

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 12/31/2012

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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (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
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 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 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	42,827	A200	43,152
Cash In Time Deposits	22,002,928	A201	8,698,510
Petty Cash	14,320	A210	14,320
Departmental Cash	5,000	A215	5,000
TOTAL Cash	22,065,075		8,760,982
Taxes Receivable, Current	2,230,844	A250	2,278,090
Taxes Receivable, Overdue	8,943,825	A260	9,841,839
Returned School Taxes Receivable	11,266,379	A280	10,518,286
City School Taxes Receivable	314,210	A290	387,664
Delinquent Village Taxes Rec	390,884	A295	389,488
Tax Sale Certificates	39,376	A320	39,376
Property Acquired For Taxes	898,963	A330	697,573
Allowance For Uncollectible Taxes	-850,000	A342	-800,000
TOTAL Taxes Receivable (net)	23,234,481		23,352,316
Accounts Receivable	1,839,515	A380	1,806,273
TOTAL Other Receivables (net)	1,839,515		1,806,273
State And Federal, Social Services	7,309,975	A400	5,730,467
State & Federal, Other	27,771,209	A410	19,784,905
TOTAL State And Federal Aid Receivables	35,081,184		25,515,372
Due From Other Funds		A391	1,422,398
TOTAL Due From Other Funds	0		1,422,398
Towns & Cities	70,534	A430	36,612
Due From Other Governments	3,946,808	A440	5,689,435
TOTAL Due From Other Governments	4,017,342		5,726,047
Inventory	31,167	A445	26,849
TOTAL Inventories	31,167		26,849
TOTAL Assets	86,268,764		66,610,237

COUNTY OF Saratoga
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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	7,962,588	A600	5,727,853
TOTAL Accounts Payable	7,962,588		5,727,853
Accrued Liabilities	1,297,367	A601	1,529,957
TOTAL Accrued Liabilities	1,297,367		1,529,957
Retained Percentages	9,273	A605	-46,801
TOTAL Retained Percentages	9,273		-46,801
Compensated Absences	2,180,685	A687	2,106,598
Overpayments & Clearing Account	727	A690	516
TOTAL Other Liabilities	2,181,412		2,107,114
Due To Other Funds	11,751,892	A630	
TOTAL Due To Other Funds	11,751,892		0
Due To Other Governments	9,486,065	A631	11,797,653
Due To Districts For Special Levies	798,120	A650	780,662
Due To School Districts	12,824,646	A660	12,388,631
Due To City School Districts	337,574	A661	427,943
Due To Village, Delinquent Taxes	405,133	A668	388,905
TOTAL Due To Other Governments	23,851,538		25,783,794
Deferred Revenues	16,552,992	A691	11,209,708
Deferred Tax Revenues	8,518,400	A694	9,670,055
TOTAL Deferred Revenues	25,071,392		20,879,763
TOTAL Liabilities	72,125,463		55,981,679
Not in Spendable Form	51,261	A806	46,849
Reserve For Inventory		A845	
TOTAL Nonspendable Fund Balance	51,261		46,849
Miscellaneous Reserve (specify)		A889	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	7,233,721	A914	1,907,597
Assigned Unappropriated Fund Balance	6,858,320	A915	8,674,111
TOTAL Assigned Fund Balance	14,092,041		10,581,708
TOTAL Fund Equity	14,143,302		10,628,557
TOTAL Liabilities And Fund Equity	86,268,765		66,610,237

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	46,974,930	A1001	49,020,680
TOTAL Real Property Taxes	46,974,930		49,020,680
Gain From Sale of Tax Acq Property	195,638	A1051	330,769
Federal Payments In Lieu of Taxes	3,435	A1080	3,507
Other Payments In Lieu of Taxes	1,136,385	A1081	1,740,121
Interest & Penalties On Real Prop Taxes	2,697,785	A1090	2,835,696
TOTAL Real Property Tax Items	4,033,243		4,910,093
Sales And Use Tax	99,671,206	A1110	105,603,865
Tax On Hotel Room Occupancy	637,145	A1113	723,179
Towns Share of Sales Tax	200,000	A1115	400,000
Flat Racing Admissions Tax	424,659	A1133	449,390
Emergency Telephone System Surcharge	887,296	A1140	876,194
O.T.B. Surtax	803,913	A1150	751,776
TOTAL Non Property Tax Items	102,624,220		108,804,404
Medical Examiner Fees		A1225	
Treasurer Fees	96,713	A1230	99,357
Charges For Tax Redemption	27,825	A1235	24,030
Clerk Fees	3,175,452	A1255	3,204,843
Personnel Fees	2,225	A1260	2,403
Other General Departmental Income	3,031,539	A1289	3,364,295
Sheriff Fees	307,496	A1510	295,500
Altern To Incarceration Fees	5,123	A1515	5,604
Prisoner Charges	403	A1525	
Public Pound Charges, Dog Control Fees	359,614	A1550	268,310
Restitution Surcharge	13,185	A1580	16,926
Other Public Safety Departmental Income	215,400	A1589	164,681
Home Nursing Charges	1,925,155	A1610	2,198,257
Mental Health Fees	2,712,063	A1620	2,095,842
Early Interven Fees For Serv	544,699	A1621	1,563,436
Other Health Departmental Income	93,479	A1689	110,995
Airport Fees & Rentals	78,390	A1770	81,810
Repay of Medical Assistance	1,724,812	A1801	308,117
Repayment of Family Assistance	130,440	A1809	174,389
Medical Incentive Earnings	192,660	A1811	197,196
Repayment of Child Care	114,660	A1819	245,294
Repayment of Juvenile Delinquent Care	14,156	A1823	4,093
Repayment of Safety Net Assistance	195,833	A1840	276,983
Sealer of Weights & Measures	13,675	A1962	14,175
Charges-Programs For The Aging	6,620	A1972	10,286
Planning Board Fees	22,500	A2115	22,500
TOTAL Departmental Income	15,004,115		14,749,324
Election Service Charges	107,214	A2215	112,704
Public Safety Services For Other Govts	928,389	A2260	1,254,118
Transportation Services, Other Govts	52,714	A2300	34,728
Youth Recreation Services, Other Govts	558,374	A2350	549,449
Programs For Aging, Other Govts	43,173	A2351	62,383

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Misc Revenue, Other Govts	547,423	A2389	632,747
TOTAL Intergovernmental Charges	2,237,286		2,646,129
Interest And Earnings	329,233	A2401	193,892
Rental of Real Property	177,271	A2410	175,735
Commissions	58,782	A2450	65,154
TOTAL Use of Money And Property	565,286		434,782
Games of Chance	1	A2530	30
Licenses, Other	21,070	A2545	27,027
TOTAL Licenses And Permits	21,071		27,057
Fines And Forfeited Bail	4,925	A2610	5,636
Stop-Dwi Fines	300,972	A2615	305,247
Forfeitures of Deposits	4,015	A2620	14,120
Forfeiture of Crime Proceeds	4,570	A2625	1,638
TOTAL Fines And Forfeitures	314,481		326,641
Sales of Forest Products	168,304	A2652	126,639
Sales, Other	26,507	A2655	29,810
Sales of Equipment	40,093	A2665	26,692
Insurance Recoveries		A2680	21,523
Other Compensation For Loss	2,091,979	A2690	2,134,019
TOTAL Sale of Property And Compensation For Loss	2,326,883		2,338,683
Refunds of Prior Year's Expenditures	517,693	A2701	5,768,993
Vlt/tribal-State Compact Moneys	499,000	A2725	499,000
Unclassified (specify)	41,073	A2770	142,144
Intergovernmental Transfer	299	A2772	43
TOTAL Miscellaneous Local Sources	1,058,065		6,410,180
State Aid Court Facilities	270,707	A3021	263,395
State Aid, Indigent Legal Services Fund	251,129	A3025	242,609
St Aid, District Attorney Salaries	39,489	A3030	59,989
St Aid - Other (specify)	193,104	A3089	163,069
St Aid, Education of Handicapped Child	3,910,664	A3277	8,537,315
St Aid, Other Educ (spec)	262,648	A3289	
St Aid, Probation Services	535,461	A3310	271,684
St Aid, Navigation Law Enforcement	21,071	A3315	20,860
St Aid, Law EnfoR. Costs For DanG. Drugs		A3324	14,471
St Aid, Other Public Safety	427,059	A3389	816,571
St Aid, Public Health	1,294,713	A3401	116,767
St Aid Handicapped Children	13,107	A3446	9,469
Early Intervention State Aid	749,542	A3449	420,963
St Aid, Other Health	468,181	A3489	450,689
St Aid, Mental Health	2,556,070	A3490	3,175,768
St Aid, Other Transportation		A3589	
St Aid, Bus And Other Mass Trans		A3594	5,326
St Aid, Medical Assistance	25,335	A3601	6,403
St Aid, Family Assistance	159,038	A3609	3,874
St Aid, Social Services Administration	4,831,364	A3610	2,204,720
St Aid, Child Care	3,388,743	A3619	2,647,134

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
St Aid, Juvenile Delinquent	113,449	A3623	115,956
St Aid, Safety Net	758,332	A3640	435,103
St Aid, Emergency Aid For Adults	100,312	A3642	53,617
St Aid, Day Care	30,547	A3655	32,141
St Aid, Other Social Services	34,176	A3689	82,918
St Aid, Veterans Service Agencies	12,982	A3710	12,793
St Aid, Programs For Aging	625,993	A3772	533,394
St Aid-Economic Assistance	382,551	A3789	388,803
St Aid, Youth Programs	241,439	A3820	169,613
St Aid-Other Cul & Rec St Aid	55,810	A3889	16,743
St Aid, Other Home And Comm Serv	91,076	A3989	4,080
TOTAL State Aid	21,844,091		21,276,238
Federal Aid - Other	2,953,876	A4089	2,108,961
Fed Aid, Public Health	262,135	A4401	146,594
Early Intervention Federal	287,760	A4451	221,605
Fed Aid Alcohol Addiction Control	107,591	A4488	75,628
Fed Aid Other Health	1,353,489	A4489	320,381
Fed Aid, Airport Cap Proj	65,792	A4592	326,099
Fed Aid, Medicaid Assistance	74,284	A4601	61,786
Fed Aid, Family Assistance	2,037,628	A4609	1,350,883
Fed Aid, Social Services Administration	5,696,681	A4610	3,766,206
Fed Aid, Food Stamp Program Admin	1,622,003	A4611	1,121,395
Flexible Fund For Family Services (fffs)	3,312,609	A4615	3,837,589
Fed Aid, Home Energy Assistance	706,059	A4641	499,890
Fed Aid Other Social Services	1,866,434	A4689	1,879,193
Fed Aid, Programs For Aging	207,880	A4772	241,396
Fed Aid Other Econ Assist & Opport	28,910	A4789	70,172
Fed Aid, Job Training Partnership	48,522	A4790	27,768
Fed Aid, Other Home And Comm Services	358,115	A4989	332,835
TOTAL Federal Aid	20,989,767		16,388,380
TOTAL Revenues	217,993,440		227,332,589
TOTAL Detail Revenues And Other Sources	217,993,440		227,332,589

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	432,392	A10101	434,056
Legislative Board, Equip & Cap Outlay	721	A10102	
Legislative Board, Contr Expend	57,097	A10104	65,954
Legislative Board, Empl Bnfts	480,695	A10108	522,597
TOTAL Legislative Board	970,905		1,022,608
Clerk of Legis Board,pers Serv	114,106	A10401	119,416
Clerk of Legis Board,equip & Cap Out	2,786	A10402	-356
Clerk of Legis Board,contr Expend	16,569	A10404	15,311
Clerk of Legis Board,empl Bnfts	91,909	A10408	112,012
TOTAL Clerk of Legis Board	225,370		246,382
District Attorney, Pers Serv	2,034,206	A11651	2,072,970
District Attorney,equip & Cap Outlay	40,928	A11652	26,673
District Attorney,contr Expend	419,482	A11654	495,831
District Attorney,empl Bnfts	844,887	A11658	933,679
TOTAL District Attorney	3,339,502		3,529,152
Public Defender,pers Serv	739,704	A11701	755,499
Public Defender, Equip & Cap Outlay	6,357	A11702	21,271
Public Defender,contr Expend	501,287	A11704	569,274
Public Defender,empl Bnfts	351,522	A11708	398,529
TOTAL Public Defender	1,598,869		1,744,573
Med Examiners & Coroners,pers Serv	51,454	A11851	51,652
Med Examiners & Coroners,contr Expend	178,057	A11854	184,589
Med Examiners & Coroners,empl Bnfts	30,961	A11858	25,084
TOTAL Med Examiners & Coroners	260,472		261,325
Municipal Exec, Pers Serv	228,409	A12301	254,292
Municipal Exec, Contr Expend	99,143	A12304	9,946
Municipal Exec, Empl Bnfts	120,909	A12308	135,780
TOTAL Municipal Exec	448,460		400,018
Auditor, Pers Serv	238,944	A13201	247,101
Auditor, Contr Expend	3,984	A13204	1,318
Auditor, Empl Bnfts	151,620	A13208	170,166
TOTAL Auditor	394,549		418,585
Treasurer, Pers Serv	633,953	A13251	643,944
Treasurer, Contr Expend	86,174	A13254	190,154
Treasurer, Empl Bnfts	401,249	A13258	432,552
TOTAL Treasurer	1,121,376		1,266,650
Purchasing, Pers Serv	110,525	A13451	143,150
Purchasing, Equip & Cap Outlay	1,696	A13452	1,814
Purchasing, Contr Expend	9,723	A13454	10,439
Purchasing, Empl Bnfts	89,072	A13458	123,828
TOTAL Purchasing	211,015		279,231
Assessment, Pers Serv	493,874	A13551	509,764
Assessment, Equip & Cap Outlay		A13552	1,369
Assessment, Contr Expend	82,248	A13554	87,343
Assessment, Empl Bnfts	370,692	A13558	390,676
TOTAL Assessment	946,814		989,152

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Exp On Prop Acq For Taxes, Contr Expend	10,277	A13644	9,345
TOTAL Exp On Prop Acq For Taxes	10,277		9,345
Clerk,pers Serv	2,196,152	A14101	2,209,259
Clerk,equip & Cap Outlay	203,000	A14102	195,970
Clerk,contr Expend	314,745	A14104	330,865
Clerk,empl Bnfts	1,199,907	A14108	1,341,415
TOTAL Clerk	3,913,803		4,077,509
Law, Pers Serv	359,331	A14201	343,845
Law, Equip & Cap Outlay	3,640	A14202	557
Law, Contr Expend	133,002	A14204	133,965
Law, Empl Bnfts	207,323	A14208	212,874
TOTAL Law	703,296		691,242
Personnel, Pers Serv	439,401	A14301	439,360
Personnel, Contr Expend	146,096	A14304	155,265
Personnel, Empl Bnfts	300,315	A14308	275,630
TOTAL Personnel	885,812		870,254
Elections, Pers Serv	442,819	A14501	483,120
Elections, Equip & Cap Outlay		A14502	643
Elections, Contr Expend	477,961	A14504	822,888
Elections, Empl Bnfts	279,429	A14508	289,744
TOTAL Elections	1,200,209		1,596,395
Buildings, Pers Serv	1,489,099	A16201	1,544,942
Buildings, Equip & Cap Outlay	252,964	A16202	23,695
Buildings, Contr Expend	955,376	A16204	855,237
Buildings, Empl Bnfts	960,790	A16208	1,058,848
TOTAL Buildings	3,658,229		3,482,721
Central Garage, Contr Expend	374,781	A16404	383,727
TOTAL Central Garage	374,781		383,727
Central Comm System, Pers Serv	33,440	A16501	34,508
Central Comm System, Equip & Cap Outlay		A16502	8,700
Central Comm System, Contr Expend	124,050	A16504	111,932
Central Comm System, Empl Bnfts	15,543	A16508	14,192
TOTAL Central Comm System	173,033		169,332
Central Storeroom, Pers Serv	79,844	A16601	72,829
Central Storeroom, Contr Expend	1,996	A16604	1,996
Central Storeroom, Empl Bnfts	58,472	A16608	54,991
TOTAL Central Storeroom	140,311		129,817
Central Print & Mail, Pers Serv	116,608	A16701	86,868
Central Print & Mail, Equip & Cap Outlay	-8,030	A16702	
Central Print & Mail,contr Expend	357,284	A16704	256,059
Central Print & Mail,empl Bnfts	85,970	A16708	79,409
TOTAL Central Print & Mail	551,833		422,335
Central Data Process, Pers Serv	471,551	A16801	510,745
Central Data Process & Cap Outlay	1,666	A16802	31,711
Central Data Process, Contr Expend	88,249	A16804	65,550

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Central Data Process, Empl Bnfts	263,170	A16808	290,040
TOTAL Central Data Process	824,636		898,046
Unallocated Insurance, Contr Expend	628,014	A19104	924,616
TOTAL Unallocated Insurance	628,014		924,616
Judgements And Claims, Contr Expend	172,126	A19304	140,063
TOTAL Judgements And Claims	172,126		140,063
Distribution of Sales Tax	48,750,031	A19854	52,661,339
TOTAL Distribution of Sales Tax	48,750,031		52,661,339
TOTAL General Government Support	71,503,723		76,614,417
Community College Tuition,contr Expend	6,506,851	A24904	6,253,676
TOTAL Community College Tuition	6,506,851		6,253,676
Education Handicapped Children,contr Expen	10,550,020	A29604	10,649,570
TOTAL Education Handicapped Children	10,550,020		10,649,570
TOTAL Education	17,056,871		16,903,246
Public Safety Comm Sys, Equip & Cap Outlay		A30202	42,233
Public Safety Comm Sys, Contr Expend	132,239	A30204	84,796
TOTAL Public Safety Comm Sys	132,239		127,029
Sheriff,pers Serv	9,237,429	A31101	9,320,807
Sheriff, Equip & Cap Outlay	540,460	A31102	600,237
Sheriff, Contr Expend	988,391	A31104	995,617
Sheriff, Empl Bnfts	4,889,989	A31108	5,290,666
TOTAL Sheriff	15,656,269		16,207,326
Probation, Pers Serv	1,205,514	A31401	1,194,216
Probation, Equip & Cap Outlay	10,209	A31402	
Probation, Contr Expend	156,687	A31404	131,399
Probation, Empl Bnfts	662,589	A31408	723,676
TOTAL Probation	2,035,000		2,049,291
Jail, Pers Serv	5,075,143	A31501	5,091,127
Jail, Equip & Cap Outlay	14,918	A31502	18,965
Jail, Contr Expend	1,563,365	A31504	1,422,074
Jail, Empl Bnfts	2,632,424	A31508	2,960,473
TOTAL Jail	9,285,850		9,492,639
Stop Dwi,pers Serv	13,658	A33151	13,790
Stop Dwi,contr Expend	300,467	A33154	290,140
Stop Dwi, Empl Bnfts	1,390	A33158	1,316
TOTAL Stop Dwi	315,516		305,246
Fire, Pers Serv	59,262	A34101	59,490
Fire, Equip & Cap Outlay	119,780	A34102	151,679
Fire, Contr Expend	402,644	A34104	234,900
Fire, Empl Bnfts	34,603	A34108	38,418
TOTAL Fire	616,288		484,487
Control of Animals, Pers Serv	465,341	A35101	449,741
Control of Animals, Equip & Cap Outlay	69,204	A35102	7,035
Control of Animals, Contr Expend	233,487	A35104	203,235

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Control of Animals, Empl Bnfts	197,993	A35108	211,054
TOTAL Control of Animals	966,025		871,065
Safety Inspection, Pers Serv	64,841	A36201	65,091
Safety Inspection, Contr Expend	1,578	A36204	1,977
Safety Inspection, Empl Bnfts	35,932	A36208	39,440
TOTAL Safety Inspection	102,352		106,508
Civil Defense, Pers Serv	148,068	A36401	154,063
Civil Defense, Contr Expend	158,577	A36404	144,903
Civil Defense, Empl Bnfts	106,593	A36408	111,713
TOTAL Civil Defense	413,238		410,680
TOTAL Public Safety	29,522,776		30,054,270
Public Health, Pers Serv	2,374,528	A40101	2,303,053
Public Health, Equip & Cap Outlay	76,230	A40102	45,272
Public Health, Contr Expend	1,018,076	A40104	1,029,998
Public Health, Empl Bnfts	1,652,301	A40108	1,707,217
TOTAL Public Health	5,121,134		5,085,539
Physically Handicapped, Contr Expend	21,519	A40464	18,661
TOTAL Physically Handicapped	21,519		18,661
Early Intervention Pgm,contr Expend	2,280,745	A40594	2,345,114
TOTAL Early Intervention Pgm	2,280,745		2,345,114
Mental Health Admin,pers Serv	1,761,696	A43101	1,819,534
Mental Health Admin,equip & Cap Outlay	1,604	A43102	
Mental Health Admin,contr Expend	1,629,630	A43104	1,710,717
Mental Health Admin,empl Bnfts	1,043,103	A43108	1,122,348
TOTAL Mental Health Admin	4,436,033		4,652,599
Mental Health Prog,pers Serv	770,720	A43201	694,245
Mental Health Prog,equip & Cap Outlay	7,180	A43202	
Mental Health Prog,contr Expend	271,560	A43204	258,681
Mental Health Prog, Empl Bnfts	464,477	A43208	496,372
TOTAL Mental Health Prog	1,513,937		1,449,298
Contracted Mental Health Service	3,242,854	A43224	3,084,111
TOTAL Contracted Mental Health Service	3,242,854		3,084,111
Mental Illness,contr Expend	429,273	A43304	397,024
TOTAL Mental Illness	429,273		397,024
Mental Retardation, Pers Serv		A43401	
TOTAL Mental Retardation	0		0
TOTAL Health	17,045,497		17,032,346
Joint Airport	167,661	A56152	498,024
Joint Airport, Contr Expend	15,843	A56154	21,490
TOTAL Joint Airport	183,504		519,515
Bus Operations, Contr Expend	78,597	A56304	78,597
TOTAL Bus Operations	78,597		78,597
TOTAL Transportation	262,101		598,112
Admin, Pers Serv	5,509,354	A60101	5,586,456
Admin, Contr Expend	580,202	A60104	488,769

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Admin, Empl Bnfts	3,799,069	A60108	4,051,808
TOTAL Admin	9,888,624		10,127,033
Services For Recipients, Pers Serv	3,196,038	A60701	3,534,924
Services For Recipients, Equip & Cap Outla	5,110	A60702	
Services For Recipients, Contr Expend	3,552,515	A60704	3,546,495
Services For Recipients, Empl Bnfts	1,839,413	A60708	2,173,717
TOTAL Services For Recipients	8,593,075		9,255,137
Medical Assistance, Contr Expend	1,176,813	A61014	152,520
TOTAL Medical Assistance	1,176,813		152,520
Medical Assistance-Mmis, Contr Expend	26,626,177	A61024	26,951,630
TOTAL Medical Assistance-Mmis	26,626,177		26,951,630
Family Assistance, Contr Expend	5,156,412	A61094	4,500,192
TOTAL Family Assistance	5,156,412		4,500,192
Child Care, Contr Expend	3,334,066	A61194	2,860,761
TOTAL Child Care	3,334,066		2,860,761
Juvenile Delinquent, Contr Expend	145,403	A61234	140,208
TOTAL Juvenile Delinquent	145,403		140,208
State Training School, Contr Expend	113,629	A61294	711,664
TOTAL State Training School	113,629		711,664
Safety Net, Contr Expend	2,087,633	A61404	1,945,785
TOTAL Safety Net	2,087,633		1,945,785
Home Energy Assistance	310,569	A61411	227,919
Home Energy Assistance, Contr Expend	14,835	A61414	23,013
Home Energy Assistance	106,212	A61418	151,140
TOTAL Home Energy Assistance	431,616		402,072
Emergency Aid For Adults, Contr Expend	144,701	A61424	115,729
TOTAL Emergency Aid For Adults	144,701		115,729
Other Economic Opp Pro, Contr Expend	3,000	A63264	50,000
TOTAL Other Economic Opp Pro	3,000		50,000
Publicity, Pers Serv	35,686	A64101	
Publicity, Equip & Cap Outlay	1,735	A64102	3,405
Publicity, Contr Expend	406,254	A64104	354,206
Publicity, Empl Bnfts	15,582	A64108	887
TOTAL Publicity	459,257		358,498
Promotion of Industry, Contr Expend	330,000	A64204	200,000
TOTAL Promotion of Industry	330,000		200,000
Veterans Service, Pers Serv	180,593	A65101	178,562
Veterans Service, Equip & Cap Outlay	-54	A65102	3,655
Veterans Service, Contr Expend	21,386	A65104	24,834
Veterans Service, Empl Bnfts	97,585	A65108	110,565
TOTAL Veterans Service	299,510		317,616
Consumer Affairs, Pers Serv	96,717	A66101	98,434
Consumer Affairs, Contr Expend	7,030	A66104	3,978
Consumer Affairs, Empl Bnfts	79,169	A66108	85,407
TOTAL Consumer Affairs	182,915		187,818

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Programs For Aging, Pers Serv	550,301	A67721	583,313
Programs For Aging, Equip & Cap Outlay		A67722	24,625
Programs For Aging, Contr Expend	1,495,570	A67724	1,447,802
Programs For Aging, Empl Bnfts	294,213	A67728	316,867
TOTAL Programs For Aging	2,340,084		2,372,607
TOTAL Economic Assistance And Opportunity	61,312,916		60,649,269
Youth Prog, Pers Serv	391,817	A73101	414,189
Youth Prog, Contr Expend	209,601	A73104	135,312
Youth Prog, Empl Bnfts	207,506	A73108	283,989
TOTAL Youth Prog	808,925		833,490
Library, Contr Expend	34,000	A74104	30,600
TOTAL Library	34,000		30,600
Historian, Pers Serv	27,855	A75101	22,025
Historian, Contr Expend	1,610	A75104	1,223
Historian, Empl Bnfts	6,606	A75108	6,354
TOTAL Historian	36,072		29,602
Historical Property, Contr Expend	12,500	A75204	5,625
TOTAL Historical Property	12,500		5,625
Celebrations, Contr Expend	34,765	A75504	
TOTAL Celebrations	34,765		0
Other Performing Arts, Contr Expend	20,000	A75604	
TOTAL Other Performing Arts	20,000		0
Other Culture And Rec, Contr Expend	28,743	A79894	59,410
TOTAL Other Culture And Rec	28,743		59,410
TOTAL Culture And Recreation	975,004		958,727
Planning, Pers Serv	276,656	A80201	285,927
Planning, Equip & Cap Outlay	494,260	A80202	-221,594
Planning, Contr Expend	206,245	A80204	159,386
Planning, Empl Bnfts	194,763	A80208	218,222
TOTAL Planning	1,171,924		441,941
Joint Planning Board, Contr Expend	51,900	A80254	53,847
TOTAL Joint Planning Board	51,900		53,847
Environmental Control, Pers Serv		A80901	
Environmental Control, Contr Expend	242	A80904	362
Environmental Control, Empl Bnfts		A80908	
TOTAL Environmental Control	242		362
Conservation, Contr Expend	123,000	A87104	110,700
TOTAL Conservation	123,000		110,700
Fish And Game, Contr Expend	2,020	A87204	1,818
TOTAL Fish And Game	2,020		1,818
Forestry, Contr Expend		A87304	
TOTAL Forestry	0		0
Agriculture And Livestock, Contr Expend	1,155,624	A87504	900,000
TOTAL Agriculture And Livestock	1,155,624		900,000

COUNTY OF Saratoga
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Misc Home & Comm Serv, Contr Expend	421,340	A89894	1,656,005
TOTAL Misc Home & Comm Serv	421,340		1,656,005
TOTAL Home And Community Services	2,926,049		3,164,673
Debt Principal, Serial Bonds	2,294,000	A97106	2,370,000
TOTAL Debt Principal	2,294,000		2,370,000
Debt Interest, Serial Bonds	919,477	A97107	862,379
TOTAL Debt Interest	919,477		862,379
TOTAL Expenditures	203,818,413		209,207,439
Transfers, Other Funds	17,365,289	A99019	21,714,103
TOTAL Operating Transfers	17,365,289		21,714,103
TOTAL Other Uses	17,365,289		21,714,103
TOTAL Detail Expenditures And Other Uses	221,183,703		230,921,542

COUNTY OF Saratoga
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(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	16,676,753	A8021	14,143,255
Prior Period Adj-Increase To Fund Equity	3,484,324	A8012	77,129
Prior Period Adj - Decrease In Fund Equity	2,827,559	A8015	2,873
Restated Fund Equity - Beg of Year	17,333,518	A8022	14,217,510
ADD - REVENUES AND OTHER SOURCES	217,993,440		227,332,589
DEDUCT - EXPENDITURES AND OTHER USES	221,183,703		230,921,542
Fund Equity-End of Year	14,143,255	A8029	10,628,557

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	50,774,998	A1049N	51,577,684
Est Rev - Real Property Tax Items	4,073,400	A1099N	4,586,007
Est Rev - Non Property Tax Items	102,697,000	A1199N	113,418,400
Est Rev - Departmental Income	14,568,843	A1299N	13,404,690
Est Rev - Intergovernmental Charges	2,803,907	A2399N	2,545,158
Est Rev - Use of Money And Property	581,580	A2499N	431,587
Est Rev - Licenses And Permits	22,000	A2599N	22,000
Est Rev - Fines And Forfeitures	401,564	A2649N	362,533
Est Rev - Sale of Prop And Comp For Loss	2,250,500	A2699N	2,310,875
Est Rev - Miscellaneous Local Sources	5,832,501	A2799N	338,730
Est Rev - State Aid	24,055,308	A3099N	24,214,287
Est Rev - Federal Aid	18,120,939	A4099N	18,575,353
TOTAL Estimated Revenues	226,182,540		231,787,304
Appropriated Fund Balance	7,233,721	A599N	1,907,597
TOTAL Estimated Other Sources	7,233,721		1,907,597
TOTAL Estimated Revenues And Other Sources	233,416,261		233,694,901

COUNTY OF Saratoga
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	74,095,421	A1999N	79,732,078
App - Education	18,791,446	A2999N	17,807,573
App - Public Safety	29,831,811	A3999N	31,308,690
App - Health	19,020,316	A4999N	18,624,527
App - Transportation	1,183,765	A5999N	1,902,416
App - Economic Assistance And Opportunity	59,551,500	A6999N	61,463,211
App - Culture And Recreation	869,870	A7999N	1,164,560
App - Home And Community Services	3,603,864	A8999N	2,742,045
App - Debt Service	3,232,380	A9899N	3,242,252
TOTAL Appropriations	210,180,373		217,987,352
App - Interfund Transfer	23,235,888	A9999N	15,707,549
TOTAL Other Uses	23,235,888		15,707,549
TOTAL Appropriations And Other Uses	233,416,261		233,694,901

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	12,081	CD200	6,551
Cash In Time Deposits		CD201	
Petty Cash		CD210	150
TOTAL Cash	12,081		6,701
Accounts Receivable	64,791	CD380	
TOTAL Other Receivables (net)	64,791		0
State & Federal Receivables	111,773	CD410	
TOTAL State And Federal Aid Receivables	111,773		0
Due From Other Funds		CD391	42,203
TOTAL Due From Other Funds	0		42,203
TOTAL Assets	188,645		48,904

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		CD600	10,797
TOTAL Accounts Payable	0		10,797
Accrued Liabilities	7,310	CD601	8,424
TOTAL Accrued Liabilities	7,310		8,424
Compensated Absences	14,175	CD687	17,927
TOTAL Other Liabilities	14,175		17,927
Due To Other Funds	43,959	CD630	
TOTAL Due To Other Funds	43,959		0
Deferred Revenues	123,202	CD691	11,757
TOTAL Deferred Revenues	123,202		11,757
TOTAL Liabilities	188,645		48,904
Committed Fund Balance		CD913	
TOTAL Committed Fund Balance	0		0
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	188,645		48,904

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Other General Department Inc	1,936	CD1289	1,427
TOTAL Departmental Income	1,936		1,427
Refunds of Prior Year's Expenditures	2,091	CD2701	558
TOTAL Miscellaneous Local Sources	2,091		558
Fed Aid, Job Training Partnership	926,910	CD4790	582,107
TOTAL Federal Aid	926,910		582,107
TOTAL Revenues	930,937		584,093
TOTAL Detail Revenues And Other Sources	930,937		584,093

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Job Train Admin, Per Serv	61,545	CD62901	34,178
Job Train Admin, Contr Expend	2,669	CD62904	4,726
Job Train Admin, Empl Bnfts	58,570	CD62908	28,194
TOTAL Job Train Admin	122,784		67,099
Job Train Part Support, Pers Serv	184,368	CD62911	259,438
Job Train Part Support, Equip & Cap Outlay		CD62912	4,283
Job Train Part Support, Contr Expend	305,299	CD62914	212,207
Job Train Part Support, Empl Bnfts	180,792	CD62918	167,384
TOTAL Job Train Part Support	670,459		643,311
Job Train & Services, Contr Expend	540	CD62924	443
TOTAL Job Train & Services	540		443
TOTAL Economic Assistance And Opportunity	793,783		710,853
TOTAL Expenditures	793,783		710,853
TOTAL Detail Expenditures And Other Uses	793,783		710,853

COUNTY OF Saratoga
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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CD8021	
Prior Period Adj.- Increase In Fund Equity		CD8012	130,512
Prior Period Adj - Decrease In Fund Equity	137,154	CD8015	3,752
Restated Fund Equity - Beg of Year	-137,154	CD8022	126,760
ADD - REVENUES AND OTHER SOURCES	930,937		584,093
DEDUCT - EXPENDITURES AND OTHER USES	793,783		710,853
Fund Equity-End of Year		CD8029	

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	61,925	D200	42,345
Cash In Time Deposits		D201	
Petty Cash	250	D210	250
TOTAL Cash	62,175		42,595
Accounts Receivable	92,540	D380	237,165
TOTAL Other Receivables (net)	92,540		237,165
State & Federal Receivables	118,916	D410	286,048
TOTAL State And Federal Aid Receivables	118,916		286,048
Due From Other Funds	2,330,170	D391	2,047,094
TOTAL Due From Other Funds	2,330,170		2,047,094
Misc Current Assets	3,142	D489	3,142
TOTAL Other	3,142		3,142
TOTAL Assets	2,606,943		2,616,045

COUNTY OF Saratoga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	469,100	D600	1,529,842
TOTAL Accounts Payable	469,100		1,529,842
Accrued Liabilities		D601	255,070
TOTAL Accrued Liabilities	0		255,070
Retained Percentages	1,636	D605	3,425
TOTAL Retained Percentages	1,636		3,425
Compensated Absences	280,071	D687	261,295
TOTAL Other Liabilities	280,071		261,295
Due To Other Funds	1,346,830	D630	
TOTAL Due To Other Funds	1,346,830		0
TOTAL Liabilities	2,097,636		2,049,632
Reserve For Encumbrances		D821	
TOTAL Reserve For Encumbrances	0		0
Capital Reserve		D878	
TOTAL Restricted Fund Balance	0		0
Committed Fund Balance		D913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance		D914	
Assigned Unappropriated Fund Balance	509,307	D915	566,412
TOTAL Assigned Fund Balance	509,307		566,412
Unassigned Fund Balance		D917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	509,307		566,412
TOTAL Liabilities And Fund Equity	2,606,943		2,616,044

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Roads & Bridges Charges Other Govts	216,403	D2306	275,288
TOTAL Intergovernmental Charges	216,403		275,288
Interest And Earnings		D2401	
TOTAL Use of Money And Property	0		0
Sales of Refuse For Recycling	649,234	D2651	530,624
Sales, Other	256	D2655	145
Sales of Equipment	12,287	D2665	66
Insurance Recoveries	4,945	D2680	3,414
TOTAL Sale of Property And Compensation For Loss	666,722		534,250
Refunds of Prior Year's Expenditures	-100,093	D2701	54,385
Unclassified (specify)	8,178	D2770	36,575
TOTAL Miscellaneous Local Sources	-91,915		90,961
St Aid, Consolidated Highway Aid	2,277,475	D3501	2,257,580
ST. Aid Multi-Modal Transp Program		D3505	195,415
St Aid, Other Transportation		D3589	57,165
TOTAL State Aid	2,277,475		2,510,160
Federal Aid - Other	292,879	D4089	1,199,773
Fed Aid, Emergency Disaster Assistance		D4960	171,494
TOTAL Federal Aid	292,879		1,371,267
TOTAL Revenues	3,361,564		4,781,925
Interfund Transfers	12,359,736	D5031	12,889,192
TOTAL Interfund Transfers	12,359,736		12,889,192
TOTAL Other Sources	12,359,736		12,889,192
TOTAL Detail Revenues And Other Sources	15,721,301		17,671,118

COUNTY OF Saratoga
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(D) COUNTY ROAD

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Traffic Control, Pers Serv	138,274	D33101	141,266
Traffic Control, Contr Expen	267,305	D33104	346,101
Traffic Control, Empl Bnfts	138,076	D33108	144,953
TOTAL Traffic Control	543,655		632,320
TOTAL Public Safety	543,655		632,320
Street Admin, Pers Serv	504,950	D50101	492,409
Street Admin, Equip & Cap Outlay		D50102	1,485
Street Admin, Contr Expend	16,920	D50104	19,599
Street Admin, Empl Bnfts	349,960	D50108	356,201
TOTAL Street Admin	871,830		869,695
Engineering, Pers Serv	116,922	D50201	120,272
Engineering, Contr Expend	4,498	D50204	694
Engineering, Empl Bnfts	52,937	D50208	58,729
TOTAL Engineering	174,356		179,695
Maint of Streets, Pers Serv	796,642	D51101	825,146
Maint of Streets, Contr Expend	3,250,480	D51104	5,259,909
Maint of Streets, Empl Bnfts	464,917	D51108	520,371
TOTAL Maint of Streets	4,512,040		6,605,426
Perm Improve Highway, Pers Serv	2,908,800	D51121	3,015,358
Perm Improve Highway, Contr Expend	583,303	D51124	530,111
Perm Improve Highway, Empl Bnfts	2,383,910	D51128	2,585,384
TOTAL Perm Improve Highway	5,876,013		6,130,853
Snow Removal, Pers Serv	833,677	D51421	728,543
Snow Removal, Equip & Cap Outlay		D51422	8,945
Snow Removal, Contr Expend	1,302,900	D51424	942,575
Snow Removal, Empl Bnfts	335,748	D51428	374,596
TOTAL Snow Removal	2,472,325		2,054,659
Services, Other Govts,per Serv	63,564	D51481	77,267
Services, Other Govts, Contr Expend	166,955	D51484	170,870
Services, Other Govts, Empl Bnfts	20,472	D51488	22,907
TOTAL Services	250,991		271,044
Other Transportation, Pers Serv	455,816	D56801	463,565
Other Transportation, Ewuiup & Cap Outlay	63,291	D56802	
Other Transportation, Contr Expend	190,466	D56804	188,883
Other Transportation, Empl Bnfts	247,246	D56808	236,647
TOTAL Other Transportation	956,819		889,095
TOTAL Transportation	15,114,375		17,000,467
TOTAL Expenditures	15,658,030		17,632,788
TOTAL Detail Expenditures And Other Uses	15,658,030		17,632,788

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(D) COUNTY ROAD

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	511,336	D8021	509,307
Prior Period Adj.- Increase In Fund Equity		D8012	18,775
Prior Period Adj - Decrease In Fund Equity	65,300	D8015	
Restated Fund Equity - Beg of Year	446,035	D8022	528,082
ADD - REVENUES AND OTHER SOURCES	15,721,301		17,671,118
DEDUCT - EXPENDITURES AND OTHER USES	15,658,030		17,632,788
Fund Equity - End of Year	509,307	D8029	566,412

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(D) COUNTY ROAD

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Intergovernmental Charges	199,702	D2399N	203,095
Est Rev - Sale of Prop And Comp For Loss	597,850	D2699N	548,250
Est Rev - Miscellaneous Local Sources	1,750	D2799N	4,001,500
Est Rev - State Aid	3,446,742	D3099N	2,406,657
Est Rev - Federal Aid	6,391,920	D4099N	0
TOTAL Estimated Revenues	10,637,964		7,159,502
Estimated - Interfund Transfer	12,770,536	D5031N	10,567,579
Appropriated Fund Balance	0	D599N	
TOTAL Estimated Other Sources	12,770,536		10,567,579
TOTAL Estimated Revenues And Other Sources	23,408,500		17,727,081

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(D) COUNTY ROAD

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Public Safety	588,049	D3999N	638,197
App - Transportation	22,820,451	D5999N	17,088,884
TOTAL Appropriations	23,408,500		17,727,081
TOTAL Appropriations And Other Uses	23,408,500		17,727,081

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Due From Other Funds	669,190	DM391	361,709
TOTAL Due From Other Funds	669,190		361,709
TOTAL Assets	669,190		361,709

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	267,986	DM600	107,150
TOTAL Accounts Payable	267,986		107,150
Accrued Liabilities	27,747	DM601	41,546
TOTAL Accrued Liabilities	27,747		41,546
Compensated Absenses	41,663	DM687	38,855
TOTAL Other Liabilities	41,663		38,855
Due To Other Funds		DM630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	337,396		187,551
Reserve For Encumbrances		DM821	
TOTAL Reserve For Encumbrances	0		0
Other Restricted Fund Balance		DM899	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	331,794	DM915	174,159
TOTAL Assigned Fund Balance	331,794		174,159
TOTAL Fund Equity	331,794		174,159
TOTAL Liabilities And Fund Equity	669,190		361,709

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Rental of Equipment	1,176,000	DM2414	1,176,000
TOTAL Use of Money And Property	1,176,000		1,176,000
Sales of Equipment	12,215	DM2665	
Insurance Recoveries	166,149	DM2680	
TOTAL Sale of Property And Compensation For Loss	178,364		0
Refunds of Prior Year's Expenditures	59,805	DM2701	-16
Unclassified (specify)	248,383	DM2770	259,677
TOTAL Miscellaneous Local Sources	308,188		259,661
TOTAL Revenues	1,662,552		1,435,661
Interfund Transfers	1,918,714	DM5031	1,588,614
TOTAL Interfund Transfers	1,918,714		1,588,614
TOTAL Other Sources	1,918,714		1,588,614
TOTAL Detail Revenues And Other Sources	3,581,266		3,024,274

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Machinery, Pers Serv	831,452	DM51301	874,361
Machinery, Equip & Cap Outlay	382,366	DM51302	257,203
Machinery, Contr Expend	1,691,379	DM51304	1,458,645
Machinery, Empl Bnfts	544,484	DM51308	594,509
TOTAL Machinery	3,449,681		3,184,719
TOTAL Transportation	3,449,681		3,184,719
TOTAL Expenditures	3,449,681		3,184,719
TOTAL Detail Expenditures And Other Uses	3,449,681		3,184,719

COUNTY OF Saratoga
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(DM) ROAD MACHINERY

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	210,680	DM8021	331,794
Prior Period Adj.- Increase In Fund Equity	-10,471	DM8012	2,809
Restated Fund Equity - Beg of Year	200,209	DM8022	334,603
ADD - REVENUES AND OTHER SOURCES	3,581,266		3,024,274
DEDUCT - EXPENDITURES AND OTHER USES	3,449,681		3,184,719
Fund Equity - End of Year	331,794	DM8029	174,159

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Intergovernmental Charges	189,100	DM2399N	212,400
Use of Money And Property	1,176,000	DM2499N	1,176,000
Sale of Property And ComP. For Loss	0	DM2699N	18,500
Interfund Revenues	1,763,715	DM2801N	2,442,236
TOTAL Estimated Revenues	3,128,815		3,849,136
Appropriated Fund Balance	0	DM599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	3,128,815		3,849,136

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
Transportation	3,128,815	DM5999N	3,849,136
TOTAL Appropriations	3,128,815		3,849,136
TOTAL Appropriations And Other Uses	3,128,815		3,849,136

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	3,163,335	EF200	194,705
Petty Cash	300	EF210	300
TOTAL Cash	3,163,635		195,005
Accounts Receivable	3,742,377	EF380	907,360
Allowance For Receivables (credit)	-700,000	EF389	-700,000
TOTAL Other Receivables (net)	3,042,377		207,360
State & Federal, Other	1,097,397	EF410	7,263,131
TOTAL State And Federal Aid Receivables	1,097,397		7,263,131
Due From Other Funds		EF391	1,247,872
TOTAL Due From Other Funds	0		1,247,872
Inventory	74,786	EF445	77,811
TOTAL Inventories	74,786		77,811
Prepaid Expenses	40,065	EF480	28,732
TOTAL Prepaid Expenses	40,065		28,732
Cash, Customers Deposits	263,745	EF235	280,112
TOTAL Restricted Assets	263,745		280,112
Land	54,000	EF101	54,000
Buildings	8,829,998	EF102	8,829,998
Improvements Other Than Buildings	140,773	EF103	140,773
Equipment	4,880,137	EF104	4,894,200
Accum Deprec, Buildings	-5,977,098	EF112	-6,329,506
Accum Depr, Imp Other Than Bld	-138,048	EF113	-138,277
Accum Depr, Machinery & Equip	-2,746,378	EF114	-2,818,731
Accum Deprec, Other Capital Assets	-1,403,129	EF117	-1,467,444
TOTAL Fixed Assets (net)	3,640,255		3,165,013
TOTAL Assets	11,322,260		12,465,035

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(EF) ENTERPRISE HEALTH REL FAC

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	653,932	EF600	171,999
TOTAL Accounts Payable	653,932		171,999
Accrued Liabilities	611,592	EF601	525,470
TOTAL Accrued Liabilities	611,592		525,470
Customers' Deposits	263,745	EF615	280,112
TOTAL Other Deposits	263,745		280,112
Other Post Employment Benefits	23,176,129	EF683	28,465,681
Compensated Absences	633,009	EF687	694,378
Other Liabilities		EF688	
Other Long-Term Debt		EF689	
TOTAL Other Liabilities	23,809,138		29,160,059
Due To Other Funds	1,522,923	EF630	
TOTAL Due To Other Funds	1,522,923		0
Due To Other Governments	1,831,068	EF631	317,686
TOTAL Due To Other Governments	1,831,068		317,686
Deferred Revenues	594,351	EF691	594,351
TOTAL Deferred Revenues	594,351		594,351
TOTAL Liabilities	29,286,749		31,049,676
Net Assets-Unrestricted (deficit)	-17,964,490	EF924	-18,584,641
TOTAL Retained Earnings	-17,964,490		-18,584,641
TOTAL Fund Equity	-17,964,490		-18,584,641
TOTAL Liabilities And Fund Equity	11,322,260		12,465,035

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Public Nursing Home Income	19,906,951	EF1650	20,047,035
TOTAL Charges For Services Within Locality	19,906,951		20,047,035
Interfund Transfers		EF5031	7,236,297
TOTAL Interfund Transfers	0		7,236,297
Interest And Earnings		EF2401	
TOTAL Use of Money And Property	0		0
Refunds of Prior Year's Expenditures		EF2701	17,749
Unclassified (specify)	117,021	EF2770	1,145
TOTAL Other	117,021		18,894
Federal Aid, Other Health	9,595,577	EF4489	4,739,473
TOTAL Federal Aid	9,595,577		4,739,473
TOTAL Revenues	29,619,548		32,041,699
TOTAL Operating Revenue	29,619,548		32,041,699

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(EF) ENTERPRISE HEALTH REL FAC

Results of Operation

Code Description	2011	EdpCode	2012
Expenses			
Public Nursing Home, Pers Serv	13,367,017	EF45301	13,225,540
TOTAL Public Nursing Home	13,367,017		13,225,540
TOTAL Personal Services	13,367,017		13,225,540
Benefits And Awards	4,936,581	EF17204	5,289,552
TOTAL Benefits And Awards	4,936,581		5,289,552
Depreciation	551,732	EF19944	492,529
TOTAL Depreciation	551,732		492,529
Public Nursing Home, Contr Expend	3,930,073	EF45304	3,690,323
TOTAL Public Nursing Home	3,930,073		3,690,323
TOTAL Contractual Expenses	9,418,386		9,472,404
Public Nursing Home, Empl Bnfts	8,783,901	EF45308	9,371,891
TOTAL Public Nursing Home	8,783,901		9,371,891
TOTAL Employee Benefits	8,783,901		9,371,891
Other Debt, Interest	220,070	EF97897	162,787
TOTAL Interest Expense	220,070		162,787
TOTAL Expenses	31,789,374		32,232,622
TOTAL Operating Expenses	31,789,374		32,232,622

COUNTY OF Saratoga
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(EF) ENTERPRISE HEALTH REL FAC

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-15,889,482	EF8021	-17,964,490
Prior Period Adj-Increase In Fund Equity	94,818	EF8012	
Prior Period Adj-Decrease In Fund Equity		EF8015	429,228
Restated Fund Equity - Beg of Year	-15,794,665	EF8022	-18,393,719
ADD - REVENUES AND OTHER SOURCES	29,619,548		32,041,699
DEDUCT - EXPENDITURES AND OTHER USES	31,789,374		32,232,622
Fund Equity - End of Year	-17,964,490	EF8029	-18,584,641

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(EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2011	EdpCode	2012
Purchase of Investments	9,595,577	EF7151	7,236,297
Interest Income	1,904	EF7153	1,238
TOTAL Cash Flows From Investing Activities	9,597,481		7,237,535
Cash&cash Equiv Beg of Year	767,301	EF7171	3,163,635
	767,301		3,163,635
Operating Income (loss)	-4,477,616	EF7181	-190,923
Depreciation	551,732	EF7182	492,529
Inc/dec In Assets-Other Than Cash	2,017,978	EF7183	-4,095,038
Other Reconciling Items	12,270,789	EF7185	3,988,137
TOTAL Reconciliation of Operating Income To Cash	10,362,883		194,705

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(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	1,167,384	G201	11,434,791
TOTAL Cash	1,167,384		11,434,791
Sewer Rents Receivable	593,537	G360	620,325
Accounts Receivable	187,003	G380	95,212
TOTAL Other Receivables (net)	780,540		715,537
Due From Other Funds	9,114,804	G391	96,524
TOTAL Due From Other Funds	9,114,804		96,524
TOTAL Assets	11,062,728		12,246,853

COUNTY OF Saratoga
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(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	326,882	G600	665,360
TOTAL Accounts Payable	326,882		665,360
Accrued Liabilities	88,735	G601	104,485
TOTAL Accrued Liabilities	88,735		104,485
Retained Percentages, Cont Pay	76,295	G605	104,349
TOTAL Retained Percentages	76,295		104,349
Compensated Absences	167,345	G687	153,444
Overpayments & Clearing Account	0	G690	0
TOTAL Other Liabilities	167,346		153,445
Due To Other Funds		G630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	659,258		1,027,638
Reserve For Encumbrances		G821	
TOTAL Reserve For Encumbrances	0		0
Capital Reserve		G878	
Other Restricted Fund Balance		G899	
TOTAL Restricted Fund Balance	0		0
Unreserved Fund Balance Appropriated		G910	
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance	10,403,470	G915	11,219,215
TOTAL Assigned Fund Balance	10,403,470		11,219,215
Unassigned Fund Balance		G917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	10,403,470		11,219,215
TOTAL Liabilities And Fund Equity	11,062,728		12,246,853

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(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Sewer Rents	12,307,733	G2120	12,661,289
Sewer Charges	1,774,566	G2122	1,844,683
Interest & Penalties On Sewer Accts	13,094	G2128	10,231
TOTAL Departmental Income	14,095,394		14,516,203
Interest And Earnings	43,777	G2401	15,201
TOTAL Use of Money And Property	43,777		15,201
Permits, Other	334,594	G2590	383,737
TOTAL Licenses And Permits	334,594		383,737
Sales, Other	37,963	G2655	21,700
Sales of Equipment	3,516	G2665	800
Insurance Recoveries		G2680	
TOTAL Sale of Property And Compensation For Loss	41,479		22,500
Refunds of Prior Year's Expenditures	145	G2701	-3,186
Unclassified (specify)	9,658	G2770	12,572
TOTAL Miscellaneous Local Sources	9,802		9,386
Fed Aid, Emergency Disaster Assistance		G4960	59,878
TOTAL Federal Aid	0		59,878
TOTAL Revenues	14,525,046		15,006,905
TOTAL Detail Revenues And Other Sources	14,525,046		15,006,905

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(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Sewer Administration, Pers Serv	308,127	G81101	238,748
Sewer Administration, Contr Expend	151,651	G81104	200,284
Sewer Administration, Empl Bnfts	232,696	G81108	224,012
TOTAL Sewer Administration	692,473		663,044
Sanitary Sewers, Pers Serv	749,089	G81201	692,499
Sanitary Sewers, Equip & Cap Outlay	1,961,038	G81202	1,243,862
Sanitary Sewers, Contr Expend	957,209	G81204	1,061,383
Sanitary Sewers, Empl Bnfts	381,047	G81208	408,381
TOTAL Sanitary Sewers	4,048,383		3,406,126
Sewage Treat Disp, Pers Serv	1,826,000	G81301	1,882,988
Sewage Treat Disp, Equip & Cap Outlay	104,805	G81302	1,059,366
Sewage Treat Disp, Contr Expend	2,398,817	G81304	2,289,918
Sewage Treat Disp, Empl Bnfts	978,830	G81308	1,152,241
TOTAL Sewage Treat Disp	5,308,452		6,384,514
TOTAL Home And Community Services	10,049,308		10,453,684
Debt Principal, Serial Bonds	1,825,000	G97106	1,885,000
TOTAL Debt Principal	1,825,000		1,885,000
Debt Interest, Serial Bonds	2,068,964	G97107	1,866,378
TOTAL Debt Interest	2,068,964		1,866,378
TOTAL Expenditures	13,943,272		14,205,062
TOTAL Detail Expenditures And Other Uses	13,943,272		14,205,062

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(G) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	9,830,716	G8021	10,403,470
Prior Period Adj.- Increase In Fund Equity		G8012	13,901
Prior Period Adj - Decrease In Fund Equity	9,021	G8015	
Restated Fund Equity - Beg of Year	9,821,696	G8022	10,417,371
ADD - REVENUES AND OTHER SOURCES	14,525,046		15,006,905
DEDUCT - EXPENDITURES AND OTHER USES	13,943,272		14,205,062
Fund Equity - End of Year	10,403,470	G8029	11,219,214

COUNTY OF Saratoga
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(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	13,936,368	G1299N	14,942,371
Est Rev - Use of Money And Property	5,000	G2499N	
Est Rev-Miscellaneous Local Sources	125,000	G2799N	214,000
TOTAL Estimated Revenues	14,066,368		15,156,371
Appropriated Fund Balance		G599N	140,416
TOTAL Estimated Other Sources	0		140,416
TOTAL Estimated Revenues And Other Sources	14,066,368		15,296,787

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(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	10,314,988	G8999N	11,500,108
App - Debt Service	3,751,380	G9899N	3,796,679
TOTAL Appropriations	14,066,368		15,296,787
TOTAL Appropriations And Other Uses	14,066,368		15,296,787

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	4,683,296	H201	8,553,580
TOTAL Cash	4,683,296		8,553,580
Accounts Receivable	95,626	H380	95,626
TOTAL Other Receivables (net)	95,626		95,626
Due From Other Funds	4,998,007	H391	
TOTAL Due From Other Funds	4,998,007		0
Cash Special Reserves	4,527,645	H230	3,396,441
TOTAL Restricted Assets	4,527,645		3,396,441
TOTAL Assets	14,304,575		12,045,647

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	255,122	H600	465,451
TOTAL Accounts Payable	255,122		465,451
Retained Percentages, Cont Pay	2,248,278	H605	51,146
TOTAL Retained Percentages	2,248,278		51,146
Bond Anticipation Notes Payable		H626	6,910,000
TOTAL Notes Payable	0		6,910,000
Due To Other Funds		H630	272,946
TOTAL Due To Other Funds	0		272,946
TOTAL Liabilities	2,503,400		7,699,543
Reserve For Encumbrances		H821	
TOTAL Reserve For Encumbrances	0		0
Assigned Appropriated Fund Balance	11,801,175	H914	4,346,104
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	11,801,175		4,346,104
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	11,801,175		4,346,104
TOTAL Liabilities And Fund Equity	14,304,575		12,045,647

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Fed Aid Other Culture & Rec -Cap Proj	490,449	H4897	76,501
TOTAL Federal Aid	490,449		76,501
TOTAL Revenues	490,449		76,501
Interfund Transfers	3,086,839	H5031	
TOTAL Interfund Transfers	3,086,839		0
TOTAL Other Sources	3,086,839		0
TOTAL Detail Revenues And Other Sources	3,577,288		76,501

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fiscal Agents Fees, Contr Expend	128,186	H13804	371
TOTAL Fiscal Agents Fees	128,186		371
General Govt, Equip & Cap Outlay	7,464,364	H19972	1,590,682
TOTAL General Govt	7,464,364		1,590,682
TOTAL General Government Support	7,592,550		1,591,053
Other Culture And Recreation	306,128	H79972	66,227
TOTAL Other Culture And Recreation	306,128		66,227
TOTAL Culture And Recreation	306,128		66,227
TOTAL Expenditures	7,898,678		1,657,280
TOTAL Detail Expenditures And Other Uses	7,898,678		1,657,280

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	16,122,565	H8021	11,801,175
Prior Period Adj.- Increase In Fund Equity		H8012	
Prior Period Adj - Decrease In Fund Equity		H8015	5,874,292
Restated Fund Equity - Beg of Year	16,122,565	H8022	5,926,883
ADD - REVENUES AND OTHER SOURCES	3,577,288		76,501
DEDUCT - EXPENDITURES AND OTHER USES	7,898,678		1,657,280
Fund Equity - End of Year	11,801,175	H8029	4,346,104

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	4,449,589	K101	4,422,792
Buildings	198,459,441	K102	203,735,008
Improvements Other Than Buildings	146,774,774	K103	142,868,491
Machinery & Equipment	27,760,140	K104	29,352,839
Accum Deprec, Buildings	-85,066,874	K112	-90,633,441
Accum Depr, Imp Other Than Bld	-77,987,205	K113	-79,884,016
Accum Depr, Machinery & Equip	-20,255,641	K114	-21,487,469
TOTAL Fixed Assets (net)	194,134,225		188,374,205
TOTAL Assets	194,134,225		188,374,205

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets	194,134,225	K159	188,374,205
TOTAL Investments in Non-Current Government Assets	194,134,225		188,374,205
TOTAL Fund Equity	194,134,225		188,374,205
TOTAL Liabilities And Fund Equity	194,134,225		188,374,205

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(PN) PERMANENT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	118,424	PN200	118,440
TOTAL Cash	118,424		118,440
TOTAL Assets	118,424		118,440

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(PN) PERMANENT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Other Liabilities	118,424	PN688	118,440
TOTAL Other Liabilities	118,424		118,440
TOTAL Liabilities	118,424		118,440
TOTAL Liabilities And Fund Equity	118,424		118,440

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(PN) PERMANENT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	10	PN2401	16
TOTAL Use of Money And Property	10		16
TOTAL Revenues	10		16
TOTAL Detail Revenues And Other Sources	10		16

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(PN) PERMANENT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Culture And Rec, Cont Expend	10	PN79894	16
TOTAL Other Culture And Rec	10		16
TOTAL Culture And Recreation	10		16
TOTAL Expenditures	10		16
TOTAL Detail Expenditures And Other Uses	10		16

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(PN) PERMANENT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		PN8021	
ADD - REVENUES AND OTHER SOURCES	10		16
DEDUCT - EXPENDITURES AND OTHER USES	10		16
Fund Equity-End of Year		PN8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	9,433	S201	316,257
TOTAL Cash	9,433		316,257
Accounts Receivable	-6,204	S380	
TOTAL Other Receivables (net)	-6,204		0
Due From Other Funds	1,452,819	S391	
TOTAL Due From Other Funds	1,452,819		0
Due From Other Governments	5,474,357	S440	5,494,559
TOTAL Due From Other Governments	5,474,357		5,494,559
Prepaid Expenses	3,825	S480	3,825
TOTAL Prepaid Expenses	3,825		3,825
Cash Special Reserves	7,109,124	S230	8,507,041
TOTAL Restricted Assets	7,109,124		8,507,041
TOTAL Assets	14,043,355		14,321,682

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	60,306	S600	278,319
Benefits And Awards Payable	13,944,091	S610	13,966,900
TOTAL Accounts Payable	14,004,397		14,245,219
Accrued Liabilities	1,972	S601	881
TOTAL Accrued Liabilities	1,972		881
Compensated Absences	4,229	S687	1,333
TOTAL Other Liabilities	4,229		1,333
Due To Other Funds		S630	29,730
TOTAL Due To Other Funds	0		29,730
Due To Other Governments		S631	
TOTAL Due To Other Governments	0		0
Deferred Revenues	32,757	S691	44,520
TOTAL Deferred Revenues	32,757		44,520
TOTAL Liabilities	14,043,355		14,321,682
Contributed Reserve		S853	
TOTAL Contributed Capital	0		0
Workers Compensation Reserve	7,109,124	S814	8,507,041
TOTAL Restricted Fund Balance	7,109,124		8,507,041
Unreserved Fund Balance - Appropriated		S910	
Assigned Appropriated Fund Balance		S914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-7,109,124	S917	-8,507,041
TOTAL Unassigned Fund Balance	-7,109,124		-8,507,041
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	14,043,355		14,321,682

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Participants Assessments	3,160,874	S2222	2,859,243
TOTAL Intergovernmental Charges	3,160,874		2,859,243
Interest And Earnings	27,354	S2401	21,455
TOTAL Use of Money And Property	27,354		21,455
Refunds of Prior Year's Expenditures	443,441	S2701	264,209
Unclassified (specify)	10	S2770	
TOTAL Miscellaneous Local Sources	443,451		264,209
TOTAL Revenues	3,631,679		3,144,906
TOTAL Detail Revenues And Other Sources	3,631,679		3,144,906

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Self Insurance Admin, Pers Serv	76,283	S17101	48,382
Self Insurance Admin, Contr Expend	36,332	S17104	313,816
Self Insurance Admin, Empl Bnfts	50,491	S17108	37,592
TOTAL Self Insurance Admin	163,106		399,791
Benefits And Awards, Contr Expend	2,815,350	S17204	2,757,904
TOTAL Benefits And Awards	2,815,350		2,757,904
TOTAL General Government Support	2,978,455		3,157,695
TOTAL Expenditures	2,978,455		3,157,695
TOTAL Detail Expenditures And Other Uses	2,978,455		3,157,695

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(S) WORKERS COMPENSATION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		S8021	
Prior Period Adj.- Increase In Fund Equity		S8012	12,789
Prior Period Adj - Decrease In Fund Equity	653,224	S8015	
Restated Fund Equity - Beg of Year	-653,224	S8022	12,789
ADD - REVENUES AND OTHER SOURCES	3,631,679		3,144,906
DEDUCT - EXPENDITURES AND OTHER USES	2,978,455		3,157,695
Fund Equity - End of Year		S8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	22,113,984	TA200	15,572,998
Time Deposits		TA201	4,431,764
Cash, Court & Trust	1,352,796	TA205	1,279,694
TOTAL Cash	23,466,780		21,284,456
Securities & Mortg Bank Coll	83,739,061	TA459	78,447,124
TOTAL Investments	83,739,061		78,447,124
Due From Other Governments		TA440	366
TOTAL Due From Other Governments	0		366
TOTAL Assets	107,205,841		99,731,946

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds	3,899,386	TA630	4,915,124
TOTAL Due To Other Funds	3,899,386		4,915,124
Due To Other Governments	2,792,921	TA631	2,597,989
TOTAL Due To Other Governments	2,792,921		2,597,989
Consolidated Payroll	1,287,195	TA10	1,459,394
Deferred Compensation		TA17	
State Retirement		TA18	167
Disability Insurance		TA19	
Group Insurance	163,984	TA20	-5,000
Nys Income Tax	61,910	TA21	82,487
Federal Income Tax	155,464	TA22	207,695
Income Executions	3,164	TA23	3,553
Assoc & Union Dues	802	TA24	154
U.S. Savings Bonds	119	TA25	
Social Security Tax	207,124	TA26	289,529
Employees Annuities	29	TA29	
Guaranty & Bid Deposits	89,955	TA30	101,277
Deposit of Securities By Bank	83,739,061	TA32	78,447,124
Bail Deposits	87,627	TA35	259,290
Court Order Deposits	-2,500	TA36	-2,734
Taxes Collect Other Govts	1,201	TA39	
Tax Redemptions	51,735	TA40	17,670
Social Services Trust	980,985	TA53	498,016
State Training School	783	TA56	783
Dog Money	241,198	TA57	286,718
Mortgage Tax	1,149,849	TA58	1,764,525
Court & Trust Fund	1,352,796	TA61	1,279,694
Assurance Fund		TA62	
Other Funds (specify)	10,941,052	TA85	7,528,491
TOTAL Agency Liabilities	100,513,534		92,218,833
TOTAL Liabilities	107,205,841		99,731,946
TOTAL Liabilities And Fund Equity	107,205,841		99,731,946

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Time Deposits	22,758	TE201	23,021
TOTAL Cash	22,758		23,021
TOTAL Assets	22,758		23,021

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	397	TE600	632
TOTAL Accounts Payable	397		632
Other Liabilities	22,360	TE688	22,389
TOTAL Other Liabilities	22,360		22,389
TOTAL Liabilities	22,758		23,021
TOTAL Liabilities And Fund Equity	22,758		23,021

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	398	TE2401	632
TOTAL Use of Money And Property	398		632
TOTAL Revenues	398		632
TOTAL Detail Revenues And Other Sources	398		632

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Debt, Interest	398	TE97897	632
TOTAL Debt Interest	398		632
TOTAL Expenditures	398		632
TOTAL Detail Expenditures And Other Uses	398		632

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year		TE8021	
Restated Fund Equity - Beg of Year		TE8022	
ADD - REVENUES AND OTHER SOURCES	398		632
DEDUCT - EXPENDITURES AND OTHER USES	398		632
Fund Equity End of Year		TE8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits, Spec Res		V231	
TOTAL Restricted Assets	0		0
TOTAL Assets	0		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Bond Interest And Matured Bonds Payable		V629	
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities And Fund Equity	0		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Results of Operation

Code Description	2011	EdpCode	2012
Other Sources			
Serial Bonds		V5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	0		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Debt Principal, Serial Bonds		V97106	
TOTAL Debt Principal	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		V8021	
Restated Fund Equity - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Equity - End of Year		V8029	

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	184,011,458	W129	208,766,689
TOTAL Provision To Be Made In Future Budgets	184,011,458		208,766,689
TOTAL Assets	184,011,458		208,766,689

COUNTY OF Saratoga
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Other Post Employment Benefits	108,053,423	W683	132,345,818
Judgments And Claims Payable	6,833,035	W686	8,507,041
Compensated Absences		W687	3,273,830
TOTAL Other Liabilities	114,886,458		144,126,689
Bonds Payable	69,125,000	W628	64,640,000
TOTAL Bond And Long Term Liabilities	69,125,000		64,640,000
TOTAL Liabilities	184,011,458		208,766,689
TOTAL General Long Term Debt	184,011,458		208,766,689

COUNTY OF Saratoga
Financial Comments
For the Fiscal Year Ending 2012

(A) GENERAL

Adjustment Reason

Account Code A8012 \$3,041.38---Inventory Adjustment, \$74087.16---Adjusting Compensated Absences

Account Code A8015 \$2872.93---Adjustment to Inventory

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 \$130,511.73 - To recognize revenue that was deferred in previous fiscal year.

Account Code CD8015 \$3,751.85 - To adjust Compensated Absences.

(D) COUNTY ROAD

Adjustment Reason

Account Code D8012 \$18,775.27---Compensated Absences

(DM) ROAD MACHINERY

Adjustment Reason

Account Code DM8012 \$2,808.56 ---Compensated Absences---

(G) SEWER

Adjustment Reason

Account Code G8012 \$13,901.03 --Adjusting Compensated Absences

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 \$12,788.59...=Saratoga Emergency Corp. +12,500----Adjustment to IBNR +
20,202.15----Compensated Absences + 2,895.84---Adjust Receivable -22,809.40

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 0

Account Code H8015 HE---Radio Capital Project---\$5,549,770.91 To reduce Fund Balance to actual need.

HL---Animal Shelter Capital Project---\$324,520.95 To reduce Fund Balance to actual need.

(EF) ENTERPRISE HEALTH REL FAC

Adjustment Reason

Account Code EF8015 COMPENSATED ABSENCES--CHANGE IN FIXED ASSETS

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2012

(A) GENERAL

Revenues

Code Description	Code	Amount
St Aid, Unified Court Budget Sec Costs	A3330	0
St Aid, Mental Health	A3490	0
St Aid, Other Transportation	A3589	0
St Aid, Other Social Services	A3689	0
Fed Aid Other Public Safety	A4389	0
Fed Aid, Public Health	A4401	0
Fed Aid Other Transportation	A4589	0
Fed Aid, Social Services Administration	A4610	0
Total ARRA Revenues:		0

COUNTY OF Saratoga
ARRA Reporting
For the Fiscal Year Ending 2012

(A) GENERAL

Expenditures

Code Description	Code	Amount
District Attorney,contr Expend	A11654	0
Homeland Security, Contractual Expenditure	A36454	0
Public Health, Contr Expend	A40104	0
Mental Health Admin,contr Expend	A43104	0
Airport, Contr Expend	A56104	0
Other Transportation, Contr Expend	A56804	0
Family Assistance, Contr Expend	A61094	0
Total ARRA Expenditures:		0

COUNTY OF Saratoga
Statement of Indebtedness
For the Fiscal Year Ending 2012

4/18/2013

County of: Saratoga

Municipal Code: 410100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
2012	BAN N	SEWER CONSTRUCTION			11/08/2012	06/07/2013	0.004%		\$6,910,000	\$0	\$0		\$0	\$6,910,000
AFR Year Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$6,910,000	\$0	\$0	\$0	\$0	\$6,910,000
2010	BOND N	Sewer Expansion Sewer Dist 1			07/15/2010	07/15/2040	4.00%		\$16,990,000	\$16,695,000	\$300,000	\$0	\$0	\$16,395,000
2009	BOND N	Sewer Expansion Sew Dist 1			07/15/2009	07/15/2039	4.00%		\$23,000,000	\$22,235,000	\$410,000	\$0	\$0	\$21,825,000
2010	BOND N	Emerg Radio Comm Towers			07/15/2010	07/15/2017	3.00%		\$11,819,000	\$10,290,000	\$1,580,000	\$0	\$0	\$8,710,000
2009	BOND N	Animal Shelter MBBA Rec Act Bd			12/30/2009	12/10/2029	4.11%		\$5,180,000	\$4,825,000	\$185,000	\$0	\$0	\$4,640,000
2009	BOND N	Emergency Radio Comm Towers			10/01/2009	10/15/2019	2.50%		\$6,760,000	\$5,600,000	\$605,000	\$0	\$0	\$4,995,000
2010	BOND N	Sewer (EFC) Refinance			06/24/2010	10/15/2017	1.322%		\$165,000	\$125,000	\$20,000	\$0	\$0	\$105,000
2003	BOND N	Sewer Halfmoon REFINANCED			08/15/2003	08/15/2023	3.65%		\$5,200,000	\$3,560,000	\$240,000	\$0	(\$230,000)	\$3,090,000
2000	BOND N	Sewer (EFC) REFINANCED			03/26/1997	08/15/2017	1.014%			\$5,795,000	\$915,000	\$0	\$0	\$4,880,000
AFR Year Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$69,125,000	\$4,255,000	\$0	(\$230,000)	\$64,640,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$6,910,000	\$69,125,000	\$4,255,000	\$0	(\$230,000)	\$71,550,000

COUNTY OF Saratoga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$20,020.00
Demand Deposits	9Z2011	\$50,995,919.74
Time Deposits	9Z2021	\$11,903,482.26
Total		<u>\$62,919,422.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,751,001.12
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$78,447,124.00
Total		<u>\$80,198,125.12</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1602	\$42,345	\$0	\$0	\$42,345
*****-rust	\$1,279,694	\$0	\$0	\$1,279,694
*****-4063	\$1,294,967	\$0	\$725,629	\$569,338
*****-1521	\$993,504	\$56,305	\$978,261	\$71,548
*****-1929	\$6,338,687	\$0	\$0	\$6,338,687
*****-1440	\$2,667,239	\$0	\$0	\$2,667,239
*****-4413	\$673,293	\$4,166	\$86,241	\$591,218
*****-2054	\$194,705	\$0	\$0	\$194,705
*****-7263	\$32,044	\$43	\$0	\$32,087
*****-1139	\$73	\$0	\$0	\$73
*****-8189	\$97,138	\$0	\$97,460	(\$322)
*****-0986	\$75,236	\$944	\$2,937	\$73,243
*****-1348	\$7,964	\$0	\$0	\$7,964
*****-3122	\$8,275,587	\$0	\$0	\$8,275,587
*****-3164	\$3,396,324	\$0	\$0	\$3,396,324
*****-5446	\$2,264,077	\$561,367	\$0	\$2,825,445
*****-1370	\$520,144	\$0	\$476,992	\$43,152
*****-5775	\$6,551	\$0	\$0	\$6,551
*****-5894	\$1,096,074	\$0	\$0	\$1,096,074
*****-5654	\$277,993	\$0	\$0	\$277,993
*****-5803	\$1,764,525	\$0	\$0	\$1,764,525
*****-5670	\$117	\$0	\$0	\$117
*****-5662	\$24,204	\$0	\$0	\$24,204
*****-5811	\$8,507,041	\$0	\$0	\$8,507,041
*****-4080	\$4,672	\$0	\$0	\$4,672
*****-9781	\$93,354	\$1,675	\$0	\$95,029
*****-5508	\$1,005,101	\$0	\$0	\$1,005,101
*****-9194	\$1,000	\$0	\$0	\$1,000
*****-0600	\$4,714,208	\$0	\$0	\$4,714,208
*****-8266	\$22,389	\$0	\$0	\$22,389

COUNTY OF Saratoga
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-9722	\$315,760	\$497	\$0	\$316,257
*****-9719	\$11,434,791	\$1	\$0	\$11,434,791
*****-9735	\$159,952	\$0	\$159,941	\$11
Total Adjusted Bank Balance				\$55,678,290
Petty Cash				\$20,020.00
Adjustments				\$7,221,112.06
Total Cash			9ZCASH *	\$62,919,422
Total Cash Balance All Funds			9ZCASHB *	\$62,919,422
* Must be equal				

COUNTY OF Saratoga
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<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 2012

Total Full Time Employees:		1,359			
Total Part Time Employees:		250			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$12,370,870.00	1,337	100	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$4,953,403.55	1,353	250	
90408	Worker's Compensation Insurance	\$1,327,191.40	1,353	250	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$174,773.89	1,353	250	
90558	Disability Insurance	\$119,374.20	1,242	20	
90608	Hospital and Medical (Dental) Insurance	\$24,024,277.43	1,359	41	651
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$277,800.00	163	11	
Total		\$43,247,690.47			
Computed Total From Financial Section (comparative purposes only)		\$43,247,690.48			

COUNTY OF Saratoga
Energy Costs and Consumption
For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$382,300	124,195	gallons	
Diesel Fuel	\$479,011	148,851	gallons	
Fuel Oil	\$25,453	6,398	gallons	
Natural Gas	\$89,275	119,029	cubic feet	THM
Electricity	\$355,198	3,578,094	kilowatts	
Coal	\$		tons	

COUNTY OF Saratoga
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$34,291,860.00
3. Interest on Net OPEB Obligation	\$4,322,137.00
4. Adjustment to Annual Required Contribution	(\$6,008,404.00)
5. Annual OPEB Expense	\$32,605,593.00
6. Less: Actual Contribution Made	\$8,313,198.00
7. Increase in Net OPEB Obligation	\$24,292,395.00
8. Net OPEB Obligation - beginning of year	\$108,053,424.00
9. Net OPEB Obligation - end of year	\$132,345,819.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$160,811,499.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	25.50%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$324,130,048.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$324,130,048.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$0.00
17. UAAL as Percentage of Annual Covered Payroll	

Other OPEB Information

18. Date of most recent actuarial valuation	01/01/2011
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, 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 12/31/2012, 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 12/31/2012 and filed by means of electronic data transmission.

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

(518) 884-4724
Telephone Number

04/18/2013
Date of Certification

SAMUEL J. PITCHERALLE
Name

TREASURER
Title

BLDG 1, 40 McMASTER STREET, E
Official Address

(518) 884-4724
Official Telephone Number