



COUNTY OF DUTCHESS
DEPARTMENT OF FINANCE

Memo

TO: Dutchess County Legislators
Carolyn Morris, Clerk of the Legislature

FROM: Pamela Barrack, Commissioner of Finance *pb*
Valerie J. Sommerville, Budget Director *(VJ)*

DATE: May 1, 2013

RE: Update on County's Fiscal Position

With the 2012 Dutchess County unaudited year end close out completed, we are providing the Legislature with a fiscal update. This report also identifies highlights of the State budget and other key areas of concern.

State Budget

The most significant reform in the 2013-2014 enacted State budget is the acceleration of County Medicaid savings. The Federal Affordable Care Act, slated to begin January 1, 2014, includes enhanced federal Medicaid funding with a portion of these savings going to counties to support the State's Medicaid Program. This federal Medicaid funding will rise incrementally each year through 2019. The adopted State budget accelerates these savings by nine months reducing each county's weekly Medicaid shares beginning April 1, 2013. As a result, Dutchess County projects an estimated savings of \$380,000 in 2013 with additional annualized savings in future years.

Other State budget highlights include:

- a stable rate pension plan option which is a variation on the amortization plan offered under current law. The new law allows local governments to amortize a larger portion of their pension contribution bill than is currently allowed;
- an increase in Consolidated Highway Improvement Program (CHIPS) funding, the first increase in CHIPS funding in five years, with Dutchess County slated to receive an additional \$419,000 for the 2013-2014 state fiscal year, a resolution request will be submitted to the Legislature for June to accept this additional funding;

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- an increase to community college state base aid of \$150 per FTE raising the state aid amount to \$2,422 per FTE resulting in an additional \$1 million for Dutchess Community College; and
- enhanced Preschool Special Education audit authority that allows counties to retain 100% of approved audit recoveries.

A number of mandate relief measures proposed in the Governor's budget were not included in the final State budget, most notably enhanced home rule authority to provide counties with authority to renew existing sales tax rates and a senate proposal to allow counties under 4% to adjust their sales tax rates up to 4% without state approval.

Sales Tax

The final County government share of sales tax revenue for 2012 totals \$135.5 million which is \$1.4 million or 1% more than the 2012 adopted budget estimate of \$134.1 million. Sales tax revenue for 2012 increased by \$1.2 million or .9% compared to 2011 actual sales tax revenue.

First quarter 2013 sales tax receipts show a decrease in Dutchess County's sales tax of 1% compared to the first quarter of 2012, even with the cap on sales tax sharing with municipalities. When adjusted to exclude additional revenue from the municipal sales tax cap, sales tax revenues are actually down more than 4% compared to last year at this time.

This decline in sales tax revenues is due in part to the State's quarterly prior period adjustments. In 2012, the adjustment resulted in additional sales tax to the County; however, in 2013 the adjustment decreased our sales tax. The end result is a year-to-year negative impact of \$871,000.

It's important to note one quarter does not necessarily reflect an annual trend. It is too early in the year to project what our sales tax payments will be for the remainder of the year.

Dutchess Economy

Dutchess County unemployment for March 2013 was 7.4%, down slightly by .6% from one year ago, but still significantly higher than the average annual employment rate of 4% for 2007 prior to the downturn. New York State's unemployment rate for March 2013 is 8.2%, down from 8.5% in March 2012 and the national unemployment rate is 7.6%, down from 8.2% one year ago.

The Department of Community & Family Services (DCFS) continues to see a significant increase in demand for services. While temporary assistance is down slightly, food stamps and Medicaid caseloads are up over last year at this time, with total unduplicated DCFS caseloads up 69% from 2007 prior to the economic downturn.

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Statistics from the Mid-Hudson Multiple Listing Service shows Dutchess County first quarter housing sales are up by 18.6% and first quarter sales dollar volume is up more than 25% compared to the first three months of last year. However, the County Clerk's Office reports a total of 1,215 foreclosures in 2012, up 19% compared to the 2011 number of 1,016, and 466 foreclosures in the first quarter of 2013, an increase of 29.4% compared to the first quarter 2012 number of 360.

2012 Year End

Outlined below are highlights of the County's 2012 year end fiscal position.

It's important to clarify information reported in our 2012 year end financial report does not reflect solely operating budget revenues and expenses. It also includes other non-operating budget entries such as gross sales tax revenues received and the distribution of sales tax shared with municipalities, capital outlays, and other accounting adjustments.

There are many factors which impact our year end fiscal position, much of which is driven by the economy or are the result of mandated, non-discretionary costs beyond our control.

We ended 2012 with total countywide revenues of \$429.7 million, a decrease of \$16.3 million compared to 2011 revenues of \$446 million. State aid revenue, calculated largely as a percentage of reimbursement for program expenditures, went down 18% due largely to reimbursement not received for appropriations not fully expended in a number of state mandated programs. Federal aid revenue went down 6% due in part to the expiration of federal stimulus funding in June 2011.

In 2012, countywide spending totaled \$436 million, a small increase of \$575,000 million compared to 2011. Increased spending for Medicaid, housing inmates in other county jails, and employee benefits, primarily for State pension payments and health insurance, were largely offset by under expenditures in personal services, other state mandated programs and numerous operational cost areas.

The 2012 year end general fund cash balance (*not fund balance*) was \$30.1 million. While this is a slight increase compared to the 2011 year end cash balance of \$29.5 million, this is more than \$28.6 million below the 2008 year end cash balance of \$58.7 million. While cash flow can fluctuate greatly from day-to-day based on cash outlays and revenues received, our cash balances have been consistently lower over the past four years.

The refund of prior year's expenditures revenue, which can vary significantly from year-to-year, remained constant in the general fund, from \$7.4 million in 2011 to \$7.6 million in 2012. Although the total tax receivables have remained about the same, the uncollectable and deferred taxes have increased by \$1.8 million, showing the continuing economic stress for property owners struggling to pay their delinquent taxes.

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Significant cost areas for 2012 include:

- \$46.9 million for employee health insurance and pension payments
- \$43.3 million for the State mandated Medicaid program
- \$41.6 million for the Sheriff and Jail, excluding employee benefits
- \$20 million for the State mandated Preschool Special Education and Early Intervention programs; and
- \$14.9 million for the operating contribution and debt service for Dutchess Community College and charge backs paid to other community colleges.

Other significant expense areas include the Health Department, Mental Hygiene, Community & Family Services and Public Works. While some of these expenses are partially reimbursed by the State, much of our net to County cost impacting the tax levy is incurred for State mandated programs.

Fund Balance

The County ended 2012 with \$13.6 million in unaudited general fund balance, an increase of \$5.8 million or 74% more than the 2011 year end unaudited fund balance of \$7.8 million, and \$4.5 million or 25% less than the final 2011 audited fund balance of \$18.1 million. **It's important to note fund balance is not cash, it's the difference between the County's assets and liabilities as of a point in time.** This number must be viewed in the context of the total \$409 million County budget, the current fiscal picture and economic climate, as well as other fiscal challenges which we know with certainty will need to be addressed this year, next year and beyond.

The \$13.6 million unaudited general fund balance is only 3.3% of the County's \$409 million operating budget, placing us well below the recommended 5% to 10% range for fund balance as a percent of appropriations. We need to remain vigilant to maintain and rebuild reserves to withstand the impact of continuing costs for State mandates, fuel costs to operate our County fleet, utilities for our buildings, contractual obligations required by our labor agreements, and debt service to maintain the County's assets and infrastructure.

There can be a significant difference, up or down, between the unaudited fund balance reported in May and the final audited fund balance, after all accounting adjustments have been completed. Based on a comprehensive RFP process, Dutchess County has hired a new independent auditing firm, Drescher & Malecki, to perform the final audit of our 2012 financial statements. The final audit to be completed prior to September 30th will determine the County's final fund balance for the 2012 fiscal year.

Dutchess County Government continues to demonstrate very strong credit worthiness, as confirmed by Moody's Investors Service Aa1 bond rating in December 2012. However, the importance of rebuilding fund balance is evident as Moody's has qualified its rating for Dutchess County Government with a "negative" outlook, reflecting Moody's opinion that "Given the county's reliance on economically sensitive revenues, ample reserves are key to cushioning against unanticipated declines in collections" and "continued use of reserves could further pressure the county's financial position."

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We continue to face significant fiscal challenges as we strive to find the balance between what services County government must provide, what services our residents want us to provide and what County government can afford to provide.

In April, the County Legislature adopted a home rule request urging the state Legislature to approve legislation enabling Dutchess County to extend authorization for $\frac{3}{4}$ of 1% sales tax beyond the November 30, 2013 expiration date. This $\frac{3}{4}$ of 1% has been in effect since 2003 and provides nearly \$30 million in revenue relied on to fund programs and services, along with revenue shared with the towns, villages and cities of Dutchess County. Additionally, our 2013 adopted county budget includes \$4.8 million in estimated mortgage tax revenue which also requires home rule authority. Both bills have been introduced in the State Legislature. Should Albany not adopt these required home rule authorizations, the County stands to lose nearly \$36 million in annualized funding for 2014 and beyond.

The cost for "housing-out" inmates in other county jails in 2012 was \$8 million. The Jail has exceeded its budget for these expenses repeatedly over the past several years as the inmate count has continued to climb. The 2013 budget includes approximately \$5.6 million for fees to other institutions, personnel costs, and the expenses for transportation based on the plan to implement temporary housing PODS mid-year while a permanent Jail housing solution is developed. Should the project not move forward, and inmate population remain constant, it is likely additional funds will need to be appropriated.

Faced with a property tax cap again this year, little mandate relief and little available fund balance to offset the budget, the 2014 budget process is certain to be challenging. We'll need to focus on how these challenges will impact the County budget and fund balance, as well as the property tax levy for the 2014 budget. Through a focused, logical, inclusive and fair process, we can work together to deal with our fiscal challenges as best we can with limited resources.

Attached is the County's unaudited financial report for 2012 as submitted to the State Comptroller's Office. If the Legislature has any questions after reviewing the full report and this memo, we would ask that your questions be combined into one communication and forwarded to the Commissioner of Finance and Budget Director so we are able to address them at our presentation to the Legislature in June.

cc: Elected Officials
Department Heads
Union Leadership
Union Shop Stewards

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COUNTY OF DUTCHESS

Fiscal Year Ended 2012

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with general accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

A. Financial Reporting Entity

The County of Dutchess, which was established in 1683, is governed by its charter, the County's local laws and other general laws of the State of New York. The County Legislature is the legislative body responsible for overall operations. The County Executive serves as chief executive officer and the Commissioner of Finance as chief fiscal officer.

The following basic services are provided: health and social services; highway maintenance and improvements; police protection and law enforcement; parks and recreation; transportation including the County Airport and bus system; planning and development; emergency preparedness; consumer protection; corrections (County Jail); and tax collection and enforcement.

All government activities and functions performed for the County of Dutchess are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The final reporting entity consists of (a) the primary government which is the County of Dutchess, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete as set forth in GASB Statement 14.

The decision to include a potential component unit in the County's reporting entity is based on several criteria set forth in GASB 14 including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities considered in determining the County of Dutchess' reporting entity.

1. Included in the Reporting Entity

The Resource Recovery Agency is a public benefit corporation authorized by the State Legislature in 1982 under the Public Authorities Law of the State.

The Agency is authorized to collect, receive, transport, process and dispose of solid waste in the County. The Agency is governed by a board appointed by the County Executive and County Legislature. The day-to-day operations are managed by a director appointed by the board. The Agency is a component unit and is discretely presented.

The Dutchess County Water and Wastewater Authority (the "Authority") was established in 1991 under the Dutchess County Water and Wastewater Authority Act, now codified as Title 6-C of Article V of the Public Authorities Law of the State (the "Act"), as a body corporate and politic constituting a public benefit corporation. The Act authorizes the Authority, among other things, to provide for the supply and sale of water for domestic, commercial and public purposes at retail to individual consumers within the County or wholesale to municipalities, water districts or district corporations within the County and for the collection, treatment and disposal of sewage within the County. The Authority has no taxing power. The Authority is a component unit and is discretely presented.

Dutchess Community College, (the "College"), is a unit of the State University of New York that first offered classes in 1958. This two-year institution offers four main programs of study leading to associate degrees in arts, science, applied science, and a one-year certificate. Capital costs for the College are shared by the County and the State of New York; operating costs are financed by student tuition and fees, State Aid and contributions from the County. The College is a component unit and is discretely presented.

The County Industrial Development Agency (the County ("IDA") is a public benefit corporation established June 28, 1977 under the mandate of Article 18-A, "New York State Industrial Development Agency Act", of New York State general municipal law. The function of the IDA is to authorize the issuance of industrial revenue bonds for industrial development projects. The IDA is a component unit and is discretely presented.

The Dutchess County Soil and Water Conservation District ("Soil and Water") was created by the Dutchess County Board of Supervisors in 1945 under the authority of the New York State Soil and Water Conservation District Law. Soil and Water Districts are the local natural resource management agencies in each county.

They coordinate and implement environmental programs in cooperation with federal and state agencies. Soil and Water is a component unit and is discretely presented.

During 2003 the County sold its right to receive payments under a Master Settlement Agreement with the tobacco industry to the Tobacco Asset Securitization Corporation (TASC). In December 2003 the Dutchess TASC issued \$47.85 million in bonds through a pool known as NYCTT III. In November 2005 the Dutchess TASC joined another pool known as NYCTT V and issued \$25.5 million in bonds. The debt issued by the Dutchess TASC to securitize these revenues is not considered debt of the County and is secured only by perpetual tobacco settlement payments.

The Dutchess TASC is considered a component unit of the county, and is discretely presented, based on the guidance provided in GASB Statement No. 14 and Technical Bulletin No. 2004-1 and is included as part of the County's financial reporting entity as of December 31, 2004.

The Dutchess County Local Development Corporation (LDC) is a public benefit corporation authorized by the Dutchess County Legislature in 2010 under section 1411 of the New York not-for-profit corporation law to act as an "on behalf of" issuer of conduit tax exempt bonds.

In January 2008, civic facility legislation expired and Industrial Development Agencies no longer had the authority to issue tax exempt bonds or provide other financial assistance to 501(c)(3) organizations. The LDC was established to address the capital needs of these organizations.

The LDC's function is via the issuance of industrial revenue bonds and other means to promote economic development. The LDC reviews and determines whether to recommend approval of those applicants wishing to obtain financing. The LDC receives fees from applicants and closing fees from those accepted for industrial revenue financing. The LDC is a component unit and is discretely presented.

Complete financial statements of individual component units can be obtained from their respective administrative offices:

Resource Recovery Agency
41 Sand Dock Road
Poughkeepsie, NY 12601

Dutchess Water and Wastewater Authority
27 High Street
Poughkeepsie, NY 12601

Dutchess Community College
53 Pendell Road
Poughkeepsie, NY 12601

Industrial Development Agency
3 Neptune Road
Poughkeepsie, NY 12601

Soil and Water Conservation District
P.O. Box 37
Farm & Home Center Building, Route 44
Millbrook NY 12545

Dutchess Tobacco Asset Securitization Corporation
22 Market Street, 5th Floor
Poughkeepsie, NY 12601

Dutchess County Local Development Corporation
3 Neptune Road
Poughkeepsie, NY 12601

B. Fund Accounting

Fund accounting facilitates the observance of statutory limitations and restrictions on the use of County resources. Accordingly, the County maintains the following governmental funds and account groups:

1. Fund Categories

a. Governmental Funds:

General Fund – the principal operating fund and includes all operations not required to be recorded in a separate fund.

Special Revenue Funds - utilized to account for revenue derived from specific sources, which are required, by law or regulation to be accounted for in separate funds. Special revenue funds include the following:

Special Grant (CD) – accounts for federal and state grants for Community Development Block Grants, the Workforce Investment Act and the Section 8 Rental Assistance Program.

County Road Fund - used to account for expenditures for highway purposes authorized by Highway Law, Section 114.

Road Machinery Fund - used to account for the purchase, repair, maintenance and storage of highway machinery, tools, and equipment pursuant to Highway Law, Section 133.

Self-insurance Fund - used to account for payment of compensation, assessments, and other obligations under the Worker's Compensation Law, Article 5. This fund was also used to account for activity involving self-insured health insurance program which ended December 31, 2006. Claims were paid until June 30, 2008 for services provided before December 31, 2006. To implement the Workers' Compensation and other insurance programs, the County of Dutchess employs a Risk Manager and appropriate staff. The Self-insurance plan for Workers' Compensation is also available to towns, villages, and cities of the County who choose to participate. As of January 1, 2013, one city, four towns and one village belong to the program. In addition, the Dutchess County Resource Recovery Agency and the Dutchess Community College also belong to the program.

Capital Projects Funds - used to account for resources committed to or to be used in the acquisition or construction of capital assets.

b. **Proprietary Funds:**

Used to account for ongoing organizations or activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and changes in financial position. The following proprietary funds are utilized:

Enterprise Funds - used to account for operations that are financed and operated in a manner similar to private business enterprises. Included are the following:

Airport - used to account for operation of the county airport activities.

Transportation - used to account for operation of the countywide bus system.

c. **Fiduciary Funds:**

Trust and Agency Funds - used to account for those funds held in trust and for funds held for subsequent distribution, transmittal, or release to other governments, persons, or funds.

2. **Supplemental Schedules**

Account groups are used to establish accounting control and accountability for general fixed assets and general long-term debt. The two account groups are not "funds". They are concerned with measurement for financial position and not results of operations.

Non-Current Government Assets (General Fixed Assets) - used to account for land, buildings, improvements other than buildings, and equipment utilized for general government purposes, except those accounted for in proprietary funds.

Non-Current Governmental Liabilities (General Long Term Debt) - used to account for all long-term debt and other long-term liabilities except those accounted for in proprietary funds.

C. **Basis of Accounting/Measurement Focus**

Basis of accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus. Measurement focus is the determination of what is measured, i.e. expenditures or revenues.

Modified Accrual Basis - All Governmental Funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Material revenues that are accrued include real property taxes, state and federal aid, sales tax and certain user charges. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made, except pursuant to GASB 33, a portion of these revenues have been deferred. In the Capital Projects Funds, long-term debt is recognized as revenue upon receipt of the proceeds.

Expenditures - are recognized in the accounting period in which the fund liability is incurred, if measurable, except that: Principal and interest on indebtedness are not recognized as expenditures until due. Compensated absences, such as vacation and sick leave, which vests or accumulates, are charged as expenditures when paid.

Encumbrances - the encumbrance method is utilized by the County for budgetary accounting. Under this method, commitments such as purchase orders and contracts are treated as expenditures in the budgetary basic statements and as reservations of fund balance.

Accrual Basis - Proprietary Funds are accounted for on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recorded when incurred. Fixed assets and long-term liabilities related to these activities are recorded within the funds. Enterprise funds are used to account for bus transportation and airport operations.

Account Group - General Fixed Assets are recorded at historical cost, or estimated historical cost if the original cost is not available; gifts or contributions are valued at the fair market value at the time received. Fixed assets of the Community College are held in trust by the County for the use of the College. The College has stewardship responsibility and, therefore, all asset activity is recorded by the College. Construction Work in Process, however, does include College projects. When completed, the Construction Work in Process is closed, and the asset is recorded by the College.

D. Fund Balances

In fiscal 2011, the County implemented Government Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). GASB 54 changed the classification of fund balance to focus on the constraints imposed on resources in governmental funds, instead of the previous focus on availability for appropriation.

Fund balance is now five different classifications: nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other government; or through constitutional provisions or enabling legislation.

Committed consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and requires the same level of formal action to remove the constraint. The County Legislature is the decision-making authority that can, by resolution prior to the end of the fiscal year, commit fund balance.

Assigned consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. The Legislature by Resolution 2011247 has authorized the Commissioner of Finance to assign fund balance.

Unassigned represents the residual classifications for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

When resources are available from multiple classifications, the County spends funds in the following order: restricted, committed, assigned, unassigned.

E. Property Taxes

TAX RATE

The tax rate per \$1,000 of valuation adjusted to full values 2011 was \$3.06 compared with \$3.25 per \$1000 for 2012, an increase of \$.19.

REAL PROPERTY TAXES

Real property taxes are levied prior to December 31st each year prior to the year of collection and become a lien against the real property. Collection and enforcement of taxes levied within the cities of Poughkeepsie and Beacon is the responsibility of the City Tax Collectors. Collection of taxes levied within the towns is the responsibility of Town Receivers of Taxes and Tax Collectors through the return date of May 31 or August 31. Subsequent to those dates, uncollected real property taxes are returned to the County for collection and enforcement. Unpaid village taxes and non-city school district taxes are turned over to the County for enforcement. Any such taxes remaining unpaid at year-end are relieved in the subsequent year.

The 2011 tax levy for the fiscal year 2012 Real Property Taxes represents approximately 16.68% of the constitutional tax limit.

F. **Budgetary Data**

1. **Budget Policy** - The budget policies are as follows:

- a. No later than November 1, the budget officer submits a tentative budget to the County Legislature for the fiscal year commencing January 1 of the following year. The tentative budget includes proposed expenditures and proposed means of financing for all funds.
- b. No later than December 5, the County Legislature holds a public hearing.
- c. All modifications of the budget must be approved by the Legislature.
- d. No later than December 10, the Legislature adopts the budget.
- e. Budgets are prepared for proprietary funds to establish estimated contributions required from other funds and to control expenditures.

2. **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts or other commitments for the expenditure of moneys are recorded for budgetary control purpose to reserve that portion of the applicable appropriations, is employed in the operational funds. Encumbrances are reported as reservation fund balances since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

3. **Budget Basis of Accounting**

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

G. **Changes in Accounting Policies**

There was no change of Accounting Policy in Dutchess County during 2012.

H. **Investments**

Interest bearing deposits consist of money market accounts and certificates of deposit.

I. **Inventory**

Inventory of materials and supplies utilizes the average cost method.

J. **Insurance**

The County assumes the liability for most risk including, but not limited to, property damage and personal injury liability. The County protects itself from most forms of risk such as general liability or property and casualty risk by purchasing insurance. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

K. **Compensated Absences**

Compensated absences obligation consists of accumulated unpaid employee vacation leave pay and accumulated unpaid sick leave for selected employees as of December 31, 2012.

Employees accrue vacation leave based primarily on the number of years employed up to a maximum rate of 25 days a year, but may accumulate no more than a maximum of 45 days. Upon separation from service, employees are paid up to 45 days.

Employees accrue sick leave at the rate of 12 days per year without limit.

An employee of the PBA Unit or DCSEA Unit upon retirement may choose to be paid for accumulated sick leave or fund an account for his/her contribution toward health insurance based on specific provisions of the respective contracts.

The liability for compensated absences is recorded in the Schedule of Non-Current Government Liabilities. This liability decreased by \$728,229 in 2012 due to the County 2012 offering of Workforce Adjustment Program.

L. **Post Employment Benefits**

Primary Government:

During 2007, the County implemented GASB Statement No. 45, Accounting and Financial Reporting by Employees for Post-Employment Benefits other than Pension which requires an accrual by the County for post retirement benefits and related liabilities.

Plan Description

Dutchess County Retiree Medical Program is a single-employer defined benefit healthcare plan administered by Dutchess County. The County provides certain health care benefits for retired employees including employees at the Airport (an enterprise fund.) The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. The Plan does not issue a

stand alone financial report since there are no assets legally segregated for the sole purpose of paying benefits.

Funding Policy

Participating employees and active pension plan members are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members. The percentage that is contributed is determined by the class of employee (Management, Confidential or CSEA, DCSEA or PBA unions) and their adjusted benefit date.

Contributions by the primary government, Airport and Mass Transit (enterprise funds) may vary according to length of service. Substantially all employees may become eligible for those benefits, if they reach normal retirement age and length of service requirement while working for these entities. The cost of retiree health care benefits is recognized as expenditure as premiums are paid within the governmental funds.

During 2012 the County paid \$4,745,728 on behalf of retirees and their spouses for the primary government and \$2,460 was paid on behalf of 1 retiree for the Airport (enterprise fund.) These expenditures were charged to the respective operating funds.

Funding for the plan has been established on a pay-as-you-go basis. The County currently has no assets set aside for the purpose of paying post employment benefits.

The funded status of the Plan as of December 31, 2012 was as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Under funded AAL (UAAL)	Funded Ratio	Covered Payroll	UAL as a Percentage Of Covered Payroll
1/1/2011	\$	\$317,867,649	\$317,867,649	0%	N/A	N/A

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Health insurance premiums – 2012 health insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid.

Medical Inflation rate – The inflation assumptions include an initial rate of 7% going down to 4.2% over seventy years. The inflation assumption for Medicare part B is a trend rate of 5%.

Payroll growth rate – The expected long-term payroll growth was assumed to be 3%.

Based on the historical and expected returns of the county's short-term investment portfolio, a discount rate of 4% was used. In addition, a simplified version of the projected unit credit cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis.

II STEWARDSHIP, COMPLIANCE, ACCOUNTABILITY

A. Deficit Fund Balances

1. There are no deficit operating fund balances at December 31, 2012.

III. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Cash and Investments

The County's policy applicable to the investment of all moneys and financial resources is based upon various provisions of the County Charter and the Administrative Code of the County, as well as the requirements set forth in the General Municipal Law. Pursuant to the County Charter, the County Executive by executive order annually designates the authorized depositories of the County. The Commissioner of Finance is responsible for the County's investment program and has established operating procedures consistent with guidelines contained in the laws of the County and State. All investments must conform to the applicable requirements of law and provide for the safety of the principal; sufficient liquidity; and a reasonable rate of return. The County reviews its investment policy on an annual basis.

Authorized Investments

The County Executive has designated Twelve (12) banks or trust companies, which are located and authorized to do business in the State, to receive deposits of money, including special time deposits and certificates of deposit. A maximum deposit limit is specified for each bank or trust company.

In addition to bank deposits, the County is permitted to invest moneys in any investment or obligation authorized by Section 11 and 109 of the General Municipal Law. The County's Commissioner of Finance, however, restricts

County investments to: bank time deposits and certificates of deposits, direct obligations of the United States of America, obligations guaranteed by agencies of the United States of America or repurchase agreements. Repurchase agreements are subject to the following restrictions, among others: all repurchase agreements are subject to a master repurchase agreement; trading partners are limited to banks or trust companies authorized to conduct business in the State or primary reporting dealers as designated by the Federal Reserve Bank of New York, securities may not be substituted; and the custodian for a repurchase security must be a party other than the trading partner, if such repurchase security was acquired through a primary reporting dealer. All purchased obligations, unless registered or inscribed in the name of the County, must be purchased through, delivered to and held in the custody of a bank or trust company located and authorized to conduct business in the State.

Collateral Requirements

All County deposits in excess of the applicable insurance coverage provided by the Federal Deposit Insurance Act must be secured in accordance with the provisions of and subject to the limitations of Section 4.06 of the County Charter. Such collateral may consist of "eligible securities" which the County limits to the following classes of obligations:

- (1) Obligations issued, or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation.
- (2) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market Value of the obligation that represents the amount of the insurance or guaranty.
- (3) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such State or obligation of any public benefit corporation which, under a specific State statute may be accepted as security for deposit of public moneys.
- (4) In lieu of or in addition to the deposit of eligible securities, the officers making a deposit may, in the case of an irrevocable letter of credit issued in favor of the local government by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization, accept such letter of credit payable to such local government as security for the payment of one hundred percent of the aggregate amount of public deposits from such officers and the agreed upon interest, if any.

Property Taxes

The total real property tax assets of \$55.6 million are offset by an allowance for uncollectible taxes of \$5.6 million. Current year returned village and school taxes of approximately \$29.2 million are offset by liabilities to the villages and school districts, which will be paid by April 1, 2013. The remaining portion of tax assets is (partially) offset by deferred tax revenue of \$18.7 million and represents an estimate of the tax liens which will not be collected within the first sixty (60) days of the subsequent year.)

B. Liabilities

1. Pension Plans

The County participates in the New York State and Local Employees' Retirement System (ERS). This is a cost sharing multiple public employer retirement system. The System provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the System. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the System and for the custody and control of its funds. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Employees Retirement System, 110 State Street, Albany, NY 12244.

Funding Policy

- a. The System is noncontributory for employees who joined the system before July 27, 1976. Employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 and have not completed 10 years service contribute 3% of their salary.
- b. Employees who join the New York State and Local Employees' Retirement System on or after January 1, 2010 (Tier 5) are required to contribute 3% of gross earnings all years of public service unless they are uniformed court officers and required to make 4% contribution; peace officers employed by the Unified Court System and required to make 4% contributions; or state correction officer and required to make 3% contribution for 30 years of service. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.
- c. Employees who join the New York State and Local Employees' Retirement System on or after April 1, 2012 (Tier 6) are required to contribute 3% of gross earnings until April 1, 2013 when the contribution rate is based on a percentage of the member's wages. Future salary changes may affect the member's contribution rate;

the contribution is for all years of public service; and there are salary and overtime earning limitations.

The County of Dutchess is required to contribute at an actuarially determined rate. The required contributions for the 2012 and the two preceding years were:

2012	\$20,096,929
2011	\$16,437,430
2010	\$13,918,830

The County's contributions made to the System were equal to 100 percent of the contributions required for each year.

2. Long Term Debt

a. Outstanding indebtedness

Outstanding indebtedness December 31, 2012 totaled \$107,701,442. The total amount is subject to the constitutional debt limit and represents approximately 3.96% of this limit.

b. Serial Bonds

The County borrows money in order to acquire land, equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the Schedule of Non-current Governmental Liabilities or in the enterprise funds. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities. Enterprise fund debt is liquidated with enterprise income.

c. Summary Future Debt Service

YEAR	PRINCIPAL	INTEREST	TOTAL
2013	\$14,406,442	\$3,974,874	\$18,381,316
2014	\$13,770,000	\$3,506,126	\$17,276,126
2015	\$12,650,000	\$2,987,209	\$15,637,209
2016	\$10,090,000	\$2,530,681	\$12,620,681
2017	\$9,015,000	\$2,133,375	\$11,148,375
2018-2022	\$31,515,000	\$6,152,844	\$37,667,844
2023-2027	\$14,350,000	\$1,647,198	\$15,997,198
2028-2032	\$1,905,000	\$136,416	\$2,041,416
	<u>\$107,701,442</u>	<u>\$23,068,723</u>	<u>\$130,770,165</u>

d. Authorized but Remains Unissued

As of December 31, 2012, the County had authorized but unissued debt totaling \$14,502,603.

e. Securitization

1. Tobacco Securitization

In December 2003, the County of Dutchess formed a local development corporation known as the Dutchess Tobacco Asset Securitization Corp. (Dutchess TASC) and assigned its rights to receive tobacco revenues under the Master Settlement Agreement. This corporation together with similar corporations for Oswego and Rockland counties formed a pool known as New York Counties Tobacco Trust III (NYCTT III). As a result the County was able to defease \$47 million in debt. This total includes \$37.3 million in principal and \$9.7 million in interest.

The trust issued \$79,680,000 in tobacco settlement asset bonds. Dutchess County TASC's portion totaled \$47,815,000 yielding 5.027-6.27% and an average expected life of 3.94 to 13.94 years.

In November 2005, the Dutchess Tobacco Asset Securitization Corporation (Dutchess TASC) together with 23 other County TASCs formed a pool known as New York Counties Tobacco Trust V (NYCTT V). NYCTT V issued \$199,375,348 in Tobacco Settlement Pass-through Bonds yielding 6%-7.85% and an average expected life from 13.587 to 27.279 years. Dutchess TASC's portion totaled \$25.5 million. As a result, Dutchess County was able to defease \$9.5 Million in debt issued December 2004 and receive \$16 Million in the Capital Projects Fund.

C. Interfund Receivables and Payables

	<u>Receivables</u>	<u>Payables</u>
General	\$1,265,497	
Capital Projects		\$1,265,497
Total	<u>\$1,265,497</u>	<u>\$1,265,497</u>

D. Deferred Compensation Plan

Employees of the County may elect to participate in a Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years, usually after retirement.

As of December 31, 1997, the Government Accounting Standards Board issued Statement No. 32 Accounting and Financing Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. This statement established accounting and financial reporting standards for Internal Revenue Code Section 457 deferred compensation plans of state and local governments.

As of October 1, 1997, the New York State Deferred Compensation Board (Board) created a Trust and Custody agreement making Chase Manhattan Bank the Trustee and Custodian of the Plan. Consequently, Statement No. 32 became effective for the New York State Deferred Compensation Plan as of October 1, 1997. Since the Board is no longer the trustee of the plan, the plan no longer meets the criteria for inclusion in the New York State's financial statements. Therefore, municipalities which participate in the New York State's Deferred Compensation Plan are no longer required to record the value of the plan assets. Effective December 31, 1997, the market value of the plan assets totaling \$25,406,474, were no longer displayed in the financial statements.

IV. JOINT VENTURES

A. COMMITMENTS AND CONTINGENCIES

RESOURCE RECOVERY AGENCY

THE INFORMATION FOR THIS SECTION HAS BEEN PROVIDED TO THE COUNTY BY THE DUTCHESS COUNTY RESOURCE RECOVERY AGENCY. BONDS OR NOTES ISSUED BY THE AGENCY ARE NOT A DEBT OF THE COUNTY NOR IS THE COUNTY OBLIGATED TO PAY SUCH BONDS OR NOTES.

The Dutchess County Resource Recovery Agency (the "Agency") provides solid waste management within the County. The Agency is a public benefit corporation authorized by the State Legislature in 1982 under the Public Authorities Law of the State. It is authorized to collect, receive, transport, process and dispose of solid waste as the Agency deems proper and was granted such other powers as deemed necessary or desirable to accomplish these purposes. A seven member board, three appointed by the County Executive, three appointed by the County Legislature, and one joint appointment govern the Agency. The day to day operations of the Agency are managed by an Executive Director who is appointed by the Agency's board. The service area of the Agency is essentially the entire County.

For the year ended December 31, 2012, the revenue and other income generated by the Agency was \$20,233,702 compared to \$19,839,023 the prior year (an increase of \$ 394,471). For this period, operating revenue amounted to \$16,095,020 of all revenue, which was a decrease of \$ 103,194 from 2011. The breakdown of the

source of revenues and other income was: 64% waste tipping and other fees, 14.5% energy sales, 20.5% net service fee and 1% miscellaneous revenue, including performance guarantee damages, recovered material sales and interest volume. For 2012 the average tip fee was \$69.77 per ton. Volume discounted tip fees were put in place to generate increased waste volume. The current tip fees while high by private landfill standards are more competitive when compared to other public sector tip fees. The Agency receives net service fees from the County that are determined by a formula in the Solid Waste Disposal and Service Agreement (as modified) between the Agency and the County. A net service fee contribution from the County was made necessary by the U. S. Supreme Court (the "Court") decision in the matter of C & A Carbone v. Clarkstown, NY, which effectively eliminated the County's ability to control the flow of waste within the County. See discussion below. Net service fees for 2012 were \$ 4,138,683.

The Agency owns and through an independent contractor operates a municipal waste combustion type resource recovery facility (the "RRF" or "Facility"), has contractual arrangements for the disposal of ash residue from incineration and disposes of materials that cannot be processed at the RRF.

The primary component of the Agency's solid waste system is the RRF Facility which was financed in 1984 at a cost of \$53,449,000. Funding for the Facility and related disposal facilities was provided by a \$40 million revenue bond issue and a \$13,449,000 State grant. The Facility uses the Westinghouse/O'Connor Energy System mass burn technology and has a capacity of approximately 456 tons of solid waste a day. Electricity is produced during the burn process and is sold, under a separate agreement, to the Central Hudson Gas and Electric Corporation.

Pursuant to a solid waste disposal agreement entered into between the Agency and County on December 1, 1984 (as amended most recently by a Fourth Amendment effective as of August 21, 2007), the County is obligated to deliver to the Facility not less than 140,000 tons of processible solid waste each year. The solid waste disposal agreement further requires the County to pay net service fees in the event that there is a revenue shortfall. Such net service fees insure sufficient moneys to pay debt service and are based on a formula which considers the Agency's operating costs (including debt service) and revenue. The fees are deemed to be operating expenses of the County. Following the Carbone decision, County Resolution #370 of 1994 allowed the Agency to establish a competitive tipping fee which is considered to be in reasonable compliance with the Solid Waste Disposal and Service Agreement. Net service fees have been paid by the County since 1995.

Subsequent to the Carbone decision, in 2007 the Supreme Court in *United Haulers v. Oneida-Herkimer Solid Waste Management Authority* upheld a flow control system based in large measure on the fact that the Oneida-Herkimer flow control laws benefited a clearly public facility. Although the Oneida-Herkimer decision might provide a justification for the County's return to flow control, to do so would require significant changes to the solid waste management system in the County. The County has not announced an intention to re-implement flow control in Dutchess County. It is likely that the Agency will continue to rely on annual Net Service Fee payments from the County to the Agency.

The County's waste hauler licensing system, which is enforced by the Division of Solid Waste Management, now includes provisions for submittal of a detailed application, payment of licensing fees, background investigations and fingerprinting of the principals of each solid waste company. While there are approximately 20 waste companies currently operating in the County, over 70% of the waste brought to the waste energy facility is brought by 1 company. Further changes in the management of this licensing system are anticipated in 2013.

The County has adopted legislation that mandates the source separation of certain recyclable residential and commercial waste.

The Agency opened a municipal recycling facility ("MRF") in December, 1991. In 2012, a major private recycling facility opened in southern Dutchess County, the need for the MRF declined, and it was closed on December 28, 2012.

The Agency has served as the local planning unit for solid waste management in the County under State law, and it prepared, approved and published the Dutchess County Solid Waste Management plan (February, 1992 and covering the planning period 1990 – 2010). It also prepared and on November 29, 2011, submitted a draft Plan to the New York State Department of Environmental Conservation ("DEC") for the period 2011 through 2020. In January of 2012 the County assumed local planning unit status, and it is proceeding with the completion and DEC acceptance of the draft Plan.

In October 1999, the Agency defeased its then outstanding bonds through a forward delivery bond financing. The refinancing reduced the Agency's annual debt service payment by \$1.3 million. In conjunction with the refinancing, in 1998 the Agency consented to an assignment of the service agreement to operate the Facility from Dutchess Resource Management, Inc., to Montenay Dutchess LLC, and amendments to the service agreement that provided the Agency with cost savings were adopted.

The Agency completed modifications to its Facility in mid-December 2005 to comply with new federal clean air regulations. The modifications, which cost approximately \$16,800,000, were permanently financed with long-term bonds issued in November 2007.

After the 1999 refinancing Montenay Dutchess, LLC's name was changed to Veolia ES Dutchess LLC when Montenay Dutchess, LLC's parent company was acquired. Subsequently, on August 18, 2009, the stock of Veolia ES Dutchess, LLC's parent corporation, Veolia ES Waste-to-Energy Inc. (f/k/a/ Montenay Power Corporation) was purchased by Covanta Holding Corporation. Currently, the Agency's plant operator is now known as Covanta Hudson Valley Renewable Energy, LLC.

The service agreement currently held by Covanta Hudson Valley Renewable Energy, LLC expires on June 30, 2014, and the Agency is in the process of issuing a request for proposals for the operation of the Facility beginning on July 1, 2014.

B. WATER AND WASTEWATER AUTHORITY

The Dutchess County Water and Wastewater Authority (the "Authority") was established in 1991 under the Dutchess County Water and Wastewater Authority Act, now codified as Title 6-C of Article V of the Public Authorities Law of the State (the "Act"), as a body corporate and politic constituting a public benefit corporation. The Act authorizes the Authority, among other things, to provide for the supply and sale of water for domestic, commercial and public purposes at retail to individual consumers within the County or wholesale to municipalities, water districts or district corporations within the County and for the collection, treatment and disposal of sewage within the County. The Authority has no taxing power.

The Authority has thirteen series of bonds outstanding. On July 22, 1995 the Authority issued \$796,946 Chelsea Cove Sewer System Revenue Bonds to pay costs of the acquisition and reconstruction of a sewerage system for the Chelsea Cove area of the Town of Beekman, which bonds were sold to the New York State Environmental Facilities Corporation ("EFC"). At the time of issuance of such bonds, the Authority entered into a service agreement with the Town of Beekman pursuant to which the Town of Beekman agreed, in consideration of the Authority providing sewer service to the Chelsea Cove area of said Town, to make quarterly service fee payments in amounts sufficient to pay, when due, debt service on such bonds. In June of 2007 the Authority issued \$1,890,000 Chelsea Cove Sewer Service Agreement Revenue Bonds to fund the reconstruction of the building that houses the Chelsea Cove Wastewater Treatment Plant. Prior to the issuance of the 2007 Chelsea Cove bonds, the Authority entered into a service agreement with the County on behalf of Part-County Sewer District #1. Pursuant to this agreement, the County agreed, in consideration of the Authority providing sewer service to the Chelsea Cove Sewer System service area, to make quarterly service fee payments in amounts to pay, when due, debt service on the 1995 and 2007 Chelsea Cove Sewer Service Agreement Revenue Bonds.

In October 1997, the Authority issued \$230,000 in revenue bonds to a local bank secured by the revenues of the Valley Dale Water System. On June 17, 1998, the Authority publicly sold \$23,847,819 Service Agreement Revenue Bonds, Series 1998 I and II to pay costs of the acquisition of substantially all of the water related assets of the Hyde Park Fire and Water District, to acquire from the County certain of the assets of the Staatsburg Water System, to pay the cost of installation of a connecting main in Route 9 connecting the Hyde Park System to the Staatsburg System, to pay the costs of certain improvements in the Staatsburg System and for certain related costs. In 2011 the Authority redeemed the outstanding principal amount of the 1998 Series II bonds. In June, 1999, the Authority sold an aggregate \$19,886,603 Series 1999 bonds to EFC for the purpose of refunding \$18,960,000 principal amount of the outstanding Series 1998 I Bonds and to provide an additional \$363,315 to complete the Route 9 Connecting Main. After application of the interest rate subsidy provided by EFC, debt service on the aggregate outstanding Authority bonds was significantly reduced. In 2010 EFC refunded the 1999 bonds, further reducing the Authority's annual debt service expenses. On April 6, 2000 the Authority issued \$825,000 of Service Agreement Revenue Bonds to provide funds to settle certain litigation the Authority had assumed as part of its acquisition of the Hyde Park System. On April

24, 2008 the Authority closed on the issuance of \$1,250,000 Service Agreement Revenue Notes to a local bank, for the purpose of funding the design and construction of certain capital improvements to the Hyde Park Water System. The Note matured on June 1, 2009. In July of 2009 the Authority issued \$8,697,534 Water Service Agreement Revenue Bonds for the purpose of making capital improvements to the Hyde Park, Staatsburg, Zone D, Zone L, Shore Haven and Birch Hill Water Systems and to repay the \$1,250,000 Service Agreement Revenue Notes (issued in 2008.) In November of 2001, the Authority issued \$4,268,410 of service agreement revenue bonds for construction and acquisition to provide potable water to the Zone D zone of assessment in Hyde Park. In July of 2002 the Authority sold an aggregate \$3,256,970 Series 2002 Bonds to EFC for the purpose of refunding \$3,174,853 principal amount of the outstanding Series 2001 Bonds and sold an aggregate \$540,000 Series 2002 Bonds to EFC for the purpose of refunding \$540,000 principal amount of the outstanding Series 1999 Bonds. After application of the interest rate subsidy provided by EFC, debt service on the aggregate outstanding Authority bonds was significantly reduced. In 2011 EFC refunded the Series 2002 bonds, further reducing the Authority's annual debt service expense. On December 10, 2010 the Authority closed on the issuance of \$1,905,800 Service Agreement Revenue Note to a local bank, for the purpose of funding the design and construction of certain capital improvements to the Hyde Park Regional Water System and the Birch Hill Water System. On November 16, 2011 the Authority closed on the issuance of \$1,935,000 Water Service Agreement Revenue Bonds, Series 2011 for the purpose of repaying the 2010 Service Agreement Revenue Note, to pay accrued interest on the Note and to pay the costs of issuance of the 2011 bonds.

On October 28, 2004 the Authority issued \$2,120,000 Water Service Agreement Revenue Bonds and \$2,245,000 Dalton Farms Sewer Service Agreement Revenue Bonds for the purpose of acquiring the Farms Water System and Farms Sewer System, both located in the Town of Beekman. Prior to the issuance of the 2004 Sewer Service Agreement Revenue Bonds, the Authority entered into a service agreement with the County on behalf of Part-County Sewer District #3. Pursuant to this agreement, the County agreed, in consideration of the Authority providing sewer service to the Dalton Farms Sewer System service area, to make quarterly service fee payments in amounts to pay, when due, debt service on the 2004 Dalton Farms Sewer Service Agreement Revenue Bonds. In June of 2007 the Authority issued \$400,000 Valley Dale Sewer Service Agreement Revenue Bonds to fund the reconstruction of a portion of the Valley Dale Wastewater Treatment Plant and collection system in the Town of Pleasant Valley. Prior to the issuance of the 2007 Valley Dale Sewer bonds, the Authority entered into a service agreement with the County on behalf of Part-County Sewer District #2. Pursuant to this agreement, the County agreed, in consideration of the Authority providing sewer service to the Valley Dale Sewer System service area, to make quarterly service fee payments in amounts to pay, when due, debt service on the 2007 Valley Dale Sewer Service Agreement Revenue Bonds.

At the time of issuance of the 1998 Bonds, the Authority entered into a service agreement with the County. This agreement was amended and restated (the Tenth Restatement) as of February 1, 2009. Pursuant to this document, the County agreed, in consideration of the Authority providing water service to the Hyde Park and other areas of the County, to make quarterly service fee payments in amounts

sufficient to pay, when due, debt service on the 1998 Bonds and additional bonds issued in accordance with the service agreement. The 1999, 2000 and the 2001, 2002, 2004, and 2009 Water Service Agreement Bonds are additional bonds under the service agreement. The amounts payable under the service agreements are reduced by the amount collected by the Authority for water or sewer rates, respectively. The Authority intends to assess water or sewer rates, respectively, sufficient to pay all operating and maintenance expenses. The County has established zones of assessment within the County Water District. The County has authority to, and intends to, levy benefit assessments within such zones of assessment and within the Part-County Sewer District, to raise moneys to pay substantially all of such service fee payable to the Authority. The County intends that the amount of such service fee to be raised through assessments in the County Water District will be less than the amount of the service fee required to be paid to the Authority under the water service agreement and intends to "advance" the difference between such assessments and such service fee from the general fund of the County through future increases in County benefit assessments from increases in the development of vacant real property within the zones of assessment in Hyde Park resultant from the Authority's acquisition and operation of the water system.

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2012 INTERFUND TRANSFERS

A 9901.63.9800	✓ \$730,786 ea	EA 5031	730,786
9901.63.9850	✓ 721,752 et	EA 5031	130,000
		(capital - EA0443, \$54,900)	
		(capital - EA0445, \$76,000)	
		EA 5050	5,352
A 9950.9801	✓ 54,000 ea	ET 5031	721,752
9950.9801	✓ 17,334 et	ET 5031	17,334
		(capital - ET0440, \$17,334)	
EA 9901.9 (Cap)	5,352 ea	ET 5031	838,900
EA 9901.9 (Cap)	-4,462 ea		
ET 5680.9901.9	50,000 a	A 5031	350,000
ET 9901.9 (Cap)	11,940 et		
ET 9901.9 (Cap)	826,960 et	A 5050	926,394
S 9901.21.9000	300,000 a		
S 9100.21.9100	350,000 s	S 5031	350,000
H 9901.9	930,856 a		
H 9501.9	76,000 ea		

 \$4,070,518
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 \$4,070,518
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2012

		<u>Due To</u>			<u>Due From</u>		
A	391	EA Cap	\$48,935	EA Cap	630	A	\$48,935
		ET Cap	44,140	ET Cap	630	A	44,140
		EA		CD	630	A	0
		H	1,172,460	H	630	A	1,172,460
EA	391	EA Cap	28	EA Cap	630	EA	28
ET	391	ET Cap	0	ET Cap	630	ET	0
H	391	H	0	H	630	H	0
			<u>\$1,265,563</u>				<u>\$1,265,563</u>

Totals by Fund

A	391	\$1,265,497	EA Cap	630	48,935
EA	391	28	ET Cap	630	44,130
ET	391	0	H	630	1,172,460
H	391	\$0	CD	630	0
			<u>\$1,265,525</u>	<u>\$1,265,525</u>	

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
ASSETS			
Cash	\$30,186,138	\$10,343,975	\$29,961,215
Investments			
Taxes Receivable (net)	49,994,358		
Other Receivable (net)	4,458,356	123,347	
State and Federal Receivables	53,012,322	983,649	4,296,775
Due from Other Funds	1,265,497		0
Due from Other Governments	2,117,167		23,540
Inventories	85,262		
Prepaid Expenses	5,024,205	291,937	
Restricted Assets	1,498,614		
Fixed Assets (net)			
Provision to be made in future budgets			
Other			
TOTAL ASSETS	<u>\$147,641,919</u>	<u>\$11,742,908</u>	<u>\$34,281,530</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$31,132,577	\$2,870,198	\$5,913,262
Accrued Liabilities	0	10,348	0
Retained Percentages		12,277	613,130
Other Deposits			
Notes Payable	0		
Due to Other Funds	0		1,172,460
Other Liabilities	1,302,227	0	662
Due to Other Governments	38,708,153		
Agency Liabilities			
Bond and Long-Term Liabilities			
Deferred Revenues	33,344,777		168,637
Total Liabilities	\$104,487,734	\$2,892,823	\$7,868,151
Equity			
Nonspendable Fund Balance	5,109,467	\$291,937	
Restricted Fund Balance:			
Insurance Reserve	1,444,637		
Capital Reserve	4,567		
Reserve for Debt	2,477,325		
General Reserve	238,463	3,725,657	
Assigned Fund Balance Unappropriated	34,738	1,712,003	13,260,221
Assigned Fund Balance Appropriated	20,226,040	3,120,488	13,153,158
Unassigned Fund Balance	13,618,948		
Total Equity	\$43,154,185	\$8,850,085	\$26,413,379
TOTAL LIABILITIES AND FUND EQUITY	<u>\$147,641,919</u>	<u>\$11,742,908</u>	<u>\$34,281,530</u>

The Notes to the Financial Statements are an integral part of this statement

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

	PROPRIETARY FUND	FIDUCIARY FUND	GENERAL ACCOUNT GROUPS	
	ENTERPRISE	TRUST AND AGENCY	FIXED ASSETS	LONG-TERM OBLIGATIONS
ASSETS				
Cash	\$3,963,140	\$5,777,885	\$0	\$0
Investments		81,082		
Taxes Receivable (net)				
Other Receivable (net)	305,953	412,976		
State and Federal Receivables	1,367,111			
Due from Other Funds		0		
Due from Other Governments	434			
Inventories	54,453			
Prepaid Expenses	33,057	0		
Restricted Assets				
Fixed Assets (net)	24,972,033		179,558,905	
Provision to be made in future budgets				366,815,052
Other				
TOTAL ASSETS	<u><u>30,696,209</u></u>	<u><u>6,271,943</u></u>	<u><u>179,558,905</u></u>	<u><u>366,815,052</u></u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$1,430,111	\$0	\$0	
Accrued Liabilities	6,837			
Retained Percentages	36,774			
Other Deposits	3,417			
Notes Payable				
Due to Other Funds	93,065	0		
Other Liabilities	1,085,870			\$264,459,715
Due to Other Governments				
Agency Liabilities		6,266,091		
Bond and Long-Term Liabilities	5,346,103			102,355,337
Deferred Revenues	6,822			
Total Liabilities	\$8,008,999	\$6,266,091	\$0	\$366,815,052
Equity				
Net Assets Invested - Capital Assets	\$19,625,930			
Investments in Fixed Assets			\$179,558,905	
Net Assets - Unrestricted	2,150,640			
Reserve for Encumbrances				
Reserve for Inventories				
Trust		5,852		
Net Assets Restricted - Other	910,640			
Unreserved Fund Balance - Appr.				
Unreserved Fund Balance - Unappr.				
Total Equity	\$22,687,210	\$5,852	\$179,558,905	\$0
TOTAL LIABILITIES AND FUND EQUITY	<u><u>30,696,209</u></u>	<u><u>6,271,943</u></u>	<u><u>179,558,905</u></u>	<u><u>366,815,052</u></u>

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLES TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FIDUCIARY
FUND TYPES

	GOVERNMENTAL FUND TYPES			EXPENDABLE TRUST
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	
REVENUES AND OTHER SOURCES				
Revenues				
Real Property Taxes	\$92,217,103	\$11,797,769		
Other real property Taxes	8,206,111			
Sales Tax	166,186,650			
Non-property Tax Items	3,671,568			
Departmental Income	25,348,138	1,919,819	0	
Intergovernmental Charges	1,288,703	4,250,936	\$0	
Use of Money and Property	858,499	15,971	25,000	\$48
Licenses and Permits	610,501	35,244		
Fines and Forfeitures	742,252	4,650		
Sale of Property and Compensation for Loss	568,353	97,957	0	
Miscellaneous Local Sources	7,628,303	211,099	-168,637	0
Interfund Revenues	0	0		
State Aid	61,135,531	-731	4,218,615	
Federal Aid	30,315,591	5,548,425	3,335,025	
Total Revenues	\$398,777,303	\$23,881,139	\$7,410,003	\$48
Other Sources				
Operating Transfers	\$1,276,394	350,000	\$0	
Proceeds of Obligations	0		10,341,842	
Retirement Service Credits	0			
Total Other Sources	\$1,276,394	\$350,000	\$10,341,842	\$0
TOTAL REVENUES AND OTHER SOURCES	\$400,053,697	\$24,231,139	\$17,751,845	\$48
EXPENDITURES AND OTHER USES				
Expenditures				
General Government Support	\$66,135,829	3,465,083	\$8,587,006	\$0
Education	13,065,156		450,000	
Public Safety	58,522,902	261,999	1,169,262	
Health	53,349,047		0	
Transportation	2,712,623	8,447,976	7,136,732	
Economic Assistance and Opportunity	127,829,791	2,725,885	0	0
Culture and Recreation	1,923,276		2,279,151	
Home and Community Services	8,496,543	3,625,100	2,813,744	0
Employee Benefits	55,289,656	4,176,119		
Debt Service-Principal	13,149,352	0		
Debt Service-Interest	3,941,222			
Total Expenditures	\$404,415,397	\$22,702,162	\$22,435,895	\$0
Other Uses				
Operating Transfers	1,523,872	650,000	1,006,856	
TOTAL EXPENDITURES AND OTHER USES	\$405,939,269	\$23,352,162	\$23,442,751	\$0
Revenue and Other Sources Over (Under)				
Expenditures and Other Uses	-5,885,572	878,977	-5,690,906	48
Fund Equity - Beginning of Year	\$49,039,757	\$7,971,108	\$32,104,285	\$75
Adjustment to fund balance	\$0	\$0	\$0	
Fund Equity - End of Year	\$43,154,185	\$8,850,085	\$26,413,379	\$123

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

	MODIFIED BUDGET	ACTUAL	ENCUMBRANCES	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES AND OTHER SOURCES				
Revenues				
Real Property Taxes	\$93,918,074	\$92,217,103		-\$1,700,971
Real Property Tax Items	7,138,798	8,206,111		1,067,313
Sales Tax	134,125,875	166,186,650		32,060,775
Other Non-Property Tax Items	34,180,101	3,671,568		-30,508,533
Departmental Income	26,384,196	25,348,138		-1,036,058
Intergovernmental Charges	2,180,001	1,288,703		-891,298
Use of Money and Property	883,885	858,499		-25,386
Licenses and Permits	643,200	610,501		-32,699
Fines and Forfeitures	871,670	742,252		-129,418
Sale of Property and Compensation for Loss	937,527	568,353		-369,174
Miscellaneous Local Sources	206,113	7,628,303		7,422,190
Interfund Revenues	300,000	0		-300,000
State Aid	59,415,024	61,135,531		1,720,507
Federal Aid	36,838,231	30,315,591		-6,522,640
Total Revenues	\$398,022,695	\$398,777,303		\$754,608
Other Sources				
Operating Transfers	\$0	\$1,276,394		\$1,276,394
Other Financing Sources & Retirement Cr	0	0		0
Proceeds of Obligations	0	0		0
TOTAL REVENUES AND OTHER SOURCES	\$398,022,695	\$400,053,697		\$2,031,002
EXPENDITURES, ENCUMBRANCES AND OTHER USES				
Expenditures				
General Government Support	\$69,177,693	\$66,135,829	\$220,548	\$2,821,316
Education	13,066,215	13,065,156	0	1,059
Public Safety	60,505,467	58,522,902	537,279	1,445,286
Health	59,722,312	53,349,047	4,820,638	1,552,627
Transportation	2,712,623	2,712,623	0	0
Economic Assistance and Opportunity	140,176,255	127,829,791	9,005,755	3,340,709
Culture and Recreation	2,123,639	1,923,276	141	200,222
Home and Community Services	7,405,077	8,496,543	0	-1,091,466
Employee Benefits	57,204,109	55,289,656	241,679	1,672,774
Debt Service	17,226,709	17,090,574		136,135
Total Expenditures and Encumbrances	\$429,320,099	\$404,415,397	\$14,826,040	\$10,078,662
Other Uses				
Operating Transfers	1,523,872	1,523,872		
TOTAL EXPENDITURES, ENCUMBRANCES AND OTHER USES	\$430,843,971	\$405,939,269	\$14,826,040	\$10,078,662
Total Revenues and Other Sources Over (Under) Expenditures, Encumbrances and Other Uses	-32,821,276	-5,885,572	-14,826,040	12,109,664
Fund Equity - Beginning of Year	\$32,821,276	\$49,039,757	\$0	\$16,218,481
Fund Equity - End of Year	\$0	\$43,154,185	-\$14,826,040	\$28,328,145

COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND EQUITY
 BUDGET AND ACTUAL - SPECIAL REVENUE FUND TYPES
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

	MODIFIED BUDGET	ACTUAL	ENCUMBRANCES	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES AND OTHER SOURCES				
Revenues				\$0
Real Property Taxes	\$11,797,769	\$11,797,769		
Real Property Tax Items		\$0		
Non-Property Tax Items		\$0		
Departmental Income	1,988,000	\$1,919,819		
Intergovernmental Charges	309,000	4,250,936		3,941,936
Use of Money and Property	7,000	15,971		8,971
Licenses and Permits	23,000	35,244		12,244
Fines and Forfeitures	4,000	4,650		650
Sale of Property and Compensation for Loss	38,520	97,957		59,437
Miscellaneous Local Sources	250,000	211,099		-38,901
Interfund Revenues	0	0		0
State Aid	0	-731		-731
Federal Aid	5,180,265	5,548,425		368,160
Total Revenues	<u>\$19,597,554</u>	<u>\$23,881,139</u>		<u>\$4,351,766</u>
Other Sources				
Operating Transfers	\$0	\$350,000		\$350,000
Other Financing Sources & Retirement Cr				
Proceeds of Obligations				
TOTAL REVENUES AND OTHER SOURCES	<u>\$19,597,554</u>	<u>\$24,231,139</u>		<u>4,633,585</u>
EXPENDITURES, ENCUMBRANCES AND OTHER USES				
Expenditures				
General Government Support	\$1,686,490	\$3,465,083	\$2,149,980	-\$3,928,573
Education				
Public Safety	344,700	261,999		82,701
Health		0		
Transportation	9,752,888	8,447,976	20,508	1,284,404
Economic Assistance and Opportunity	2,790,902	2,725,885		65,017
Culture and Recreation				
Home and Community Services	2,577,363	3,625,100		-1,047,737
Employee Benefits	4,409,099	4,176,119	0	232,980
Debt Service (Principal and Interest)		0		
Debt Service - Interest				
Total Expenditures and Encumbrances	<u>\$21,561,442</u>	<u>\$22,702,162</u>	<u>\$2,170,488</u>	<u>-\$3,311,208</u>
Other Uses				
Operating Transfers	650,000	650,000	0	0
TOTAL EXPENDITURES, ENCUMBRANCES AND OTHER USES	<u>\$22,211,442</u>	<u>\$23,352,162</u>	<u>\$2,170,488</u>	<u>-3,311,208</u>
Total Revenues and Other Sources Over (Under)				
Expenditures, Encumbrances and Other Uses	-2,613,888	878,977	-2,170,488	1,322,377
Fund Equity - Beginning of Year	2,613,888	7,971,108		\$5,357,220
Fund Equity - End of Year	<u>\$0</u>	<u>\$8,850,085</u>	<u>-\$2,170,488</u>	<u>\$6,679,597</u>

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

	<u>ENTERPRISE FUND TYPES</u>		<u>FIDUCIARY FUND TYPE</u>
	<u>Airport</u>	<u>Transportation</u>	<u>Non-Expend- able Trust</u>
Operating Revenues			
Charges for Services	\$1,834,612	\$1,136,482	\$0
Other Revenues			
Total Operating Revenues	\$1,834,612	\$1,136,482	\$0
Operating Expenses			
Personal Services	\$631,177	\$81,536	\$0
Contractual Expenses	335,977	6,398,264	
Depreciation	1,673,330	1,541,138	
Cost of Goods Sold	938,761	0	
Employee Benefits	350,451	39,972	
Total Operating Expenses	<u>\$3,929,696</u>	<u>\$8,060,910</u>	<u>\$0</u>
Operating Income	-\$2,095,084	-\$6,924,428	\$0
Non-Operating Revenues (Expenses)			
Revenues:			
Sale of Property and Compensation for Loss	\$5,528	\$17,634	
Use of Money and Property	131,848	2,505	
State Aid	50,733	1,828,107	
Federal Aid	1,005,087	2,666,534	
Other	4,404	6,412	
Total Non Operating Revenue	<u>\$1,197,600</u>	<u>\$4,521,192</u>	\$0
Expenses			
Interest Expense	\$153,468	\$46,873	
Total Non Operating Expenses	<u>\$153,468</u>	<u>\$46,873</u>	<u>\$0</u>
Net Non-Operating Revenue (Expenses)	<u>\$1,044,132</u>	<u>\$4,474,319</u>	<u>\$0</u>
Income (Loss) before Transfers and Taxes	-\$1,050,952	-\$2,450,109	\$0
Transfers			
Transfers In	\$866,138	1,577,986	
Transfers Out	-890	-888,900	-3
Credit from Retirement System	0	0	
Net Income (Loss)	<u>-\$185,704</u>	<u>-\$1,761,023</u>	<u>-\$3</u>
Fund Equity - Beginning of Fiscal Yr	\$14,122,377	\$10,511,560	\$5,855
Adjustment to fund balance	\$0		
Fund Equity - End of Fiscal Year	<u>\$13,936,673</u>	<u>\$8,750,537</u>	<u>\$5,852</u>

The notes to the financial Statements are an integral part of this statements.

MUST BE ROUNDED TO THE
NEAREST DOLLAR

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
FOR THE
COUNTY OF DUTCHESS
FOR THE FISCAL YEAR ENDED 2012

AUTHORIZATION

ARTICLE 3, SECTION 30 OF THE GENERAL MUNICIPAL LAW:

*** 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 ***

ALL REPORTS SHALL BE CERTIFIED BY THE OFFICER MAKING THE SAME AND
SHALL BE FILED WITH THE COMPTROLLER WITHIN SIXTY DAYS AFTER THE CLOSE OF
THE FISCAL YEAR OF SUCH MUNICIPAL CORPORATION *** 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 MUNICIPAL AFFAIRS
ALBANY, NEW YORK 12236

* CERTIFICATION OF FISCAL OFFICER *

I, PAMELA BARRACK, CERTIFY THAT I AM THE CHIEF FISCAL OFFICER
AND THAT THE INFORMATION INCLUDED HEREIN IS TRUE AND CORRECT TO THE BEST
OF MY KNOWLEDGE AND BELIEF.


PAMELA BARRACK
COMMISSIONER OF FINANCE

22 MARKET STREET
POUGHKEEPSIE, NEW YORK 12601

30 APR 13
DATE

(845) 486-2033
OFFICE TELEPHONE NUMBER

* INQUIRY *

IF YOU HAVE ANY QUESTION RELATING TO THIS DOCUMENT PLEASE CALL:

FILING REQUIREMENTS (518) 474-4014

ACCOUNTING REQUIREMENTS (518) 474-6023

* PLEASE MAIL COMPLETED DOCUMENT TO

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
DIVISION OF MUNICIPAL AFFAIRS
BUREAU OF MUNICIPAL RESEARCH AND STATISTICS
GOV. ALFRED E. SMITH STATE OFFICE BUILDING (10TH FLOOR)
ALBANY, NEW YORK 12236

ATTENTION: JEFFREY MADEJ

* FINANCIAL SECTION *

FINANCIAL INFORMATION FOR THE FOLLOWING FUNDS AND ACCOUNT GROUPS WAS INCLUDED IN THE ANNUAL FINANCIAL REPORT FILED BY YOUR GOVERNMENT FOR THE FISCAL YEAR ENDED 2011 AND HAS BEEN USED BY THE OSC AS THE BASIS FOR PREPARING THIS UPDATE DOCUMENT FOR YOUR FISCAL YEAR ENDED 2012:

- (A) GENERAL FUND
- (CD) SPECIAL GRANT FUND
- (D) COUNTY ROAD FUND
- (DM) ROAD MACHINERY FUND
- (S) WORKERS COMPENSATION FUND
- (H) CAPITAL PROJECT FUND
- (EA) ENTERPRISE AIRPORT
- (ET) ENTERPRISE TRANSPORTATION
- (TA) AGENCY FUND
- (TE) EXPENDABLE TRUST
- (TN) NON-EXPENDABLE TRUST
- (K) GENERAL FIXED ASSETS GROUP OF ACCOUNTS
- (W) GENERAL LONG TERM DEBT GROUP OF ACCOUNTS

ALL AMOUNTS INCLUDED IN THIS UPDATE DOCUMENT FOR 2011 REPRESENT THE DATA FILED BY YOUR GOVERNMENT WITH THE OSC AS REVIEWED AND ADJUSTED WHERE NECESSARY. IF ANY FUNDS WERE USED IN 2012 THAT WERE NOT USED IN 2011, PLEASE LIST BELOW. A FORM TO REQUEST ADDITIONAL OR BLANK FUND STATEMENTS IS INCLUDED IN THIS MAILING.

*** SUPPLEMENTAL SECTION ***

NOT
APPLICABLE

THE SUPPLEMENTAL SECTION INCLUDES THE FOLLOWING SECTIONS:

- 1) STATEMENT OF INDEBTEDNESS
- 2) SCHEDULE OF SECURITIES FOR COLLATERALIZATION
- 3) SCHEDULE OF TIME DEPOSITS AND INVESTMENTS
- 4) REAL PROPERTY TAX LEVY AND RELATED INFORMATION
- 5) LOCAL GOVERNMENT QUESTIONNAIRE

IF SCHEDULE 1, 2, OR 3 IS NOT APPLICABLE, PLEASE INITIAL IN THE APPROPRIATE COLUMN. ALL OTHER SCHEDULES MUST BE COMPLETED.

ALL NUMBERS IN THIS REPORT MUST BE ROUNDED TO THE NEAREST DOLLAR.

*** FINANCIAL SECTION ***

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$29,470,727	A200	\$30,142,623
CASH IN TIME DEPOSITS	0	A201	0
PETTY CASH	25,465	A210	25,515
DEPARTMENTAL CASH	18,000	A215	18,000
TOTAL CASH	<u>\$29,514,192</u>		<u>\$30,186,138</u>
TAXES RECEIVABLE CURRENT	\$3,068,677	A250	\$2,434,162
TAXES RECEIVABLE OVERDUE	345,660	A260	379,021
TAXES RECEIVABLE STATE LANDS RETURNED SCHOOL TAXES RECEIVABLE	0	A270	0
SCHOOL DISTRICT TAXES RECEIVABLE	28,898,357	A280	28,553,114
DELINQUENT VILLAGE TAX RECEIVABLE	739,315	A290	811,223
TAXES RECEIVABLE PENDING	534,315	A295	690,487
TAX SALE	1,056,517	A300	627,877
TAX SALE CERTIFICATES	19,305,718	A310	20,433,700
PROPERTY ACQUIRED FOR TAXES	787,817	A320	787,817
ALLOWANCE FOR UNCOLLECTIBLE TAXES	590,436	A330	904,859
TOTAL TAXES RECEIVABLE (NET)	<u>-4,970,639</u>	A342	<u>-5,627,902</u>
TOTAL TAXES RECEIVABLE (NET)	<u>\$50,356,173</u>		<u>\$49,994,358</u>
ACCOUNTS RECEIVABLE	\$6,017,890	A380	\$5,185,417
ALLOWANCE FOR RECEIVABLES	-948,780	A389	-727,061
TOTAL OTHER RECEIVABLES (NET)	<u>\$5,069,110</u>		<u>\$4,458,356</u>
STATE AND FEDERAL, SOCIAL SERVICES RECEIVABLE	\$22,855,896	A400	\$20,172,548
STATE & FEDERAL RECEIVABLES	\$33,249,722	A410	\$32,839,774
TOTAL STATE AND FEDERAL AID RECEIVABLES	<u>\$56,105,618</u>		<u>\$53,012,322</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
DUE FROM OTHER FUNDS	\$3,713,644	A391	\$1,265,497
TOTAL DUE FROM OTHER FUNDS	<u>\$3,713,644</u>		<u>\$1,265,497</u>
DUE FROM TOWNS & CITIES	\$1,150,227	A430	\$1,388,568
DUE FROM OTHER GOVERNMENTS	774,194	A440	728,599
TOTAL DUE FROM OTHER GOVERNMENTS	<u>\$1,924,421</u>		<u>\$2,117,167</u>
INVENTORY OF MATERIALS & SUPPLIES	\$94,923	A445	\$85,262
TOTAL INVENTORIES	<u>\$94,923</u>		<u>\$85,262</u>
PREPAID EXPENDITURES	\$4,198,586	A480	\$5,024,205
TOTAL PREPAID	<u>\$4,198,586</u>		<u>\$5,024,205</u>
CASH IN SPECIAL RESERVE	\$1,866,677	A230	\$1,498,614
CASH IN TIME DEPOSITS - SPECIAL RESERVE	0	A231	0
TOTAL RESTRICTED ASSETS	<u>\$1,866,677</u>		<u>\$1,498,614</u>
TOTAL ASSETS	<u><u>\$152,843,344</u></u> =====		<u><u>\$147,641,919</u></u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$33,223,560	A600	\$31,132,577
TOTAL ACCOUNTS PAYABLE	<u>\$33,223,560</u>		<u>\$31,132,577</u>
ACCRUED LIABILITIES	\$0	A601	\$0
RETAINAGE	28,671	A605	0
TOTAL ACCRUED LIABILITIES	<u>\$28,671</u>		<u>\$0</u>
OVERPAYMENTS	\$811,181	A690	\$1,302,227
OTHER LONG TERM DEBT - PREMIUMS	\$0	A689	\$0
TOTAL OTHER LIABILITIES	<u>\$811,181</u>		<u>\$1,302,227</u>
DUE TO OTHER GOVERNMENTS	\$5,848,452	A631	\$7,668,112
DUE TO DISTRICTS FOR SPECIAL LEVIES	0	A650	0
DUE TO SCHOOL DISTRICTS	28,548,247	A660	29,579,252
DUE TO CITY SCHOOL DISTRICTS	647,371	A661	666,976
DUE TO VILLAGE	561,668	A668	728,087
DUE TO RETIREMENT SYSTEM	80,196	A637	65,726
TOTAL DUE TO OTHER GOVERNMENTS	<u>\$35,685,934</u>		<u>\$38,708,153</u>
DEFERRED REVENUES	\$16,517,739	A691	\$14,621,708
DEFERRED TAX REVENUES	17,536,502	A694	18,723,069
TOTAL DEFERRED REVENUES	<u>\$34,054,241</u>		<u>\$33,344,777</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
TOTAL LIABILITIES	<u>\$103,803,587</u>		<u>\$104,487,734</u>
FUND BALANCE- RESERVED FOR ENCUMBRANCES	\$0	A821	\$0
TOTAL RESERVE FOR ENCUMBRANCES	<u>\$0</u>		<u>\$0</u>
FUND BALANCE- RESERVED FOR INVENTORY	\$0	A845	\$0
TOTAL RESERVE FOR INVENTORIES	<u>\$0</u>		<u>\$0</u>
RESERVE FOR RETIREMENT SYSTEM CR	\$0	A825	\$0
INSURANCE RESERVE	0	A863	0
DEBT RESERVE	0	A884	0
MISC. RESERVE	0	A889	0
CAPITAL RESERVE	0	A878	0
SOLID WASTE RESERVE	0	A898	0
TOTAL SPECIAL RESERVES	<u>\$0</u>		<u>\$0</u>
RESERVED FUND BALANCE			
APPROPRIATED FUND BALANCE	\$0	A910	\$0
APPROPRIATED FUND BALANCE	0	A910	0
TOTAL RESERVED FUND BALANCE - APPROPRIATED	<u>\$0</u>		<u>\$0</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$0	A911	\$0
TOTAL UNRESERVED FUND BALANCE-UNAPPROPRIATED	<u>\$0</u>		<u>\$0</u>
NONSPENDABLE FUND BALANCE PREPAID ITEMS/EXPENSES	\$4,198,130	A806	5,024,205
RESERVE FOR INVENTORY	94,923	A806	85,262
TOTAL NONSPENDABLE FUND BALANCE	<u>\$4,293,053</u>		<u>5,109,467</u>
RESTRICTED FUND BALANCE WORKERS COMPENSATION	\$0	A814	\$0
INSURANCE RESERVE	1,862,117	A863	1,444,637
CAPITAL RESERVE	4,559	A878	4,567
RESERVE FOR DEBT	2,533,442	A884	2,477,325
GENERAL RESERVE	374,295	A899	238,463
TOTAL RESTRICTED FUND BALANCE	<u>\$4,774,413</u>		<u>\$4,164,992</u>
ASSIGNED FUND BALANCE ASSIGNED UNAPPROPRIATED FUND BALANCE	\$25,077	A915	\$34,738
ASSIGNED APPROPRIATED FUND BALANCE	32,140,322	A914	20,226,040
TOTAL ASSIGNED FUND BALANCE	<u>\$32,165,399</u>		<u>\$20,260,778</u>
UNASSIGNED FUND BALANCE UNRESTRICTED FUND BALANCE	\$7,806,892	A917	\$13,618,948
TOTAL UNASSIGNED FUND BALANCE	<u>\$7,806,892</u>		<u>\$13,618,948</u>
TOTAL FUND EQUITY	<u>\$49,039,757</u>		<u>\$43,154,185</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$152,843,344</u> =====		<u>\$147,641,919</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$87,304,438	A1001	\$89,287,646
SPECIAL ASSESSMENT TAX	\$2,893,491	A1030	\$2,929,457
TOTAL REAL PROPERTY TAXES	<u>\$90,197,929</u>		<u>\$92,217,103</u>
GAIN FROM SALES OF TAX ACQ PROPERTY	\$948,818	A1051	\$940,592
FEDERAL PAYMENTS IN LIEU OF TAXES	12,803	A1080	15,167
OTHER PAYMENTS IN LIEU OF TAXES	1,351,326	A1081	1,369,097
INTEREST & PENALTIES ON REAL PROPERTY TAXES	5,331,928	A1090	5,881,255
TOTAL REAL PROPERTY TAX ITEMS	<u>\$7,644,875</u>		<u>\$8,206,111</u>
SALES AND USE TAX	\$164,698,936	A1110	\$166,186,650
TAX ON HOTEL ROOM OCCUPANCY	1,936,218	A1113	2,025,448
EMERGENCY TELEPHONE SURCHARGE	1,242,861	A1140	1,224,766
OTB SURTAX	389,353	A1150	392,710
OTHER NON PROPERTY TAX	0	A1189	0
INTEREST & PENALTIES ON NON PROPERTY TAXES	6,439	A1190	28,644
TOTAL NON PROPERTY TAX ITEMS	<u>\$168,273,807</u>		<u>\$169,858,218</u>
MEDICAL EXAMINER FEES	\$1,308	A1225	\$1,564
TREASURER FEES	-7,202	A1230	30,191
CHARGES FOR TAX ADVERTISING AND EXPENSES	233,850	A1235	286,380
COMPTROLLER FEES	12,671	A1240	14,924
ASSESSORS FEES	17,197	A1250	14,835
COUNTY CLERK FEES	5,306,494	A1255	5,627,557
PERSONNEL FEES	45,758	A1260	36,600
ATTORNEY FEES	291,551	A1265	251,907
OTHER GENERAL DEPARTMENTAL INCOME	338,419	A1289	353,983

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
SHERIFF FEES	1,646,801	A1510	1,590,717
ALT TO INCARCERATION FEES	15,133	A1515	16,078
DOG CONTROL FEES	0	A1550	0
OTHER PUBLIC SAFETY			
DEPARTMENT INCOME	2,460,205	A1589	2,376,988
PUBLIC HEALTH FEES	93,445	A1601	90,065
HOME NURSING CHARGES	21,735	A1610	10,621
LABORATORY FEES	67,465	A1615	66,289
MENTAL HEALTH FEES	6,305,074	A1620	3,765,714
EARLY INTERVENTION FEES	1,234,796	A1621	910,341
CONTRIBUTION FROM PRIVATE AGENCY	0	A1625	0
OTHER HEALTH DEPT INCOME	504	A1689	0
PARKING LOTS	122,393	A1721	106,789
REPAY OF MEDICAL ASSISTANCE	998,035	A1801	1,300,103
REPAYMENT OF AID TO DEPENDENT			
CHILDREN	1,100,579	A1809	996,611
MEDICAL INCENTIVE EARNINGS	187,141	A1811	172,319
REPAYMENT OF CHILD CARE	412,482	A1819	591,774
REPAYMENT OF JUVENILE			
DELINQUENT CARE	7,850	A1823	91,750
REPAYMENT OF STATE TRAINING			
SCHOOL	0	A1829	0
REPAYMENT OF HOME RELIEF	577,071	A1840	687,596
REPAYMENT OF HOME ENERGY			
ASSIST	220,453	A1841	225,865
REPAYMENT OF EMERGENCY CARE			
FOR ADULTS	3,280	A1842	4,001
REPAYMENT - HANDICAPPED CHILDREN	1,392,653	A1850	2,937,960
REPAYMENT OF DAY CARE	17,094	A1855	11,565
REPAYMENTS OF SERVICES FOR			
RECIPIENTS	42,206	A1870	54,058
SOCIAL SERVICE'S CHARGES	79,378	A1894	77,620
SEALER OF WEIGHTS & MEASURES	77,390	A1962	103,994
CHARGES-PROGRAMS FOR THE			
AGING	2,349,454	A1972	2,357,099
OTHER ECONOMIC ASSIST AND			
OPPORTUNITY	12,500	A1989	0
PARKS AND RECREATIONAL CHARGES	157,079	A2001	171,678
RECREATIONAL CONCESSIONS	0	A2012	11,556
PLANNING BOARD FEES	1,275	A2115	1,046

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
REFUSE & GARBAGE CHARGES	0	A2130	0
OTHER HOME AND COMMUNITY SERVICES INCOME	0	A2189	0
TOTAL DEPARTMENTAL INCOME	<u>\$25,843,517</u>		<u>\$25,348,138</u>
GENERAL SERVICES, INTER GOVERNMENT	\$533,306	A2210	\$468,088
GENERAL SERVICES, ELECTION CHARGES	\$521,022	A2215	\$185,666
DATA PROCESSING, OTHER GOVTS	312,880	A2228	311,904
COMMUNITY COLLEGE CAPITAL COST	500,000	A2240	300,000
PUBLIC SAFETY SERVICES FOR OTHER GOVTS	2,254	A2260	7,495
JAIL FACILITIES SERVICES, OTHER GOVTS	0	A2264	0
PUBLIC HEALTH SERVICES, OTHER GOVTS	12,000	A2280	12,000
PROGRAMS FOR AGING, OTHER GOVTS	3,500	A2351	2,500
PLANNING SERVICES, OTHER GOVTS	1,050	A2372	1,050
MISC. REVENUE, OTHER GOVTS	0	A2389	0
CAPITAL PROJECTS, OTHER GOVTS	0	A2397	0
TOTAL INTERGOVERNMENTAL CHARGES	<u>\$1,886,012</u>		<u>\$1,288,703</u>
INTEREST AND EARNINGS	\$167,340	A2401	\$153,653
RENTAL OF REAL PROPERTY	461,084	A2410	472,268
RENTAL OF EQUIPMENT, OTHER GOVTS	56,647	A2416	36,083
COMMISSIONS	178,671	A2450	196,495
TOTAL USE OF MONEY AND PROPERTY	<u>\$863,742</u>		<u>\$858,499</u>
LICENSES, OTHER	\$18,037	A2545	\$24,787
PERMITS, OTHER	598,839	A2590	585,714
TOTAL LICENSES AND PERMITS	<u>\$616,876</u>		<u>\$610,501</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
FINES AND FORFEITED BAIL	\$223,926	A2610	\$173,169
STOP-DWI FINES	551,934	A2615	491,784
FORFEITURE OF DEPOSITS	25,506	A2620	29,553
FORFEITURE OF CRIME PROCEEDS	0	A2625	0
FORFEITURE OF CRIME PROCEEDS RESTRICTED	56,662	A2626	47,746
TOTAL FINES AND FORFEITURES	<u>\$858,028</u>		<u>\$742,252</u>
MINOR SALES	\$16,679	A2655	\$25,774
SALE OF REAL PROPERTY	0	A2660	2,000
SALES OF EQUIPMENT	122,534	A2665	79,342
INSURANCE RECOVERIES	565,527	A2680	174,971
SELF INSURANCE RECOVERIES	288,252	A2683	284,606
OTHER COMPENSATION FOR LOSS	1,518	A2690	1,660
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	<u>\$994,510</u>		<u>\$568,353</u>
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$7,358,411	A2701	\$7,470,499
GIFTS AND DONATIONS	33,213	A2705	37,497
PREMIUM ON OBLIGATION	936,972	A2710	118,842
PROCEEDS OF SEIZED & UNCLAIMED PROPERTY	97,695	A2715	-25,881
UNCLASSIFIED			
OTHER MISC. GAMES, COPIES, SUBPOENA	58,110	A2770	17,052
INTERGOVERNMENT REIMBURSEMENT	12,265	A2772	10,294
TOTAL MISC.- LOCAL SOURCES	<u>\$8,496,666</u>		<u>\$7,628,303</u>
INTERFUND REVENUES	\$0	A2801	\$0
TOTAL INTERFUND REVENUES	<u>\$0</u>		<u>\$0</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
STATE AID, REVENUE SHARING	\$0	A3001	\$0
STATE AID, COURT FACILITY	472,523	A3021	445,974
ST AID, OTHER	975,218	A3025	821,721
ST AID, DA. SALARIES	37,077	A3030	63,722
ST AID, STAR	0	A3040	0
ST AID, RECORD MGMT GRANT	0	A3060	0
ST AID, RAIL INFRASTRUCTURE INVESTMENT ACCOUNT	0	A3070	0
ST AID, OTHER	82,794	A3089	279,017
ST AID, PROBATION SERVICES	1,535,454	A3310	1,535,605
ST AID, NAVIGATION LAW ENFORCEMENT	86,928	A3315	-20,189
ST AID- OTHER PUBLIC SAFETY	781,526	A3389	662,368
ST AID, PUBLIC HEALTH	3,932,068	A3401	3,366,299
ST AID, HANDICAPPED CHILDREN	14,916,022	A3446	8,914,152
ST AID, EARLY INTERVENTION	1,249,781	A3449	1,232,720
ST AID, INSECT CONTROL	0	A3468	0
ST AID, NARCOTIC ADDICTION CONTROL	165,507	A3486	351,952
ST AID, MENTAL HEALTH	10,430,747	A3490	12,821,899
ST AID - OTHER TRANSPORTATION	2,204,006	A3589	1,943,857
ST AID, MEDICAL ASSISTANCE	280,020	A3601	2,977,486
ST AID, MED ASSISTANCE OVERBURDEN	0	A3602	0
ST AID, SPECIAL NEEDS ADULT HOME	0	A3606	0
ST AID TO DEPENDENT CHILDREN	620,628	A3609	469,012
ST AID, SOC. SVC ADM.	11,661,779	A3610	7,623,872
ST AID, CHILD CARE	4,232,231	A3619	3,331,380
ST AID, JUVENILE DELINQUENT	1,458,786	A3623	1,190,986
ST AID, HOME RELIEF	1,661,202	A3640	1,816,614
ST AID, EMERGENCY AID FOR ADULTS	30,749	A3642	44,578
ST AID, FOOD ASSISTANCE PROGRAM	-200	A3643	0
ST AID, DAY CARE	6,123,363	A3655	6,664,157
ST AID, FAM AND CHILDREN BLOCK GRANT	0	A3661	0
ST AID, SERVICES FOR RECIPIENTS	9,872,588	A3670	3,092,310
ST AID, OTHER SOCIAL SERVICES	35,714	A3689	-77,056
ST AID, VETERANS SVC AGENCIES	17,309	A3710	17,058

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
ST AID, PROGRAMS FOR AGING	1,330,763	A3772	1,243,338
ST AID, ECONOMIC ASSISTANCE	13,742	A3789	18,583
ST AID, YOUTH PROGRAMS	376,590	A3820	292,454
ST AID, CONSERVATION PROGRAMS	0	A3910	0
ST AID, OTHER HOME AND COMMUNITY			
ST AID, DISASTER ASSISTANCE	4,095	A3960	11,662
ST AID, OTHER	0	A3989	0
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TOTAL STATE AID	\$74,589,010		\$61,135,531
FED AID, OTHER	-\$5,384,067	A4089	\$11,119
FED AID, CIVIL DEFENSE	687,870	A4305	722,474
FED AID, DOMESTIC VIOLENCE	398,522	A4320	897,260
FED AID, OTHER PUBLIC SAFETY	271,325	A4389	231,013
FED AID, HEALTH	612,004	A4401	467,714
FED AID, EARLY INTERVENTION	101,638	A4451	0
FED AID, NARCOTICS ADD CONTROL	102,819	A4486	140,778
FED AID, OTHER HEALTH	4,707,695	A4489	498,592
FED AID, MENTAL HEALTH	73	A4490	367,620
FED AID, MEDICAL ASSISTANCE	604,784	A4601	-539,916
FED AID, AID TO DEPENDENT CHILDREN	12,750,754	A4609	7,740,771
FED AID, SOCIAL SERVICES ADMINISTRATION	10,329,909	A4610	13,050,954
FED AID, FOOD STAMP PROGRAM ADMIN.	1,411,398	A4611	1,665,734
FED AID, FLEX SPENDING FOR FAMILY SERVIC	526,928	A4615	-263,464
FED AID, MANAGED CARE	0	A4630	0
FED AID, JOBS	0	A4635	0
FED AID, SAFETY NET	90,328	A4640	-103,408
FED AID, HOME ENERGY ASSISTANCE	320,927	A4641	63,220
FED AID, FAM & CHLD SER BLOCK GRANT	257,053	A4661	183,880
FED AID, SERVICES FOR RECIPIENTS	1,839,937	A4670	2,214,831
FED AID, OTHER SOCIAL SERVICES	861,339	A4689	1,223,136
FED AID, PROGRAMS FOR AGING	964,592	A4772	1,006,316
FED AID, JOB TRAINING PARTNERSHIP	0	A4790	0
FED AID, YOUTH PROGRAMS	0	A4820	0
FED AID, PLANNING STUDIES	608,376	A4902	676,551
FED AID, DISASTER AID	25,764	A4960	60,416
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TOTAL FEDERAL AID	\$32,089,968		\$30,315,591

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
TOTAL REVENUES	<u>\$412,354,940</u>		<u>\$398,777,303</u>
TRANSFERS	\$895,717	A5031	\$350,000
TRANSFER FOR DEBT SERVICE	1,940,717	A5050	926,394
TOTAL INTERFUND TRANSFERS	<u>\$2,836,434</u>		<u>\$1,276,394</u>
PROCEEDS OF OBLIGATIONS	\$0	A5710	\$0
TOTAL PROCEEDS OF OBLIGATIONS	<u>\$0</u>		<u>\$0</u>
TOTAL OTHER SOURCES	<u>\$2,836,434</u>		<u>\$1,276,394</u>
TOTAL REVENUES AND OTHER SOURCES	<u>\$415,191,374</u> =====		<u>\$400,053,697</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
LEGISLATIVE BOARD, PERS SERV	\$529,279	A1010.1	\$536,766
LEGISLATIVE BOARD, EQUIP & CAP OUTLAY	0	A1010.2	0
LEGISLATIVE BOARD, CONTR EXPEND	130,406	A1010.4	101,620
TOTAL LEGISLATIVE BOARD	<u>\$659,685</u>	A1010.0	<u>\$638,386</u>
CLERK OF LEGIS BOARD, PERS SERV	\$198,422	A1040.1	\$187,267
CLERK OF LEGIS BOARD, EQUIP & CAP OUTLAY	0	A1040.2	0
CLERK OF LEGIS BOARD, CONTR EXPEND	41,400	A1040.4	55,591
TOTAL CLERK OF LEGISLATURE	<u>\$239,822</u>	A1040.0	<u>\$242,858</u>
JUSTICES AND CONSTABLE, CONTR EXPEND	\$11,245	A1110.4	\$9,765
TOTAL JUSTICE AND CONSTABLES	<u>\$11,245</u>	A1110.0	<u>\$9,765</u>
UNIFIED COURT COST, CONTR EXPEND	\$2,209,524	A1162.4	\$2,056,290
TOTAL UNIFIED COURT COST	<u>\$2,209,524</u>	A1162.0	<u>\$2,056,290</u>
DISTRICT ATTORNEY, PERS SERV	\$3,476,072	A1165.1	\$3,426,066
DISTRICT ATTORNEY, EQUIP & CAP OUTLAY	16,896	A1165.2	0
DISTRICT ATTORNEY, CONTR EXPEND	579,330	A1165.4	638,351
TOTAL DISTRICT ATTORNEY	<u>\$4,072,298</u>	A1165.0	<u>\$4,064,417</u>
PUBLIC DEFENDER, PERS SERV	\$2,036,665	A1170.1	\$2,043,863
PUBLIC DEFENDER, EQUIP & CAP OUTLAY	0	A1170.2	0
PUBLIC DEFENDER, CONTR EXPEND	575,156	A1170.4	546,958
TOTAL PUBLIC DEFENDER	<u>\$2,611,821</u>	A1170.0	<u>\$2,590,821</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
MED. EXAMINERS & CORONERS, PERS SERV	\$472,235	A1185.1	\$460,851
MED. EXAMINERS & CORONERS, CAP OUTLAY	0	A1185.2	0
MED. EXAMINERS & CORONERS, CONTR EXPEND	<u>242,171</u>	A1185.4	<u>220,148</u>
TOTAL MEDICAL EXAMINERS	\$714,406	A1185.0	\$680,999
COUNTY EXEC, PERS SERV	\$450,759	A1230.1	\$396,269
COUNTY EXEC, CONTR EXPEND	11,573	A1230.4	9,584
TOTAL COUNTY EXECUTIVE	<u>\$462,332</u>	A1230.0	<u>\$405,853</u>
COMM. OF FINANCE, PERS SERV	\$1,356,727	A1310.1	\$1,416,612
COMM. OF FINANCE, EQUIP & CAP OUTLAY	0	A1310.2	0
COMM. OF FINANCE, CONTR EXPEND	72,085	A1310.4	70,811
TOTAL COMM. OF FINANCE	<u>\$1,428,812</u>	A1310.0	<u>\$1,487,423</u>
COMPTROLLER, PERS SERV	\$889,280	A1315.1	\$939,035
COMPTROLLER, EQUIP & CAP OUTLAY	0	A1315.2	0
COMPTROLLER, CONTR EXPEND	243,076	A1315.4	294,839
TOTAL COMPTROLLER	<u>\$1,132,356</u>	A1315.0	<u>\$1,233,874</u>
BUDGET, PERS SERV	\$373,116	A1340.1	\$387,604
BUDGET, CAP OUTLAY	0	A1340.2	0
BUDGET, CONTR EXPEND	8,373	A1340.4	7,909
TOTAL BUDGET	<u>\$381,489</u>	A1340.0	<u>\$395,513</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
REAL PROPERTY TAX, PERS SERV	\$831,097	A1355.1	\$754,625
REAL PROPERTY TAX, EQUIP & CAP OUTLAY	0	A1355.2	0
REAL PROPERTY TAX, CONTR EXPEND	19,476	A1355.4	18,401
TOTAL REAL PROPERTY TAX	<u>\$850,573</u>	A1355.0	<u>\$773,026</u>
TAX ADVERTISING, CONTR EXPEND	\$78,267	A1362.4	\$28,886
TOTAL TAX ADVERTISING AND EXPENSE	<u>\$78,267</u>	A1362.0	<u>\$28,886</u>
EXP. ON PROP ACQ FOR TAXES	\$72,190	A1364.4	\$103,062
TOTAL EXP. ON PROP ACQ FOR TAXES	<u>\$72,190</u>	A1364.0	<u>\$103,062</u>
FISCAL AGENTS FEES, CONTR EXPEND	\$1,000	A1380.4	\$727
TOTAL FISCAL AGENTS FEES	<u>\$1,000</u>	A1380.0	<u>\$727</u>
CLERK, PERS SERV	\$2,534,233	A1410.1	\$2,627,748
CLERK, EQUIP & CAP OUTLAY	0	A1410.2	0
CLERK, CONTR EXPEND	257,215	A1410.4	222,458
TOTAL CLERK	<u>\$2,791,448</u>	A1410.0	<u>\$2,850,206</u>
COUNTY ATTORNEY, PERS SERV	\$1,534,468	A1420.1	\$1,575,872
COUNTY ATTORNEY, EQUIP & CAP	0	A1420.2	0
COUNTY ATTORNEY, CONTR EXPEND	-704,953	A1420.4	-746,951
TOTAL COUNTY ATTORNEY	<u>\$829,515</u>	A1420.0	<u>\$828,921</u>
PERSONNEL, PERS SERV	\$1,287,922	A1430.1	\$1,360,478
PERSONNEL, CAP OUTLAY	0	A1430.2	0
PERSONNEL, CONTR EXPEND	87,345	A1430.4	77,505
TOTAL PERSONNEL	<u>\$1,375,267</u>	A1430.0	<u>\$1,437,983</u>

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ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
ELECTIONS, PERS SERV	\$1,220,950 *	A1450.1	\$1,551,992
ELECTIONS, EQUIP & CAP OUTLAY	0	A1450.2	0
ELECTIONS, CONTR EXPEND	415,765	A1450.4	788,968
TOTAL ELECTIONS	<u>\$1,636,715</u>	A1450.0	<u>\$2,340,960</u>
PUBLIC WORKS ADMIN., PERS SERV	\$261,479	A1490.1	\$270,384
PUBLIC WORKS ADMIN., EQUIP & CAP OUTLAY	0	A1490.2	0
PUBLIC WORKS ADMIN., CONTR EXPEND	9,055	A1490.4	8,575
TOTAL PUBLIC WORKS ADMINISTRATION	<u>\$270,534</u>	A1490.0	<u>\$278,959</u>
CENTRAL SERVICES ADMIN., PERS SERV	\$605,263	A1610.1	\$551,698
CENTRAL SERVICES ADMIN, EQUIP & CAP OUTLAY	0	A1610.2	0
CENTRAL SERVICES ADMIN., CONTR EXPEND	-68,793	A1610.4	-11,502
TOTAL CENTRAL SERVICES ADMIN.	<u>\$536,470</u>	A1610.0	<u>\$540,196</u>
BUILDINGS, PERS SERV	\$1,947,569	A1620.1	\$1,851,983
BUILDINGS, EQUIP & CAP OUTLAY	0	A1620.2	8,510
BUILDINGS, CONTR EXPEND	2,763,060	A1620.4	2,338,734
TOTAL BUILDINGS	<u>\$4,710,629</u>	A1620.0	<u>\$4,199,227</u>
CENTRAL GARAGE, PERS SERV	\$617,988	A1640.1	\$614,143
CENTRAL GARAGE, EQUIP & CAP OUTLAY	13,615	A1640.2	0
CENTRAL GARAGE, CONTR EXPEND	384,295	A1640.4	438,103
TOTAL CENTRAL GARAGE	<u>\$1,015,898</u>	A1640.0	<u>\$1,052,246</u>
CENTRAL COMMUNICATION, PER SERV	\$119,490	A1650.1	\$119,913
CENTRAL COMMUNICATION, CONTR EXPEND	8,052	A1650.4	140,019
TOTAL CENTRAL COMMUNICATION	<u>\$127,542</u>		<u>\$259,932</u>

COUNTY OF DUTCHESS
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FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
CENTRAL STOREROOM, PERS SERV	\$87,859	A1660.1	\$88,218
CENTRAL STOREROOM, CONTR EXPEND	1,597	A1660.4	1,790
TOTAL CENTRAL STOREROOM	<u>\$89,456</u>	A1660.0	<u>\$90,008</u>
CENTRAL PRINT & MAIL, PERS SERV	\$319,294	A1670.1	\$329,230
CENTRAL PRINT & MAIL, EQUIP & CAP OUTLAY	0	A1670.2	0
CENTRAL PRINT & MAIL, CONTR EXPEND	-80,412	A1670.4	14,685
TOTAL CENTRAL PRINTING & MAILING	<u>\$238,882</u>	A1670.0	<u>\$343,915</u>
CENTRAL DATA PROCESS, PERS SERV	\$3,310,416	A1680.1	\$3,299,617
CENTRAL DATA PROCESS, EQUIP & CAP OUTLAY	31,294	A1680.2	7,709
CENTRAL DATA PROCESS, CONTR EXPEND	313,889	A1680.4	461,622
TOTAL CENTRAL DATA PROCESSING	<u>\$3,655,599</u>	A1680.0	<u>\$3,768,948</u>
SELF INSURANCE, PERS SERV	\$440,247	A1710.1	\$424,747
SELF INSURANCE, EQUIP & CAP OUTLAY	0	A1710.2	0
SELF INSURANCE, CONTR EXPEND	335,424	A1710.4	471,815
TOTAL SELF INSURANCE	<u>\$775,671</u>	A1710.0	<u>\$896,562</u>
UNALLOCATED INSURANCE, PERS SERV	\$0	A1910.1	\$0
UNALLOCATED INSURANCE, CONTR EXPEND	987,462	A1910.4	1,260,031
TOTAL UNALLOCATED INSURANCE	<u>\$987,462</u>	A1910.0	<u>\$1,260,031</u>
MUNICIPAL ASSN. DUES, CONTR EXPEND	\$42,957	A1920.4	\$43,809
TOTAL MUNICIPAL ASSN. DUES	<u>\$42,957</u>	A1920.0	<u>\$43,809</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND	\$10,414	A1950.4	\$11,225
TOTAL TAXES AND ASSESS ON MUNIC PROP	<u>\$10,414</u>	A1950.0	<u>\$11,225</u>
DISTRIBUTION OF SALES TAX	\$30,391,895	A1985.4	\$30,666,422
TOTAL DISTRIBUTION OF SALES TAX	<u>\$30,391,895</u>	A1985.0	<u>\$30,666,422</u>
MTA PAYROLL TAX	\$373,398	A1980.4	\$368,100
TOTAL MTA PAYROLL TAX	<u>\$373,398</u>		<u>\$368,100</u>
OTHER GEN. GOVT. SUPPORT, CONTR EXPE	\$307,656	A1989.4	\$186,279
TOTAL OTHER GENERAL GOVT. SUPPORT	<u>\$307,656</u>	A1989.0	<u>\$186,279</u>
TOTAL GENERAL GOVERNMENT SUPPORT	<u>\$65,093,228</u>		<u>\$66,135,829</u>
COMM COLLEGE TUITION, CONTR EXPEND	\$1,791,861	A2490.4	\$2,218,958
TOTAL COMM COLLEGE TUITION	<u>\$1,791,861</u>	A2490.0	<u>\$2,218,958</u>
CONTRIB, COMM COLLEGE, CONTR EXPEND	\$10,837,898	A2495.4	\$10,837,898
CONTRIB, COMM COLLEGE, DEBT PRINCIPAL	1,395,250	A2495.6	1,368,000
CONTRIB, COMM COLLEGE, DEBT INTEREST	496,247	A2495.7	441,777
TOTAL COMMUNITY COLLEGE	<u>\$12,729,395</u>	A2495.0	<u>\$12,647,675</u>
HANDICAPPED PARKING EDUCATION	\$3,303	A2989.4	\$8,300
TOTAL HANDICAPPED PARKING EDUC	<u>\$3,303</u>	A2989.0	<u>\$8,300</u>
TOTAL EDUCATION	<u>\$14,524,559</u>		<u>\$14,874,933</u>

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(A) GENERAL FUND
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DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
CRIMINAL JUSTICE COUNCIL, CONTR EXPEND	\$386	A3010.4	\$15,109
TOTAL CRIMINAL JUSTICE COUNCIL	<u>\$386</u>	A3010.0	<u>\$15,109</u>
PUBLIC SAFETY, PERS SERV	\$2,535,912	A3020.1	\$2,516,754
PUBLIC SAFETY, EQUIP & CAP OUTLAY	0	A3020.2	0
PUBLIC SAFETY COMMUNICATION	760,786	A3020.4	857,241
TOTAL PUBLIC SAFETY COMMUNICATION	<u>\$3,296,698</u>	A3020.0	<u>\$3,373,995</u>
SHERIFF, PERS SERV	\$9,670,553	A3110.1	\$10,854,936
SHERIFF, EQUIP & CAP OUTLAY	262,021	A3110.2	487,893
SHERIFF, CONTR EXPEND	1,197,022	A3110.4	1,223,842
TOTAL SHERIFF	<u>\$11,129,596</u>	A3110.0	<u>\$12,566,671</u>
PROBATION, PERS SERV	\$7,373,997	A3140.1	\$7,540,942
PROBATION, EQUIP & CAP OUTLAY	0	A3140.2	0
PROBATION, CONTR EXPEND	3,050,918	A3140.4	3,077,649
TOTAL PROBATION	<u>\$10,424,915</u>	A3140.0	<u>\$10,618,591</u>
JUVENILE DETENTION HOME, CONTR EXPEND	\$994,872	A3145.4	\$928,564
TOTAL JUVENILE DETENTION HOME	<u>\$994,872</u>	A3145.0	<u>\$928,564</u>
JAIL, PERS SERV	\$18,332,295	A3150.1	\$17,876,086
JAIL, EQUIP & CAP OUTLAY	0	A3150.2	0
JAIL, CONTR EXPEND	9,401,018	A3150.4	11,114,055
TOTAL JAIL	<u>\$27,733,313</u>	A3150.0	<u>\$28,990,141</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
TRAFFIC CONTROL, PERS SERV	\$19,359	A3310.1	\$19,725
TRAFFIC CONTROL, CAP OUTLAY	0	A3310.2	0
TRAFFIC CONTROL, CONTR EXPEND	253,815	A3310.4	118,419
TOTAL TRAFFIC CONTROL	<u>\$273,174</u>	A3310.0	<u>\$138,144</u>
STOP DWI, PERS SERV	\$0	A3315.1	\$0
STOP DWI, EQUIP & CAP OUTLAY	0	A3315.2	0
STOP DWI, CONTR EXPEND	624,734	A3315.4	737,264
TOTAL STOP DWI	<u>\$624,734</u>	A3315.0	<u>\$737,264</u>
FIRE DEPARTMENT, PERS SERV	\$335,018	A3410.1	\$375,051
FIRE DEPARTMENT, EQUIP & CAP OUTLAY	337,741	A3410.2	382,363
FIRE DEPARTMENT, CONTR EXPEND	318,371	A3410.4	395,967
TOTAL FIRE DEPARTMENT	<u>\$991,130</u>	A3410.0	<u>\$1,153,381</u>
MISC. PUBLIC SAFETY, CONTR EXPEND	\$1,122	A3989.4	\$1,042
TOTAL MISC. PUBLIC SAFETY	<u>\$1,122</u>	A3989.0	<u>\$1,042</u>
TOTAL PUBLIC SAFETY	<u>\$55,469,940</u>		<u>\$58,522,902</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
PUBLIC HEALTH, PERS SERV	\$6,897,276	A4010.1	\$6,639,399
PUBLIC HEALTH, EQUIP & CAP OUTLAY	0	A4010.2	0
PUBLIC HEALTH, CONTR EXPEND	2,486,114	A4010.4	2,104,029
TOTAL PUBLIC HEALTH	<u>\$9,383,390</u>	A4010.0	<u>\$8,743,428</u>
PHYSICALLY HANDICAPPED, PERS SERV	\$203,477	A4046.1	\$192,561
PHYSICALLY HANDICAPPED, CONTR EXPEND	16,016,244	A4046.4	15,569,820
TOTAL PHYSICALLY HANDICAPPED	<u>\$16,219,721</u>	A4046.0	<u>\$15,762,381</u>
PUBLIC HEALTH OTHER, PERS SERV	\$3,838	A4050.1	\$3,019
PUBLIC HEALTH OTHER, EQUIP & CAP OUTLAY	0	A4050.2	0
PUBLIC HEALTH OTHER, CONTR EXPEND	10,411	A4050.4	1,374
TOTAL PUBLIC HEALTH OTHER	<u>\$14,249</u>	A4050.0	<u>\$4,393</u>
EARLY INTERVENTION, PERS SERV	\$534,981	A4059.1	\$548,443
PUBLIC HEALTH OTHER, EQUIP & CAP OUTLAY	0	A4059.2	0
EARLY INTERVENTION, CONTR EXPEND	4,266,434	A4059.4	3,729,698
TOTAL MEDICAL REHAB	<u>\$4,801,415</u>	A4059.0	<u>\$4,278,141</u>
CHILD HEALTH PROGRAM, PERS SERV	\$0	A4080.1	\$0
CHILD HEALTH PROGRAM, CONTR	0	A4080.4	0
TOTAL CHILD HEALTH PROGRAM	<u>\$0</u>	A4080.0	<u>\$0</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
NARCOTIC ADDIC CONTROL, PERS SERV	\$0	A4220.1	\$0
NARCOTIC ADDIC CONTROL, CONTR EXP	224,841	A4220.4	224,841
TOTAL NARCOTIC ADDICTION CONTROL	<u>\$224,841</u>	A4220.0	<u>\$224,841</u>
ALCOHOL ADDICTION CONTROL, PER SERV	\$828,211	A4250.1	\$930,997
ALCOHOL ADDICTION CONTROL, CONTR EXP	252,595	A4250.4	247,928
TOTAL ALCOHOL ADDICTION CONTROL	<u>\$1,080,806</u>	A4250.0	<u>\$1,178,925</u>
MENTAL HEALTH ADMIN., PERS SERV	\$2,130,184	A4310.1	\$2,386,394
MENTAL HEALTH ADMIN., EQUIP & CAP OUTLAY	0	A4310.2	0
MENTAL HEALTH ADMIN., CONTR EXPEND	467,335	A4310.4	493,306
TOTAL MENTAL HEALTH ADMIN.	<u>\$2,597,519</u>	A4310.0	<u>\$2,879,700</u>
MENTAL HEALTH PROG, PERS SERV	\$8,065,330	A4320.1	\$5,658,461
MENTAL HEALTH PROG, EQUIP & CAP OUTLAY	0	A4320.2	0
MENTAL HEALTH PROG, CONTR EXPEND	14,514,405	A4320.4	14,618,777
TOTAL MENTAL HEALTH PROGRAMS	<u>\$22,579,735</u>	A4320.0	<u>\$20,277,238</u>
TOTAL HEALTH	<u>\$56,901,676</u>		<u>\$53,349,047</u>
RR STATION MAINT, CONTR EXPEND	\$2,617,252	A5640.4	\$2,677,203
TOTAL RAIL ROAD STATION MAINTENANCE	<u>\$2,617,252</u>	A5640.0	<u>\$2,677,203</u>
OFF-STREET PARKING, PERS SERV	\$35,897	A5650.1	\$35,420
TOTAL OFF-STREET PARKING	<u>\$35,897</u>	A5650.0	<u>\$35,420</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
TOTAL TRANSPORTATION	<u>\$2,653,149</u>		<u>\$2,712,623</u>
SOC. SVC ADMIN., PERS SERV	\$18,114,058	A6010.1	\$18,632,401
SOC. SVC ADMIN., EQUIP & CAP OUTLAY	0	A6010.2	0
SOC. SVC ADMIN., CONTR EXPEND	5,720,995	A6010.4	5,961,838
TOTAL SOCIAL SERVICES ADMINISTRATION	<u>\$23,835,053</u>	A6010.0	<u>\$24,594,239</u>
SOC.SVC INFIRMARY, CONTR EXPEND	\$0	A6020.4	\$0
TOTAL SOC.SVC INFIRMARY	<u>\$0</u>	A6020.0	<u>\$0</u>
DAY CARE SERVICES	\$6,435,318	A6055.4	\$6,151,460
TOTAL DAY CARE SERVICES	<u>\$6,435,318</u>	A6055.0	<u>\$6,151,460</u>
SERVICES FOR RECIPIENTS, CONTR EXPEND	\$5,454,333	A6070.4	\$5,830,313
TOTAL SVC FOR RECIPIENTS	<u>\$5,454,333</u>	A6070.0	<u>\$5,830,313</u>
MEDICAL ASSISTANCE, CONTR EXPEND	\$965,499	A6101.4	\$375,283
TOTAL MEDICAL ASSISTANCE	<u>\$965,499</u>	A6101.0	<u>\$375,283</u>
MEDICAL ASSISTANCE-MMIS, CONTR EXPEND	\$41,499,889	A6102.4	\$43,341,836
TOTAL MEDICAL ASSIST.- MMIS	<u>\$41,499,889</u>	A6102.0	<u>\$43,341,836</u>
SPECIAL NEEDS, CONT.	\$0	A6106.4	\$0
TOTAL SPECIAL NEEDS	<u>\$0</u>	A6106.0	<u>\$0</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
AID TO DEPENDENT CHILDREN, CONTR EXPEND	\$9,460,293	A6109.4	\$9,113,906
AID TO DEPENDENT CHILDREN, EMPL BENEFITS	0	A6109.8	0
TOTAL AID TO DEPENDENT CHILDREN	<u>\$9,460,293</u>	A6109.0	<u>\$9,113,906</u>
CHILD CARE, CONTR EXPEND	\$29,122,846	A6119.4	\$25,614,654
TOTAL CHILD CARE	<u>\$29,122,846</u>	A6119.0	<u>\$25,614,654</u>
JUVENILE DELINQUENT, CONTR EXPEND	\$429,636	A6123.4	\$565,404
TOTAL JUVENILE DELINQUENT	<u>\$429,636</u>	A6123.0	<u>\$565,404</u>
ST TRAIN SCHOOL, CONTR EXPEND	\$2,626,719	A6129.4	\$368,275
TOTAL STATE TRAINING SCHOOL	<u>\$2,626,719</u>	A6129.0	<u>\$368,275</u>
HOME RELIEF, CONTR EXPEND	\$6,919,000	A6140.4	\$6,251,582
TOTAL HOME RELIEF	<u>\$6,919,000</u>	A6140.0	<u>\$6,251,582</u>
HOME ENERGY ASSISTANCE, CONTR EXP	\$584,599	A6141.4	\$428,614
TOTAL HOME ENERGY ASSISTANCE	<u>\$584,599</u>	A6141.0	<u>\$428,614</u>
EMERGENCY AID FOR ADULTS, CONTR EXPEND	\$89,152	A6142.4	\$76,856
TOTAL EMERGENCY AID FOR ADULTS	<u>\$89,152</u>	A6142.0	<u>\$76,856</u>
FOOD ASSISTANCE PROGRAM	\$266,335	A6143.4	\$268,671
TOTAL FOOD ASSISTANCE PROGRAM	<u>\$266,335</u>	A6143.0	<u>\$268,671</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
COMMUNITY ACTION, CONTR EXPEND	\$0	A6310.4	\$0
TOTAL COMMUNITY ACTION ADMINISTRATION	<u>\$0</u>	A6310.0	<u>\$0</u>
PROMOTION OF INDUSTRY, CONTR EXPEND	\$0	A6420.4	\$0
TOTAL PROMOTION OF INDUSTRY	<u>\$0</u>	A6420.0	<u>\$0</u>
VETS SERVICE, PERS SERV	\$174,702	A6510.1	\$196,323
VETS SERVICE, CONTR EXPEND	21,883	A6510.4	13,337
TOTAL VETERANS SERVICE	<u>\$196,585</u>	A6510.0	<u>\$209,660</u>
CONSUMER AFFAIRS, PERS SERV	\$215,241	A6610.1	\$204,120
CONSUMER AFFAIRS, EQUIP & CAP OUTLAY	0	A6610.2	0
EXPEND	10,796	A6610.4	7,666
TOTAL CONSUMER AFFAIRS	<u>\$226,037</u>	A6610.0	<u>\$211,786</u>
PROGRAMS FOR AGING, PERS SERV	\$2,548,610	A6772.1	\$2,419,871
PROGRAMS FOR AGING, EQUIP & CAP OUTLAY	0	A6772.2	0
PROGRAM FOR AGING, CONTR EXPEND	2,060,847	A6772.4	2,007,381
TOTAL PROGRAMS FOR AGING	<u>\$4,609,457</u>	A6772.0	<u>\$4,427,252</u>

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(A) GENERAL FUND
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DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	<u>\$132,720,751</u>		<u>\$127,829,791</u>
COUNCIL ON THE ARTS, CONTR EXPEND	\$0	A7010.4	\$0
TOTAL COUNCIL ON THE ARTS	<u>\$0</u>	A7010.0	<u>\$0</u>
PARKS, PERS SERV	\$814,311	A7110.1	\$854,848
PARKS, EQUIP & CAP OUTLAY	0	A7110.2	8,976
PARKS, CONTR EXPEND	339,819	A7110.4	313,819
TOTAL PARKS	<u>\$1,154,130</u>	A7110.0	<u>\$1,177,643</u>
YOUTH PROG, PERS SERV	\$308,079	A7310.1	\$289,978
YOUTH PROG, EQUIP & CAP OUTLAY	0	A7310.2	0
YOUTH PROG, CONTR EXPEND	516,386	A7310.4	443,797
TOTAL YOUTH PROGRAM	<u>\$824,465</u>	A7310.0	<u>\$733,775</u>
JOINT PUBLIC LIBRARY, CONTR EXPEND	\$0	A7415.4	\$0
TOTAL JOINT PUBLIC LIBRARY	<u>\$0</u>	A7415.0	<u>\$0</u>
HISTORIAN, PERS SERV	\$0	A7510.1	\$11,558
HISTORIAN, EQUIP & CAP OUTLAY	0	A7510.2	0
HISTORIAN, CONTR EXPEND	0	A7510.4	300
TOTAL HISTORIAN	<u>\$0</u>	A7510.0	<u>\$11,858</u>
TOTAL CULTURE AND RECREATION	<u>\$1,978,595</u>		<u>\$1,923,276</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
PLANNING, PERS SERV	\$1,478,775	A8020.1	\$1,647,320
PLANNING, EQUIP & CAP OUTLAY	0	A8020.2	0
PLANNING, CONTR EXPEND	1,345,003	A8020.4	1,297,893
TOTAL PLANNING	<u>\$2,823,778</u>	A8020.0	<u>\$2,945,213</u>
HUMAN RIGHTS, PERS SERV	\$22,993	A8040.1	\$0
HUMAN RIGHTS, CAP OUTLAY	0	A8040.2	0
HUMAN RIGHTS, CONTR EXPEND	779	A8040.4	0
TOTAL HUMAN RIGHTS COMM.	<u>\$23,772</u>	A8040.0	<u>\$0</u>
ENVIRONMENTAL CONTROL, CONTR EXPEND	\$0	A8090.4	\$0
TOTAL ENVIRONMENTAL CONTROL	<u>\$0</u>	A8090.0	<u>\$0</u>
REFUSE & GARBAGE, PERS SERV	\$0	A8160.1	\$0
REFUSE & GARBAGE, CONTR EXPEND	3,458,014	A8160.4	2,309,498
TOTAL REFUSE & GARBAGE	<u>\$3,458,014</u>	A8160.0	<u>\$2,309,498</u>
CONSERVATION, CONTR EXPEND	\$200,000	A8710.4	\$235,000
TOTAL CONSERVATION	<u>\$200,000</u>	A8710.0	<u>\$235,000</u>
FISH AND GAME, CONTR EXPEND	\$0	A8720.4	\$0
TOTAL FISH AND GAME	<u>\$0</u>	A8720.0	<u>\$0</u>
FORESTRY, CONTR EXPEND	\$0	A8730.4	\$0
TOTAL FORESTRY	<u>\$0</u>	A8730.0	<u>\$0</u>

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(A) GENERAL FUND
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DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
AGRICULTURE AND LIVESTOCK, CONTR EXPEND	\$0	A8750.4	\$0
TOTAL AGRICULTURE AND LIVESTOCK	<u>\$0</u>	A8750.0	<u>\$0</u>
GENERAL NATURAL RESOURCES, PERS SERV	\$0	A8790.1	\$0
GENERAL NATURAL RESOURCES, CONTR EXPEND	2,980,866	A8790.4	3,006,832
TOTAL GENERAL NATURAL RESOURCES	<u>\$2,980,866</u>	A8790.0	<u>\$3,006,832</u>
MISC. HOME & COMM. SERV, CONTR EXPEND	\$0	A8989.4	\$0
TOTAL MISC. HOME & COMMUNITY SERVICES	<u>\$0</u>	A8989.0	<u>\$0</u>
TOTAL HOME AND COMMUNITY SERVICES	\$9,486,430 #		# \$8,496,543
STATE RETIREMENT, BOND ISSUE COSTS	\$0	A9010.3	\$0
STATE RETIREMENT, EMPLOYER CONTRIBUTION	15,388,532	A9010.8	18,843,538
SOCIAL SECURITY, EMPL BNFTS	7,743,310	A9030.8	7,685,220
WORKER'S COMPENSATION, EMPL BNFTS	3,396,444	A9040.8	3,520,802
LIFE INSURANCE, EMPL BNFTS	75,761	A9045.8	65,305
UNEMPLOYMENT INSURANCE, EMPL BNFTS	236,819	A9050.8	121,696
LONG-TERM DISABILITY, EMPL BNFTS	183,693	A9055.8	156,495
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	23,134,009	A9060.8	24,896,100
OTHER FRINGE BENEFITS	500	A9089.8	500
TOTAL EMPLOYEE BENEFITS	<u>\$50,159,068</u>		<u>\$55,289,656</u>

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
DEBT PRINCIPAL, SERIAL BONDS	\$11,097,930	A9710.6	\$11,781,352
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	0	A9730.6	0
TOTAL DEBT PRINCIPAL	<u>\$11,097,930</u>		<u>\$11,781,352</u>
DEBT INTEREST, SERIAL BONDS	\$3,741,625	A9710.7	\$3,499,445
DEBT INTEREST, BOND ANTICIPATION NOTES	0	A9730.7	
TOTAL DEBT INTEREST	<u>\$3,741,625</u>		<u>\$3,499,445</u>
TOTAL EXPENDITURES	\$403,826,951 #		# \$404,415,397
TRANSFERS, OTHER FUNDS	1,820,834	A9901.9	1,452,538
TRANSFERS, RISK RETENTION FUND	0	A9902.9	0
TRANSFERS, CAPITAL PROJECTS FUND	48,900	A9950.9	71,334
TOTAL OTHER USES	<u>\$1,869,734</u>		<u>\$1,523,872</u>
TOTAL EXPENDITURES AND OTHER USES	<u>\$405,696,685</u> =====		<u>\$405,939,269</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP CODE	ORIGINAL 2012	MODIFIED	ADOPTED 2013
ESTIMATED REVENUES AND OTHER SOURCES				
EST REV - REAL PROPERTY TAX	A1049M	90,988,617	\$93,918,074	94,706,205
EST REV - REAL PROPERTY TAX ITEMS	A1099M	7,138,798	7,138,798	7,909,551
EST REV - NON PROPERTY TAX ITEMS	A1199M	137,639,554	168,305,976	148,376,676
EST REV - DEPARTMENTAL INCOME	A1299M	26,303,559	26,384,196	27,747,845
EST REV - INTERGOVERNMENTAL CHARGES	A2399M	2,180,001	2,180,001	920,558
EST REV - USE OF MONEY AND PROPERTY	A2499M	883,885	883,885	851,205
EST REV - LICENSES AND PERMIT	A2599M	643,200	643,200	639,800
EST REV - FINES AND FORFEITURES	A2649M	871,670	871,670	602,179
EST REV - SALE OF PROP AND COMP FOR LOSS	A2699M	937,527	937,527	453,906
EST REV - MISCELLANEOUS LOCAL SOURCES	A2799M	177,740	206,113	255,841
EST REV - INTERFUND REVENUES	A2801M	300,000	300,000	0
EST REV - STATE AID	A3099M	57,642,717	59,415,024	64,223,137
EST REV - FEDERAL AID	A4099M	36,239,512	36,838,231	30,537,811
EST REV - INTERFUND TRANSFER	A5031M	0		1,300,000
EST REV - PROCEEDS OF OBLIGATIONS	A5799M	0		0
APPROPRIATED RESERVE	A 511M	0	48,348	0
APPROPRIATED FUND BALANCE	A 599M	32,140,322	32,772,928	20,226,040
<hr/>				
A__M				
<hr/>				
A__M				
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		<u>\$394,087,102</u> =====	<u>\$430,843,971</u> =====	<u>\$398,750,754</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP	ORIGINAL 2012	MODIFIED	ADOPTED 2013
APPROPRIATIONS				
APP - GENERAL GOVERNMENT				
SUPPORT	A1999M	36,498,196	\$69,177,693	36,559,584
APP - EDUCATION	A2999M	12,997,208	13,066,215	13,367,990
APP - PUBLIC SAFETY	A3999M	56,680,384	60,505,467	56,132,342
APP - HEALTH	A4999M	59,377,356	59,722,312	55,161,683
APP - TRANSPORTATION	A5999M	2,701,560	2,712,623	2,738,840
APP-ECONOMIC ASSISTANCE AND				
OPPORTUNITY	A6999M	140,788,488	140,176,255	148,725,434
APP - CULTURE AND RECREATIOI	A7999M	2,108,780	2,123,639	1,883,394
APP - HOME AND COMMUNITY				
SERVICES	A8999M	7,405,299	7,405,077	7,597,711
APP - EMPLOYEE BENEFITS	A9199M	56,850,584	57,204,109	56,103,606
APP - DEBT SERVICE	A9899M	17,226,709	17,226,709	17,611,412
APP - INTERFUND TRANSFER	A9999M	1,452,538	1,523,872	2,868,758
_____	A ___ M			
_____	A ___ M			
TOTAL APPROPRIATIONS		<u>\$394,087,102</u>	<u>\$430,843,971</u>	<u>\$398,750,754</u>
		=====	=====	=====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
OUTSTANDING ENCUMBRANCES			
GENERAL GOVT. SUPPORT - ENCUMBER.	\$396,226	A1998M	\$220,548
EDUCATION - ENCUMBER.	50,000	A2998M	0
PUBLIC SAFETY - ENCUMBER.	376,069	A3998M	537,279
HEALTH - ENCUMBER.	4,084,271	A4998M	4,820,638
TRANSPORTATION - ENCUMBER.	0	A5998M	0
ECONOMIC ASSIST. & OPPORT. - ENCUMBER.	2,345,901	A6998M	9,005,755
CULTURE AND RECR. - ENCUMBER.	8,524	A7998M	141
HOME & COMM. SERV. - ENCUMBER.	9,332	A8998M	0
EMPLOYEE BENEFITS - ENCUMBER.	573,821	A9198M	241,679
		A__M	
		A__M	
TOTAL OUTSTANDING ENCUMBRANCES	<u>\$7,844,144</u> =====		<u>\$14,826,040</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$723,819	CD 200	\$473,010
TOTAL CASH	<u>\$723,819</u>		<u>\$473,010</u>
ACCOUNTS RECEIVABLE	\$0	CD 380	\$0
TOTAL ACCOUNTS RECEIVABLE	<u>\$0</u>		<u>\$0</u>
BANK TRANSFER	\$0	CD 381	\$0
TOTAL BANK TRANSFER	<u>\$0</u>		<u>\$0</u>
STATE & FEDERAL RECEIVABLES	\$1,082,192	CD 410	\$832,214
TOTAL STATE AND FEDERAL AID RECEIVABLES	<u>\$1,082,192</u>		<u>\$832,214</u>
TOTAL ASSETS	<u><u>\$1,806,011</u></u>		<u><u>\$1,305,224</u></u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$1,095,620	CD 600	\$1,235,863
TOTAL ACCOUNTS PAYABLE	<u>\$1,095,620</u>		<u>\$1,235,863</u>
DUE TO OTHER FUNDS	\$0	CD 630	\$0
TOTAL DUE TO OTHER FUNDS	<u>\$0</u>		<u>\$0</u>
TOTAL LIABILITIES	<u>\$1,095,620</u>		<u>\$1,235,863</u>
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$0	CD 911	\$0
TOTAL UNRESERVED FUND BALANCE UNAPPROPRIATED	<u>\$0</u>		<u>\$0</u>
NONSPENDABLE FUND BALANCE PREPAID ITEMS/EXPENSES	\$0	CD806	\$0
TOTAL NONSPENDABLE FUND BALANCE	\$0		\$0
ASSIGNED FUND BALANCE ASSIGNED UNAPPROPRIATED FUND BALANCE	\$710,391	CD915	\$69,361
ASSIGNED APPROPRIATED FUND BALANCE	0	CD914	0
TOTAL ASSIGNED FUND BALANCE	<u>\$710,391</u>		<u>\$69,361</u>
TOTAL FUND EQUITY	<u>\$710,391</u>		<u>\$69,361</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,806,011</u> =====		<u>\$1,305,224</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
COMMUNITY DEVELOPMENT INCOME	\$75,312	CD2170	\$159,338
TOTAL DEPARTMENTAL INCOME	<u>\$75,312</u>		<u>\$159,338</u>
SALES OF EQUIPMENT	\$7,600	CD2665	\$0
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	<u>\$7,600</u>		<u>\$0</u>
REFUND OF PRIOR YEARS EXPENDITURES	\$0	CD2701	\$0
TOTAL MISCELLANEOUS LOCAL SOURCES	<u>\$0</u>		<u>\$0</u>
STATE AID, WORKFORCE INVESTMENT ACT	\$0	CD3790	\$0
TOTAL STATE AID	<u>\$0</u>		<u>\$0</u>
FED AID, JOB TRAINING PARTNERSHIP	\$0	CD4790	\$0
FED AID, WORKFORCE INVESTMENT ACT	2,493,152	CD4790	2,725,885
FED AID, COMMUNITY DEVELOPMENT ACT	2,155,018	CD4910	2,374,784
FED AID, OTHER HOME AND COMMUNITY SERVICE	793,883	CD4989	449,948
TOTAL FEDERAL AID	<u>\$5,442,053</u>		<u>\$5,550,617</u>
TOTAL REVENUES AND OTHER SOURCES	<u>\$5,524,965</u> =====		<u>\$5,709,955</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
JOB TRAIN ADMIN, PERS SERV	\$0	CD6290.1	\$0
JOB TRAIN ADMIN, EQUIPMENT	0	CD6290.2	0
JOB TRAIN ADMIN, CONTR EXPEND	0	CD6290.4	0
JOB TRAIN ADMIN, EMPL BNFTS	0	CD6290.8	0
TOTAL JOB TRAINING ADMINISTRATION	<u>\$0</u>	CD6290.0	<u>\$0</u>
JOB TRAIN & SERVICES, CONTR EXPEND	\$2,492,883	CD6292.4	\$2,725,885
TOTAL JOB TRAINING AND SERVICES	<u>\$2,492,883</u>	CD6292.0	<u>\$2,725,885</u>
WORKFORCE INVESTMENT ACT, CONTR EXPEND	\$0	CD6293.4	\$0
TOTAL WORKFORCE INVESTMENT ACT	<u>\$0</u>	CD6293.0	<u>\$0</u>
TOTAL ECONOMIC ASSISTANCE	<u>\$2,492,883</u>		<u>\$2,725,885</u>
PUBLIC WORKS FAC SITE, EQUIP & CAP	\$489,348	CD8662.2	\$505,616
TOTAL PUBLIC WORKS FACILITIES SITE	<u>\$489,348</u>	CD8662.0	<u>\$505,616</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
CLEARANCE, DEMOLITION, REHAB.	\$0	CD8666.2	\$0
TOTAL CLEARANCE, DEMOLITION, REHABILITATION	<u>\$0</u>	CD8666.0	<u>\$0</u>
REHAB LOANS & GRANT, EQUIP & CAP OUTLAY	\$149,793	CD8668.2	\$200,368
TOTAL REHABILITATION LOANS AND GRANT	<u>\$149,793</u>	CD8668.0	<u>\$200,368</u>
SPEC PROJ FOR ELDERLY, EQUIP & CAP OUTLAY	\$227,927	CD8670.2	\$143,146
TOTAL SPEC PROJ FOR ELDERLY/HANDICAPPED	<u>\$227,927</u>	CD8670.0	<u>\$143,146</u>
PROV OF PUBLIC SERVICE, PERS SERV	28,695	CD8676.1	0
PROV OF PUBLIC SERVICE, EMPL BNFTS	28,530	CD.8676.8	0
PROV OF PUBLIC SERVICE, EQUIP & CAP OUTLAY	\$0	CD8676.2	\$0
PROV OF PUBLIC SERVICE, CONTR EXPENSE	927,831	CD8676.4	579,700
TOTAL PROVISION FOR PUBLIC SERVICES	<u>\$985,056</u>	CD8676.0	<u>\$579,700</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
ADMINISTRATION, CONTR EXPEND	\$356,188	CD8686.4	\$307,843
TOTAL ADMINISTRATION	<u>\$356,188</u>	CD8686.0	<u>\$307,843</u>
PROPERTY REHAB	\$902,379	CD8692.4	\$1,888,427
TOTAL PROPERTY REHAB	<u>\$902,379</u>	CD8692.0	<u>\$1,888,427</u>
TOTAL HOME AND COMMUNITY SERVICES	\$3,110,691		\$3,625,100
TOTAL EXPENDITURES AND OTHER USES	<u>\$5,603,574</u> =====		<u>\$6,350,985</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$789,000	CD8021	\$710,391
ADD - REVENUES AND OTHER SOURCES	5,524,965		5,709,955
DEDUCT - EXPENDITURES AND OTHER USES	-5,603,574		-6,350,985
FUND EQUITY - END OF YEAR*	<u>\$710,391</u> =====	CD8029	<u>\$69,361</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
 SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - MISC. LOCAL SOURCE	\$75,312	CD2799M	\$188,000
EST REV - FEDERAL AID	5,449,654	CD4099M	5,180,265
 TOTAL ESTIMATED REVENUES AND OTHER SOURCES	 <u>\$5,524,966</u> =====		 <u>\$5,368,265</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
 SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
APPROPRIATIONS			
APP - ECONOMIC ASSISTANCE AND OPPORTUNITY	\$2,493,153	CD6999M	\$2,790,902
APP - HOME AND COMMUNITY SERVICES	3,031,813	CD8999M	2,577,363
TOTAL APPROPRIATIONS	<u>\$5,524,966</u> =====		<u>\$5,368,265</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(CD) SPECIAL GRANT FUND
 SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
OUTSTANDING ENCUMBRANCES			
ECONOMIC ASSIST. & OPPORT. - ENCUMBR.	\$0	CD6998M	\$0
HOME AND COMMUNITY SERVICES ENCUMBR.	0	CD8998M	0
TOTAL OUTSTANDING ENCUMBRANCES	<u>\$0</u> =====		<u>\$0</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$1,576,581	D 200	\$2,498,642
CASH IN TIME DEPOSITS	0	D 201	0
TOTAL CASH	<u>\$1,576,581</u>		<u>\$2,498,642</u>
ACCOUNTS RECEIVABLE	\$140,069	D 380	\$123,011
DUE FROM OTHER GOVERNMENT	\$210,902	D410	\$105,007
TOTAL OTHER RECEIVABLES (NET)	<u>\$350,971</u>		<u>\$228,018</u>
DUE FROM OTHER FUNDS	\$0	D 391	\$0
TOTAL STATE AND FEDERAL RECEIVABLES	<u>\$0</u>		<u>\$0</u>
PREPAID EXPENDITURES	\$210,947	D480	\$240,541
TOTAL PREPAID	<u>\$210,947</u>		<u>\$240,541</u>
TOTAL ASSETS	<u>\$2,138,499</u> =====		<u>\$2,967,201</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$606,020	D 600	\$496,920
TOTAL ACCOUNTS PAYABLE	<u>\$606,020</u>		<u>\$496,920</u>
ACCRUED LIABILITIES	\$0	D 601	\$0
TOTAL ACCRUED LIABILITIES	<u>\$0</u>		<u>\$0</u>
DUE TO OTHER FUNDS	\$0	D 630	\$0
TOTAL DUE TO OTHER FUNDS	<u>\$0</u>		<u>\$0</u>
RETAINAGE	\$12,516	D 605	\$12,277
TOTAL RETAINAGE	<u>\$12,516</u>		<u>\$12,277</u>
OVERPAYMENTS	\$173	D 690	\$0
TOTAL OVERPAYMENTS	<u>\$173</u>		<u>\$0</u>
TOTAL LIABILITIES	<u>\$618,709</u>		<u>\$509,197</u>
FUND BALANCE-RESERVED FOR ENCUMBRANCES	\$0	D 821	\$0
TOTAL RESERVE FOR ENCUMBRANCES	<u>\$0</u>		<u>\$0</u>
UNRESERVED FUND BALANCE APPROPRIATED	\$0	D 910	\$0
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	<u>\$0</u>		<u>\$0</u>

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$0	D 911	\$0
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	<u>\$0</u>		<u>\$0</u>
NONSPENDABLE FUND BALANCE PREPAID ITEMS/EXPENSES	\$210,947	D806	\$240,541
TOTAL NONSPENDABLE FUND BALANCE	<u>\$210,947</u>		<u>\$240,541</u>
ASSIGNED FUND BALANCE ASSIGNED UNAPPROPRIATED FUND BALANCE	\$761,674	D915	\$1,446,955
ASSIGNED APPROPRIATED FUND BALANCE	547,169	D914	770,508
TOTAL ASSIGNED FUND BALANCE	<u>\$1,308,843</u>		<u>\$2,217,463</u>
TOTAL FUND EQUITY	<u>\$1,519,790 #</u>		<u># \$2,458,004</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,138,499</u> =====		<u>\$2,967,201</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$8,460,741	D 1001	\$9,090,587
TOTAL REAL PROPERTY TAXES	<u>\$8,460,741</u>		<u>\$9,090,587</u>
OTHER TRANS. DEPARTMENTAL INCOME	\$1,816,897	D 1789	\$1,760,481
TOTAL OTHER TRANS. DEPARTMENTAL INCOME	<u>\$1,816,897</u>		<u>\$1,760,481</u>
INTEREST AND EARNINGS	\$970	D 2401	\$359
RENTAL OF REAL PROPERTY	4,000	D 2410	5,000
TOTAL USE OF MONEY AND PROPERTY	<u>\$4,970</u>		<u>\$5,359</u>
LICENSES, OTHER	\$250	D 2545	\$0
PERMITS, OTHER	\$30,342	D 2590	\$35,244
TOTAL LICENSES AND PERMITS	<u>\$30,592</u>		<u>\$35,244</u>
FORFEITURES OF DEPOSITS	\$3,100	D 2620	\$4,650
TOTAL FINES AND FORFEITURES	<u>\$3,100</u>		<u>\$4,650</u>
MINOR SALES	\$6,060	D 2655	\$2,934
SALES OF REAL PROPERTY	0	D 2660	1,250
INSURANCE RECOVERIES	9,244	D 2680	32,283
OTHER COMP FOR LOSS	12,154	D 2690	11,528
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	<u>\$27,458</u>		<u>\$47,995</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL REVENUES AND OTHER SOURCES			
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$65,201	D 2701	\$987
UNCLASSIFIED (SPECIFY)	84	D 2770	0
TOTAL MISCELLANEOUS LOCAL SOURCES	<u>\$65,285</u>		<u>\$987</u>
INTERFUND REVENUES	\$0	D 2801	\$0
TOTAL INTERFUND REVENUES	<u>\$0</u>		<u>\$0</u>
ST AID, CONSOLIDATED HIGHWAY AID	\$0	D 3501	\$0
ST AID, EMERGENCY DISASTER	42,872	D 3960	-2,430
TOTAL STATE AID	<u>\$42,872</u>		<u>-\$2,430</u>
FEDERAL AID, OTHER TRANSPORTATION	105,007	D4589	0
FEDERAL AID, EMERGENCY DISASTER ASSISTANCE	\$178,832	D 4960	-\$7,290
TOTAL FEDERAL AID	<u>\$283,839 #</u>		<u># -\$7,290</u>
TOTAL REVENUES	<u>\$10,735,754</u>		<u>\$10,935,583</u>
TRANSFERS	\$0	D 5031	\$0
TOTAL INTERFUND TRANSFERS	<u>\$0</u>		<u>\$0</u>
TOTAL OTHER SOURCES	<u>\$0</u>		<u>\$0</u>
TOTAL DETAIL REVENUES AND OTHER SOURCES	<u>\$10,735,754</u> =====		<u>\$10,935,583</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
TRAFFIC CONTROL, EQUIP & CAP	\$0	D 3310.2	\$0
TRAFFIC CONTROL, CONTR EXPEND	254,177	D 3310.4	261,999
TOTAL TRAFFIC CONTROL	<u>\$254,177</u>	D 3310.0	<u>\$261,999</u>
TOTAL PUBLIC SAFETY	<u>\$254,177</u>		<u>\$261,999</u>
STREET ADMIN, PERS SERV	\$613,460	D 5010.1	559,660
STREET ADMIN, EQUIP & CAP	0	D 5010.2	0
STREET ADMIN, CONTR EXPEND	42,269	D 5010.4	54,382
TOTAL HIGHWAY AND STREET ADMINISTRATION	<u>\$655,729</u>	D 5010.0	<u>\$614,042</u>
ENGINEERING, PERS SERV	\$920,387	D 5020.1	\$975,504
ENGINEERING, EQUIP & CAP OUTLAY	6,867	D 5020.2	0
ENGINEERING, CONTR EXPEND	37,583	D 5020.4	32,593
TOTAL ENGINEERING	<u>\$964,837</u>	D 5020.0	<u>\$1,008,097</u>
MAINT OF STREETS PERS SERV	\$3,172,411	D 5110.1	\$3,362,980
MAINT OF STREETS CONTR EXPEND	345,787	D 5110.4	297,289
TOTAL MAINTENANCE OF ROADS	<u>\$3,518,198</u>	D 5110.0	<u>\$3,660,269</u>
MAINT OF BRIDGES PERS SERV	\$195,982	D 5120.1	\$214,645
MAINT OF BRIDGES CONTR EXPEND	52,300	D 5120.4	38,056
TOTAL MAINTENANCE OF BRIDGES	<u>\$248,282</u>	D 5120.0	<u>\$252,701</u>
SNOW REMOVAL, PERS SERV	\$543,125	D 5142.1	\$165,161
SNOW REMOVAL, CONTR EXPEND	1,162,331	D 5142.4	566,604
TOTAL SNOW REMOVAL	<u>\$1,705,456</u>	D 5142.0	<u>\$731,765</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
SERVICES, OTHER GOVTS, PER SERV	\$0	D 5148.1	\$0
TOTAL SERVICES, OTHER GOVTS	<u>\$0</u>	D 5148.0	<u>\$0</u>
TOTAL TRANSPORTATION	<u>\$7,092,502</u>		<u>\$6,266,874</u>
STATE RETIREMENT, EMPL BNFTS	\$791,726	D 9010.8	\$932,569
SOCIAL SECURITY, EMPL BNFTS	413,745	D 9030.8	399,955
WORKER'S COMPENSATION, EMPL BNFTS	276,914	D 9040.8	274,294
LIFE INSURANCE, EMPL BNFTS	2,605	D 9045.8	2,105
UNEMPLOYMENT INSURANCE	20,427	D 9050.8	2,320
DISABILITY INSURANCE, EMPL BNFTS	10,896	D 9055.8	8,515
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	1,696,493	D 9060.8	1,848,738
TOTAL EMPLOYEE BENEFITS	<u>\$3,212,806</u>		<u>\$3,468,496</u>
DEBT PRINCIPAL, INSTALL PURCH. DEBT	\$0	D 9785.6	\$0
TOTAL DEBT PRINCIPAL, INSTALL PURCH DEBT	<u>\$0</u>	D 9785.0	<u>\$0</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	<u>\$10,559,485</u> =====		<u>\$9,997,369</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$1,343,521	D 8021	\$1,519,790
ADD - REVENUES AND OTHER SOURCES	10,735,754		10,935,583
DEDUCT - EXPENDITURES AND OTHER USES	-10,559,485		-9,997,369
FUND EQUITY - END OF YEAR*	<u>\$1,519,790</u> =====	D 8029	<u>\$2,458,004</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP CODE	ORIGINAL 2012	MODIFIED	ADOPTED 2013
ESTIMATED REVENUES AND OTHER SOURCES				
EST REV - REAL PROPERTY TAXE	D 1049M	9,090,587	9,090,587	7,749,709
EST REV - INTERGOVERNMENTAL				
EST REV - DEPT. INCOME	D 1799M	1,800,000	1,800,000	1,800,000
CHARGES	D 2399M	0	0	0
EST REV - USE OF MONEY AND PROPERTY	D 2499M	6,000	6,000	5,800
EST REV - LICENSES AND PERMITS	D 2599M	23,000	23,000	28,000
EST REV - FINES AND FORFEITURES	D 2649M	4,000	4,000	2,100
EST REV - SALE OF PROP AND COMP FOR LOSS	D 2699M	27,520	27,520	29,320
EST REV - MISCELLANEOUS LOCAL SOURCES	D 2799M	0	0	0
EST REV - INTERFUND REVENUES	D 2899M	0	0	0
EST REV - STATE AID	D 3099M	0	0	0
EST REV - FEDERAL AID	D 4099M	0	0	0
TOTAL ESTIMATED REVENUES		<u>\$10,951,107</u>	<u>\$10,951,107</u>	<u>\$9,614,929</u>
EST REV - INTERFUND TRANSFER	D 5031M	0	\$0	0
APPROPRIATED RESERVE	D 511M	0	0	0
APPROPRIATED FUND BALANCE	D 599M	547,169	537,236	770,508
TOTAL ESTIMATED OTHER SOURCES		<u>\$547,169</u>	<u>\$537,236</u>	<u>\$770,508</u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		<u>\$11,498,276</u> =====	<u>\$11,488,343</u> =====	<u>\$10,385,437</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP CODE	ORIGINAL 2012	MODIFIED	ADOPTED 2013
APPROPRIATIONS				
APP- TRAFFIC SAFETY	D 3999M	\$344,700	\$344,700	\$345,600
APP - TRANSPORTATION	D 5999M	7,499,102	7,491,408	6,333,025
APP - EMPLOYEE BENEFITS	D 9199M	3,654,474	3,652,235	3,706,812
APP - DEBT SERVICE	D 9799M	0	0	0
TOTAL APPROPRIATIONS		<u>\$11,498,276</u> =====	<u>\$11,488,343</u> =====	<u>\$10,385,437</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(D) COUNTY ROAD FUND
 SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
OUTSTANDING ENCUMBRANCES			
HIGHWAY TRAFFIC - ENCUMBR.	\$0	D 3998M	\$0
TRANSPORTATION - ENCUMBR.	27,169	D 5998M	20,508
EMPLOYEE BENEFITS - ENCUMBR.	35,000	D 9198M	0
TOTAL OUTSTANDING ENCUMBRANCES	<u>\$62,169</u> =====		<u>\$20,508</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$527,036	DM200	\$571,002
TOTAL CASH	<u>\$527,036</u>		<u>\$571,002</u>
ACCOUNTS RECEIVABLE	\$2,175	DM380	\$336
DUE FROM OTHER GOVERNMENT	88,680	DM410	46,428
TOTAL OTHER RECEIVABLES (NET)	<u>\$90,855</u>		<u>\$46,764</u>
PREPAID EXPENDITURES	\$40,584	DM480	\$51,396
TOTAL PREPAID	<u>\$40,584</u>		<u>\$51,396</u>
TOTAL ASSETS	<u>\$658,475</u> =====		<u>\$669,162</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$105,039	DM600	\$222,079
TOTAL ACCOUNTS PAYABLE	<u>\$105,039</u>		<u>\$222,079</u>
ACCRUED LIABILITIES	\$0	DM601	\$0
TOTAL ACCRUED LIABILITIES	<u>\$0</u>		<u>\$0</u>
DUE TO OTHER FUNDS	\$0	DM630	\$0
TOTAL DUE TO OTHER FUNDS	<u>\$0</u>		<u>\$0</u>
TOTAL LIABILITIES	<u>\$105,039</u>		<u>\$222,079</u>
FUND BALANCE-RESERVED FOR ENCUMBRANCES	\$0	DM821	\$0
TOTAL RESERVE FOR ENCUMBRANCES	<u>\$0</u>		<u>\$0</u>
UNRESERVED FUND BALANCE APPROPRIATED	\$0	DM910	\$0
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	<u>\$0</u>		<u>\$0</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$0	DM911	\$0
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	<u>\$0</u>		<u>\$0</u>
NONSPENDABLE FUND BALANCE PREPAID ITEMS/EXPENSES	\$40,584	DM806	\$51,396
TOTAL NONSPENDABLE FUND BALANCE	<u>\$40,584</u>		<u>\$51,396</u>
ASSIGNED FUND BALANCE ASSIGNED UNAPPROPRIATED FUND BALANCE	\$212,153	DM915	\$195,687
ASSIGNED APPROPRIATED FUND BALANCE	300,699	DM914	200,000
TOTAL ASSIGNED FUND BALANCE	<u>\$512,852</u>		<u>\$395,687</u>
 TOTAL FUND EQUITY	 <u>\$553,436</u>		 <u>\$447,083</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$658,475</u> =====		 <u>\$669,162</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$2,490,698	DM1001	\$2,707,182
TOTAL REAL PROPERTY TAXES	<u>\$2,490,698</u>		<u>\$2,707,182</u>
INTEREST AND EARNINGS	\$748	DM2401	\$205
RENTAL OF EQUIPMENT	0	DM2414	0
TOTAL USE OF MONEY AND PROPERTY	<u>\$748</u>		<u>\$205</u>
SALES OF SCRAP & EXCESS MATERIALS	\$4,073	DM2650	\$5,221
MINOR SALES	7,587	DM2655	2,782
SALES OF EQUIPMENT	2,050	DM2665	36,685
INSURANCE RECOVERIES	2,219	DM2680	3,598
OTHER COMPENSATION FOR LOSS	2,862	DM2690	1,676
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	<u>\$18,791</u>		<u>\$49,962</u>
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$5,833	DM2701	\$18,226
TOTAL MISCELLANEOUS LOCAL SOURCES	<u>\$5,833</u>		<u>\$18,226</u>
ST AID, EMERGENCY DISASTER	\$38,882	DM3960	\$1,699
TOTAL STATE AID	<u>\$38,882</u>		<u>\$1,699</u>
FEDERAL AID, OTHER TRANSPORTATION	46,428	DM4589	0
FEDERAL AID, EMERGENCY DISASTER ASSISTANCE	\$53,724	DM4960	\$5,098
TOTAL FEDERAL AID	<u>\$100,152</u>		<u>\$5,098</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
TOTAL REVENUES	<u>\$2,655,104</u>		<u>\$2,782,372</u>
INTERFUND TRANSFER	\$0	DM5031	\$0
TOTAL INTERFUND TRANSFERS	<u>\$0</u>		<u>\$0</u>
TOTAL OTHER SOURCES	<u>\$0</u>		<u>\$0</u>
TOTAL REVENUES AND OTHER SOURCES	<u>\$2,655,104</u> =====		<u>\$2,782,372</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
MACHINERY, PERS SERV	\$1,009,900	DM5130.1	\$1,001,724
MACHINERY, EQUIP & CAP OUTLAY	0	DM5130.2	0
MACHINERY, CONTR EXPEND	1,085,496	DM5130.4	1,179,378
TOTAL MACHINERY	<u>\$2,095,396</u>	DM5130.0	<u>\$2,181,102</u>
TOTAL TRANSPORTATION	<u>\$2,095,396</u>		<u>\$2,181,102</u>
STATE RETIREMENT, EMPL BNFTS	\$156,541	DM9010.8	\$194,772
SOCIAL SECURITY, EMPL BNFTS	80,994	DM9030.8	77,477
WORKER'S COMPENSATION, EMPL BNFTS	154,195	DM9040.8	152,736
UNEMPLOYMENT INSURANCE, EMPL BNFTS	0	DM9050.8	0
DISABILITY INSURANCE, EMPL BNFTS	1,543	DM9055.8	1,112
HOSPITAL & MEDICAL (DENTAL) INS. EMPL BNFT	304,331	DM9060.8	281,526
TOTAL EMPLOYEE BENEFITS	<u>\$697,604</u>		<u>\$707,623</u>
TOTAL EXPENDITURES AND OTHER USES	<u>\$2,793,000</u> =====		<u>\$2,888,725</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(DM) ROAD MACHINERY FUND
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$691,332	DM8021	\$553,436
ADD - REVENUES AND OTHER SOURCES	2,655,104		2,782,372
DEDUCT - EXPENDITURES AND OTHER USES	-2,793,000		-2,888,725
FUND EQUITY - END OF YEAR	<u>\$553,436</u> =====	DM8029	<u>\$447,083</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP CODE	ORIGINAL 2012	MODIFIED	ADOPTED 2013
ESTIMATED REVENUES AND OTHER SOURCES				
REAL PROPERTY TAXES	DM1049M	2,707,182	\$2,707,182	2,431,826
USE OF MONEY AND PROPERTY	DM2499M	1,000	1,000	150
SALE OF PROP AND COMP FOR LOSS	DM2699M	11,000	11,000	24,000
MISCELLANEOUS LOCAL SOURCE	DM2799M	0	0	0
TOTAL ESTIMATED REVENUES		<u>\$2,719,182</u>	<u>\$2,719,182</u>	<u>\$2,455,976</u>
INTERFUND TRANSFERS	DM5031M	0	\$0	0
APPROPRIATED RESERVE	DM 511M	0	0	0
APPROPRIATED FUND BALANCE	DM 599M	300,699	299,162	200,000
TOTAL ESTIMATED OTHER SOURCES		<u>\$300,699</u>	<u>\$299,162</u>	<u>\$200,000</u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		<u>=====</u> <u>\$3,019,881</u>	<u>=====</u> <u>\$3,018,344</u>	<u>=====</u> <u>\$2,655,976</u>

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
 SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP CODE	ORIGINAL 2012	MODIFIED	ADOPTED 2013
APPROPRIATIONS				
TRANSPORTATION	DM5999M	\$2,247,687	\$2,261,480	\$2,073,549
EMPLOYEE BENEFITS	DM9199M	772,194	756,864	582,427
TOTAL ESTIMATED EXPENDITURES		<u>\$3,019,881</u>	<u>\$3,018,344</u>	<u>\$2,655,976</u>
TOTAL APPROPRIATIONS		<u>\$3,019,881</u> =====	<u>\$3,018,344</u> =====	<u>\$2,655,976</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(DM) COUNTY MACHINERY FUND
 SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP CODE	FOR THE FISCAL YEAR ENDED 2011	EDP	FOR THE FISCAL YEAR ENDED 2012
OUTSTANDING ENCUMBRANCES				
TRANSPORTATION - ENCUMBR.		\$1,199	DM5998M	\$0
EMPLOYEE BENEFITS - ENCUMBR.		4,500	DM9198M	0
TOTAL OUTSTANDING ENCUMBRANCES		<u>\$5,699</u> =====		<u>\$0</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$6,177,268	S200	\$6,801,321
TOTAL CASH	<u>\$6,177,268</u>		<u>\$6,801,321</u>
ACCOUNTS RECEIVABLE	\$92	S380	\$0
TOTAL OTHER RECEIVABLES (NET)	<u>\$92</u>		<u>\$0</u>
BANK TRANSFER	0	S381	0
	<u>\$0</u>		<u>\$0</u>
DUE FROM OTHER FUNDS	\$0	S391	\$0
TOTAL DUE FROM OTHER FUNDS	<u>\$0</u>		<u>\$0</u>
 TOTAL ASSETS	 <u>\$6,177,360</u> =====		 <u>\$6,801,321</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$979,521	S600	\$915,336
TOTAL ACCOUNTS PAYABLE	<u>\$979,521</u>		<u>\$915,336</u>
ACCRUED LIABILITIES	\$10,348	S601	\$10,348
TOTAL ACCRUED LIABILITIES	<u>\$10,348</u>		<u>\$10,348</u>
TOTAL LIABILITIES	<u>\$989,869</u>		<u>\$925,684</u>
CONTRIBUTED RESERVE	\$3,002,790	S853	\$3,725,657
TOTAL RESERVE	<u>\$3,002,790</u>		<u>\$3,725,657</u>
FUND BALANCE - RESERVED FOR ENCUMBRANCES	\$0	S821	\$0
TOTAL RESERVE FOR ENCUMBRANCES	<u>\$0</u>		<u>\$0</u>
UNRESERVED FUND BALANCE APPROPRIATED	\$0	S910	\$0
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	<u>\$0</u>		<u>\$0</u>
ASSIGNED FUND BALANCE ASSIGNED UNAPPROPRIATED FUND BALANCE	\$0	S915	\$0
ASSIGNED APPROPRIATED FUND BALANCE	2,184,701	S914	2,149,980
TOTAL ASSIGNED FUND BALANCE	<u>\$2,184,701</u>		<u>\$2,149,980</u>
TOTAL FUND EQUITY	<u>\$5,187,491</u>		<u>\$5,875,637</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$6,177,360</u> =====		<u>\$6,801,321</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
PARTICIPANTS ASSESSMENTS	\$4,117,725	S2222	\$4,250,936
TOTAL INTERGOVERNMENTAL CHARGES	<u>\$4,117,725</u>		<u>\$4,250,936</u>
INTEREST AND EARNINGS	\$12,583	S2401	\$10,407
TOTAL USE OF MONEY AND PROPERTY	<u>\$12,583</u>		<u>\$10,407</u>
INSURANCE RECOVERIES	\$0	S2680	\$0
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	<u>\$0</u>		<u>\$0</u>
REFUNDS FROM PRIOR YEAR'S EXPENDITURES	\$491,493	S2701	\$191,886
OTHER MISC. REVENUE	0	S2770	0
TOTAL MISCELLANEOUS LOCAL SOURCES	<u>\$491,493</u>		<u>\$191,886</u>
INTERFUND REVENUES	\$0	S2801	\$0
TOTAL INTERFUND REVENUES	<u>\$0</u>		<u>\$0</u>
INTERFUND TRANSFERS	\$350,000	S5031	\$350,000
	<u>\$350,000</u>		<u>\$350,000</u>
TOTAL REVENUES	<u>\$4,971,801</u>		<u>\$4,803,229</u>
TOTAL DETAIL REVENUES AND OTHER SOURCES	<u>\$4,971,801</u> =====		<u>\$4,803,229</u> =====

*3941,936 -
eliminated*

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
SELF INSURANCE ADMIN, CONTR EXPEND	\$0	S1710.4	\$0
TOTAL ADMINISTRATION	<u>\$0</u>	S1710.0	<u>\$0</u>
BENEFITS AND AWARDS, CONTR EXPEND	\$3,001,834	S1720.4	\$3,184,387
TOTAL BENEFITS AND AWARDS	<u>\$3,001,834</u>	S1720.0	<u>\$3,184,387</u>
EXCESS OR CATASTROPHE, CONTR EXPEND	\$216,364	S1722.4	\$280,696
TOTAL EXCESS OR CATASTROPHE INSURANCE	<u>\$216,364</u>	S1722.0	<u>\$280,696</u>
TOTAL GENERAL GOVERNMENT SUPPORT	<u>\$3,218,198</u>		<u>\$3,465,083</u>
TRANSFERS TO OTHER FUNDS	\$1,195,717	S9902.9	\$650,000
TOTAL TRANSFERS	<u>\$1,195,717</u>	S9902.0	<u>\$650,000</u>
TOTAL EXPENDITURES	<u>\$4,413,915</u>		<u>\$4,115,083</u>
TOTAL DETAILED EXPENDITURES AND OTHER USES	<u>\$4,413,915</u> =====		<u>\$4,115,083</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$4,629,605	S8021	\$5,187,491
ADD - REVENUES AND OTHER SOURCES	4,971,801		4,803,229
DEDUCT - EXPENDITURES AND OTHER USES	-4,413,915		-4,115,083
FUND EQUITY - END OF YEAR*	<u>\$5,187,491</u> =====	S8029	<u>\$5,875,637</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ESTIMATED REVENUES AND OTHER SOURCES			
INTERGOVERNMENTAL CHARGES	\$283,000	S2399M	\$309,000
USE OF MONEY AND PROPERTY	0	S2499M	0
MISCELLANEOUS LOCAL SOURCES	250,000	S2799M	250,000
INTERFUND REVENUES	0	S2801M	0
TOTAL ESTIMATED REVENUES	<u>\$533,000</u>		<u>\$559,000</u>
 INTERFUND TRANSFERS	 \$0	 S5301M	 \$0
APPROPRIATED RESERVE	2,272,823	S 511M	1,777,490
 TOTAL ESTIMATED OTHER SOURCES	 <u>\$2,272,823</u>		 <u>\$1,777,490</u>
 TOTAL ESTIMATED REVENUES AND OTHER SOURCES	 <u>\$2,805,823</u> =====		 <u>\$2,336,490</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
APPROPRIATIONS			
GENERAL GOVERNMENT SUPPORT	\$1,677,106	S1999M	\$1,686,490
TOTAL ESTIMATED EXPENDITURES	<u>\$1,677,106</u>		<u>\$1,686,490</u>
TRANSFERS	\$1,128,717	S9999M	\$650,000
TOTAL TRANSFERS	<u>\$1,128,717</u>		<u>\$650,000</u>
TOTAL APPROPRIATIONS	<u>\$2,805,823</u> =====		<u>\$2,336,490</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(S) SELF INS (WORKERS COMP AND HEALTH INS) FUND
 SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
OUTSTANDING ENCUMBRANCES			
GENERAL GOVERNMENT SUPPORT ENCUMBR.	\$2,184,701	S1998M	\$2,149,980
TOTAL OUTSTANDING ENCUMBRANCES	<u>\$2,184,701</u> =====		<u>\$2,149,980</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$33,481,212	H 200	\$29,961,215
TIME DEPOSITS	\$0	H 201	\$0
TOTAL CASH	<u>\$33,481,212</u>		<u>\$29,961,215</u>
STATE & FEDERAL RECEIVABLES	\$5,819,279	H 410	\$4,296,775
TOTAL STATE AND FEDERAL AID RECEIVABLES	<u>\$5,819,279</u>		<u>\$4,296,775</u>
DUE FROM OTHER GOVERNMENTS	\$6,160	H440	\$1,283
TOTAL DUE FROM OTHER GOVERNMENTS	<u>\$6,160</u>		<u>\$1,283</u>
DUE FROM OTHER FUNDS	\$0	H391	\$0
TOTAL DUE FROM OTHER FUNDS	<u>\$0</u>		<u>\$0</u>
DEPOSITS WITH OTHER GOVERNMENTS	\$22,257	H 395	\$22,257
TOTAL DUE FROM OTHER GOVERNMENTS	<u>\$22,257</u>		<u>\$22,257</u>
ACCOUNTS RECEIVABLE	\$0	H 380	\$0
TOTAL ACCOUNTS RECEIVABLE	<u>\$0</u>		<u>\$0</u>
TOTAL ASSETS	<u>\$39,328,908</u> =====		<u>\$34,281,530</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$3,060,118	H 600	\$5,913,262
TOTAL ACCOUNTS PAYABLE	<u>\$3,060,118</u>		<u>\$5,913,262</u>
ACCRUED LIABILITIES	\$0	H 601	\$0
TOTAL ACCRUED LIABILITIES	<u>\$0</u>		<u>\$0</u>
RETAINED PERCENTAGES	\$547,625	H 605	\$613,130
TOTAL RETAINED PERCENTAGES	<u>\$547,625</u>		<u>\$613,130</u>
DUE TO OTHER FUNDS	\$3,616,218	H 630	\$1,172,460
TOTAL DUE TO OTHER FUNDS	<u>\$3,616,218</u>		<u>\$1,172,460</u>
OTHER LIABILITIES	\$662	H690	\$662
TOTAL OTHER LIABILITIES	<u>\$662</u>		<u>\$662</u>
DEFERRED REVENUES	\$0	H691	\$168,637
TOTAL DEFERRED REVENUES	<u>\$0</u>		<u>\$168,637</u>
TOTAL LIABILITIES	<u>\$7,224,623</u>		<u>\$7,868,151</u>
FUND BALANCE-RESERVED FOR ENCUMBRANCES	\$0	H 821	\$0
TOTAL RESERVE FOR ENCUMBRANCES	<u>\$0</u>		<u>\$0</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$0	H 911	\$0
TOTAL UNRESERVED FUND BALANCE UNAPPROPRIATED	<u>\$0</u>		<u>\$0</u>
NONSPENDABLE FUND BALANCE PREPAID ITEMS/EXPENSES	\$0	H806	\$0
TOTAL NONSPENDABLE FUND BALANCE	\$0		\$0
ASSIGNED FUND BALANCE ASSIGNED UNAPPROPRIATED FUND BALANCE	\$22,079,299	H915	\$13,260,221
ASSIGNED APPROPRIATED FUND BALANCE	10,024,986	H914	13,153,158
TOTAL ASSIGNED FUND BALANCE	<u>\$32,104,285</u>		<u>\$26,413,379</u>
TOTAL FUND EQUITY	<u>\$32,104,285</u>		<u>\$26,413,379</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$39,328,908</u> =====		<u>\$34,281,530</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
COMMUNITY COLLEGE CAPITAL COST	\$0	H 2240	\$0
TOTAL COMMUNITY COLLEGE CAPITAL COST	<u>\$0</u>		<u>\$0</u>
CAPITAL PROJECTS-OTHER LOCAL GOVTS	\$0	H 2397	\$0
DEBT SERVICE-OTHER GOVTS	\$638,398	H2392	\$0
TOTAL INTERGOVERNMENTAL CHARGES	<u>\$638,398</u>		<u>\$0</u>
INTEREST AND EARNINGS	\$1,132	H 2401	\$0
RENTAL OF REAL PROPERTY	25,000	H 2410	25,000
TOTAL USE OF MONEY AND PROPERTY	<u>\$26,132</u>		<u>\$25,000</u>
REFUND OF PRIOR YEARS EXPENSE	\$0	H 2701	\$0
TOTAL REFUND OF PRIOR YEARS EXPENSE	<u>\$0</u>		<u>\$0</u>
UNCLASSIFIED	\$0	H2770	-\$168,637
TOTAL MISC. LOCAL SOURCES	<u>\$0</u>		<u>-\$168,637</u>
GIFTS AND DONATIONS	\$0	H 2705	\$0
TOTAL GIFTS AND DONATIONS	<u>\$0</u>		<u>\$0</u>
ST AID, OTHER	\$0	H 3089	\$0
ST AID, COMMUNITY COLLEGE CONSTRUCTION	78,231	H 3285	213,750
ST. AID CAPITAL FUND - CHIPS	3,200,572	H 3501	2,151,051
ST. AID OTHER TRANSPORTATION	0	H 3589	1,471
ST AID, HIGHWAY	3,780	H 3591	117,584
ST AID, TRANS. CAP GRANTS	0	H 3597	0
ST AID, EMERG DISASTER ASSISTANCE	178,174	H 3960	0
ST. AID. OTHER ECONOMIC ASSISTANCE	0	H 3797	1,722,335
ST AID, HOME & COMM SERVICE	90,725	H 3989	12,424
TOTAL STATE AID	<u>\$3,551,482</u>		<u>\$4,218,615</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
FEDERAL AID, HIGHWAY	\$0	H4591	\$0
FEDERAL AID, TRANSPORTATION	\$3,873,892	H4597	\$2,789,750
FED AID, OTHER TRANSPORTATION	631,204	H4589	\$508,003
FED AID, EMERGENCY DISASTER	\$534,521	H4960	\$37,272
TOTAL FEDERAL AID	<u>\$5,039,617</u>		<u>\$3,335,025</u>
INTERFUND TRANSFERS	\$0	H5031	\$0
TOTAL INTERFUND TRANSFERS	<u>\$0</u>		<u>\$0</u>
TOTAL REVENUES	<u>\$9,255,629</u>		<u>\$7,410,003</u>
SERIAL BONDS	\$12,670,625	H 5710	\$10,341,842
BOND ANTICIPATION NOTES	0	H 5730	0
TOTAL PROCEEDS OF OBLIGATIONS	<u>\$12,670,625</u>		<u>\$10,341,842</u>
INSTALLMENT PURCHASE DEBT	\$0	H 5785	\$0
TOTAL INSTALLMENT PURCHASE DEBT	<u>\$0</u>		<u>\$0</u>
TOTAL OTHER SOURCES	<u>\$12,670,625</u>		<u>\$10,341,842</u>
TOTAL DETAILED REVENUES AND OTHER SOURCES	<u>\$21,926,254</u> =====		<u>\$17,751,845</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
GENERAL GOVT, EQUIP & CAP OUTLAY	\$4,968,084	H 1997.2	\$8,587,006
TOTAL GENERAL GOVERNMENTAL SUPPORT	<u>\$4,968,084</u>		<u>\$8,587,006</u>
EDUCATION, EQUIP & CAP OUTLAY	\$98,059	H 2197.2	\$450,000
TOTAL EDUCATION	<u>\$98,059</u>		<u>\$450,000</u>
LAW ENFORCEMENT, EQUIP & CAP OUTLAY	\$0	H 3020.2	\$451,331
LAW ENFORCEMENT, EQUIP & CAP OUTLAY	127,674	H 3197.2	717,931
TOTAL PUBLIC SAFETY	<u>\$127,674</u>		<u>\$1,169,262</u>
MENTAL HEALTH, EQUIP & CAP OUTLAY	\$0	H 4310.2	\$0
TOTAL MENTAL HEALTH ADM	<u>\$0</u>		<u>\$0</u>
HIGHWAY, CAPITAL PROJECTS	\$6,588,686	H 5197.2	\$7,136,732
TOTAL TRANSPORTATION	<u>\$6,588,686</u>		<u>\$7,136,732</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
ECONOMIC ASSISTANCE & OPPORTUNITY	\$0	H 6197.2	\$0
TOTAL ECONOMIC ASSISTANCE & OPPORTUNITY	<u>\$0</u>		<u>\$0</u>
RECREATION, EQUIP & CAP OUTLAY	\$3,587,755	H 7197.2	\$2,279,151
TOTAL CULTURE AND RECREATION	<u>\$3,587,755</u>		<u>\$2,279,151</u>
ENVIRONMENTAL CONTROL, EQUIP AND OUTLAY	\$0	H 8090.2	\$0
TOTAL ENVIRONMENTAL CONTROL, EQUIP AND OUTLAY	<u>\$0</u>		<u>\$0</u>
WATER ADMINISTRATION, EQUIP AND OUTLAY	\$0	H 8310.2	\$2,813,744
TOTAL WATER ADMINISTRATION, EQUIP AND OUTLAY	<u>\$0</u>		<u>\$2,813,744</u>
TOTAL EXPENDITURES	<u>\$15,370,258</u>		<u>\$22,435,895</u>
TRANSFERS, OTHER FUNDS	\$1,649,182	H 9901.9	\$1,006,856
TOTAL TRANSFERS	<u>\$1,649,182</u>		<u>\$1,006,856</u>
TOTAL OTHER USES	<u>\$1,649,182</u>		<u>\$1,006,856</u>
TOTAL DETAILED EXPENDITURES AND OTHER USES	<u><u>\$17,019,440</u></u>		<u><u>\$23,442,751</u></u>

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(H) CAPITAL PROJECTS FUND
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$27,197,471	H 8021	\$32,104,285
ADD - REVENUES AND OTHER SOURCES	21,926,254		17,751,845
DEDUCT - EXPENDITURES AND OTHER USES	-17,019,440		-23,442,751
PRIOR YEAR'S ADJUSTMENT	0	H 8015	0
FUND EQUITY - END OF YEAR	<u>\$32,104,285</u> =====	H 8029	<u>\$26,413,379</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(EA) ENTERPRISE AIRPORT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$463,415	EA 200	\$266,059
PETTY CASH	600	EA 210	400
TOTAL CASH	<u>\$464,015</u>		<u>\$266,459</u>
ACCOUNTS RECEIVABLE	\$15,871	EA 380	\$84,925
TOTAL OTHER RECEIVABLES	<u>\$15,871</u>		<u>\$84,925</u>
DUE FROM OTHER FUNDS	\$34	EA 391	\$28
TOTAL DUE FROM OTHER FUNDS	<u>\$34</u>		<u>\$28</u>
DUE FROM STATE & FEDERAL	\$521,705	EA 410	\$583,820
TOTAL STATE AND FEDERAL RECEIVABLES	<u>\$521,705</u>		<u>\$583,820</u>
INVENTORY	\$84,146	EA 445	\$54,453
TOTAL INVENTORIES	<u>\$84,146</u>		<u>\$54,453</u>
PREPAID EXPENSES	\$24,567	EA480	\$29,352
TOTAL PREPAID EXPENSES	<u>\$24,567</u>		<u>\$29,352</u>
LAND	\$3,136,399	EA 101	\$3,136,399
BUILDINGS	3,391,329	EA 102	3,391,329
INFRASTRUCTURES	27,126,903	EA 106	28,345,754
EQUIPMENT	3,865,284	EA 104	3,518,939
CONSTRUCTION IN PROGRESS	89,768	EA 105	0
ACCUMULATED DEPRECIATION, BUILDINGS	-2,645,427	EA 112	-2,836,753
ACCUM. DEPREC. IMP. OTHER THAN BLDG.	-14,123,290	EA 116	-15,320,516
ACCUMULATED DEPRECIATION, EQUIPMENT	-1,883,325	EA 114	-1,821,758
TOTAL FIXED ASSETS (NET)	<u>\$18,957,641</u>		<u>\$18,413,394</u>
TOTAL ASSETS	<u>\$20,067,979</u> =====		<u>\$19,432,431</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(EA) ENTERPRISE AIRPORT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$472,731	EA 600	\$607,111
TOTAL ACCOUNTS PAYABLE	<u>\$472,731</u>		<u>\$607,111</u>
ACCRUED LIABILITIES	\$6,248	EA 601	\$3,907
TOTAL ACCRUED LIABILITIES	<u>\$6,248</u>		<u>\$3,907</u>
RETAINAGE	\$72,943	EA 605	\$36,774
TOTAL RETAINAGE	<u>\$72,943</u>		<u>\$36,774</u>
CUSTOMERS DEPOSIT	\$3,417	EA 615	\$3,417
TOTAL CUSTOMERS DEPOSITS	<u>\$3,417</u>		<u>\$3,417</u>
COMPENSATED ABSENCES	\$42,160	EA 687	\$34,870
OTHER L/T LIABILITIES	1,051,000	EA 688	1,051,000
DEFERRED REVENUE	4,434	EA 691	6,822
TOTAL OTHER LIABILITIES	<u>\$1,097,594</u>		<u>\$1,092,692</u>
DUE TO OTHER FUNDS	\$84,017	EA 630	\$48,935
TOTAL DUE TO OTHER FUNDS	<u>\$84,017</u>		<u>\$48,935</u>
BONDS PAYABLE	\$4,208,652	EA 628	\$3,702,922
TOTAL BONDS AND LONG TERM LIABILITIES	<u>\$4,208,652</u>		<u>\$3,702,922</u>
TOTAL LIABILITIES	<u>\$5,945,602</u>		<u>\$5,495,758</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(EA) ENTERPRISE AIRPORT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
NET ASSETS - INVESTED IN CAPITAL ASSETS	\$14,748,989	EA920	\$14,710,472
TOTAL NET ASSETS - INVESTED IN CAPITAL ASSETS	<u>\$14,748,989</u>		<u>\$14,710,472</u>
NET ASSETS RESTRICTED FOR DEBT	\$3,702,922	EA922	\$3,280,243
TOTAL NET ASSETS RESTRICTED FOR DEBT	<u>\$3,702,922</u>		<u>\$3,280,243</u>
NET ASSETS RESTRICTED - OTHER PURPOSES	\$27,067	EA 923	\$31,852
TOTAL NET ASSETS RESTRICTED	<u>\$27,067</u>		<u>\$31,852</u>
NET ASSETS - UNRESTRICTED	-\$4,356,601	EA924	-\$4,085,894
TOTAL NET ASSETS - UNRESTRICTED	<u>-\$4,356,601</u>		<u>-\$4,085,894</u>
TOTAL FUND EQUITY	<u>\$14,122,377</u>		<u>\$13,936,673</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$20,067,979</u> =====		<u>\$19,432,431</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(EA) ENTERPRISE AIRPORT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
REVENUES, TRANSFERS, AND TAXES			
AIRPORT FEES & RENTALS	\$1,631,047	EA 1770	\$1,834,612
TOTAL CHARGES FOR SERVICES WITHIN LOCALITY	<u>\$1,631,047</u>		<u>\$1,834,612</u>
MINOR SALES, OTHER	\$314	EA 2655	\$233
SALE OF EQUIPMENT	35,000	EA 2665	0
INSURANCE RECOVERY	7,006	EA 2680	5,295
OTHER COMPENSATIONS	0	EA 2690	0
TOTAL FINES & COMPENSATION	<u>\$42,320</u>		<u>\$5,528</u>
INTEREST AND EARNINGS	\$4,004	EA 2401	\$1,607
RENTAL OF REAL PROPERTY	143,760	EA 2410	130,241
TOTAL USE OF MONEY AND PROPERTY	<u>\$147,764</u>		<u>\$131,848</u>
FORFEITURE OF DEPOSIT	\$0	EA 2620	\$0
TOTAL FORFEITURE OF DEPOSIT	<u>\$0</u>		<u>\$0</u>
REFUND OF PRIOR YEAR'S EXPENDITURES	\$4,100	EA 2701	\$3,557
UNCLASSIFIED - COMMISSIONS	1,310	EA 2770	847
TOTAL OTHER	<u>\$5,410</u>		<u>\$4,404</u>
STATE AID - AIRPORT CAPITAL PJC	\$91,029	EA3589	\$50,733
STATE AID - DISASTER ASSISTANCE	1,390	EA3960	0
TOTAL STATE AID	<u>\$92,419</u>		<u>\$50,733</u>
FEDERAL AID - CAPITAL OUTLAY	\$2,435,806	EA4589	\$1,005,087
FEDERAL AID - DISASTER ASSISTANCE	8,338	EA4960	0
TOTAL FEDERAL AID	<u>\$2,444,144</u>		<u>\$1,005,087</u>
TRANSFERS	\$842,303	EA 5031	\$866,138
TRANSFERS	<u>\$842,303</u>		<u>\$866,138</u>
TOTAL REVENUES, TRANSFERS, AND TAXES	<u>=====</u> \$5,205,407 <u>=====</u>		<u>=====</u> \$3,898,350 <u>=====</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(EA) ENTERPRISE AIRPORT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
EXPENSES AND TRANSFERS			
AIRPORT, PERS SERV	\$660,147	EA5610.1	\$638,467
L/T LIABILITY FOR VACATION	4,031	EA5610.1	-7,290
TOTAL PERSONAL SERVICES	<u>\$664,178</u>		<u>\$631,177</u>
DEPRECIATION EXPENSE	1,439,676	EA1994.4	1,673,330
TOTAL DEPRECIATION EXPENSES	<u>\$1,439,676</u>		<u>\$1,673,330</u>
AIRPORT, CONTR EXPEND	\$382,544	EA5610.4	\$335,977
AIRPORT, COST OF GOOD SOLD	784,377	EA5610.4	938,761
TOTAL CONTRACTUAL EXPENSES	<u>\$1,166,921</u>		<u>\$1,274,738</u>
TOTAL CONTRACTUAL EXPENSES	<u>\$2,606,597</u>		<u>\$2,948,068</u>
AIRPORT, EMPL BNFTS	\$332,258	EA5610.8	\$350,451
AIRPORT, EMPL BNFTS OPEB	0	EA5610.8	0
TOTAL EMPLOYEE BENEFITS	<u>\$332,258</u>		<u>\$350,451</u>
DEBT INTEREST, SERIAL BONDS	\$151,652	EA9710.7	\$153,468
TOTAL INTEREST EXPENSE	<u>\$151,652</u>		<u>\$153,468</u>
INTERFUND TRANSFERS	\$541,175	EA9901.9	\$5,352
INTERFUND TRANSFERS		EA9901.9	-\$4,462
TOTAL INTERFUND TRANSFERS	<u>\$541,175</u>		<u>\$890</u>
TOTAL EXPENSES	<u>\$4,295,860</u>		<u>\$4,084,054</u>
TOTAL EXPENSES AND TRANSFERS	<u>----- \$4,295,860 =====</u>		<u>----- \$4,084,054 =====</u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(EA) ENTERPRISE AIRPORT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$13,212,830	EA 8021	\$14,122,377
PRIOR PERIOD ADJ-INCREASE IN FUND EQUITY		EA 8012	
PRIOR PERIOD ADJ-DECREASE IN FUND EQUITY		EA 8015	
REVENUES, TRANSFERS, AND TAXES	5,205,407		3,898,350
EXPENSES AND TRANSFERS	-4,295,860		-4,084,054
INCREASE FUND EQUITY-ADDITION		EA 8026	
FUND EQUITY - END OF YEAR*	<u>\$14,122,377</u> =====	EA 8029	<u>\$13,936,673</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 20123
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

(EA) ENTERPRISE AIRPORT	EDP CODE	AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES:		
CASH RECEIVED FROM PROVIDING SERVICES	7111	\$2,759,270
CASH PAYMENT CONTRACTUAL EXPENSES	7112	-237,766
CASH PAYMENT CONTRACTUAL EXPENSES(MEMO ACCTS)		-1,696,592
OTHER PAYMENTS PERSONAL SERVICES & BENEFITS	7113	-988,871
OTHER OPERATING REVENUES	7114	141,780
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	7119	-\$22,179
CASH FLOWS FROM NON-CAPITAL AND FINANCING ACTIVITIES:		
REAL PROPERTY TAXES	7121	\$0
OPERATING GRANTS RECEIVED	7122	866,138
TRANSFERS TO/FROM OTHER FUNDS	7123	-35,972
PROCEEDS OF DEBT (NON-CAPITAL)	7124	0
PAYMENT OF DEBT (NON-CAPITAL)	7125	0
INTEREST EXPENSES (NON-CAPITAL)	7126	0
NET CASH RPROVIDED/(USED) BY NON-CAPITAL FINANCING ACTIVITIES	7129	\$830,166
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
PROCEEDS OF DEBT (CAPITAL)	7131	\$0
PRINCIPAL PAYMENT DEBT (CAPITAL)	7132	-505,729
INTEREST EXPENSE (CAPITAL)	7133	-153,468
CAPITAL CONTRIBUTED BY DEVELOPERS	7134	
CAPITAL CONTRIBUTED BY OTHER FUNDS	7135	0
PAYMENT TO CONTRACTORS	7136	
CAPITAL GRANTS RECEIVED FROM OTHER GOVERNMENTS	7137	
PROCEEDS FROM SALE OF ASSETS	7138	
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	7139	-\$659,197

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 20123

CASH FLOWS FROM INVESTING ACTIVITIES:

PURCHASE OF INVESTMENT	7151	
SALE OF INVESTMENTS	7152	
INTEREST INCOME	7153	
NET CASH PROVIDED/(USED) BY INVESTMENT ACTIVITIES	7159	

NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	7161	-197,556
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	7171	464,015
CASH AND CASH EQUIVALENTS AT END OF YEAR	7179	266,459

RECONCILIATION OF OPERATING INCOME TO NET CASH

OPERATING INCOME (LOSS)	7181	-\$185,703
ADJUSTMENT TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED/(USED) FROM OPERATIONS:		
DEPRECIATION	7182	1,673,330
INCREASE/DECREASE IN ASSETS OTHER THAN CASH & CASH EQUIVALENTS	7183	-888,994
INCREASE/DECREASE IN LIABILITIES OTHER CASH & CASH EQUIVALENTS	7184	-449,844
OTHER RECONCILING ITEMS:		
DISPOSAL OF EQUIPMENT	7185	-346,345
	7185	
	7185	
	7185	
	7185	
TOTAL ADJUSTMENT		
NET CASH PROVIDED/USED BY OPERATING ACTIVITIES	7189	-\$197,556

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(ET) ENTERPRISE TRANSPORTATION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$2,476,284	ET 200	\$2,940,358
PETTY CASH	500	ET 210	500
RESTRICTED CASH	636,340	ET 230	755,823
TOTAL CASH	<u>\$3,113,124</u>		<u>\$3,696,681</u>
ACCOUNTS RECEIVABLE	\$215,202	ET 380	\$221,028
TOTAL OTHER RECEIVABLES (NET)	<u>\$215,202</u>		<u>\$221,028</u>
DUE FROM OTHER FUNDS	\$0	ET391	\$0
TOTAL DUE FROM OTHER FUNDS	<u>\$0</u>		<u>\$0</u>
STATE & FEDERAL OTHER	\$1,673,124	ET 410	\$783,291
TOTAL STATE AND FEDERAL AID RECEIVABLE	<u>\$1,673,124</u>		<u>\$783,291</u>
DUE FROM OTHER GOVERNMENTS	\$0	ET 440	\$434
TOTAL DUE FROM OTHER GOVERNMENTS	<u>\$0</u>		<u>\$434</u>
PREPAID EXPENSE	2,316	ET 480	\$3,705
TOTAL PREPAID EXPENSE	<u>\$2,316</u>		<u>\$3,705</u>
LAND	\$248,965	ET 101	\$248,965
BUILDING	7,348,934	ET 102	8,542,307
EQUIPMENT	9,990,207	ET 104	9,414,938
CONSTRUCTION IN PROGRESS	945,558	ET 105	292,672
ALLOW FOR DEPRECIATION - BUILDINGS	-4,862,659	ET 112	-5,184,698
ALLOW FOR DEPREC., IMPROV. OTHER THAN BLDGS	-6,153,059	ET 114	-6,755,545
TOTAL FIXED ASSETS (NET)	<u>\$7,517,946</u>		<u>\$6,558,639</u>
TOTAL ASSETS	<u>\$12,521,712</u> =====		<u>\$11,263,778</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(ET) ENTERPRISE TRANSPORTATION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$531,356	ET 600	\$823,000
TOTAL ACCOUNTS PAYABLE	<u>\$531,356</u>		<u>\$823,000</u>
ACCRUED LIABILITY	2,930	ET 601	\$2,930
TOTAL ACCRUED LIABILITY	<u>\$2,930</u>		<u>\$2,930</u>
RETAINAGE	\$48,676	ET 605	\$0
TOTAL RETAINAGE	<u>\$48,676</u>		<u>\$0</u>
DUE TO OTHER FUNDS	\$13,442	ET630	\$44,130
TOTAL DUE TO OTHER FUNDS	<u>\$13,442</u>		<u>\$44,130</u>
BONDS PAYABLE	\$1,413,748	ET628	\$1,643,181
TOTAL BONDS PAYABLE	<u>\$1,413,748</u>		<u>\$1,643,181</u>
DEFERRED REVENUES	<u>\$0</u>	ET691	<u>\$0</u>
TOTAL LIABILITIES	<u>\$2,010,152</u>		<u>\$2,513,241</u>
NET ASSETS - INVESTED IN CAPITAL ASSETS	\$6,104,198	ET920	\$4,915,458
TOTAL NET ASSETS - INVESTED IN CAPITAL ASSETS	<u>\$6,104,198</u>		<u>\$4,915,458</u>
NET ASSETS RESTRICTED FOR DEBT	\$1,325,458	ET922	\$1,476,171
TOTAL NET ASSETS RESTRICTED FOR DEBT	<u>\$1,325,458</u>		<u>\$1,476,171</u>
NET ASSETS RESTRICTED - OTHER PURPOSES	\$1,476,188	ET 923	\$878,788
TOTAL NET ASSETS RESTRICTED	<u>\$1,476,188</u>		<u>\$878,788</u>
NET ASSETS - UNRESTRICTED	\$1,605,716	ET924	\$1,480,120
TOTAL NET ASSETS - UNRESTRICTED	<u>\$1,605,716</u>		<u>\$1,480,120</u>
TOTAL FUND EQUITY	<u>\$10,511,560</u>		<u>\$8,750,537</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$12,521,712</u> =====		<u>\$11,263,778</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(ET) ENTERPRISE TRANSPORTATION
RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
REVENUES, TRANSFERS, AND TAXES			
BUS OPERATIONS	\$1,111,976	ET 1750	\$1,133,564
OTHER TRANSPORTATION INCOME	0	ET 1789	0
INTERFUND REVENUES	27,605	ET 2801	2,918
TOTAL CHARGES FOR SERVICES WITHIN LOCALITY	<u>\$1,139,581</u>		<u>\$1,136,482</u>
MINOR SALES	\$2,357	ET 2655	\$1,931
SALE OF EQUIPMENT	16,653	ET 2665	7,744
INSURANCE RECOVERY	1,247	ET 2680	7,959
OTHER COMPENSATION FOR LOSS	12,472	ET2690	0
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	<u>\$32,729</u>		<u>\$17,634</u>
INTERFUND TRANSFERS FROM CAPITAL PROJECT FUND	\$1,027,431	ET 5031	\$721,752
TOTAL INTERFUND TRANSFERS	250,000	ET 5031	856,234
	<u>\$1,277,431</u>		<u>\$1,577,986</u>
INTEREST AND EARNINGS	\$4,535	ET 2401	\$2,505
TOTAL USE OF MONEY AND PROPERTY	<u>\$4,535</u>		<u>\$2,505</u>
REFUND OF PRIOR YEAR'S EXPENDITURES	\$16,064	ET 2701	\$5,105
REIMBURSEMENT FROM OTHERS	308	ET 2770	1,307
TOTAL OTHER	<u>\$16,372</u>		<u>\$6,412</u>

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(ET) ENTERPRISE TRANSPORTATION
 RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
REVENUES, TRANSFERS, AND TAXES			
ST AID, OTHER TRANSPORTATION	\$2,073,572	ET 3589	\$1,789,113
ST AID - CAPITAL PROJ	122,460	ET 3589	38,994
TOTAL STATE AID-OTHER TRANSP	<u>\$2,196,032</u>		<u>\$1,828,107</u>
FED AID-OTHERS	\$1,532,740	ET 4589	\$2,348,886
FED AID-CAPITAL	1,095,489	ET 4589	317,648
TOTAL FEDERAL AID	<u>\$2,628,229</u>		<u>\$2,666,534</u>
TOTAL REVENUES	<u>\$7,294,909</u>		<u>\$7,235,660</u>
TOTAL REVENUES TRANSFERS, AND TAXES	<u><u>\$7,294,909</u></u>		<u><u>\$7,235,660</u></u>

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(ET) ENTERPRISE TRANSPORTATION
RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
EXPENSES AND TRANSFERS			
MASS TRANSIT, PERS SERV	\$81,536	ET5680.1	81,536
EQUIPMENT & CAPITAL OUTLAY	\$0	ET1994.2	\$0
DEPRECIATION EXPENSE	\$1,445,188	ET1994.4	\$1,541,138
LOSS ON SALE OF ASSETS	0	ET1995.4	0
BUS OPERATIONS, CONTR EXPEND	6,050,252	ET5630.4	6,398,264
MASS TRANSIT, EMPL BNFTS	\$33,954	ET.5680.8	39,972
TOTAL CONTRACTUAL EXPENSES	<u>\$7,610,930</u>		<u>\$8,060,910</u>
DEBT INTEREST - BOND	\$25,618	ET5630.7	\$46,873
TOTAL DEBT INTEREST - BOND	<u>\$25,618</u>		<u>\$46,873</u>
TRANSFER TO OTHER FUNDS	\$50,360	ET9901.9	\$888,900
TOTAL TRANSFER TO OTHER FUNDS	<u>\$50,360</u>		<u>\$888,900</u>
TOTAL EXPENSES	<u>\$7,686,908</u>		<u>\$8,996,683</u>
TOTAL EXPENSES AND TRANSFERS	<u>=====</u> \$7,686,908 <u>=====</u>		<u>=====</u> \$8,996,683 <u>=====</u>

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(ET) ENTERPRISE TRANSPORTATION
 RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$10,903,559	ET8021	\$10,511,560
ADD- REVENUES AND OTHER SOURCES	7,294,909		7,235,660
EXPENSES AND TRANSFERS	-7,686,908		-8,996,683
INCREASE - FUND EQUITY ADDITION		ET8026	
FUND EQUITY - END OF YEAR*	<u>\$10,511,560</u> =====	ET8029	<u>\$8,750,537</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 20123
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

(T) ENTERPRISE TRANSPORTATION	EDP CODE	AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES:		
CASH RECEIVED FROM PROVIDING SERVICES	7111	\$6,156,665
CASH PAYMENT CONTRACTUAL EXPENSES	7112	-6,155,296
CASH PAYMENT CONTRACTUAL EXPENSES (MEMO ACCOUNTS)		-581,830
OTHER PAYMENTS PERSONAL SERVICES & BENEFITS	7113	-121,508
OTHER OPERATING REVENUES	7114	26,551
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	7119	-\$675,418
CASH FLOWS FROM NON-CAPITAL AND FINANCING ACTIVITIES:		
REAL PROPERTY TAXES	7121	
OPERATING GRANTS RECEIVED	7122	\$721,752
TRANSFERS TO/FROM OTHER FUNDS	7123	-19,312
PROCEEDS OF DEBT (NON-CAPITAL)	7124	
PAYMENT OF DEBT (NON-CAPITAL)	7125	0
INTEREST EXPENSES (NON-CAPITAL)	7126	
NET CASH PROVIDED/(USED) BY NON-CAPITAL FINANCING ACTIVITIES	7129	\$702,440
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
PROCEEDS OF DEBT (CAPITAL)	7131	329,600
PRINCIPAL PAYMENT DEBT (CAPITAL)	7132	-100,167
INTEREST EXPENSE (CAPITAL)	7133	-46,873
CAPITAL CONTRIBUTED BY DEVELOPERS	7134	
CAPITAL CONTRIBUTED BY OTHER FUNDS	7135	856,234
PAYMENT TO CONTRACTORS	7136	
CAPITAL GRANTS RECEIVED FR OTHER GOVERNMENTS	7137	356,642
PROCEEDS FROM SALE OF ASSETS	7138	
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	7139	\$1,395,436

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 20123

CASH FLOWS FROM INVESTING ACTIVITIES:		AMOUNT
PURCHASE OF INVESTMENT	7151	
SALE OF INVESTMENTS	7152	
INTEREST INCOME	7153	
NET CASH PROVIDED/(USED) BY INVESTMENT ACTIVITIES	7159	
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	7161	583,557
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	7171	\$3,113,124
CASH AND CASH EQUIVALENTS AT END OF YEAR	7179	\$3,696,681
RECONCILIATION OF OPERATING INCOME TO NET CASH		
OPERATING INCOME (LOSS)	7181	-\$1,761,023
ADJUSTMENT TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED/(USED) FROM OPERATIONS:		
DEPRECIATION	7182	1,541,138
INCREASE/DECREASE IN ASSETS OTHER THAN CASH & CASH EQUIVALENTS	7183	916,966
INCREASE/DECREASE IN LIABILITIES OTHER THAN CASH & CASH EQUIVALENTS	7184	503,089
OTHER RECONCILING ITEMS:		
ADJUSTMENT TO PRIOR FUND BALANCE FOR PRIOR YR'S FIXED ASSETS		0
DISPOSAL OF EQUIPMENT	7185	-616,612
LOSS ON SALE OF ASSETS	7185	0
ROUNDING	7185	-1
	7185	
	7185	
TOTAL ADJUSTMENT		
NET CASH PROVIDED/USED BY OPERATING ACTIVITIES	7189	583,557

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TA) AGENCY FUND
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$5,951,866	TA 200	\$5,777,762
CASH IN TIME DEPOSITS	75,690	TA 201	75,230
TOTAL CASH	<u>\$6,027,556</u>		<u>\$5,852,992</u>
ACCOUNTS RECEIVABLE	\$487,905	TA 380	\$412,976
TOTAL ACCOUNTS RECEIVABLE	<u>\$487,905</u>		<u>\$412,976</u>
TOTAL ASSETS	<u>\$6,515,461</u> =====		<u>\$6,265,968</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(TA) AGENCY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
STATE RETIREMENT	\$194,849	TA 18	\$189,528
DISABLE INSURANCE	0	TA 19	0
GROUP INSURANCE	2,506,415	TA 20	2,439,715
NYS INCOME TAX	769	TA 21	719
FEDERAL INCOME TAX	0	TA 22	1,980
US. SAVINGS BONDS	0	TA 25	0
SOCIAL SECURITY TAX	0	TA 26	4,298
DEFERRED COMPENSATION	0	TA 27	0
FLEXIBLE SPENDING ACCOUNT	31,682	TA 29	35,423
GUARANTY & BID DEPOSITS	213,880	TA 30	249,446
BAIL DEPOSITS	369,487	TA 35	599,345
PAYMENTS, SSI	4,736	TA 51	0
SOCIAL SERVICES TRUST	336,726	TA 53	438,421
STATE TRAINING SCHOOL	0	TA 56	0
DOG MONEY	0	TA 57	0
MORTGAGE TAX	1,494,530	TA 58	1,480,898
CORONER'S FUND	11,488	TA 60	12,382
COURT & TRUST FUND	1,029,920	TA 61	485,263
ASSURANCE FUND	0	TA 62	0
OTHER AGENCY FUNDS	320,979	TA 85	328,550
DUE TO OTHER FUNDS	0	TA630	0
TOTAL AGENCY LIABILITIES	<u>\$6,515,461</u>		<u>\$6,265,968</u>
TOTAL LIABILITIES	<u>\$6,515,461</u> =====		<u>\$6,265,968</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TE) AGENCY FUND
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
CASH	\$75	TE 200	\$123
TOTAL CASH	<u>\$75</u>		<u>\$123</u>
TOTAL ASSETS	<u>\$75</u> =====		<u>\$123</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TE) EXPENDABLE TRUST
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
CEMETERY LOT	\$75	TE 90	\$123
TOTAL TRUST	<u>\$75</u>		<u>\$123</u>
TOTAL FUND EQUITY	<u>\$75</u>		<u>\$123</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$75</u> =====		<u>\$123</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TE) EXPENDABLE TRUST
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL OF REVENUES AND OTHER SOURCES			
USE OF MONEY AND PROPERTY	\$23	TE2499	\$48
TOTAL USE OF MONEY AND PROPERTY	<u>\$23</u>		<u>\$48</u>
TOTAL REVENUES	<u>\$23</u>		<u>\$48</u>
TOTAL DETAILED REVENUES AND OTHER SOURCES	<u>\$23</u> =====		<u>\$48</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TE) EXPENDABLE TRUST
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
DETAIL EXPENDITURES AND OTHER USES			
ECONOMIC ASSIST & OPPORTUNITY	\$0	TE6999.4	\$0
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	<u>\$0</u>		<u>\$0</u>
TOTAL EXPENDITURES	<u>\$0</u>		<u>\$0</u>
TOTAL DETAILED EXPENDITURES AND OTHER USES	<u>\$0</u> =====		<u>\$0</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TE) EXPENDABLE TRUST
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$52	TE8021	\$75
ADD - REVENUES AND OTHER SOURCES	23		48
DEDUCT - EXPENDITURES AND OTHER USES	0		0
FUND EQUITY - END OF YEAR	<u>\$75</u> =====	TE8029	<u>\$123</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TN) NON-EXPENDABLE TRUST
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSET			
TIME DEPOSITS	\$4,355	TN 201	\$4,352
TOTAL CASH	<u>\$4,355</u>		<u>\$4,352</u>
SECURITIES & MORTGAGES	\$1,500	TN 455	\$1,500
TOTAL INVESTMENTS	<u>\$1,500</u>		<u>\$1,500</u>
TOTAL ASSETS	<u><u>\$5,855</u></u> =====		<u><u>\$5,852</u></u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(TN) NON-EXPENDABLE TRUST
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES AND FUND EQUITY			
CEMETERY LOT	\$5,855	TN 95	\$5,852
TOTAL FUND EQUITY	<u>\$5,855</u>		<u>\$5,852</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$5,855</u> =====		<u>\$5,852</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(TN) NON-EXPENDABLE TRUST
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ANALYSIS OF CHANGES IN FUND EQUITY			
BEGINNING FUND EQUITY	\$5,852	TN8021	\$5,855
ADD - REVENUES AND OTHER SOURCES	3		0
DEDUCT - EXPENDITURES AND OTHER USES	0		3
FUND EQUITY - END OF YEAR	<u>\$5,855</u> =====	TN8029	<u>\$5,852</u> =====

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 20123
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENT

		EDP CODE	AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES:			
CASH RECEIVED FROM PROVIDING SERVICE	\$0	___7111	\$0
CASH PAYMENT CONTRACTUAL EXPENSES		___7112	
OTHER PAYMENTS PERSONAL SERVICES & BENEFITS		___7113	
OTHER OPERATING REVENUES		___7114	
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$0	___7119	\$0
CASH FLOWS FROM NON-CAPITAL AND FINANCING ACTIVITIES:			
REAL PROPERTY TAXES	\$0	___7121	\$0
OPERATING GRANTS RECEIVED		___7122	
TRANSFERS TO/FROM OTHER FUNDS		___7123	\$3
PROCEEDS OF DEBT (NON-CAPITAL)		___7124	
PAYMENT OF DEBT (NON-CAPITAL)		___7125	
INTEREST EXPENSES (NON-CAPITAL)		___7126	
NET CASH RPROVIDED/(USED) BY NON-CAPITAL FINANCING ACTIVITIES	\$0	___7129	\$3
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
PROCEEDS OF DEBT (CAPITAL)	\$0	___7131	\$0
PRINCIPAL PAYMENT DEBT (CAPITAL)		___7132	
INTEREST EXPENSE (CAPITAL)		___7133	
CAPITAL CONTRIBUTED BY DEVELOPERS		___7134	
CAPITAL CONTRIBUTED BY OTHER FUNDS		___7135	
PAYMENT TO CONTRACTORS		___7136	
CAPITAL GRANTS RECEIVED FROM OTHER GOVERMTS		___7137	
PROCEEDS FROM SALE OF ASSETS		___7138	
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVI	\$0	___7139	\$0

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 20123

	EDP CODE	AMOUNT
CASH FLOWS FROM INVESTING ACTIVITIES:		
PURCHASE OF INVESTMENT	___7151	\$0
SALE OF INVESTMENTS	___7152	
INTEREST INCOME	___7153	
NET CASH PROVIDED/(USED) BY INVESTMENT ACTIVITIES	___7159	\$0
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	___7161	-\$3
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	___7171	5,855
CASH AND CASH EQUIVALENTS AT END OF YEAR	___7179	\$5,852
RECONCILIATION OF OPERATING INCOME TO NET CASH		
OPERATING INCOME (LOSS)	___7181	\$0
ADJUSTMENT TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED/(USED) FROM OPERATIONS:		
DEPRECIATION	___7182	
INCREASE/DECREASE IN ASSETS OTHER THAN CASH & CASH EQUIVALENTS	___7183	
INCREASE/DECREASE IN LIABILITIES OTHER CASH & CASH EQUIVALENTS	___7184	
OTHER RECONCILING ITEMS:		
_____	___7185	
RELEASE OF SECURITY	___7185	0
_____	___7185	
_____	___7185	
_____	___7185	
_____	___7185	
TOTAL ADJUSTMENT		
NET CASH PROVIDED/USED BY OPERATING ACTIVITIES	___7189	\$0

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(K) SCHEDULE OF NON-CURRENT GOVERNMENT ASSETS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
LAND	\$7,683,552	K101	\$8,840,052
BUILDING	139,854,916	K102	140,441,879
MACHINERY & EQUIPMENT	58,423,613	K104	64,754,312
CONSTRUCTION WORK IN PROGRESS	10,547,188	K105	14,586,887
INFRASTRUCTURE	164,408,368	K106	168,439,607
OTHER CAPITAL ASSETS	19,448,350	K107	22,262,094
ACCUMULATED DEPRECIATION - BUILDINGS	-81,115,645	K112	-85,599,182
ACCUMULATED DEPRECIATION - EQUIPMENT	-43,605,859	K114	-44,908,281
ACCUMULATED DEPRECIATION - OTHER THAN BUILDINGS	-97,994,230	K116	-107,331,456
ACCUMULATED DEPRECIATION - OTHER CAPITAL ASSETS	-1,652,438	K117	-1,927,007
TOTAL ASSETS	<u>\$175,997,815</u> =====		<u>\$179,558,905</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(K) SCHEDULE OF NON-CURRENT GOVERNMENT ASSETS
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
INVESTMENT IN GENERAL FIXED ASSETS			
NON-CURRENT GOVERNMENTAL ASSETS	175,997,815	K159	179,558,905
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u>\$175,997,815</u> =====		<u>\$179,558,905</u> =====

COUNTY OF DUTCHESS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 2012

(W) SCHEDULE OF NON-CURRENT GOVERNMENT LIABILITIES
 BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
ASSETS			
NON-CURRENT GOVERNMENT LIABILITIES	\$370,339,610	W129	\$366,815,052
 TOTAL ASSETS	 <u>\$370,339,610</u> =====		 <u>\$366,815,052</u> =====

COUNTY OF DUTCHESS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 2012

(W) SCHEDULE OF NON-CURRENT GOVERNMENT LIABILITIES
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2011	EDP CODE	FOR THE FISCAL YEAR ENDED 2012
LIABILITIES			
BOND ANTICIPATION NOTES PAYABLE	\$0	W 626	\$0
TOTAL NOTES PAYABLE	<u>\$0</u>		<u>\$0</u>
COMPENSATED ABSENCES	\$9,199,744	W 687	\$8,471,515
OPEB LIABILITY	\$255,988,200	W 683	\$255,988,200
TOTAL OTHER LIABILITIES	<u>\$265,187,944</u>		<u>\$264,459,715</u>
BONDS PAYABLE	\$105,151,666	W 628	\$102,355,337
TOTAL BOND AND LONG TERM LIABILITIES	<u>\$105,151,666</u>		<u>\$102,355,337</u>
INSTALLMENT PURCHASE DEBT	\$0	W 685	\$0
TOTAL INSTALLMENT PURCHASE DEBT	<u>\$0</u>		<u>\$0</u>
TOTAL LIABILITIES	<u>\$370,339,610</u> =====		<u>\$366,815,052</u> =====

*** SUPPLEMENTAL SECTION ***

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

TAX ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
TAX ANTICIPATION NOTE NO. 1		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR	2P18611	
(DO NOT INCLUDE RENEWALS HERE)	2P18613	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18615	
OUTSTANDING END OF FISCAL YEAR	2P18617	\$0
FINAL MATURITY DATE		
TAX ANTICIPATION NOTE NO. 2		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR	2P18611	
(DO NOT INCLUDE RENEWALS HERE)	2P18613	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18615	
OUTSTANDING END OF FISCAL YEAR	2P18617	\$0
FINAL MATURITY DATE		
TAX ANTICIPATION NOTE NO. 3		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR	2P18611	
(DO NOT INCLUDE RENEWALS HERE)	2P18613	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18615	
OUTSTANDING END OF FISCAL YEAR	2P18617	\$0
FINAL MATURITY DATE		

<u>TOTAL TAX ANTICIPATION NOTES</u>	<u>AMOUNT</u>
OUTSTANDING BEGINNING OF YEAR	\$0
ISSUED DURING FISCAL YEAR	0
PAID DURING FISCAL YEAR	0
OUTSTANDING END OF FISCAL YEAR	\$0

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

REVENUE ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
REVENUE ANTICIPATION NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18621	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18623	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18625	
OUTSTANDING END OF FISCAL YEAR	2P18627	\$0
FINAL MATURITY DATE		_____
REVENUE ANTICIPATION NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18621	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18623	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18625	
OUTSTANDING END OF FISCAL YEAR	2P18627	\$0
FINAL MATURITY DATE		_____
REVENUE ANTICIPATION NOTE NO. 3		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18621	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18623	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18625	
OUTSTANDING END OF FISCAL YEAR	2P18627	\$0
FINAL MATURITY DATE		_____

TOTAL REVENUE ANTICIPATION NOTES

AMOUNT

OUTSTANDING BEGINNING OF YEAR	\$0
ISSUED DURING FISCAL YEAR	0
PAID DURING FISCAL YEAR	0
OUTSTANDING END OF FISCAL YEAR	\$0

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

CAPITAL NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
CAPITAL NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		
OUTSTANDING END OF FISCAL YEAR	2P4 57	\$0
FINAL MATURITY DATE		_____
CAPITAL NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		
OUTSTANDING END OF FISCAL YEAR	2P4 57	\$0
FINAL MATURITY DATE		
CAPITAL NOTE NO. 3		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		
OUTSTANDING END OF FISCAL YEAR	2P4 57	\$0
FINAL MATURITY DATE		_____

<u>TOTAL CAPITAL NOTES</u>		<u>AMOUNT</u>
OUTSTANDING BEGINNING OF YEAR	2P18651	\$0
ISSUED DURING FISCAL YEAR	2P18653	0
PAID DURING FISCAL YEAR	2P18655	0
OUTSTANDING END OF FISCAL YEAR	2P18657	\$0

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 1		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	
ISSUED DURING FISCAL YEAR	2P18673	
PAID DURING FISCAL YEAR	2P18675	
OUTSTANDING END OF FISCAL YEAR		\$0
FINAL MATURITY DATE	2P18677	
BOND NO. 2		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	
ISSUED DURING FISCAL YEAR	2P18673	
PAID DURING FISCAL YEAR	2P18675	
OUTSTANDING END OF FISCAL YEAR		\$0
FINAL MATURITY DATE	2P18677	
BOND NO. 3		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	
ISSUED DURING FISCAL YEAR	2P18673	
PAID DURING FISCAL YEAR	2P18675	
OUTSTANDING END OF FISCAL YEAR		\$0
FINAL MATURITY DATE	2P18677	
BOND NO. 4		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	
ISSUED DURING FISCAL YEAR	2P18673	
PAID DURING FISCAL YEAR	2P18675	
OUTSTANDING END OF FISCAL YEAR		\$0
FINAL MATURITY DATE	2P18677	

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 5		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	
ISSUED DURING FISCAL YEAR	2P18673	
PAID DURING FISCAL YEAR	2P18675	
OUTSTANDING END OF FISCAL YEAR		\$0
FINAL MATURITY DATE	2P18677	
BOND NO. 6		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	
ISSUED DURING FISCAL YEAR	2P18673	
PAID DURING FISCAL YEAR	2P18675	
OUTSTANDING END OF FISCAL YEAR		\$0
FINAL MATURITY DATE	2P18677	
BOND NO. 7		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	
ISSUED DURING FISCAL YEAR	2P18673	
PAID DURING FISCAL YEAR	2P18675	
OUTSTANDING END OF FISCAL YEAR		\$0
FINAL MATURITY DATE	2P18677	

<u>TOTAL BONDS</u>	<u>AMOUNT</u>
OUTSTANDING BEGINNING OF YEAR	\$0
ISSUED DURING FISCAL YEAR	0
PAID DURING FISCAL YEAR	0
OUTSTANDING END OF FISCAL YEAR	\$0

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

CAPITAL NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
CAPITAL NOTES NO. 1		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18751	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18753	0
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18755	
OUTSTANDING END OF FISCAL YEAR	2P18757	\$0
FINAL MATURITY DATE		
CAPITAL NOTES NO. 2		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18751	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18753	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18755	
OUTSTANDING END OF FISCAL YEAR	2P18757	\$0
FINAL MATURITY DATE		
CAPITAL NOTES NO. 3		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18751	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18753	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18755	
OUTSTANDING END OF FISCAL YEAR	2P18757	\$0
FINAL MATURITY DATE		

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

CAPITAL NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
CAPITAL NOTES NO. 4		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18751	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18753	
	2P18755	
OUTSTANDING END OF FISCAL YEAR	2P18757	\$0
FINAL MATURITY DATE		_____
CAPITAL NOTES NO. 5		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18751	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18753	
	2P18755	
OUTSTANDING END OF FISCAL YEAR	2P18757	\$0
FINAL MATURITY DATE		_____
CAPITAL NOTES NO. 6		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18751	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18753	
	2P18755	
OUTSTANDING END OF FISCAL YEAR	2P18757	\$0
FINAL MATURITY DATE		_____

TOTAL CAPITAL NOTES

AMOUNT

OUTSTANDING BEGINNING OF YEAR	\$0
ISSUED DURING FISCAL YEAR	0
PAID DURING FISCAL YEAR	0
OUTSTANDING END OF FISCAL YEAR	\$0

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BOND ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND ANTICIPATION NOTES NO. 1		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	
OUTSTANDING END OF FISCAL YEAR	2P18767	\$0
FINAL MATURITY DATE		
BOND ANTICIPATION NOTES NO. 2		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	
OUTSTANDING END OF FISCAL YEAR	2P18767	\$0
FINAL MATURITY DATE		
BOND ANTICIPATION NOTES NO. 3		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	
OUTSTANDING END OF FISCAL YEAR	2P18767	\$0
FINAL MATURITY DATE		

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BOND ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND ANTICIPATION NOTES NO.4		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18763	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18765	
OUTSTANDING END OF FISCAL YEAR	2P18767	\$0
FINAL MATURITY DATE		
BOND ANTICIPATION NOTES NO.5		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18763	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18765	
OUTSTANDING END OF FISCAL YEAR	2P18767	\$0
FINAL MATURITY DATE		
BOND ANTICIPATION NOTES NO.6		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18763	
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18765	
OUTSTANDING END OF FISCAL YEAR	2P18767	\$0
FINAL MATURITY DATE		

TOTAL BOND ANTICIPATED NOTES

AMOUNT

OUTSTANDING BEGINNING OF YEAR	\$0
ISSUED DURING FISCAL YEAR	0
PAID DURING FISCAL YEAR	0
OUTSTANDING END OF FISCAL YEAR	<u>\$0</u>

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 1 2000000007		
MONTH AND YEAR OF ISSUE		05/93
CURRENT INTEREST RATE		4.40%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$330,000
ISSUED DURING FISCAL YEAR	2P18773	0
PAID DURING FISCAL YEAR	2P18775	180,000
OUTSTANDING END OF FISCAL YEAR		\$150,000
FINAL MATURITY DATE	2P18777	05/13
BOND NO. 2 2000000013		
MONTH AND YEAR OF ISSUE		9/18/2001
CURRENT INTEREST RATE		3.84%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$3,210,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	765,000
OUTSTANDING END OF FISCAL YEAR		\$2,445,000
FINAL MATURITY DATE	2P18777	5/1/2016
BOND NO. 3 2006000002		
MONTH AND YEAR OF ISSUE		02/01/03
CURRENT INTEREST RATE		3.95%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$1,350,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,350,000
OUTSTANDING END OF FISCAL YEAR	refunded	\$0
FINAL MATURITY DATE	2P18777	2/1/2022
BOND NO. 4 2005000001		
MONTH AND YEAR OF ISSUE		12/15/2005
CURRENT INTEREST RATE		3.84%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$8,345,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,320,000
OUTSTANDING END OF FISCAL YEAR		\$7,025,000
FINAL MATURITY DATE	2P18777	15-Dec-19

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 5 2007000001		
MONTH AND YEAR OF ISSUE		5/18/2006
CURRENT INTEREST RATE		4.00%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$890,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	300,000
OUTSTANDING END OF FISCAL YEAR	refunded	\$590,000
FINAL MATURITY DATE	2P18777	08/15/2014
BOND NO. 6 2001000002		
MONTH AND YEAR OF ISSUE		5/18/2006
CURRENT INTEREST RATE		3.90%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$5,950,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,200,000
OUTSTANDING END OF FISCAL YEAR	refunded	\$4,750,000
FINAL MATURITY DATE	2P18777	15-Feb-18
BOND NO. 7 2006000003		
MONTH AND YEAR OF ISSUE		5/18/2006
CURRENT INTEREST RATE		3.90%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$16,850,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,250,000
OUTSTANDING END OF FISCAL YEAR		\$15,600,000
FINAL MATURITY DATE	2P18777	12/15/2027
BOND NO. 8 2001000001		
MONTH AND YEAR OF ISSUE		12/15/2007
CURRENT INTEREST RATE		3.90%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$19,925,000
ISSUED DURING FISCAL YEAR **	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,925,000
OUTSTANDING END OF FISCAL YEAR		\$18,000,000
FINAL MATURITY DATE	2P18777	1-Oct-27

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 9 2003000001		
MONTH AND YEAR OF ISSUE		10-Dec-08
CURRENT INTEREST RATE		3.98%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$5,125,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	450,000
OUTSTANDING END OF FISCAL YEAR		\$4,675,000
FINAL MATURITY DATE	2P18777	15-Dec-23
BOND NO. 10 2006000001		
MONTH AND YEAR OF ISSUE		2/18/2009
CURRENT INTEREST RATE		2.40%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$9,320,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,570,000
OUTSTANDING END OF FISCAL YEAR		\$7,750,000
FINAL MATURITY DATE	2P18777	15-Feb-21
BOND NO. 11 2008000001		
MONTH AND YEAR OF ISSUE		2/18/2009
CURRENT INTEREST RATE		2.40%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$1,600,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	260,000
OUTSTANDING END OF FISCAL YEAR		\$1,340,000
FINAL MATURITY DATE	2P18777	15-Feb-18
BOND NO. 12 2009000001		
MONTH AND YEAR OF ISSUE		12/1/2010
CURRENT INTEREST RATE		1.5126%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$19,040,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	2,200,000
OUTSTANDING END OF FISCAL YEAR		\$16,840,000
FINAL MATURITY DATE	2P18777	1-Dec-25

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 13 2009000002		
MONTH AND YEAR OF ISSUE		22-Dec-11
CURRENT INTEREST RATE		1.51%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$5,395,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	65,000
OUTSTANDING END OF FISCAL YEAR		\$5,330,000
FINAL MATURITY DATE	2P18777	22-Dec-22
BOND NO. 14		
MONTH AND YEAR OF ISSUE		22-Dec-11
CURRENT INTEREST RATE		2.61%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$13,444,067
ISSUED DURING FISCAL YEAR	2P18773	0
PAID DURING FISCAL YEAR	2P18775	\$909,067
OUTSTANDING END OF FISCAL YEAR		\$12,535,000
FINAL MATURITY DATE	2P18777	22-Dec-22
BOND NO. 15		
MONTH AND YEAR OF ISSUE		21-Dec-12
CURRENT INTEREST RATE		1.78%
OUTSTANDING BEGINNING OF YEAR	2P18771	
ISSUED DURING FISCAL YEAR	2P18773	10,671,442
PAID DURING FISCAL YEAR	2P18775	
OUTSTANDING END OF FISCAL YEAR		\$10,671,442
FINAL MATURITY DATE	2P18777	

<u>TOTAL BONDS</u>	<u>AMOUNT</u>
OUTSTANDING BEGINNING OF YEAR	\$110,774,067
ISSUED DURING FISCAL YEAR	10,671,442
PAID DURING FISCAL YEAR*	13,744,067
OUTSTANDING END OF FISCAL YEAR	<u>\$107,701,442</u>

STATEMENT OF INDEBTEDNESS
 INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

STATE OR AUTHORITY LOANS

STATE OR AUTHORITY LOAN	EDPCODE	AMOUNT
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18791	
ISSUED DURING FISCAL YEAR	2P18793	
PAID DURING FISCAL YEAR	2P18795	
OUTSTANDING END OF FISCAL YEAR	2P18797	— \$0
FINAL MATURITY DATE		

TOTAL OF ALL INDEBTEDNESS
 INCLUDES TOTAL OF ALL BONDS AND NOTES - EXEMPT AND NOT EXEMPT

OUTSTANDING BEGINNING OF YEAR	_____
ISSUED DURING FISCAL YEAR	_____
PAID DURING FISCAL YEAR*	_____
OUTSTANDING END OF FISCAL YEAR	=====

OSC DATA ENTRY
DO NOT KEY
INDEBTEDNESS BY PURPOSE

FOR CAPITAL NOTES AND BOND ANTICIPATION NOTES
EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BREAKDOWN OF OUTSTANDING BALANCE BY PURPOSE					EXEMPT FROM DEBT LIMIT	DATE OF ISSUE OR LATEST RENEWAL MONTH/YEAR
SANITARY SEWER 81	WATER 83	TAX INCREMENT FINANCING 20	OTHER (PLEASE SPECIFY)			

MATURITY SCHEDULE

USE ONLY FOR BONDS ISSUED DURING THE FISCAL YEAR

	EDPCODE			Pub Improvement
PURPOSE OF ISSUE		Multi Purpose	Refunding	
FOR STATE COMPTROLLER USE				
TOTAL PRINCIPAL	2P3PC	\$10,671,442		
DATE OF ISSUE	2P3PC	12/21/2012		
INTEREST RATE (IN DECIMALS)	2P3DT	1.7810%		
MONTH, DAY AND YEAR OF FINAL MATURITY	2P3DM	4/1/2032		
AMOUNT OF PRINCIPAL REDEEMED IN OR TO BE REDEEMED IN FISCAL YEAR ENDING IN (THE LAST TWO DIGITS OF THE EDP CODE CORRESPONDING TO THE FISCAL YEAR ENDED)	2P312			
	2P313	1,241,442		
	2P314	1,260,000		
	2P315	1,265,000		
	2P316	735,000		
	2P317	750,000		
	2P318	595,000		
	2P319	600,000		
	2P320	605,000		
	2P321	610,000		
	2P322	610,000		
	2P323	510,000		
	2P324	510,000		
	2P325	510,000		
2P326	455,000			
2P327	290,000			
2P328	\$25,000			

MATURITY SCHEDULE

USE ONLY FOR BONDS ISSUED DURING THE FISCAL YEAR

AMOUNT OF PRINCIPAL REDEEMED IN OR TO BE REDEEMED IN FISCAL YEAR ENDING IN (THE LAST TWO DIGITS OF THE EDP CODE CORRESPONDING TO THE FISCAL YEAR ENDED)	EDPCODE			
	2P3CE			
	2P3PR			
	2P3DT			
	2P3DM			
	2P328			
	2P329	25,000		
	2P330	25,000		
	2P331	25,000		
	2P332	25,000		
	2P333			
	2P334			
	2P335			
	2P336			
	2P340			
	2P341			
	2P342			
	2P343			
	2P344			
	2P345			
	2P346			
	TOTAL	\$10,671,442	\$0	\$0

SCHEDULE OF TIME DEPOSITS AND INVESTMENTS

<u>OTHER THAN RESERVE FUNDS</u>	<u>EDPCODE</u>	<u>AMOUNT</u>
CASH:		
ON HAND	9Z2001	\$44,415
DEMAND DEPOSITS	9Z2021	79,432,115
TIME DEPOSITS	9Z2011	79,582
	TOTAL	<u>\$79,556,112</u>
COLLATERAL:		
- FDIC INSURANCE	9Z2014	\$2,500,000
- SECURITIES LOCATED		
(1) IN POSSESSION OF MUNICIPALITY	9Z2014A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z2014B	99,539,000
(3) HELD BY TRADING COUNTER PARTNER	9Z2014C	
INVESTMENTS:		
- SECURITIES (450)		
* BOOK VALUE (COST)	9Z4501	
* MARKET VALUE AT BALANCE SHEET DATE	9Z4502	0
* SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4504A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4504B	0
(3) HELD BY TRADING COUNTER PARTNER	9Z4504C	
- REPURCHASE AGREEMENTS (451)		
* BOOK VALUE (COST)	9Z4511	
* MARKET VALUE AT BALANCE SHEET DATE	9Z4512	
* SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4514A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4514B	
(3) HELD BY TRADING COUNTER PARTNER	9Z4514C	0

SCHEDULE OF TIME DEPOSITS AND INVESTMENTS

<u>RESERVE FUNDS</u>	<u>EDPCODE</u>	<u>AMOUNT</u>
CASH:		
ON HAND	9Z2301	\$0
DEMAND DEPOSITS	9Z2311	\$2,254,437
TIME DEPOSITS	9Z2321	0
	TOTAL	<u>\$2,254,437</u>
COLLATERAL:		
- FDIC INSURANCE	9Z2324	\$500,000
- SECURITIES LOCATED		
(1) IN POSSESSION OF MUNICIPALITY	9Z2324A	<u> </u>
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z2324B	\$2,254,437
(3) HELD BY TRADING COUNTER PARTNER	9Z2324C	<u> </u>
INVESTMENTS: (ALL RESERVE FUNDS)		
- SECURITIES (455)		
* BOOK VALUE (COST)	9Z4521	\$1,500
* MARKET VALUE AT BALANCE SHEET DATE	9Z4522	\$1,500
* SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4524A	\$1,500
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4524B	<u> </u>
(3) HELD BY TRADING COUNTER PARTNER	9Z4524C	<u> </u>
- REPURCHASE AGREEMENTS (ALL RESERVE FUNDS) (451)		
* BOOK VALUE (COST)	9Z4531	<u> </u>
* MARKET VALUE AT BALANCE SHEET DATE	9Z4532	<u> </u>
* SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4534A	<u> </u>
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4534B	<u> </u>
(3) HELD BY TRADING COUNTER PARTNER	9Z4534C	<u> </u>

OSC DATA ENTRY
KEY ENTER CODE
AND AMOUNT AS
INDICATED

REAL PROPERTY TAX LEVY AND RELATED INFORMATION
CURRENT YEAR TAX LEVY AND COLLECTIONS

COUNTIES, CITIES, VILLAGES, AND DUTCHESS COUNTY TOWNS

TAXES ON ROLL	\$103,754,080
ADD: RELEVIED TAXES	\$24,571,167
ADD: OTHER TOWNS	\$ 5,974,456 140,416,772
TOTAL TAXES AND OTHER ITEMS ON WARRANT	\$ 274,716,476
DEDUCT: CANCELLATIONS & ADJUSTMENTS	54,756
TOTAL TAXES AND OTHER ITEMS TO BE COLLECTED	\$ 274,661,720 (B)
DEDUCT TOTAL TAXES AND OTHER ITEMS ACTUALLY COLLECTED	260,579,756 (A)
UNCOLLECTED TAXES AND OTHER ITEMS	\$14,081,964
TAX COLLECTION PERFORMANCE (A DIVIDED BY B) NEAREST HUNDREDTH PERCENT	

KEY ENTER CODE AND AMOUNT	
EDPCODE	AMOUNT
9ZTCP	94.87%

ANALYSIS OF UNCOLLECTED TAXES AND OTHER ITEMS - BY YEAR

	A300 TAXES RECEIVABLES PENDING	A320/310 TAX SALE CERTIFICATE	A330 PROPERTY ACQUIRED FOR TAXES	A250/260 A290 OTHER	TOTAL
CURRENT YEAR	\$285,115	0	483,496	15,609,428	\$16,378,040
PRIOR YEARS:	\$342,761	\$787,817	\$421,363	7,901,427	\$9,453,369
TOTAL	\$627,877	\$787,817	\$904,859	\$23,510,855	\$25,831,409

COUNTY OF DUTCHESS

LOCAL GOVERNMENT QUESTIONNAIRE

	<u>EDP CODE</u>	<u>RESPONSE</u>
1 DOES YOUR MUNICIPALITY HAVE A WRITTEN PROCUREMENT POLIDY? FOR.YOUR LOCAL GOVERNMENT BE INDEPENDENTLY		<u>YES</u>
2 DOES THE FINANCIAL STATEMENTS FOR YOUR MUNICIPALITY BEEN INDEPENDENTLY AUDITED?		<u>YES</u>
3 DOES YOUR LOCAL GOVERNMENT PARTICIPATE IN AN INSURANCE POOL WITH OTHER LOCAL GOVERNMENTS?		<u>NO</u>
4 DOES YOUR LOCAL GOVERNEMNT PARTICIPATE IN AN INVESTMENT POOL WITH OTHER LOCAL GOVERNMENTS?		<u>NO</u>
5 DOES YOUR MUNICIPALITY HAVE A LENGTH OF ERVICE AWARD PROGRAM (LOSAP) FOR VOLUNTEER FIREFIGHTERS?		<u>NO</u>
6 DOES YOUR MUNICIPALITY HAVE A CAPITAL PLAN?		<u>YES</u>
7 HAS YOUR MUNICIPALITY PREPARED AND DOCUMENTED A RISK ASSESSMENT PLAN?		<u>YES</u>
IF YES, HAS YOUR MUNICIPALITY USED THE RESULTS TO DESIGN THE SYSTEM FOR INTERNAL CONTROLS?		<u>YES</u>
8 HAVE YOU HAD A CHANGE IN CHIEF EXECUTIVE OF CHIEF FISCAL OFFICER DURING THE LAST YEAR?		<u>YES</u>
9 HAS YOUR LOCAL GOVERNMENT ADOPTED AN INVESTMENT POLICY AS REQUIRED BY GENERAL MUNICIPAL LAW, SECTION 39?		<u>YES</u>

COUNTY OF DUTCHESS
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		1,598			
Total Part Time Employees:		107			
ACCOUNT CODE	Description	Total Expenditure	# of Full-Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	20,096,929	1,598	107	
90158	Police and Fire Retirement				
90258	Local Pension fund				
90308	Social Security	8,216,008	1,598	107	
90408	Worker's Compensation Ins.	3,954,936	1,598	107	
90458	Life Insurance	68,088	189	26	
90508	Unemployment Insurance	124,016	28	1	
90558	Disability Insurance	167,780	1,184	79	
90608	Hospital and Medical (dental) In	27,227,941	1,411	8	773
90708	Union Welfare Benefit				
90858	Supplemental Benefit Payment to Disable Fire Fighter				
91890	Other Employee Benefits.	500	950		
Total:					
Computed total From Financial Section		59,856,198			

COUNTY OF DUTCHESS
 Energy Cost and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditure	Total Volume	Units of Measure	Alternative Units of Measure
Gasoline	1,513,175	455,904	gallons	
Diesel Fuel	624,558	175,090	gallons	
Fuel Oil	278,292	79,611	gallons	
Natural Gas	464,184	819,089	cubic feet	
Electricity	1,827,750	19,607,876	kilowatts	
Coal	0			

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

Annual OPEB Cost and Net OPEB Obligation

Type of other Post Employment Benefits Plant	Single-Employer Defined Benefit
Annual Required Contribution (ARC)	<u>27,373,384</u>
Interest on Net OPEB Obligation	<u>3,900,751</u>
Adjustment to Annual Required Contribution	<u>-3,726,358</u>
Annual OPEB Expense	<u>27,547,777</u>
Less: Actual Contribution	<u>-4,500,242</u>
Increase in Net OPEB Obligation	<u>23,047,535</u>
Net OPEB Obligation - beginning of year (2011 report)	<u>97,518,784</u>
Net OPEB Obligation - End of Year	<u>120,566,319</u>
Percentage of Annual OPEB Cost Contributed (Actual Contribution Made (Annual OPEB Cost))	<u>16.34%</u>

Funded Status and Funding Process

Actuarial Accrued Liability (AAL)	<u>317,867,648</u>
Less Actuarial Value of Plan Assets	<u>0</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>317,867,648</u>
Funded Ratio (Actuarial Value of Plan Assets/AAL)	<u>0</u>
Annual Covered Payroll (of active employees covered by the plan) (includes H funds)	<u>113,987,648</u>
UAAL AS Percentage of Annual covered Payroll	<u>278.86%</u>

Other OPEB Information

Date of Most recent actuarial valuation	<u>12/31/2012</u>
Actuarial method used	<u>Aggregated</u>
Assumed rate of return on investment discount rate	<u>4.00%</u>
Amortization period of UAAL(in years)	<u>30</u>

