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

# ANNUAL FINANCIAL REPORT UPDATE DOCUMENT

For The

**COUNTY** of Albany

County of Albany

For the Fiscal Year Ended 12/31/2009

#### **AUTHORIZATION**

## ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL LAW:

- 1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
- 5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

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

#### **COUNTY OF Albany**

#### \*\*\* 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 2008 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2009:

- (A) GENERAL
- (CB) HOUSING AUTHORITY
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EF) ENTERPRISE HEALTH REL FAC
- (EI) ENTERPRISE INFIRMARY
- (ER) ENTERPRISE RECREATION
- (ES) ENTERPRISE SEWER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2008 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

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

#### (A) GENERAL

Assets         7,688,292         A200         6,145,658           Cash In Time Deposits         3,008,609         A201         5,416,715           Petty Cash         9,850         A210         9,850           TOTAL Cash         10,706,751         11,572,218           Taxes Receivable, Overdue         34,949,204         A260         32,790,118           Taxes Receivable On State Lands         4,953         A270         5,603           Returned School Taxes Receivable         6,999,819         A290         45,379,523           City School Taxes Receivable         6,999,819         A290         45,379,523           Delinquent Village Taxes Rec         311,371         A295         29,303,62           Tax Sale Certificates         1,494,978         A30         1,593,010           Property Acquired For Taxes         2,303,222         A330         3,070,344           Allowance For Uncollectible Taxes         48,755,481         46,156,241           Accounts Receivable (net)         3,851,028         A30         3,006,780           State A Federal, Social Services         28,216,67         A40         29,529,887           State & Federal, Other         341,05,342         A1         31,080,481           Due From Other Funds	Code Description	2008	EdpCode	2009
Cash In Time Deposits         3,008,609         A201         5,416,715           Petty Cash         9,856         A210         9,856           TOTAL Cash         10,706,751         11,572,218           Taxes Receivable, Overdue         34,949,204         A260         32,790,119           Taxes Receivable On State Lands         4,953         A270         5,603           Returned School Taxes Receivable         6,699,819         A290         4,537,453           City School Taxes Receivable         6,699,819         A290         4,537,452           Delinquent Village Taxes Rec         311,317         A295         293,634           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         4,566,481         4,666,248           Allowance For Uncollectible Taxes         3,851,028         A300         3,006,789           TOTAL Taxes Receivable (net)         48,756,481         4,615,6214           Accounts Receivable (net)         3,851,028         A300         3,006,789           State & Federal, Other         4,156,241         A20         3,006,789           State & Federal, Other	Assets			
Petty Cash         9,850         A210         9,850           TOTAL Cash         10,706,751         11,572,218           Taxes Receivable, Overdue         34,949,204         A260         32,790,119           Taxes Receivable On State Lands         4,953         A270         5,603           Returned School Taxes Receivable         6,099,819         A290         4,537,922           Delinquent Village Taxes Rec         311,371         A295         293,634           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,222         A330         3,070,344           Allowance For Uncollectible Taxes         5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivables (net)         3,851,028         A300         3,006,780           TOTAL Other Receivables (net)         3,851,028         A30         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,887           State And Federal, Social Services         28,216,676         A401         31,080,381           Due From Other Funds         2,795,826         A391         3,406,613	Cash	7,688,292	A200	6,145,653
TOTAL Cash         10,706,751         11,572,218           Taxes Receivable, Overdue         34,949,204         A260         32,790,119           Taxes Receivable On State Lands         4,953         A270         5,603           Returned School Taxes Receivable         8,630,265         A280         8,734,533           City School Taxes Receivable         6,099,819         A290         4,537,922           Delinquent Village Taxes Rec         311,371         A295         293,634           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         -5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivable (net)         3,851,028         A380         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State And Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         2,275,826         A391         34,066,181           Toyns & Cities         66,435         A430         303,318 <td>Cash In Time Deposits</td> <td>3,008,609</td> <td>A201</td> <td>5,416,715</td>	Cash In Time Deposits	3,008,609	A201	5,416,715
Taxes Receivable, Overdue         34,949,204         A260         32,790,119           Taxes Receivable On State Lands         4,953         A270         5,603           Returned School Taxes Receivable         8,630,265         A280         8,734,533           City School Taxes Receivable         69,99,819         A290         4,537,922           Delinquent Village Taxes Rec         311,371         A295         293,634           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         -5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         A380         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State A Federal, Other         34,105,342         A410         31,080,616           TOTAL State And Federal Aid Receivables         62,322,018         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         66,435 <td>Petty Cash</td> <td>9,850</td> <td>A210</td> <td>9,850</td>	Petty Cash	9,850	A210	9,850
Taxes Receivable On State Lands         4,953         A270         5,603           Returned School Taxes Receivable         8,630,265         A280         8,734,533           City School Taxes Receivable         6,099,819         A290         4,537,922           Delinquent Village Taxes Rec         311,371         A295         293,632           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         -5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivables (net)         3,851,028         A380         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State And Federal, Other         34,105,342         A410         31,080,618           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         66,435         A430         303,318	TOTAL Cash	10,706,751		11,572,218
Returned School Taxes Receivable         8,630,265         A280         8,734,532           City School Taxes Receivable         6,099,819         A290         4,537,922           Delinquent Village Taxes Rec         311,371         A295         293,634           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         -5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivable (net)         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         A380         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State & Federal, Other         3,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,304,446         3,795,62	Taxes Receivable, Overdue	34,949,204	A260	32,790,119
City School Taxes Receivable         6,099,819         A290         4,537,922           Delinquent Village Taxes Rec         311,371         A295         293,634           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         5,077,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivable (net)         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State & Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         6,6435         A430         303,318           Due From Other Governments         3,304,446         3,769,062           Inventory	Taxes Receivable On State Lands	4,953	A270	5,603
Delinquent Village Taxes Rec         311,371         A295         293,634           Tax Sale Certificates         1,494,978         A320         1,593,010           Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         -5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivable         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         A360         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State & Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,238,011         A440         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories<	Returned School Taxes Receivable	8,630,265	A280	8,734,533
Tax Sale Certificates         1,494,978         A20         1,593,010           Property Acquired For Taxes         2,303,282         A30         3,070,344           Allowance For Uncollectible Taxes         -5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivables         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         A380         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State And Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,238,011         A40         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           Prepaid Expenses	City School Taxes Receivable	6,099,819	A290	4,537,922
Property Acquired For Taxes         2,303,282         A330         3,070,344           Allowance For Uncollectible Taxes         5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivable         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         A380         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State & Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,238,011         A440         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         A445         74,678           TOTAL Prepaid Expenses	Delinquent Village Taxes Rec	311,371	A295	293,634
Allowance For Uncollectible Taxes         -5,037,392         A342         -4,868,952           TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivable         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State & Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         A391         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,238,011         A440         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         A445         74,678           TOTAL Prepaid Expenses         2,656,831         A480           Cash In Time Deposits, Spec Res         1,949,019         A231	Tax Sale Certificates	1,494,978	A320	1,593,010
TOTAL Taxes Receivable (net)         48,756,481         46,156,214           Accounts Receivable         3,851,028         A380         3,006,780           TOTAL Other Receivables (net)         3,851,028         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State & Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,238,011         A440         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         A445         74,678           TOTAL Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         A80           TOTAL Restricted Assets         1,949,019         A231         1,950,118	Property Acquired For Taxes	2,303,282	A330	3,070,344
Accounts Receivable       3,851,028       A380       3,006,780         TOTAL Other Receivables (net)       3,851,028       3,006,780         State And Federal, Social Services       28,216,676       A400       29,529,687         State & Federal, Other       34,105,342       A410       31,080,361         TOTAL State And Federal Aid Receivables       62,322,018       60,610,048         Due From Other Funds       2,795,826       A391       3,406,613         TOTAL Due From Other Funds       2,795,826       3,406,613         Towns & Cities       66,435       A430       303,318         Due From Other Governments       3,238,011       A440       3,465,744         TOTAL Due From Other Governments       3,304,446       3,769,062         Inventory       79,720       A445       74,678         TOTAL Inventories       79,720       A445       74,678         TOTAL Prepaid Expenses       2,656,831       A480         TOTAL Prepaid Expenses       2,656,831       A80         Cash In Time Deposits, Spec Res       1,949,019       A231       1,950,118         TOTAL Restricted Assets       1,949,019       A231       1,950,118	Allowance For Uncollectible Taxes	-5,037,392	A342	-4,868,952
TOTAL Other Receivables (net)         3,851,028         3,006,780           State And Federal, Social Services         28,216,676         A400         29,529,687           State & Federal, Other         34,105,342         A410         31,080,361           TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         66,435         A430         303,318           Due From Other Governments         3,238,011         A440         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         A445         74,678           TOTAL Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         A231         1,950,118	TOTAL Taxes Receivable (net)	48,756,481		46,156,214
State And Federal, Social Services       28,216,676       A400       29,529,687         State & Federal, Other       34,105,342       A410       31,080,361         TOTAL State And Federal Aid Receivables       62,322,018       60,610,048         Due From Other Funds       2,795,826       A391       3,406,613         TOTAL Due From Other Funds       2,795,826       3,406,613         Towns & Cities       66,435       A430       303,318         Due From Other Governments       3,238,011       A440       3,465,744         TOTAL Due From Other Governments       3,304,446       3,769,062         Inventory       79,720       A445       74,678         TOTAL Inventories       79,720       A445       74,678         Prepaid Expenses       2,656,831       A480         TOTAL Prepaid Expenses       2,656,831       A480         Cash In Time Deposits, Spec Res       1,949,019       A231       1,950,118         TOTAL Restricted Assets       1,949,019       A231       1,950,118	Accounts Receivable	3,851,028	A380	3,006,780
State & Federal, Other       34,105,342       A410       31,080,361         TOTAL State And Federal Aid Receivables       62,322,018       60,610,048         Due From Other Funds       2,795,826       A391       3,406,613         TOTAL Due From Other Funds       2,795,826       3,406,613         Towns & Cities       66,435       A430       303,318         Due From Other Governments       3,238,011       A440       3,465,744         TOTAL Due From Other Governments       3,304,446       3,769,062         Inventory       79,720       A445       74,678         TOTAL Inventories       79,720       74,678         Prepaid Expenses       2,656,831       A480         TOTAL Prepaid Expenses       2,656,831       A480         TOTAL Prepaid Expenses       1,949,019       A231       1,950,118         TOTAL Restricted Assets       1,949,019       A231       1,950,118	TOTAL Other Receivables (net)	3,851,028		3,006,780
TOTAL State And Federal Aid Receivables         62,322,018         60,610,048           Due From Other Funds         2,795,826         A391         3,406,613           TOTAL Due From Other Funds         2,795,826         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,238,011         A440         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         A445         74,678           Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         A231         1,950,118	State And Federal, Social Services	28,216,676	A400	29,529,687
Due From Other Funds       2,795,826       A391       3,406,613         TOTAL Due From Other Funds       2,795,826       3,406,613         Towns & Cities       66,435       A430       303,318         Due From Other Governments       3,238,011       A440       3,465,744         TOTAL Due From Other Governments       3,304,446       3,769,062         Inventory       79,720       A445       74,678         TOTAL Inventories       79,720       74,678         Prepaid Expenses       2,656,831       A480         TOTAL Prepaid Expenses       2,656,831       0         Cash In Time Deposits, Spec Res       1,949,019       A231       1,950,118         TOTAL Restricted Assets       1,949,019       1,950,118	State & Federal, Other	34,105,342	A410	31,080,361
TOTAL Due From Other Funds         2,795,826         3,406,613           Towns & Cities         66,435         A430         303,318           Due From Other Governments         3,238,011         A440         3,465,744           TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         74,678           Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         0           Cash In Time Deposits, Spec Res         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         1,950,118	TOTAL State And Federal Aid Receivables	62,322,018		60,610,048
Towns & Cities       66,435       A430       303,318         Due From Other Governments       3,238,011       A440       3,465,744         TOTAL Due From Other Governments       3,304,446       3,769,062         Inventory       79,720       A445       74,678         TOTAL Inventories       79,720       74,678         Prepaid Expenses       2,656,831       A480         TOTAL Prepaid Expenses       2,656,831       0         Cash In Time Deposits, Spec Res       1,949,019       A231       1,950,118         TOTAL Restricted Assets       1,949,019       1,950,118	Due From Other Funds	2,795,826	A391	3,406,613
Due From Other Governments       3,238,011       A440       3,465,744         TOTAL Due From Other Governments       3,304,446       3,769,062         Inventory       79,720       A445       74,678         TOTAL Inventories       79,720       74,678         Prepaid Expenses       2,656,831       A480         TOTAL Prepaid Expenses       2,656,831       0         Cash In Time Deposits, Spec Res       1,949,019       A231       1,950,118         TOTAL Restricted Assets       1,949,019       1,950,118	TOTAL Due From Other Funds	2,795,826		3,406,613
TOTAL Due From Other Governments         3,304,446         3,769,062           Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         74,678           Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         0           Cash In Time Deposits, Spec Res         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         1,950,118	Towns & Cities	66,435	A430	303,318
Inventory         79,720         A445         74,678           TOTAL Inventories         79,720         74,678           Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         0           Cash In Time Deposits, Spec Res         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         1,950,118	Due From Other Governments	3,238,011	A440	3,465,744
TOTAL Inventories         79,720         74,678           Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         0           Cash In Time Deposits, Spec Res         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         1,950,118	TOTAL Due From Other Governments	3,304,446		3,769,062
Prepaid Expenses         2,656,831         A480           TOTAL Prepaid Expenses         2,656,831         0           Cash In Time Deposits, Spec Res         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         1,950,118	Inventory	79,720	A445	74,678
TOTAL Prepaid Expenses         2,656,831         0           Cash In Time Deposits, Spec Res         1,949,019         A231         1,950,118           TOTAL Restricted Assets         1,949,019         1,950,118	TOTAL Inventories	79,720		74,678
Cash In Time Deposits, Spec Res       1,949,019       A231       1,950,118         TOTAL Restricted Assets       1,949,019       1,950,118	Prepaid Expenses	2,656,831	A480	
TOTAL Restricted Assets 1,949,019 1,950,118	TOTAL Prepaid Expenses	2,656,831		0
, ,, ,	Cash In Time Deposits, Spec Res	1,949,019	A231	1,950,118
TOTAL Assets 136,422,119 130,545,731	TOTAL Restricted Assets	1,949,019		1,950,118
	TOTAL Assets	136,422,119		130,545,731

## (A) GENERAL

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	25,954,105	A600	24,202,191
TOTAL Accounts Payable	25,954,105		24,202,191
Accrued Liabilities	648,471	A601	1,175,925
TOTAL Accrued Liabilities	648,471		1,175,925
Other Liabilities	414,892	A688	414,892
Overpayments & Clearing Account	4,597,735	A690	3,269,033
TOTAL Other Liabilities	5,012,627		3,683,925
Due To Other Funds	2,574,032	A630	1,658,579
TOTAL Due To Other Funds	2,574,032		1,658,579
Due To Other Governments	24,125,864	A631	24,740,426
Due To Employees' Retirement System		A637	5,269,163
Due To School Districts	9,653,552	A660	9,916,964
Due To City School Districts	5,411,199	A661	4,911,067
Due To Village, Delinquent Taxes	321,213	A668	296,443
TOTAL Due To Other Governments	39,511,828		45,134,062
Deferred Revenues		A691	1,846,557
Deferred Tax Revenues	17,722,320	A694	15,594,697
TOTAL Deferred Revenues	17,722,320		17,441,254
TOTAL Liabilities	91,423,382		93,295,935
Reserve For Encumbrances	10,881,846	A821	16,091,844
TOTAL Reserve For Encumbrances	10,881,846		16,091,844
Reserve For Inventory	67,711	A845	67,711
TOTAL Contributed Reserve	67,711		67,711
Retirement Contribution Reserve	757,535	A827	
Reserve For Tax Stabilization	1,949,019	A880	
Miscellaneous Reserve (specify)	2,011,008	A889	1,747,570
TOTAL Special Reserves	4,717,562		1,747,570
Unreserved Fund Balance Appropriated		A910	2,706,554
TOTAL Unreserved Fund Balance - Appropriated	0		2,706,554
Unreserved Fund Balance Unappropriated	29,331,617	A911	16,636,117
TOTAL Unreserved Fund Balance - Unappropriated	29,331,617		16,636,117
TOTAL Investment In General Fixed Assets	44,998,736		37,249,796
TOTAL Liabilities And Fund Equity	136,422,118		130,545,731

## (A) GENERAL

Code Description	2008	EdpCode	2009
Revenues		•	
Real Property Taxes	69,988,645	A1001	67,267,453
TOTAL Real Property Taxes	69,988,645		67,267,453
Gain From Sale of Tax Acq Property		A1051	386,074
Other Payments In Lieu of Taxes	1,114,990	A1081	1,788,616
Interest & Penalties On Real Prop Taxes	3,295,069	A1090	4,417,954
TOTAL Real Property Tax Items	4,410,059		6,592,644
Sales And Use Tax	237,185,223	A1110	218,742,864
Tax On Hotel Room Occupancy	7,048,064	A1113	3,663,486
Emergency Telephone System Surcharge	800,002	A1140	789,005
Other Non-Prop Tax	4,197,023	A1189	3,625,058
TOTAL Non Property Tax Items	249,230,312		226,820,413
Treasurer Fees	108,943	A1230	89,841
Tax Collector Fees	16,624	A1232	14,726
Charges For Tax Redemption	17,118	A1235	21,141
Comptroller Fees	51,738	A1240	36,461
Clerk Fees	2,242,087	A1255	3,293,408
Other General Departmental Income	11,859,596	A1289	13,302,814
Sheriff Fees	775,236	A1510	745,172
Altern To Incarceration Fees	1,326	A1515	2,286
Restitution Surcharge	111,042	A1580	118,943
Other Public Safety Departmental Income	128,042	A1589	105,604
Public Health Fees	1,024,858	A1601	1,192,504
Charges For Care of Handi Children	1,433,304	A1605	671,374
Home Nursing Charges	275,644	A1610	318,730
Early Interven Fees For Serv	1,056,472	A1621	1,066,201
Mental Health Contri From Private Agency	4,087,776	A1625	4,043,913
Narcotic Program Charges	164,789	A1630	634,160
Parking Lots And Garages-No Tax	1,299,099	A1721	1,548,125
Other Transportation Departmental Income	40,498	A1789	33,417
Repay of Medical Assistance	1,389,484	A1801	1,537,885
Repayment of Family Assistance	1,472,187	A1809	1,604,875
Medical Incentive Earnings	157,600	A1811	152,711
Repayment of Child Care	679,683	A1819	618,984
Repayment of Safety Net Assistance	1,586,514	A1840	1,326,468
Repayment of Emergency Care For Adults	970	A1842	3,837
Repayments of Services For Recipients	1,762,383	A1870	2,266,842
Social Services Charges	506,882	A1894	483,226
Sealer of Weights & Measures	215,020	A1962	166,430
Charges-Programs For The Aging	1,869	A1972	2,330
Special Recreational Facility Charges	426,933	A2025	476,738
TOTAL Departmental Income	32,893,718		35,879,147
Election Service Charges	506,579	A2215	617,323
Public Safety Services For Other Govts	1,540,192	A2260	1,700,195
Fire Protection Services Other Govts	1,886,442	A2262	1,892,197
Jail Facilities Services, Other Govts	4,346,237	A2264	3,124,307
TOTAL Intergovernmental Charges	8,279,450		7,334,021

## (A) GENERAL

Code Description	2008	EdpCode	2009
Revenues			
Interest And Earnings	1,769,491	A2401	65,268
Rental of Real Property	924,177	A2410	1,042,207
Rental of Real Property, Other Govts	346,971	A2412	358,885
Rental of Equipment		A2414	112,867
Commissions	308,533	A2450	713,315
TOTAL Use of Money And Property	3,349,172		2,292,542
Fines And Forfeited Bail	5,826	A2610	5,812
Stop-Dwi Fines	634,373	A2615	646,950
Forfeitures of Deposits		A2620	27,960
TOTAL Fines And Forfeitures	640,199		680,721
Sales of Scrap & Excess Materials	2,712	A2650	8,435
Sales of Real Property		A2660	435,000
Sales of Equipment	26,415	A2665	30,491
Other Compensation For Loss	4,690,123	A2690	5,172,067
TOTAL Sale of Property And Compensation For Loss	4,719,251		5,645,993
Refunds of Prior Year's Expenditures	177,129	A2701	915,960
Gifts And Donations	500	A2705	
Otb-Distributed Earnings	1,095,950	A2720	906,255
Unclassified (specify)	212,585	A2770	149,067
TOTAL Miscellaneous Local Sources	1,486,164		1,971,282
State Aid Court Facilities	815,487	A3021	579,855
State Aid, Indigent Legal Services Fund	1,067,311	A3025	1,104,644
St Aid, District Attorney Salaries	56,444	A3030	49,839
St Aid, Real Property Tax Administration	40,225	A3040	52,149
Rail Infrastructure Investment Act	10,463	A3070	
St Aid - Other (specify)	255,568	A3089	248,687
St Aid, Education of Handicapped Child	6,697,908	A3277	8,695,379
St Aid, Other Educ (spec)	55,793	A3289	25,894
State Aid, Homeland Security		A3306	
St Aid, Probation Services	1,249,277	A3310	1,195,440
St Aid, Navigation Law Enforcement	7,069	A3315	7,657
St Aid, Snowmobile Law Enforce	4,213	A3317	-2,129
St Aid, Unified Court Budget Sec Costs	2,413,817	A3330	2,470,365
St Aid, Other Public Safety	1,176,638	A3389	1,039,161
St Aid, Public Health	3,281,310	A3401	3,194,822
St Aid Handicapped Children	1,845	A3446	4,790
Early Intervention State Aid	1,186,925	A3449	813,483
St Aid, Narcotic Addiction Control	4,144,766	A3486	6,633,717
St Aid, Mental Health	7,427,712	A3490	7,295,791
St Aid, Medical Assistance		A3601	124,174
St Aid, Family Assistance	9,187,501	A3609	9,203,512
St Aid, Social Services Administration	10,953,176	A3610	9,072,155
Local Administrative Fund (laf)	4,158,834	A3616	
St Aid, Child Care	4,094,479	A3619	4,196,426
St Aid, Safety Net	4,621,121	A3640	5,253,580
St Aid, Emergency Aid For Adults	217,528	A3642	195,808

## (A) GENERAL

Code Description	2008	EdpCode	2009
Revenues			<del></del>
St Aid, Services For Recipients	351,591	A3670	5,557,177
St Aid, Other Social Services	4,259,225	A3689	5,002,993
St Aid, Veterans Service Agencies	10,000	A3710	17,309
St Aid, Programs For Aging	1,775,488	A3772	1,704,937
St Aid, Disaster Assistance	138,745	A3785	214,776
St Aid, Youth Programs	494,268	A3820	510,095
St Aid, Other Home And Comm Serv	23,650	A3989	746,779
TOTAL State Aid	70,178,375		75,209,264
Federal Aid - Other	56,817	A4089	826,226
Fed Aid, Civil Defense	99,883	A4305	108,704
Fed Aid Other Public Safety	979,291	A4389	931,385
Fed Aid, Public Health	2,509,308	A4401	2,318,674
Early Intervention Federal	245,924	A4451	135,403
Fed Aid Narcotics Add Cont	3,446,645	A4486	
Fed Aid Other Health		A4489	10,275,654
Fed Aid, Mental Health	2,527,159	A4490	2,109,695
Fed Aid, Medicaid Assistance		A4601	175,028
Fed Aid, Family Assistance	5,719,571	A4609	10,092,153
Fed Aid, Social Services Administration	17,848,349	A4610	14,098,088
Flexible Fund For Family Services (fffs)	8,614,381	A4615	2,704,029
Fed Aid, Safety Net	126,647	A4640	161,864
Fed Aid, Home Energy Assistance	714,829	A4641	1,350,322
Fed Aid, Services For Recipients	143,556	A4670	353,871
Fed Aid Other Social Services	16,801,694	A4689	17,663,773
Fed Aid, Programs For Aging	1,101,215	A4772	1,071,619
Fed Aid Market Research-Tourism	160,735	A4775	250,109
Fed Aid, Other Home And Comm Services	596,112	A4989	1,293,760
TOTAL Federal Aid	61,692,115		65,920,357
TOTAL Revenues	506,867,460		495,613,838
Interfund Transfers	1,212,830	A5031	2,082,220
TOTAL Interfund Transfers	1,212,830		2,082,220
TOTAL Other Sources	1,212,830		2,082,220
TOTAL Revenues	508,080,290		497,696,058

#### (A) GENERAL

Results of Operation			
Code Description	2008	EdpCode	2009
Expenditures			
Legislative Board, Pers Serv	1,598,258	A10101	1,641,680
Legislative Board, Equip & Cap Outlay	310	A10102	3,269
Legislative Board, Contr Expend	292,000	A10104	363,149
TOTAL Legislative Board	1,890,568		2,008,098
Unified Court Budget Costs, Pers Serv	390,997	A11621	455,681
Unified Court Budget Costs, Equip & Cap Ou		A11622	6,519
Unified Court Budget Costs, Contr Expend	5,720,439	A11624	5,861,133
TOTAL Unified Court Budget Costs	6,111,435		6,323,333
District Attorney, Pers Serv	4,058,822	A11651	4,279,018
District Attorney, equip & Cap Outlay	17,902	A11652	25,610
District Attorney,contr Expend	1,209,532	A11654	1,035,519
TOTAL District Attorney	5,286,256		5,340,146
Public Defender,pers Serv	2,698,229	A11701	3,059,543
Public Defender,contr Expend	1,439,786	A11704	1,382,702
TOTAL Public Defender	4,138,015		4,442,245
Med Examiners & Coroners,pers Serv	121,352	A11851	128,441
Med Examiners & Coroners, equip∩ Outlay	3,552	A11852	1,778
Med Examiners & Coroners,contr Expend	360,434	A11854	342,791
TOTAL Med Examiners & Coroners	485,337		473,010
Municipal Exec, Pers Serv	541,561	A12301	573,001
Municipal Exec, Contr Expend	196,333	A12304	439,255
TOTAL Municipal Exec	737,894		1,012,256
Dir of Finance, Pers Serv	723,162	A13101	774,573
Dir of Finance, Equip & Cap Outlay	249	A13102	21,160
Dir of Finance, Contr Expend	300,865	A13104	338,274
TOTAL Dir of Finance	1,024,276	7(10101	1,134,006
Comptroller, pers Serv	1,025,148	A13151	1,051,623
Comptroller, Contr Expend	203,243	A13154	482,504
	·	A13134	
TOTAL Comptroller Budget, Pers Serv	1,228,391	A 12 40 1	1,534,127
Budget, Contr Expend	240,298	A13401	300,692
	7,009	A13404	52,081
TOTAL Budget	247,307	140454	352,773
Purchasing, Pers Serv	318,886	A13451	328,971
Purchasing, Contr Expend	54,860	A13454	51,950
TOTAL Purchasing	373,746		380,921
Assessment, Pers Serv	232,466	A13551	248,380
Assessment, Contr Expend	161,631	A13554	111,354
TOTAL Assessment	394,097		359,734
Exp On Prop Acq For Taxes, Contr Expend	132,737	A13644	150,843
TOTAL Exp On Prop Acq For Taxes	132,737		150,843
Clerk,pers Serv	1,091,943	A14101	1,153,265
Clerk,equip & Cap Outlay	5,893	A14102	1,419
Clerk,contr Expend	311,186	A14104	331,191
TOTAL Clerk	1,409,023		1,485,875
Law, Pers Serv	676,297	A14201	685,405
Law, Equip & Cap Outlay	194	A14202	157

#### (A) GENERAL

Code Description	2008	EdpCode	2009
Expenditures			
Law, Contr Expend	165,965	A14204	165,084
TOTAL Law	842,456		850,646
Personnel, Pers Serv	1,188,846	A14301	1,311,176
Personnel, equip & Cap Outlay	1,063	A14302	74
Personnel, Contr Expend	309,685	A14304	308,888
TOTAL Personnel	1,499,594		1,620,138
Engineer, Pers Serv	346,607	A14401	363,561
Engineer, Contr Expend	14,630	A14404	14,660
TOTAL Engineer	361,236		378,221
Elections, Pers Serv	1,125,829	A14501	1,128,831
Elections, Equip & Cap Outlay	193,136	A14502	43,068
Elections, Contr Expend	1,397,501	A14504	1,209,686
TOTAL Elections	2,716,466		2,381,586
Board of Ethics, Contr Expend		A14704	48
TOTAL Board of Ethics	0		48
Central Services Admin,pers Serv	317,201	A16101	282,638
Central Services Admin, equip & Cap Outlay	6,599	A16102	
Central Services Admin,contr Expend	1,242,487	A16104	1,106,732
TOTAL Central Services Admin	1,566,287		1,389,370
Buildings, Pers Serv	2,263,477	A16201	2,482,011
Buildings, Equip & Cap Outlay		A16202	6,090
Buildings, Contr Expend	1,528,969	A16204	1,345,325
TOTAL Buildings	3,792,446		3,833,426
Central Garage, Pers Serv	50,716	A16401	77,989
Central Garage, Equip & Cap Outlay	5,874	A16402	
Central Garage, Contr Expend	60,445	A16404	59,813
TOTAL Central Garage	117,035		137,802
Central Storeroom, Pers Serv	230,323	A16601	285,627
Central Storeroom, Contr Expend	24,317	A16604	45,783
TOTAL Central Storeroom	254,639		331,409
Public Records,pers Serv	618,211	A16651	650,236
Public Records,contr Expend	178,686	A16654	122,863
TOTAL Public Records	796,896		773,099
Central Print & Mail, Pers Serv	136,815	A16701	153,244
Central Print & Mail,contr Expend	195,632	A16704	196,545
TOTAL Central Print & Mail	332,447		349,789
Central Data Process, Pers Serv	1,613,738	A16801	1,812,224
Central Data Process & Cap Outlay	468,306	A16802	199,953
Central Data Process, Contr Expend	1,286,834	A16804	1,218,720
TOTAL Central Data Process	3,368,879		3,230,897
Unallocated Insurance, Contr Expend	36,406	A19104	92,170
TOTAL Unallocated Insurance	36,406		92,170
Distribution of Sales Tax	94,999,876	A19854	87,560,733
TOTAL Distribution of Sales Tax	94,999,876		87,560,733
TOTAL General Government Support	134,143,745		127,926,702

#### (A) GENERAL

Code Description	2008	EdpCode	2009
Expenditures			
Community College Tuition,contr Expend	10,103,218	A24904	10,249,335
TOTAL Community College Tuition	10,103,218		10,249,335
Education Handicapped Children,contr Expen	14,164,848	A29604	14,237,974
TOTAL Education Handicapped Children	14,164,848		14,237,974
TOTAL Education	24,268,066		24,487,309
Public Safety Comm Sys, Pers Serv	981,244	A30201	1,022,861
Public Safety Comm Sys, Equip & Cap Outlay	340,411	A30202	28,180
Public Safety Comm Sys, Contr Expend	689,948	A30204	676,490
TOTAL Public Safety Comm Sys	2,011,604		1,727,531
Sheriff,pers Serv	9,552,754	A31101	10,031,904
Sheriff, Equip & Cap Outlay	692,803	A31102	354,051
Sheriff, Contr Expend	1,972,577	A31104	1,783,124
TOTAL Sheriff	12,218,134		12,169,079
Probation, Pers Serv	5,719,500	A31401	6,089,207
Probation, Equip & Cap Outlay		A31402	21,289
Probation, Contr Expend	998,754	A31404	1,176,941
TOTAL Probation	6,718,254		7,287,437
Jail, Pers Serv	21,048,431	A31501	22,012,363
Jail, Equip & Cap Outlay	237,867	A31502	180,319
Jail, Contr Expend	10,946,746	A31504	10,950,313
TOTAL Jail	32,233,045		33,142,996
Other Traffic, Pers Serv	207,049	A31891	224,148
Other Traffic, Equip & Cap Outlay	1,751	A31892	1,561
Other Traffic, Contr Expend	703,255	A31894	551,617
TOTAL Other Traffic	912,055		777,326
Control of Animals, Contr Expend		A35104	5,500
TOTAL Control of Animals	0		5,500
Demo of Unsafe Buildings, Contr Expend	215,373	A36504	143,248
TOTAL Demo of Unsafe Buildings	215,373		143,248
TOTAL Public Safety	54,308,463		55,253,116
Public Health, Pers Serv	4,648,494	A40101	5,052,786
Public Health, Equip & Cap Outlay	41,465	A40102	6,472
Public Health, Contr Expend	3,222,100	A40104	3,409,250
TOTAL Public Health	7,912,059		8,468,508
Physically Handicapped, Contr Expend	1,909	A40464	6,393
TOTAL Physically Handicapped	1,909		6,393
Early Intervention Pgm,pers Serv	1,395,269	A40591	1,367,770
Early Intervention Pgm,contr Expend	2,597,220	A40594	2,695,113
TOTAL Early Intervention Pgm	3,992,489		4,062,882
Narcotic Addic Control, Pers Serv	875,722	A42201	829,377
Narcotic Addic Control, Contr Expend	-53,117	A42204	59,441
TOTAL Narcotic Addic Control	822,605		888,817
Narc Addic Control Serv, Contr Expend	6,493,704	A42304	6,675,023
TOTAL Narc Addic Control Serv	6,493,704		6,675,023
Mental Health Admin,pers Serv	4,213,407	A43101	4,805,151

#### (A) GENERAL

Code Description	2008	EdpCode	2009
Expenditures			
Mental Health Admin,equip & Cap Outlay	28,101	A43102	20,500
Mental Health Admin,contr Expend	3,224,083	A43104	2,714,337
TOTAL Mental Health Admin	7,465,590		7,539,988
Contracted Mental Health Service	5,749,814	A43224	5,910,668
TOTAL Contracted Mental Health Service	5,749,814		5,910,668
Rape Crisis Center, Pers Serv	575,557	A46101	616,806
Rape Crisis Center, Contr Expend	159,505	A46104	123,976
TOTAL Rape Crisis Center	735,062		740,782
TOTAL Health	33,173,232		34,293,062
Bus Operations, Contr Expend	1,212,601	A56304	1,236,821
TOTAL Bus Operations	1,212,601		1,236,821
TOTAL Transportation	1,212,601		1,236,821
Admin, Pers Serv	14,777,714	A60101	15,398,692
Admin, Equip & Cap Outlay	14,436	A60102	28,560
Admin, Contr Expend	5,269,215	A60104	5,475,267
TOTAL Admin	20,061,365		20,902,519
Day Care, Contr Expend	11,987,766	A60554	12,874,070
TOTAL Day Care	11,987,766		12,874,070
Services For Recipients, Contr Expend	7,980,268	A60704	9,094,059
TOTAL Services For Recipients	7,980,268		9,094,059
Medicaid	58,238,923	A61004	60,784,388
TOTAL Medicaid	58,238,923		60,784,388
Medical Assistance, Contr Expend	1,281,125	A61014	1,407,630
TOTAL Medical Assistance	1,281,125		1,407,630
Family Assistance, Contr Expend	23,159,759	A61094	24,218,214
TOTAL Family Assistance	23,159,759		24,218,214
Child Care, Pers Serv	8,469,584	A61191	8,605,269
Child Care, Equip & Cap Outlay	3,727	A61192	2,678
Child Care, Contr Expend	21,335,058	A61194	21,216,911
TOTAL Child Care	29,808,368		29,824,858
State Training School, Contr Expend	-61,304	A61294	1,464,968
TOTAL State Training School	-61,304		1,464,968
Safety Net, Contr Expend	10,687,888	A61404	12,379,587
TOTAL Safety Net	10,687,888		12,379,587
Home Energy Assistance, Contr Expend	308,565	A61414	339,879
TOTAL Home Energy Assistance	308,565		339,879
Emergency Aid For Adults, Contr Expend	429,415	A61424	405,632
TOTAL Emergency Aid For Adults	429,415		405,632
Veterans Service, Pers Serv	108,904	A65101	118,596
Veterans Service, Equip & Cap Outlay	194	A65102	
Veterans Service, Contr Expend	10,635	A65104	9,835
TOTAL Veterans Service	119,732		128,431
Consumer Affairs, Pers Serv	167,013	A66101	157,452
Consumer Affairs, Contr Expend	93,771	A66104	22,330
TOTAL Consumer Affairs	260,785		179,782

#### (A) GENERAL

22.00			
Code Description	2008	EdpCode	2009
Expenditures			
Programs For Aging, Pers Serv	550,150	A67721	575,997
Programs For Aging, Contr Expend	4,457,053	A67724	4,927,294
TOTAL Programs For Aging	5,007,203		5,503,291
Other Eco & Dev, Contr Expend	2,698,411	A69894	1,234,777
TOTAL Other Eco & Dev	2,698,411		1,234,777
TOTAL Economic Assistance And Opportunity	171,968,268		180,742,084
Parks, Pers Serv	-291	A71101	
Parks, Contr Expend	8,085	A71104	6,989
TOTAL Parks	7,794		6,989
Special Rec Facility, Pers Serv	134,211	A71801	148,027
Special Rec Facility, Contr Expend	336,854	A71804	300,798
TOTAL Special Rec Facility	471,065		448,825
Youth Prog, Pers Serv	254,885	A73101	259,827
Youth Prog, Contr Expend	445,556	A73104	382,367
TOTAL Youth Prog	700,440		642,195
TOTAL Culture And Recreation	1,179,299		1,098,009
Planning, Pers Serv	402,435	A80201	352,293
Planning, Contr Expend	320,887	A80204	559,082
TOTAL Planning	723,322		911,375
Misc Home & Comm Serv, Contr Expend	1,653,825	A89894	2,202,896
TOTAL Misc Home & Comm Serv	1,653,825		2,202,896
TOTAL Home And Community Services	2,377,147		3,114,271
State Retirement System	8,975,373	A90108	7,549,642
Social Security, Employer Cont	7,166,097	A90308	7,527,570
Worker's Compensation, Empl Bnfts	64,353	A90408	167,328
Unemployment Insurance, Empl Bnfts	2,283	A90508	5,839
Hospital & Medical (dental) Ins, Empl Bnft	23,030,891	A90608	24,351,816
Other Employee Benefits (spec)	1,000,000	A90898	503,056
TOTAL Employee Benefits	40,238,998		40,105,251
TOTAL Expenditures	462,869,819		468,256,624
Transfers, Other Funds	47,765,979	A99019	37,188,375
TOTAL Operating Transfers	47,765,979		37,188,375
TOTAL Other Uses	47,765,979		37,188,375
TOTAL Expenditures	510,635,799		505,444,999
	, ,		222,

#### (A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	47,608,563	A8021	44,998,737
Prior Period Adj - Decrease In Fund Equity	54,317	A8015	
Restated Fund Equity - Beg of Year	47,554,246	A8022	44,998,737
ADD - REVENUES AND OTHER SOURCES	508,080,290		497,696,058
DEDUCT - EXPENDITURES AND OTHER USES	510,635,799		505,444,999
Fund Equity-End of Year	44,998,737	A8029	37,249,796

## (A) GENERAL

## Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues		Lapodao	2010
Est Rev - Real Property Taxes	65,054,384	A1049N	69,094,944
Est Rev - Real Property Tax Items	4,510,000	A1099N	4,535,000
Est Rev - Non Property Tax Items	254,105,329	A1199N	240,991,000
Est Rev - Departmental Income	41,301,199	A1299N	38,720,650
Est Rev - Intergovernmental Charges	8,263,241	A2399N	9,465,096
Est Rev - Use of Money And Property	5,434,092	A2499N	3,471,846
Est Rev - Fines And Forfeitures	789,313	A2649N	720,343
Est Rev - Sale of Prop And Comp For Loss	17,550	A2699N	17,330
Est Rev - Miscellaneous Local Sources	6,628,045	A2799N	8,902,266
Est Rev - State Aid	83,993,222	A3099N	77,344,199
Est Rev - Federal Aid	54,076,134	A4099N	59,539,097
TOTAL Estimated Revenues	524,172,509		512,801,771
Estimated - Interfund Transfer	318,269	A5031N	328,459
Appropriated Reserve		A511N	2,706,554
TOTAL Estimated Other Sources	318,269		3,035,013
TOTAL Estimated Revenues	524,490,778		515,836,784

## (A) GENERAL

## **Budget Summary**

Code Description	2009	EdpCode	2010
Appropriations			
App - General Government Support	141,328,420	A1999N	131,907,522
App - Education	21,329,607	A2999N	24,784,885
App - Public Safety	58,132,940	A3999N	55,756,440
App - Health	36,844,731	A4999N	34,685,970
App - Transportation	1,241,840	A5999N	1,241,840
App - Economic Assistance And Opportunity	188,446,248	A6999N	183,214,260
App - Culture And Recreation	1,349,887	A7999N	1,306,012
App - Home And Community Services	2,162,490	A8999N	1,968,966
App - Employee Benefits	44,533,658	A9199N	45,211,786
TOTAL Appropriations	495,369,821		480,077,681
App - Interfund Transfer	29,120,957	A9999N	35,759,103
TOTAL Other Uses	29,120,957		35,759,103
TOTAL Appropriations	524,490,778		515,836,784

Code Description	2008	EdpCode	2009
------------------	------	---------	------

Code Description	2008	EdpCode	2009
------------------	------	---------	------

Code Description	2008	EdpCode	2009
------------------	------	---------	------

Code Description	2008	EdpCode	2009
------------------	------	---------	------

#### (CB) HOUSING AUTHORITY

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CB8021	
Restated Fund Equity - Beg of Year		CB8022	
Fund Equity - End of Year		CB8029	

#### (CD) SPECIAL GRANT

Code Description	2008	EdpCode	2009
Assets			
Cash	155,817	CD200	126,824
Cash In Time Deposits	2,648	CD201	30,601
TOTAL Cash	158,465		157,425
Due From Other Funds		CD391	225
TOTAL Due From Other Funds	0		225
TOTAL Assets	158,465		157,650

## (CD) SPECIAL GRANT

Code Description	2008	EdpCode	2009
Liabilities			
Due To Other Governments	2,358	CD631	2,358
TOTAL Due To Other Governments	2,358		2,358
TOTAL Liabilities	2,358		2,358
Unreserved Fund Balance Unappropriated	156,107	CD911	155,291
TOTAL Unreserved Fund Balance - Unappropriated	156,107		155,291
TOTAL Investment In General Fixed Assets	156,107		155,291
TOTAL Liabilities And Fund Equity	158,465		157,650

## (CD) SPECIAL GRANT

Code Description	2008	EdpCode	2009
Revenues			
Community Development Income	47,713	CD2170	51,613
TOTAL Departmental Income	47,713		51,613
Interest And Earnings	2,543	CD2401	122
TOTAL Use of Money And Property	2,543		122
TOTAL Revenues	50,256		51,735
TOTAL Revenues	50,256		51,735

#### (CD) SPECIAL GRANT

Code Description	2008	EdpCode	2009
Expenditures			
Administration, Contr Expend	300	CD86864	400
TOTAL Administration	300		400
TOTAL Home And Community Services	300		400
Other Debt, Principal	26,000	CD97896	36,000
TOTAL Debt Principal	26,000		36,000
Other Debt, Interest	17,973	CD97897	16,150
TOTAL Debt Interest	17,973		16,150
TOTAL Expenditures	44,273		52,550
TOTAL Expenditures	44,273		52,550

## (CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	150,124	CD8021	156,107
Restated Fund Equity - Beg of Year	150,124	CD8022	156,107
ADD - REVENUES AND OTHER SOURCES	50,256		51,735
DEDUCT - EXPENDITURES AND OTHER USES	44,273		52,550
Fund Equity-End of Year	156,107	CD8029	155,291

#### (D) COUNTY ROAD

Code Description	2008	EdpCode	2009
Assets			
Cash	103,221	D200	90,208
Cash In Time Deposits	103,028	D201	437,213
TOTAL Cash	206,248		527,420
Accounts Receivable	75,776	D380	75,776
TOTAL Other Receivables (net)	75,776		75,776
State & Federal Receivables	546,513	D410	104,715
TOTAL State And Federal Aid Receivables	546,513		104,715
Due From Other Funds	254,783	D391	1,020,000
TOTAL Due From Other Funds	254,783		1,020,000
Prepaid Expenses	130,681	D480	
TOTAL Prepaid Expenses	130,681		0
TOTAL Assets	1,214,001		1,727,912

## (D) COUNTY ROAD

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	1,013,199	D600	1,225,220
TOTAL Accounts Payable	1,013,199		1,225,220
Accrued Liabilities	26,365	D601	47,236
TOTAL Accrued Liabilities	26,365		47,236
Due To Other Funds	881	D630	28,325
TOTAL Due To Other Funds	881		28,325
Due To Other Governments	-77	D631	
Due To Employees' Retirement System		D637	252,339
TOTAL Due To Other Governments	-77		252,339
TOTAL Liabilities	1,040,368		1,553,119
Reserve For Encumbrances	155,458	D821	158,587
TOTAL Reserve For Encumbrances	155,458		158,587
Unreserved Fund Balance Unappropriated	18,175	D911	16,205
TOTAL Unreserved Fund Balance - Unappropriated	18,175		16,205
TOTAL Investment In General Fixed Assets	173,633		174,792
TOTAL Liabilities And Fund Equity	1,214,001		1,727,912

## (D) COUNTY ROAD

rissans or operation			
Code Description	2008	EdpCode	2009
Revenues			
Snow Removal Services, Other Govts	1,171,773	D2302	1,303,824
TOTAL Intergovernmental Charges	1,171,773		1,303,824
Interest And Earnings	6,159	D2401	478
TOTAL Use of Money And Property	6,159		478
Sales of Scrap & Excess Materials	8,418	D2650	4,737
Insurance Recoveries	1,550,241	D2680	1,679,080
TOTAL Sale of Property And Compensation For Loss	1,558,659		1,683,817
Unclassified (specify)	1,826	D2770	1,007
TOTAL Miscellaneous Local Sources	1,826		1,007
St Aid, Consolidated Highway Aid	1,750,434	D3501	14,921
St Aid, Highway Cap Projects		D3591	2,029,758
St Aid Emergency Disaster Assist	16,971	D3960	-2,764
TOTAL State Aid	1,767,405		2,041,914
Federal Aid - Other	61,013	D4089	6,779
Fed Aid, Emergency Disaster Assistance	123,797	D4960	-3,052
TOTAL Federal Aid	184,809		3,727
TOTAL Revenues	4,690,632		5,034,768
Interfund Transfers	8,906,088	D5031	9,254,729
TOTAL Interfund Transfers	8,906,088		9,254,729
TOTAL Other Sources	8,906,088		9,254,729
TOTAL Revenues	13,596,720		14,289,497

## (D) COUNTY ROAD

Code Description	2008	EdpCode	2009
Expenditures			
Unallocated Insurance, Contr Expend	146,628	D19104	140,801
TOTAL Unallocated Insurance	146,628		140,801
TOTAL General Government Support	146,628		140,801
Street Admin, Pers Serv	336,510	D50101	363,970
Street Admin, Contr Expend	72,064	D50104	75,664
TOTAL Street Admin	408,573		439,634
Engineering, Pers Serv	483,717	D50201	532,045
Engineering, Equip & Cap Outlay		D50202	13,115
Engineering, Contr Expend	235,144	D50204	261,778
TOTAL Engineering	718,861		806,937
Maint of Streets, Pers Serv	3,584,770	D51101	3,650,364
Maint of Streets, Equip & Cap Outlay	98,825	D51102	166,365
Maint of Streets, Contr Expend	1,923,834	D51104	1,765,253
TOTAL Maint of Streets	5,607,429		5,581,982
Perm Improve Highway, Contr Expend	1,743,155	D51124	2,199,619
TOTAL Perm Improve Highway	1,743,155		2,199,619
Snow Removal, Contr Expend	1,930,274	D51424	1,762,933
TOTAL Snow Removal	1,930,274		1,762,933
TOTAL Transportation	10,408,292		10,791,105
State Retirement, Empl Bnfts	413,483	D90108	358,530
Social Security , Empl Bnfts	333,916	D90308	344,501
Worker's Compensation, Empl Bnfts	259,190	D90408	255,573
Unemployment Insurance, Empl Bnfts	9,196	D90508	8,992
Hospital & Medical (dental) Ins, Empl Bnft	2,235,945	D90608	2,388,835
TOTAL Employee Benefits	3,251,729		3,356,432
TOTAL Expenditures	13,806,650		14,288,338
TOTAL Expenditures	13,806,650		14,288,338

#### (D) COUNTY ROAD

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	531,535	D8021	173,633
Prior Period Adj - Decrease In Fund Equity	147,972	D8015	
Restated Fund Equity - Beg of Year	383,563	D8022	173,633
ADD - REVENUES AND OTHER SOURCES	13,596,720		14,289,497
DEDUCT - EXPENDITURES AND OTHER USES	13,806,650		14,288,338
Fund Equity - End of Year	173,633	D8029	174,792

#### (D) COUNTY ROAD

## Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Intergovernmental Charges	638,378	D2399N	934,375
Est Rev - Use of Money And Property	11,000	D2499N	8,250
Est Rev - Licenses And Permits	99,500	D2599N	99,500
Est Rev - Sale of Prop And Comp For Loss	1,711,000	D2699N	1,711,000
Est Rev - State Aid	2,080,315	D3099N	2,084,284
TOTAL Estimated Revenues	4,540,193		4,837,409
Estimated - Interfund Transfer	8,907,421	D5031N	9,377,514
TOTAL Estimated Other Sources	8,907,421		9,377,514
TOTAL Estimated Revenues	13,447,614		14,214,923

#### (D) COUNTY ROAD

**Budget Summary** 

Code Description	2009	EdpCode	2010
Appropriations			
App - Transportation	10,264,652	D5999N	10,521,255
App - Employee Benefits	2,777,596	D9199N	3,221,022
TOTAL Appropriations	13,042,248		13,742,277
App - Interfund Transfer	405,366	D9999N	472,646
TOTAL Other Uses	405,366		472,646
TOTAL Appropriations	13,447,614		14,214,923

#### (DM) ROAD MACHINERY

Code Description	2008	EdpCode	2009
Assets			
Cash	10,163	DM200	452,013
TOTAL Cash	10,163		452,013
Accounts Receivable	4,624	DM380	4,624
TOTAL Other Receivables (net)	4,624		4,624
Due From Other Funds	125,436	DM391	
TOTAL Due From Other Funds	125,436		0
Prepaid Expenses	17,134	DM480	
TOTAL Prepaid Expenses	17,134		0
TOTAL Assets	157,357		456,636

## (DM) ROAD MACHINERY

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	92,899	DM600	117,845
TOTAL Accounts Payable	92,899		117,845
Accrued Liabilities	2,830	DM601	2,912
TOTAL Accrued Liabilities	2,830		2,912
Due To Other Funds	17	DM630	120,000
TOTAL Due To Other Funds	17		120,000
Due To Employees' Retirement System		DM637	30,489
TOTAL Due To Other Governments	0		30,489
TOTAL Liabilities	95,746		271,246
Reserve For Encumbrances	3,774	DM821	4,776
TOTAL Reserve For Encumbrances	3,774		4,776
Unreserved Fund Balance Unappropriated	57,836	DM911	180,614
TOTAL Unreserved Fund Balance - Unappropriated	57,836		180,614
TOTAL Investment In General Fixed Assets	61,610		185,390
TOTAL Liabilities And Fund Equity	157,357		456,636

## (DM) ROAD MACHINERY

Code Description	2008	EdpCode	2009
Revenues			
Sales of Equipment		DM2665	60,841
TOTAL Sale of Property And Compensation For Loss	0		60,841
Refunds of Prior Year's Expenditures		DM2701	19,825
Unclassified (specify)	169,380	DM2770	120,149
TOTAL Miscellaneous Local Sources	169,380		139,974
Interfund Revenues	1,575,127	DM2801	1,448,125
TOTAL Interfund Revenues	1,575,127		1,448,125
TOTAL Revenues	1,744,507		1,648,939
Interfund Transfers	145,436	DM5031	
TOTAL Interfund Transfers	145,436		0
TOTAL Other Sources	145,436		0
TOTAL Revenues	1,889,943		1,648,939

#### (DM) ROAD MACHINERY

Code Description	2008	EdpCode	2009
Expenditures			
Unallocated Insurance, Contr Expend	646	DM19104	40
TOTAL Unallocated Insurance	646		40
TOTAL General Government Support	646		40
Machinery, Pers Serv	575,350	DM51301	547,570
Machinery, Equip & Cap Outlay	12,785	DM51302	1,355
Machinery, Contr Expend	1,055,034	DM51304	664,156
TOTAL Machinery	1,643,168		1,213,082
TOTAL Transportation	1,643,168		1,213,082
State Retirement, Empl Bnfts	54,005	DM90108	44,545
Social Security, Empl Bnfts	43,195	DM90308	41,204
Worker's Compensation, Empl Bnfts	1,141	DM90408	1,126
Unemployment Insurance, Empl Bnfts	41	DM90508	620
Hospital & Medical (dental) Ins, Empl Bnft	209,740	DM90608	224,544
TOTAL Employee Benefits	308,121		312,038
TOTAL Expenditures	1,951,935		1,525,159
TOTAL Expenditures	1,951,935		1,525,159

### (DM) ROAD MACHINERY

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	123,602	DM8021	61,610
Restated Fund Equity - Beg of Year	123,602	DM8022	61,610
ADD - REVENUES AND OTHER SOURCES	1,889,943		1,648,939
DEDUCT - EXPENDITURES AND OTHER USES	1,951,935		1,525,159
Fund Equity - End of Year	61,610	DM8029	185,391

### (DM) ROAD MACHINERY

**Budget Summary** 

Code Description	2009	EdpCode	2010
Estimated Revenues			
Sale of Property And ComP. For Loss	43,400	DM2699N	43,400
Miscellaneous Local Sources	293,750	DM2799N	293,750
Interfund Revenues	1,576,002	DM2801N	1,529,706
TOTAL Estimated Revenues	1,913,152		1,866,856
TOTAL Estimated Revenues	1,913,152		1,866,856

### (DM) ROAD MACHINERY

**Budget Summary** 

Code Description	2009	EdpCode	2010
Appropriations			
Transportation	1,624,831	DM5999N	1,590,168
Employee Benefits	286,536	DM9199N	274,606
TOTAL Appropriations	1,911,367		1,864,774
Interfund Transfers	1,785	DM9999N	2,082
TOTAL Other Uses	1,785		2,082
TOTAL Appropriations	1,913,152		1,866,856

### (EF) ENTERPRISE HEALTH REL FAC

Code Description	2008	EdpCode	2009
Assets			
Accounts Receivable	118,541	EF380	
TOTAL Other Receivables (net)	118,541		0
Buildings	4,421,203	EF102	
Equipment	3,450,277	EF104	
Accum Deprec, Buildings	-3,220,017	EF112	
Accum Depr, Machinery & Equip	-3,384,611	EF114	
TOTAL Fixed Assets (net)	1,266,852		0
TOTAL Assets	1,385,393		0

#### (EF) ENTERPRISE HEALTH REL FAC

Code Description	2008	EdpCode	2009
Liabilities			
Accrued Liabilities	1,496,006	EF601	
TOTAL Accrued Liabilities	1,496,006		0
Due To Other Funds	732,387	EF630	
TOTAL Due To Other Funds	732,387		0
Due To Other Governments	759,276	EF631	
TOTAL Due To Other Governments	759,276		0
Bonds Payable	768,334	EF628	
TOTAL Bond And Long Term Liabilities	768,334		0
TOTAL Liabilities	3,756,003		0
Net Assets-Unrestricted (deficit)	-2,370,610	EF924	
TOTAL Retained Earnings	-2,370,610		0
TOTAL Investment In General Fixed Assets	-2,370,610		0
TOTAL Liabilities And Fund Equity	1,385,393		0

### (EF) ENTERPRISE HEALTH REL FAC

Code Description	2008	EdpCode	2009
Revenues			
Public Nursing Home Income	1,503,535	EF1650	
TOTAL Charges For Services Within Locality	1,503,535		0
TOTAL Revenues	1,503,535		0
TOTAL Revenues	1,503,535		0

### (EF) ENTERPRISE HEALTH REL FAC

Code Description	2008	EdpCode	2009
Expenses			
Public Nursing Home, Pers Serv	141,024	EF45301	
TOTAL Public Nursing Home	141,024		0
TOTAL Personal Services	141,024		0
Depreciation	167,447	EF19944	
TOTAL Depreciation	167,447		0
Public Nursing Home, Contr Expend	1,661,168	EF45304	
TOTAL Public Nursing Home	1,661,168		0
TOTAL Contractual Expenses	1,828,615		0
Debt Interest, Serial Bonds	28,998	EF97107	
TOTAL Interest Expense	28,998		0
TOTAL Expenses	1,998,637		0
TOTAL Expenses	1,998,637		0

### (EF) ENTERPRISE HEALTH REL FAC

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-1,875,508	EF8021	-2,370,610
Prior Period Adj-Increase In Fund Equity		EF8012	2,370,611
Restated Fund Equity - Beg of Year	-1,875,508	EF8022	1
ADD - REVENUES AND OTHER SOURCES	1,503,535		
DEDUCT - EXPENDITURES AND OTHER USES	1,998,637		
Fund Equity - End of Year	-2,370,610	EF8029	1

### (EF) ENTERPRISE HEALTH REL FAC

Cash Flow

Code Description	2008	EdpCode	2009
Cash Rec'd From Providing Svcs	1,503,535	EF7111	
Cash Payments Contr Exp	-1,661,168	EF7112	
Cash Payments Pers Svcs & Bnfts	-141,024	EF7113	
TOTAL Depreciation	-298,657		0
Interest Expense (capital)	-28,998	EF7133	
TOTAL Cash	-28,998		0
Net Inc(dec) In Cash&cash Equiv	-44,483	EF7161	
Cash&cash Equiv Beg of Year	44,483	EF7171	
	0		0
Operating Income (loss)	-495,102	EF7181	
Depreciation	-167,447	EF7182	
Inc/dec In Assets-Other Than Cash	-808,921	EF7183	
Inc/dec In Liabilities Other Than Cash	-358,300	EF7184	
TOTAL Reconciliation of Operating Income To Cash	-1,829,770		0

### (EI) ENTERPRISE INFIRMARY

Code Description	2008	EdpCode	2009
Assets			
Cash	767,228	EI200	495,379
TOTAL Cash	767,228		495,379
Accounts Receivable	2,214,456	El380	5,897,241
Allowance For Receivables (credit)	229,374	El389	-586,617
TOTAL Other Receivables (net)	2,443,830		5,310,624
Due From Other Funds	757,664	El391	3,365
TOTAL Due From Other Funds	757,664		3,365
Inventory	165,409	EI445	151,299
TOTAL Inventories	165,409		151,299
Prepaid Expenses	493,602	EI480	
TOTAL Prepaid Expenses	493,602		0
Cash In Time Depositd, Special Reserves	380,621	El231	380,837
Cash, Customers Deposits	273,979	EI235	249,583
TOTAL Restricted Assets	654,600		630,420
Buildings	10,775,507	EI102	10,906,121
Equipment	5,969,293	EI104	6,097,220
Accum Deprec, Buildings	-9,267,097	EI112	-9,478,820
Accum Depr, Machinery & Equip	-5,298,696	EI114	-5,549,866
TOTAL Fixed Assets (net)	2,179,007		1,974,655
TOTAL Assets	7,461,340		8,565,741

#### (EI) ENTERPRISE INFIRMARY

Code Description	2008	EdpCode	2009
Liabilities			_
Accounts Payable	2,862,996	EI600	3,096,392
TOTAL Accounts Payable	2,862,996		3,096,392
Accrued Liabilities	1,931,541	EI601	2,962,021
TOTAL Accrued Liabilities	1,931,541		2,962,021
Customers' Deposits	273,979	EI615	263,690
TOTAL Other Deposits	273,979		263,690
Other Post Employment Benefits	4,852,007	EI683	13,723,964
TOTAL Other Liabilities	4,852,007		13,723,964
Due To Other Funds	325	EI630	2,464
TOTAL Due To Other Funds	325		2,464
Due To Other Governments	948,721	EI631	
TOTAL Due To Other Governments	948,721		0
Bonds Payable	856,666	El628	746,666
TOTAL Bond And Long Term Liabilities	856,666		746,666
TOTAL Liabilities	11,726,235		20,795,196
Net Assets-Restricted For Debt	872,067	El922	588,450
Net Assets-Restricted For Other Purposes		El923	900,376
Net Assets-Unrestricted (deficit)	-5,136,962	El924	-13,718,282
TOTAL Retained Earnings	-4,264,895		-12,229,455
TOTAL Investment In General Fixed Assets	-4,264,895		-12,229,455
TOTAL Liabilities And Fund Equity	7,461,340		8,565,741

### (EI) ENTERPRISE INFIRMARY

Code Description	2008	EdpCode	2009
Revenues			
Infirmary Income	17,161,176	EI1635	26,514,730
TOTAL Charges For Services Within Locality	17,161,176		26,514,730
Interfund Transfers	18,744,495	EI5031	10,493,520
TOTAL Interfund Transfers	18,744,495		10,493,520
Interest And Earnings	39,690	El2401	3,819
TOTAL Use of Money And Property	39,690		3,819
TOTAL Revenues	35,945,361		37,012,069
TOTAL Revenues	35,945,361		37,012,069

### (EI) ENTERPRISE INFIRMARY

Code Description	2008	EdpCode	2009
Expenses			
Infirmary, Pers Serv	19,419,535	EI60201	17,815,627
TOTAL Infirmary	19,419,535		17,815,627
TOTAL Personal Services	19,419,535		17,815,627
Depreciation	395,667	EI19944	462,893
TOTAL Depreciation	395,667		462,893
Infirmary, Contr Expend	4,652,728	EI60204	7,591,040
TOTAL Infirmary	4,652,728		7,591,040
TOTAL Contractual Expenses	5,048,395		8,053,933
Infirmary, Empl Bnfts	11,510,368	EI60208	12,120,886
TOTAL Infirmary	11,510,368		12,120,886
TOTAL Employee Benefits	11,510,368		12,120,886
Debt Interest, Serial Bonds	29,525	El97107	26,338
TOTAL Interest Expense	29,525		26,338
TOTAL Expenses	36,007,823		38,016,785
Transfers, Other Funds		El99019	149,859
TOTAL Transfers	0		149,859
TOTAL Other Uses	0		149,859
TOTAL Expenses	36,007,823		38,166,644

### (EI) ENTERPRISE INFIRMARY

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	649,475	El8021	-4,264,895
Prior Period Adj-Decrease In Fund Equity	4,851,908	El8015	6,809,985
Restated Fund Equity - Beg of Year	-4,202,433	El8022	-11,074,880
ADD - REVENUES AND OTHER SOURCES	35,945,361		37,012,069
DEDUCT - EXPENDITURES AND OTHER USES	36,007,823		38,166,644
Fund Equity - End of Year	-4,264,895	El8029	-12,229,455

### (EI) ENTERPRISE INFIRMARY

Cash Flow

Code Description	2008	EdpCode	2009
'			
Cash Rec'd From Providing Svcs	17,161,176	El7111	26,514,730
Cash Payments Contr Exp	-4,652,728	El7112	-7,591,040
Cash Payments Pers Svcs & Bnfts	-30,929,903	El7113	-29,936,513
TOTAL Depreciation	-18,421,455		-11,012,823
Transfers To/from Other Funds	18,744,495	EI7123	10,343,661
TOTAL Capital Outlay	18,744,495		10,343,661
Interest Expense (capital)	-29,525	El7133	-26,338
TOTAL Cash	-29,525		-26,338
Interest Income	39,690	EI7153	3,819
TOTAL Cash Flows From Investing Activities	39,690		3,819
Net Inc(dec) In Cash&cash Equiv	-468,614	El7161	-296,029
Cash&cash Equiv Beg of Year	1,890,442	El7171	1,421,828
	1,421,828		1,125,799
		===	
Operating Income (loss)	-62,462	El7181	-1,154,575
Depreciation	-395,667	El7182	-462,893
Inc/dec In Assets-Other Than Cash	240,125	EI7183	1,400,431
Inc/dec In Liabilities Other Than Cash	4,685,881	El7184	9,068,961
TOTAL Reconciliation of Operating Income To Cash	4,467,877		8,851,924

### (ER) ENTERPRISE RECREATION

Code Description	2008	EdpCode	2009
Assets			
Cash	1,322,280	ER200	1,612,362
Cash In Time Deposits	432,563	ER201	316,751
Petty Cash	17,169	ER210	39,640
TOTAL Cash	1,772,012		1,968,753
Accounts Receivable	1,851,595	ER380	1,502,474
TOTAL Other Receivables (net)	1,851,595		1,502,474
Due From Other Funds	457,000	ER391	
TOTAL Due From Other Funds	457,000		0
Prepaid Expenses	89,439	ER480	102,083
TOTAL Prepaid Expenses	89,439		102,083
Cash In Time Deposits, Special Reserves	2,175,128	ER231	5,133,422
TOTAL Restricted Assets	2,175,128		5,133,422
Land	2,286,273	ER101	2,286,273
Buildings	67,451,409	ER102	67,451,409
Improvements Other Than Buildings	7,874,914	ER103	8,260,173
Equipment	1,148,129	ER104	1,164,413
Accum Deprec, Buildings	-38,464,765	ER112	-41,123,499
TOTAL Fixed Assets (net)	40,295,960		38,038,769
MisC. Current Assets	197,289	ER489	147,966
TOTAL Other	197,289		147,966
TOTAL Assets	46,838,423		46,893,467

#### (ER) ENTERPRISE RECREATION

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	694,273	ER600	512,805
TOTAL Accounts Payable	694,273		512,805
Accrued Liabilities	501,494	ER601	553,348
TOTAL Accrued Liabilities	501,494		553,348
Retained Percentages-Contracts Payable	67,986	ER605	
TOTAL Retained Percentages	67,986		0
Due To Other Funds	1,227,222	ER630	2,087,013
TOTAL Due To Other Funds	1,227,222		2,087,013
Bonds Payable	23,289,280	ER628	20,432,487
TOTAL Bond And Long Term Liabilities	23,289,280		20,432,487
Deferred Revenues	1,857,211	ER691	3,119,061
TOTAL Deferred Revenues	1,857,211		3,119,061
TOTAL Liabilities	27,637,466		26,704,714
Net Assets-Invsted In Cap Asts, Net Rltd D	17,006,680	ER920	17,103,333
Net Assets-Restricted For Capital Projects	1,646,471	ER921	1,860,815
Net Assets-Unrestricted (deficit)	547,806	ER924	1,224,605
TOTAL Retained Earnings	19,200,957		20,188,753
TOTAL Investment In General Fixed Assets	19,200,957		20,188,753
TOTAL Liabilities And Fund Equity	46,838,423		46,893,467

### (ER) ENTERPRISE RECREATION

Code Description	2008	EdpCode	2009
Revenues			
Special Recreational Facility Charges	6,559,854	ER2025	7,842,944
TOTAL Charges For Services Within Locality	6,559,854		7,842,944
Interfund Transfers	4,481,778	ER5031	3,879,551
TOTAL Interfund Transfers	4,481,778		3,879,551
Interest And Earnings	37,046	ER2401	34,324
TOTAL Use of Money And Property	37,046		34,324
TOTAL Revenues	11,078,678		11,756,819
TOTAL Revenues	11,078,678		11,756,819

### (ER) ENTERPRISE RECREATION

Code Description	2008	EdpCode	2009
Expenses			
Depreciation	2,640,556	ER19944	2,658,734
TOTAL Depreciation	2,640,556		2,658,734
Special Recreation Facilities-Contr Expend	5,101,248	ER71804	5,356,011
TOTAL Special Recreation Facilities-Contr Expend	5,101,248		5,356,011
TOTAL Contractual Expenses	7,741,804		8,014,745
Debt Interest, Serial Bonds	1,222,703	ER97107	1,036,904
TOTAL Interest Expense	1,222,703		1,036,904
TOTAL Expenses	8,964,507		9,051,649
Transfers, Other Funds	1,049,400	ER99019	1,763,951
TOTAL Transfers	1,049,400		1,763,951
TOTAL Other Uses	1,049,400		1,763,951
TOTAL Expenses	10,013,907		10,815,600

### (ER) ENTERPRISE RECREATION

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	17,920,155	ER8021	19,200,957
Prior Period Adj-Increase In Fund Equity	216,031	ER8012	46,577
Restated Fund Equity - Beg of Year	18,136,186	ER8022	19,247,534
ADD - REVENUES AND OTHER SOURCES	11,078,678		11,756,819
DEDUCT - EXPENDITURES AND OTHER USES	10,013,907		10,815,600
Fund Equity - End of Year	19,200,957	ER8029	20,188,753

### (ER) ENTERPRISE RECREATION

Cash Flow

Code Description	2008	EdpCode	2009
Cash Rec'd From Providing Svcs	6,559,854	ER7111	7,842,944
Cash Payments Contr Exp	-5,101,248	ER7112	-5,356,011
TOTAL Depreciation	1,458,606		2,486,933
Transfers To/from Other Funds	3,432,378	ER7123	2,115,600
TOTAL Capital Outlay	3,432,378		2,115,600
Interest Expense (capital)	-1,222,703	ER7133	-1,036,904
TOTAL Cash	-1,222,703		-1,036,904
Interest Income	37,046	ER7153	34,324
TOTAL Cash Flows From Investing Activities	37,046		34,324
Net Inc(dec) In Cash&cash Equiv	-1,993,020	ER7161	3,155,035
Cash&cash Equiv Beg of Year	5,940,160	ER7171	3,947,140
	3,947,140		7,102,175
Operating Income (loss)	1,064,771	ER7181	941,219
Depreciation	-2,640,556	ER7182	-2,658,734
Inc/dec In Assets-Other Than Cash	-1,622,423	ER7183	-3,099,991
Inc/dec In Liabilities Other Than Cash	-4,896,245	ER7184	-932,752
TOTAL Reconciliation of Operating Income To Cash	-8,094,453		-5,750,258

### (ES) ENTERPRISE SEWER

Code Description	2008	EdpCode	2009
Assets			
Cash	610,290	ES200	752,233
Cash In Time Deposits	4,897,426	ES201	6,196,824
Petty Cash	150	ES210	150
TOTAL Cash	5,507,866		6,949,207
Accounts Receivable	3,533,872	ES380	3,305,824
TOTAL Other Receivables (net)	3,533,872		3,305,824
Due From Other Funds	110,342	ES391	10,093
TOTAL Due From Other Funds	110,342		10,093
Prepaid Expenses	96,808	ES480	
TOTAL Prepaid Expenses	96,808		0
Cash In Time Deposits, Special Reserves	544,973	ES231	546,213
TOTAL Restricted Assets	544,973		546,213
Land	856,443	ES101	856,443
Buildings	78,008,739	ES102	82,993,366
Equipment	1,040,659	ES104	1,665,968
Construction Work In Progress	7,274,647	ES105	2,036,665
Accum Depr, Machinery & Equip	-67,687,119	ES114	-68,836,876
TOTAL Fixed Assets (net)	19,493,370		18,715,567
TOTAL Assets	29,287,231		29,526,903

#### (ES) ENTERPRISE SEWER

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	616,633	ES600	541,938
TOTAL Accounts Payable	616,633		541,938
Accrued Liabilities	331,255	ES601	340,145
Accrued Interest Payable	31,455	ES651	28,996
TOTAL Accrued Liabilities	362,710		369,141
Retained Percentages-Contracts Payable		ES605	4,840
TOTAL Retained Percentages	0		4,840
Other Post Employment Benefits	37,940	ES683	3,899,783
Compensated Absences	388,501	ES687	437,106
TOTAL Other Liabilities	426,441		4,336,889
Due To Other Funds	272	ES630	106
TOTAL Due To Other Funds	272		106
Due To Employees' Retirement		ES637	203,674
TOTAL Due To Other Governments	0		203,674
Bonds Payable	6,530,220	ES628	5,934,705
TOTAL Bond And Long Term Liabilities	6,530,220		5,934,705
TOTAL Liabilities	7,936,277		11,391,293
Net Assets-Invsted In Cap Asts, Net Ritd D	6,193,019	ES920	5,806,119
Net Assets-Restricted For Debt	263,974	ES922	263,974
Net Assets-Restricted For Other Purposes	8,026,133	ES923	2,739,165
Net Assets-Unrestricted (deficit)	6,867,828	ES924	9,326,352
TOTAL Retained Earnings	21,350,954		18,135,610
TOTAL Investment In General Fixed Assets	21,350,954		18,135,610
TOTAL Liabilities And Fund Equity	29,287,231		29,526,903

### (ES) ENTERPRISE SEWER

Code Description	2008	EdpCode	2009
Revenues			
Sewer Charges	1,133,655	ES2122	1,214,654
TOTAL Charges For Services Within Locality	1,133,655		1,214,654
Sewer Service - Other Gov'Ts	10,208,383	ES2374	9,799,800
TOTAL Charges For Services To Other Localities	10,208,383		9,799,800
Sale of Scrap Materials	2,057	ES2650	4,084
TOTAL Sale of Property And Compensation For Loss	2,057		4,084
Interest And Earnings	133,642	ES2401	13,285
Rental of Real Property	20,000	ES2410	20,000
TOTAL Use of Money And Property	153,642		33,285
Refunds of Prior Year's Expenditures	49	ES2701	277
Unclassified (specify)	92,960	ES2770	74,980
TOTAL Other	93,009		75,257
St Aid, Oper & Main of Sewer	50,000	ES3901	147,500
TOTAL State Aid	50,000		147,500
TOTAL Revenues	11,640,746		11,274,580
TOTAL Revenues	11,640,746		11,274,580

### (ES) ENTERPRISE SEWER

Code Description	2008	EdpCode	2009
Expenses			
Sanitary Sewers, Pers Serv	270,489	ES81201	282,647
TOTAL Sanitary Sewers	270,489		282,647
Sewage Treatment And Disposal-Pers Serv	3,260,824	ES81301	3,391,969
TOTAL Sewage Treatment And Disposal-Pers Serv	3,260,824		3,391,969
TOTAL Personal Services	3,531,313		3,674,617
Unallocated Insurance-Contractual	23,921	ES19104	
TOTAL Unallocated Insurance-Contractual	23,921		0
Depreciation	677,504	ES19944	910,860
TOTAL Depreciation	677,504		910,860
Sanitary Sewers, Contr Expend	311,762	ES81204	234,716
TOTAL Sanitary Sewers	311,762		234,716
Sewage Treatment And Disposal-Contr Expend	4,308,536	ES81304	3,336,678
TOTAL Sewage Treatment And Disposal-Contr Expend	4,308,536		3,336,678
TOTAL Contractual Expenses	5,321,723		4,482,254
Sanitary Sewers, Empl Bnfts	98,681	ES81208	99,433
TOTAL Sanitary Sewers	98,681		99,433
Sewage Treatment And Disposal-Empl Bnfts	284,474	ES81308	2,926,957
TOTAL Sewage Treatment And Disposal-Empl Bnfts	284,474		2,926,957
TOTAL Employee Benefits	383,155		3,026,390
Debt Interest, Serial Bonds	155,920	ES97107	142,381
TOTAL Interest Expense	155,920		142,381
TOTAL Expenses	9,392,110		11,325,642
Transfers, Other Funds	311,425	ES99019	318,269
TOTAL Transfers	311,425		318,269
TOTAL Other Uses	311,425		318,269
TOTAL Expenses	9,703,535		11,643,911

### (ES) ENTERPRISE SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	20,716,386	ES8021	21,350,952
Prior Period Adj-Increase In Fund Equity		ES8012	105,843
Prior Period Adj-Decrease In Fund Equity	1,302,644	ES8015	2,951,855
Restated Fund Equity - Beg of Year	19,413,742	ES8022	18,504,940
ADD - REVENUES AND OTHER SOURCES	11,640,746		11,274,580
DEDUCT - EXPENDITURES AND OTHER USES	9,703,535		11,643,911
Fund Equity - End of Year	21,350,952	ES8029	18,135,609

### (ES) ENTERPRISE SEWER

Cash Flow

Code Description	2008	EdpCode	2009
Cash Rec'd From Providing Svcs	11,342,038	ES7111	11,014,454
Cash Payments Contr Exp	-4,644,219	ES7112	-3,571,394
Cash Payments Pers Svcs & Bnfts	-3,914,468	ES7113	-6,701,006
Other Operating Rev	165,066	ES7114	246,841
TOTAL Depreciation	2,948,417		988,895
Transfers To/from Other Funds	-311,425	ES7123	-318,269
TOTAL Capital Outlay	-311,425		-318,269
Interest Expense (capital)	-155,920	ES7133	-142,381
TOTAL Cash	-155,920		-142,381
Interest Income	133,642	ES7153	13,285
TOTAL Cash Flows From Investing Activities	133,642		13,285
Net Inc(dec) In Cash&cash Equiv	-1,186,045	ES7161	1,442,581
Cash&cash Equiv Beg of Year	7,238,884	ES7171	6,052,839
	6,052,839		7,495,420
Operating Income (loss)	1,937,211	ES7181	-369,331
Depreciation	-677,504	ES7182	-910,860
Inc/dec In Assets-Other Than Cash	1,122,594	ES7183	-1,202,908
Inc/dec In Liabilities Other Than Cash	-698,020	ES7184	3,455,016
TOTAL Reconciliation of Operating Income To Cash	1,684,281		971,917

Code Description	2008	EdpCode	2009
------------------	------	---------	------

Code Description	2008	EdpCode	2009
------------------	------	---------	------

Code Description	2008	EdpCode	2009
------------------	------	---------	------

Code Description	2008	EdpCode	2009
------------------	------	---------	------

### (G) SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		G8021	
Restated Fund Equity - Beg of Year		G8022	
Fund Equity - End of Year		G8029	

Budget Summary

Code Description	2009	EdpCode	2010

### (H) CAPITAL PROJECTS

Code Description	2008	EdpCode	2009
Assets			
Cash	44,989	H200	68,365
Cash In Time Deposits	42,679,434	H201	49,392,486
TOTAL Cash	42,724,423		49,460,851
Deposits With Other Governments	961,539	H395	961,267
TOTAL Due From Other Governments	961,539		961,267
Cash In Time Deposits, Spec Res	4,695,472	H231	4,700,425
TOTAL Restricted Assets	4,695,472		4,700,425
TOTAL Assets	48,381,434		55,122,543

### (H) CAPITAL PROJECTS

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	2,093,385	H600	4,569,229
TOTAL Accounts Payable	2,093,385		4,569,229
Retained Percentages, Cont Pay	1,722,593	H605	1,597,930
TOTAL Retained Percentages	1,722,593		1,597,930
Bond Anticipation Notes Payable	32,133,500	H626	60,767,500
TOTAL Notes Payable	32,133,500		60,767,500
Other Liabilities	1,702	H688	1,708
TOTAL Other Liabilities	1,702		1,708
Due To Other Funds	3,242,772	H630	3,557,556
TOTAL Due To Other Funds	3,242,772		3,557,556
TOTAL Liabilities	39,193,952		70,493,923
Reserve For Encumbrances	14,580,987	H821	32,944,260
TOTAL Reserve For Encumbrances	14,580,987		32,944,260
Unreserved Fund Balance Appropriated	-5,393,505	H910	-48,315,640
TOTAL Unreserved Fund Balance - Appropriated	-5,393,505		-48,315,640
TOTAL Investment In General Fixed Assets	9,187,482		-15,371,380
TOTAL Liabilities And Fund Equity	48,381,434		55,122,543

### (H) CAPITAL PROJECTS

Code Description	2008	EdpCode	2009
Revenues			
Capital Projects-Other Local Govts	56,735	H2397	43,638
TOTAL Intergovernmental Charges	56,735		43,638
St Aid, Highway Cap Projects	40,602	H3591	264,040
TOTAL State Aid	40,602		264,040
Fed Aid, Transp Cap Proj	291,077	H4597	1,900,591
TOTAL Federal Aid	291,077		1,900,591
TOTAL Revenues	388,414		2,208,269
Bond Anticipation Notes		H5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	388,414		2,208,269

#### (H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Buildings, Equip & Cap Outlay	6,871,084	H16202	8,632,758
TOTAL Buildings	6,871,084		8,632,758
TOTAL General Government Support	6,871,084		8,632,758
Other Public Safety, Equip & Cap Outlay	1,565,827	H39972	5,531,276
TOTAL Other Public Safety	1,565,827		5,531,276
TOTAL Public Safety	1,565,827		5,531,276
Highway, Capital Projects	10,922,993	H51972	12,449,701
TOTAL Highway	10,922,993		12,449,701
TOTAL Transportation	10,922,993		12,449,701
TOTAL Expenditures	19,359,904		26,613,735
Transfers, Other Funds	6,571,458	H99019	153,396
TOTAL Operating Transfers	6,571,458		153,396
TOTAL Other Uses	6,571,458		153,396
TOTAL Expenditures	25,931,362		26,767,131

#### (H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	34,730,430	H8021	9,187,482
Prior Period Adj - Decrease In Fund Equity		H8015	
Restated Fund Equity - Beg of Year	34,730,430	H8022	9,187,482
ADD - REVENUES AND OTHER SOURCES	388,414		2,208,269
DEDUCT - EXPENDITURES AND OTHER USES	25,931,362		26,767,131
Fund Equity - End of Year	9,187,482	H8029	-15,371,380

#### (K) GENERAL FIXED ASSETS

Code Description	2008	EdpCode	2009
Assets			
Land	6,014,875	K101	7,897,715
Buildings	108,743,294	K102	113,447,210
Machinery & Equipment	11,847,474	K104	17,646,858
Construction Work In Progress	79,512,965	K105	80,764,010
Infrastructure	140,416,865	K106	159,032,595
Accum Deprec, Buildings	-31,429,002	K112	-38,589,339
Accum Depr, Machinery & Equip	-7,226,222	K114	-11,855,591
Accum Deprec, Infrastructure	-70,674,066	K116	-78,190,607
TOTAL Fixed Assets (net)	237,206,183		250,152,851
TOTAL Assets	237,206,183		250,152,851

#### (K) GENERAL FIXED ASSETS

Code Description	2008	EdpCode	2009
Investment In General Fixed Assets			
Total Non-Current Govt Assets	237,206,183	K159	250,152,851
TOTAL Investments In Fixed Assets	237,206,183		250,152,851
TOTAL Investment In General Fixed Assets	237,206,183		250,152,851
TOTAL Liabilities And Fund Equity	237,206,183		250,152,851

#### (MS) SELF INSURANCE

Code Description	2008	EdpCode	2009
Assets			
Cash		MS200	1,216,614
TOTAL Cash	0		1,216,614
Accounts Receivable	9,489,976	MS380	9,434,691
TOTAL Other Receivables (net)	9,489,976		9,434,691
Cash In Time Deposits, Spec Reserv	8,137,486	MS231	12,284,262
TOTAL Restricted Assets	8,137,486		12,284,262
TOTAL Assets	17,627,461		22,935,568

#### (MS) SELF INSURANCE

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	209,345	MS600	347,108
TOTAL Accounts Payable	209,345		347,108
Accrued Liabilities	12,154,690	MS601	16,584,200
TOTAL Accrued Liabilities	12,154,690		16,584,200
TOTAL Liabilities	12,364,035		16,931,308
Net Assets-Unrestricted (deficit)	7,746,364	MS924	6,004,260
TOTAL Retained Earnings	7,746,364		6,004,260
TOTAL Investment In General Fixed Assets	7,746,364		6,004,260
TOTAL Liabilities And Fund Equity	20,110,399		22,935,568

#### (MS) SELF INSURANCE

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Interfund Revenues	5,574,116	MS2801	6,713,975
TOTAL Charges For Services Within Locality	5,574,116		6,713,975
Insurance Recoveries	785,558	MS2680	694,174
TOTAL Sale of Property And Compensation For Loss	785,558		694,174
Interest And Earnings	135,726	MS2401	15,732
TOTAL Use of Money And Property	135,726		15,732
TOTAL Revenues	6,495,400		7,423,882
TOTAL Revenues	6,495,400		7,423,882

#### (MS) SELF INSURANCE

Results of Operation

Code Description	2008	EdpCode	2009
Expenses			
Administration-Contractual	222,723	MS17104	150,278
TOTAL Administration-Contractual	222,723		150,278
Excess Insurance	201,422	MS17224	195,857
TOTAL Excess Insurance	201,422		195,857
Judgements & Claims	212,395	MS19304	188,782
TOTAL Judgements & Claims	212,395		188,782
Property Loss	776,491	MS19314	1,034,802
TOTAL Property Loss	776,491		1,034,802
TOTAL Contractual Expenses	1,413,031		1,569,719
Workers Compensation	4,171,209	MS90408	7,467,625
TOTAL Workers Compensation	4,171,209		7,467,625
Unemployed	46,866	MS90508	128,642
TOTAL Unemployed	46,866		128,642
TOTAL Employee Benefits	4,218,075		7,596,267
TOTAL Expenses	5,631,106		9,165,986
TOTAL Expenses	5,631,106		9,165,986

#### (MS) SELF INSURANCE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	6,882,071	MS8021	7,746,365
Restated Fund Equity - Beg of Year	6,882,071	MS8022	7,746,365
ADD - REVENUES AND OTHER SOURCES	6,495,400		7,423,882
DEDUCT - EXPENDITURES AND OTHER USES	5,631,106		9,165,986
Fund Equity - End of Year	7,746,365	MS8029	6,004,261

# (MS) SELF INSURANCE

Cash Flow

Code Description	2008	EdpCode	2009
Cash Payments Contr Exp	-5,631,106	MS7112	7,408,149
Other Operating Rev	6,359,674	MS7114	-9,165,986
TOTAL Depreciation	728,568		-1,757,837
			45.700
Interest Income	135,726	MS7153	15,732
TOTAL Cash Flows From Investing Activities	135,726		15,732
Net Inc(dec) In Cash&cash Equiv	1,872,097	MS7161	2,880,452
Cash&cash Equiv Beg of Year	8,748,327	MS7171	10,620,424
	10,620,424		13,500,876
Operating Income (loss)	864,294	MS7181	-1,742,104
Inc/dec In Assets-Other Than Cash	682,374	MS7183	-55,285
Inc/dec In Liabilities Other Than Cash	1,690,177	MS7184	4,567,273
TOTAL Reconciliation of Operating Income To Cash	3,236,845		2,769,884

#### (TA) AGENCY

Code Description	2008	EdpCode	2009
Assets			
Cash	349,125	TA200	2,021,580
Time Deposits	9,599,744	TA201	7,944,647
Cash, Court & Trust	836,315	TA205	895,826
TOTAL Cash	10,785,184		10,862,053
Investments In Securities	1,132,696	TA450	1,004,303
TOTAL Investments	1,132,696		1,004,303
Due From Other Funds	970,221	TA391	128
TOTAL Due From Other Funds	970,221		128
Cash, Special Reserves	3,061,834	TA230	3,228,447
Cash In Time Deposits, SpecI Res	2,298,130	TA231	2,063,135
TOTAL Restricted Assets	5,359,964		5,291,581
TOTAL Assets	18,248,065		17,158,065

### (TA) AGENCY

Code Description	2008	EdpCode	2009
Liabilities		_	
Due To Other Funds	455,906	TA630	831,701
TOTAL Due To Other Funds	455,906		831,701
Deferred Compensation	8,124	TA17	10,940
State Retirement	335,277	TA18	334,616
Nys Income Tax	59,422	TA21	59,507
Federal Income Tax	59,913	TA22	60,243
Income Executions	33,160	TA23	33,160
U.S. Savings Bonds	19,207	TA25	18,592
Social Security Tax	192,368	TA26	203,252
Employees Annuities	4,879	TA29	4,879
Guaranty & Bid Deposits	68,845	TA30	72,045
Bail Deposits	425,409	TA35	573,779
Court Order Deposits	122	TA36	122
Tax Redemptions	2,262	TA40	2,262
Receivers Fund	1,559	TA42	1,559
Receivers Operating Fund	18,130	TA43	18,130
Child Support Collections	2,202,270	TA49	1,912,883
Payments, Ssi	204,830	TA51	204,770
Social Services Trust	760,776	TA53	1,302,891
Dog Money	3,682	TA57	4,674
Mortgage Tax	5,460,848	TA58	5,051,529
Court & Trust Fund	836,315	TA61	895,826
Other Funds (specify)	7,094,762	TA85	5,560,705
TOTAL Agency Liabilities	17,792,159		16,326,364
TOTAL Liabilities	18,248,065		17,158,065
TOTAL Liabilities And Fund Equity	18,248,065		17,158,065

#### (V) DEBT SERVICE

Code Description	2008	EdpCode	2009
Assets			
Cash	561,315	V200	418,244
TOTAL Cash	561,315		418,244
Due From Other Funds	4,515,013	V391	4,291,303
TOTAL Due From Other Funds	4,515,013		4,291,303
Cash Special Reserves	217,678	V230	639,211
Cash In Time Deposits, Spec Res	13,631,409	V231	9,038,567
TOTAL Restricted Assets	13,849,086		9,677,778
TOTAL Assets	18,925,415		14,387,325

### (V) DEBT SERVICE

Code Description	2008	EdpCode	2009
Liabilities			
Due To Other Funds	1,752,470	V630	445,984
TOTAL Due To Other Funds	1,752,470		445,984
TOTAL Liabilities	1,752,470		445,984
Fund Balance-Reserved For Bonded Debt	15,668,331	V884	9,681,271
TOTAL Special Reserves	15,668,331		9,681,271
Unreserved Fund Balance Appropriated	1,504,614	V910	4,260,070
TOTAL Unreserved Fund Balance - Appropriated	1,504,614		4,260,070
TOTAL Investment In General Fixed Assets	17,172,945		13,941,341
TOTAL Liabilities And Fund Equity	18,925,415		14,387,325

### (V) DEBT SERVICE

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Debt Service - Other GoV.	1,207,739	V2392	1,161,623
TOTAL Intergovernmental Charges	1,207,739		1,161,623
Interest And Earnings	1,096,819	V2401	84,947
TOTAL Use of Money And Property	1,096,819		84,947
Premium & Accrued Interest On Obligations	497,137	V2710	956,725
TOTAL Miscellaneous Local Sources	497,137		956,725
Interfund Revenues		V2801	
TOTAL Interfund Revenues	0		0
St Aid, Other Aid (specify)	1,052,113	V3089	844,899
TOTAL State Aid	1,052,113		844,899
TOTAL Revenues	3,853,808		3,048,194
Interfund Transfers	26,232,414	V5031	17,743,381
TOTAL Interfund Transfers	26,232,414		17,743,381
TOTAL Other Sources	26,232,414		17,743,381
TOTAL Revenues	30,086,222		20,791,575

#### (V) DEBT SERVICE

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Debt Principal, Serial Bonds	12,110,573	V97106	12,485,766
TOTAL Debt Principal	12,110,573		12,485,766
Debt Interest, Serial Bonds	7,252,107	V97107	7,657,862
TOTAL Debt Interest	7,252,107		7,657,862
TOTAL Expenditures	19,362,680		20,143,628
Transfers, Other Funds	4,024,778	V99019	3,879,551
TOTAL Operating Transfers	4,024,778		3,879,551
TOTAL Other Uses	4,024,778		3,879,551
TOTAL Expenditures	23,387,458		24,023,179

#### (V) DEBT SERVICE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	10,474,181	V8021	17,172,946
Restated Fund Equity - Beg of Year	10,474,181	V8022	17,172,946
ADD - REVENUES AND OTHER SOURCES	30,086,222		20,791,575
DEDUCT - EXPENDITURES AND OTHER USES	23,387,458		24,023,179
Fund Equity - End of Year	17,172,946	V8029	13,941,342

#### (W) GENERAL LONG-TERM DEBT

Code Description	2008	EdpCode	2009
Assets			
Total Non-Current Govt Liabilities	252,668,292	W129	264,672,290
TOTAL Provision To Be Made In Future Budgets	252,668,292		264,672,290
TOTAL Assets	252,668,292		264,672,290

### (W) GENERAL LONG-TERM DEBT

Code Description	2008	EdpCode	2009
Liabilities			
Other Post Employment Benefits	75,503,909	W683	98,895,591
Compensated Absences	10,659,770	W687	9,988,418
TOTAL Other Liabilities	86,163,679		108,884,009
Bonds Payable	166,504,613	W628	155,788,281
TOTAL Bond And Long Term Liabilities	166,504,613		155,788,281
TOTAL Liabilities	252,668,292		264,672,290
TOTAL General Long Term Debt	252,668,292		264,672,290

#### COUNTY OF Albany Financial Comments For the Fiscal Year Ending 2009

#### (EF) ENTERPRISE HEALTH REL FAC

#### Account Code Comment

Account Code EF8012 OK. \$2.3 mln 2008 audit adjustment to close fund due to the health facility closing in 2009, per John Branigan, accountant.

#### Adjustment Reason

Account Code EF8012 Audit Adjustment - Fund Closed

#### (EI) ENTERPRISE INFIRMARY

#### **Account Code Comment**

Account Code El8015 OK. \$6.8 mln 2008 audit adjustment to recognize OPEB and Ann Lee Home health facility closing, per John Branigan, accountant.

#### Adjustment Reason

Account Code El8015 Audit Adjustment

#### (ER) ENTERPRISE RECREATION

#### Adjustment Reason

Account Code ER8012 Audit Adjustment

#### (ES) ENTERPRISE SEWER

#### **Account Code Comment**

Account Code ES8015 OK. \$2.9 mln 2008 audit adjustment to recognize OPEB, per John Branigan, accountant.

#### Adjustment Reason

Account Code ES8012 Audit Adjustment

Account Code ES8015 Audit Adjustment

### (A) GENERAL

Revenues

Code Description	Code	Amount
Federal Aid - Other	A4089	824,370
Fed Aid Other Social Services	A4689	11,359,278
Fed Aid, Programs For Aging	A4772	54,244
Fed Aid Market Research-Tourism	A4775	26,505
To	otal ARRA Revenues:	12,264,397

### (A) GENERAL

Expenditures

Code Description		Code	Amount
Legislative Board, Pers Serv		A10101	
Sheriff, Contr Expend		A31104	54,374
Admin, Contr Expend		A60104	300
Medicaid		A61004	10,275,654
Child Care, Contr Expend		A61194	503,448
Programs For Aging, Contr Expend		A67724	89,721
	Total ARRA Expenditures:		10,923,497

### (D) COUNTY ROAD

Expenditures

Code Description		Code	Amount
Perm Improve Highway, Contr Expend	D5	1124	202,842
	otal ARRA Expenditures:		202,842

### (H) CAPITAL PROJECTS

Revenues

Code Description	Code	Amount
Fed Aid, Transp Cap Proj	H4597	890,901
	Total ARRA Revenues:	890,901

### (H) CAPITAL PROJECTS

Expenditures

Code Description	Code	Amount
Highway, Capital Projects	H51972	1,961,519
7	otal ARRA Expenditures:	1,961,519

### Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2005000001	EDPCODE	Amount
Month and Year of Issue		7/14/2005
Purpose of Issue		Sewer - EFC
Current Interest Rate		2.0590
Outstanding Beginning of Year	2P18671	480,000
Prior Year Adjustment		-480,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	0
Outstanding End of the Fiscal Year	2P18677	0
Final Maturity Date		10/1/2020
Bond No. 2006000003	EDPCODE	Amount
Month and Year of Issue		7/13/2006
Purpose of Issue		Sewer-EFC
Current Interest Rate		4.1710
Outstanding Beginning of Year	2P18671	3,572,176
Prior Year Adjustment		-3,572,176
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	0
Outstanding End of the Fiscal Year	2P18677	0
Final Maturity Date		10/1/2026
Bond No. 2009000003	EDPCODE	Amount
Month and Year of Issue		10/2/2002
Purpose of Issue		Adv. Refunding
Current Interest Rate		3.0000
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		9,225,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	2,030,000
Outstanding End of the Fiscal Year	2P18677	7,195,000
Final Maturity Date		6/1/2014
I and the second	n I	

### Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2006000004	EDPCODE	Amount
Month and Year of Issue		7/13/2006
Purpose of Issue		Sewer-EFC
Current Interest Rate		3.7310
Outstanding Beginning of Year	2P18671	360,898
Prior Year Adjustment		-360,898
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	C
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	C
Outstanding End of the Fiscal Year	2P18677	C
Final Maturity Date		10/1/2013
	, l	
Bond No. 2009000005	EDPCODE	Amoun
Month and Year of Issue		5/1/1993
Purpose of Issue		Adv. Refunding
Current Interest Rate		4.5000
Outstanding Beginning of Year	2P18671	C
Prior Year Adjustment		15,225,428
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	4,075,000
Outstanding End of the Fiscal Year	2P18677	11,150,428
Final Maturity Date		10/1/2014
,		
Bond No. 2003000004	EDPCODE	Amoun
Month and Year of Issue	25. 0052	3/13/2003
Purpose of Issue		Sewer - EFC
Current Interest Rate		1.0310
Outstanding Beginning of Year	2P18671	1,030,000
Prior Year Adjustment	21 1007 1	-1,030,000
Issued During the Fiscal Year		1,000,000
(do not include renewals here)	2P18673	C
Paid During the Fiscal Year	21 1007 3	
(do not include renewals here)	2P18675	(
Outstanding End of the Fiscal Year	2P18677	
Final Maturity Date	2 10011	10/15/2022
i mai matumy Date	+	10/10/2022

### Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2009000002	EDPCODE	Amount
Month and Year of Issue		8/22/2002
Purpose of Issue		Adv. Refunding
Current Interest Rate		3.1250
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		11,205,000
Issued During the Fiscal Year		,,
(do not include renewals here)	2P18673	
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	1,235,000
Outstanding End of the Fiscal Year	2P18677	9,970,000
Final Maturity Date		3/15/2016
Bond No. 2009000004	EDPCODE	Amount
Month and Year of Issue		10/21/2004
Purpose of Issue		Adv. Refunding
Current Interest Rate		3.1970
Outstanding Beginning of Year	2P18671	C
Prior Year Adjustment		3,153,300
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	660,000
Outstanding End of the Fiscal Year	2P18677	2,493,300
Final Maturity Date		2/15/2015
Bond No. 2000000008	EDPCODE	Amount
Month and Year of Issue		7/1/2000
Purpose of Issue		Water - EFC
Current Interest Rate		4.2620
Outstanding Beginning of Year	2P18671	90,000
Prior Year Adjustment		C
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	C
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	45,000
Outstanding End of the Fiscal Year	2P18677	45,000
Final Maturity Date		1/1/2010
Total Bond		Amount
Outstanding Beginning of Year		5,533,074
Prior Year Adjustment		33,365,654
Issued During Fiscal Year		C
Paid During Fiscal Year		8,045,000
Outstanding End of Year		30,853,728
		0

Bond Anticipation Note No. 2008000001	EDPCODE	Amount
Month and Year of Issue		12/11/2008
Purpose of Issue		General Purpose
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18761	32,133,500
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	
Outstanding End of the Fiscal Year	2P18767	32,133,500
Final Maturity Date		12/10/2009
Bond Anticipation Note No. 2009000001	EDPCODE	Amount
Month and Year of Issue		12/9/2009
Purpose of Issue		General Purpose
Current Interest Rate		2.0000
Outstanding Beginning of Year	2P18761	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	28,634,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	28,634,000
Final Maturity Date		12/9/2010
Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		32,133,500
Prior Year Adjustment		32, 133,300 n
		20 624 000
Issued During Fiscal Year Paid During Fiscal Year		28,634,000
· ·		60.707.500
Outstanding End of Year		60,767,500
*** Bond Anticipation Notes Redeemed	004000	
From Bond Proceeds During Fiscal Year	2P18885	0

Bond No. 2002000001	EDPCODE	Amount
Month and Year of Issue		8/22/2002
Purpose of Issue		Adv. Refunding
Current Interest Rate		3.1250
Outstanding Beginning of Year	2P18771	11,205,000
Prior Year Adjustment		-11,205,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	
Outstanding End of the Fiscal Year	2P18777	0
Final Maturity Date		3/15/2016
,		
Bond No. 2001000001	EDPCODE	Amount
Month and Year of Issue	LDFCODL	11/15/2001
Purpose of Issue		GENERAL PURPOSE
Current Interest Rate		3.0000
Outstanding Beginning of Year	2P18771	21,265,000
Prior Year Adjustment	27 1077 1	21,200,000
Issued During the Fiscal Year		U
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year	2710773	U
(do not include renewals here)	2P18775	1 745 000
Outstanding End of the Fiscal Year	2P18777	1,745,000 19,520,000
	2710///	11/15/2018
Final Maturity Date		11/13/2016
Bond No. 2006000001	EDPCODE	Amount
Month and Year of Issue		11/21/2006
Purpose of Issue		General Obligation
Current Interest Rate		4.1480
Outstanding Beginning of Year	2P18771	51,180,000
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	1,865,000
Outstanding End of the Fiscal Year	2P18777	49,315,000
Final Maturity Date		9/15/2027

Bond No. 2000000001	EDPCODE	Amount
Month and Year of Issue		5/1/1993
Purpose of Issue		Adv. Refunding
Current Interest Rate		4.5000
Outstanding Beginning of Year	2P18771	15,225,428
Prior Year Adjustment		-15,225,428
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	
Outstanding End of the Fiscal Year	2P18777	0
Final Maturity Date		10/1/2014
	)(	
Bond No. 2009000009	EDPCODE	Amount
Month and Year of Issue		7/13/2006
Purpose of Issue		Sewer-EFC-2
Current Interest Rate		3.7310
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		360,898
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	65,898
Outstanding End of the Fiscal Year	2P18777	295,000
Final Maturity Date		10/1/2013
Bond No. 2009000008	EDPCODE	Amount
Month and Year of Issue		7/13/2006
Purpose of Issue		Sewer-EFC-1
Current Interest Rate		4.1710
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment	2. 10771	3,572,176
Issued During the Fiscal Year		0,072,170
(do not include renewals here)	2P18773	
Paid During the Fiscal Year	21 10770	
(do not include renewals here)	2P18775	167,176
Outstanding End of the Fiscal Year	2P18777	3,405,000
Final Maturity Date	<u> </u>	10/1/2026
i mai watunty Date		10/1/2020

Bond No. 2009000007	EDPCODE	Amount
Month and Year of Issue		3/13/2003
Purpose of Issue		Sewer - EFC
Current Interest Rate		1.0310
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		1,030,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	65,000
Outstanding End of the Fiscal Year	2P18777	965,000
Final Maturity Date		10/15/2022
,		
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Bond No. 2004000006	EDPCODE	Amount
Month and Year of Issue		10/21/2004
Purpose of Issue		General Purpose
Current Interest Rate		2.0000
Outstanding Beginning of Year	2P18771	85,581,665
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	4,060,000
Outstanding End of the Fiscal Year	2P18777	81,521,665
Final Maturity Date		11/1/2024
Bond No. 2009000006	EDPCODE	Amount
Month and Year of Issue		7/14/2005
Purpose of Issue		Sewer - EFC
Current Interest Rate		2.0590
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		480,000
Issued During the Fiscal Year		,
(do not include renewals here)	2P18773	
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	35,000
Outstanding End of the Fiscal Year	2P18777	445,000
Final Maturity Date		10/1/2020

### Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2004000005	EDPCODE	Amount
Month and Year of Issue		10/21/2004
Purpose of Issue		Adv. Refunding
Current Interest Rate		3.1970
Outstanding Beginning of Year	2P18771	3,153,300
Prior Year Adjustment		-3,153,300
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	0
Outstanding End of the Fiscal Year	2P18777	0
Final Maturity Date		2/15/2015
Bond No. 2002000002	EDPCODE	Amount
Month and Year of Issue		10/2/2002
Purpose of Issue		Adv. Refunding
Current Interest Rate		3.0000
Outstanding Beginning of Year	2P18771	9,225,000
Prior Year Adjustment		-9,225,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	0
Outstanding End of the Fiscal Year	2P18777	0
Final Maturity Date		6/1/2014
Total Bond		Amount
Outstanding Beginning of Year		196,835,393
Prior Year Adjustment		-33,365,654
Issued During Fiscal Year		00,000,004
Paid During Fiscal Year		8,003,074
Outstanding End of Year		155,466,665
y		0

### Total of All Indebtedness

Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond	Amount
Outstanding Beginning of Year	234,501,967
Prior Year Adjustment	0
Issued During Fiscal Year	28,634,000
Paid During Fiscal Year	16,048,074
Outstanding End of Year	247,087,893

### COUNTY OF Albany Schedule of Time Deposits and Investments For the Fiscal Year Ending 2009

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$49,640.00
Demand Deposits	9Z2011	\$21,101,797.37
Time Deposits	9Z2021	\$103,142,956.95
Total		\$124,294,394.32
COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in		
possession of municipality or its agent	9Z2014A	\$138,207,580.04
Total		\$138,957,580.04
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$1,004,302.67
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	

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5425	\$3,024,858	\$0	\$0	\$3,024,858
****-0692	\$10,452	\$0	\$0	\$10,452
****-29-1	\$50,116	\$0	\$0	\$50,116
****-48-1	\$30,732	\$6,068	\$7,570	\$29,230
****-13-0	\$1,061,378	\$0	\$0	\$1,061,378
****-1816	\$824,431	\$0	\$0	\$824,431
****-2239	\$84,617	\$0	\$0	\$84,617
****-3162	\$1,023,221	\$0	\$0	\$1,023,221
****-0661	\$269,699	\$0	\$0	\$269,699
****-7237	\$108,551	\$0	\$0	\$108,551
****-7664	\$12,403	\$0	\$0	\$12,403
****-5355	\$139,890	\$0	\$0	\$139,890
****-9115	\$147,676	\$0	\$0	\$147,676
****-7116	\$55,748	\$0	\$0	\$55,748
****-7897	\$138,130	\$0	\$47,923	\$90,208
****-0261	\$4,171	\$0	\$0	\$4,171
****-6961	\$149,162	\$94	\$18,120	\$131,136
****-5472	\$6,055	\$0	\$0	\$6,055
****-5596	\$13,367	\$0	\$0	\$13,367
****-5915	\$15,001	\$758	\$0	\$15,759
****-6046	\$120,769	\$0	\$0	\$120,769
****-1064	\$19,447	\$0	\$0	\$19,447
****-9626	\$194,926	\$0	\$0	\$194,926
****-2910	\$411	\$89	\$0	\$500
****-3916	\$157,974	\$29,296	\$13,443	\$173,826
****-3924	\$207,158	\$115,886	\$0	\$323,044
****-3932	\$0	\$0	\$0	\$0
****-3990	\$13,291	\$1,141	\$0	\$14,432
****-3415	\$0	\$0	\$6,721,748	(\$6,721,748)
****-3423	\$0	\$0	\$1,459,134	(\$1,459,134)

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3466	\$0	\$0	\$505,171	(\$505,171)
*****-3051	\$99,000	\$0	\$0	\$99,000
****-3549	\$274,113	\$0	\$274,113	\$0
****-5779	\$351,287	\$0	\$0	\$351,287
****-1171	\$13,455,521	\$426,629	\$0	\$13,882,149
****-1151	\$167,387	\$0	\$0	\$167,387
****-69-1	\$489,950	\$0	\$37,937	\$452,013
****-69-2	\$410,532	\$0	\$112,167	\$298,364
****-69-3	\$773,260	\$0	\$21,028	\$752,233
****-0991	\$30,601	\$0	\$0	\$30,601
****-0667	\$2,108,564	\$0	\$0	\$2,108,564
*****-3151	\$4,526,434	\$0	\$0	\$4,526,434
****-3987	\$1,950,118	\$0	\$0	\$1,950,118
****-3995	\$380,837	\$0	\$0	\$380,837
****-5943	\$5,300,840	\$0	\$0	\$5,300,840
****-5951	\$437,213	\$0	\$0	\$437,213
****-6348	\$10,011	\$0	\$0	\$10,011
****-5050	\$59,749	\$0	\$0	\$59,749
****-8384	\$47,052	\$0	\$0	\$47,052
****-8464	\$215,238	\$0	\$0	\$215,238
****-6277	\$677,425	\$0	\$609,059	\$68,365
****-1411	\$2,603,987	\$0	\$0	\$2,603,987
****-1453	\$8,990	\$0	\$0	\$8,990
****-1495	\$373,519	\$0	\$0	\$373,519
****-1534	\$1,912,827	\$0	\$0	\$1,912,827
*****-3661	\$1,576,951	\$0	\$0	\$1,576,951
****-4104	\$12,559	\$0	\$0	\$12,559
****-5767	\$1,523,255	\$0	\$0	\$1,523,255
****-5775	\$104,978	\$0	\$0	\$104,978
****-2879	\$148,794	\$0	\$0	\$148,794

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4103	\$3,501,407	\$0	\$0	\$3,501,407
****-5783	\$3,118,583	\$0	\$0	\$3,118,583
****-5804	\$664,049	\$0	\$0	\$664,049
****-5791	\$11,363,195	\$0	\$0	\$11,363,195
****-9191	\$1,186,460	\$0	\$0	\$1,186,460
****-8341	\$1,129,459	\$0	\$0	\$1,129,459
****-0580	\$798,998	\$0	\$0	\$798,998
****-0629	\$643,496	\$0	\$0	\$643,496
****-7861	\$5,588,981	\$0	\$0	\$5,588,981
****-7900	\$1,742,916	\$0	\$0	\$1,742,916
****-7942	\$8,766,417	\$0	\$0	\$8,766,417
****-7984	\$1,530,948	\$0	\$0	\$1,530,948
****-3198	\$25,702	\$0	\$0	\$25,702
****-3211	\$2,893	\$0	\$0	\$2,893
****-3208	\$5,763,549	\$0	\$0	\$5,763,549
****-9477	\$1,254,289	\$0	\$68,615	\$1,185,673
****-6238	\$42,568	\$0	\$0	\$42,568
****-0888	\$16,702	\$0	\$28,329	(\$11,627)
****-8838	\$409,746	\$0	\$0	\$409,746
****-0330	\$455,154	\$0	\$0	\$455,154
****-2889	\$31,929	\$0	\$538,118	(\$506,189)
****-5326	\$2,689,231	\$0	\$0	\$2,689,231
****-51-2	\$6,788,781	\$0	\$0	\$6,788,781
****-1687	\$8,461	\$0	\$0	\$8,461
****-4752	\$2,436,742	\$0	\$0	\$2,436,742
****-3178	\$2,337	\$0	\$0	\$2,337
****-69-4	\$2,108,125	\$0	\$89,040	\$2,019,085
****-8184	\$2,467	\$0	\$0	\$2,467
****-7052	\$8,575	\$0	\$0	\$8,575
****-9043	\$28	\$0	\$0	\$28

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-51-3	\$7,936,072	\$0	\$0	\$7,936,072
****-0024	\$2,783	\$0	\$2,783	\$0
*****-0037	\$1,225,555	\$382,861	\$5,508	\$1,602,908
****-0011	\$1,098,718	\$131,267	\$523,123	\$706,862
****-4170	\$11,880	\$0	\$3,495	\$8,385
****-8142	\$4,884	\$128	\$12	\$5,000
****-8018	\$215,903	\$2,737	\$31,728	\$186,913
****-8306	\$2,279,240	\$114,574	\$480,931	\$1,912,883
****-9319	\$2,358	\$1,504	\$361	\$3,500
****-5016	\$7,708	\$1,725	\$9,373	\$60
****-4116	\$661,674	\$54,054	\$101,171	\$614,557
****-8819	\$31,907	\$0	\$4,265	\$27,642
****-1330	\$89,835	\$3,336	\$20,552	\$72,619
****-2265	\$57,550	\$0	\$0	\$57,550
****-2257	\$3,011	\$0	\$0	\$3,011
****-3799	\$1,311	\$0	\$0	\$1,311
****-5081	\$2,137	\$0	\$0	\$2,137
****-3844	\$1,780	\$0	\$0	\$1,780
****-6749	\$5,052	\$0	\$0	\$5,052
****-7463	\$1,004	\$0	\$0	\$1,004
****-7874	\$11,771	\$0	\$0	\$11,771
****-9157	\$5,008	\$0	\$0	\$5,008
****-0855	\$1,001	\$0	\$0	\$1,001
****-6943	\$50,012	\$0	\$0	\$50,012
****-4326	\$3,537	\$0	\$0	\$3,537
****-4318	\$7,077	\$0	\$0	\$7,077
****-1957	\$418,244	\$0	\$0	\$418,244
****-6224	\$9,031,318	\$0	\$0	\$9,031,318
*****-3143	\$7,248	\$0	\$0	\$7,248
*****-0951	\$639,211	\$0	\$0	\$639,211

Bank Account Number	Bank Balance	Add: Deposit In Transit		Less: Outstand Check	ding		Adjusted Bank Balance
*****-unts	\$895,826		\$0			\$0	\$895,826
	Total Adjusted Bank Balance						\$124,244,756
	Petty Cash						\$49,640.00
	<u>A</u> djustments						\$.00
	Total Cash			9ZCASH	*		\$124,294,396
	Total Cash Balance	All Funds		9ZCASHB	*		\$124,294,394
	* Must be equal						

# COUNTY OF Albany Local Government Questionnaire For the Fiscal Year Ending 2009

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

# COUNTY OF Albany Employee and Retiree Benefits For the Fiscal Year Ending 2009

	Total Full Time Employees:	2,435			
	Total Part Time Employees:	126			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$8,991,399.00	2,636		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$7,657,351.00	2,435	126	
90408	Worker's Compensation Insurance	\$2,699,773.00	2,435	126	
90458	Life Insurance				
90508	Unemployment Insurance	\$124,555.00	2,435	126	
90558	Disability Insurance	\$51,767.00	553	22	
90608	Hospital and Medical (Dental) Insurance	\$37,569,209.00	2,110	33	1,323
90708	Union Welfare Benefits	\$63,392.00	299	12	
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$410,128.00	27		
91890	Other Employee Benefits	\$717,249.00			
	Total	\$58,284,823.00			
	otal From Financial	\$66,517,263.67			

# COUNTY OF Albany Energy Costs and Consumption For the Fiscal Year Ending 2009

Energy Type	Energy Type Total Total Volume Expenditures		Units Of Measure	Alternative Units Of Measure
Gasoline	\$455,471	228,468	gallons	
Diesel Fuel	\$288,712	145,400	gallons	
Fuel Oil	\$27,828	13,993	gallons	
Natural Gas	\$1,986,469	1,753,589	cubic feet	
Electricity	\$3,531,599	35,157,517	kilowatts	
Coal			tons	

### CERTIFICATION OF CHIEF FISCAL OFFICER

I, Michael F. Conners II , h	ereby certify that I am the Chief Fiscal Officer of		
the County of Albany	, and that the information provided in the annual		
financial report of the County of Albany	any , for the fiscal year ended 12/31/2009		
, is TRUE and correct to the best of my know	wledge and belief.		
By entering the personal indentification num	ber assigned by the Office of the State Comptroller to me as		
the Chief Fiscal Officer of the County of Alba	any , and adopted by me as		
my signature for use in conjunction with the	filing of theCounty of Albany's		
annual financial report, I am evidencing my	express intent to authenticate my certification of the		
County of Albany's	annual financial report for the fiscal year ended 12/31/2009		
and filed by means of electronic data transm	nission.		
John Branigan	John Branigan		
Name of Report Preparer if different than Chief Fiscal Officer	Name		
(518) 447-7130	Accountant		
Telephone Number	Title		
	112 State Street Room 1030		
	Official Address		
04/30/2010	(518) 447-7130		
Date of Certification	Official Telephone Number		

# COUNTY OF Albany Supplemental Section Comments For the Fiscal Year Ending 2009

Statement	οf	Indebte	dness
Otatomont	OI.	HIGODIC	uiicoo

Revised SOI to report BAN renewal and correct debt exemption status of several issues.