

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 12/31/2010

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

COUNTY OF 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 2009 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2010:

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

All amounts included in this update document for 2009 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	40,965	A200	41,884
Cash In Time Deposits	23,359,801	A201	27,108,271
Petty Cash	14,220	A210	14,220
Departmental Cash	5,000	A215	5,000
TOTAL Cash	23,419,986		27,169,375
Taxes Receivable, Current	2,314,513	A250	2,253,592
Taxes Receivable, Overdue	6,322,434	A260	7,711,603
Returned School Taxes Receivable	10,172,139	A280	10,505,503
City School Taxes Receivable	267,222	A290	356,406
Delinquent Village Taxes Rec	448,755	A295	390,633
Tax Sale Certificates	39,376	A320	39,376
Property Acquired For Taxes	417,977	A330	658,222
Allowance For Uncollectible Taxes	-781,340	A342	-700,000
TOTAL Taxes Receivable (net)	19,201,075		21,215,337
Accounts Receivable	2,712,383	A380	2,596,734
TOTAL Other Receivables (net)	2,712,383		2,596,734
State And Federal, Social Services	3,981,861	A400	7,176,325
State & Federal, Other	24,814,427	A410	24,358,370
TOTAL State And Federal Aid Receivables	28,796,288		31,534,695
Due From Other Funds	4,939,031	A391	
TOTAL Due From Other Funds	4,939,031		0
Towns & Cities	43,569	A430	192,468
Due From Other Governments	6,534,578	A440	3,535,926
TOTAL Due From Other Governments	6,578,146		3,728,394
Inventory	29,609	A445	27,704
TOTAL Inventories	29,609		27,704
TOTAL Assets	85,676,518		86,272,238

COUNTY OF Saratoga
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(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	8,307,147	A600	8,090,669
TOTAL Accounts Payable	8,307,147		8,090,669
Accrued Liabilities	1,026,019	A601	1,869,021
TOTAL Accrued Liabilities	1,026,019		1,869,021
Retained Percentages	130,436	A605	149,730
TOTAL Retained Percentages	130,436		149,730
Compensated Absences	1,930,898	A687	1,837,564
TOTAL Other Liabilities	1,930,898		1,837,564
Due To Other Funds	6,483,562	A630	8,181,002
TOTAL Due To Other Funds	6,483,562		8,181,002
Due To Other Governments	8,559,835	A631	8,479,126
Due To Districts For Special Levies	108,839	A650	797,951
Due To School Districts	11,988,780	A660	11,767,073
Due To City School Districts	306,518	A661	380,305
Due To Village, Delinquent Taxes	467,809	A668	405,472
TOTAL Due To Other Governments	21,431,780		21,829,926
Deferred Revenues	16,149,192	A691	20,650,417
Deferred Tax Revenues	5,484,223	A694	6,987,156
TOTAL Deferred Revenues	21,633,415		27,637,573
TOTAL Liabilities	60,943,258		69,595,486
Reserve For Encumbrances	165,164	A821	337,645
TOTAL Reserve For Encumbrances	165,164		337,645
Reserve For Inventory	31,558	A845	31,328
TOTAL Contributed Reserve	31,558		31,328
Miscellaneous Reserve (specify)	3,472	A889	2,379
TOTAL Special Reserves	3,472		2,379
Unreserved Fund Balance Appropriated	3,180,322	A910	3,400,966
TOTAL Unreserved Fund Balance - Appropriated	3,180,322		3,400,966
Fund Balance-Unreserved-Part Local Govt		A905	
Unreserved Fund Balance Unappropriated	21,352,743	A911	12,904,434
TOTAL Unreserved Fund Balance - Unappropriated	21,352,743		12,904,434
TOTAL Fund Equity	24,733,260		16,676,752
TOTAL Liabilities And Fund Equity	85,676,518		86,272,238

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	47,354,857	A1001	46,220,413
Special Assessments Ad Valorem		A1028	
TOTAL Real Property Taxes	47,354,857		46,220,413
Gain From Sale of Tax Acq Property	65,722	A1051	77,072
Federal Payments In Lieu of Taxes	3,331	A1080	3,407
Other Payments In Lieu of Taxes	687,307	A1081	660,556
Interest & Penalties On Real Prop Taxes	2,447,895	A1090	2,630,121
TOTAL Real Property Tax Items	3,204,256		3,371,156
Sales And Use Tax	90,098,675	A1110	95,560,233
Tax On Hotel Room Occupancy	554,951	A1113	592,111
Towns Share of Sales Tax	419,000	A1115	400,000
Flat Racing Admissions Tax	393,442	A1133	413,975
Emergency Telephone System Surcharge	888,811	A1140	812,508
O.T.B. Surtax	1,442,212	A1150	1,405,548
TOTAL Non Property Tax Items	93,797,090		99,184,376
Medical Examiner Fees		A1225	626
Treasurer Fees	66,912	A1230	96,245
Charges For Tax Redemption	22,430	A1235	34,570
Clerk Fees	2,597,737	A1255	3,169,281
Personnel Fees	3,988	A1260	1,333
Other General Departmental Income	3,174,650	A1289	3,026,211
Sheriff Fees	275,457	A1510	296,779
Altern To Incarceration Fees	6,981	A1515	5,435
Prisoner Charges	2,169	A1525	3,251
Public Pound Charges, Dog Control Fees	157,790	A1550	291,803
Restitution Surcharge	4,208	A1580	7,075
Other Public Safety Departmental Income	215,600	A1589	211,800
Home Nursing Charges	3,171,046	A1610	2,675,062
Mental Health Fees	4,482,816	A1620	3,295,417
Early Interven Fees For Serv	733,841	A1621	387,635
Other Health Departmental Income	121,620	A1689	106,331
Airport Fees & Rentals	78,706	A1770	77,955
Repay of Medical Assistance	2,063,015	A1801	2,075,427
Repayment of Family Assistance	149,750	A1809	106,702
Medical Incentive Earnings	118,757	A1811	178,854
Repayment of Child Care	50,936	A1819	197,900
Repayment of Juvenile Delinquent Care	15,849	A1823	8,575
Repayment of Safety Net Assistance	334,583	A1840	276,663
Sealer of Weights & Measures	12,180	A1962	12,300
Charges-Programs For The Aging	6,615	A1972	7,271
Planning Board Fees	22,500	A2115	22,503
TOTAL Departmental Income	17,890,134		16,573,004
Election Service Charges	131,534	A2215	117,931
Public Safety Services For Other Govts	1,139,178	A2260	1,155,755
Transportation Services, Other Govts	63,148	A2300	67,091
Social Services, Other Govts		A2310	

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Youth Recreation Services, Other Govts	264,087	A2350	376,143
Programs For Aging, Other Govts	43,173	A2351	43,173
Misc Revenue, Other Govts	510,004	A2389	530,993
TOTAL Intergovernmental Charges	2,151,124		2,291,087
Interest And Earnings	448,755	A2401	451,284
Rental of Real Property	149,963	A2410	193,414
Commissions	61,151	A2450	61,734
TOTAL Use of Money And Property	659,870		706,433
Games of Chance		A2530	64
Licenses, Other	20,761	A2545	20,098
TOTAL Licenses And Permits	20,761		20,162
Fines And Forfeited Bail	4,818	A2610	7,271
Stop-Dwi Fines	378,911	A2615	383,056
Forfeitures of Deposits	8,025	A2620	12,010
Forfeiture of Crime Proceeds	163	A2625	1,505
TOTAL Fines And Forfeitures	391,916		403,843
Sales of Forest Products	55,836	A2652	4,624
Sales, Other	21,163	A2655	21,635
Sales of Equipment	21,377	A2665	63,071
Insurance Recoveries	25,120	A2680	10,895
Other Compensation For Loss	2,651,448	A2690	2,206,537
TOTAL Sale of Property And Compensation For Loss	2,774,944		2,306,761
Refunds of Prior Year's Expenditures	-46,635	A2701	176,375
Premium On Obligations	547,254	A2710	935,399
Unclassified (specify)	818	A2770	127,540
Intergovernmental Transfer	1,121	A2772	513
TOTAL Miscellaneous Local Sources	502,558		1,239,827
State Aid Court Facilities	363,408	A3021	313,285
State Aid, Indigent Legal Services Fund	310,025	A3025	282,136
St Aid, District Attorney Salaries	43,867	A3030	39,055
St Aid - Other (specify)	461,811	A3089	301,659
St Aid, Education of Handicapped Child	5,631,809	A3277	3,413,702
St Aid, Other Educ (spec)		A3289	93,716
St Aid, Probation Services	407,354	A3310	366,100
St Aid, Navigation Law Enforcement		A3315	22,818
St Aid, Other Public Safety	268,272	A3389	410,905
St Aid, Public Health	360,344	A3401	755,170
St Aid Handicapped Children	7,720	A3446	11,565
Early Intervention State Aid	388,685	A3449	1,139,571
St Aid, Public Health, Other	107,130	A3450	
St Aid, Other Health	27,406	A3489	34,696
St Aid, Mental Health	3,421,337	A3490	3,075,067
St Aid, Other Transportation		A3589	27,769
St Aid, Bus And Other Mass Trans	2,456,517	A3594	321,223
St Aid, Medical Assistance	375,622	A3601	43,215
St Aid, Family Assistance	613,433	A3609	243,500

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
St Aid, Social Services Administration	4,245,869	A3610	3,786,727
St Aid, Child Care	2,143,561	A3619	3,146,712
St Aid, Juvenile Delinquent	140,217	A3623	77,796
St Aid, Safety Net	713,384	A3640	562,955
St Aid, Emergency Aid For Adults	43,667	A3642	10,253
St Aid, Day Care	135,942	A3655	61,965
St Aid, Veterans Service Agencies	12,982	A3710	12,982
St Aid, Programs For Aging	465,262	A3772	540,806
St Aid-Economic Assistance	329,931	A3789	353,732
St Aid, Youth Programs	225,828	A3820	202,590
St Aid-Other Cul & Rec St Aid	59,639	A3889	62,263
St Aid, Other Home And Comm Serv	35,241	A3989	308,960
TOTAL State Aid	23,796,262		20,022,895
Federal Aid - Other	2,084,517	A4089	1,040,863
Fed Aid, Other Educ (spec)		A4289	3,115,009
Fed Aid, Civil Defense	54,984	A4305	
Fed Aid, Crime Control	3,101	A4320	
Fed Aid Other Public Safety	2,350	A4389	159,069
Fed Aid, Public Health	37,608	A4401	252,995
Early Intervention Federal	96,336	A4451	238,679
Fed Aid Alcohol Addiction Control	487,051	A4488	550,726
Fed Aid Other Health	2,555,144	A4489	1,442,248
Fed Aid, Airport Cap Proj	28,538	A4592	602,760
Fed Aid, Medicaid Assistance	524,622	A4601	323,192
Fed Aid, Family Assistance	1,361,551	A4609	659,327
Fed Aid, Social Services Administration	4,814,294	A4610	3,063,579
Fed Aid, Food Stamp Program Admin	1,161,173	A4611	978,037
Flexible Fund For Family Services (fffs)	2,090,365	A4615	3,425,361
Fed Aid, Home Energy Assistance	539,868	A4641	586,250
Fed Aid Other Social Services	1,203,640	A4689	1,475,670
Fed Aid, Programs For Aging	237,948	A4772	276,950
Fed Aid Other Econ Assist & Opport	61,177	A4789	64,250
Fed Aid, Job Training Partnership	18,967	A4790	32,479
Fed Aid, Other Home And Comm Services	81,838	A4989	286,421
TOTAL Federal Aid	17,445,072		18,573,865
TOTAL Revenues	209,988,844		210,913,821
TOTAL Detail Revenues And Other Sources	209,988,844		210,913,821

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Legislative Board, Pers Serv	433,914	A10101	434,056
Legislative Board, Contr Expend	45,115	A10104	49,337
Legislative Board, Empl Bnfts	403,767	A10108	454,800
TOTAL Legislative Board	882,795		938,193
Clerk of Legis Board,pers Serv	181,317	A10401	206,122
Clerk of Legis Board,equip & Cap Out		A10402	
Clerk of Legis Board,contr Expend	43,056	A10404	34,590
Clerk of Legis Board,empl Bnfts	74,470	A10408	191,897
TOTAL Clerk of Legis Board	298,843		432,610
District Attorney, Pers Serv	1,947,751	A11651	1,951,171
District Attorney,equip & Cap Outlay	118,938	A11652	7,409
District Attorney,contr Expend	359,896	A11654	345,192
District Attorney,empl Bnfts	621,350	A11658	896,922
TOTAL District Attorney	3,047,934		3,200,694
Public Defender,pers Serv	734,043	A11701	680,457
Public Defender,contr Expend	504,060	A11704	603,535
Public Defender,empl Bnfts	283,245	A11708	318,253
TOTAL Public Defender	1,521,348		1,602,244
Med Examiners & Coroners,pers Serv	50,640	A11851	51,839
Med Examiners & Coroners,contr Expend	140,538	A11854	164,128
Med Examiners & Coroners,empl Bnfts	26,419	A11858	29,750
TOTAL Med Examiners & Coroners	217,596		245,717
Municipal Exec, Pers Serv	291,717	A12301	315,733
Municipal Exec, Equip & Cap Outlay		A12302	
Municipal Exec, Contr Expend	97,706	A12304	88,659
Municipal Exec, Empl Bnfts	97,421	A12308	216,799
TOTAL Municipal Exec	486,845		621,191
Auditor, Pers Serv	241,606	A13201	243,888
Auditor, Equip & Cap Outlay		A13202	
Auditor, Contr Expend	2,487	A13204	2,204
Auditor, Empl Bnfts	96,742	A13208	167,383
TOTAL Auditor	340,835		413,475
Treasurer, Pers Serv	679,286	A13251	711,795
Treasurer, Equip & Cap Outlay	14,658	A13252	117
Treasurer, Contr Expend	75,061	A13254	78,334
Treasurer, Empl Bnfts	330,415	A13258	471,582
TOTAL Treasurer	1,099,420		1,261,828
Purchasing, Pers Serv	201,094	A13451	218,740
Purchasing, Equip & Cap Outlay		A13452	
Purchasing, Contr Expend	15,623	A13454	10,114
Purchasing, Empl Bnfts	86,062	A13458	185,235
TOTAL Purchasing	302,779		414,089
Assessment, Pers Serv	570,307	A13551	568,075
Assessment, Equip & Cap Outlay	6,549	A13552	1,145
Assessment, Contr Expend	82,704	A13554	79,978

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Assessment, Empl Bnfts	299,773	A13558	428,762
TOTAL Assessment	959,332		1,077,961
Tax Advertising, Contr Expend		A13624	
TOTAL Tax Advertising	0		0
Exp On Prop Acq For Taxes, Contr Expend	10,255	A13644	10,136
TOTAL Exp On Prop Acq For Taxes	10,255		10,136
Clerk,pers Serv	2,104,214	A14101	2,234,615
Clerk,equip & Cap Outlay	199,092	A14102	194,088
Clerk,contr Expend	319,426	A14104	297,397
Clerk,empl Bnfts	897,576	A14108	1,201,810
TOTAL Clerk	3,520,308		3,927,910
Law, Pers Serv	358,841	A14201	348,405
Law, Equip & Cap Outlay	628	A14202	
Law, Contr Expend	136,880	A14204	142,324
Law, Empl Bnfts	161,557	A14208	262,888
TOTAL Law	657,906		753,616
Personnel, Pers Serv	447,866	A14301	438,425
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	173,959	A14304	166,817
Personnel, Empl Bnfts	224,544	A14308	283,103
TOTAL Personnel	846,369		888,345
Elections, Pers Serv	451,117	A14501	483,370
Elections, Equip & Cap Outlay	151,941	A14502	2,867
Elections, Contr Expend	686,782	A14504	968,677
Elections, Empl Bnfts	204,391	A14508	280,278
TOTAL Elections	1,494,231		1,735,191
Buildings, Pers Serv	1,576,555	A16201	1,633,692
Buildings, Equip & Cap Outlay	452,243	A16202	62,797
Buildings, Contr Expend	1,017,436	A16204	1,076,381
Buildings, Empl Bnfts	749,414	A16208	1,067,345
TOTAL Buildings	3,795,648		3,840,214
Central Garage, Equip & Cap Outlay	11,923	A16402	
Central Garage, Contr Expend	228,049	A16404	282,749
TOTAL Central Garage	239,972		282,749
Central Comm System, Pers Serv	65,586	A16501	43,385
Central Comm System, Equip & Cap Outlay		A16502	
Central Comm System, Contr Expend	136,381	A16504	113,933
Central Comm System, Empl Bnfts	32,643	A16508	54,308
TOTAL Central Comm System	234,610		211,626
Central Storeroom, Pers Serv	110,396	A16601	113,151
Central Storeroom, Contr Expend	4,277	A16604	2,925
Central Storeroom, Empl Bnfts	59,880	A16608	74,174
TOTAL Central Storeroom	174,552		190,250
Central Print & Mail, Pers Serv	110,433	A16701	114,249
Central Print & Mail, Equip & Cap Outlay	4,820	A16702	29,586
Central Print & Mail,contr Expend	367,122	A16704	350,882

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Central Print & Mail,empl Bnfts	60,515	A16708	74,243
TOTAL Central Print & Mail	542,890		568,960
Central Data Process, Pers Serv	487,031	A16801	467,979
Central Data Process & Cap Outlay	9,497	A16802	4,197
Central Data Process, Contr Expend	74,511	A16804	51,936
Central Data Process, Empl Bnfts	217,066	A16808	247,111
TOTAL Central Data Process	788,104		771,223
Unallocated Insurance, Contr Expend	586,586	A19104	574,439
TOTAL Unallocated Insurance	586,586		574,439
Judgements And Claims, Contr Expend	132,303	A19304	156,794
TOTAL Judgements And Claims	132,303		156,794
Distribution of Sales Tax	45,197,626	A19854	46,860,443
TOTAL Distribution of Sales Tax	45,197,626		46,860,443
Other Gen Govt Support, Contr Expend	63,243	A19894	19,433
TOTAL Other Gen Govt Support	63,243		19,433
TOTAL General Government Support	67,442,331		70,999,330
Community College Tuition,contr Expend	6,562,584	A24904	6,611,094
TOTAL Community College Tuition	6,562,584		6,611,094
Education Handicapped Children,contr Expen	11,160,421	A29604	11,115,682
TOTAL Education Handicapped Children	11,160,421		11,115,682
Other Education Activities,contr Expend	4,000	A29804	4,000
TOTAL Other Education Activities	4,000		4,000
TOTAL Education	17,727,006		17,730,776
Public Safety Comm Sys, Contr Expend	137,299	A30204	132,170
TOTAL Public Safety Comm Sys	137,299		132,170
Sheriff,pers Serv	9,077,512	A31101	9,252,240
Sheriff, Equip & Cap Outlay	497,107	A31102	264,752
Sheriff, Contr Expend	827,492	A31104	954,045
Sheriff, Empl Bnfts	3,654,554	A31108	4,918,849
TOTAL Sheriff	14,056,665		15,389,885
Probation, Pers Serv	1,288,833	A31401	1,197,531
Probation, Equip & Cap Outlay	874	A31402	2,377
Probation, Contr Expend	101,707	A31404	153,443
Probation, Empl Bnfts	533,489	A31408	627,877
TOTAL Probation	1,924,903		1,981,228
Jail, Pers Serv	4,940,511	A31501	5,110,654
Jail, Equip & Cap Outlay	14,361	A31502	2,689
Jail, Contr Expend	1,674,593	A31504	1,487,858
Jail, Empl Bnfts	1,940,087	A31508	2,472,517
TOTAL Jail	8,569,553		9,073,719
Traffic Control, Equip & Cap Outlay		A33102	
Traffic Control, Contr Expen		A33104	
TOTAL Traffic Control	0		0
Stop Dwi,pers Serv	13,520	A33151	13,991
Stop Dwi,contr Expend	375,084	A33154	368,841

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Stop Dwi, Empl Bnfts	1,326	A33158	1,317
TOTAL Stop Dwi	389,930		384,149
Fire, Pers Serv	56,013	A34101	56,631
Fire, Equip & Cap Outlay	115,206	A34102	156,768
Fire, Contr Expend	740,001	A34104	171,676
Fire, Empl Bnfts	25,600	A34108	31,622
TOTAL Fire	936,820		416,697
Control of Animals, Pers Serv	359,813	A35101	382,084
Control of Animals, Equip & Cap Outlay		A35102	73,161
Control of Animals, Contr Expend	116,560	A35104	168,531
Control of Animals, Empl Bnfts	131,379	A35108	172,234
TOTAL Control of Animals	607,751		796,010
Safety Inspection, Pers Serv	63,814	A36201	64,432
Safety Inspection, Contr Expend	2,585	A36204	1,950
Safety Inspection, Empl Bnfts	26,802	A36208	33,251
TOTAL Safety Inspection	93,201		99,633
Civil Defense, Pers Serv	144,710	A36401	144,853
Civil Defense, Equip & Cap Outlay	571	A36402	
Civil Defense, Contr Expend	217,758	A36404	131,745
Civil Defense, Empl Bnfts	86,586	A36408	100,495
TOTAL Civil Defense	449,625		377,094
TOTAL Public Safety	27,165,747		28,650,585
Public Health, Pers Serv	2,741,658	A40101	2,709,776
Public Health, Equip & Cap Outlay	61,049	A40102	25,385
Public Health, Contr Expend	1,251,690	A40104	1,140,911
Public Health, Empl Bnfts	1,382,476	A40108	1,891,107
TOTAL Public Health	5,436,874		5,767,179
Physically Handicapped, Contr Expend	27,966	A40464	27,429
TOTAL Physically Handicapped	27,966		27,429
Early Intervention Pgm,contr Expend	3,239,245	A40594	2,719,992
TOTAL Early Intervention Pgm	3,239,245		2,719,992
Mental Health Admin,pers Serv	2,570,403	A43101	2,633,711
Mental Health Admin,equip & Cap Outlay	483	A43102	
Mental Health Admin,contr Expend	824,591	A43104	712,611
Mental Health Admin,empl Bnfts	894,402	A43108	1,584,290
TOTAL Mental Health Admin	4,289,878		4,930,611
Mental Health Prog,pers Serv	901,935	A43201	901,895
Mental Health Prog,equip & Cap Outlay		A43202	3,033
Mental Health Prog,contr Expend	275,385	A43204	268,087
Mental Health Prog, Empl Bnfts	379,188	A43208	533,371
TOTAL Mental Health Prog	1,556,508		1,706,386
Contracted Mental Health Service	3,819,536	A43224	3,532,614
TOTAL Contracted Mental Health Service	3,819,536		3,532,614

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Mental Illness,contr Expend	414,591	A43304	381,103
TOTAL Mental Illness	414,591		381,103
TOTAL Health	18,784,599		19,065,313
Joint Airport	2,851,458	A56152	918,788
Joint Airport, Contr Expend	33,682	A56154	23,440
TOTAL Joint Airport	2,885,140		942,228
Bus Operations, Equip & Cap Outlay		A56302	
Bus Operations, Contr Expend	78,597	A56304	78,597
TOTAL Bus Operations	78,597		78,597
TOTAL Transportation	2,963,737		1,020,825
Admin, Pers Serv	5,432,853	A60101	5,551,596
Admin, Equip & Cap Outlay	5,425	A60102	
Admin, Contr Expend	607,316	A60104	583,747
Admin, Empl Bnfts	2,980,989	A60108	3,755,463
TOTAL Admin	9,026,583		9,890,806
Services For Recipients, Pers Serv	3,209,446	A60701	3,299,555
Services For Recipients, Equip & Cap Outla		A60702	
Services For Recipients, Contr Expend	3,664,984	A60704	2,947,968
Services For Recipients, Empl Bnfts	1,502,219	A60708	1,859,136
TOTAL Services For Recipients	8,376,649		8,106,659
Medical Assistance, Contr Expend	1,987,393	A61014	2,068,262
TOTAL Medical Assistance	1,987,393		2,068,262
Medical Assistance-Mmis, Contr Expend	20,874,123	A61024	19,389,353
TOTAL Medical Assistance-Mmis	20,874,123		19,389,353
Special Needs, Cont.	973	A61064	
TOTAL Special Needs	973		0
Family Assistance, Contr Expend	6,250,181	A61094	5,864,738
TOTAL Family Assistance	6,250,181		5,864,738
Child Care, Contr Expend	3,400,611	A61194	3,980,634
TOTAL Child Care	3,400,611		3,980,634
Juvenile Delinquent, Contr Expend	311,115	A61234	264,092
TOTAL Juvenile Delinquent	311,115		264,092
State Training School, Contr Expend	193,658	A61294	139,028
TOTAL State Training School	193,658		139,028
Safety Net, Contr Expend	1,750,492	A61404	1,833,142
TOTAL Safety Net	1,750,492		1,833,142
Home Energy Assistance	269,208	A61411	316,658
Home Energy Assistance		A61412	8,765
Home Energy Assistance, Contr Expend	76,129	A61414	44,307
Home Energy Assistance	89,073	A61418	106,679
TOTAL Home Energy Assistance	434,409		476,409
Emergency Aid For Adults, Contr Expend	83,880	A61424	141,237
TOTAL Emergency Aid For Adults	83,880		141,237
Other Economic Opp Pro, Contr Expend	60,000	A63264	60,000
TOTAL Other Economic Opp Pro	60,000		60,000

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Publicity, Pers Serv	45,952	A64101	47,948
Publicity, Equip & Cap Outlay		A64102	
Publicity, Contr Expend	442,997	A64104	405,723
Publicity, Empl Bnfts	12,938	A64108	16,511
TOTAL Publicity	501,887		470,181
Promotion of Industry, Contr Expend	336,026	A64204	330,000
TOTAL Promotion of Industry	336,026		330,000
Veterans Service, Pers Serv	191,251	A65101	175,248
Veterans Service, Equip & Cap Outlay		A65102	5,252
Veterans Service, Contr Expend	23,310	A65104	19,272
Veterans Service, Empl Bnfts	70,287	A65108	80,371
TOTAL Veterans Service	284,847		280,143
Consumer Affairs, Pers Serv	92,792	A66101	94,050
Consumer Affairs, Equip & Cap Outlay	706	A66102	
Consumer Affairs, Contr Expend	2,894	A66104	2,684
Consumer Affairs, Empl Bnfts	64,428	A66108	74,129
TOTAL Consumer Affairs	160,820		170,863
Programs For Aging, Pers Serv	573,218	A67721	601,208
Programs For Aging, Equip & Cap Outlay	31,922	A67722	4,087
Programs For Aging, Contr Expend	1,698,898	A67724	1,453,535
Programs For Aging, Empl Bnfts	221,822	A67728	339,773
TOTAL Programs For Aging	2,525,859		2,398,603
TOTAL Economic Assistance And Opportunity	56,559,507		55,864,150
Youth Prog, Pers Serv	412,305	A73101	365,215
Youth Prog, Equip & Cap Outlay		A73102	
Youth Prog, Contr Expend	312,168	A73104	275,883
Youth Prog, Empl Bnfts	144,614	A73108	193,931
TOTAL Youth Prog	869,086		835,029
Library, Contr Expend	34,000	A74104	34,000
TOTAL Library	34,000		34,000
Historian, Pers Serv	21,250	A75101	22,915
Historian, Equip & Cap Outlay		A75102	
Historian, Contr Expend	825	A75104	1,017
Historian, Empl Bnfts	3,822	A75108	5,085
TOTAL Historian	25,896		29,018
Historical Property, Contr Expend	12,500	A75204	12,500
TOTAL Historical Property	12,500		12,500
Celebrations, Contr Expend	63,027	A75504	31,508
TOTAL Celebrations	63,027		31,508
Other Performing Arts, Contr Expend	20,000	A75604	20,000
TOTAL Other Performing Arts	20,000		20,000
Other Culture And Rec, Contr Expend	86,639	A79894	74,263
TOTAL Other Culture And Rec	86,639		74,263
TOTAL Culture And Recreation	1,111,149		1,036,318
Planning, Pers Serv	266,358	A80201	273,733

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Planning, Equip & Cap Outlay	684,050	A80202	499,939
Planning, Contr Expend	115,702	A80204	115,628
Planning, Empl Bnfts	143,987	A80208	169,457
TOTAL Planning	1,210,098		1,058,757
Joint Planning Board, Contr Expend	57,666	A80254	51,900
TOTAL Joint Planning Board	57,666		51,900
Environmental Control, Pers Serv	81,333	A80901	73,831
Environmental Control, Equip & Cap Outlay		A80902	
Environmental Control, Contr Expend	22,658	A80904	22,545
Environmental Control, Empl Bnfts	15,731	A80908	74,243
TOTAL Environmental Control	119,721		170,619
Conservation, Contr Expend	125,166	A87104	123,000
TOTAL Conservation	125,166		123,000
Fish And Game, Contr Expend	2,020	A87204	2,020
TOTAL Fish And Game	2,020		2,020
Forestry, Contr Expend	37,871	A87304	31,228
TOTAL Forestry	37,871		31,228
Agriculture And Livestock, Contr Expend	1,010,000	A87504	1,056,424
TOTAL Agriculture And Livestock	1,010,000		1,056,424
Misc Home & Comm Serv, Contr Expend	4	A89894	3
TOTAL Misc Home & Comm Serv	4		3
TOTAL Home And Community Services	2,562,547		2,493,950
Debt Principal, Serial Bonds		A97106	750,000
TOTAL Debt Principal	0		750,000
Debt Interest, Serial Bonds	270,400	A97107	428,260
TOTAL Debt Interest	270,400		428,260
TOTAL Expenditures	194,587,022		198,039,507
Transfers, Other Funds	17,691,278	A99019	21,023,925
TOTAL Operating Transfers	17,691,278		21,023,925
TOTAL Other Uses	17,691,278		21,023,925
TOTAL Detail Expenditures And Other Uses	212,278,299		219,063,432

COUNTY OF Saratoga
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(A) GENERAL

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	28,999,331	A8021	24,733,260
Prior Period Adj-Increase To Fund Equity		A8012	93,104
Prior Period Adj - Decrease In Fund Equity	1,976,615	A8015	
Restated Fund Equity - Beg of Year	27,022,716	A8022	24,826,364
ADD - REVENUES AND OTHER SOURCES	209,988,844		210,913,821
DEDUCT - EXPENDITURES AND OTHER USES	212,278,299		219,063,432
Fund Equity-End of Year	24,733,260	A8029	16,676,753

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Real Property Taxes	48,767,934	A1049N	48,969,539
Est Rev - Real Property Tax Items	2,737,050	A1099N	3,850,500
Est Rev - Non Property Tax Items	98,365,000	A1199N	106,928,000
Est Rev - Departmental Income	15,454,781	A1299N	15,687,566
Est Rev - Intergovernmental Charges	2,401,293	A2399N	2,448,851
Est Rev - Use of Money And Property	878,473	A2499N	782,514
Est Rev - Licenses And Permits	22,000	A2599N	22,000
Est Rev - Fines And Forfeitures	411,673	A2649N	419,500
Est Rev - Sale of Prop And Comp For Loss	2,502,000	A2699N	2,512,500
Est Rev - Miscellaneous Local Sources	370,000	A2799N	3,077,188
Est Rev - State Aid	26,938,473	A3099N	24,949,036
Est Rev - Federal Aid	16,120,046	A4099N	18,464,449
TOTAL Estimated Revenues	214,968,723		228,111,643
Appropriated Fund Balance	3,180,322	A599N	3,400,966
TOTAL Estimated Other Sources	3,180,322		3,400,966
TOTAL Estimated Revenues And Other Sources	218,149,045		231,512,609

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - General Government Support	22,785,040	A1999N	74,417,134
App - Education	18,610,000	A2999N	18,586,745
App - Public Safety	29,551,029	A3999N	29,921,607
App - Health	20,082,114	A4999N	19,557,741
App - Transportation	2,108,817	A5999N	2,125,048
App - Economic Assistance And Opportunity	57,402,030	A6999N	58,506,769
App - Culture And Recreation	946,246	A7999N	1,005,677
App - Home And Community Services	49,893,225	A8999N	3,544,545
App - Debt Service	1,070,400	A9899N	3,213,478
TOTAL Appropriations	202,448,901		210,878,744
App - Interfund Transfer	15,700,144	A9999N	20,633,865
TOTAL Other Uses	15,700,144		20,633,865
TOTAL Appropriations And Other Uses	218,149,045		231,512,609

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	36,339	CD200	15,953
Cash In Time Deposits		CD201	
TOTAL Cash	36,339		15,953
Accounts Receivable	63,511	CD380	61,944
TOTAL Other Receivables (net)	63,511		61,944
State & Federal Receivables	46,897	CD410	137,262
TOTAL State And Federal Aid Receivables	46,897		137,262
Due From Other Funds	5,560	CD391	
TOTAL Due From Other Funds	5,560		0
TOTAL Assets	152,308		215,158

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	75,480	CD600	23,579
TOTAL Accounts Payable	75,480		23,579
Accrued Liabilities	9,750	CD601	25,488
TOTAL Accrued Liabilities	9,750		25,488
Compensated Absences	36,102	CD687	7,532
TOTAL Other Liabilities	36,102		7,532
Due To Other Funds	30,975	CD630	158,558
TOTAL Due To Other Funds	30,975		158,558
Due To Other Governments		CD631	
TOTAL Due To Other Governments	0		0
Deferred Revenues		CD691	
TOTAL Deferred Revenues	0		0
TOTAL Liabilities	152,308		215,158
TOTAL Liabilities And Fund Equity	152,308		215,158

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Other General Department Inc	2,833	CD1289	2,443
TOTAL Departmental Income	2,833		2,443
Refunds of Prior Year's Expenditures	385	CD2701	
TOTAL Miscellaneous Local Sources	385		0
Fed Aid, Job Training Partnership	1,136,800	CD4790	1,089,047
TOTAL Federal Aid	1,136,800		1,089,047
TOTAL Revenues	1,140,018		1,091,490
TOTAL Detail Revenues And Other Sources	1,140,018		1,091,490

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Job Train Admin, Per Serv	31,920	CD62901	46,135
Job Train Admin, Contr Expend	2,592	CD62904	1,957
Job Train Admin, Empl Bnfts	14,090	CD62908	55,302
TOTAL Job Train Admin	48,602		103,393
Job Train Part Support, Pers Serv	432,267	CD62911	399,538
Job Train Part Support, Equip & Cap Outlay	6,778	CD62912	
Job Train Part Support, Contr Expend	475,215	CD62914	284,674
Job Train Part Support, Empl Bnfts	173,437	CD62918	321,513
TOTAL Job Train Part Support	1,087,697		1,005,724
Job Train & Services, Pers Serv		CD62921	
Job Train & Services, Contr Expend	1,198	CD62924	2,943
Job Train & Services, Empl Bnfts		CD62928	
TOTAL Job Train & Services	1,198		2,943
TOTAL Economic Assistance And Opportunity	1,137,497		1,112,060
TOTAL Expenditures	1,137,497		1,112,060
TOTAL Detail Expenditures And Other Uses	1,137,497		1,112,060

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CD8021	0
Prior Period Adj.- Increase In Fund Equity		CD8012	20,570
Prior Period Adj - Decrease In Fund Equity	2,521	CD8015	
Restated Fund Equity - Beg of Year	-2,521	CD8022	20,570
ADD - REVENUES AND OTHER SOURCES	1,140,018		1,091,490
DEDUCT - EXPENDITURES AND OTHER USES	1,137,497		1,112,060
Fund Equity-End of Year	0	CD8029	0

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	69,033	D200	21,047
Petty Cash	250	D210	250
TOTAL Cash	69,283		21,297
Accounts Receivable	200,216	D380	233,688
TOTAL Other Receivables (net)	200,216		233,688
State & Federal Receivables	313,980	D410	1,457,116
TOTAL State And Federal Aid Receivables	313,980		1,457,116
Due From Other Funds	1,396,776	D391	
TOTAL Due From Other Funds	1,396,776		0
Misc Current Assets	3,142	D489	3,142
TOTAL Other	3,142		3,142
TOTAL Assets	1,983,397		1,715,243

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	433,262	D600	692,117
TOTAL Accounts Payable	433,262		692,117
Accrued Liabilities	163,931	D601	280,627
TOTAL Accrued Liabilities	163,931		280,627
Retained Percentages	1,300	D605	1,508
TOTAL Retained Percentages	1,300		1,508
Compensated Absences	245,326	D687	214,770
TOTAL Other Liabilities	245,326		214,770
Due To Other Funds	868,402	D630	14,885
TOTAL Due To Other Funds	868,402		14,885
TOTAL Liabilities	1,712,222		1,203,907
Reserve For Encumbrances	271,175	D821	511,336
TOTAL Reserve For Encumbrances	271,175		511,336
TOTAL Fund Equity	271,175		511,336
TOTAL Liabilities And Fund Equity	1,983,397		1,715,243

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Other Transportation Departmental Income	87,223	D1789	
TOTAL Departmental Income	87,223		0
Roads & Bridges Charges Other Govts	203,444	D2306	205,523
TOTAL Intergovernmental Charges	203,444		205,523
Interest And Earnings	13	D2401	
TOTAL Use of Money And Property	13		0
Sales of Refuse For Recycling	402,553	D2651	553,575
Sales, Other	277	D2655	212
Insurance Recoveries	636	D2680	18,311
TOTAL Sale of Property And Compensation For Loss	403,465		572,098
Refunds of Prior Year's Expenditures	651,045	D2701	1,356
Unclassified (specify)	3,629	D2770	2,217
TOTAL Miscellaneous Local Sources	654,674		3,574
St Aid, Consolidated Highway Aid	2,236,399	D3501	2,245,744
ST. Aid Multi-Modal Transp Program	9,301	D3505	16,640
St Aid, Other Transportation	36,852	D3589	
TOTAL State Aid	2,282,552		2,262,384
Federal Aid - Other	362,075	D4089	1,664,225
Fed Aid, Emergency Disaster Assistance	221,112	D4960	
TOTAL Federal Aid	583,188		1,664,225
TOTAL Revenues	4,214,560		4,707,803
Interfund Transfers	12,063,139	D5031	13,002,300
TOTAL Interfund Transfers	12,063,139		13,002,300
TOTAL Other Sources	12,063,139		13,002,300
TOTAL Detail Revenues And Other Sources	16,277,699		17,710,103

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(D) COUNTY ROAD

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Traffic Control, Pers Serv	149,619	D33101	148,041
Traffic Control, Contr Expen	330,451	D33104	300,419
Traffic Control, Empl Bnfts	115,873	D33108	140,308
TOTAL Traffic Control	595,942		588,768
TOTAL Public Safety	595,942		588,768
Street Admin, Pers Serv	439,666	D50101	448,284
Street Admin, Equip & Cap Outlay	7,061	D50102	
Street Admin, Contr Expend	18,696	D50104	14,771
Street Admin, Empl Bnfts	246,262	D50108	308,778
TOTAL Street Admin	711,685		771,834
Engineering, Pers Serv	113,961	D50201	115,698
Engineering, Contr Expend	767	D50204	852
Engineering, Empl Bnfts	51,133	D50208	54,972
TOTAL Engineering	165,861		171,521
Maint of Streets, Pers Serv	873,173	D51101	851,663
Maint of Streets, Contr Expend	3,949,433	D51104	4,693,068
Maint of Streets, Empl Bnfts	386,539	D51108	516,719
TOTAL Maint of Streets	5,209,145		6,061,449
Perm Improve Highway, Pers Serv	3,149,159	D51121	3,103,635
Perm Improve Highway, Contr Expend	672,591	D51124	577,894
Perm Improve Highway, Empl Bnfts	1,876,964	D51128	2,425,039
TOTAL Perm Improve Highway	5,698,714		6,106,567
Snow Removal, Pers Serv	897,126	D51421	805,770
Snow Removal, Contr Expend	1,500,850	D51424	1,273,987
Snow Removal, Empl Bnfts	279,199	D51428	372,577
TOTAL Snow Removal	2,677,175		2,452,334
Services, Other Govts,per Serv	64,412	D51481	64,456
Services, Other Govts, Contr Expend	151,510	D51484	151,256
Services, Other Govts, Empl Bnfts	17,013	D51488	22,746
TOTAL Services	232,935		238,458
Other Transportation, Pers Serv	551,185	D56801	568,869
Other Transportation, Ewup & Cap Outlay	121,162	D56802	27,594
Other Transportation, Contr Expend	166,166	D56804	163,078
Other Transportation, Empl Bnfts	217,633	D56808	350,024
TOTAL Other Transportation	1,056,146		1,109,566
TOTAL Transportation	15,751,661		16,911,730
TOTAL Expenditures	16,347,604		17,500,498
TOTAL Detail Expenditures And Other Uses	16,347,604		17,500,498

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(D) COUNTY ROAD

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	335,047	D8021	271,175
Prior Period Adj.- Increase In Fund Equity	6,032	D8012	30,556
Prior Period Adj - Decrease In Fund Equity		D8015	
Restated Fund Equity - Beg of Year	341,080	D8022	301,730
ADD - REVENUES AND OTHER SOURCES	16,277,699		17,710,103
DEDUCT - EXPENDITURES AND OTHER USES	16,347,604		17,500,498
Fund Equity - End of Year	271,175	D8029	511,336

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(D) COUNTY ROAD

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Intergovernmental Charges	175,872	D2399N	175,317
Est Rev - Sale of Prop And Comp For Loss	366,750	D2699N	467,250
Est Rev - Miscellaneous Local Sources	1,000	D2799N	1,000
Est Rev - State Aid	2,229,697	D3099N	2,245,744
TOTAL Estimated Revenues	2,773,319		2,889,311
Estimated - Interfund Transfer	12,944,602	D5031N	12,884,160
TOTAL Estimated Other Sources	12,944,602		12,884,160
TOTAL Estimated Revenues And Other Sources	15,717,921		15,773,471

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(D) COUNTY ROAD

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - Public Safety	525,487	D3999N	494,468
App - Transportation	15,192,434	D5999N	15,279,003
TOTAL Appropriations	15,717,921		15,773,471
TOTAL Appropriations And Other Uses	15,717,921		15,773,471

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Accounts Receivable		DM380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	323,304	DM391	395,419
TOTAL Due From Other Funds	323,304		395,419
TOTAL Assets	323,304		395,419

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	90,058	DM600	110,917
TOTAL Accounts Payable	90,058		110,917
Accrued Liabilities	26,341	DM601	42,630
TOTAL Accrued Liabilities	26,341		42,630
Compensated Absenses	36,194	DM687	31,192
TOTAL Other Liabilities	36,194		31,192
Due To Other Funds	92,754	DM630	
TOTAL Due To Other Funds	92,754		0
TOTAL Liabilities	245,347		184,739
Reserve For Encumbrances	77,958	DM821	210,680
TOTAL Reserve For Encumbrances	77,958		210,680
Unreserved Fund Balance Unappropriated		DM911	
TOTAL Unreserved Fund Balance - Unappropriated	0		0
TOTAL Fund Equity	77,958		210,680
TOTAL Liabilities And Fund Equity	323,304		395,419

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes		DM1001	
TOTAL Real Property Taxes	0		0
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	37,236	DM2665	3,494
Insurance Recoveries		DM2680	
TOTAL Sale of Property And Compensation For Loss	37,236		3,494
Refunds of Prior Year's Expenditures	-124	DM2701	
Unclassified (specify)	309,842	DM2770	239,691
TOTAL Miscellaneous Local Sources	309,719		239,691
TOTAL Revenues	1,522,955		1,419,185
Interfund Transfers	1,843,931	DM5031	1,473,972
TOTAL Interfund Transfers	1,843,931		1,473,972
TOTAL Other Sources	1,843,931		1,473,972
TOTAL Detail Revenues And Other Sources	3,366,886		2,893,157

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Machinery, Pers Serv	903,425	DM51301	889,277
Machinery, Equip & Cap Outlay	759,032	DM51302	1,838
Machinery, Contr Expend	1,287,374	DM51304	1,271,832
Machinery, Empl Bnfts	471,705	DM51308	602,490
TOTAL Machinery	3,421,536		2,765,437
TOTAL Transportation	3,421,536		2,765,437
TOTAL Expenditures	3,421,536		2,765,437
TOTAL Detail Expenditures And Other Uses	3,421,536		2,765,437

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(DM) ROAD MACHINERY

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	129,232	DM8021	77,958
Prior Period Adj.- Increase In Fund Equity	3,375	DM8012	5,002
Restated Fund Equity - Beg of Year	132,608	DM8022	82,960
ADD - REVENUES AND OTHER SOURCES	3,366,886		2,893,157
DEDUCT - EXPENDITURES AND OTHER USES	3,421,536		2,765,437
Fund Equity - End of Year	77,958	DM8029	210,680

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Intergovernmental Charges	250,000	DM2399N	250,000
Use of Money And Property	1,176,000	DM2499N	1,176,000
Sale of Property And ComP. For Loss	38,500	DM2699N	40,000
Interfund Revenues	1,420,316	DM2801N	1,954,752
TOTAL Estimated Revenues	2,884,816		3,420,752
TOTAL Estimated Revenues And Other Sources	2,884,816		3,420,752

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
Transportation	2,884,816	DM5999N	3,420,752
TOTAL Appropriations	2,884,816		3,420,752
TOTAL Appropriations And Other Uses	2,884,816		3,420,752

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	281,409	EF200	767,301
Cash In Time Deposits	3,000,000	EF201	
TOTAL Cash	3,281,409		767,301
Accounts Receivable	3,176,735	EF380	3,360,117
Allowance For Receivables (credit)	-647,705	EF389	-550,000
TOTAL Other Receivables (net)	2,529,030		2,810,117
State & Federal, Other		EF410	1,895,871
TOTAL State And Federal Aid Receivables	0		1,895,871
Due From Other Funds	1,354,211	EF391	1,553,586
TOTAL Due From Other Funds	1,354,211		1,553,586
Inventory	63,516	EF445	76,523
TOTAL Inventories	63,516		76,523
Prepaid Expenses	44,325	EF480	43,043
TOTAL Prepaid Expenses	44,325		43,043
Cash, Customers Deposits	208,659	EF235	215,986
TOTAL Restricted Assets	208,659		215,986
Land	54,000	EF101	54,000
Buildings	8,779,860	EF102	8,784,710
Improvements Other Than Buildings	140,773	EF103	140,773
Equipment	4,777,282	EF104	4,775,329
Accum Deprec, Buildings	-5,268,538	EF112	-5,622,364
Accum Depr, Imp Other Than Bld	-131,693	EF113	-137,252
Accum Depr, Machinery & Equip	-2,597,251	EF114	-2,670,755
Accum Deprec, Other Capital Assets	-1,217,897	EF117	-1,304,477
TOTAL Fixed Assets (net)	4,536,536		4,019,964
TOTAL Assets	12,017,686		11,382,391

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	1,586,556	EF600	1,007,000
TOTAL Accounts Payable	1,586,556		1,007,000
Accrued Liabilities	314,507	EF601	611,592
TOTAL Accrued Liabilities	314,507		611,592
Customers' Deposits	208,659	EF615	216,016
TOTAL Other Deposits	208,659		216,016
Other Post Employment Benefits	13,284,370	EF683	18,239,548
Compensated Absences	741,944	EF687	718,606
Other Liabilities		EF688	831,932
Other Long-Term Debt		EF689	
TOTAL Other Liabilities	14,026,314		19,790,086
Due To Other Funds	1,756,185	EF630	3,046,578
TOTAL Due To Other Funds	1,756,185		3,046,578
Due To Other Governments	1,946,669	EF631	1,924,169
TOTAL Due To Other Governments	1,946,669		1,924,169
Deferred Revenues	186,962	EF691	676,431
TOTAL Deferred Revenues	186,962		676,431
TOTAL Liabilities	20,025,852		27,271,872
Net Assets-Unrestricted (deficit)	-8,008,166	EF924	-15,889,482
TOTAL Retained Earnings	-8,008,166		-15,889,482
TOTAL Fund Equity	-8,008,166		-15,889,482
TOTAL Liabilities And Fund Equity	12,017,686		11,382,390

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Public Nursing Home Income	19,066,114	EF1650	17,045,887
TOTAL Charges For Services Within Locality	19,066,114		17,045,887
Interfund Transfers	3,784,208	EF5031	6,547,652
TOTAL Interfund Transfers	3,784,208		6,547,652
Interest And Earnings	37,874	EF2401	1,250
TOTAL Use of Money And Property	37,874		1,250
Unclassified (specify)	459,179	EF2770	64,746
TOTAL Other	459,179		64,746
Federal Aid, Other Health	945,841	EF4489	
TOTAL Federal Aid	945,841		0
TOTAL Revenues	24,293,216		23,659,535
TOTAL Operating Revenue	24,293,216		23,659,535

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2009	EdpCode	2010
Expenses			
Public Nursing Home, Pers Serv	13,226,014	EF45301	13,583,607
TOTAL Public Nursing Home	13,226,014		13,583,607
TOTAL Personal Services	13,226,014		13,583,607
Benefits And Awards	4,781,071	EF17204	4,955,178
TOTAL Benefits And Awards	4,781,071		4,955,178
Depreciation	557,169	EF19944	568,110
TOTAL Depreciation	557,169		568,110
Public Nursing Home, Contr Expend	3,692,180	EF45304	3,442,072
TOTAL Public Nursing Home	3,692,180		3,442,072
TOTAL Contractual Expenses	9,030,420		8,965,360
Public Nursing Home, Empl Bnfts	6,770,129	EF45308	8,784,785
TOTAL Public Nursing Home	6,770,129		8,784,785
TOTAL Employee Benefits	6,770,129		8,784,785
Other Debt, Interest	166,263	EF97897	232,532
TOTAL Interest Expense	166,263		232,532
TOTAL Expenses	29,192,826		31,566,284
TOTAL Operating Expenses	29,192,826		31,566,284

COUNTY OF Saratoga
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(EF) ENTERPRISE HEALTH REL FAC

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	8,600,026	EF8021	-8,008,166
Prior Period Adj-Increase In Fund Equity		EF8012	25,433
Prior Period Adj-Decrease In Fund Equity	11,708,582	EF8015	
Restated Fund Equity - Beg of Year	-3,108,556	EF8022	-7,982,733
ADD - REVENUES AND OTHER SOURCES	24,293,216		23,659,535
DEDUCT - EXPENDITURES AND OTHER USES	29,192,826		31,566,284
Fund Equity - End of Year	-8,008,166	EF8029	-15,889,482

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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2009	EdpCode	2010
Purchase of Investments	3,784,208	EF7151	6,547,652
Interest Income	28,424	EF7153	1,250
TOTAL Cash Flows From Investing Activities	3,812,632		6,548,902
Cash&cash Equiv Beg of Year	6,080,457	EF7171	3,281,409
	6,080,457		3,281,409
Operating Income (loss)	-9,658,082	EF7181	-14,455,651
Depreciation	557,169	EF7182	568,110
Inc/dec In Assets-Other Than Cash	604,179	EF7183	560,443
Other Reconciling Items	14,577,191	EF7185	16,608,507
TOTAL Reconciliation of Operating Income To Cash	6,080,457		3,281,409

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(G) SEWER

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	10,579,857	G200	
Cash In Time Deposits		G201	6,075,850
Petty Cash		G210	
TOTAL Cash	10,579,857		6,075,850
Sewer Rents Receivable	602,980	G360	649,606
Accounts Receivable	97,440	G380	83,815
TOTAL Other Receivables (net)	700,419		733,421
Due From Other Funds	410,165	G391	3,778,814
TOTAL Due From Other Funds	410,165		3,778,814
TOTAL Assets	11,690,442		10,588,085

COUNTY OF Saratoga
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(G) SEWER

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	1,259,306	G600	466,094
TOTAL Accounts Payable	1,259,306		466,094
Accrued Liabilities	71,256	G601	132,949
TOTAL Accrued Liabilities	71,256		132,949
Retained Percentages, Cont Pay	55,274	G605	
TOTAL Retained Percentages	55,274		0
Compensated Absences	180,789	G687	158,325
Overpayments & Clearing Account	0	G690	0
TOTAL Other Liabilities	180,790		158,325
Due To Other Funds	831,300	G630	
TOTAL Due To Other Funds	831,300		0
TOTAL Liabilities	2,397,926		757,368
Reserve For Encumbrances	4,387	G821	4,778
TOTAL Reserve For Encumbrances	4,387		4,778
Unreserved Fund Balance Appropriated	60,059	G910	717,229
TOTAL Unreserved Fund Balance - Appropriated	60,059		717,229
Unreserved Fund Balance Unappropriated	9,228,071	G911	9,108,710
TOTAL Unreserved Fund Balance - Unappropriated	9,228,071		9,108,710
TOTAL Fund Equity	9,292,516		9,830,717
TOTAL Liabilities And Fund Equity	11,690,442		10,588,085

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(G) SEWER

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes		G1001	
TOTAL Real Property Taxes	0		0
Sewer Rents	8,937,139	G2120	10,873,182
Sewer Charges	1,492,910	G2122	1,629,188
Interest & Penalties On Sewer Accts	3,400	G2128	9,914
TOTAL Departmental Income	10,433,449		12,512,283
Interest And Earnings	436,221	G2401	129,206
TOTAL Use of Money And Property	436,221		129,206
Permits, Other	117,431	G2590	226,446
TOTAL Licenses And Permits	117,431		226,446
Sales, Other	39,375	G2655	39,600
Sales of Equipment	7,808	G2665	25,810
Insurance Recoveries	92,864	G2680	3,450
TOTAL Sale of Property And Compensation For Loss	140,046		68,860
Refunds of Prior Year's Expenditures	-49,718	G2701	-34,484
Premium & Accrued Interest On Obligations	374,569	G2710	
Unclassified (specify)	40,158	G2770	17,858
TOTAL Miscellaneous Local Sources	365,009		-16,626
Fed Aid, Emergency Disaster Assistance	96,846	G4960	
TOTAL Federal Aid	96,846		0
TOTAL Revenues	11,589,003		12,920,170
TOTAL Detail Revenues And Other Sources	11,589,003		12,920,170

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(G) SEWER

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Sewer Administration, Pers Serv	293,986	G81101	296,293
Sewer Administration, Contr Expend	111,201	G81104	123,612
Sewer Administration, Empl Bnfts	213,181	G81108	238,413
TOTAL Sewer Administration	618,368		658,318
Sanitary Sewers, Pers Serv	693,657	G81201	696,343
Sanitary Sewers, Equip & Cap Outlay	2,262,697	G81202	1,410,980
Sanitary Sewers, Contr Expend	854,508	G81204	858,391
Sanitary Sewers, Empl Bnfts	270,202	G81208	331,183
TOTAL Sanitary Sewers	4,081,064		3,296,897
Sewage Treat Disp, Pers Serv	1,984,164	G81301	2,001,699
Sewage Treat Disp, Equip & Cap Outlay	20,633	G81302	22,159
Sewage Treat Disp, Contr Expend	1,728,131	G81304	1,896,521
Sewage Treat Disp, Empl Bnfts	770,108	G81308	1,210,606
TOTAL Sewage Treat Disp	4,503,036		5,130,985
TOTAL Home And Community Services	9,202,468		9,086,200
Debt Principal, Serial Bonds	1,080,000	G97106	1,485,000
TOTAL Debt Principal	1,080,000		1,485,000
Debt Interest, Serial Bonds	402,602	G97107	1,384,235
Debt Interest, Bond Anticipation Notes	880,000	G97307	449,000
TOTAL Debt Interest	1,282,602		1,833,235
TOTAL Expenditures	11,565,070		12,404,435
TOTAL Detail Expenditures And Other Uses	11,565,070		12,404,435

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(G) SEWER

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	9,229,488	G8021	9,292,516
Prior Period Adj.- Increase In Fund Equity	39,096	G8012	22,465
Restated Fund Equity - Beg of Year	9,268,584	G8022	9,314,981
ADD - REVENUES AND OTHER SOURCES	11,589,003		12,920,170
DEDUCT - EXPENDITURES AND OTHER USES	11,565,070		12,404,435
Fund Equity - End of Year	9,292,516	G8029	9,830,716

COUNTY OF Saratoga
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(G) SEWER

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Departmental Income	12,367,000	G1299N	12,925,000
Est Rev - Use of Money And Property	105,000	G2499N	129,618
Est Rev-Miscellaneous Local Sources	150,000	G2799N	170,000
TOTAL Estimated Revenues	12,622,000		13,224,618
Appropriated Fund Balance	60,059	G599N	717,229
TOTAL Estimated Other Sources	60,059		717,229
TOTAL Estimated Revenues And Other Sources	12,682,059		13,941,847

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(G) SEWER

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - Home And Community Services	9,355,108	G8999N	9,981,147
App - Debt Service	3,326,951	G9899N	3,960,700
TOTAL Appropriations	12,682,059		13,941,847
TOTAL Appropriations And Other Uses	12,682,059		13,941,847

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash In Time Deposits		H201	
TOTAL Cash	0		0
Accounts Receivable	41,602	H380	
TOTAL Other Receivables (net)	41,602		0
Due From Other Funds	9,156,743	H391	
TOTAL Due From Other Funds	9,156,743		0
Cash Special Reserves	27,820,141	H230	32,095,669
TOTAL Restricted Assets	27,820,141		32,095,669
TOTAL Assets	37,018,486		32,095,669

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	1,948,418	H600	2,757,119
TOTAL Accounts Payable	1,948,418		2,757,119
Retained Percentages, Cont Pay	1,632,436	H605	2,196,621
TOTAL Retained Percentages	1,632,436		2,196,621
Bond Anticipation Notes Payable	23,700,000	H626	6,625,000
TOTAL Notes Payable	23,700,000		6,625,000
Due To Other Funds	6,495,148	H630	4,394,364
TOTAL Due To Other Funds	6,495,148		4,394,364
TOTAL Liabilities	33,776,002		15,973,104
Reserve For Encumbrances	596,298	H821	1,082,226
TOTAL Reserve For Encumbrances	596,298		1,082,226
Unreserved Fund Balance Appropriated	2,646,186	H910	15,040,339
TOTAL Unreserved Fund Balance - Appropriated	2,646,186		15,040,339
TOTAL Fund Equity	3,242,484		16,122,565
TOTAL Liabilities And Fund Equity	37,018,486		32,095,669

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest And Earnings	32,002	H2401	
TOTAL Use of Money And Property	32,002		0
Premium & Accrued Interest On Obligations		H2710	39,618
TOTAL Miscellaneous Local Sources	0		39,618
Fed Aid Other Culture & Rec -Cap Proj	62,490	H4897	205,052
Fed Aid, Sewer Cap Proj		H4990	6,627,200
TOTAL Federal Aid	62,490		6,832,252
TOTAL Revenues	94,492		6,871,869
Serial Bonds	34,940,000	H5710	28,809,000
Bond Anticipation Notes		H5730	
TOTAL Proceeds of Obligations	34,940,000		28,809,000
TOTAL Other Sources	34,940,000		28,809,000
TOTAL Detail Revenues And Other Sources	35,034,492		35,680,869

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	58
TOTAL Fiscal Agents Fees	0		58
General Govt, Equip & Cap Outlay	28,558,811	H19972	21,705,192
TOTAL General Govt	28,558,811		21,705,192
TOTAL General Government Support	28,558,811		21,705,250
Other Culture And Recreation	83,097	H79972	920,734
TOTAL Other Culture And Recreation	83,097		920,734
TOTAL Culture And Recreation	83,097		920,734
TOTAL Expenditures	28,641,908		22,625,985
TOTAL Detail Expenditures And Other Uses	28,641,908		22,625,985

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-2,311,952	H8021	3,242,484
Prior Period Adj - Decrease In Fund Equity	838,147	H8015	174,804
Restated Fund Equity - Beg of Year	-3,150,099	H8022	3,067,680
ADD - REVENUES AND OTHER SOURCES	35,034,492		35,680,869
DEDUCT - EXPENDITURES AND OTHER USES	28,641,908		22,625,985
Fund Equity - End of Year	3,242,484	H8029	16,122,565

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Land	3,945,757	K101	3,945,757
Buildings	165,974,567	K102	169,800,763
Improvements Other Than Buildings	133,596,031	K103	141,854,704
Machinery & Equipment	24,467,391	K104	25,036,322
Accum Deprec, Buildings	-76,427,148	K112	-79,793,926
Accum Depr, Imp Other Than Bld	-73,855,619	K113	-82,114,292
Accum Depr, Machinery & Equip	-11,428,751	K114	-11,483,690
TOTAL Fixed Assets (net)	166,272,228		167,245,638
TOTAL Assets	166,272,228		167,245,638

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Total Non-Current Govt Assets	166,272,228	K159	167,245,638
TOTAL Investments in Non-Current Government Assets	166,272,228		167,245,638
TOTAL Fund Equity	166,272,228		167,245,638
TOTAL Liabilities And Fund Equity	166,272,228		167,245,638

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	118,407	PN200	118,414
TOTAL Cash	118,407		118,414
TOTAL Assets	118,407		118,414

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Other Liabilities	118,407	PN688	118,414
TOTAL Other Liabilities	118,407		118,414
TOTAL Liabilities	118,407		118,414
TOTAL Liabilities And Fund Equity	118,407		118,414

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest And Earnings	1,792	PN2401	275
TOTAL Use of Money And Property	1,792		275
TOTAL Revenues	1,792		275
TOTAL Detail Revenues And Other Sources	1,792		275

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Other Culture And Rec, Cont Expend	1,792	PN79894	275
TOTAL Other Culture And Rec	1,792		275
TOTAL Culture And Recreation	1,792		275
TOTAL Expenditures	1,792		275
TOTAL Detail Expenditures And Other Uses	1,792		275

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(PN) PERMANENT

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		PN8021	
ADD - REVENUES AND OTHER SOURCES	1,792		275
DEDUCT - EXPENDITURES AND OTHER USES	1,792		275
Fund Equity-End of Year		PN8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	1,904,953	S200	
Cash In Time Deposits		S201	898,473
TOTAL Cash	1,904,953		898,473
Accounts Receivable	2,850	S380	
TOTAL Other Receivables (net)	2,850		0
Due From Other Funds	733	S391	1,246,384
TOTAL Due From Other Funds	733		1,246,384
Due From Other Governments	4,601,785	S440	5,849,124
TOTAL Due From Other Governments	4,601,785		5,849,124
Prepaid Expenses	3,825	S480	3,825
TOTAL Prepaid Expenses	3,825		3,825
Cash Special Reserves	5,650,665	S230	5,882,168
Cash In Time Deposits, Spec Res		S231	
TOTAL Restricted Assets	5,650,665		5,882,168
TOTAL Assets	12,164,811		13,879,973

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	123,462	S600	166,732
Benefits And Awards Payable	11,989,931	S610	13,663,154
TOTAL Accounts Payable	12,113,393		13,829,886
Accrued Liabilities	3,918	S601	5,174
TOTAL Accrued Liabilities	3,918		5,174
Compensated Absences	14,470	S687	6,708
TOTAL Other Liabilities	14,470		6,708
Due To Other Funds		S630	
TOTAL Due To Other Funds	0		0
Deferred Revenues	33,030	S691	38,205
TOTAL Deferred Revenues	33,030		38,205
TOTAL Liabilities	12,164,811		13,879,973
Contributed Reserve	5,633,035	S853	5,833,035
TOTAL Contributed Capital	5,633,035		5,833,035
Unreserved Fund Balance - Appropriated	-5,633,035	S910	-5,833,035
TOTAL Unreserved Fund Balance - Appropriated	-5,633,035		-5,833,035
Unreserved Fund Balance Unappropriated		S911	
TOTAL Unreserved Fund Balance - Unappropriated	0		0
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	12,164,811		13,879,973

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Participants Assessments	3,731,679	S2222	3,159,974
TOTAL Intergovernmental Charges	3,731,679		3,159,974
Interest And Earnings	71,264	S2401	34,603
TOTAL Use of Money And Property	71,264		34,603
Refunds of Prior Year's Expenditures	331,985	S2701	284,682
Unclassified (specify)	16	S2770	6
TOTAL Miscellaneous Local Sources	332,001		284,687
TOTAL Revenues	4,134,944		3,479,265
TOTAL Detail Revenues And Other Sources	4,134,944		3,479,265

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Self Insurance Admin, Pers Serv	174,341	S17101	185,172
Self Insurance Admin, Contr Expend	38,455	S17104	36,596
Self Insurance Admin, Empl Bnfts	69,575	S17108	136,630
TOTAL Self Insurance Admin	282,371		358,398
Benefits And Awards, Contr Expend	3,936,632	S17204	2,702,743
TOTAL Benefits And Awards	3,936,632		2,702,743
TOTAL General Government Support	4,219,003		3,061,141
TOTAL Expenditures	4,219,003		3,061,141
TOTAL Detail Expenditures And Other Uses	4,219,003		3,061,141

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(S) WORKERS COMPENSATION

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	7,047,484	S8021	
Prior Period Adj - Decrease In Fund Equity	6,963,425	S8015	418,123
Restated Fund Equity - Beg of Year	84,059	S8022	-418,123
ADD - REVENUES AND OTHER SOURCES	4,134,944		3,479,265
DEDUCT - EXPENDITURES AND OTHER USES	4,219,003		3,061,141
Fund Equity - End of Year	0	S8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	10,974,585	TA200	6,030,733
Time Deposits	3,762,603	TA201	7,991,363
Cash, Court & Trust	818,500	TA205	739,608
TOTAL Cash	15,555,688		14,761,704
Securities & Mortg Bank Coll	73,980,460	TA459	100,405,442
TOTAL Investments	73,980,460		100,405,442
Due From Other Funds		TA391	8,821,186
TOTAL Due From Other Funds	0		8,821,186
TOTAL Assets	89,536,148		123,988,331

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Due To Other Funds	1,028,198	TA630	
TOTAL Due To Other Funds	1,028,198		0
Due To Other Governments	1,790,452	TA631	6,654,166
TOTAL Due To Other Governments	1,790,452		6,654,166
Consolidated Payroll		TA10	3,401,686
Deferred Compensation		TA17	-300
State Retirement	204,312	TA18	203,932
Disability Insurance	4,364	TA19	4,254
Group Insurance	118,316	TA20	137,022
Nys Income Tax		TA21	-25
Federal Income Tax		TA22	-354
Income Executions	2,055	TA23	2,458
Assoc & Union Dues	25	TA24	
U.S. Savings Bonds	788	TA25	875
Social Security Tax		TA26	-893,474
Employees Annuities		TA29	
Guaranty & Bid Deposits	46,272	TA30	111,945
Deposit of Securities By Bank	73,980,460	TA32	100,405,442
Bail Deposits	66,033	TA35	124,303
Court Order Deposits	-2,500	TA36	-1,840
Taxes Collect Other Govts	35,507	TA39	64,528
Tax Redemptions	25,316	TA40	42,720
Child Support Collections		TA49	
Payments, Ssi		TA51	
Social Services Trust	1,950,031	TA53	1,263,660
State Training School	735	TA56	775
Dog Money	396,648	TA57	335,589
Mortgage Tax	1,173,764	TA58	1,344,178
Court & Trust Fund	818,500	TA61	739,608
Other Funds (specify)	7,896,872	TA85	10,047,183
TOTAL Agency Liabilities	86,717,498		117,334,166
TOTAL Liabilities	89,536,148		123,988,331
TOTAL Liabilities And Fund Equity	89,536,148		123,988,331

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Time Deposits	24,055	TE201	22,594
TOTAL Cash	24,055		22,594
TOTAL Assets	24,055		22,594

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	1,792	TE600	275
TOTAL Accounts Payable	1,792		275
Other Liabilities	22,263	TE688	22,318
TOTAL Other Liabilities	22,263		22,318
TOTAL Liabilities	24,055		22,594
TOTAL Liabilities And Fund Equity	24,055		22,594

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest And Earnings	1,792	TE2401	275
TOTAL Use of Money And Property	1,792		275
TOTAL Revenues	1,792		275
TOTAL Detail Revenues And Other Sources	1,792		275

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Other Debt, Interest	1,792	TE97897	275
TOTAL Debt Interest	1,792		275
TOTAL Expenditures	1,792		275
TOTAL Detail Expenditures And Other Uses	1,792		275

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year		TE8021	
Restated Fund Equity - Beg of Year		TE8022	
ADD - REVENUES AND OTHER SOURCES	1,792		275
DEDUCT - EXPENDITURES AND OTHER USES	1,792		275
Fund Equity End of Year		TE8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Total Non-Current Govt Liabilities	114,732,344	W129	164,145,163
TOTAL Provision To Be Made In Future Budgets	114,732,344		164,145,163
TOTAL Assets	114,732,344		164,145,163

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2009	EdpCode	2010
General Long Term Debt			
State Loans Payable		W619	
TOTAL Notes Payable	0		0
Other Post Employment Benefits	62,429,309	W683	85,268,128
Judgments And Claims Payable	5,633,035	W686	5,633,035
TOTAL Other Liabilities	68,062,344		90,901,163
Bonds Payable	46,670,000	W628	73,244,000
TOTAL Bond And Long Term Liabilities	46,670,000		73,244,000
TOTAL Liabilities	114,732,344		164,145,163
TOTAL General Long Term Debt	114,732,344		164,145,163

COUNTY OF Saratoga
Financial Comments
For the Fiscal Year Ending 2010

(A) GENERAL

Adjustment Reason

Account Code A8012 ADJ DWI & COMP ABSENCES

Account Code A8015 ADJ BREAKAGE \$60.56 ADJ BREAKAGE \$291.32 ADJ DWI RESERVE\$1092.86 COMP
ABSENCES 2010 \$-93334.27

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 ADJUSTED COMPENSATED ABSENCES, MISC ADJ.

Account Code CD8015 ADJUST IN COMPENSATED ABSENCES

(D) COUNTY ROAD

Adjustment Reason

Account Code D8012 ADJUSTMENT FOR COMPENSATED ABSENCES

(DM) ROAD MACHINERY

Adjustment Reason

Account Code DM8012 ADJUSTMENT IN COMPENSATED ABSENCES

(G) SEWER

Adjustment Reason

Account Code G8012 ADJUSTMENT IN COMPENSATED ABSENCES

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8015 -\$200,000.00 11/24/10 CASHED MOVED MAY 2010 \$200,000.00 11/24/10 CASH MOVED MAY
2010 -\$7,761.08 12/31/10 COMP ABSENCES 2010

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 CLOSED PROJECT

(EF) ENTERPRISE HEALTH REL FAC

Adjustment Reason

Account Code EF8012 COMPENSATED ABSENCES

Account Code EF8015 ADJ COMPENSATED ABSENCES

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2010

(A) GENERAL

Revenues

Code Description	Code	Amount
Fed Aid, Other Educ (spec)	A4289	3,115,009
Fed Aid, Social Services Administration	A4610	270,845
Fed Aid, Food Stamp Program Admin	A4611	199,011
Total ARRA Revenues:		3,584,865

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2010

(A) GENERAL

Expenditures

Code Description	Code	Amount
Education Handicapped Children,contr Expen	A29604	
Admin, Pers Serv	A60101	425,284
Services For Recipients, Contr Expend	A60704	8,173
Child Care, Contr Expend	A61194	36,399
Planning, Equip & Cap Outlay	A80202	15,732
Total ARRA Expenditures:		485,588

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2010

(CD) SPECIAL GRANT
Revenues

Code Description	Code	Amount
Fed Aid, Job Training Partnership	CD4790	257,159
Total ARRA Revenues:		257,159

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2010

(CD) SPECIAL GRANT

Expenditures

Code Description	Code	Amount
Job Train Admin, Per Serv	CD62901	4,475
Job Train Admin, Contr Expend	CD62904	10,029
Job Train Admin, Empl Bnfts	CD62908	926
Job Train Part Support, Pers Serv	CD62911	70,102
Job Train Part Support, Contr Expend	CD62914	157,124
Job Train Part Support, Empl Bnfts	CD62918	14,504
Total ARRA Expenditures:		257,159

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2010

(D) COUNTY ROAD
Revenues

Code Description	Code	Amount
Federal Aid - Other	D4089	268,248
Total ARRA Revenues:		268,248

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2010

(D) COUNTY ROAD

Expenditures

Code Description	Code	Amount
Maint of Streets, Contr Expend	D51104	1,555,385
Total ARRA Expenditures:		1,555,385

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2010000005	EDPCODE	Amount
Month and Year of Issue		7/20/2010
Purpose of Issue		Sewer Expansion
Current Interest Rate		1.2500
Outstanding Beginning of Year	2P18761	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	6,625,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	6,625,000
Final Maturity Date		7/20/2011

Bond Anticipation Note No. 2009000007	EDPCODE	Amount
Month and Year of Issue		7/21/2009
Purpose of Issue		d Treatment Plant Exp
Current Interest Rate		2.0000
Outstanding Beginning of Year	2P18761	18,700,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	18,700,000
Outstanding End of the Fiscal Year	2P18767	0
Final Maturity Date		7/21/2010

Bond Anticipation Note No. 2009000008	EDPCODE	Amount
Month and Year of Issue		7/21/2009
Purpose of Issue		d Treatment Plant Exp
Current Interest Rate		1.5000
Outstanding Beginning of Year	2P18761	5,000,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	5,000,000
Outstanding End of the Fiscal Year	2P18767	0
Final Maturity Date		7/21/2010

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		23,700,000
Prior Year Adjustment		0
Issued During Fiscal Year		6,625,000
Paid During Fiscal Year		23,700,000
Outstanding End of Year		6,625,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	23,700,000

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2009000004	EDPCODE	Amount
Month and Year of Issue		7/15/2009
Purpose of Issue		Expansion Sew Dist 1
Current Interest Rate		3.0000
Outstanding Beginning of Year	2P18771	23,000,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	375,000
Outstanding End of the Fiscal Year	2P18777	22,625,000
Final Maturity Date		7/15/2039

Bond No. 2010000004	EDPCODE	Amount
Month and Year of Issue		7/15/2010
Purpose of Issue		Radio Comm Towers
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	11,819,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	0
Outstanding End of the Fiscal Year	2P18777	11,819,000
Final Maturity Date		7/15/2017

Bond No. 2009000005	EDPCODE	Amount
Month and Year of Issue		12/30/2009
Purpose of Issue		Alter MBBA Rec Act Bd
Current Interest Rate		2.1100
Outstanding Beginning of Year	2P18771	5,180,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	175,000
Outstanding End of the Fiscal Year	2P18777	5,005,000
Final Maturity Date		12/10/2029

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2003000007	EDPCODE	Amount
Month and Year of Issue		8/15/2003
Purpose of Issue		Sewer Halfmoon
Current Interest Rate		3.6500
Outstanding Beginning of Year	2P18771	4,015,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	225,000
Outstanding End of the Fiscal Year	2P18777	3,790,000
Final Maturity Date		8/15/2023

Bond No. 2009000006	EDPCODE	Amount
Month and Year of Issue		10/1/2009
Purpose of Issue		Radio Comm Towers
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18771	6,760,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	575,000
Outstanding End of the Fiscal Year	2P18777	6,185,000
Final Maturity Date		10/15/2019

Bond No. 2000000008	EDPCODE	Amount
Month and Year of Issue		3/26/1997
Purpose of Issue		Sewer (EFC)
Current Interest Rate		5.4000
Outstanding Beginning of Year	2P18771	7,550,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	865,000
Outstanding End of the Fiscal Year	2P18777	6,685,000
Final Maturity Date		8/15/2017

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2000000009	EDPCODE	Amount
Month and Year of Issue		3/1/1999
Purpose of Issue		Sewer (EFC)
Current Interest Rate		2.9300
Outstanding Beginning of Year	2P18771	165,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	20,000
Outstanding End of the Fiscal Year	2P18777	145,000
Final Maturity Date		10/15/2017

Bond No. 2010000003	EDPCODE	Amount
Month and Year of Issue		7/15/2010
Purpose of Issue		expansion Sewer Dist 1
Current Interest Rate		4.0000
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	16,990,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	0
Outstanding End of the Fiscal Year	2P18777	16,990,000
Final Maturity Date		7/15/2040

Total Bond		Amount
Outstanding Beginning of Year		46,670,000
Prior Year Adjustment		0
Issued During Fiscal Year		28,809,000
Paid During Fiscal Year		2,235,000
Outstanding End of Year		73,244,000

0

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Other Debt No. 2010000001	EDPCODE	Amount
Month and Year of Issue		
Purpose of Issue		
Current Interest Rate		
Outstanding Beginning of Year	2P1871	
Prior Year Adjustment		
Issued During the Fiscal Year		
(do not include renewals here)	2P1873	
Paid During the Fiscal Year		
(do not include renewals here)	2P1875	
Outstanding End of the Fiscal Year	2P1877	
Final Maturity Date		

Total Other Debt		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		0
Outstanding End of Year		0

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Other Debt		Amount
Outstanding Beginning of Year		70,370,000
Prior Year Adjustment		0
Issued During Fiscal Year		35,434,000
Paid During Fiscal Year		25,935,000
Outstanding End of Year		79,869,000

COUNTY OF Saratoga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2010

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$759,078.00
Demand Deposits	9Z2011	\$21,983,612.00
Time Deposits	9Z2021	\$65,302,094.00
Total		<u>\$88,044,784.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$100,405,442.00
Total		<u>\$100,405,442.00</u>
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 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1139	\$10	\$0	\$0	\$10
*****-1602	\$21,063	\$30	\$46	\$21,047
*****-RUST	\$739,608	\$0	\$0	\$739,608
*****-RUST	\$22,318	\$0	\$0	\$22,318
*****-7263	\$3,302,194	\$0	\$0	\$3,302,194
*****-4063	\$725,178	\$7	\$164,153	\$561,032
*****-2054	\$4,688	\$762,720	\$407	\$767,001
*****-4413	\$4,202,170	\$446,160	\$166,823	\$4,481,508
*****-1440	\$2,615,028	\$0	\$0	\$2,615,028
*****-1929	\$4,030,018	\$2,140	\$0	\$4,032,157
*****-1521	\$1,056,566	\$25	\$5,790,537	(\$4,733,947)
*****-1348	\$7,946	\$0	\$0	\$7,946
*****-3164	\$9,999,892	\$0	\$0	\$9,999,892
*****-3122	\$6,644,537	\$0	\$0	\$6,644,537
*****-5446	\$2,750,841	\$123,647	\$0	\$2,874,488
*****-5775	\$18,484	\$0	\$2,531	\$15,953
*****-1370	\$41,884	\$0	\$0	\$41,884
*****-1856	\$13,165	\$49,626	\$62,780	\$11
*****-0576	\$4,399,762	\$0	\$0	\$4,399,762
*****-0584	\$6,069,112	\$25,150	\$0	\$6,094,262
*****-0592	\$947,328	\$771	\$49,626	\$898,473
*****-5670	\$6,824,258	\$0	\$0	\$6,824,258
*****-5811	\$5,882,168	\$0	\$0	\$5,882,168
*****-5803	\$1,344,178	\$0	\$0	\$1,344,178
*****-5662	\$197,129	\$0	\$0	\$197,129
*****-5654	\$1,230,196	\$0	\$0	\$1,230,196
*****-5894	\$328,830	\$0	\$0	\$328,830
*****-7585	\$13,484,735	\$0	\$0	\$13,484,735
*****-5264	\$2,997,024	\$0	\$0	\$2,997,024
*****-4080	\$41,894	\$9	\$0	\$41,902

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-9781	\$47,787	\$0	\$2,572	\$45,215
*****-5519	\$275	\$0	\$0	\$275
*****-5508	\$1,639,847	\$0	\$0	\$1,639,847
*****-9194	\$1,499	\$0	\$0	\$1,499
*****-0600	\$5,975,803	\$0	\$0	\$5,975,803
*****-8997	\$71,002	\$0	\$2,860	\$68,142
*****-8189	\$239,801	(\$322)	\$366,677	(\$127,197)
*****-0986	\$68,889	\$2,622	\$2,867	\$68,643
Total Adjusted Bank Balance				\$82,787,814
Petty Cash				\$.00
Adjustments				\$5,256,969.58
Total Cash			9ZCASH *	\$88,044,783
Total Cash Balance All Funds			9ZCASHB *	\$88,044,783
* Must be equal				

COUNTY OF Saratoga
Local Government Questionnaire
For the Fiscal Year Ending 2010

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

COUNTY OF Saratoga
Employee and Retiree Benefits
For the Fiscal Year Ending 2010

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$12,579,856.99	1,391	102	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$5,000,694.36	1,416	265	
90408	Worker's Compensation Insurance	\$1,502,382.09	1,416	265	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$115,077.54	1,277	14	
90608	Hospital and Medical (Dental) Insurance	\$22,154,454.50	1,226	26	601
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$305,721.00	171	10	
Total		\$41,658,186.48			
Computed Total From Financial Section (comparative purposes only)		\$41,820,436.48			

COUNTY OF Saratoga
Energy Costs and Consumption
For the Fiscal Year Ending 2010

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$275,125	120,982	gallons	
Diesel Fuel	\$399,800	169,752	gallons	
Fuel Oil	\$22,919	8,749	gallons	
Natural Gas	\$112,370	125,748	cubic feet	
Electricity	\$562,312	3,211,661	kilowatts	
Coal			tons	

COUNTY OF Saratoga
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2010

Annual OPEB Cost and Net OPEB Obligation

Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
Annual Required Contribution(ARC)	\$31,227,164.00
Interest on Net OPEB Obligation	\$2,497,172.00
Adjustment to Annual Required Contribution	(\$3,471,436.00)
Annual OPEB Expense	\$30,252,900.00
Less: Actual Contribution Made	\$7,414,081.00
Increase in Net OPEB Obligation	\$22,838,819.00
Net OPEB Obligation - beginning of year	\$62,429,308.00
Net OPEB Obligation - end of year	\$85,268,127.00
Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$103,507,676.00
Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	24.51%

Funded Status and Funding Process

Actuarial Accrued Liability(AAL)	\$294,753,568.00
Less: Actuarial Value of Plan Assets	
Unfunded Actuarial Accrued Liability(UAAL)	\$294,753,568.00
Funded Ratio(Actuarial Value of Plan Assets/AAL)	
Annual Covered Payroll (of active employees covered by the plan)	\$65,489,692.00
UAAL as Percentage of Annual Covered Payroll	450.08%

Other OPEB Information

Date of most recent actuarial valuation	
Actuarial method used	
Assumed rate of return on investments discount rate	.00%
Amortization period of UAAL(in years)	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, SAMUEL J. PITCHERALLE, 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 12/31/2010, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the COUNTY of 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 12/31/2010 and filed by means of electronic data transmission.

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

410100000000
Name

(518) 884-4724
Telephone Number

DIRECTOR OF FINANCE
Title

40 MCMASTER STREET, BALLSTON
Official Address

04/13/2011
Date of Certification

(518) 884-4724
Official Telephone Number

COUNTY OF Saratoga
Supplemental Section Comments
For the Fiscal Year Ending 2010

OPEB

MISSING DATA OTHER OPEB INFO DATE RECENT ACT.VAL 10/19/10 METHOD USED PROJECTED UNIT CREDIT
(PVC) ASSUMED RATE OF RET 4.00% AMORTIZATION PERIOD OF UAAL 30 YEARS