

COUNTY OF SARATOGA, NEW YORK

New York State  
Department of Transportation  
Single Audit Report

December 31, 2010

(With Independent Auditors' Report Thereon)

COUNTY OF SARATOGA, NEW YORK  
New York State Department of Transportation  
Single Audit Report

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND CONTROLS  
OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

County of Saratoga  
Department of Public Works  
Saratoga, New York:

Compliance

We have audited the County of Saratoga's (the County) compliance with the types of compliance requirements described in the preliminary Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that could have a direct and material effect on the County's state transportation assistance program for the year ended December 31, 2010. The program tested is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to the program tested is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our 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 Part 43 of NYCRR. Those standards and Part 43 require that we 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 the state transportation assistance 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 we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County of Saratoga complied in all material respects with the requirements referred to above that are applicable to its state transportation assistance programs tested for the year ended December 31, 2010.

### Schedule of State Transportation Assistance Expended

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Saratoga, New York as of and for the year ended December 31, 2010, and have issued our report thereon dated August 16, 2011. Those financial statements are the responsibility of the County's management. Our responsibility is to express opinions on those financial statements based on our audit. We did not audit the financial statements of the Saratoga County Industrial Development Agency or the Saratoga County Water Authority, which represent 100% of the assets, net assets and revenue of the discretely reported component units. Those statements were audited by other auditor's whose reports have been furnished to us, and our opinions insofar as it relates to the amounts included for the Saratoga County Industrial Development Agency and the Saratoga Water Authority are based solely on the reports of the other auditors.

Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Part 43 of NYCRR and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the County of Saratoga's management and the New York State Department of Transportation and is not intended to be and should not be used by anyone other than these specific parties. However, this report is a matter of public record and its distribution is not limited.

*Toski, Schaefer & Co. P.C.*

Williamsville, New York  
August 16, 2011

COUNTY OF SARATOGA, NEW YORK  
Schedule of State Transportation Assistance Expended  
Year ended December 31, 2010

<u>Program Title</u>	<u>Contract Numbers</u>	<u>PIN Numbers</u>	<u>NYSDOT Reference Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program			001-01/001-02	<u>\$ 2,245,744</u>
<u>State Bridge Aid</u>			005	
CR43 (Geyser Road over D&H RR)	D024675	1757.07.121		<u>16,640</u>
<u>Special Aviation Program</u>			007	
Land acquisition	K550782	1902.42		350
Taxiway/apron rehabilitation/hangar	K006780	1902.11		305,104
Replace beacon/obstruction removal	K006909	1902.44		391
Off and on obstruction removal	K006909	1902.45		<u>15,644</u>
				<u>321,489</u>
Total State Transportation Assistance Expended				<u><u>\$ 2,583,873</u></u>

See accompanying notes to Schedule of State Transportation Assistance Expended.

COUNTY OF SARATOGA, NEW YORK  
Notes to Schedule of State Transportation Assistance Expended  
December 31, 2010

(1) General

The accompanying Schedule of State Transportation Assistance Expended of the County of Saratoga (the County) presents the activity of all financial assistance programs provided by the New York State Department of Transportation.

(2) Basis of Accounting

The accompanying Schedule of State Transportation Expended is presented using the modified accrual basis of accounting.

(3) Indirect Costs

There were no indirect costs charged to State Transportation Assistance programs for the year ended December 31, 2010.

(4) Matching Cost

Amounts identified as State Bridge Aid represent matching costs for Federally aided projects.

(5) Amounts Paid to Subrecipients

There were no amounts paid to subrecipients related to State Transportation Assistance for the year ended December 31, 2010.

COUNTY OF SARATOGA, NEW YORK  
Schedule of Findings and Questioned Costs  
Year ended December 31, 2010

Part I SUMMARY OF AUDIT RESULTS

Internal control over State Transportation Assistance Expended:

- Material weakness(es) identified? \_\_\_ Yes   X No
- Significant deficiency(ies) identified that are not considered to  
to material weakness(es)? \_\_\_ Yes   X None  
Reported

Type of auditors' report issued on compliance for programs tested Unqualified

Summary of audit findings N/A

Identification of State Transportation Assistance Programs Tested:

Consolidated Local Street and Highway Improvement Program

Part II COMPLIANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.