorney, Pers Serv	2,116,492	A11651	2,249,188
District Attorney,equip & Cap Outlay	31,793	A11652	8,800
District Attorney,contr Expend	535,179	A11654	425,523
District Attorney,empl Bnfts	989,457	A11658	1,068,996
TOTAL District Attorney	**3,672,921**		**3,752,506**
Public Defender,pers Serv	679,263	A11701	756,807
Public Defender, Equip & Cap Outlay		A11702	1,404
Public Defender,contr Expend	472,784	A11704	444,069
Public Defender,empl Bnfts	387,329	A11708	380,640
TOTAL Public Defender	**1,539,376**		**1,582,921**
Med Examiners & Coroners,pers Serv	47,991	A11851	52,785
Med Examiners & Coroners,contr Expend	192,222	A11854	242,645
Med Examiners & Coroners,empl Bnfts	18,288	A11858	9,698
TOTAL Med Examiners & Coroners	**258,501**		**305,128**
Municipal Exec, Pers Serv	249,933	A12301	263,955
Municipal Exec, Equip & Cap Outlay	814	A12302	1,371
Municipal Exec, Contr Expend	5,271	A12304	6,365
Municipal Exec, Empl Bnfts	137,877	A12308	156,883
TOTAL Municipal Exec	**393,894**		**428,574**
Auditor, Pers Serv	248,718	A13201	230,255
Auditor, Contr Expend	1,153	A13204	2,342
Auditor, Empl Bnfts	178,968	A13208	173,744
TOTAL Auditor	**428,840**		**406,341**
Treasurer, Pers Serv	630,177	A13251	652,637
Treasurer, Equip & Cap Outlay	2,900	A13252	929
Treasurer, Contr Expend	172,976	A13254	184,755
Treasurer, Empl Bnfts	455,752	A13258	425,066
TOTAL Treasurer	**1,261,805**		**1,263,388**
Purchasing, Pers Serv	192,383	A13451	192,530
Purchasing, Contr Expend	8,778	A13454	8,080
Purchasing, Empl Bnfts	155,700	A13458	179,648
TOTAL Purchasing	**356,860**		**380,259**
Assessment, Pers Serv	514,625	A13551	531,809
Assessment, Equip & Cap Outlay		A13552	14,242
Assessment, Contr Expend	89,049	A13554	83,859
Assessment, Empl Bnfts	403,373	A13558	386,637
TOTAL Assessment	**1,007,047**		**1,016,548**

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Exp On Prop Acq For Taxes, Contr Expend	7,806	A13644	7,848
TOTAL Exp On Prop Acq For Taxes	**7,806**		**7,848**
Clerk,pers Serv	1,918,619	A14101	2,074,313
Clerk,equip & Cap Outlay	192,494	A14102	193,838
Clerk,contr Expend	282,527	A14104	270,377
Clerk,empl Bnfts	1,253,696	A14108	1,311,679
TOTAL Clerk	**3,647,337**		**3,850,208**
Law, Pers Serv	327,922	A14201	335,838
Law, Equip & Cap Outlay	2,930	A14202	1,826
Law, Contr Expend	135,032	A14204	131,417
Law, Empl Bnfts	207,120	A14208	184,288
TOTAL Law	**673,005**		**653,369**
Personnel, Pers Serv	427,243	A14301	431,033
Personnel,equip & Cap Outlay	675	A14302	
Personnel, Contr Expend	163,323	A14304	149,474
Personnel, Empl Bnfts	299,712	A14308	286,046
TOTAL Personnel	**890,953**		**866,553**
Elections, Pers Serv	474,549	A14501	497,127
Elections, Equip & Cap Outlay	10,063	A14502	3,264
Elections, Contr Expend	608,860	A14504	699,731
Elections, Empl Bnfts	281,432	A14508	286,765
TOTAL Elections	**1,374,904**		**1,486,887**
Buildings, Pers Serv	1,532,210	A16201	1,623,496
Buildings, Equip & Cap Outlay	79,375	A16202	145,540
Buildings, Contr Expend	868,041	A16204	956,554
Buildings, Empl Bnfts	1,100,991	A16208	1,203,928
TOTAL Buildings	**3,580,617**		**3,929,518**
Central Garage, Equip & Cap Outlay	35,212	A16402	46,128
Central Garage, Contr Expend	352,558	A16404	327,581
TOTAL Central Garage	**387,769**		**373,709**
Central Comm System, Pers Serv	35,092	A16501	36,390
Central Comm System, Equip & Cap Outlay	34,200	A16502	34,200
Central Comm System, Contr Expend	79,244	A16504	129,513
Central Comm System, Empl Bnfts	14,017	A16508	10,587
TOTAL Central Comm System	**162,554**		**210,690**
Central Storeroom, Pers Serv	42,369	A16601	50,308
Central Storeroom, Contr Expend	1,323	A16604	1,042
Central Storeroom, Empl Bnfts	27,480	A16608	30,073
TOTAL Central Storeroom	**71,171**		**81,422**
Central Print & Mail, Pers Serv	78,363	A16701	80,779
Central Print & Mail, Equip & Cap Outlay		A16702	3,472
Central Print & Mail,contr Expend	271,599	A16704	265,414
Central Print & Mail,empl Bnfts	78,728	A16708	77,362
TOTAL Central Print & Mail	**428,689**		**427,026**
Central Data Process, Pers Serv	482,501	A16801	530,333
Central Data Process & Cap Outlay	131,381	A16802	173,328

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Central Data Process, Contr Expend	71,846	A16804	127,747
Central Data Process, Empl Bnfts	300,030	A16808	311,529
TOTAL Central Data Process	**985,758**		**1,142,937**
Unallocated Insurance, Contr Expend	984,805	A19104	960,731
TOTAL Unallocated Insurance	**984,805**		**960,731**
Judgements And Claims, Contr Expend	39,354	A19304	41,966
TOTAL Judgements And Claims	**39,354**		**41,966**
Distribution of Sales Tax	53,245,073	A19854	55,030,078
TOTAL Distribution of Sales Tax	**53,245,073**		**55,030,078**
Other Gen Govt Support, Contr Expend		A19894	17,325
TOTAL Other Gen Govt Support	**0**		**17,325**
TOTAL General Government Support	**76,705,603**		**79,385,027**
Community College Tuition,contr Expend	6,923,143	A24904	7,110,947
TOTAL Community College Tuition	**6,923,143**		**7,110,947**
Education Handicapped Children,contr Expen	10,003,344	A29604	10,524,422
TOTAL Education Handicapped Children	**10,003,344**		**10,524,422**
Other Education Activities,contr Expend		A29804	
TOTAL Other Education Activities	**0**		**0**
TOTAL Education	**16,926,487**		**17,635,369**
Public Safety Comm Sys, Equip & Cap Outlay	85,898	A30202	72,400
Public Safety Comm Sys, Contr Expend	68,078	A30204	64,068
TOTAL Public Safety Comm Sys	**153,975**		**136,468**
Sheriff,pers Serv	9,869,313	A31101	10,015,220
Sheriff, Equip & Cap Outlay	405,387	A31102	491,069
Sheriff, Contr Expend	1,047,497	A31104	1,038,188
Sheriff, Empl Bnfts	5,761,654	A31108	6,243,337
TOTAL Sheriff	**17,083,851**		**17,787,815**
Probation, Pers Serv	1,220,280	A31401	1,354,231
Probation, Equip & Cap Outlay	1,614	A31402	1,827
Probation, Contr Expend	233,780	A31404	214,031
Probation, Empl Bnfts	748,192	A31408	865,763
TOTAL Probation	**2,203,867**		**2,435,853**
Jail, Pers Serv	5,233,121	A31501	5,366,539
Jail, Equip & Cap Outlay	29,409	A31502	13,266
Jail, Contr Expend	1,431,138	A31504	1,387,490
Jail, Empl Bnfts	3,032,665	A31508	3,445,912
TOTAL Jail	**9,726,333**		**10,213,207**
Stop Dwi,pers Serv	13,658	A33151	14,066
Stop Dwi,contr Expend	317,206	A33154	323,012
Stop Dwi, Empl Bnfts	1,330	A33158	1,350
TOTAL Stop Dwi	**332,194**		**338,428**
Fire, Pers Serv	59,490	A34101	60,680
Fire, Equip & Cap Outlay	51,674	A34102	36,513
Fire, Contr Expend	242,564	A34104	184,250
Fire, Empl Bnfts	40,301	A34108	43,831
TOTAL Fire	**394,030**		**325,274**

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Control of Animals, Pers Serv	409,494	A35101	398,428
Control of Animals, Equip & Cap Outlay	1,092	A35102	1,621
Control of Animals, Contr Expend	216,265	A35104	212,885
Control of Animals, Empl Bnfts	217,213	A35108	196,174
TOTAL Control of Animals	**844,064**		**809,108**
Safety Inspection, Pers Serv	67,823	A36201	69,178
Safety Inspection, Contr Expend	442	A36204	2,079
Safety Inspection, Empl Bnfts	42,653	A36208	46,208
TOTAL Safety Inspection	**110,918**		**117,465**
Civil Defense, Pers Serv	154,349	A36401	113,237
Civil Defense, Equip & Cap Outlay	217,197	A36402	155,157
Civil Defense, Contr Expend	374,469	A36404	707,386
Civil Defense, Empl Bnfts	119,074	A36408	110,684
TOTAL Civil Defense	**865,089**		**1,086,465**
TOTAL Public Safety	**31,714,321**		**33,250,083**
Public Health, Pers Serv	2,292,624	A40101	2,254,776
Public Health, Equip & Cap Outlay	23,878	A40102	21,791
Public Health, Contr Expend	880,286	A40104	889,978
Public Health, Empl Bnfts	1,777,078	A40108	1,697,627
TOTAL Public Health	**4,973,866**		**4,864,172**
Physically Handicapped, Contr Expend	14,227	A40464	12,368
TOTAL Physically Handicapped	**14,227**		**12,368**
Early Intervention Pgm,contr Expend	2,047,834	A40594	1,404,774
TOTAL Early Intervention Pgm	**2,047,834**		**1,404,774**
Mental Health Admin,pers Serv	1,708,709	A43101	1,804,020
Mental Health Admin,equip & Cap Outlay	13,072	A43102	22,102
Mental Health Admin,contr Expend	1,762,873	A43104	1,870,259
Mental Health Admin,empl Bnfts	1,102,104	A43108	1,130,750
TOTAL Mental Health Admin	**4,586,758**		**4,827,132**
Mental Health Prog,pers Serv	682,220	A43201	738,468
Mental Health Prog,equip & Cap Outlay	2,099	A43202	15,142
Mental Health Prog,contr Expend	309,503	A43204	434,863
Mental Health Prog, Empl Bnfts	503,872	A43208	500,232
TOTAL Mental Health Prog	**1,497,694**		**1,688,705**
Contracted Mental Health Service	3,101,431	A43224	3,045,806
TOTAL Contracted Mental Health Service	**3,101,431**		**3,045,806**
Mental Illness,contr Expend	285,044	A43304	258,428
TOTAL Mental Illness	**285,044**		**258,428**
TOTAL Health	**16,506,853**		**16,101,384**
Joint Airport	1,373,450	A56152	350,137
Joint Airport, Contr Expend	20,785	A56154	35,591
TOTAL Joint Airport	**1,394,235**		**385,728**
Bus Operations, Contr Expend	78,597	A56304	39,299
TOTAL Bus Operations	**78,597**		**39,299**
TOTAL Transportation	**1,472,832**		**425,027**
Admin, Pers Serv	5,428,154	A60101	5,610,213

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Admin, Equip & Cap Outlay	25,241	A60102	
Admin, Contr Expend	419,873	A60104	479,061
Admin, Empl Bnfts	4,170,296	A60108	4,111,680
TOTAL Admin	**10,043,564**		**10,200,953**
Services For Recipients, Pers Serv	3,494,850	A60701	3,691,467
Services For Recipients, Equip & Cap Outla		A60702	47,626
Services For Recipients, Contr Expend	2,583,173	A60704	3,094,930
Services For Recipients, Empl Bnfts	2,299,580	A60708	2,471,935
TOTAL Services For Recipients	**8,377,604**		**9,305,958**
Medical Assistance, Contr Expend	68,124	A61014	10,271
TOTAL Medical Assistance	**68,124**		**10,271**
Medical Assistance-Mmis, Contr Expend	24,894,504	A61024	25,286,740
TOTAL Medical Assistance-Mmis	**24,894,504**		**25,286,740**
Family Assistance, Contr Expend	8,227,939	A61094	4,503,728
TOTAL Family Assistance	**8,227,939**		**4,503,728**
Child Care, Contr Expend	3,078,682	A61194	3,399,974
TOTAL Child Care	**3,078,682**		**3,399,974**
Juvenile Delinquent, Contr Expend	91,215	A61234	81,582
TOTAL Juvenile Delinquent	**91,215**		**81,582**
State Training School, Contr Expend	101,489	A61294	250,164
TOTAL State Training School	**101,489**		**250,164**
Safety Net, Contr Expend	1,649,986	A61404	1,666,135
TOTAL Safety Net	**1,649,986**		**1,666,135**
Home Energy Assistance	200,762	A61411	239,225
Home Energy Assistance	2,935	A61412	
Home Energy Assistance, Contr Expend	27,281	A61414	73,397
Home Energy Assistance	102,965	A61418	115,818
TOTAL Home Energy Assistance	**333,943**		**428,440**
Emergency Aid For Adults, Contr Expend	68,956	A61424	67,722
TOTAL Emergency Aid For Adults	**68,956**		**67,722**
Other Economic Opp Pro, Contr Expend	92,870	A63264	548,574
TOTAL Other Economic Opp Pro	**92,870**		**548,574**
Publicity, Contr Expend	355,180	A64104	10,336
Publicity, Empl Bnfts	943	A64108	
TOTAL Publicity	**356,123**		**10,336**
Promotion of Industry, Contr Expend	200,000	A64204	
TOTAL Promotion of Industry	**200,000**		**0**
Veterans Service, Pers Serv	154,306	A65101	154,311
Veterans Service, Equip & Cap Outlay	2,633	A65102	875
Veterans Service, Contr Expend	21,399	A65104	20,806
Veterans Service, Empl Bnfts	93,281	A65108	85,022
TOTAL Veterans Service	**271,620**		**261,014**
Consumer Affairs, Pers Serv	99,005	A66101	103,434
Consumer Affairs, Contr Expend	4,551	A66104	4,111
Consumer Affairs, Empl Bnfts	89,813	A66108	85,789
TOTAL Consumer Affairs	**193,369**		**193,333**

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Programs For Aging, Pers Serv	606,264	A67721	641,082
Programs For Aging, Equip & Cap Outlay	1,936	A67722	36,160
Programs For Aging, Contr Expend	1,548,362	A67724	1,615,443
Programs For Aging, Empl Bnfts	344,203	A67728	376,361
TOTAL Programs For Aging	**2,500,766**		**2,669,045**
TOTAL Economic Assistance And Opportunity	**60,550,754**		**58,883,969**
Youth Prog, Pers Serv	384,056	A73101	429,109
Youth Prog, Equip & Cap Outlay	1,143	A73102	
Youth Prog, Contr Expend	196,894	A73104	249,816
Youth Prog, Empl Bnfts	311,044	A73108	326,156
TOTAL Youth Prog	**893,137**		**1,005,080**
Library, Contr Expend	30,600	A74104	30,600
TOTAL Library	**30,600**		**30,600**
Historian, Pers Serv	29,973	A75101	30,757
Historian, Contr Expend	698	A75104	853
Historian, Empl Bnfts	8,790	A75108	8,746
TOTAL Historian	**39,461**		**40,356**
Historical Property, Contr Expend		A75204	
TOTAL Historical Property	**0**		**0**
Celebrations, Contr Expend		A75504	
TOTAL Celebrations	**0**		**0**
Other Performing Arts, Contr Expend		A75604	
TOTAL Other Performing Arts	**0**		**0**
Other Culture And Rec, Contr Expend	45,340	A79894	54,455
TOTAL Other Culture And Rec	**45,340**		**54,455**
TOTAL Culture And Recreation	**1,008,539**		**1,130,491**
Planning, Pers Serv	287,433	A80201	295,042
Planning, Equip & Cap Outlay	298,031	A80202	464
Planning, Contr Expend	163,577	A80204	151,805
Planning, Empl Bnfts	233,162	A80208	239,682
TOTAL Planning	**982,203**		**686,993**
Joint Planning Board, Contr Expend	53,847	A80254	53,847
TOTAL Joint Planning Board	**53,847**		**53,847**
Environmental Control, Contr Expend	289	A80904	
TOTAL Environmental Control	**289**		**0**
Conservation, Contr Expend	3,391,410	A87104	1,150,456
TOTAL Conservation	**3,391,410**		**1,150,456**
Fish And Game, Contr Expend	1,818	A87204	1,818
TOTAL Fish And Game	**1,818**		**1,818**
Forestry, Contr Expend		A87304	
TOTAL Forestry	**0**		**0**
Agriculture And Livestock, Contr Expend	891,000	A87504	1,008,220
TOTAL Agriculture And Livestock	**891,000**		**1,008,220**

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Misc Home & Comm Serv, Contr Expend	890,148	A89894	1,200,007
TOTAL Misc Home & Comm Serv	**890,148**		**1,200,007**
TOTAL Home And Community Services	**6,210,715**		**4,101,342**
Debt Principal, Serial Bonds	2,450,000	A97106	2,540,000
TOTAL Debt Principal	**2,450,000**		**2,540,000**
Debt Interest, Serial Bonds	792,251	A97107	719,792
TOTAL Debt Interest	**792,251**		**719,792**
TOTAL Expenditures	**214,338,355**		**214,172,482**
Transfers, Other Funds	17,386,885	A99019	15,652,245
TOTAL Operating Transfers	**17,386,885**		**15,652,245**
TOTAL Other Uses	**17,386,885**		**15,652,245**
TOTAL Expenditures	**231,725,240**		**229,824,727**

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**12,735,156**	**A8021**	**18,175,609**
Prior Period Adj -Increase In Fund Balance	16,955	A8012	75
Prior Period Adj -Decrease In Fund Balance	16,991	A8015	
Restated Fund Balance - Beg of Year	**12,735,120**	**A8022**	**18,175,684**
ADD - REVENUES AND OTHER SOURCES	237,165,729		231,323,903
DEDUCT - EXPENDITURES AND OTHER USES	231,725,240		229,824,727
Fund Balance - End of Year	**18,175,609**	**A8029**	**19,674,860**

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	52,454,505	A1049N	53,293,777
Est Rev - Real Property Tax Items	4,545,480	A1099N	4,786,304
Est Rev - Non Property Tax Items	113,521,500	A1199N	118,702,200
Est Rev - Departmental Income	13,567,447	A1299N	11,964,783
Est Rev - Intergovernmental Charges	2,516,570	A2399N	2,234,242
Est Rev - Use of Money And Property	393,197	A2499N	444,266
Est Rev - Licenses And Permits	35,000	A2599N	35,000
Est Rev - Fines And Forfeitures	348,174	A2649N	348,209
Est Rev - Sale of Prop And Comp For Loss	2,219,500	A2699N	4,557,000
Est Rev - Miscellaneous Local Sources	2,115,166	A2799N	2,719,402
Est Rev - Interfund Revenues	3,123,254	A2801N	0
Est Rev - State Aid	23,970,995	A3099N	29,990,675
Est Rev - Federal Aid	18,050,600	A4099N	17,817,929
TOTAL Estimated Revenues	**236,861,388**		**246,893,787**
Appropriated Fund Balance	1,000,000	A599N	1,413,500
TOTAL Estimated Other Sources	**1,000,000**		**1,413,500**
TOTAL Estimated Revenues	**237,861,388**		**248,307,287**

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	80,986,212	A1999N	86,141,406
App - Education	18,528,828	A2999N	18,265,000
App - Public Safety	32,852,987	A3999N	34,392,059
App - Health	18,713,899	A4999N	17,977,666
App - Transportation	1,479,299	A5999N	743,369
App - Economic Assistance And Opportunity	59,963,609	A6999N	63,503,289
App - Culture And Recreation	1,006,895	A7999N	1,114,558
App - Home And Community Services	3,863,523	A8999N	3,748,491
App - Debt Service	3,259,793	A9899N	3,249,610
TOTAL Appropriations	**220,655,045**		**229,135,448**
App - Interfund Transfer	17,206,343	A9999N	19,171,839
TOTAL Other Uses	**17,206,343**		**19,171,839**
TOTAL Appropriations	**237,861,388**		**248,307,287**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	146,184	CD200	24,896
Petty Cash	150	CD210	150
TOTAL Cash	**146,334**		**25,046**
Due From Other Funds	40,176	CD391	3,033
TOTAL Due From Other Funds	**40,176**		**3,033**
TOTAL Assets	**186,510**		**28,079**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	17,367	CD600	25,212
TOTAL Accounts Payable	**17,367**		**25,212**
Accrued Liabilities	10,951	CD601	
TOTAL Accrued Liabilities	**10,951**		**0**
Compensated Absences		CD687	
TOTAL Other Liabilities	**0**		**0**
Due To Other Funds		CD630	-9,686
TOTAL Due To Other Funds	**0**		**-9,686**
TOTAL Liabilities	**28,318**		**15,526**
Deferred Inflows of Resources			
Deferred Inflow of Resources	6,047	CD691	6,047
TOTAL Deferred Inflows of Resources	**6,047**		**6,047**
TOTAL Deferred Inflows of Resources	**6,047**		**6,047**
Fund Balance			
Assigned Unappropriated Fund Balance	152,145	CD915	6,506
TOTAL Assigned Fund Balance	**152,145**		**6,506**
TOTAL Fund Balance	**152,145**		**6,506**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**186,510**		**28,079**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Other General Department Inc	972	CD1289	880
TOTAL Departmental Income	**972**		**880**
Refunds of Prior Year's Expenditures	-4,774	CD2701	
TOTAL Miscellaneous Local Sources	**-4,774**		**0**
Fed Aid, Job Training Partnership	911,202	CD4790	930,825
Federal Aid - Workforce Investment Act		CD4791	141,448
TOTAL Federal Aid	**911,202**		**1,072,273**
TOTAL Revenues	**907,399**		**1,073,153**
TOTAL Revenues	**907,399**		**1,073,153**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Job Train Admin, Per Serv	49,995	CD62901	57,252
Job Train Admin, Contr Expend	5,341	CD62904	3,119
Job Train Admin, Empl Bnfts	20,440	CD62908	28,118
TOTAL Job Train Admin	**75,775**		**88,489**
Job Train Part Support, Pers Serv	233,957	CD62911	240,935
Job Train Part Support, Equip & Cap Outlay	3,047	CD62912	3,809
Job Train Part Support, Contr Expend	360,169	CD62914	616,970
Job Train Part Support, Empl Bnfts	116,855	CD62918	133,608
TOTAL Job Train Part Support	**714,028**		**995,321**
Job Train & Services, Contr Expend	540	CD62924	
TOTAL Job Train & Services	**540**		**0**
TOTAL Economic Assistance And Opportunity	**790,343**		**1,083,810**
TOTAL Expenditures	**790,343**		**1,083,810**
TOTAL Expenditures	**790,343**		**1,083,810**

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**17,927**	**CD8021**	**152,145**
Prior Period Adj -Increase In Fund Balance	17,163	CD8012	
Prior Period Adj -Decrease In Fund Balance		CD8015	134,983
Restated Fund Balance - Beg of Year	**35,089**	**CD8022**	**17,163**
ADD - REVENUES AND OTHER SOURCES	907,399		1,073,153
DEDUCT - EXPENDITURES AND OTHER USES	790,343		1,083,810
Fund Balance - End of Year	**152,145**	**CD8029**	**6,506**

(D) COUNTY ROAD

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	5,508	D200	7,309
Cash In Time Deposits		D201	
Petty Cash	250	D210	250
TOTAL Cash	**5,758**		**7,559**
Accounts Receivable	146,394	D380	366,415
TOTAL Other Receivables (net)	**146,394**		**366,415**
Due From State And Federal Government	663,476	D410	2,216,944
TOTAL State And Federal Aid Receivables	**663,476**		**2,216,944**
Due From Other Funds	1,790,338	D391	499,155
TOTAL Due From Other Funds	**1,790,338**		**499,155**
TOTAL Assets	**2,605,965**		**3,090,073**

(D) COUNTY ROAD

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,177,078	D600	1,162,737
TOTAL Accounts Payable	**1,177,078**		**1,162,737**
Accrued Liabilities	255,330	D601	
TOTAL Accrued Liabilities	**255,330**		**0**
Retained Percentages-Contracts Payable	37,941	D605	
TOTAL Retained Percentages	**37,941**		**0**
Compensated Absences		D687	
TOTAL Other Liabilities	**0**		**0**
Due To Other Funds		D630	1,152,527
TOTAL Due To Other Funds	**0**		**1,152,527**
TOTAL Liabilities	**1,470,349**		**2,315,264**
Fund Balance			
Assigned Unappropriated Fund Balance	1,135,616	D915	774,809
TOTAL Assigned Fund Balance	**1,135,616**		**774,809**
TOTAL Fund Balance	**1,135,616**		**774,809**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**2,605,965**		**3,090,073**

(D) COUNTY ROAD

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Roads & Bridges Charges Other Govts	247,520	D2306	287,830
TOTAL Intergovernmental Charges	**247,520**		**287,830**
Sales of Refuse For Recycling	444,105	D2651	462,728
Sales, Other	197	D2655	96
Sales of Real Property	98,580	D2660	
Sales of Equipment	591	D2665	14,200
Insurance Recoveries	1,781	D2680	1,703
TOTAL Sale of Property And Compensation For Loss	**545,254**		**478,726**
Refunds of Prior Year's Expenditures	25,889	D2701	-8,516
Unclassified (specify)	38,541	D2770	39,307
TOTAL Miscellaneous Local Sources	**64,430**		**30,791**
St Aid, Consolidated Highway Aid	2,639,503	D3501	1,780,392
ST. Aid Multi-Modal Transp Program	220,763	D3505	636,119
TOTAL State Aid	**2,860,266**		**2,416,511**
Federal Aid - Other	1,650,178	D4089	3,633,532
TOTAL Federal Aid	**1,650,178**		**3,633,532**
TOTAL Revenues	**5,367,647**		**6,847,391**
Interfund Transfers	15,107,562	D5031	12,677,283
TOTAL Interfund Transfers	**15,107,562**		**12,677,283**
TOTAL Other Sources	**15,107,562**		**12,677,283**
TOTAL Revenues	**20,475,209**		**19,524,673**

(D) COUNTY ROAD

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Traffic Control, Pers Serv	146,358	D33101	154,230
Traffic Control, Contr Expen	236,363	D33104	351,856
Traffic Control, Empl Bnfts	147,560	D33108	141,155
TOTAL Traffic Control	**530,281**		**647,241**
TOTAL Public Safety	**530,281**		**647,241**
Street Admin, Pers Serv	493,546	D50101	508,245
Street Admin, Equip & Cap Outlay	10,485	D50102	
Street Admin, Contr Expend	19,607	D50104	23,798
Street Admin, Empl Bnfts	352,912	D50108	378,794
TOTAL Street Admin	**876,550**		**910,837**
Engineering, Pers Serv	120,856	D50201	124,202
Engineering, Contr Expend	648	D50204	554
Engineering, Empl Bnfts	83,384	D50208	88,813
TOTAL Engineering	**204,888**		**213,569**
Maint of Streets, Pers Serv	848,683	D51101	877,229
Maint of Streets, Equip & Cap Outlay		D51102	20,369
Maint of Streets, Contr Expend	6,970,984	D51104	5,680,450
Maint of Streets, Empl Bnfts	542,173	D51108	591,262
TOTAL Maint of Streets	**8,361,839**		**7,169,311**
Perm Improve Highway, Pers Serv	3,079,126	D51121	3,218,517
Perm Improve Highway, Contr Expend	488,417	D51124	572,352
Perm Improve Highway, Empl Bnfts	2,718,199	D51128	2,950,956
TOTAL Perm Improve Highway	**6,285,741**		**6,741,824**
Snow Removal, Pers Serv	880,474	D51421	984,946
Snow Removal, Contr Expend	1,369,482	D51424	1,665,456
Snow Removal, Empl Bnfts	385,190	D51428	426,772
TOTAL Snow Removal	**2,635,145**		**3,077,174**
Services, Other Govts,per Serv	60,744	D51481	64,940
Services, Other Govts, Contr Expend	170,630	D51484	172,323
Services, Other Govts, Empl Bnfts	23,782	D51488	26,603
TOTAL Services	**255,156**		**263,866**
Other Transportation, Pers Serv	469,657	D56801	454,210
Other Transportation, Ewuip & Cap Outlay	68,704	D56802	943
Other Transportation, Contr Expend	237,880	D56804	149,282
Other Transportation, Empl Bnfts	241,459	D56808	257,224
TOTAL Other Transportation	**1,017,700**		**861,659**
TOTAL Transportation	**19,637,019**		**19,238,239**
TOTAL Expenditures	**20,167,300**		**19,885,480**
TOTAL Expenditures	**20,167,300**		**19,885,480**

(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**827,707**	**D8021**	**1,135,616**
Prior Period Adj -Decrease In Fund Balance		D8015	
Restated Fund Balance - Beg of Year	**827,707**	**D8022**	**1,135,616**
ADD - REVENUES AND OTHER SOURCES	20,475,209		19,524,673
DEDUCT - EXPENDITURES AND OTHER USES	20,167,300		19,885,480
Fund Balance - End of Year	**1,135,616**	**D8029**	**774,809**

(D) COUNTY ROAD

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Intergovernmental Charges	237,105	D2399N	260,607
Est Rev - Sale of Prop And Comp For Loss	488,700	D2699N	233,200
Est Rev - Miscellaneous Local Sources	2,250	D2799N	1,400
Est Rev - State Aid	3,154,603	D3099N	3,311,353
Est Rev - Federal Aid	2,747,200	D4099N	3,583,200
TOTAL Estimated Revenues	**6,629,858**		**7,389,760**
Estimated - Interfund Transfer	14,140,287	D5031N	15,465,152
TOTAL Estimated Other Sources	**14,140,287**		**15,465,152**
TOTAL Estimated Revenues	**20,770,145**		**22,854,912**

(D) COUNTY ROAD

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Public Safety	677,706	D3999N	689,859
App - Transportation	20,092,439	D5999N	22,165,053
TOTAL Appropriations	**20,770,145**		**22,854,912**
TOTAL Appropriations	**20,770,145**		**22,854,912**

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds	421,011	DM391	436,816
TOTAL Due From Other Funds	**421,011**		**436,816**
TOTAL Assets	**421,011**		**436,816**

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	167,550	DM600	172,481
TOTAL Accounts Payable	**167,550**		**172,481**
Accrued Liabilities	41,103	DM601	
TOTAL Accrued Liabilities	**41,103**		**0**
Compensated Absences		DM687	
TOTAL Other Liabilities	**0**		**0**
Due To Other Funds		DM630	81,441
TOTAL Due To Other Funds	**0**		**81,441**
TOTAL Liabilities	**208,653**		**253,922**
Fund Balance			
Assigned Unappropriated Fund Balance	212,358	DM915	182,895
TOTAL Assigned Fund Balance	**212,358**		**182,895**
TOTAL Fund Balance	**212,358**		**182,895**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**421,011**		**436,816**

(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Rental of Equipment	1,176,000	DM2414	1,176,000
TOTAL Use of Money And Property	**1,176,000**		**1,176,000**
Sales of Equipment	20,333	DM2665	107,721
Insurance Recoveries		DM2680	1,513
TOTAL Sale of Property And Compensation For Loss	**20,333**		**109,233**
Refunds of Prior Year's Expenditures	44,801	DM2701	294
Unclassified (specify)	283,269	DM2770	260,543
TOTAL Miscellaneous Local Sources	**328,070**		**260,837**
TOTAL Revenues	**1,524,403**		**1,546,070**
Interfund Transfers	2,279,324	DM5031	2,974,962
TOTAL Interfund Transfers	**2,279,324**		**2,974,962**
TOTAL Other Sources	**2,279,324**		**2,974,962**
TOTAL Revenues	**3,803,727**		**4,521,032**

(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Machinery, Pers Serv	885,681	DM51301	923,759
Machinery, Equip & Cap Outlay	652,009	DM51302	1,235,499
Machinery, Contr Expend	1,644,580	DM51304	1,739,006
Machinery, Empl Bnfts	622,112	DM51308	652,231
TOTAL Machinery	**3,804,382**		**4,550,495**
TOTAL Transportation	**3,804,382**		**4,550,495**
TOTAL Expenditures	**3,804,382**		**4,550,495**
TOTAL Expenditures	**3,804,382**		**4,550,495**

(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**213,013**	**DM8021**	**212,358**
Prior Period Adj -Decrease In Fund Balance		DM8015	
Restated Fund Balance - Beg of Year	**213,013**	**DM8022**	**212,358**
ADD - REVENUES AND OTHER SOURCES	3,803,727		4,521,032
DEDUCT - EXPENDITURES AND OTHER USES	3,804,382		4,550,495
Fund Balance - End of Year	**212,358**	**DM8029**	**182,895**

(DM) ROAD MACHINERY

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Intergovernmental Charges	250,000	DM2399N	222,000
Use of Money And Property	1,176,000	DM2499N	1,078,000
Sale of Property And ComP. For Loss	24,900	DM2699N	69,000
Miscellaneous Local Sources		DM2799N	100
Interfund Revenues	3,066,056	DM2801N	3,706,687
TOTAL Estimated Revenues	**4,516,956**		**5,075,787**
TOTAL Estimated Revenues	**4,516,956**		**5,075,787**

(DM) ROAD MACHINERY

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
Transportation	4,516,956	DM5999N	5,075,787
TOTAL Appropriations	**4,516,956**		**5,075,787**
TOTAL Appropriations	**4,516,956**		**5,075,787**

(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2013	EdpCode	2014
Assets			
Cash	2,327,420	EF200	3,536,256
Petty Cash	300	EF210	300
TOTAL Cash	**2,327,720**		**3,536,556**
Accounts Receivable	1,104,262	EF380	956,864
Allowance For Receivables (credit)	-700,000	EF389	-700,000
TOTAL Other Receivables (net)	**404,262**		**256,864**
Due From State And Federal Government	10,084,160	EF410	2,198,739
TOTAL State And Federal Aid Receivables	**10,084,160**		**2,198,739**
Due From Other Funds		EF391	-48,383
TOTAL Due From Other Funds	**0**		**-48,383**
Inventory Of Materials And Supplies	79,935	EF445	69,387
TOTAL Inventories	**79,935**		**69,387**
Prepaid Expenses	34,488	EF480	33,787
TOTAL Prepaid Expenses	**34,488**		**33,787**
Cash, Customers Deposits	269,058	EF235	246,162
TOTAL Restricted Assets	**269,058**		**246,162**
Land	54,000	EF101	54,000
Buildings	8,847,438	EF102	7,375,347
Improvements Other Than Buildings	140,773	EF103	140,773
Machinery And Equipment	4,896,596	EF104	4,871,487
Accum Deprec, Buildings	-6,475,324	EF112	-5,782,363
Accum Depr, Imp Other Than Bld	-138,506	EF113	-138,735
Accum Depr, Machinery & Equip	-2,884,541	EF114	-2,955,426
Accum Deprec, Other Capital Assets	-1,515,024	EF117	-1,526,659
TOTAL Fixed Assets (net)	**2,925,413**		**2,038,424**
TOTAL Assets	**16,125,036**		**8,331,536**

(EF) ENTERPRISE HEALTH REL FAC

Statement of Net Position

Code Description	2013	EdpCode	2014
Accounts Payable	410,132	EF600	405,309
TOTAL Accounts Payable	**410,132**		**405,309**
Accrued Liabilities	476,302	EF601	
TOTAL Accrued Liabilities	**476,302**		**0**
Customers' Deposits	269,058	EF615	246,162
TOTAL Other Deposits	**269,058**		**246,162**
Other Post Employment Benefits	30,506,566	EF683	33,216,294
Compensated Absences	612,762	EF687	503,666
TOTAL Other Liabilities	**31,119,328**		**33,719,960**
Due To Other Funds	1,629,875	EF630	2,591,354
TOTAL Due To Other Funds	**1,629,875**		**2,591,354**
Due To Other Governments		EF631	
TOTAL Due To Other Governments	**0**		**0**
TOTAL Liabilities	**33,904,695**		**36,962,785**
Deferred Inflows of Resources			
Deferred Inflow of Resources	594,351	EF691	199,641
TOTAL Deferred Inflows of Resources	**594,351**		**199,641**
TOTAL Deferred Inflows of Resources	**594,351**		**199,641**
Fund Balance			
Net Assets-Unrestricted (deficit)	-18,374,009	EF924	-28,830,890
TOTAL Net Position	**-18,374,009**		**-28,830,890**
TOTAL Fund Balance	**-18,374,009**		**-28,830,890**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**16,125,036**		**8,331,536**

(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Public Nursing Home Income	19,590,780	EF1650	15,830,577
TOTAL Charges For Services Within Locality	**19,590,780**		**15,830,577**
Interfund Transfers		EF5031	
TOTAL Interfund Transfers	**0**		**0**
Refunds of Prior Year's Expenditures	304,611	EF2701	15,217
Unclassified (specify)	26,596	EF2770	60,209
TOTAL Other	**331,207**		**75,426**
Federal Aid, Other Health	8,390,390	EF4489	4,231,775
TOTAL Federal Aid	**8,390,390**		**4,231,775**
TOTAL Revenues	**28,312,376**		**20,137,778**
TOTAL Revenues	**28,312,376**		**20,137,778**

(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2013	EdpCode	2014
Expenses			
Public Nursing Home, Pers Serv	11,674,133	EF45301	11,900,962
TOTAL Public Nursing Home	**11,674,133**		**11,900,962**
TOTAL Personal Services	**11,674,133**		**11,900,962**
Benefits And Awards	2,040,885	EF17204	2,709,728
TOTAL Benefits And Awards	**2,040,885**		**2,709,728**
Depreciation	272,263	EF19944	286,746
TOTAL Depreciation	**272,263**		**286,746**
Public Nursing Home, Contr Expend	3,798,832	EF45304	5,079,704
TOTAL Public Nursing Home	**3,798,832**		**5,079,704**
TOTAL Contractual Expenses	**6,111,980**		**8,076,178**
Public Nursing Home, Empl Bnfts	8,688,472	EF45308	7,978,868
TOTAL Public Nursing Home	**8,688,472**		**7,978,868**
TOTAL Employee Benefits	**8,688,472**		**7,978,868**
Other Debt, Interest	15,557	EF97897	528,565
TOTAL Interest Expense	**15,557**		**528,565**
TOTAL Expenses	**26,490,142**		**28,484,574**
Transfers, Other Funds	900,000	EF99019	3,123,254
TOTAL Transfers	**900,000**		**3,123,254**
TOTAL Other Uses	**900,000**		**3,123,254**
TOTAL Expenses	**27,390,142**		**31,607,828**

(EF) ENTERPRISE HEALTH REL FAC

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-18,584,641	EF8021	-18,374,009
Prior Period Adj -Increase In Net Position	81,615	EF8012	1,013,169
Prior Period Adj -Decrease In Net Position	793,217	EF8015	
Restated Net Position - Beg of Year	-19,296,243	EF8022	-17,360,840
ADD - REVENUES AND OTHER SOURCES	28,312,376		20,137,778
DEDUCT - EXPENDITURES AND OTHER USES	27,390,142		31,607,828
Net Position - End of Year	-18,374,009	EF8029	-28,830,890

(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2013	EdpCode	2014
Purchase of Investments		EF7151	
Interest Income	3,024	EF7153	
TOTAL Cash Flows From Investing Activities	**3,024**		**0**
Cash&cash Equiv Beg of Year	195,005	EF7171	
	195,005		**0**
Operating Income (loss)	-7,468,156	EF7181	
Depreciation	272,263	EF7182	
Inc/dec In Assets-Other Than Cash	-6,942,977	EF7183	
Other Reconciling Items	16,466,290	EF7185	
TOTAL Reconciliation of Operating Income To Cash	**2,327,420**		**0**

(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2013	EdpCode	2014
Assets			
Cash		ES200	13,786,586
Cash In Time Deposits		ES201	
Petty Cash		ES210	
TOTAL Cash	**0**		**13,786,586**
Sewer Rents Receivable		ES360	19,482
Accounts Receivable		ES380	71,883
TOTAL Other Receivables (net)	**0**		**91,365**
Due From Other Funds		ES391	390,136
TOTAL Due From Other Funds	**0**		**390,136**
Prepaid Expenses		ES480	133,497
TOTAL Prepaid Expenses	**0**		**133,497**
Land		ES101	35,000
Buildings		ES102	166,711,457
Improvements Other Than Buildings		ES103	
Machinery And Equipment		ES104	3,310,892
Construction Work In Progress		ES105	
Infrastructure		ES106	75,992,767
Other Capital Assets		ES107	
Accum Deprec, Buildings		ES112	-75,370,072
Accum Depr, Imp Other Than Bld		ES113	
Accum Depr, Machinery & Equip		ES114	-833,706
Accum Deprec, Infrastructure		ES116	-39,888,894
Accum Deprec, Other Capital Assets		ES117	
TOTAL Fixed Assets (net)	**0**		**129,957,444**
Miscellaneous Current Assets		ES489	
TOTAL Other	**0**		**0**
Deferred Outflow of Resources		ES495	
TOTAL Deferred Outflows of Resources	**0**		**0**
TOTAL Assets	**0**		**144,359,028**

(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2013	EdpCode	2014
Accounts Payable		ES600	922,784
TOTAL Accounts Payable	**0**		**922,784**
Accrued Liabilities		ES601	
TOTAL Accrued Liabilities	**0**		**0**
Retained Percentages-Contracts Payable		ES605	563,373
TOTAL Retained Percentages	**0**		**563,373**
Bond Anticipation Notes Payable		ES626	
TOTAL Notes Payable	**0**		**0**
Other Post Employment Benefits		ES683	6,227,085
Compensated Absences		ES687	191,046
Overpayments & Clearing Account		ES690	
TOTAL Other Liabilities	**0**		**6,418,131**
Due To Other Funds		ES630	902,543
TOTAL Due To Other Funds	**0**		**902,543**
Bonds Payable		ES628	60,535,000
TOTAL Bond And Long Term Liabilities	**0**		**60,535,000**
TOTAL Liabilities	**0**		**69,341,831**
Deferred Inflows of Resources			
Deferred Inflow of Resources		ES691	
Deferred Tax Revenue - Reserve for Excess		ES695	
Deferred Service Concession Arrange Rcpts		ES699	
TOTAL Deferred Inflows of Resources	**0**		**0**
TOTAL Deferred Inflows of Resources	**0**		**0**
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D		ES920	69,422,444
Net Assets-Restricted For Capital Projects		ES921	
Net Assets-Restricted For Debt		ES922	
Net Assets-Restricted For Other Purposes		ES923	
Net Assets-Unrestricted (deficit)		ES924	5,594,752
TOTAL Net Position	**0**		**75,017,196**
TOTAL Fund Balance	**0**		**75,017,196**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**0**		**144,359,028**

(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Sewer Rents		ES2120	14,198,532
Sewer Charges		ES2122	1,840,466
Int & Penalties On Sewer Accts		ES2128	5,343
Interfund Revenues		ES2801	
TOTAL Charges For Services Within Locality	**0**		**16,044,341**
Sewer Service - Other Gov'Ts		ES2374	
TOTAL Charges For Services To Other Localities	**0**		**0**
Sale of Scrap Materials		ES2650	
Sales, Other		ES2655	432,237
TOTAL Sale of Property And Compensation For Loss	**0**		**432,237**
Interfund Transfers		ES5031	
TOTAL Interfund Transfers	**0**		**0**
Interest And Earnings		ES2401	19,677
Service Concession Arrangement Receipts		ES2470	
TOTAL Use of Money And Property	**0**		**19,677**
Refunds of Prior Year's Expenditures		ES2701	549
Unclassified (specify)		ES2770	19,697
TOTAL Other	**0**		**20,246**
St Aid, Oper & Main of Sewer		ES3901	
TOTAL State Aid	**0**		**0**
Fed Aid, Other Home & Comm Svc		ES4989	
TOTAL Federal Aid	**0**		**0**
TOTAL Revenues	**0**		**16,516,501**
TOTAL Revenues	**0**		**16,516,501**

(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenses			
Adminstration-Personal Services		ES17101	262,257
TOTAL Adminstration-Personal Services	**0**		**262,257**
Sanitary Sewers, Pers Serv		ES81201	761,001
TOTAL Sanitary Sewers	**0**		**761,001**
Sewage Treatment And Disposal-Pers Serv		ES81301	2,004,281
TOTAL Sewage Treatment And Disposal-Pers Serv	**0**		**2,004,281**
TOTAL Personal Services	**0**		**3,027,539**
Administration-Contractual		ES17104	207,423
TOTAL Administration-Contractual	**0**		**207,423**
Benefits And Awards		ES17204	
TOTAL Benefits And Awards	**0**		**0**
Depreciation		ES19944	4,473,225
TOTAL Depreciation	**0**		**4,473,225**
Loss On Sale of Assets		ES19954	
TOTAL Loss On Sale of Assets	**0**		**0**
Sanitary Sewers, Contr Expend		ES81204	1,098,407
TOTAL Sanitary Sewers	**0**		**1,098,407**
Sewage Treatment And Disposal-Contr Expend		ES81304	3,343,728
TOTAL Sewage Treatment And Disposal-Contr Expend	**0**		**3,343,728**
TOTAL Contractual Expenses	**0**		**9,122,783**
Administration-Empl Ben		ES17108	214,469
TOTAL Administration-Empl Ben	**0**		**214,469**
Sanitary Sewers, Empl Bnfts		ES81208	481,519
TOTAL Sanitary Sewers	**0**		**481,519**
Sewage Treatment And Disposal-Empl Bnfts		ES81308	1,257,917
TOTAL Sewage Treatment And Disposal-Empl Bnfts	**0**		**1,257,917**
TOTAL Employee Benefits	**0**		**1,953,905**
Debt Interest, Serial Bonds		ES97107	2,110,000
Debt Interest, Bond Anticipation Notes		ES97307	1,911,653
TOTAL Interest Expense	**0**		**4,021,653**
TOTAL Expenses	**0**		**18,125,881**
Transfers, Other Funds		ES99019	
TOTAL Transfers	**0**		**0**
TOTAL Other Uses	**0**		**0**
TOTAL Expenses	**0**		**18,125,881**

(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Net Position - Beginning of Year		ES8021	
Prior Period Adj -Increase In Net Position		ES8012	76,626,577
Prior Period Adj -Decrease In Net Position		ES8015	
Restated Net Position - Beg of Year		ES8022	76,626,577
ADD - REVENUES AND OTHER SOURCES			16,516,501
DEDUCT - EXPENDITURES AND OTHER USES			18,125,881
Net Position - End of Year		ES8029	75,017,196

(ES) ENTERPRISE SEWER

Cash Flow

Code Description	2013	EdpCode	2014
Cash Rec'd From Providing Svcs		ES7111	
Cash Payments Pers Svcs & Bnfts		ES7113	
TOTAL Depreciation	**0**		**0**
Interest Expenses (non-Capital)		ES7126	
TOTAL Capital Outlay	**0**		**0**
Proceeds of Debt (capital)		ES7131	
Principal Payments Debt (capital)		ES7132	
Interest Expense (capital)		ES7133	
Capital Contributed By Developers		ES7134	
Capital Contributed By Other Funds		ES7135	
Payments To Contractors		ES7136	
TOTAL Cash	**0**		**0**
Cash&cash Equiv Beg of Year		ES7171	
	0		**0**
Operating Income (loss)		ES7181	
Depreciation		ES7182	
Inc/dec In Assets-Other Than Cash		ES7183	
Inc/dec In Liabilities Other Than Cash		ES7184	
Other Reconciling Items		ES7185	
TOTAL Reconciliation of Operating Income To Cash	**0**		**0**

(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	9,987,144	G200	
Cash In Time Deposits		G201	
TOTAL Cash	**9,987,144**		**0**
Sewer Rents Receivable		G360	
Accounts Receivable	250,940	G380	
TOTAL Other Receivables (net)	**250,940**		**0**
Due From Other Funds	94,640	G391	
TOTAL Due From Other Funds	**94,640**		**0**
TOTAL Assets	**10,332,724**		**0**

(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	516,545	G600	
TOTAL Accounts Payable	**516,545**		**0**
Accrued Liabilities	115,893	G601	
TOTAL Accrued Liabilities	**115,893**		**0**
Retained Percentages-Contracts Payable	213,987	G605	
TOTAL Retained Percentages	**213,987**		**0**
Compensated Absences		G687	
Overpayments & Clearing Account	0	G690	
TOTAL Other Liabilities	**0**		**0**
Due To Other Funds		G630	
TOTAL Due To Other Funds	**0**		**0**
TOTAL Liabilities	**846,426**		**0**
Fund Balance			
Assigned Unappropriated Fund Balance	9,486,298	G915	
TOTAL Assigned Fund Balance	**9,486,298**		**0**
TOTAL Fund Balance	**9,486,298**		**0**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**10,332,724**		**0**

(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Sewer Rents	13,078,359	G2120	
Sewer Charges	1,793,720	G2122	
Interest & Penalties On Sewer Accts	4,406	G2128	
TOTAL Departmental Income	**14,876,485**		**0**
Interest And Earnings	12,019	G2401	
TOTAL Use of Money And Property	**12,019**		**0**
Permits, Other	462,350	G2590	
TOTAL Licenses And Permits	**462,350**		**0**
Sales, Other	35,541	G2655	
Sales of Equipment	4,685	G2665	
TOTAL Sale of Property And Compensation For Loss	**40,226**		**0**
Refunds of Prior Year's Expenditures	17,927	G2701	
Unclassified (specify)	19,362	G2770	
TOTAL Miscellaneous Local Sources	**37,289**		**0**
TOTAL Revenues	**15,428,369**		**0**
TOTAL Revenues	**15,428,369**		**0**

(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Sewer Administration, Pers Serv	291,495	G81101	
Sewer Administration, Equip & Cap Outlay	3,182	G81102	
Sewer Administration, Contr Expend	231,613	G81104	
Sewer Administration, Empl Bnfts	280,037	G81108	
TOTAL Sewer Administration	**806,327**		**0**
Sanitary Sewers, Pers Serv	675,520	G81201	
Sanitary Sewers, Equip & Cap Outlay	1,972,623	G81202	
Sanitary Sewers, Contr Expend	1,141,629	G81204	
Sanitary Sewers, Empl Bnfts	407,134	G81208	
TOTAL Sanitary Sewers	**4,196,907**		**0**
Sewage Treat Disp, Pers Serv	1,934,550	G81301	
Sewage Treat Disp, Equip & Cap Outlay	3,009,207	G81302	
Sewage Treat Disp, Contr Expend	2,396,208	G81304	
Sewage Treat Disp, Empl Bnfts	1,199,931	G81308	
TOTAL Sewage Treat Disp	**8,539,896**		**0**
TOTAL Home And Community Services	**13,543,130**		**0**
Debt Principal, Serial Bonds	1,955,000	G97106	
TOTAL Debt Principal	**1,955,000**		**0**
Debt Interest, Serial Bonds	1,816,600	G97107	
TOTAL Debt Interest	**1,816,600**		**0**
TOTAL Expenditures	**17,314,730**		**0**
TOTAL Expenditures	**17,314,730**		**0**

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**11,372,659**	**G8021**	**9,486,298**
Prior Period Adj -Increase In Fund Balance		G8012	
Prior Period Adj -Decrease In Fund Balance		G8015	9,486,298
Restated Fund Balance - Beg of Year	**11,372,659**	**G8022**	
ADD - REVENUES AND OTHER SOURCES	15,428,369		
DEDUCT - EXPENDITURES AND OTHER USES	17,314,730		
Fund Balance - End of Year	**9,486,298**	**G8029**	

(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Departmental Income	15,663,481	G1299N	1
Est Rev-Miscellaneous Local Sources	300,000	G2799N	
TOTAL Estimated Revenues	**15,963,481**		**1**
TOTAL Estimated Revenues	**15,963,481**		**1**

(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	11,941,795	G8999N	1
App - Debt Service	4,021,686	G9899N	
TOTAL Appropriations	**15,963,481**		**1**
TOTAL Appropriations	**15,963,481**		**1**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	11,675,166	H200	
Cash In Time Deposits		H201	
TOTAL Cash	**11,675,166**		**0**
Accounts Receivable	95,626	H380	
TOTAL Other Receivables (net)	**95,626**		**0**
Due From Other Funds		H391	234,567
TOTAL Due From Other Funds	**0**		**234,567**
Cash Special Reserves		H230	2,003,669
TOTAL Restricted Assets	**0**		**2,003,669**
TOTAL Assets	**11,770,792**		**2,238,236**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,325,302	H600	10,000
TOTAL Accounts Payable	**1,325,302**		**10,000**
Retained Percentages-Contracts Payable	683,937	H605	
TOTAL Retained Percentages	**683,937**		**0**
Bond Anticipation Notes Payable	18,500,000	H626	
TOTAL Notes Payable	**18,500,000**		**0**
Other Long Term Debt		H689	
TOTAL Other Liabilities	**0**		**0**
Due To Other Funds	104,379	H630	523,333
TOTAL Due To Other Funds	**104,379**		**523,333**
TOTAL Liabilities	**20,613,618**		**533,333**
Fund Balance			
Committed Fund Balance		H913	
TOTAL Committed Fund Balance	**0**		**0**
Assigned Appropriated Fund Balance		H914	1,704,903
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	**0**		**1,704,903**
Unassigned Fund Balance	-8,842,827	H917	
TOTAL Unassigned Fund Balance	**-8,842,827**		**0**
TOTAL Fund Balance	**-8,842,827**		**1,704,903**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**11,770,792**		**2,238,236**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings		H2401	3,656
TOTAL Use of Money And Property	**0**		**3,656**
Refunds of Prior Year's Expenditures		H2701	
TOTAL Miscellaneous Local Sources	**0**		**0**
Fed Aid Other Culture & Rec -Cap Proj	-30,756	H4897	
Fed Aid, Sewer Cap Proj		H4990	
TOTAL Federal Aid	**-30,756**		**0**
TOTAL Revenues	**-30,756**		**3,656**
Interfund Transfers		H5031	
TOTAL Interfund Transfers	**0**		**0**
Serial Bonds		H5710	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**0**		**0**
TOTAL Revenues	**-30,756**		**3,656**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	
TOTAL Fiscal Agents Fees	**0**		**0**
Central Data Process & Cap Outlay		H16802	523,333
TOTAL Central Data Process & Cap Outlay	**0**		**523,333**
Other Gen Govt Support, Equip & Cap Outlay		H19892	21,750
TOTAL Other Gen Govt Support	**0**		**21,750**
General Govt, Equip & Cap Outlay	12,768,072	H19972	
TOTAL General Govt	**12,768,072**		**0**
TOTAL General Government Support	**12,768,072**		**545,083**
Public Safety Comm Sys, Equip & Cap Outlay	104,978	H30202	
TOTAL Public Safety Comm Sys	**104,978**		**0**
TOTAL Public Safety	**104,978**		**0**
Other Culture And Recreation	6,978	H79972	
TOTAL Other Culture And Recreation	**6,978**		**0**
TOTAL Culture And Recreation	**6,978**		**0**
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	**0**		**0**
TOTAL Expenditures	**12,880,028**		**545,083**
Transfers, Other Funds	278,146	H99019	969,563
TOTAL Operating Transfers	**278,146**		**969,563**
TOTAL Other Uses	**278,146**		**969,563**
TOTAL Expenditures	**13,158,174**		**1,514,645**

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**4,346,104**	**H8021**	**-8,842,827**
Prior Period Adj -Increase In Fund Balance		H8012	12,154,345
Prior Period Adj -Decrease In Fund Balance		H8015	95,626
Restated Fund Balance - Beg of Year	**4,346,104**	**H8022**	**3,215,892**
ADD - REVENUES AND OTHER SOURCES	-30,756		3,656
DEDUCT - EXPENDITURES AND OTHER USES	13,158,174		1,514,645
Fund Balance - End of Year	**-8,842,827**	**H8029**	**1,704,903**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Land	4,422,792	K101	4,775,855
Buildings	212,779,553	K102	53,371,488
Machinery And Equipment	28,103,035	K104	28,861,544
Infrastructure	166,087,723	K106	98,649,317
Accum Deprec, Buildings	-95,377,975	K112	-22,932,770
Accum Depr, Machinery & Equip	-20,572,574	K114	-21,314,662
Accum Deprec, Infrastructure	-81,481,905	K116	-42,382,733
TOTAL Fixed Assets (net)	**213,960,650**		**99,028,039**
TOTAL Assets	**213,960,650**		**99,028,039**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities			
Total Non-Current Govt Assets	213,960,650	K159	99,028,039
TOTAL Investments in Non-Current Government Assets	**213,960,650**		**99,028,039**
TOTAL Fund Balance	**213,960,650**		**99,028,039**
TOTAL	**213,960,650**		**99,028,039**

(PN) PERMANENT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	118,445	PN200	118,445
TOTAL Cash	**118,445**		**118,445**
TOTAL Assets	**118,445**		**118,445**

(PN) PERMANENT

Balance Sheet

Code Description	2013	EdpCode	2014
Other Liabilities	118,445	PN688	118,445
TOTAL Other Liabilities	**118,445**		**118,445**
TOTAL Liabilities	**118,445**		**118,445**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**118,445**		**118,445**

(PN) PERMANENT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	4	PN2401	
TOTAL Use of Money And Property	**4**		**0**
TOTAL Revenues	**4**		**0**
TOTAL Revenues	**4**		**0**

(PN) PERMANENT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Culture And Rec, Cont Expend	4	PN79894	
TOTAL Other Culture And Rec	**4**		**0**
TOTAL Culture And Recreation	**4**		**0**
TOTAL Expenditures	**4**		**0**
TOTAL Expenditures	**4**		**0**

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		**PN8021**	
ADD - REVENUES AND OTHER SOURCES	4		
DEDUCT - EXPENDITURES AND OTHER USES	4		
Fund Balance - End of Year		**PN8029**	

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	821,201	S200	346,383
Cash In Time Deposits		S201	
TOTAL Cash	**821,201**		**346,383**
Accounts Receivable	80,989	S380	168,262
TOTAL Other Receivables (net)	**80,989**		**168,262**
Due From Other Funds		S391	886
TOTAL Due From Other Funds	**0**		**886**
Due From Other Governments	8,992,973	S440	9,134,501
TOTAL Due From Other Governments	**8,992,973**		**9,134,501**
Cash Special Reserves	7,753,315	S230	7,861,845
TOTAL Restricted Assets	**7,753,315**		**7,861,845**
TOTAL Assets	**17,648,477**		**17,511,878**

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	790,816	S600	663,167
Benefits And Awards Payable	16,774,927	S610	16,774,927
TOTAL Accounts Payable	**17,565,743**		**17,438,094**
Accrued Liabilities	947	S601	
TOTAL Accrued Liabilities	**947**		**0**
Compensated Absences		S687	
TOTAL Other Liabilities	**0**		**0**
Due To Other Funds	27,635	S630	38,659
TOTAL Due To Other Funds	**27,635**		**38,659**
TOTAL Liabilities	**17,594,325**		**17,476,754**
Deferred Inflows of Resources			
Deferred Inflow of Resources	50,772	S691	35,124
TOTAL Deferred Inflows of Resources	**50,772**		**35,124**
TOTAL Deferred Inflows of Resources	**50,772**		**35,124**
Fund Balance			
Workers' Compensation Reserve	7,753,315	S814	7,861,845
TOTAL Restricted Fund Balance	**7,753,315**		**7,861,845**
Unassigned Fund Balance	-7,749,935	S917	-7,861,845
TOTAL Unassigned Fund Balance	**-7,749,935**		**-7,861,845**
TOTAL Fund Balance	**3,380**		**0**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**17,648,477**		**17,511,878**

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Participants Assessments	2,872,016	S2222	2,858,884
TOTAL Intergovernmental Charges	**2,872,016**		**2,858,884**
Interest And Earnings	18,880	S2401	11,699
TOTAL Use of Money And Property	**18,880**		**11,699**
Refunds of Prior Year's Expenditures	332,767	S2701	177,922
TOTAL Miscellaneous Local Sources	**332,767**		**177,922**
TOTAL Revenues	**3,223,663**		**3,048,505**
TOTAL Revenues	**3,223,663**		**3,048,505**

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Self Insurance Admin, Pers Serv	24,139	S17101	74,580
Self Insurance Admin, Contr Expend	379,179	S17104	340,009
Self Insurance Admin, Empl Bnfts	31,007	S17108	46,401
TOTAL Self Insurance Admin	**434,325**		**460,990**
Benefits And Awards, Contr Expend	3,465,178	S17204	2,732,424
TOTAL Benefits And Awards	**3,465,178**		**2,732,424**
TOTAL General Government Support	**3,899,503**		**3,193,413**
TOTAL Expenditures	**3,899,503**		**3,193,413**
TOTAL Expenditures	**3,899,503**		**3,193,413**

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**1,333**	**S8021**	**3,380**
Prior Period Adj -Increase In Fund Balance	707,360	S8012	141,529
Prior Period Adj -Decrease In Fund Balance	29,474	S8015	
Restated Fund Balance - Beg of Year	**679,220**	**S8022**	**144,909**
ADD - REVENUES AND OTHER SOURCES	3,223,663		3,048,505
DEDUCT - EXPENDITURES AND OTHER USES	3,899,503		3,193,413
Fund Balance - End of Year	**3,380**	**S8029**	**0**

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	30,702,738	TA200	15,706,668
Cash In Time Deposits		TA201	
Cash, Court & Trust	249,229	TA205	246,468
TOTAL Cash	**30,951,967**		**15,953,136**
Securities & Mortg Bank Coll	89,582,056	TA459	76,367,203
TOTAL Investments	**89,582,056**		**76,367,203**
Due From Other Funds		TA391	9,119,592
TOTAL Due From Other Funds	**0**		**9,119,592**
TOTAL Assets	**120,534,023**		**101,439,931**

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	3,283,946	TA630	6,081,862
TOTAL Due To Other Funds	**3,283,946**		**6,081,862**
Due To Other Governments	14,899,448	TA631	4,048,763
TOTAL Due To Other Governments	**14,899,448**		**4,048,763**
Consolidated Payroll	1,576,096	TA10	1,940,957
Deferred Compensation	-600	TA17	
State Retirement	600	TA18	-240
Disability Insurance	1,348	TA19	2,670
Group Insurance	-5,000	TA20	-2,019
Nys Income Tax	90,947	TA21	123,293
Federal Income Tax	228,144	TA22	338,304
Income Executions	3,664	TA23	731
Assoc & Union Dues	451	TA24	437
Social Security Tax	314,253	TA26	397,208
Employees Annuities	10	TA29	5
Guaranty & Bid Deposits	89,877	TA30	117,857
Deposit of Securities By Bank	89,582,056	TA32	76,367,203
Bail Deposits	195,165	TA35	87,222
Court Order Deposits	-5,360	TA36	-6,000
Tax Redemptions	10,358	TA40	38,420
Social Services Trust	559,180	TA53	558,381
State Training School	2,167	TA56	3,495
Dog Money	286,291	TA57	271,292
Mortgage Tax	1,411,896	TA58	1,067,424
Court & Trust Fund	249,229	TA61	246,468
Other Funds (specify)	7,759,858	TA85	9,756,199
TOTAL Agency Liabilities	**102,350,629**		**91,309,306**
TOTAL Liabilities	**120,534,023**		**101,439,931**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**120,534,023**		**101,439,931**

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	22,588	TE200	302
Cash In Time Deposits		TE201	
TOTAL Cash	**22,588**		**302**
TOTAL Assets	**22,588**		**302**

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	176	TE600	293
TOTAL Accounts Payable	**176**		**293**
Other Liabilities	22,412	TE688	9
TOTAL Other Liabilities	**22,412**		**9**
TOTAL Liabilities	**22,588**		**302**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**22,588**		**302**

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	176	TE2401	293
TOTAL Use of Money And Property	**176**		**293**
TOTAL Revenues	**176**		**293**
TOTAL Revenues	**176**		**293**

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Debt, Interest	176	TE97897	
TOTAL Debt Interest	**176**		**0**
TOTAL Expenditures	**176**		**0**
TOTAL Expenditures	**176**		**0**

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		**TE8021**	
Prior Period Adjustments,inc Fund Eqty		TE8012	
Prior Period Adjustments,dec Fnd Eqty		TE8015	293
Restated Fund Balance - Beg of Year		**TE8022**	**-293**
ADD - REVENUES AND OTHER SOURCES	176		293
DEDUCT - EXPENDITURES AND OTHER USES	176		
Fund Balance - End of Year		**TE8029**	

Balance Sheet

Code Description	2013	EdpCode	2014

Balance Sheet

Code Description	2013	EdpCode	2014

Results of Operation

Code Description	2013	EdpCode	2014

Results of Operation

Code Description	2013	EdpCode	2014

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	213,922,641	W129	141,306,402
TOTAL Provision To Be Made In Future Budgets	**213,922,641**		**141,306,402**
TOTAL Assets	**213,922,641**		**141,306,402**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Other Post Employment Benefits	143,279,466	W683	117,517,270
Judgments And Claims Payable	7,753,315	W686	7,753,315
Compensated Absences	2,654,860	W687	2,680,817
TOTAL Other Liabilities	**153,687,641**		**127,951,402**
Bonds Payable	60,235,000	W628	13,355,000
TOTAL Bond And Long Term Liabilities	**60,235,000**		**13,355,000**
TOTAL Liabilities	**213,922,641**		**141,306,402**
TOTAL Liabilities	**213,922,641**		**141,306,402**

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

County of: Saratoga

Municipal Code: 410100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	BAN	N SEWER CONSTRUCTION			11/08/2012	06/07/2013	0.004%		$6,910,000	$6,910,000	$6,910,000	$6,910,000	$0		$0
2013	BAN	N SEWER EXPANSION			06/06/2013	06/06/2014	0.75%		$11,590,000	$11,590,000	$11,590,000	$11,290,000	$0		$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$0	$18,500,000	$18,500,000	$18,200,000	$0	$0	$0
2014	BOND	N SEWER - SARATOGA LAKE			06/05/2014	06/12/2034	2.01%		$18,200,000	$0			$0		$18,200,000
2012	BOND	N Sewer Halfmoon Refunded			10/31/2012	08/15/2023	3.00%		$3,090,000	$2,840,000	$245,000	$0			$2,595,000
2010	BOND	N Sewer Expansion Sewer Dist 1			07/15/2010	07/15/2040	4.00%		$16,990,000	$16,080,000	$325,000	$0	$0		$15,755,000
2009	BOND	N Sewer Expansion Sew Dist 1			07/15/2009	07/15/2039	3.00%		$23,000,000	$21,400,000	$445,000	$0	$0		$20,955,000
2010	BOND	N Emerg Radio Comm Towers			07/15/2010	07/15/2017	2.50%		$11,819,000	$7,080,000	$1,685,000	$0	$0		$5,395,000
2009	BOND	N Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	2.11%		$5,180,000	$4,450,000	$200,000	$0	$0		$4,250,000
2009	BOND	N Emergency Radio Comm Towers			10/01/2009	10/15/2019	2.50%		$6,760,000	$4,365,000	$655,000	$0	$0		$3,710,000
2010	BOND	N Sewer (EFC) Refinance			06/24/2010	10/15/2017	3.00%		$165,000	$85,000	$20,000	$0	$0		$65,000
2000	BOND	N Sewer (EFC)			03/26/1997	08/15/2017	4.25%			$3,935,000	$970,000	$0	$0		$2,965,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$18,200,000	$60,235,000	$4,545,000	$0	$0	$0	$73,890,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									$18,200,000	$78,735,000	$23,045,000	$18,200,000	$0	$0	$73,890,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$24,370.00
Demand Deposits	9Z2011	$57,598,920.11
Time Deposits	9Z2021	$7,980,290.00
Total		$65,603,580.11
COLLATERAL:		
- FDIC Insurance	9Z2014	$1,790,468.15
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$76,367,203.00
Total		$78,157,671.15
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0ADD	$848,632	$40	$189,855	$658,817
*****-ADOB	$9,783	$0	$6,387	$3,396
*****-0ADP	$1,483,174	$5	$53,788	$1,429,391
*****-0ADV	$1,213,926	$0	$520,556	$693,370
*****-BAOB	$898,034	$0	$44,141	$853,894
*****-0BOA	$220,867	$0	$20,864	$200,003
*****-FLOB	$509,842	$0	$115,632	$394,210
*****-00FN	$739	$0	$0	$739
*****-HSOB	$6,443,287	$0	$1,471,595	$4,971,692
*****-00KE	$1,046,495	$0	$0	$1,046,495
*****-KE01	$63,434	$0	$62,952	$482
*****-KE02	$103,153	$0	$36,182	$66,972
*****-01AD	$1,566,590	$29,793	$0	$1,596,383
*****-AD03	$2,720,420	$0	$0	$2,720,420
*****-AD04	$2,981	$0	$0	$2,981
*****-AD07	$246,468	$0	$0	$246,468
*****-FN02	$1,067,424	$0	$0	$1,067,424
*****-MT01	$302	$0	$0	$302
*****-01BA	$1,512,198	$0	$0	$1,512,198
*****-01BA	$1,272,300	$0	$0	$1,272,300
*****-ADCD	$118,445	$0	$0	$118,445
*****-01AD	$613,497	$229	$0	$613,726
*****-1CAP	$3,003,015	$0	$0	$3,003,015
*****-01BA	$966,897	$0	$0	$966,897
*****-01CE	$1,197	$0	$0	$1,197
*****-01FL	$4,772,165	$46,746	$0	$4,818,911
*****-01FN	$28,979	$0	$0	$28,979
*****-01KE	$15,191	$0	$0	$15,191
*****-KE01	$99,200	$0	$0	$99,200
*****-1MT4	$39,265	$0	$0	$39,265

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-01SA	$4,245,997	$0	$0	$4,245,997
*****-01AD	$7,309	$0	$0	$7,309
*****-1BOA	$4,199,664	$0	$0	$4,199,664
*****-01BA	$6,802,424	$0	$0	$6,802,424
*****-01BA	$329,712	$16,671	$0	$346,383
*****-01AD	$3,536,192	$364	$0	$3,536,556
*****-01FL	$24,896	$0	$0	$24,896
*****-0.BA	$2,003,669	$0	$0	$2,003,669
*****-30FN	$7,861,845	$0	$0	$7,861,845

Total Adjusted Bank Balance			$57,471,503
Petty Cash			$24,370.00
Adjustments			$245,862.11
Total Cash	9ZCASH	*	$57,741,735
Total Cash Balance All Funds	9ZCASHB	*	$57,741,735

* Must be equal

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

		Response
1)	Does your municipality have a written procurement policy?	Yes
2)	Have the financial statements for your municipality been independently audited?	Yes
	If not, are you planning on having an audit conducted?	
3)	Does your local government participate in an insurance pool with other local governments?	No
4)	Does your local government participate in an investment pool with other local governments?	No
5)	Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6)	Does your municipality have a Capital Plan?	Yes
7)	Has your municipality prepared and documented a risk assessment plan?	No
	If yes, has your municipality used the results to design the system of internal controls?	
8)	Have you had a change in chief executive or chief fiscal officer during the last year?	No
9)	Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

COUNTY OF Saratoga
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

	Total Full Time Employees:	1,351			
	Total Part Time Employees:	356			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$12,160,083.00	1,325	131	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	$4,996,467.49	1,351	356	
90408	Worker's Compensation Insurance	$1,406,766.27	1,351	356	
90458	Life Insurance				
90508	Unemployment Insurance	$126,180.51	1,351	131	
90558	Disability Insurance	$105,599.30	1,234	27	
90608	Hospital and Medical (Dental) Insurance	$25,702,952.91	1,161	35	695
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	$271,948.20	171	4	
	Total	**$44,769,997.68**			
	Computed Total From Financial Section (comparative purposes only)	**$44,769,997.68**			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$326,830	118,007	gallons	
Diesel Fuel	$529,932	177,656	gallons	
Fuel Oil	$18,649	5,815	gallons	
Natural Gas	$112,177	172,263	cubic feet	THM
Electricity	$376,123	3,230,894	kilowatt-hours	
Coal			tons	

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

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	$23,376,640.00
3. Interest on Net OPEB Obligation	$5,731,179.00
4. Adjustment to Annual Required Contribution	($7,967,179.00)
5. Annual OPEB Expense	$21,140,640.00
6. Less: Actual Contribution Made	$7,459,457.00
7. Increase in Net OPEB Obligation	$13,681,183.00
8. Net OPEB Obligation - beginning of year	$143,279,472.00
9. Net OPEB Obligation - end of year	$156,960,655.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	$156,960,649.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	35.28%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	$223,099,920.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	$223,099,920.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	$0.00
17. UAAL as Percentage of Annual Covered Payroll	

Other OPEB Information

18. Date of most recent actuarial valuation	01/01/2013
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, ANDREW B. JAROSH , hereby certify that I am the Chief Fiscal Officer of the COUNTY of SARATOGA , and that the information provided in the annual financial report of the COUNTY of SARATOGA , for the fiscal year ended 12/31/2014 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal indentification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the COUNTY of SARATOGA , and adopted by me as my signature for use in conjunction with the filing of the COUNTY of SARATOGA 's annual financial report, I am evidencing my express intent to authenticate my certification of the COUNTY of SARATOGA's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

GEORGE B. MARTIN
Name of Report Preparer if different than Chief Fiscal Officer

ANDREW B. JAROSH
Name

(518) 884-4724
Telephone Number

DIRECTOR OF FINANCE
Title

40 MCMASTER STREET BALLSTOI
Official Address

04/10/2015
Date of Certification

(518) 884-4724
Official Telephone Number

(A) GENERAL

Account Code Comment

Account Code A915 Moved to A917 per email from George Martin to properly classify residual fund balance.

Account Code A917 Moved from A915 per email from George Martin to properly classify residual fund balance.

Adjustment Reason

Account Code A8012 Adjustment to Central Stores Breakage $75.24

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 To decrease Fund Balance due to booking error $134,982.52.

(G) SEWER

Account Code Comment

Account Code G97106 Corrected figure per email from George Martin, debt moved to enterprise sewer fund from G Fund.

Account Code G8012 Corrected figure per email from George Martin, debt moved to enterprise sewer fund from G Fund.

Adjustment Reason

Account Code G8012 FUND G NOT BEING USED FUND ES - SEWER IS THE OPERATIVE FUND.

Account Code G8015 SEWER -G IS NOT BEING USED. ES SEWER IS NOW THE REPORTING FUND.

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 ADJUSTING RECEIEVABLE FROM OTHER MUNICIPALITIES AND FUND BALANCE PER EXTERNAL AUDITOR S FORMULA:$141,528.73

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H8015 Removed $17,899,999.79 entry posted in error for BANs paid with Bond proceeds. Moved negative $95,626.10 from H2701 to properly classify revenue/receipt correction for 2011.

Account Code H97306 Removed $18,500,000.00 posted in error. $18,300,000 BANs paid with Bond proceeds, balance paid with cash in fund.

Account Code H5731 Removed $18,500,000.00 posted in error. All Sewer debt & cash was moved to ES Fund.

Account Code H2701 Moved negative $95,626.10 to H8015 to properly classify revenue/receipt correction for 2011.

Account Code H5031 Removed $18,500,000.00 - reduction of BAN liability shown as prior year adjustment. BAN paid with Bond in 2014 & liability moved to ES Fund.

Adjustment Reason

Account Code H8012 REDUCTION OF CAPITAL PROJECTS BY SEWER FUND PROJECTS---SEWER NOW ENTERPRISE FUND--$12,154,345.21

Account Code H8015 BOND PAYABLE INCREASE IN 2015 OF $18,200,000

(EF) ENTERPRISE HEALTH REL FAC

Adjustment Reason

Account Code EF8012 DIFF DUE TO 2013 AUDIT CHANGES $439,227.35 ----VARIOUS OTHE ADJUSTMENTS $573,941.87

(ES) ENTERPRISE SEWER

Account Code Comment

Account Code ES924 Adjusted for change in ES920, Ok per George Martin.

Account Code ES923 Corrected figure per email from George Martin, to properly classify fund balance for enterprise sewer fund from G Fund.

Account Code ES920 Adjusted to reflect net fixed assets less outstanding bond, Ok per George Martin.

Account Code ES922 Moved to ES920.

Account Code ES8012 Corrected figure to properly classify fund balance for enterprise sewer fund from G Fund.

Account Code ES628 Moved from W628-Sewer Fund debt now recording in Enterprise Fund.

Account Code ES2770 Removed $18,200,000.00 that was posted in error. Bond to payoff BANs in H Fund.

Adjustment Reason

Account Code ES8012 Inclusion of Sewer Capital Projects and the former G Fund--Sewer $118,961,576.71

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8015 EXPENDITURE $292.55

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W628 Moved $60,535,000.00 to ES628.

Account Code W129 Adjusted for movement of bond liability to ES Fund. Also adjusted for OPEB liability correction.

Account Code W683 Reduced figure by $39,443,379.00 - represents EF & ES Fund Liabilities.