COUNTY OF DUTCHESS

MARCUS J. MOLINARO
COUNTY EXECUTIVE

MEMORANDUM

To: Robert Rolison, County Legislature Chairman, & All Legislators
From: Marcus Molinaro, County Executive
Date: May 1, 2014
Re: Update on the County's Fiscal Position

Attached please find a copy of the 2013 unaudited annual financial report and summary from Finance Commissioner Pam Barrack and Budget Director Valerie Sommerville. As you know, this unaudited report is required to be submitted to you and the State of New York on or before May 1 of each year. Of course, our final annual audit of the previous fiscal year is underway and will be presented to you later this year.

As you will see in this report, while our economic and financial situation remains fragile, our fiscal condition is on the mend. Having come into office in 2012 with a fund balance of less than 2% of budget, under budgeted state mandated costs and three unsettled union contracts we faced significant, immediate challenges. Add to this a 70% increase in social service caseload, 46% increase in mental hygiene calls and a 23% reduction in countywide assessed valuation and the road to recovery is arduous. Thanks to policies you have adopted, the largest restructuring and right-sizing of county government in recent history and stringent internal controls, we are stabilizing and our fund balance is improving. By addressing problems facing this county for years, we are succeeding - taxpayer subsidy of the Resources Recovery Agency reduced from $2 million to $500,000 in two years, taxpayer subsidy of the county airport reduced by 35% in the same period and an inmate housing solution on the immediate horizon - there is much to be said for honestly and earnestly confronting our challenges.

Make no mistake, though. Had the state legislature adopted our 2012 request for the same mortgage recording revenue they allow 28 counties across New York and all 30 municipalities in this county to benefit from, we would have achieved a healthier fund balance and would not have had to seek a new revenue stream in 2014. Of course, no county in New York would need any new revenue source if New York adopted meaningful mandate relief. When we are forced to pay nearly $300,000,000 annually for state programs we have little to no control over, it is clear where the problem lies. Your county tax dollar says it all. We need 30 cents to deliver centralized county services, yet our taxpayers are forced to spend another 70 cents to pay for programs (that added together no other state in America requires.) It is time legislation to reduce these onerous mandates be adopted. With approximately 60 days before the state

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legislature adjourns for 2014, we must continue to advocate for the meaningful mandate relief that our state legislators have sponsored. If Albany paid for the programs they create, we could substantially reduce the cost to our shared taxpayers.

The 2013 unaudited financial report shows positive progress, however, the 2014 fiscal year is not without uncertainty and turbulence. Sluggish sales tax receipts and recessionary conditions along with union contract settlements yet to be reached all will present their own impact. Through continued prudence and vigilance, we are on the rebound. The next 12 to 18 months will prove critical. Your leadership and cooperation addressing significant challenges is welcomed and appreciated. Immediate address of inmate housing and continued advocacy for meaningful relief from oppressive state costs passed down onto county governments will help. Please review the report, read the summary and provide any comments or questions.

We are on the mend, our policies are working and, with your continued support and a little help from Albany, we can overcome our challenges.

Attachment

MARCUS J. MOLINARO
COUNTY EXECUTIVE

PAMELA BARRACK
COMMISSIONER

COUNTY OF DUTCHESS
DEPARTMENT OF FINANCE

Memo

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

FROM: Pamela Barrack, Commissioner of Finance
Valerie J. Sommerville, Budget Director

DATE: May 1, 2014

RE: Update on County's Fiscal Position

With the 2013 Dutchess County unaudited year end close out completed, we are providing the Legislature with a fiscal update. This report also includes highlights of the State budget and identifies other key areas of concern.

2013 Year End

Outlined below are highlights of the County's 2013 year end fiscal position.

It's important to clarify information reported in our 2013 year end financial report does not reflect solely operating budget revenues and expenses. It also includes other non-operating budget entries such as capital outlays, depreciation 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 2013 with total countywide revenues of $436.2 million, an increase of $7.2 million compared to 2012 revenues of $429 million. In the general fund, state aid revenue increased 5.4%, calculated largely as a percentage of reimbursement for program expenditures. Federal aid revenue increased 14.4% due primarily to federal aid realized in 2013 for Department of Community & Family Services programs and services.

In 2013, countywide spending totaled $431.5 million, a decrease of $5 million compared to 2012 expenditures of $436.5 million. *This includes over $6.6 million in personal services savings as a result of our workforce reduction initiative and consolidation efforts which has been paramount to sustaining our fiscal integrity.*

We ended the 2013 fiscal year with revenues in excess of expenditures for a surplus of $7.1 million in the general fund. Therefore, the $5.4 million in general fund balance appropriated for the 2013 budget was not used and helped to replenish our 2013 year end fund balance.

Additional revenues are recorded from the refund of prior year expenditures. This can vary significantly from year-to-year; 2013 had $5.9 million in adjustments compared to $7.4 million in 2012.

Total tax receivables have gone down by $2.9 million, however, the uncollectable taxes have increased by $716,000, showing the continuing economic stress for property owners unable to pay their delinquent taxes.

Significant cost areas for 2013 include:

- $46.7 million for employee health insurance and pension payments
- $43.0 million for the State mandated Medicaid program
- $41.9 million for the Sheriff and Jail, excluding health insurance & pension
- $18.8 million for the State mandated Preschool Special Education and Early Intervention programs, excluding health insurance & pension; and
- $15.1 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, **70%** of our net to County costs are incurred for State and Federally mandated programs, with only **30%** for optional programs and services.*

Fund Balance

Protecting our fund balance continues to be a top priority. The need for an appropriate level of savings – to manage cash flow, protect against unforeseen expenses, loss of revenue and respond to man-made or natural emergencies – is critical to our fiscal security.

The 2012 budget included a $24.3 million appropriation of general fund balance to close the 2012 budget gap. This one-time, large application of fund balance contributed to a significant decline in our fund balance which we have worked diligently to rebuild over the past two years. In fact, the 2013 budget appropriated only $5.4 million in general fund balance which, as noted above, we did not have to use, and the 2014 budget includes no appropriation of general fund balance in an effort to protect and replenish our "rainy day fund."

Our efforts to craft sustainable budgets that did not rely on a significant application of fund balance have allowed up to begin rebuilding our fiscal reserves. These efforts have proven successful as the County ended 2013 with $26.3 million in unaudited general fund balance, an increase of $12.6 million over

the 2012 year end unaudited fund balance of $13.6 million, and $14.2 million over the 2012 final audited fund balance of $12.1 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 $439 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 2013 unaudited fund balance of $26.3 million is 5.9% of the county's $439 million operating budget, at the low end of our goal for fund balance of 5% to 10% of budget. Both the State Comptroller's Office and the Government Finance Officers Association (GFOA) have recommended 5% as a minimum level of fund balance. Rating agencies also look for a reasonable level of fund balance when assigning a rating to the county. Maintaining a favorable credit rating is crucial in order to minimize the interest rates for borrowing to fund capital projects.

Dutchess County Government continues to demonstrate very strong credit worthiness, as confirmed by Moody's Investors Service Aa2 bond rating in November 2013. While this was a downgrade from the County's previous rating of Aa1, Moody's replaced their prior "negative outlook" with a "stable outlook". Moody's highlighted a number of challenges the county continues to face, including a slow economic recovery, no growth in our tax base and unfunded/underfunded state mandates. Notably, they highlighted the larger problem we have worked diligently to solve - the depletion of fund balance – and we are making progress. This is why we continue to protect our fund balance. In addition, we are focused aggressively on economic development, while restructuring county government through a multi-year transformation.

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. Our independent auditing firm, Drescher & Malecki, will perform the final audit of our 2013 financial statements. The final audit to be completed prior to September 30th will determine the County's final fund balance for the 2013 fiscal year.

We need to remain vigilant to maintain and rebuild reserves to withstand the impact of continuing costs for State mandates, a slow economic recovery, 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.

Dutchess Economy

Dutchess County unemployment for March 2014 was 6.1%, down by 1% 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 2014 is 7.3%, down from 8% in March 2013 and the national unemployment rate is 6.7%, down from 7.5% one year ago.

The Department of Community & Family Services (DCFS) continues to see a significant increase in demand for services. While temporary assistance and safety net are down slightly, food stamps and Medicaid caseloads are up over last year at this time, with total unduplicated DCFS caseloads up 74% from 2007 prior to the economic downturn.

Statistics from the Mid-Hudson Multiple Listing Service shows Dutchess County first quarter housing sales are down 9.6% and first quarter sales dollar volume is down 13% compared to the first three months of last year. The County Clerk's Office reports a total of 1,650 foreclosures in 2013, up 36% compared to the 2012 number of 1,215 and 412 foreclosures in the first quarter of 2014, a decrease of 11.6% compared to the first quarter 2013 number of 466.

Sales Tax

The final County government share of sales tax revenue for 2013 totals $141.4 million which is $3.4 million less than the 2013 adopted budget estimate of $144.9 million. Economic growth in sales tax revenue for 2013 increased by only 0.15% compared to 2012, excluding the additional $5.7 million in the county government share of sales tax revenue received due to the cap on the distribution of sales tax to municipalities implemented in 2013. This slow growth is an indication that our local economy is still lagging.

The 2014 budget includes $6.4 million in net to county sales tax revenue for ten months of the residential energy tax. The state's 2nd quarter sales tax report to be released in July will provide a breakout of the residential energy tax remitted to the State in the first two quarters of the year. This information will be crucial in order to develop a year-end sales tax projection that factors in the loss of seven months of revenue due to the repeal of the residential energy tax on June 1st. While first quarter 2014 sales tax receipts show an increase in gross sales tax revenues of 3.8% compared to the first quarter of 2013, it is not yet known how much of this growth is due to the sales tax on residential energy effective March 1st.

County Executive Molinaro, together with Legislature Chairman Rob Rolison and other members of the Dutchess County Legislature, launched an aggressive campaign to lobby state representatives for mandate relief in order to reinstate the exemption on residential energy sales tax as quickly as possible. These efforts were successful and our state representatives were able to secure an additional $4.9 million in state funding to address critical, unique needs in Dutchess County for the 2014-15 state fiscal year. The funding includes $3.5 million to address growth in mental health populations as a result of a series of state facility closures and $1.4 million for corrections and reentry programs. It's uncertain how much of this revenue will be realized in the county's 2014 calendar fiscal year to help offset the loss of revenue from the repeal.

This will leave a remaining revenue shortfall for 2014 which must be absorbed. Also, without a guarantee that this new state funding will continue, we may face another challenge for the 2015 budget. Cost control measures have been implemented to minimize this loss, including holding positions vacant for longer periods of time and restricting training and travel, as well as reductions in other operational cost areas across county government to cut spending where possible.

During the annual budget process, the sales tax estimate for the ensuing budget year is forecast fifteen months before the actual sales tax revenue for that year are known. The 2013 sales tax estimate was based on 2.1% growth with an additional 2.76% growth projected for 2014, based on the trend last fall when the 2013 year end projection and 2014 budget forecast were developed. However, 2013 actual sales tax revenue came in lower than projected at only 0.15% growth, which means we will need to see sales tax growth of 4.8% in 2014 to meet the budget estimate of $147.9 in net to county sales tax. With first quarter sales tax growth at only 3.8%, coupled with the loss of sales tax on residential energy tax, the potential exists for a sales tax revenue shortfall at the end of the year which could negatively impact our fund balance at the end of 2014.

State Budget

The most significant reform in the 2014-2015 State budget includes a property tax relief package designed to incentivize local governments and school districts to share services and reduce their financial burden on the taxpayer. In the first year, homeowners with qualifying incomes of $500,000 or less who live in a jurisdiction that stays within the 2% property tax cap will receive a tax rebate in 2015 equal to the amount of the increase in the homeowner's tax bill for that jurisdiction. For the county share of the property tax bill, this will mean a rebate check for about $13 for the average homeowner, assuming a 2% property tax increase.

The property tax rebates will be extended to 2016 for a second year in jurisdictions which comply with the tax cap and have put forward a plan to save one percent of their tax levy per year, over three years from shared services, cooperation agreements, and/or mergers or efficiencies. The State will consider past shared services arrangements or government efficiency programs to be applicable in demonstrating the targeted savings. The county is well positioned to take advantage of this incentive having several shared services initiatives already in place. The cost and complex logistics of implementing the State's property tax reforms have yet to be sorted out at the state level.

Other State budget highlights include:

- $150 million in flexible new economic development capital funding and $70 million in State tax credits for a fourth round of the Regional Economic Development Councils. Dutchess County will be eligible to apply for this funding;

- an increase to community college base state aid of $75 per FTE raising the state aid amount to $2,497 per FTE resulting in an additional $550,000 for Dutchess Community College, and

- continuation of enhanced federal Medicaid funding rising incrementally each year through 2019 with estimated savings for the county of $900,000 in 2014 and additional annualized savings in future years.

Challenges

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 taxpayers can afford.

The cost for "housing-out" inmates in other county jails in 2013 was more than $8 million. These expenses have exceeded its budget for these expenses repeatedly over the past several years as the inmate count has continued to climb. The 2014 budget includes approximately $8.5 million for fees to other institutions, personnel costs, and expenses related to the transportation of inmates. The implementation of temporary housing PODS by January 1, 2015 will provide projected savings of approximately $1 million annually, for a total savings of $4 million over the four year construction phase of the project from 2015 through 2018.

Faced with a property tax cap again this year and little mandate relief, the 2015 budget process is certain to be challenging. We remain focused on how these challenges will impact the County budget and the property tax levy for 2015 budget, as well as our fund balance. 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 2013 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 May.

cc: Elected Officials
Department Heads
Union Leadership
Union Shop Stewards

COUNTY OF DUTCHESS

Fiscal Year Ended 2013

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. 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, 2014, one city, six towns and two villages are members of the plan. In addition, the Dutchess County Resource Recovery Agency and 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 2012 was $3.25 compared with $3.45 per $1000 for 2013, an increase of $.20.

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 relevied in the subsequent year.

The 2012 tax levy for the fiscal year 2013 Real Property Taxes represents approximately 17.5% 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 2013.

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, 2013.

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 increased by $147,896 in 2013.

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 2013 the County paid $5,375,834 on behalf of retirees and their spouses for the primary government and $3,471 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
1/1/2013	$	$289,950,861	$289,950,861	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 – 2013 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 6% going down to 4.29% 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, 2013.

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 $53.5 million are offset by an allowance for uncollectible taxes of $6.3 million. Current year returned village and school taxes of approximately $28.9 million are offset by liabilities to the villages and school districts, which will be paid by April 1, 2014. The remaining portion of tax assets is (partially) offset by deferred tax revenue of $18.1 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 2013 and the two preceding years were:

2013	$21,284,828
2012	$20,096,929
2011	$16,437,430

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

New York State Pension Legislation now requires all New York public agencies to offer the new retirement plan known as the Voluntary Defined Contribution (VDC) program to all eligible employees. This requirement began July 1, 2013. Eligible employees may now choose the VDC program or the State Defined Benefit retirement plan.

State University of New York (SUNY) is the Plan Sponsor and TIAA-CREF is the plan service provider and record keeper.

There are no Dutchess County employees enrolled in the new VDC as of December 31, 2013.

2. Long Term Debt

a. Outstanding indebtedness

Outstanding indebtedness December 31, 2012 totaled $ $99,504,871. 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
2014	$14,539,871	$3,683,943	$18,223,814
2015	$13,430,000	$3,159,471	$16,589,471
2016	$10,875,000	$2,675,544	$13,550,544
2017	$9,545,000	$2,249,288	$11,794,288
2018	$8,090,000	$1,853,613	$9,943,613
2019-2023	$29,330,000	$5,252,625	$34,582,625
2024-2028	$12,460,000	$1,285,802	$13,745,802
2029-2033	$1,235,000	$92,285	$1,327,285
	$99,504,871	$20,252,571	$119,757,442

d. Authorized but Remains Unissued

As of December 31, 2013, the County had authorized but unissued debt totaling $9,794,687.

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

	Receivables	Payables
General	$4,990,428	
Community Development		$35,722
Trust and Agency		$936
Capital Projects		$4,953,770
Total	$4,990,428	$4,990,428

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, 2013, the revenue and other income generated by the Agency was $15,414,972 compared to $20,233,702 the prior year (a decrease of $4,818,730). For this period, operating revenue amounted to $14,560,465 of all revenue, which was a decrease of $1,534,555 from 2012. The breakdown of the source of revenues and other income was: 80% waste tipping and other fees, 14% energy sales, 5% net service fee and 1% miscellaneous revenue, including performance guarantee damages, recovered material sales and interest volume. For 2013 the average tip fee was $71.20 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 2013 were $ 712,100.

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 then 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 upgrades in the management of this licensing system are anticipated in 2014.

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 proceeded with the completion and DEC acceptance of the draft Plan which was adopted by the Legislature on April 20, 2013 and approved June 4, 2013 by the DEC.

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.

2013 INTERFUND TRANSFERS

A	9901.63.9800	552,385 ea	EA	5031		600,830
	9901.63.9850	2,316,373 et				
A	9950.9801	36,875 et	ET	5031		2,316,373
			ET	5031		36,875
				(capital - ET0440,	$36,875)	
			ET	5050		16,220
			ET	5050		67,610
ET	5680.9901.9	50,000 a	A	5031		1,350,000
ET	5680.9901.9	67,610 et	A	5031		-64,665
			* A	5031		-4,944
			A	5050		959,187
S	9901.21.9501	1,000,000 a				
S	9100.21.9000	300,000 s				
			* H	5031		4,944
H	9901.9	959,187 a				
		---				---
		5,282,430				5,282,430
		==========				==========

2013

		Due To				Due From	
A	391	EA Cap	$22,457	EA Cap	630	A	22,457
		T	936	T	630	A	936
		CD	35,722	CD	630	A	35,722
		H	4,931,313	H	630	A	4,931,313
EA	391	EA Cap	58	EA Cap	630	EA	58
			$4,990,486				4,990,486

Totals by Fund

A	391	$4,990,428	EA Cap	630	22,515
EA	391	58	T	630	936
ET	391	0	H	630	4,931,313
H	391	$0	CD	630	35,722
		$4,990,486			4,990,486

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
ASSETS			
Cash	$33,889,163	$8,792,282	$19,700,850
Investments			
Taxes Receivable (net)	47,129,315		
Other Receivable (net)	4,437,293	5,587	
State and Federal Receivables	50,050,046	1,547,098	9,055,900
Due from Other Funds	4,990,428		0
Due from Other Governments	1,960,731		24,716
Inventories	86,089		
Prepaid Expenses	5,018,833	313,386	
Restricted Assets	1,187,260	200,000	
Fixed Assets (net)			
Provision to be made in future budgets			
Other			
TOTAL ASSETS	$148,749,158	$10,858,353	$28,781,466
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$30,272,907	$2,362,542	$4,047,611
Accrued Liabilities		10,348	
Retained Percentages	2,661	15,662	721,055
Other Deposits			
Notes Payable			
Due to Other Funds		35,722	4,931,313
Other Liabilities	1,531,784		
Due to Other Governments	39,397,732		
Agency Liabilities			
Bond and Long-Term Liabilities			
Deferred Revenues	28,820,965		168,637
Total Liabilities	$100,026,049	$2,424,274	$9,868,616
Equity			
Nonspendable Fund Balance	5,104,926	$313,386	
Restricted Fund Balance:			
Insurance Reserve	962,055		
Capital Reserve	4,578		
Reserve for Debt	2,958,316		
General Reserve	128,327	2,650,629	
Assigned Fund Balance Unappropriated	33,907	2,048,421	15,159,665
Assigned Fund Balance Appropriated	13,258,988	3,421,643	3,753,185
Unassigned Fund Balance	26,272,012		
Total Equity	$48,723,109	$8,434,079	$18,912,850
TOTAL LIABILITIES AND FUND EQUITY	$148,749,158	$10,858,353	$28,781,466

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, 2013

	PROPRIETARY FUND	FIDUCIARY FUND	GENERAL ACCOUNT GROUPS	
	ENTERPRISE	TRUST AND AGENCY	FIXED ASSETS	LONG-TERM OBLIGATIONS
ASSETS				
Cash	$4,581,726	$5,388,126	$0	$0
Investments		75,716		
Taxes Receivable (net)				
Other Receivable (net)	154,985	525,581		
State and Federal Receivables	888,849			
Due from Other Funds				
Due from Other Governments				
Inventories	99,278			
Prepaid Expenses	32,983			
Restricted Assets				
Fixed Assets (net)	22,598,764		184,327,571	
Provision to be made in future budgets				358,862,761
Other				
TOTAL ASSETS	28,356,643	$5,989,423	$184,327,571	$358,862,761
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$692,466	$0	$0	
Accrued Liabilities	10,469			
Retained Percentages				
Other Deposits	3,417			
Notes Payable				
Due to Other Funds	22,515	0		
Other Liabilities	1,088,897			$264,607,611
Due to Other Governments				
Agency Liabilities		5,983,571		
Bond and Long-Term Liabilities	5,249,720			94,255,150
Deferred Revenues	4,693			
Total Liabilities	$7,072,177	$5,983,571	$0	$358,862,761
Equity				
Net Assets Invested - Capital Assets	$17,349,044			
Investments in Fixed Assets			$184,327,571	
Net Assets - Unrestricted	2,717,159			
Reserve for Encumbrances				
Reserve for Inventories				
Trust		5,852		
Net Assets Restricted - Other	1,218,263			
Unreserved Fund Balance - Appr.				
Unreserved Fund Balance - Unappr.				
Total Equity	$21,284,466	$5,852	$184,327,571	$0
TOTAL LIABILITIES AND FUND EQUITY	$28,356,643	$5,989,423	$184,327,571	$358,862,761

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, 2013

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	EXPENDABLE TRUST
REVENUES AND OTHER SOURCES				
Revenues				
Real Property Taxes	$97,420,848	$10,181,535		
Other real property Taxes	8,855,719			
Sales Tax	166,428,125			
Non-property Tax Items	3,541,416			
Departmental Income	20,840,977	1,944,110	0	
Intergovernmental Charges	715,683	3,668,557	$0	
Use of Money and Property	901,118	16,971	25,000	$24
Licenses and Permits	617,886	44,253		
Fines and Forfeitures	731,291	1,950		
Sale of Property and Compensation for Loss	1,384,554	49,407	0	
Miscellaneous Local Sources	6,848,961	608,309	0	0
Interfund Revenues	0	0		
State Aid	64,284,097	0	5,574,238	
Federal Aid	34,190,816	5,296,142	5,896,740	
Total Revenues	$406,761,491	$21,811,234	$11,495,978	$24
Other Sources				
Operating Transfers	$2,239,578		$4,944	
Proceeds of Obligations	0		5,716,871	
Retirement Service Credits	0			
Total Other Sources	$2,239,578	$0	$5,721,815	$0
TOTAL REVENUES AND OTHER SOURCES	$409,001,069	$21,811,234	$17,217,793	$24
EXPENDITURES AND OTHER USES				
Expenditures				
General Government Support	$58,540,292	3,205,841	$3,632,608	$0
Education	13,420,767		558,339	
Public Safety	56,794,884	355,278	1,925,255	
Health	49,715,267		0	
Transportation	2,756,062	8,011,210	7,445,212	
Economic Assistance and Opportunity	135,563,100	1,785,857	0	0
Culture and Recreation	1,757,274		8,330,264	
Home and Community Services	7,753,948	3,373,870	1,867,457	0
Employee Benefits	55,078,359	4,195,184		
Debt Service-Principal	13,817,058	0		
Debt Service-Interest	3,783,468			
Total Expenditures	$398,980,479	$20,927,240	$23,759,135	$0
Other Uses				
Operating Transfers	2,905,633	1,300,000	959,187	
TOTAL EXPENDITURES AND OTHER USES	$401,886,112	$22,227,240	$24,718,322	$0
Revenue and Other Sources Over (Under) Expenditures and Other Uses	7,114,957	-416,006	-7,500,529	24
Fund Equity - Beginning of Year	$41,608,152	$8,850,085	$26,413,379	$123
Adjustment to fund balance	$0	$0	$0	
Fund Equity - End of Year	$48,723,109	$8,434,079	$18,912,850	$147

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

	MODIFIED BUDGET	ACTUAL	ENCUMBRANCES	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES AND OTHER SOURCES				
Revenues				
Real Property Taxes	$97,686,311	$97,420,848		-$265,463
Real Property Tax Items	7,909,551	8,855,719		946,168
Sales Tax	144,859,676	166,428,125		21,568,449
Other Non-Property Tax Items	28,517,001	3,541,416		-24,975,585
Departmental Income	28,056,763	20,840,977		-7,215,786
Intergovernmental Charges	920,558	715,683		-204,875
Use of Money and Property	851,205	901,118		49,913
Licenses and Permits	639,800	617,886		-21,914
Fines and Forfeitures	637,605	731,291		93,686
Sale of Property and Compensation for Loss	453,906	1,384,554		930,648
Miscellaneous Local Sources	255,841	6,848,961		6,593,120
Interfund Revenues	0	0		0
State Aid	66,465,564	64,284,097		-2,181,467
Federal Aid	31,296,246	34,190,816		2,894,570
Total Revenues	$408,550,027	$406,761,491		-$1,788,536
Other Sources				
Operating Transfers	$1,300,000	$2,239,578		$939,578
Other Financing Sources & Retirement Cr	140,438	0		-140,438
Proceeds of Obligations	0	0		0
TOTAL REVENUES AND OTHER SOURCES	$409,990,465	$409,001,069		-$989,396
EXPENDITURES, ENCUMBRANCES AND OTHER USES				
Expenditures				
General Government Support	$62,825,931	$58,540,292	$495,005	$3,790,634
Education	13,434,490	13,420,767	4,638	9,085
Public Safety	60,316,516	56,794,884	466,183	3,055,449
Health	55,189,753	49,715,267	4,078,516	1,395,970
Transportation	2,775,207	2,756,062	0	19,145
Economic Assistance and Opportunity	148,206,318	135,563,100	6,201,382	6,441,836
Culture and Recreation	1,901,371	1,757,274	3,241	140,856
Home and Community Services	7,602,865	7,753,948	2,010,023	-2,161,106
Employee Benefits	55,958,610	55,078,359	0	880,251
Debt Service	17,611,412	17,600,526		10,886
Total Expenditures and Encumbrances	$425,822,473	$398,980,479	$13,258,988	$13,583,006
Other Uses				
Operating Transfers	2,905,633	2,905,633		
TOTAL EXPENDITURES, ENCUMBRANCES AND OTHER USES	$428,728,106	$401,886,112	$13,258,988	$13,583,006
Total Revenues and Other Sources Over (Under) Expenditures, Encumbrances and Other Uses	-18,737,641	7,114,957	-13,258,988	12,593,610
Fund Equity - Beginning of Year	$18,737,641	$41,608,152	$0	$22,870,511
Fund Equity - End of Year	$0	$48,723,109	-$13,258,988	$35,464,121

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, 2013

	MODIFIED BUDGET	ACTUAL	ENCUMBRANCES	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES AND OTHER SOURCES				
Revenues				
Real Property Taxes	$10,181,535	$10,181,535		$0
Real Property Tax Items		$0		
		$0		
Non-Property Tax Items		$0		
Departmental Income	1,964,576	$1,944,110		
Intergovernmental Charges	703,334	3,668,557		2,965,223
Use of Money and Property	5,950	16,971		11,021
Licenses and Permits	28,000	44,253		16,253
Fines and Forfeitures	2,100	1,950		-150
Sale of Property and Compensation for Loss	53,320	49,407		-3,913
Miscellaneous Local Sources	375,000	608,309		233,309
Interfund Revenues	0	0		0
State Aid	0	0		0
Federal Aid	4,339,806	5,296,142		956,336
Total Revenues	$17,653,621	$21,811,234		$4,178,079
Other Sources				
Operating Transfers	$0	$0		$0
Other Financing Sources & Retirement Cr	$3,149,980			
Proceeds of Obligations				
TOTAL REVENUES AND OTHER SOURCES	$20,803,601	$21,811,234		1,007,633
EXPENDITURES, ENCUMBRANCES AND OTHER USES				
Expenditures				
General Government Support	$2,928,314	$3,205,841	$2,796,758	-$3,074,285
Education				
Public Safety	358,604	355,278		3,326
Health		0		
Transportation	8,366,207	8,011,210	24,885	330,112
Economic Assistance and Opportunity	1,628,494	1,785,857		-157,363
Culture and Recreation				
Home and Community Services	2,875,888	3,373,870		-497,982
Employee Benefits	4,314,292	4,195,184	0	119,108
Debt Service (Principal and Interest)		0		
Debt Service - Interest				
Total Expenditures and Encumbrances	$20,471,799	$20,927,240	$2,821,643	-$3,277,084
Other Uses				
Operating Transfers	1,300,000	1,300,000	0	0
TOTAL EXPENDITURES, ENCUMBRANCES AND OTHER USES	$21,771,799	$22,227,240	$2,821,643	-3,277,084
Total Revenues and Other Sources Over (Under) Expenditures, Encumbrances and Other Uses	-968,198	-416,006	-2,821,643	-2,269,451
Fund Equity - Beginning of Year	968,198	8,850,085		$7,881,887
Fund Equity - End of Year	$0	$8,434,079	-$2,821,643	$5,612,436

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

	ENTERPRISE FUND TYPES		FIDUCIARY FUND TYPE
	Airport	Transportation	Non-Expendable Trust
Operating Revenues			
Charges for Services	$1,991,990	$1,046,675	$0
Other Revenues			
Total Operating Revenues	$1,991,990	$1,046,675	$0
Operating Expenses			
Personal Services	$566,861	$81,536	$0
Contractual Expenses	408,313	6,616,934	
Depreciation	1,644,211	1,570,967	
Cost of Goods Sold	993,995	0	
Employee Benefits	345,391	42,969	
Total Operating Expenses	$3,958,771	$8,312,406	$0
Operating Income	-$1,966,781	-$7,265,731	$0
Non-Operating Revenues (Expenses)			
Revenues:			
Sale of Property and Compensation for Loss	$5,835	-$73,483	
Use of Money and Property	128,684	1,719	
State Aid	-37,096	2,032,780	
Federal Aid	149,673	2,761,054	
Other	23,793	107,916	
Total Non Operating Revenue	$270,889	$4,829,986	$0
Expenses			
Interest Expense	$139,052	$52,353	
Total Non Operating Expenses	$139,052	$52,353	$0
Net Non-Operating Revenue (Expenses)	$131,837	$4,777,633	$0
Income (Loss) before Transfers and Taxes	-$1,834,944	-$2,488,098	$0
Transfers In	$600,830	2,437,078	
Transfers Out	0	-117,610	0
Credit from Retirement System	0	0	
Net Income (Loss)	-$1,234,114	-$168,630	$0
Fund Equity - Beginning of Fiscal Yr	$13,936,673	$8,750,537	$5,852
Adustment to fund balance	$0		
Fund Equity - End of Fiscal Year	$12,702,559	$8,581,907	$5,852

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 2013

****

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

PAMELA BARRACK
COMMISSIONER OF FINANCE

22 MARKET STREET
POUGHKEEPSIE, NEW YORK 12601

1 MAY 14
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 2012 AND HAS BEEN USED BY THE OSC AS THE BASIS FOR PREPARING THIS UPDATE DOCUMENT FOR YOUR FISCAL YEAR ENDED 2013:

(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 2012 REPRESENT THE DATA FILED BY YOUR GOVERNMENT WITH THE OSC AS REVIEWED AND ADJUSTED WHERE NECESSARY. IF ANY FUNDS WERE USED IN 2013 THAT WERE NOT USED IN 2012, 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 2013

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$30,142,623	A200	$33,847,348
CASH IN TIME DEPOSITS	0	A201	
PETTY CASH	25,515	A210	23,815
DEPARTMENTAL CASH	18,000	A215	18,000
TOTAL CASH	$30,186,138		$33,889,163
TAXES RECEIVABLE CURRENT	$2,434,162	A250	$94,266
TAXES RECEIVABLE OVERDUE	379,021	A260	412,349
TAXES RECEIVABLE STATE LANDS	0	A270	0
RETURNED SCHOOL TAXES RECEIVABLE	28,553,114	A280	28,224,002
SCHOOL DISTRICT TAXES RECEIVABLE	811,223	A290	757,090
DELINQUENT VILLAGE TAX RECEIVABLE	690,487	A295	700,167
TAXES RECEIVABLE PENDING	627,877	A300	1,045,501
TAX SALE	20,433,700	A310	20,496,687
TAX SALE CERTIFICATES	787,817	A320	787,817
PROPERTY ACQUIRED FOR TAXES	904,859	A330	955,234
ALLOWANCE FOR UNCOLLECTIBLE TAXES	-5,627,902	A342	-6,343,798
TOTAL TAXES RECEIVABLE (NET)	$49,994,358		$47,129,315
ACCOUNTS RECEIVABLE	$5,054,957	A380	$6,756,239
ALLOWANCE FOR RECEIVABLES	-727,061	A389	-2,318,946
TOTAL OTHER RECEIVABLES (NET)	$4,327,896		$4,437,293
STATE AND FEDERAL, SOCIAL SERVICES RECEIVABLE	$19,569,142	A400	$17,680,760
STATE & FEDERAL RECEIVABLES	$32,839,774	A410	$32,369,286
TOTAL STATE AND FEDERAL AID RECEIVABLES	$52,408,916		$50,050,046

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
DUE FROM OTHER FUNDS	$1,265,497	A391	$4,990,428
TOTAL DUE FROM OTHER FUNDS	$1,265,497		$4,990,428
DUE FROM TOWNS & CITIES	$1,388,568	A430	$1,248,819
DUE FROM OTHER GOVERNMENTS	728,599	A440	711,912
TOTAL DUE FROM OTHER GOVERNMENTS	$2,117,167		$1,960,731
INVENTORY OF MATERIALS & SUPPLIES	$85,262	A445	$86,089
TOTAL INVENTORIES	$85,262		$86,089
PREPAID EXPENDITURES	$5,024,205	A480	$5,018,833
TOTAL PREPAID	$5,024,205		$5,018,833
CASH IN SPECIAL RESERVE	$1,498,614	A230	$966,633
CASH WITH FISCAL AGENT	0	A223	220,627
TOTAL RESTRICTED ASSETS	$1,498,614		$1,187,260
TOTAL ASSETS	$146,908,053		$148,749,158

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$31,132,577	A600	$30,272,907
TOTAL ACCOUNTS PAYABLE	$31,132,577		$30,272,907
ACCRUED LIABILITIES	$0	A601	$0
RETAINAGE	0	A605	2,661
TOTAL ACCRUED LIABILITIES	$0		$2,661
OVERPAYMENTS	$1,302,227	A690	$1,531,784
TOTAL OTHER LIABILITIES	$1,302,227		$1,531,784
DUE TO OTHER GOVERNMENTS	$8,480,279	A631	$8,867,104
DUE TO DISTRICTS FOR SPECIAL LEVIES	0	A650	0
DUE TO SCHOOL DISTRICTS	29,579,252	A660	29,129,413
DUE TO CITY SCHOOL DISTRICTS	666,976	A661	602,106
DUE TO VILLAGE	728,087	A668	733,383
DUE TO RETIREMENT SYSTEM	65,726	A637	65,726
TOTAL DUE TO OTHER GOVERNMENTS	$39,520,320		$39,397,732
DEFERRED REVENUES	$14,621,708	A691	$10,696,517
DEFERRED TAX REVENUES	18,723,069	A694	18,124,448
TOTAL DEFERRED REVENUES	$33,344,777		$28,820,965
TOTAL LIABILITIES	$105,299,901		$100,026,049

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
NONSPENDABLE FUND BALANCE			
PREPAID ITEMS/EXPENSES	5,024,205	A806	5,018,833
RESERVE FOR INVENTORY	85,262	A806	86,093
TOTAL NONSPENDABLE FUND BALANCE	5,109,467		5,104,926
RESTRICTED FUND BALANCE			
WORKERS COMPENSATION	$0	A814	$0
INSURANCE RESERVE	1,444,637	A863	962,055
CAPITAL RESERVE	4,567	A878	4,578
RESERVE FOR DEBT	2,477,325	A884	2,958,316
GENERAL RESERVE	238,463	A899	128,327
TOTAL RESTRICTED FUND BALANCE	$4,164,992		$4,053,276
ASSIGNED FUND BALANCE			
ASSIGNED UNAPPROPRIATED FUND BALANCE	$34,738	A915	$33,907
ASSIGNED APPROPRIATED FUND BALANCE	20,226,040	A914	13,258,988
TOTAL ASSIGNED FUND BALANCE	$20,260,778		$13,292,895
UNASSIGNED FUND BALANCE			
UNRESTRICTED FUND BALANCE	$12,072,915	A917	$26,272,012
TOTAL UNASSIGNED FUND BALANCE	$12,072,915		$26,272,012
TOTAL FUND EQUITY	$41,608,152		$48,723,109
TOTAL LIABILITIES AND FUND EQUITY	$146,908,053		$148,749,158

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	$89,287,646	A1001	$94,440,742
SPECIAL ASSESSMENT TAX	$2,929,457	A1030	$2,980,106
TOTAL REAL PROPERTY TAXES	$92,217,103		$97,420,848
GAIN FROM SALES OF TAX ACQ PROPERTY	$940,592	A1051	$1,329,707
FEDERAL PAYMENTS IN LIEU OF TAXES	15,167	A1080	14,107
OTHER PAYMENTS IN LIEU OF TAXES	1,369,097	A1081	1,725,730
INTEREST & PENALTIES ON REAL PROPERTY TAXES	5,881,255	A1090	5,786,175
TOTAL REAL PROPERTY TAX ITEMS	$8,206,111		$8,855,719
SALES AND USE TAX	$166,186,650	A1110	$166,428,125
TAX ON HOTEL ROOM OCCUPANCY	2,025,448	A1113	2,050,443
EMERGENCY TELEPHONE SURCHARGE	1,224,766	A1140	1,249,328
OTB SURTAX	392,710	A1150	224,293
OTHER NON PROPERTY TAX	0	A1189	0
INTEREST & PENALTIES ON NON PROPERTY TAXES	28,644	A1190	17,352
TOTAL NON PROPERTY TAX ITEMS	$169,858,218		$169,969,541
MEDICAL EXAMINER FEES	$1,564	A1225	$1,000
TREASURER FEES	30,191	A1230	35,548
CHARGES FOR TAX ADVERTISING AND EXPENSES	286,380	A1235	264,870
COMPTROLLER FEES	14,924	A1240	10,000
ASSESSORS FEES	14,835	A1250	15,410
COUNTY CLERK FEES	5,627,557	A1255	5,424,677
PERSONNEL FEES	36,600	A1260	80,025
ATTORNEY FEES	251,907	A1265	222,009
OTHER GENERAL DEPARTMENTAL INCOME	353,983	A1289	36,954

COUNTY OF DUTCHESS

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
SHERIFF FEES	1,590,717	A1510	2,275,030
ALT TO INCARCERATION FEES	16,078	A1515	17,803
DOG CONTROL FEES	0	A1550	0
OTHER PUBLIC SAFETY DEPARTMENT INCOME	2,376,988	A1589	2,245,417
PUBLIC HEALTH FEES	90,065	A1601	31,868
HOME NURSING CHARGES	10,621	A1610	6,556
LABORATORY FEES	66,289	A1615	65,798
MENTAL HEALTH FEES	3,765,714	A1620	-316,888
EARLY INTERVENTION FEES	779,881	A1621	277,466
CONTRIBUTION FROM PRIVATE AGENCY	0	A1625	0
OTHER HEALTH DEPT INCOME	0	A1689	5,566
PARKING LOTS	106,789	A1721	101,598
REPAY OF MEDICAL ASSISTANCE	1,300,103	A1801	1,797,223
REPAYMENT OF AID TO DEPENDENT CHILDREN	996,611	A1809	869,055
MEDICAL INCENTIVE EARNINGS	172,319	A1811	172,883
REPAYMENT OF CHILD CARE	591,774	A1819	526,750
REPAYMENT OF JUVENILE DELINQUENT CARE	91,750	A1823	8,475
REPAYMENT OF STATE TRAINING SCHOOL	0	A1829	0
REPAYMENT OF HOME RELIEF	687,596	A1840	420,097
REPAYMENT OF HOME ENERGY ASSIST	225,865	A1841	261,796
REPAYMENT OF EMERGENCY CARE FOR ADULTS	4,001	A1842	1,806
REPAYMENT - HANDICAPPED CHILDREN	2,937,960	A1850	3,112,205
REPAYMENT OF DAY CARE	11,565	A1855	11,851
REPAYMENTS OF SERVICES FOR RECIPIENTS	54,058	A1870	39,590
SOCIAL SERVICE'S CHARGES	77,620	A1894	79,026
SEALER OF WEIGHTS & MEASURES	103,994	A1962	75,200
CHARGES-PROGRAMS FOR THE AGING	2,357,099	A1972	2,427,534
OTHER ECONOMIC ASSIST AND OPPORTUNITY	0	A1989	21,600
PARKS AND RECREATIONAL CHARGES	171,678	A2001	197,634
RECREATIONAL CONCESSIONS	11,556	A2012	8,116
PLANNING BOARD FEES	1,046	A2115	9,429

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
REFUSE & GARBAGE CHARGES	0	A2130	0
OTHER HOME AND COMMUNITY SERVICES INCOME	0	A2189	0
TOTAL DEPARTMENTAL INCOME	$25,217,678		$20,840,977
GENERAL SERVICES, INTER GOVERNMENT	$468,088	A2210	$380,828
GENERAL SERVICES, ELECTION CHARGES	$185,666	A2215	$5,589
DATA PROCESSING, OTHER GOVTS	311,904	A2228	315,847
COMMUNITY COLLEGE CAPITAL COST	300,000	A2240	0
PUBLIC SAFETY SERVICES FOR OTHER GOVTS	7,495	A2260	3,419
JAIL FACILITIES SERVICES, OTHER GOVTS	0	A2264	0
PUBLIC HEALTH SERVICES, OTHER GOVTS	12,000	A2280	7,500
PROGRAMS FOR AGING, OTHER GOVTS	2,500	A2351	2,500
PLANNING SERVICES, OTHER GOVTS	1,050	A2372	0
MISC. REVENUE, OTHER GOVTS	0	A2389	0
CAPITAL PROJECTS, OTHER GOVTS	0	A2397	0
TOTAL INTERGOVERNMENTAL CHARGES	$1,288,703		$715,683
INTEREST AND EARNINGS	$153,653	A2401	$162,360
RENTAL OF REAL PROPERTY	472,268	A2410	496,652
RENTAL OF EQUIPMENT, OTHER GOVTS	36,083	A2416	59,323
COMMISSIONS	196,495	A2450	182,783
TOTAL USE OF MONEY AND PROPERTY	$858,499		$901,118
LICENSES, OTHER	$24,787	A2545	$35,262
PERMITS, OTHER	585,714	A2590	582,624
TOTAL LICENSES AND PERMITS	$610,501		$617,886

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
FINES AND FORFEITED BAIL	$173,169	A2610	$242,102
STOP-DWI FINES	491,784	A2615	449,239
FORFEITURE OF DEPOSITS	29,553	A2620	16,832
FORFEITURE OF CRIME PROCEEDS	0	A2625	0
FORFEITURE OF CRIME PROCEEDS RESTRICTED	47,746	A2626	23,118
TOTAL FINES AND FORFEITURES	$742,252		$731,291
MINOR SALES	$25,774	A2655	$449,890
SALE OF REAL PROPERTY	2,000	A2660	600,482
SALES OF EQUIPMENT	79,342	A2665	160,430
INSURANCE RECOVERIES	174,971	A2680	-27,191
SELF INSURANCE RECOVERIES	284,606	A2683	199,406
OTHER COMPENSATION FOR LOSS	1,660	A2690	1,537
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	$568,353		$1,384,554
REFUNDS OF PRIOR YEAR'S EXPENDITURES	$7,470,499	A2701	$6,007,291
GIFTS AND DONATIONS	37,497	A2705	106,418
PREMIUM ON OBLIGATION	118,842	A2710	690,475
PROCEEDS OF SEIZED & UNCLAIMED PROPERTY	-25,881	A2715	12,393
UNCLASSIFIED OTHER MISC. GAMES,COPIES,SUBPOENA	17,052	A2770	20,354
INTERGOVERNMENT REIMBURSEMENT	10,294	A2772	12,030
TOTAL MISC.- LOCAL SOURCES	$7,628,303		$6,848,961

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
STATE AID, REVENUE SHARING	$0	A3001	$0
STATE AID, COURT FACILITY	445,974	A3021	448,109
ST AID, OTHER	821,721	A3025	547,814
ST AID, DA. SALARIES	63,722	A3030	70,122
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	279,017	A3089	436,120
ST AID, PROBATION SERVICES	1,535,605	A3310	1,535,605
ST AID, NAVIGATION LAW ENFORCEMENT	-20,189	A3315	70,981
ST AID- OTHER PUBLIC SAFETY	662,368	A3389	612,935
ST AID, PUBLIC HEALTH	3,366,299	A3401	3,532,131
ST AID, HANDICAPPED CHILDREN	8,914,152	A3446	8,564,546
ST AID, EARLY INTERVENTION	1,232,720	A3449	954,573
ST AID, INSECT CONTROL	0	A3468	0
ST AID, NARCOTIC ADDICTION CONTROL	351,952	A3486	357,204
ST AID, MENTAL HEALTH	12,821,899	A3490	13,082,579
ST AID - OTHER TRANSPORTATION	1,943,857	A3589	2,198,169
ST AID, MEDICAL ASSISTANCE	2,951,114	A3601	709,818
ST AID, MED ASSISTANCE OVERBURDEN	0	A3602	0
ST AID, SPECIAL NEEDS ADULT HOME	0	A3606	0
ST AID TO DEPENDENT CHILDREN	469,012	A3609	266,280
ST AID, SOC. SVC ADM.	7,476,459	A3610	9,451,276
ST AID, CHILD CARE	3,331,380	A3619	2,548,759
ST AID, JUVENILE DELINQUENT	1,190,986	A3623	935,847
ST AID, HOME RELIEF	1,816,614	A3640	1,531,732
ST AID, EMERGENCY AID FOR ADULTS	44,578	A3642	34,377
ST AID, FOOD ASSISTANCE PROGRAM	0	A3643	-799
ST AID, DAY CARE	6,664,157	A3655	6,316,019
ST AID, FAM AND CHILDREN BLOCK GRANT	0	A3661	0
ST AID, SERVICES FOR RECIPIENTS	3,092,310	A3670	8,055,582
ST AID, OTHER SOCIAL SERVICES	-77,056	A3689	88,939
ST AID, VETERANS SVC AGENCIES	17,058	A3710	17,058

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
ST AID, PROGRAMS FOR AGING	1,243,338	A3772	1,588,831
ST AID, ECONOMIC ASSISTANCE	18,583	A3789	20,403
ST AID, YOUTH PROGRAMS	292,454	A3820	296,587
ST AID, CONSERVATION PROGRAMS	0	A3910	0
ST AID, OTHER HOME AND COMMUNITY			
ST AID, DISASTER ASSISTANCE	11,662	A3960	0
ST AID, OTHER	0	A3989	12,500
TOTAL STATE AID	$60,961,746		$64,284,097
FED AID, OTHER	$11,119	A4089	$0
FED AID, CIVIL DEFENSE	722,474	A4305	626,181
FED AID, DOMESTIC VIOLENCE	897,260	A4320	485,519
FED AID, OTHER PUBLIC SAFETY	231,013	A4389	222,071
FED AID, HEALTH	467,714	A4401	443,192
FED AID, EARLY INTERVENTION	0	A4451	889,278
FED AID, NARCOTICS ADD CONTROL	140,778	A4486	0
FED AID, OTHER HEALTH	498,592	A4489	274,547
FED AID, MENTAL HEALTH	367,620	A4490	265,469
FED AID, MEDICAL ASSISTANCE	-539,916	A4601	-327,254
FED AID, AID TO DEPENDENT CHILDREN	7,740,771	A4609	7,370,993
FED AID, SOCIAL SERVICES ADMINISTRATION	12,671,411	A4610	15,158,959
FED AID, FOOD STAMP PROGRAM ADMIN.	1,646,018	A4611	1,427,100
FED AID, FLEX SPENDING FOR FAMILY SERVIC	-263,464	A4615	0
FED AID, MANAGED CARE	0	A4630	0
FED AID, JOBS	0	A4635	0
FED AID, SAFETY NET	-103,408	A4640	-107,094
FED AID, HOME ENERGY ASSISTANCE	63,220	A4641	283,509
FED AID, FAM & CHLD SER BLOCK GRANT	183,880	A4661	208,662
FED AID, SERVICES FOR RECIPIENTS	2,187,717	A4670	4,766,933
FED AID, OTHER SOCIAL SERVICES	1,219,888	A4689	657,821
FED AID, PROGRAMS FOR AGING	1,006,316	A4772	892,925
FED AID, JOB TRAINING PARTNERSHIP	0	A4790	0
FED AID, YOUTH PROGRAMS	0	A4820	0
FED AID, PLANNING STUDIES	676,551	A4902	652,005
FED AID, DISASTER AID	60,416	A4960	0
TOTAL FEDERAL AID	$29,885,970		$34,190,816

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
TOTAL REVENUES	$398,043,437		$406,761,491
TRANSFERS	$350,000	A5031	$1,350,000
TRANSFER FOR DEBT SERVICE	926,394	A5050	889,578
TOTAL INTERFUND TRANSFERS	$1,276,394		$2,239,578
PROCEEDS OF OBLIGATIONS	$0	A5710	$0
TOTAL PROCEEDS OF OBLIGATIONS	$0		$0
TOTAL OTHER SOURCES	$1,276,394		$2,239,578
TOTAL REVENUES AND OTHER SOURCES	$399,319,831		$409,001,069

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
LEGISLATIVE BOARD, PERS SERV	$536,766	A1010.1	$563,934
LEGISLATIVE BOARD, EQUIP & CAP OUTLAY	0	A1010.2	0
LEGISLATIVE BOARD, CONTR EXPEND	101,620	A1010.4	38,443
TOTAL LEGISLATIVE BOARD	$638,386	A1010.0	$602,377
CLERK OF LEGIS BOARD, PERS SERV	$187,267	A1040.1	$188,731
CLERK OF LEGIS BOARD, EQUIP & CAP OUTLAY	0	A1040.2	0
CLERK OF LEGIS BOARD, CONTR EXPEND	55,591	A1040.4	55,152
TOTAL CLERK OF LEGISLATURE	$242,858	A1040.0	$243,883
JUSTICES AND CONSTABLE, CONTR EXPEND	$9,765	A1110.4	$8,700
TOTAL JUSTICE AND CONSTABLES	$9,765	A1110.0	$8,700
UNIFIED COURT COST, CONTR EXPEND	$2,056,290	A1162.4	$2,247,237
TOTAL UNIFIED COURT COST	$2,056,290	A1162.0	$2,247,237
DISTRICT ATTORNEY, PERS SERV	$3,426,066	A1165.1	$3,502,901
DISTRICT ATTORNEY, EQUIP & CAP OUTLAY	0	A1165.2	40,868
DISTRICT ATTORNEY, CONTR EXPEND	638,351	A1165.4	578,104
TOTAL DISTRICT ATTORNEY	$4,064,417	A1165.0	$4,121,873
PUBLIC DEFENDER, PERS SERV	$2,043,863	A1170.1	$2,376,011
PUBLIC DEFENDER, EQUIP & CAP OUTLAY	0	A1170.2	0
PUBLIC DEFENDER, CONTR EXPEND	546,958	A1170.4	588,627
TOTAL PUBLIC DEFENDER	$2,590,821	A1170.0	$2,964,638

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
MED. EXAMINERS & CORONERS, PERS SERV	$460,851	A1185.1	$447,819
MED. EXAMINERS & CORONERS, CAP OUTLAY	0	A1185.2	0
MED. EXAMINERS & CORONERS, CONTR EXPEND	220,148	A1185.4	335,639
TOTAL MEDICAL EXAMINERS	$680,999	A1185.0	$783,458
COUNTY EXEC, PERS SERV	$396,269	A1230.1	$468,891
COUNTY EXEC, CONTR EXPEND	9,584	A1230.4	10,485
TOTAL COUNTY EXECUTIVE	$405,853	A1230.0	$479,376
COMM. OF FINANCE, PERS SERV	$1,416,612	A1310.1	$1,319,059
COMM. OF FINANCE. EQUIP & CAP OUTLAY	0	A1310.2	0
COMM. OF FINANCE, CONTR EXPEND	70,811	A1310.4	82,339
TOTAL COMM. OF FINANCE	$1,487,423	A1310.0	$1,401,398
COMPTROLLER, PERS SERV	$939,035	A1315.1	$784,034
COMPTROLLER, EQUIP & CAP OUTLAY	0	A1315.2	0
COMPTROLLER, CONTR EXPEND	294,839	A1315.4	156,934
TOTAL COMPTROLLER	$1,233,874	A1315.0	$940,968
BUDGET, PERS SERV	$387,604	A1340.1	$317,650
BUDGET, CAP OUTLAY	0	A1340.2	0
BUDGET, CONTR EXPEND	7,909	A1340.4	8,924
TOTAL BUDGET	$395,513	A1340.0	$326,574

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
REAL PROPERTY TAX, PERS SERV	$754,625	A1355.1	$719,309
REAL PROPERTY TAX, EQUIP & CAP OUTLAY	0	A1355.2	0
REAL PROPERTY TAX, CONT. EXPEND	18,401	A1355.4	17,865
TOTAL REAL PROPERTY TAX	$773,026	A1355.0	$737,174
TAX ADVERTISING, CONTR EXPEND	$28,886	A1362.4	$25,684
TOTAL TAX ADVERTISING AND EXPENSE	$28,886	A1362.0	$25,684
EXP. ON PROP ACQ FOR TAXES	$103,062	A1364.4	$64,686
TOTAL EXP. ON PROP ACQ FOR TAXES	$103,062	A1364.0	$64,686
FISCAL AGENTS FEES, CONTR EXPEND	$727	A1380.4	$0
TOTAL FISCAL AGENTS FEES	$727	A1380.0	$0
CLERK, PERS SERV	$2,627,748	A1410.1	$2,612,810
CLERK, EQUIP & CAP OUTLAY	0	A1410.2	0
CLERK, CONTR EXPEND	222,458	A1410.4	165,552
TOTAL CLERK	$2,850,206	A1410.0	$2,778,362
COUNTY ATTORNEY, PERS SERV	$1,575,872	A1420.1	$1,489,407
COUNTY ATTORNEY, EQUIP & CAP	0	A1420.2	0
COUNTY ATTORNEY, CONTR EXPEND	-746,951	A1420.4	-813,104
TOTAL COUNTY ATTORNEY	$828,921	A1420.0	$676,303
PERSONNEL, PERS SERV	$1,360,478	A1430.1	$1,134,064
PERSONNEL, CAP OUTLAY	0	A1430.2	0
PERSONNEL, CONTR EXPEND	77,505	A1430.4	104,749
TOTAL PERSONNEL	$1,437,983	A1430.0	$1,238,813

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
ELECTIONS, PERS SERV	$1,551,992	A1450.1	$1,209,628
ELECTIONS, EQUIP & CAP OUTLAY	0	A1450.2	0
ELECTIONS, CONTR EXPEND	788,968	A1450.4	457,540
TOTAL ELECTIONS	$2,340,960	A1450.0	$1,667,168
PUBLIC WORKS ADMIN., PERS SERV	$270,384	A1490.1	$118,371
PUBLIC WORKS ADMIN., EQUIP & CAP OUTLAY	0	A1490.2	0
PUBLIC WORKS ADMIN., CONTR EXPEND	8,575	A1490.4	6,300
TOTAL PUBLIC WORKS ADMINISTRATION	$278,959	A1490.0	$124,671
CENTRAL SERVICES ADMIN., PERS SERV	$551,698	A1610.1	$357,539
CENTRAL SERVICES ADMIN, EQUIP & CAP OUTLAY	0	A1610.2	0
CENTRAL SERVICES ADMIN., CONTR EXPEND	-11,502	A1610.4	15,976
TOTAL CENTRAL SERVICES ADMIN.	$540,196	A1610.0	$373,515
BUILDINGS, PERS SERV	$1,851,983	A1620.1	$1,853,679
BUILDINGS, EQUIP & CAP OUTLAY	8,510	A1620.2	0
BUILDINGS, CONTR EXPEND	2,338,734	A1620.4	2,229,500
TOTAL BUILDINGS	$4,199,227	A1620.0	$4,083,179
CENTRAL GARAGE, PERS SERV	$614,143	A1640.1	$590,328
CENTRAL GARAGE, EQUIP & CAP OUTLAY	0	A1640.2	6,392
CENTRAL GARAGE, CONTR EXPEND	438,103	A1640.4	337,118
TOTAL CENTRAL GARAGE	$1,052,246	A1640.0	$933,838
CENTRAL COMMUNICATION, PER SERV	$119,913	A1650.1	$123,968
CENTRAL COMMUNICATION, CONTR EXPEND	140,019	A1650.4	10,568
TOTAL CENTRAL COMMUNICATION	$259,932		$134,536

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(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
CENTRAL STOREROOM, PERS SERV	$88,218	A1660.1	$84,361
CENTRAL STOREROOM, CONTR EXPEND	1,790	A1660.4	2,113
TOTAL CENTRAL STOREROOM	$90,008	A1660.0	$86,474
CENTRAL PRINT & MAIL, PERS SERV	$329,230	A1670.1	$349,018
CENTRAL PRINT & MAIL, EQUIP & CAP OUTLAY	0	A1670.2	0
CENTRAL PRINT & MAIL, CONTR EXPEND	14,685	A1670.4	103,376
TOTAL CENTRAL PRINTING & MAILING	$343,915	A1670.0	$452,394
CENTRAL DATA PROCESS, PERS SERV	$3,299,617	A1680.1	$3,297,416
CENTRAL DATA PROCESS, EQUIP & CAP OUTLAY	7,709	A1680.2	35,389
CENTRAL DATA PROCESS, CONTR EXPEND	461,622	A1680.4	242,138
TOTAL CENTRAL DATA PROCESSING	$3,768,948	A1680.0	$3,574,943
SELF INSURANCE, PERS SERV	$424,747	A1710.1	$389,969
SELF INSURANCE, EQUIP & CAP OUTLAY	0	A1710.2	0
SELF INSURANCE, CONTR EXPEND	471,815	A1710.4	534,475
TOTAL SELF INSURANCE	$896,562	A1710.0	$924,444
UNALLOCATED INSURANCE, PERS SERV	$0	A1910.1	$0
UNALLOCATED INSURANCE, CONTR EXPENI	1,260,031	A1910.4	894,096
TOTAL UNALLOCATED INSURANCE	$1,260,031	A1910.0	$894,096
MUNICIPAL ASSN. DUES, CONTR EXPEND	$43,809	A1920.4	$44,751
TOTAL MUNICIPAL ASSN. DUES	$43,809	A1920.0	$44,751

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FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND	$11,225	A1950.4	$11,925
TOTAL TAXES AND ASSESS ON MUNIC PROP	$11,225	A1950.0	$11,925
DISTRIBUTION OF SALES TAX	$30,666,422	A1985.4	$25,000,001
TOTAL DISTRIBUTION OF SALES TAX	$30,666,422	A1985.0	$25,000,001
MTA PAYROLL TAX	$368,100	A1980.4	$349,280
TOTAL MTA PAYROLL TAX	$368,100		$349,280
OTHER GEN. GOVT. SUPPORT, CONTR EXPE	$186,279	A1989.4	$243,573
TOTAL OTHER GENERAL GOVT. SUPPORT	$186,279	A1989.0	$243,573
TOTAL GENERAL GOVERNMENT SUPPORT	$66,135,829		$58,540,292
COMM COLLEGE TUITION, CONTR EXPEND	$2,218,958	A2490.4	$2,579,569
TOTAL COMM COLLEGE TUITION	$2,218,958	A2490.0	$2,579,569
CONTRIB, COMM COLLEGE, CONTR EXPEND	$10,837,898	A2495.4	$10,837,898
CONTRIB, COMM COLLEGE, DEBT PRINCIPAL	1,368,000	A2495.6	1,267,500
CONTRIB, COMM COLLEGE, DEBT INTEREST	441,777	A2495.7	390,540
TOTAL COMMUNITY COLLEGE	$12,647,675	A2495.0	$12,495,938
HANDICAPPED PARKING EDUCATION	$8,300	A2989.4	$3,300
TOTAL HANDICAPPED PARKING EDUC	$8,300	A2989.0	$3,300
TOTAL EDUCATION	$14,874,933		$15,078,807

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
CRIMINAL JUSTICE COUNCIL, CONTR EXPEND	$15,109	A3010.4	$92,820
TOTAL CRIMINAL JUSTICE COUNCIL	$15,109	A3010.0	$92,820
PUBLIC SAFETY, PERS SERV	$2,516,754	A3020.1	$2,549,586
PUBLIC SAFETY, EQUIP & CAP OUTLAY	0	A3020.2	0
PUBLIC SAFETY COMMUNICATION	857,241	A3020.4	879,067
TOTAL PUBLIC SAFETY COMMUNICATION	$3,373,995	A3020.0	$3,428,653
SHERIFF, PERS SERV	$10,854,936	A3110.1	$10,055,369
SHERIFF, EQUIP & CAP OUTLAY	487,893	A3110.2	33,519
SHERIFF, CONTR EXPEND	1,223,842	A3110.4	1,235,718
TOTAL SHERIFF	$12,566,671	A3110.0	$11,324,606
PROBATION, PERS SERV	$7,540,942	A3140.1	$7,175,122
PROBATION, EQUIP & CAP OUTLAY	0	A3140.2	0
PROBATION, CONTR EXPEND	3,077,649	A3140.4	2,985,799
TOTAL PROBATION	$10,618,591	A3140.0	$10,160,921
JUVENILE DETENTION HOME, CONTR EXPEND	$928,564	A3145.4	$968,772
TOTAL JUVENILE DETENTION HOME	$928,564	A3145.0	$968,772
JAIL, PERS SERV	$17,876,086	A3150.1	$18,542,948
JAIL, EQUIP & CAP OUTLAY	0	A3150.2	9,962
JAIL, CONTR EXPEND	11,114,055	A3150.4	10,659,628
TOTAL JAIL	$28,990,141	A3150.0	$29,212,538

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
TRAFFIC CONTROL, PERS SERV	$19,725	A3310.1	$20,764
TRAFFIC CONTROL, CAP OUTLAY	0	A3310.2	0
TRAFFIC CONTROL, CONTR EXPEND	118,419	A3310.4	124,670
TOTAL TRAFFIC CONTROL	$138,144	A3310.0	$145,434
STOP DWI, PERS SERV	$0	A3315.1	$0
STOP DWI, EQUIP & CAP OUTLAY	0	A3315.2	0
STOP DWI, CONTR EXPEND	737,264	A3315.4	559,539
TOTAL STOP DWI	$737,264	A3315.0	$559,539
FIRE DEPARTMENT, PERS SERV	$375,051	A3410.1	$348,721
FIRE DEPARTMENT, EQUIP & CAP OUTLAY	382,363	A3410.2	329,181
FIRE DEPARTMENT, CONTR EXPEND	395,967	A3410.4	222,781
TOTAL FIRE DEPARTMENT	$1,153,381	A3410.0	$900,683
MISC. PUBLIC SAFETY, CONTR EXPEND	$1,042	A3989.4	$918
TOTAL MISC. PUBLIC SAFETY	$1,042	A3989.0	$918
TOTAL PUBLIC SAFETY	$58,522,902		$56,794,884

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
PUBLIC HEALTH, PERS SERV	$6,639,399	A4010.1	$6,002,479
PUBLIC HEALTH, EQUIP & CAP OUTLAY	0	A4010.2	0
PUBLIC HEALTH, CONTR EXPEND	2,104,029	A4010.4	1,797,044
TOTAL PUBLIC HEALTH	$8,743,428	A4010.0	$7,799,523
PHYSICALLY HANDICAPPED, PERS SERV	$192,561	A4046.1	$147,646
PHYSICALLY HANDICAPPED, CONTR EXPEND	15,569,820	A4046.4	16,901,437
TOTAL PHYSICALLY HANDICAPPED	$15,762,381	A4046.0	$17,049,083
PUBLIC HEALTH OTHER, PERS SERV	$3,019	A4050.1	$0
PUBLIC HEALTH OTHER. EQUIP & CAP OUTLAY	0	A4050.2	0
PUBLIC HEALTH OTHER, CONTR EXPEND	1,374	A4050.4	0
TOTAL PUBLIC HEALTH OTHER	$4,393	A4050.0	$0
EARLY INTERVENTION, PERS SERV	$548,443	A4059.1	$479,472
PUBLIC HEALTH OTHER. EQUIP & CAP OUTLAY	0	A4059.2	0
EARLY INTERVENTION, CONTR EXPEND	3,729,698	A4059.4	2,341,838
TOTAL MEDICAL REHAB	$4,278,141	A4059.0	$2,821,310

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
NARCOTIC ADDIC CONTROL, PERS SERV	$0	A4220.1	$151,618
NARCOTIC ADDIC CONTROL, CONTR EXP	224,841	A4220.4	
TOTAL NARCOTIC ADDICTION CONTROL	$224,841	A4220.0	$151,618
ALCOHOL ADDICTION CONTROL, PER SERV	$930,997	A4250.1	$933,784
ALCOHOL ADDICTION CONTROL, CONTR EXP	247,928	A4250.4	260,616
TOTAL ALCOHOL ADDICTION CONTROL	$1,178,925	A4250.0	$1,194,400
MENTAL HEALTH ADMIN., PERS SERV	$2,386,394	A4310.1	$2,069,785
MENTAL HEALTH ADMIN., EQUIP & CAP OUTLAY	0	A4310.2	0
MENTAL HEALTH ADMIN., CONTR EXPEND	493,306	A4310.4	621,024
TOTAL MENTAL HEALTH ADMIN.	$2,879,700	A4310.0	$2,690,809
MENTAL HEALTH PROG, PERS SERV	$5,658,461	A4320.1	$3,503,434
MENTAL HEALTH PROG, EQUIP & CAP OUTLAY	0	A4320.2	119,374
MENTAL HEALTH PROG, CONTR EXPEND	14,618,777	A4320.4	14,385,716
TOTAL MENTAL HEALTH PROGRAMS	$20,277,238	A4320.0	$18,008,524
TOTAL HEALTH	$53,349,047		$49,715,267
RR STATION MAINT, CONTR EXPEND	$2,677,203	A5640.4	$2,719,695
TOTAL RAIL ROAD STATION MAINTENANCE	$2,677,203	A5640.0	$2,719,695
OFF-STREET PARKING, PERS SERV	$35,420	A5650.1	$36,367
TOTAL OFF-STREET PARKING	$35,420	A5650.0	$36,367

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
TOTAL TRANSPORTATION	$2,712,623		$2,756,062
SOC. SVC ADMIN., PERS SERV	$18,632,401	A6010.1	$17,562,286
SOC. SVC ADMIN., EQUIP & CAP OUTLAY	0	A6010.2	0
SOC. SVC ADMIN., CONTR EXPEND	5,961,838	A6010.4	5,582,500
TOTAL SOCIAL SERVICES ADMINISTRATION	$24,594,239	A6010.0	$23,144,786
DAY CARE SERVICES	$6,151,460	A6055.4	$6,467,724
TOTAL DAY CARE SERVICES	$6,151,460	A6055.0	$6,467,724
SERVICES FOR RECIPIENTS, CONTR EXPEND	$5,830,313	A6070.4	$5,407,966
TOTAL SVC FOR RECIPIENTS	$5,830,313	A6070.0	$5,407,966
MEDICAL ASSISTANCE, CONTR EXPEND	$375,283	A6101.4	$243,395
TOTAL MEDICAL ASSISTANCE	$375,283	A6101.0	$243,395
MEDICAL ASSISTANCE-MMIS, CONTR EXPEND	$43,341,836	A6102.4	$42,997,099
TOTAL MEDICAL ASSIST.- MMIS	$43,341,836	A6102.0	$42,997,099

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
AID TO DEPENDENT CHILDREN, CONTR EXPEND	$9,113,906	A6109.4	$9,077,878
AID TO DEPENDENT CHILDREN, EMPL BENEFITS	0	A6109.8	0
TOTAL AID TO DEPENDENT CHILDREN	$9,113,906	A6109.0	$9,077,878
CHILD CARE, CONTR EXPEND	$25,614,654	A6119.4	$33,441,285
TOTAL CHILD CARE	$25,614,654	A6119.0	$33,441,285
JUVENILE DELINQUENT, CONTR EXPEND	$565,404	A6123.4	$193,627
TOTAL JUVENILE DELINQUENT	$565,404	A6123.0	$193,627
ST TRAIN SCHOOL, CONTR EXPEND	$368,275	A6129.4	$2,728,797
TOTAL STATE TRAINING SCHOOL	$368,275	A6129.0	$2,728,797
HOME RELIEF, CONTR EXPEND	$6,251,582	A6140.4	$6,110,029
TOTAL HOME RELIEF	$6,251,582	A6140.0	$6,110,029
HOME ENERGY ASSISTANCE, CONTR EXP	$428,614	A6141.4	$584,215
TOTAL HOME ENERGY ASSISTANCE	$428,614	A6141.0	$584,215

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
EMERGENCY AID FOR ADULTS, CONTR EXPEND	$76,856	A6142.4	$69,436
TOTAL EMERGENCY AID FOR ADULTS	$76,856	A6142.0	$69,436
FOOD ASSISTANCE PROGRAM	$268,671	A6143.4	$120,598
TOTAL FOOD ASSISTANCE PROGRAM	$268,671	A6143.0	$120,598
VETS SERVICE, PERS SERV	$196,323	A6510.1	$202,484
VETS SERVICE, CONTR EXPEND	13,337	A6510.4	44,988
TOTAL VETERANS SERVICE	$209,660	A6510.0	$247,472
CONSUMER AFFAIRS, PERS SERV	$204,120	A6610.1	$198,955
CONSUMER AFFAIRS, EQUIP & CAP OUTLAY	0	A6610.2	0
EXPEND	7,666	A6610.4	9,771
TOTAL CONSUMER AFFAIRS	$211,786	A6610.0	$208,726
PROGRAMS FOR AGING, PERS SERV	$2,419,871	A6772.1	$2,462,380
PROGRAMS FOR AGING, EQUIP & CAP OUTLAY	0	A6772.2	0
PROGRAM FOR AGING, CONTR EXPEND	2,007,381	A6772.4	2,057,687
TOTAL PROGRAMS FOR AGING	$4,427,252	A6772.0	$4,520,067

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	$127,829,791		$135,563,100
PARKS, PERS SERV	$854,848	A7110.1	$846,866
PARKS, EQUIP & CAP OUTLAY	8,976	A7110.2	0
PARKS, CONTR EXPEND	313,819	A7110.4	317,729
TOTAL PARKS	$1,177,643	A7110.0	$1,164,595
YOUTH PROG, PERS SERV	$289,978	A7310.1	$248,661
YOUTH PROG, EQUIP & CAP OUTLAY	0	A7310.2	0
YOUTH PROG, CONTR EXPEND	443,797	A7310.4	288,658
TOTAL YOUTH PROGRAM	$733,775	A7310.0	$537,319
HISTORIAN, PERS SERV	$11,558	A7510.1	$53,868
HISTORIAN, EQUIP & CAP OUTLAY	0	A7510.2	0
HISTORIAN, CONTR EXPEND	300	A7510.4	1,492
TOTAL HISTORIAN	$11,858	A7510.0	$55,360
TOTAL CULTURE AND RECREATION	$1,923,276		$1,757,274

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
PLANNING, PERS SERV	$1,647,320	A8020.1	$1,548,325
PLANNING, EQUIP & CAP OUTLAY	0	A8020.2	7,850
PLANNING, CONTR EXPEND	2,110,060	A8020.4	1,468,183
TOTAL PLANNING	$3,757,380	A8020.0	$3,024,358
REFUSE & GARBAGE, PERS SERV	$0	A8160.1	$170,924
REFUSE & GARBAGE, CONTR EXPEND	2,309,498	A8160.4	1,256,185
TOTAL REFUSE & GARBAGE	$2,309,498	A8160.0	$1,427,109
CONSERVATION, CONTR EXPEND	$235,000	A8710.4	$235,000
TOTAL CONSERVATION	$235,000	A8710.0	$235,000

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
GENERAL NATURAL RESOURCES, PERS SERV	$0	A8790.1	$0
GENERAL NATURAL RESOURCES, CONTR EXPEND	3,006,832	A8790.4	3,067,481
TOTAL GENERAL NATURAL RESOURCES	$3,006,832	A8790.0	$3,067,481
TOTAL HOME AND COMMUNITY SERVICES	$9,308,710		$7,753,948
STATE RETIREMENT, EMPLOYER CONTRIBUTION	18,843,538	A9010.8	19,920,727
SOCIAL SECURITY, EMPL BNFTS	7,685,220	A9030.8	7,320,408
WORKER'S COMPENSATION, EMPL BNFTS	3,520,802	A9040.8	2,596,132
LIFE INSURANCE, EMPL BNFTS	65,305	A9045.8	64,630
UNEMPLOYMENT INSURANCE, EMPL BNFTS	121,696	A9050.8	113,641
LONG-TERM DISABILITY, EMPL BNFTS	156,495	A9055.8	149,311
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	24,896,100	A9060.8	24,913,010
OTHER FRINGE BENEFITS	500	A9089.8	500
TOTAL EMPLOYEE BENEFITS	$55,289,656		$55,078,359

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
DEBT PRINCIPAL, SERIAL BONDS	$11,781,352	A9710.6	$12,549,558
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	0	A9730.6	0
TOTAL DEBT PRINCIPAL	$11,781,352		$12,549,558
DEBT INTEREST, SERIAL BONDS	$3,499,445	A9710.7	$3,392,928
DEBT INTEREST, BOND ANTICIPATION NOTES	0	A9730.7	0
TOTAL DEBT INTEREST	$3,499,445		$3,392,928
TOTAL EXPENDITURES	$405,227,564		$398,980,479
TRANSFERS, OTHER FUNDS	1,452,538	A9901.9	2,868,758
TRANSFERS, RISK RETENTION FUND	0	A9902.9	
TRANSFERS, CAPITAL PROJECTS FUND	71,334	A9950.9	36,875
TOTAL OTHER USES	$1,523,872		$2,905,633
TOTAL EXPENDITURES AND OTHER USES	$406,751,436		$401,886,112

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	$49,039,757	A8021	$41,608,152
ADD - REVENUES AND OTHER SOURCES	399,319,831		409,001,069
DEDUCT - EXPENDITURES AND OTHER USES	-406,751,436		-401,886,112
FUND EQUITY - END OF YEAR*	$41,608,152	A8029	$48,723,109

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR RETAINED EARNINGS OR FUND EQUITY FOR PROPRIETARY FUNDS. ADJUSTMENTS TO BEGINNING FUND EQUITY RESULTING FROM A CORRECTION OF A PRIOR YEAR'S ACCOUNTING ERROR SHOULD BE REPORTED AS A PRIOR PERIOD ADJUSTMENT

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP CODE	ORIGINAL 2013	MODIFIED	ADOPTED 2014
ESTIMATED REVENUES AND OTHER SOURCES				
EST REV - REAL PROPERTY TAX	A1049M	94,706,205	$97,686,311	96,505,640
EST REV - REAL PROPERTY TAX ITEMS	A1099M	7,909,551	7,909,551	8,262,259
EST REV - NON PROPERTY TAX ITEMS	A1199M	148,376,676	173,376,677	185,930,361
EST REV - DEPARTMENTAL INCOI	A1299M	27,747,845	28,056,763	23,345,105
EST REV - INTERGOVERNMENTAL CHARGES	A2399M	920,558	920,558	837,230
EST REV - USE OF MONEY AND PROPERTY	A2499M	851,205	851,205	875,495
EST REV - LICENSES AND PERMIT	A2599M	639,800	639,800	650,308
EST REV - FINES AND FORFEITURES	A2649M	602,179	637,605	637,018
EST REV - SALE OF PROP AND COMP FOR LOSS	A2699M	453,906	453,906	385,665
EST REV - MISCELLANEOUS LOCAL SOURCES	A2799M	255,841	255,841	246,049
EST REV - INTERFUND REVENUES	A2801M	0	0	0
EST REV - STATE AID	A3099M	64,223,137	66,465,564	63,973,850
EST REV - FEDERAL AID	A4099M	30,537,811	31,296,246	31,189,582
EST REV - INTERFUND TRANSFEF	A5031M	1,300,000	1,300,000	1,300,000
EST REV - PROCEEDS OF OBLIGATIONS	A5799M	0		0
APPROPRIATED RESERVE	A 511M	0	140,438	0
APPROPRIATED FUND BALANCE	A 599M	20,226,040	18,737,641	13,258,988
_____	A___M			
_____	A___M			
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		$398,750,754	$428,728,106	$427,397,550

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	EDP	ORIGINAL 2013	MODIFIED	ADOPTED 2014
APPROPRIATIONS				
APP - GENERAL GOVERNMENT SUPPORT	A1999M	36,559,584	$62,825,931	64,365,625
APP - EDUCATION	A2999M	13,367,990	13,434,490	13,596,246
APP - PUBLIC SAFETY	A3999M	56,132,342	60,316,516	60,598,226
APP - HEALTH	A4999M	55,161,683	55,189,753	55,016,368
APP - TRANSPORTATION	A5999M	2,738,840	2,775,207	2,762,976
APP-ECONOMIC ASSISTANCE AND OPPORTUNITY	A6999M	148,725,434	148,206,318	143,824,931
APP - CULTURE AND RECREATIOI	A7999M	1,883,394	1,901,371	1,878,630
APP - HOME AND COMMUNITY SERVICES	A8999M	7,597,711	7,602,865	7,305,410
APP - EMPLOYEE BENEFITS	A9199M	56,103,606	55,958,610	57,801,778
APP - DEBT SERVICE	A9899M	17,611,412	17,611,412	17,584,035
APP - INTERFUND TRANSFER	A9999M	2,868,758	2,905,633	2,663,325
_____	A____M			
_____	A____M			
TOTAL APPROPRIATIONS		$398,750,754	$428,728,106	$427,397,550

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
OUTSTANDING ENCUMBRANCES			
GENERAL GOVT. SUPPORT - ENCUMBER.	$220,548	A1998M	$495,005
EDUCATION - ENCUMBER.	0	A2998M	4,638
PUBLIC SAFETY - ENCUMBER.	537,279	A3998M	466,183
HEALTH - ENCUMBER.	4,820,638	A4998M	4,078,516
TRANSPORTATION - ENCUMBER.	0	A5998M	0
ECONOMIC ASSIST. & OPPORT. - ENCUMBER.	9,005,755	A6998M	6,201,382
CULTURE AND RECR. - ENCUMBER.	141	A7998M	3,241
HOME & COMM. SERV. - ENCUMBER.	0	A8998M	2,010,023
EMPLOYEE BENEFITS - ENCUMBER.	241,679	A9198M	0
_____		A___M	
_____		A___M	
TOTAL OUTSTANDING ENCUMBRANCES	$14,826,040		$13,258,988

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(CD) SPECIAL GRANT FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$473,010	CD 200	$100,537
TOTAL CASH	$473,010		$100,537
ACCOUNTS RECEIVABLE	$0	CD 380	$0
TOTAL ACCOUNTS RECEIVABLE	$0		$0
BANK TRANSFER	$0	CD 381	$0
TOTAL BANK TRANSFER	$0		$0
STATE & FEDERAL RECEIVABLES	$832,214	CD 410	$1,229,986
TOTAL STATE AND FEDERAL AID RECEIVABLES	$832,214		$1,229,986
TOTAL ASSETS	$1,305,224		$1,330,523

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(CD) SPECIAL GRANT FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$1,235,863	CD 600	$1,205,848
TOTAL ACCOUNTS PAYABLE	$1,235,863		$1,205,848
DUE TO OTHER FUNDS	$0	CD 630	$35,722
TOTAL DUE TO OTHER FUNDS	$0		$35,722
TOTAL LIABILITIES	$1,235,863		$1,241,570
UNRESERVED FUND BALANCE UNAPPROPRIATED	$0	CD 911	$0
TOTAL UNRESERVED FUND BALANCE UNAPPROPRIATED	$0		$0
NONSPENDABLE FUND BALANCE PREPAID ITEMS/EXPENSES	$0	CD806	$0
TOTAL NONSPENDABLE FUND BALANCE	$0		$0
ASSIGNED FUND BALANCE			
ASSIGNED UNAPPROPRIATED FUND BALANCE	$69,361	CD915	$88,953
ASSIGNED APPROPRIATED FUND BALANCE	0	CD914	0
TOTAL ASSIGNED FUND BALANCE	$69,361		$88,953
TOTAL FUND EQUITY	$69,361		$88,953
TOTAL LIABILITIES AND FUND EQUITY	$1,305,224		$1,330,523

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
COMMUNITY DEVELOPMENT INCOME	$159,338	CD2170	$111,099
TOTAL DEPARTMENTAL INCOME	$159,338		$111,099
SALES OF EQUIPMENT	$0	CD2665	$0
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	$0		$0
REFUND OF PRIOR YEARS EXPENDITURES	$0	CD2701	$0
TOTAL MISCELLANEOUS LOCAL SOURCES	$0		$0
STATE AID, WORKFORCE INVESTMENT ACT	$0	CD3790	$0
TOTAL STATE AID	$0		$0
FED AID, JOB TRAINING PARTNERSHIP	$0	CD4790	
FED AID, WORKFORCE INVESTMENT ACT	2,725,885	CD4790	1,785,857
FED AID, COMMUNITY DEVELOPMENT ACT	2,374,784	CD4910	2,870,088
FED AID, OTHER HOME AND COMMUNITY SERVICE	449,948	CD4989	412,275
TOTAL FEDERAL AID	$5,550,617		$5,068,220
TOTAL REVENUES AND OTHER SOURCES	$5,709,955		$5,179,319

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
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	$0	CD6290.0	$0
JOB TRAIN & SERVICES, CONTR EXPEND	$2,725,885	CD6292.4	$1,785,857
TOTAL JOB TRAINING AND SERVICES	$2,725,885	CD6292.0	$1,785,857
WORKFORCE INVESTMENT ACT, CONTR EXPEND	$0	CD6293.4	$0
TOTAL WORKFORCE INVESTMENT ACT	$0	CD6293.0	$0
TOTAL ECONOMIC ASSISTANCE	$2,725,885		$1,785,857
PUBLIC WORKS FAC SITE, EQUIP & CAP	$505,616	CD8662.2	$636,946
TOTAL PUBLIC WORKS FACILITIES SITE	$505,616	CD8662.0	$636,946

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
CLEARANCE, DEMOLITION, REHAB.	$0	CD8666.2	$0
TOTAL CLEARANCE, DEMOLITION, REHABILITATION	$0	CD8666.0	$0
REHAB LOANS & GRANT, EQUIP & CAP OUTLAY	$200,368	CD8668.2	$91,508
TOTAL REHABILITATION LOANS AND GRANT	$200,368	CD8668.0	$91,508
SPEC PROJ FOR ELDERLY, EQUIP & CAP OUTLAY	$143,146	CD8670.2	$481,483
TOTAL SPEC PROJ FOR ELDERLY/HANDICAPPED	$143,146	CD8670.0	$481,483
PROV OF PUBLIC SERVICE, PERS SERV	0	CD8676.1	0
PROV OF PUBLIC SERVICE, EMPL BNFTS	0	CD.8676.8	0
PROV OF PUBLIC SERVICE,EQUIP & CAP OUTLAY	$0	CD8676.2	$0
PROV OF PUBLIC SERVICE, CONTR EXPENSE	579,700	CD8676.4	549,616
TOTAL PROVISION FOR PUBLIC SERVICES	$579,700	CD8676.0	$549,616

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
ADMINISTRATION, CONTR EXPEND	$307,843	CD8686.4	$262,481
TOTAL ADMINISTRATION	$307,843	CD8686.0	$262,481
PROPERTY REHAB	$1,888,427	CD8692.4	$1,351,836
TOTAL PROPERTY REHAB	$1,888,427	CD8692.0	$1,351,836
TOTAL HOME AND COMMUNITY SERVICES	$3,625,100		$3,373,870
TOTAL EXPENDITURES AND OTHER USES	$6,350,985		$5,159,727

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	$710,391	CD8021	$69,361
ADD - REVENUES AND OTHER SOURCES	5,709,955		5,179,319
DEDUCT - EXPENDITURES AND OTHER USES	-6,350,985		-5,159,727
FUND EQUITY - END OF YEAR*	$69,361	CD8029	$88,953

* 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 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - MISC. LOCAL SOURCE	$188,000	CD2799M	$164,576
EST REV - FEDERAL AID	5,180,265	CD4099M	4,339,806
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	$5,368,265		$4,504,382

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
APPROPRIATIONS			
APP - ECONOMIC ASSISTANCE AND OPPORTUNITY	$2,790,902	CD6999M	$1,628,494
APP - HOME AND COMMUNITY SERVICES	2,577,363	CD8999M	2,875,888
TOTAL APPROPRIATIONS	$5,368,265		$4,504,382

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
OUTSTANDING ENCUMBRANCES			
ECONOMIC ASSIST. & OPPORT. - ENCUMBR.	$0	CD6998M	$0
HOME AND COMMUNITY SERVICES ENCUMBR.	0	CD8998M	0
TOTAL OUTSTANDING ENCUMBRANCES	$0		$0

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$2,498,642	D 200	$2,585,357
CASH IN TIME DEPOSITS	0	D 201	
TOTAL CASH	$2,498,642		$2,585,357
ACCOUNTS RECEIVABLE	$123,011	D 380	$5,251
DUE FROM OTHER GOVERNMENT	$105,007	D410	$276,562
TOTAL OTHER RECEIVABLES (NET)	$228,018		$281,813
DUE FROM OTHER FUNDS	$0	D 391	$0
TOTAL STATE AND FEDERAL RECEIVABLES	$0		$0
PREPAID EXPENDITURES	$240,541	D480	$263,569
TOTAL PREPAID	$240,541		$263,569
TOTAL ASSETS	$2,967,201		$3,130,739

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$496,920	D 600	$787,346
TOTAL ACCOUNTS PAYABLE	$496,920		$787,346
ACCRUED LIABILITIES	$0	D 601	$0
TOTAL ACCRUED LIABILITIES	$0		$0
DUE TO OTHER FUNDS	$0	D 630	$0
TOTAL DUE TO OTHER FUNDS	$0		$0
RETAINAGE	$12,277	D 605	$15,662
TOTAL RETAINAGE	$12,277		$15,662
OVERPAYMENTS	$0	D 690	$0
TOTAL OVERPAYMENTS	$0		$0
TOTAL LIABILITIES	$509,197		$803,008
NONSPENDABLE FUND BALANCE			
PREPAID ITEMS/EXPENSES	$240,541	D806	$263,569
TOTAL NONSPENDABLE FUND BALANCE	$240,541		$263,569

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ASSIGNED FUND BALANCE			
ASSIGNED UNAPPROPRIATED FUND BALANCE	$1,446,955	D915	$1,439,277
ASSIGNED APPROPRIATED FUND BALANCE	770,508	D914	624,885
TOTAL ASSIGNED FUND BALANCE	$2,217,463		$2,064,162
TOTAL FUND EQUITY	$2,458,004		$2,327,731
TOTAL LIABILITIES AND FUND EQUITY	$2,967,201		$3,130,739

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	$9,090,587	D 1001	$7,749,709
TOTAL REAL PROPERTY TAXES	$9,090,587		$7,749,709
OTHER TRANS. DEPARTMENTAL INCOME	$1,760,481	D 1789	$1,833,011
TOTAL OTHER TRANS. DEPARTMENTAL INCOME	$1,760,481		$1,833,011
INTEREST AND EARNINGS	$359	D 2401	$580
RENTAL OF REAL PROPERTY	5,000	D 2410	5,000
TOTAL USE OF MONEY AND PROPERTY	$5,359		$5,580
LICENSES, OTHER	$0	D 2545	$0
PERMITS, OTHER	$35,244	D 2590	$44,253
TOTAL LICENSES AND PERMITS	$35,244		$44,253
FORFEITURES OF DEPOSITS	$4,650	D 2620	$1,950
TOTAL FINES AND FORFEITURES	$4,650		$1,950
MINOR SALES	$2,934	D 2655	$6,764
SALES OF REAL PROPERTY	1,250	D 2660	0
SALES OF EQUIPMENT	0	D 2665	2,925
INSURANCE RECOVERIES	32,283	D 2680	33,137
OTHER COMP FOR LOSS	11,528	D 2690	5,784
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	$47,995		$48,610

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL REVENUES AND OTHER SOURCES			
REFUNDS OF PRIOR YEAR'S EXPENDITURES	$987	D 2701	$125,404
UNCLASSIFIED (SPECIFY)	0	D 2770	0
TOTAL MISCELLANEOUS LOCAL SOURCES	$987		$125,404
INTERFUND REVENUES	$0	D 2801	$0
TOTAL INTERFUND REVENUES	$0		$0
ST AID, CONSOLIDATED HIGHWAY AID	$0	D 3501	$0
ST AID, EMERGENCY DISASTER	-2,430	D 3960	0
TOTAL STATE AID	-$2,430		$0
FEDERAL AID, OTHER TRANSPORTAITON	0	D4589	26,252
FEDERAL AID, EMERGENCY DISASTER ASSISTANCE	-$7,290	D 4960	$149,513
TOTAL FEDERAL AID	-$7,290		$175,765
TOTAL REVENUES	$10,935,583		$9,984,282
TRANSFERS	$0	D 5031	$0
TOTAL INTERFUND TRANSFERS	$0		$0
TOTAL OTHER SOURCES	$0		$0
TOTAL DETAIL REVENUES AND OTHER SOURCES	$10,935,583		$9,984,282

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
TRAFFIC CONTROL, EQUIP & CAP	$0	D 3310.2	$0
TRAFFIC CONTROL, CONTR EXPEND	261,999	D 3310.4	355,278
TOTAL TRAFFIC CONTROL	$261,999	D 3310.0	$355,278
TOTAL PUBLIC SAFETY	$261,999		$355,278
STREET ADMIN, PERS SERV	559,660	D 5010.1	524,784
STREET ADMIN, EQUIP & CAP	0	D 5010.2	0
STREET ADMIN, CONTR EXPEND	54,382	D 5010.4	34,866
TOTAL HIGHWAY AND STREET ADMINISTRATION	$614,042	D 5010.0	$559,650
ENGINEERING, PERS SERV	$975,504	D 5020.1	$974,672
ENGINEERING, EQUIP & CAP OUTLAY	0	D 5020.2	0
ENGINEERING, CONTR EXPEND	32,593	D 5020.4	45,730
TOTAL ENGINEERING	$1,008,097	D 5020.0	$1,020,402
MAINT OF STREETS PERS SERV	$3,362,980	D 5110.1	$3,017,922
MAINT OF STREETS CONTR EXPEND	297,289	D 5110.4	351,356
TOTAL MAINTENANCE OF ROADS	$3,660,269	D 5110.0	$3,369,278
MAINT OF BRIDGES PERS SERV	$214,645	D 5120.1	$212,043
MAINT OF BRIDGES CONTR EXPEND	38,056	D 5120.4	22,379
TOTAL MAINTENANCE OF BRIDGES	$252,701	D 5120.0	$234,422
SNOW REMOVAL, PERS SERV	$165,161	D 5142.1	$294,575
SNOW REMOVAL, CONTR EXPEND	566,604	D 5142.4	637,333
TOTAL SNOW REMOVAL	$731,765	D 5142.0	$931,908

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
SERVICES, OTHER GOVTS, PER SERV	$0	D 5148.1	$0
TOTAL SERVICES, OTHER GOVTS	$0	D 5148.0	$0
TOTAL TRANSPORTATION	$6,266,874		$6,115,660
STATE RETIREMENT, EMPL BNFTS	$932,569	D 9010.8	$1,031,251
SOCIAL SECURITY, EMPL BNFTS	399,955	D 9030.8	384,387
WORKER'S COMPENSATION, EMPL BNFTS	274,294	D 9040.8	413,245
LIFE INSURANCE, EMPL BNFTS	2,105	D 9045.8	2,048
UNEMPLOYMENT INSURANCE	2,320	D 9050.8	10,000
DISABILITY INSURANCE, EMPL BNFTS	8,515	D 9055.8	7,895
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	1,848,738	D 9060.8	1,794,791
TOTAL EMPLOYEE BENEFITS	$3,468,496		$3,643,617
DEBT PRINCIPAL, INSTALL PURCH. DEBT	$0	D 9785.6	$0
TOTAL DEBT PRINCIPAL, INSTALL PURCH DEBT	$0	D 9785.0	$0
TOTAL DETAIL EXPENDITURES AND OTHER USES	$9,997,369		$10,114,555

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(D) COUNTY ROAD FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	$1,519,790	D 8021	$2,458,004
ADD - REVENUES AND OTHER SOURCES	10,935,583		9,984,282
DEDUCT - EXPENDITURES AND OTHER USES	-9,997,369		-10,114,555
FUND EQUITY - END OF YEAR*	$2,458,004	D 8029	$2,327,731

* 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 2013

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

DESCRIPTION	EDP CODE	ORIGINAL 2013	MODIFIED	ADOPTED 2014
ESTIMATED REVENUES AND OTHER SOURCES				
EST REV - REAL PROPERTY TAXE	D 1049M	7,749,709	7,749,709	7,838,500
EST REV - INTERGOVERNMENTAL				
EST REV - DEPT. INCOME	D 1799M	1,800,000	1,800,000	1,800,000
CHARGES	D 2399M	0	0	
EST REV - USE OF MONEY AND PROPERTY	D 2499M	5,800	5,800	5,800
EST REV - LICENSES AND PERMITS	D 2599M	28,000	28,000	30,000
EST REV - FINES AND FORFEITURES	D 2649M	2,100	2,100	2,100
EST REV - SALE OF PROP AND COMP FOR LOSS	D 2699M	29,320	29,320	29,470
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		$9,614,929	$9,614,929	$9,705,870
EST REV - INTERFUND TRANSFEF	D 5031M	0	$0	0
APPROPRIATED RESERVE	D 511M	0	0	0
APPROPRIATED FUND BALANCE	D 599M	770,508	768,198	624,885
TOTAL ESTIMATED OTHER SOURCES		$770,508	$768,198	$624,885
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		$10,385,437	$10,383,127	$10,330,755

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	EDP CODE	ORIGINAL 2013	MODIFIED	ADOPTED 2014
APPROPRIATIONS				
APP- TRAFFIC SAFETY	D 3999M	$345,600	$358,604	$318,469
APP - TRANSPORTATION	D 5999M	6,333,025	6,292,658	6,364,126
APP - EMPLOYEE BENEFITS	D 9199M	3,706,812	3,731,865	3,648,160
APP - DEBT SERVICE	D 9799M	0	0	0
TOTAL APPROPRIATIONS		$10,385,437	$10,383,127	$10,330,755

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
OUTSTANDING ENCUMBRANCES			
HIGHWAY TRAFFIC - ENCUMBR.	$0	D 3998M	$2,869
TRANSPORTATION - ENCUMBR.	20,508	D 5998M	22,016
EMPLOYEE BENEFITS - ENCUMBR.	0	D 9198M	0
TOTAL OUTSTANDING ENCUMBRANCES	$20,508		$24,885

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(DM) COUNTY MACHINERY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$571,002	DM200	$675,365
TOTAL CASH	$571,002		$675,365
ACCOUNTS RECEIVABLE	$336	DM380	$336
DUE FROM OTHER GOVERNMENT	46,428	DM410	40,550
TOTAL OTHER RECEIVABLES (NET)	$46,764		$40,886
PREPAID EXPENDITURES	$51,396	DM480	$49,817
TOTAL PREPAID	$51,396		$49,817
TOTAL ASSETS	$669,162		$766,068

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(DM) COUNTY MACHINERY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$222,079	DM600	$196,060
TOTAL ACCOUNTS PAYABLE	$222,079		$196,060
ACCRUED LIABILITIES	$0	DM601	$0
TOTAL ACCRUED LIABILITIES	$0		$0
TOTAL LIABILITIES	$222,079		$196,060
NONSPENDABLE FUND BALANCE			
PREPAID ITEMS/EXPENSES	$51,396	DM806	$49,817
TOTAL NONSPENDABLE FUND BALANCE	$51,396		$49,817
ASSIGNED FUND BALANCE			
ASSIGNED UNAPPROPRIATED FUND BALANCE	$195,687	DM915	$520,191
ASSIGNED APPROPRIATED FUND BALANCE	200,000	DM914	0
TOTAL ASSIGNED FUND BALANCE	$395,687		$520,191
TOTAL FUND EQUITY	$447,083		$570,008
TOTAL LIABILITIES AND FUND EQUITY	$669,162		$766,068

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(DM) COUNTY MACHINERY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	$2,707,182	DM1001	$2,431,826
TOTAL REAL PROPERTY TAXES	$2,707,182		$2,431,826
INTEREST AND EARNINGS	$205	DM2401	$185
RENTAL OF EQUIPMENT	0	DM2414	0
TOTAL USE OF MONEY AND PROPERTY	$205		$185
SALES OF SCRAP & EXCESS MATERIALS	$5,221	DM2650	$797
MINOR SALES	2,782	DM2655	0
SALES OF EQUIPMENT	36,685	DM2665	0
INSURANCE RECOVERIES	3,598	DM2680	0
OTHER COMPENSATION FOR LOSS	1,676	DM2690	0
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	$49,962		$797
REFUNDS OF PRIOR YEAR'S EXPENDITURES	$18,226	DM2701	$85,077
TOTAL MISCELLANEOUS LOCAL SOURCES	$18,226		$85,077
ST AID, EMERGENCY DISASTER	$1,699	DM3960	$0
TOTAL STATE AID	$1,699		$0
FEDERAL AID, OTHER TRANSPORTATION	0	DM4589	11,607
FEDERAL AID, EMERGENCY DISASTER ASSISTANCE	$5,098	DM4960	$40,550
TOTAL FEDERAL AID	$5,098		$52,157

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(DM) COUNTY MACHINERY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
TOTAL REVENUES	$2,782,372		$2,570,042
INTERFUND TRANSFER	$0	DM5031	$0
TOTAL INTERFUND TRANSFERS	$0		$0
TOTAL OTHER SOURCES	$0		$0
TOTAL REVENUES AND OTHER SOURCES	$2,782,372		$2,570,042

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(DM) COUNTY MACHINERY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
MACHINERY, PERS SERV	$1,001,724	DM5130.1	$819,057
MACHINERY, EQUIP & CAP OUTLAY	0	DM5130.2	0
MACHINERY, CONTR EXPEND	1,179,378	DM5130.4	1,076,493
TOTAL MACHINERY	$2,181,102	DM5130.0	$1,895,550
TOTAL TRANSPORTATION	$2,181,102		$1,895,550
STATE RETIREMENT, EMPL BNFTS	$194,772	DM9010.8	$200,845
SOCIAL SECURITY, EMPL BNFTS	77,477	DM9030.8	65,493
WORKER'S COMPENSATION, EMPL BNFTS	152,736	DM9040.8	31,788
UNEMPLOYMENT INSURANCE, EMPL BNFTS	0	DM9050.8	1,000
DISABILITY INSURANCE, EMPL BNFTS	1,112	DM9055.8	821
HOSPITAL & MEDICAL (DENTAL) INS. EMPL BNFT	281,526	DM9060.8	251,620
TOTAL EMPLOYEE BENEFITS	$707,623		$551,567
TOTAL EXPENDITURES AND OTHER USES	$2,603,173		$2,447,117

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(DM) ROAD MACHINERY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	$553,436	DM8021	$447,083
ADD - REVENUES AND OTHER SOURCES	2,782,372		2,570,042
DEDUCT - EXPENDITURES AND OTHER USES	-2,888,725		-2,447,117
FUND EQUITY - END OF YEAR	$447,083	DM8029	$570,008

* 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 2013

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

DESCRIPTION	EDP CODE	ORIGINAL 2013	MODIFIED	ADOPTED 2014
ESTIMATED REVENUES AND OTHER SOURCES				
REAL PROPERTY TAXES	DM1049M	2,431,826	$2,431,826	2,630,020
USE OF MONEY AND PROPERTY	DM2499M	150	150	150
SALE OF PROP AND COMP FOR LOSS	DM2699M	24,000	24,000	21,000
MISCELLANEOUS LOCAL SOURCE	DM2799M	0	0	0
TOTAL ESTIMATED REVENUES		$2,455,976	$2,455,976	$2,651,170
INTERFUND TRANSFERS	DM5031M	0	$0	0
APPROPRIATED RESERVE	DM 511M	0	0	0
APPROPRIATED FUND BALANCE	DM 599M	200,000	200,000	0
TOTAL ESTIMATED OTHER SOURCES		$200,000	$200,000	$0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		$2,655,976	$2,655,976	$2,651,170

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	EDP CODE	ORIGINAL 2013	MODIFIED	ADOPTED 2014
APPROPRIATIONS				
TRANSPORTATION	DM5999M	$2,073,549	$2,073,549	$2,080,270
EMPLOYEE BENEFITS	DM9199M	582,427	582,427	570,900
TOTAL ESTIMATED EXPENDITURES		$2,655,976	$2,655,976	$2,651,170
TOTAL APPROPRIATIONS		$2,655,976	$2,655,976	$2,651,170

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	EDP CODE	FOR THE FISCAL YEAR ENDED 2012	EDP	FOR THE FISCAL YEAR ENDED 2013
OUTSTANDING ENCUMBRANCES				
TRANSPORTATION - ENCUMBR.		$0	DM5998M	$0
EMPLOYEE BENEFITS - ENCUMBR.		0	DM9198M	0
TOTAL OUTSTANDING ENCUMBRANCES		$0		$0

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$6,801,321	S200	$5,431,023
TOTAL CASH	$6,801,321		$5,431,023
CASH WITH FISCAL AGENT	$0	S223	$200,000
TOTAL CASH WITH FISCAL AGENT	$0		$200,000
ACCOUNTS RECEIVABLE	$0	S380	$0
TOTAL OTHER RECEIVABLES (NET)	$0		$0
BANK TRANSFER	0	S381	0
	$0		$0
DUE FROM OTHER FUNDS	$0	S391	$0
TOTAL DUE FROM OTHER FUNDS	$0		$0
TOTAL ASSETS	$6,801,321		$5,631,023

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$915,336	S600	$173,288
TOTAL ACCOUNTS PAYABLE	$915,336		$173,288
ACCRUED LIABILITIES	$10,348	S601	$10,348
TOTAL ACCRUED LIABILITIES	$10,348		$10,348
TOTAL LIABILITIES	$925,684		$183,636
CONTRIBUTED RESERVE	$3,725,657	S853	$2,650,629
TOTAL RESERVE	$3,725,657		$2,650,629
ASSIGNED FUND BALANCE			
ASSIGNED UNAPPROPRIATED FUND BALANCE	$0	S915	$0
ASSIGNED APPROPRIATED FUND BALANCE	2,149,980	S914	2,796,758
TOTAL ASSIGNED FUND BALANCE	$2,149,980		$2,796,758
TOTAL FUND EQUITY	$5,875,637		$5,447,387
TOTAL LIABILITIES AND FUND EQUITY	$6,801,321		$5,631,023

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
PARTICIPANTS ASSESSMENTS	$4,250,936	S2222	$3,668,557
TOTAL INTERGOVERNMENTAL CHARGES	$4,250,936		$3,668,557
INTEREST AND EARNINGS	$10,407	S2401	$11,206
TOTAL USE OF MONEY AND PROPERTY	$10,407		$11,206
INSURANCE RECOVERIES	$0	S2680	$0
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	$0		$0
REFUNDS FROM PRIOR YEAR'S EXPENDITURES	$191,886	S2701	$397,828
OTHER MISC. REVENUE	0	S2770	0
TOTAL MISCELLANEOUS LOCAL SOURCES	$191,886		$397,828
INTERFUND REVENUES	$0	S2801	$0
TOTAL INTERFUND REVENUES	$0		$0
INTERFUND TRANSFERS	$350,000	S5031	$0
	$350,000		$0
TOTAL REVENUES	$4,803,229		$4,077,591
TOTAL DETAIL REVENUES AND OTHER SOURCES	$4,803,229		$4,077,591

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
SELF INSURANCE ADMIN, CONTR EXPEND	$0	S1710.4	$751,712
TOTAL ADMINISTRATION	$0	S1710.0	$751,712
BENEFITS AND AWARDS, CONTR EXPEND	$3,184,387	S1720.4	$2,154,129
TOTAL BENEFITS AND AWARDS	$3,184,387	S1720.0	$2,154,129
EXCESS OR CATASTROPHE, CONTR EXPEND	$280,696	S1722.4	$300,000
TOTAL EXCESS OR CATASTROPHE INSURANCE	$280,696	S1722.0	$300,000
TOTAL GENERAL GOVERNMENT SUPPORT	$3,465,083		$3,205,841
TRANSFERS TO OTHER FUNDS	$650,000	S9902.9	$1,300,000
TOTAL TRANSFERS	$650,000	S9902.0	$1,300,000
TOTAL EXPENDITURES	$4,115,083		$4,505,841
TOTAL DETAILED EXPENDITURES AND OTHER USES	$4,115,083		$4,505,841

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	$5,187,491	S8021	$5,875,637
ADD - REVENUES AND OTHER SOURCES	4,803,229		4,077,591
DEDUCT - EXPENDITURES AND OTHER USES	-4,115,083		-4,505,841
FUND EQUITY - END OF YEAR*	$5,875,637	S8029	$5,447,387

* 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 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ESTIMATED REVENUES AND OTHER SOURCES			
INTERGOVERNMENTAL CHARGES	$309,000	S2399M	$703,334
USE OF MONEY AND PROPERTY	0	S2499M	0
MISCELLANEOUS LOCAL SOURCES	250,000	S2799M	375,000
INTERFUND REVENUES	0	S2801M	0
TOTAL ESTIMATED REVENUES	$559,000		$1,078,334
INTERFUND TRANSFERS	$0	S5301M	$0
APPROPRIATED RESERVE	1,777,490	S 511M	3,149,980
TOTAL ESTIMATED OTHER SOURCES	$1,777,490		$3,149,980
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	$2,336,490		$4,228,314

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
APPROPRIATIONS			
GENERAL GOVERNMENT SUPPORT	$1,686,490	S1999M	$2,928,314
TOTAL ESTIMATED EXPENDITURES	$1,686,490		$2,928,314
TRANSFERS	$650,000	S9999M	$1,300,000
TOTAL TRANSFERS	$650,000		$1,300,000
TOTAL APPROPRIATIONS	$2,336,490		$4,228,314

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
OUTSTANDING ENCUMBRANCES			
GENERAL GOVERNMENT SUPPORT ENCUMBR.	$2,149,980	S1998M	$2,796,758
TOTAL OUTSTANDING ENCUMBRANCES	$2,149,980		$2,796,758

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$29,961,215	H 200	$19,700,850
TIME DEPOSITS	$0	H 201	$0
TOTAL CASH	$29,961,215		$19,700,850
STATE & FEDERAL RECEIVABLES	$4,296,775	H 410	$9,055,900
TOTAL STATE AND FEDERAL AID RECEIVABLES	$4,296,775		$9,055,900
DUE FROM OTHER GOVERNMENTS	$1,283	H440	$2,459
TOTAL DUE FROM OTHER GOVERNMENTS	$1,283		$2,459
DUE FROM OTHER FUNDS	$0	H391	$0
TOTAL DUE FROM OTHER FUNDS	$0		$0
DEPOSITS WITH OTHER GOVERNMENTS	$22,257	H 395	$22,257
TOTAL DUE FROM OTHER GOVERNMENTS	$22,257		$22,257
ACCOUNTS RECEIVABLE	$0	H 380	$0
TOTAL ACCOUNTS RECEIVABLE	$0		$0
TOTAL ASSETS	$34,281,530		$28,781,466

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$5,913,262	H 600	$4,047,611
TOTAL ACCOUNTS PAYABLE	$5,913,262		$4,047,611
ACCRUED LIABILITIES	$0	H 601	$0
TOTAL ACCRUED LIABILITIES	$0		$0
RETAINED PERCENTAGES	$613,130	H 605	$721,055
TOTAL RETAINED PERCENTAGES	$613,130		$721,055
DUE TO OTHER FUNDS	$1,172,460	H 630	$4,931,313
TOTAL DUE TO OTHER FUNDS	$1,172,460		$4,931,313
OTHER LIABILITIES	$662	H690	
TOTAL OTHER LIABILITIES	$662		$0
DEFERRED REVENUES	$168,637	H691	$168,637
TOTAL DEFERRED REVENUES	$168,637		$168,637
TOTAL LIABILITIES	$7,868,151		$9,868,616

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
NONSPENDABLE FUND BALANCE			
PREPAID ITEMS/EXPENSES	$0	H806	$0
TOTAL NONSPENDABLE FUND BALANCE	$0		$0
ASSIGNED FUND BALANCE			
ASSIGNED UNAPPROPRIATED FUND BALANCE	$13,260,221	H915	$15,159,665
ASSIGNED APPROPRIATED FUND BALANCE	13,153,158	H914	3,753,185
TOTAL ASSIGNED FUND BALANCE	$26,413,379		$18,912,850
TOTAL FUND EQUITY	$26,413,379		$18,912,850
TOTAL LIABILITIES AND FUND EQUITY	$34,281,530		$28,781,466

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
COMMUNITY COLLEGE CAPITAL COST	$0	H 2240	$0
TOTAL COMMUNITY COLLEGE CAPITAL COST	$0		$0
CAPITAL PROJECTS-OTHER LOCAL GOVTS	$0	H 2397	$0
DEBT SERVICE-OTHER GOVTS	$0	H2392	$0
TOTAL INTERGOVERNMENTAL CHARGES	$0		$0
INTEREST AND EARNINGS	$0	H 2401	$0
RENTAL OF REAL PROPERTY	25,000	H 2410	25,000
TOTAL USE OF MONEY AND PROPERTY	$25,000		$25,000
REFUND OF PRIOR YEARS EXPENSE	$0	H 2701	$0
TOTAL REFUND OF PRIOR YEARS EXPENSE	$0		$0
UNCLASSIFIED	-$168,637	H2770	$0
TOTAL MISC. LOCAL SOURCES	-$168,637		$0
GIFTS AND DONATIONS	$0	H 2705	$0
TOTAL GIFTS AND DONATIONS	$0		$0
ST AID, OTHER	$0	H 3089	$10,426
ST AID, COMMUNITY COLLEGE CONSTRUCTION	213,750	H 3285	267,680
ST. AID CAPITAL FUND - CHIPS	2,151,051	H 3501	2,584,940
ST. AID OTHER TRANSPORTATION	1,471	H 3589	17,056
ST AID, HIGHWAY	117,584	H 3591	828,421
ST AID, TRANS. CAP GRANTS	0	H 3597	1,865,715
ST AID, EMERG DISASTER ASSISTANCE	0	H 3960	0
ST. AID. OTHER ECONOMIC ASSISTANCE	1,722,335	H 3797	0
ST AID, HOME & COMM SERVICE	12,424	H 3989	0
TOTAL STATE AID	$4,218,615		$5,574,238

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
FEDERAL AID, OTHER	$0	H4089	$243,019
FEDERAL AID, TRANSPORTATION	$2,789,750	H4597	$5,909,006
FED AID, OTHER TRANSPORTATION	$508,003	H4589	-$255,285
FED AID, EMERGENCY DISASTER	$37,272	H4960	$0
TOTAL FEDERAL AID	$3,335,025		$5,896,740
INTERFUND TRANSFERS	$0	H5031	$4,944
TOTAL INTERFUND TRANSFERS	$0		$4,944
TOTAL REVENUES	$7,410,003		$11,500,922
SERIAL BONDS	$10,341,842	H 5710	$5,716,871
BOND ANTICIPATION NOTES	0	H 5730	0
TOTAL PROCEEDS OF OBLIGATIONS	$10,341,842		$5,716,871
INSTALLMENT PURCHASE DEBT	$0	H 5785	$0
TOTAL INSTALLMENT PURCHASE DEBT	$0		$0
TOTAL OTHER SOURCES	$10,341,842		$5,716,871
TOTAL DETAILED REVENUES AND OTHER SOURCES	$17,751,845		$17,217,793

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
GENERAL GOVT, EQUIP & CAP OUTLAY	$8,587,006	H 1997.2	$3,632,608
TOTAL GENERAL GOVERNMENTAL SUPPORT	$8,587,006		$3,632,608
EDUCATION, EQUIP & CAP OUTLAY	$450,000	H 2197.2	$558,339
TOTAL EDUCATION	$450,000		$558,339
LAW ENFORCEMENT, EQUIP & CAP OUTLAY	$451,331	H 3020.2	$0
LAW ENFORCEMENT, EQUIP & CAP OUTLAY	717,931	H 3197.2	1,925,255
TOTAL PUBLIC SAFETY	$1,169,262		$1,925,255
MENTAL HEALTH, EQUIP & CAP OUTLAY	$0	H 4310.2	$0
TOTAL MENTAL HEALTH ADM	$0		$0
HIGHWAY, CAPITAL PROJECTS	$7,136,732	H 5197.2	$7,445,212
TOTAL TRANSPORTATION	$7,136,732		$7,445,212

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
ECONOMIC ASSISTANCE & OPPORTUNITY	$0	H 6197.2	$0
TOTAL ECONOMIC ASSISTANCE & OPPORTUNITY	$0		$0
RECREATION, EQUIP & CAP OUTLAY	$2,279,151	H 7197.2	$8,330,264
TOTAL CULTURE AND RECREATION	$2,279,151		$8,330,264
ENVIRONMENTAL CONTROL, EQUIP AND OUTLAY	$0	H 8090.2	$1,867,457
TOTAL ENVIRONMENTAL CONTROL, EQUIP AND OUTLAY	$0		$1,867,457
WATER ADMINISTRATION. EQUIP AND OUTLAY	$2,813,744	H 8310.2	$0
TOTAL WATER ADMINISTR., EQUIP AND OUTLAY	$2,813,744		$0
TOTAL EXPENDITURES	$22,435,895		$23,759,135
TRANSFERS, OTHER FUNDS	$1,006,856	H 9901.9	$959,187
TOTAL TRANSFERS	$1,006,856		$959,187
TOTAL OTHER USES	$1,006,856		$959,187
TOTAL DETAILED EXPENDITURES AND OTHER USES	$23,442,751		$24,718,322

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	$32,104,285	H 8021	$26,413,379
ADD - REVENUES AND OTHER SOURCES	17,751,845		17,217,793
DEDUCT - EXPENDITURES AND OTHER USES	-23,442,751		-24,718,322
PRIOR YEAR'S ADJUSTMENT	0	H 8015	0
FUND EQUITY - END OF YEAR	$26,413,379	H 8029	$18,912,850

* 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 2013

(EA) ENTERPRISE AIRPORT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$266,059	EA 200	$709,233
PETTY CASH	400	EA 210	400
TOTAL CASH	$266,459		$709,633
ACCOUNTS RECEIVABLE	$84,925	EA 380	$72,381
TOTAL OTHER RECEIVABLES	$84,925		$72,381
DUE FROM OTHER FUNDS	$28	EA 391	$58
TOTAL DUE FROM OTHER FUNDS	$28		$58
DUE FROM STATE & FEDERAL	$583,820	EA 410	$31,612
TOTAL STATE AND FEDERAL RECEIVABLES	$583,820		$31,612
INVENTORY	$54,453	EA 445	$99,278
TOTAL INVENTORIES	$54,453		$99,278
PREPAID EXPENSES	$29,352	EA480	$28,799
TOTAL PREPAID EXPENSES	$29,352		$28,799
LAND	$3,136,399	EA 101	$3,136,399
BUILDINGS	3,391,329	EA 102	3,391,329
INFRASTRUCTURES	28,345,754	EA 106	28,349,671
EQUIPMENT	3,518,939	EA 104	3,382,691
CONSTRUCTION IN PROGRESS	0	EA 105	164,697
ACCUMULATED DEPRECIATION, BUILDINGS	-2,836,753	EA 112	-2,950,616
ACCUM. DEPREC. IMP. OTHER THAN BLDG.	-15,320,516	EA 116	-16,566,086
ACCUMULATED DEPRECIATION, EQUIPMENT	-1,821,758	EA 114	-1,970,289
TOTAL FIXED ASSETS (NET)	$18,413,394		$16,937,796
TOTAL ASSETS	$19,432,431		$17,879,557

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(EA) ENTERPRISE AIRPORT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$607,111	EA 600	$276,693
TOTAL ACCOUNTS PAYABLE	$607,111		$276,693
ACCRUED LIABILITIES	$3,907	EA 601	$7,539
TOTAL ACCRUED LIABILITIES	$3,907		$7,539
RETAINAGE	$36,774	EA 605	$0
TOTAL RETAINAGE	$36,774		$0
CUSTOMERS DEPOSIT	$3,417	EA 615	$3,417
TOTAL CUSTOMERS DEPOSITS	$3,417		$3,417
COMPENSATED ABSENCES	$34,870	EA 687	$37,897
OTHER L/T LIABILITIES	1,051,000	EA 688	1,051,000
DEFERRED REVENUE	6,822	EA 691	4,693
TOTAL OTHER LIABILITIES	$1,092,692		$1,093,590
DUE TO OTHER FUNDS	$48,935	EA 630	$22,515
TOTAL DUE TO OTHER FUNDS	$48,935		$22,515
BONDS PAYABLE	$3,702,922	EA 628	$3,773,244
TOTAL BONDS AND LONG TERM LIABILITIES	$3,702,922		$3,773,244
TOTAL LIABILITIES	$5,495,758		$5,176,998

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(EA) ENTERPRISE AIRPORT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
NET ASSETS - INVESTED IN CAPITAL ASSETS	$14,710,472	EA920	$13,164,552
TOTAL NET ASSETS - INVESTED IN CAPITAL ASSETS	$14,710,472		$13,164,552
NET ASSETS RESTRICTED FOR DEBT	$3,280,243	EA922	$3,426,724
TOTAL NET ASSETS RESTRICTED FOR DEBT	$3,280,243		$3,426,724
NET ASSETS RESTRICTED - OTHER PURPOSES	$31,852	EA 923	$31,299
TOTAL NET ASSETS RESTRICTED	$31,852		$31,299
NET ASSETS - UNRESTRICTED	-$4,085,894	EA924	-$3,920,016
TOTAL NET ASSETS - UNRESTRICTED	-$4,085,894		-$3,920,016
TOTAL FUND EQUITY	$13,936,673		$12,702,559
TOTAL LIABILITIES AND FUND EQUITY	$19,432,431		$17,879,557

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(EA) ENTERPRISE AIRPORT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
REVENUES, TRANSFERS, AND TAXES			
AIRPORT FEES & RENTALS	$1,834,612	EA 1770	$1,991,990
TOTAL CHARGES FOR SERVICES WITHIN LOCALITY	$1,834,612		$1,991,990
MINOR SALES, OTHER	$233	EA 2655	$65
SALE OF EQUIPMENT	0	EA 2665	2,210
INSURANCE RECOVERY	5,295	EA 2680	3,560
OTHER COMPENSATIONS	0	EA 2690	0
TOTAL FINES & COMPENSATION	$5,528		$5,835
INTEREST AND EARNINGS	$1,607	EA 2401	$2,353
RENTAL OF REAL PROPERTY	130,241	EA 2410	126,331
TOTAL USE OF MONEY AND PROPERTY	$131,848		$128,684
FORFEITURE OF DEPOSIT	$0	EA 2620	$0
TOTAL FORFEITURE OF DEPOSIT	$0		$0
REFUND OF PRIOR YEAR'S EXPENDITURES	$3,557	EA 2701	$23,163
UNCLASSIFIED - COMMISSIONS	847	EA 2770	630
TOTAL OTHER	$4,404		$23,793
STATE AID - AIRPORT CAPITAL PJC	$50,733	EA3589	-$37,096
STATE AID - DISASTER ASSISTANCE	0	EA3960	0
TOTAL STATE AID	$50,733		-$37,096
FEDERAL AID - CAPITAL OUTLAY	$1,005,087	EA4589	$149,673
FEDERAL AID - DISASTER ASSISTANCE	0	EA4960	0
TOTAL FEDERAL AID	$1,005,087		$149,673
TRANSFERS	$866,138	EA 5031	$600,830
TRANSFERS	$866,138		$600,830
TOTAL REVENUES, TRANSFERS, AND TAXES	$3,898,350		$2,863,709

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(EA) ENTERPRISE AIRPORT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
EXPENSES AND TRANSFERS			
AIRPORT, PERS SERV	$638,467	EA5610.1	$563,834
L/T LIABILITY FOR VACATION	-7,290	EA5610.1	3,027
TOTAL PERSONAL SERVICES	$631,177		$566,861
DEPRECIATION EXPENSE	1,673,330	EA1994.4	1,644,211
TOTAL DEPRECIATION EXPENSES	$1,673,330		$1,644,211
AIRPORT, CONTR EXPEND	$335,977	EA5610.4	$408,313
AIRPORT, COST OF GOOD SOLD	938,761	EA5610.4	993,995
TOTAL CONTRACTUAL EXPENSES	$1,274,738		$1,402,308
TOTAL CONTRACTUAL EXPENSES	$2,948,068		$3,046,519
AIRPORT, EMPL BNFTS	$350,451	EA5610.8	$345,391
AIRPORT, EMPL BNFTS OPEB	0	EA5610.8	0
TOTAL EMPLOYEE BENEFITS	$350,451		$345,391
DEBT INTEREST, SERIAL BONDS	$153,468	EA9710.7	$139,052
TOTAL INTEREST EXPENSE	$153,468		$139,052
INTERFUND TRANSFERS	$5,352	EA9901.9	$0
INTERFUND TRANSFERS	-$4,462	EA9901.9	$0
TOTAL INTERFUND TRANSFERS	$890		$0
TOTAL EXPENSES	$4,084,054		$4,097,823
TOTAL EXPENSES AND TRANSFERS	$4,084,054		$4,097,823

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(EA) ENTERPRISE AIRPORT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	$14,122,377	EA 8021	$13,936,673
PRIOR PERIOD ADJ-INCREASE IN FUND EQUITY		EA 8012	
PRIOR PERIOD ADJ-DECREASE IN FUND EQUITY		EA 8015	
REVENUES, TRANSFERS, AND TAXES	3,898,350		2,863,709
EXPENSES AND TRANSFERS	-4,084,054		-4,097,823
INCREASE FUND EQUITY-ADDITION		EA 8026	
FUND EQUITY - END OF YEAR*	$13,936,673	EA 8029	$12,702,559

* 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 2013
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

(EA) ENTERPRISE AIRPORT	EDP CODE	AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES:		
CASH RECEIVED FROM PROVIDING SERVICES	7111	$2,669,290
CASH PAYMENT CONTRACTUAL EXPENSES	7112	-775,505
CASH PAYMENT CONTRACTUAL EXPENSES(MEMO ACCTS)		-1,070,634
OTHER PAYMENTS PERSONAL SERVICES & BENEFITS	7113	-907,722
OTHER OPERATING REVENUES	7114	158,312
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	7119	$73,741
CASH FLOWS FROM NON-CAPITAL AND FINANCING ACTIVITIES:		
REAL PROPERTY TAXES	7121	$0
OPERATING GRANTS RECEIVED	7122	600,830
TRANSFERS TO/FROM OTHER FUNDS	7123	-26,420
PROCEEDS OF DEBT (NON-CAPITAL)	7124	0
PAYMENT OF DEBT (NON-CAPITAL)	7125	0
INTEREST EXPENSES (NON-CAPITAL)	7126	0
NET CASH RPOVIDED/(USED) BY NON-CAPITAL FINANCING ACTIVITIES	7129	$574,410
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
PROCEEDS OF DEBT (CAPITAL)	7131	$0
PRINCIPAL PAYMENT DEBT (CAPITAL)	7132	-422,679
INTEREST EXPENSE (CAPITAL)	7133	-139,052
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	-$561,731

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 2013

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	443,174
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	7171	266,459
CASH AND CASH EQUIVALENTS AT END OF YEAR	7179	709,633

RECONCILIATION OF OPERATING INCOME TO NET CASH

OPERATING INCOME (LOSS)	7181	-$1,234,113
ADJUSTMENT TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED/(USED) FROM OPERATIONS:		
DEPRECIATION	7182	1,644,211
INCREASE/DECREASE IN ASSETS OTHER THAN CASH & CASH EQUIVALENTS	7183	488,083
INCREASE/DECREASE IN LIABILITIES OTHER CASH & CASH EQUIVALENTS	7184	-318,760
OTHER RECONCILING ITEMS:		
DISPOSAL OF EQUIPMENT	7185	-136,247
_____	7185	
_____	7185	
_____	7185	
_____	7185	
TOTAL ADJUSTMENT		
NET CASH PROVIDED/USED BY OPERATING ACTIVITIES	7189	$443,174

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(ET) ENTERPRISE TRANSPORTATION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$2,940,358	ET 200	$3,152,396
PETTY CASH	500	ET 210	500
RESTRICTED CASH	755,823	ET 230	719,197
TOTAL CASH	$3,696,681		$3,872,093
ACCOUNTS RECEIVABLE	$221,028	ET 380	$82,604
TOTAL OTHER RECEIVABLES (NET)	$221,028		$82,604
DUE FROM OTHER FUNDS	$0	ET391	$0
TOTAL DUE FROM OTHER FUNDS	$0		$0
STATE & FEDERAL OTHER	$783,291	ET 410	$857,237
TOTAL STATE AND FEDERAL AID RECEIVABLE	$783,291		$857,237
DUE FROM OTHER GOVERNMENTS	$434	ET 440	$0
TOTAL DUE FROM OTHER GOVERNMENTS	$434		$0
PREPAID EXPENSE	$3,705	ET 480	$4,184
TOTAL PREPAID EXPENSE	$3,705		$4,184
LAND	$248,965	ET 101	$248,965
BUILDING	8,542,307	ET 102	8,543,227
EQUIPMENT	9,414,938	ET 104	10,066,938
CONSTRUCTION IN PROGRESS	292,672	ET 105	58
ALLOW FOR DEPRECIATION - BUILDINGS	-5,184,698	ET 112	-5,506,574
ALLOW FOR DEPREC., IMPROV. OTHER THAN BLDGS	-6,755,545	ET 114	-7,691,646
TOTAL FIXED ASSETS (NET)	$6,558,639		$5,660,968
TOTAL ASSETS	$11,263,778		$10,477,086

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(ET) ENTERPRISE TRANSPORTATION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	$823,000	ET 600	$415,773
TOTAL ACCOUNTS PAYABLE	$823,000		$415,773
ACCRUED LIABILITY	$2,930	ET 601	$2,930
TOTAL ACCRUED LIABILITY	$2,930		$2,930
RETAINAGE	$0	ET 605	$0
TOTAL RETAINAGE	$0		$0
DUE TO OTHER FUNDS	$44,130	ET630	$0
TOTAL DUE TO OTHER FUNDS	$44,130		$0
BONDS PAYABLE	$1,643,181	ET628	$1,476,476
TOTAL BONDS PAYABLE	$1,643,181		$1,476,476
DEFERRED REVENUES	$0	ET691	$0
TOTAL LIABILITIES	$2,513,241		$1,895,179
NET ASSETS - INVESTED IN CAPITAL ASSETS	$4,915,458	ET920	$4,184,492
TOTAL NET ASSETS - INVESTED IN CAPITAL ASSETS	$4,915,458		$4,184,492
NET ASSETS RESTRICTED FOR DEBT	$1,476,171	ET922	$1,308,490
TOTAL NET ASSETS RESTRICTED FOR DEBT	$1,476,171		$1,308,490
NET ASSETS RESTRICTED - OTHER PURPOSES	$878,788	ET 923	$1,186,964
TOTAL NET ASSETS RESTRICTED	$878,788		$1,186,964
NET ASSETS - UNRESTRICTED	$1,480,120	ET924	$1,901,961
TOTAL NET ASSETS - UNRESTRICTED	$1,480,120		$1,901,961
TOTAL FUND EQUITY	$8,750,537		$8,581,907
TOTAL LIABILITIES AND FUND EQUITY	$11,263,778		$10,477,086

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(ET) ENTERPRISE TRANSPORTATION
RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
REVENUES, TRANSFERS, AND TAXES			
BUS OPERATIONS	$1,133,564	ET 1750	$1,042,782
OTHER TRANSPORTATION INCOME	0	ET 1789	0
INTERFUND REVENUES	2,918	ET 2801	3,893
TOTAL CHARGES FOR SERVICES WITHIN LOCALITY	$1,136,482		$1,046,675
MINOR SALES	$1,931	ET 2655	$1,581
SALE OF EQUIPMENT	7,744	ET 2665	0
INSURANCE RECOVERY	7,959	ET 2680	-81,889
OTHER COMPENSATION FOR LOSS	0	ET2690	6,825
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	$17,634		-$73,483
INTERFUND TRANSFERS	$721,752	ET 5031	$2,316,373
FROM CAPITAL PROJECT FUND	856,234	ET 5031	120,705
TOTAL INTERFUND TRANSFERS	$1,577,986		$2,437,078
INTEREST AND EARNINGS	$2,505	ET 2401	$1,719
TOTAL USE OF MONEY AND PROPERTY	$2,505		$1,719
REFUND OF PRIOR YEAR'S EXPENDITURES	$5,105	ET 2701	$107,640
REIMBURSEMENT FROM OTHERS	1,307	ET 2770	276
TOTAL OTHER	$6,412		$107,916

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(ET) ENTERPRISE TRANSPORTATION
RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
REVENUES, TRANSFERS, AND TAXES			
ST AID, OTHER TRANSPORTATION	$1,789,113	ET 3589	$2,012,660
ST AID - CAPITAL PROJ	38,994	ET 3589	20,120
TOTAL STATE AID-OTHER TRANSP	$1,828,107		$2,032,780
FED AID-OTHERS	$2,348,886	ET 4589	$2,156,973
FED AID-CAPITAL	317,648	ET 4589	604,081
TOTAL FEDERAL AID	$2,666,534		$2,761,054
TOTAL REVENUES	$7,235,660		$8,313,739
TOTAL REVENUES TRANSFERS, AND TAXES	$7,235,660		$8,313,739

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(ET) ENTERPRISE TRANSPORTATION
RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
EXPENSES AND TRANSFERS			
MASS TRANSIT, PERS SERV	81,536	ET5680.1	81,536
EQUIPMENT & CAPITAL OUTLAY	$0	ET1994.2	$0
DEPRECIATION EXPENSE	$1,541,138	ET1994.4	$1,570,967
LOSS ON SALE OF ASSETS	0	ET1995.4	0
BUS OPERATIONS, CONTR EXPEND	6,398,264	ET5630.4	6,616,934
MASS TRANSIT, EMPL BNFTS	39,972	ET.5680.8	42,969
TOTAL CONTRACTUAL EXPENSES	$8,060,910		$8,312,406
DEBT INTEREST - BOND	$46,873	ET5630.7	$52,353
TOTAL DEBT INTEREST - BOND	$46,873		$52,353
TRANSFER TO OTHER FUNDS	$888,900	ET9901.9	$117,610
TOTAL TRANSFER TO OTHER FUNDS	$888,900		$117,610
TOTAL EXPENSES	$8,996,683		$8,482,369
TOTAL EXPENSES AND TRANSFERS	$8,996,683		$8,482,369

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(ET) ENTERPRISE TRANSPORTATION
RESULT OF OPERATION

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	$10,511,560	ET8021	$8,750,537
ADD- REVENUES AND OTHER SOURCES	7,235,660		8,313,739
EXPENSES AND TRANSFERS	-8,996,683		-8,482,369
INCREASE - FUND EQUITY ADDITION		ET8026	
FUND EQUITY - END OF YEAR*	$8,750,537	ET8029	$8,581,907

* 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 2013
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

:T) ENTERPRISE TRANSPORTATION	EDP CODE	AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES:		
CASH RECEIVED FROM PROVIDING SERVICES	7111	$5,280,307
CASH PAYMENT CONTRACTUAL EXPENSES	7112	-7,024,161
CASH PAYMENT CONTRACTUAL EXPENSES (MEMO ACCOUNTS)		-965,911
OTHER PAYMENTS PERSONAL SERVICES & BENEFITS	7113	-124,505
OTHER OPERATING REVENUES	7114	36,152
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	7119	-$2,798,118
CASH FLOWS FROM NON-CAPITAL AND FINANCING ACTIVITIES:		
REAL PROPERTY TAXES	7121	
OPERATING GRANTS RECEIVED	7122	$2,316,373
TRANSFERS TO/FROM OTHER FUNDS	7123	-94,130
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	$2,222,243
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
PROCEEDS OF DEBT (CAPITAL)	7131	0
PRINCIPAL PAYMENT DEBT (CAPITAL)	7132	-166,705
INTEREST EXPENSE (CAPITAL)	7133	-52,353
CAPITAL CONTRIBUTED BY DEVELOPERS	7134	
CAPITAL CONTRIBUTED BY OTHER FUNDS	7135	120,705
PAYMENT TO CONTRACTORS	7136	
CAPITAL GRANTS RECEIVED FR OTHER GOVERNMENTS	7137	624,201
PROCEEDS FROM SALE OF ASSETS	7138	
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	7139	$525,848

STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 2013

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	175,412
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	7171	$3,696,681
CASH AND CASH EQUIVALENTS AT END OF YEAR	7179	$3,872,093

RECONCILIATION OF OPERATING INCOME TO NET CASH

OPERATING INCOME (LOSS)	7181	-$168,630
ADJUSTMENT TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED/(USED) FROM OPERATIONS:		
DEPRECIATION	7182	1,570,967
INCREASE/DECREASE IN ASSETS OTHER THAN CASH & CASH EQUIVALENTS	7183	-295,873
INCREASE/DECREASE IN LIABILITIES OTHER CASH & CASH EQUIVALENTS	7184	-618,062
OTHER RECONCILING ITEMS:		
ADJUSTMENT TO PRIOR FUND BALANCE FOR PRIOR YR'S FIXED ASSETS		0
DISPOSAL OF EQUIPMENT	7185	-312,991
LOSS ON SALE OF ASSETS	7185	0
ROUNDING	7185	1
	7185	
	7185	
TOTAL ADJUSTMENT		
NET CASH PROVIDED/USED BY OPERATING ACTIVITIES	7189	175,412

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TA) AGENCY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$5,777,762	TA 200	$5,387,979
CASH IN TIME DEPOSITS	75,230	TA 201	69,864
TOTAL CASH	$5,852,992		$5,457,843
ACCOUNTS RECEIVABLE	$412,976	TA 380	$525,581
TOTAL ACCOUNTS RECEIVABLE	$525,581		$525,581
TOTAL ASSETS	$6,322,271		$5,983,424

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TA) AGENCY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
STATE RETIREMENT	$189,528	TA 18	$195,902
DISABLE INSURANCE	0	TA 19	0
GROUP INSURANCE	2,439,715	TA 20	2,612,035
NYS INCOME TAX	719	TA 21	735
FEDERAL INCOME TAX	1,980	TA 22	1,873
US. SAVINGS BONDS	0	TA 25	0
SOCIAL SECURITY TAX	4,298	TA 26	5,144
DEFERRED COMPENSATION	0	TA 27	0
FLEXIBLE SPENDING ACCOUNT	35,423	TA 29	29,823
GUARANTY & BID DEPOSITS	249,446	TA 30	344,095
BAIL DEPOSITS	599,345	TA 35	378,494
PAYMENTS, SSI	0	TA 51	0
SOCIAL SERVICES TRUST	438,421	TA 53	255,940
STATE TRAINING SCHOOL	0	TA 56	0
DOG MONEY	0	TA 57	0
MORTGAGE TAX	1,480,898	TA 58	1,397,913
CORONER'S FUND	12,382	TA 60	199,295
COURT & TRUST FUND	485,263	TA 61	305,623
ASSURANCE FUND	0	TA 62	0
OTHER AGENCY FUNDS	328,550	TA 85	255,616
DUE TO OTHER FUNDS	0	TA630	936
TOTAL AGENCY LIABILITIES	$6,265,968		$5,983,424
TOTAL LIABILITIES	$6,265,968		$5,983,424

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TE) AGENCY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
CASH	$123	TE 200	$147
TOTAL CASH	$123		$147
TOTAL ASSETS	$123		$147

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TE) EXPENDABLE TRUST
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
CEMETERY LOT	$123	TE 90	$147
TOTAL TRUST	$123		$147
TOTAL FUND EQUITY	$123		$147
TOTAL LIABILITIES AND FUND EQUITY	$123		$147

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TE) EXPENDABLE TRUST
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL OF REVENUES AND OTHER SOURCES			
USE OF MONEY AND PROPERTY	$48	TE2499	$24
TOTAL USE OF MONEY AND PROPERTY	$48		$24
TOTAL REVENUES	$48		$24
TOTAL DETAILED REVENUES AND OTHER SOURCES	$48		$24

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TE) EXPENDABLE TRUST
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
DETAIL EXPENDITURES AND OTHER USES			
ECONOMIC ASSIST & OPPORTUNITY	$0	TE6999.4	$0
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	$0		$0
TOTAL EXPENDITURES	$0		$0
TOTAL DETAILED EXPENDITURES AND OTHER USES	$0		$0

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TE) EXPENDABLE TRUST
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	$75	TE8021	$123
ADD - REVENUES AND OTHER SOURCES	48		24
DEDUCT - EXPENDITURES AND OTHER USES	0		0
FUND EQUITY - END OF YEAR	$123	TE8029	$147

* 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 2013

(TN) NON-EXPENDABLE TRUST
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSET			
TIME DEPOSITS	$4,352	TN 201	$4,352
TOTAL CASH	$4,352		$4,352
SECURITIES & MORTGAGES	$1,500	TN 455	$1,500
TOTAL INVESTMENTS	$1,500		$1,500
TOTAL ASSETS	$5,852		$5,852

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TN) NON-EXPENDABLE TRUST
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES AND FUND EQUITY			
CEMETERY LOT	$5,852	TN 95	$5,852
TOTAL FUND EQUITY	$5,852		$5,852
TOTAL LIABILITIES AND FUND EQUITY	$5,852		$5,852

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

(TN) NON-EXPENDABLE TRUST
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ANALYSIS OF CHANGES IN FUND EQUITY			
BEGINNING FUND EQUITY	$5,855	TN8021	$5,852
ADD - REVENUES AND OTHER SOURCES	0		0
DEDUCT - EXPENDITURES AND OTHER USES	3		0
FUND EQUITY - END OF YEAR	$5,852	TN8029	$5,852

* 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 2013
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENT

		EDP CODE	AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES:			
CASH RECEIVED FROM PROVIDING SERVIC	$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	$0
PROCEEDS OF DEBT (NON-CAPITAL)		___7124	
PAYMENT OF DEBT (NON-CAPITAL)		___7125	
INTEREST EXPENSES (NON-CAPITAL)		___7126	
NET CASH RPOVIDED/(USED) BY NON-CAPITAL FINANCING ACTIVITIES	$0	___7129	$0
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 2013

	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	$0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	___7171	5,852
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	
TOTAL ADJUSTMENT		
NET CASH PROVIDED/USED BY OPERATING ACTIVITIES	___7189	$0

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
LAND	$8,840,052	K101	$9,730,747
BUILDING	140,441,879	K102	146,924,801
IMPROV OTHE THAN BLDGS	0	K103	70,593
MACHINERY & EQUIPMENT	64,754,312	K104	66,312,907
CONSTRUCTION WORK IN PROGRESS	14,586,887	K105	4,970,857
INFRASTRUCTURE	168,439,607	K106	188,191,712
OTHER CAPITAL ASSETS	22,262,094	K107	24,129,550
ACCUMULATED DEPRECIATION - BUILDINGS	-85,599,182	K112	-89,978,003
ACCUMULATED DEPRECIATION - IMPROV OTHER THAN BLDGS	0	K113	-1,471
ACCUMULATED DEPRECIATION - EQUIPMENT	-44,908,281	K114	-46,990,520
ACCUMULATED DEPRECIATION - INFRASTRUCTURE	-107,331,456	K116	-116,832,023
ACCUMULATED DEPRECIATION - OTHER CAPITAL ASSETS	-1,927,007	K117	-2,201,579
TOTAL ASSETS	$179,558,905		$184,327,571

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
INVESTMENT IN GENERAL FIXED ASSETS			
NON-CURRENT GOVERNMENTAL ASSETS	179,558,905	K159	184,327,571
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	$179,558,905		$184,327,571

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
ASSETS			
NON-CURRENT GOVERNMENT LIABILITIES	$366,815,052	W129	$358,862,761
TOTAL ASSETS	$366,815,052		$358,862,761

COUNTY OF DUTCHESS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 2013

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 2012	EDP CODE	FOR THE FISCAL YEAR ENDED 2013
LIABILITIES			
BOND ANTICIPATION NOTES PAYABLE	$0	W 626	$0
TOTAL NOTES PAYABLE	$0		$0
COMPENSATED ABSENCES	$8,471,515	W 687	$8,619,411
OPEB LIABILITY	$255,988,200	W 683	$255,988,200
TOTAL OTHER LIABILITIES	$264,459,715		$264,607,611
BONDS PAYABLE	$102,355,337	W 628	$94,255,150
TOTAL BOND AND LONG TERM LIABILITIES	$102,355,337		$94,255,150
INSTALLMENT PURCHASE DEBT	$0	W 685	$0
TOTAL INSTALLMENT PURCHASE DEBT	$0		$0
TOTAL LIABILITIES	$366,815,052		$358,862,761

*** 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	2P18611	
ISSUED DURING FISCAL YEAR (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	2P18611	
ISSUED DURING FISCAL YEAR (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	2P18611	
ISSUED DURING FISCAL YEAR (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		

TOTAL TAX 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

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		_____

TOTAL CAPITAL NOTES		AMOUNT
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	

TOTAL BONDS	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

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	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. 5		
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. 6		
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		

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	$0

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	$150,000
ISSUED DURING FISCAL YEAR	2P18773	0
PAID DURING FISCAL YEAR	2P18775	150,000
OUTSTANDING END OF FISCAL YEAR		$0
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	$2,445,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	760,000
OUTSTANDING END OF FISCAL YEAR		$1,685,000
FINAL MATURITY DATE	2P18777	5/1/2016
BOND NO. 3 200500001		
MONTH AND YEAR OF ISSUE		12/15/2005
CURRENT INTEREST RATE		3.84%
OUTSTANDING BEGINNING OF YEAR	2P18771	$7,025,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,300,000
OUTSTANDING END OF FISCAL YEAR		$5,725,000
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. 4 2007000001			
MONTH AND YEAR OF ISSUE			5/18/2006
CURRENT INTEREST RATE			4.00%
OUTSTANDING BEGINNING OF YEAR		2P18771	$590,000
ISSUED DURING FISCAL YEAR		2P18773	
PAID DURING FISCAL YEAR		2P18775	295,000
OUTSTANDING END OF FISCAL YEAR	refunded		$295,000
FINAL MATURITY DATE		2P18777	08/15/2014
BOND NO. 5 2001000002			
MONTH AND YEAR OF ISSUE			5/18/2006
CURRENT INTEREST RATE			3.90%
OUTSTANDING BEGINNING OF YEAR		2P18771	$4,750,000
ISSUED DURING FISCAL YEAR		2P18773	
PAID DURING FISCAL YEAR		2P18775	1,175,000
OUTSTANDING END OF FISCAL YEAR	refunded		$3,575,000
FINAL MATURITY DATE		2P18777	15-Feb-18
BOND NO. 6 2006000003			
MONTH AND YEAR OF ISSUE			5/18/2006
CURRENT INTEREST RATE			3.90%
OUTSTANDING BEGINNING OF YEAR		2P18771	$15,600,000
ISSUED DURING FISCAL YEAR		2P18773	
PAID DURING FISCAL YEAR		2P18775	1,200,000
OUTSTANDING END OF FISCAL YEAR			$14,400,000
FINAL MATURITY DATE		2P18777	12/15/2027
BOND NO. 7 2001000001			
MONTH AND YEAR OF ISSUE			12/15/2007
CURRENT INTEREST RATE			3.90%
OUTSTANDING BEGINNING OF YEAR		2P18771	$18,000,000
ISSUED DURING FISCAL YEAR	**	2P18773	
PAID DURING FISCAL YEAR		2P18775	1,700,000
OUTSTANDING END OF FISCAL YEAR			$16,300,000
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. 8 2003000001		
MONTH AND YEAR OF ISSUE		10-Dec-08
CURRENT INTEREST RATE		3.98%
OUTSTANDING BEGINNING OF YEAR	2P18771	$4,675,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	450,000
OUTSTANDING END OF FISCAL YEAR		$4,225,000
FINAL MATURITY DATE	2P18777	15-Dec-23
BOND NO. 9 2006000001		
MONTH AND YEAR OF ISSUE		2/18/2009
CURRENT INTEREST RATE		2.40%
OUTSTANDING BEGINNING OF YEAR	2P18771	$7,750,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,570,000
OUTSTANDING END OF FISCAL YEAR		$6,180,000
FINAL MATURITY DATE	2P18777	15-Feb-21
BOND NO. 10 200800001		
MONTH AND YEAR OF ISSUE		2/18/2009
CURRENT INTEREST RATE		2.40%
OUTSTANDING BEGINNING OF YEAR	2P18771	$1,340,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	260,000
OUTSTANDING END OF FISCAL YEAR		$1,080,000
FINAL MATURITY DATE	2P18777	15-Feb-18
BOND NO. 11 2009000001		
MONTH AND YEAR OF ISSUE		12/1/2010
CURRENT INTEREST RATE		1.5126%
OUTSTANDING BEGINNING OF YEAR	2P18771	$16,840,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	2,240,000
OUTSTANDING END OF FISCAL YEAR		$14,600,000
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. 12 2009000002		
MONTH AND YEAR OF ISSUE		12/22/2011
CURRENT INTEREST RATE		1.51%
OUTSTANDING BEGINNING OF YEAR	2P18771	$5,330,000
ISSUED DURING FISCAL YEAR	2P18773	
PAID DURING FISCAL YEAR	2P18775	1,150,000
OUTSTANDING END OF FISCAL YEAR		$4,180,000
FINAL MATURITY DATE	2P18777	22-Dec-22
BOND NO. 13		
MONTH AND YEAR OF ISSUE		12/22/2011
CURRENT INTEREST RATE		2.61%
OUTSTANDING BEGINNING OF YEAR	2P18771	$12,535,000
ISSUED DURING FISCAL YEAR	2P18773	0
PAID DURING FISCAL YEAR	2P18775	$915,000
OUTSTANDING END OF FISCAL YEAR		$11,620,000
FINAL MATURITY DATE	2P18777	22-Dec-22
BOND NO. 14		
MONTH AND YEAR OF ISSUE		12/21/2012
CURRENT INTEREST RATE		1.78%
OUTSTANDING BEGINNING OF YEAR	2P18771	$10,671,442
ISSUED DURING FISCAL YEAR	2P18773	0
PAID DURING FISCAL YEAR	2P18775	1,241,442
OUTSTANDING END OF FISCAL YEAR		$9,430,000
FINAL MATURITY DATE	2P18777	
BOND NO. 15		
MONTH AND YEAR OF ISSUE		11/13/13
CURRENT INTEREST RATE		2.44%
OUTSTANDING BEGINNING OF YEAR	2P18771	$0
ISSUED DURING FISCAL YEAR	2P18773	6,209,871
PAID DURING FISCAL YEAR	2P18775	0
OUTSTANDING END OF FISCAL YEAR		$6,209,871
FINAL MATURITY DATE	2P18777	

TOTAL BONDS	AMOUNT
OUTSTANDING BEGINNING OF YEAR	$107,701,442
ISSUED DURING FISCAL YEAR	6,209,871
PAID DURING FISCAL YEAR*	14,406,442
OUTSTANDING END OF FISCAL YEAR	$99,504,871

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

--FOR EACH OF THE OUTSTANDING NON-CHARGEABLE BOND ANTICIPATION NOTES AND CAPITAL NOTES, PLEASE PUT THE OUTSTANDING AMOUNTS UNDER THE APPROPRIATE COLUMN HEADINGS. THESE AMOUNTS MUST BE IN WHOLE DOLLARS ONLY

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	$6,209,871		
DATE OF ISSUE	2P3PC	11/13/2013		
INTEREST RATE (IN DECIMALS)	2P3DT	2.4370%		
MONTH, DAY AND YEAR OF FINAL MATURITY	2P3DM	5/1/2033		
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	0		
	2P314	769,871		
	2P315	780,000		
	2P316	785,000		
	2P317	530,000		
	2P318	535,000		
	2P319	310,000		
	2P320	310,000		
	2P321	315,000		
	2P322	315,000		
	2P323	315,000		
	2P324	205,000		
	2P325	205,000		
	2P326	205,000		
	2P327	205,000		
	2P328	$175,000		

MATURITY SCHEDULE

USE ONLY FOR BONDS ISSUED DURING THE FISCAL YEAR

	EDPCODE			
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)	2P3CE			
	2P3PR			
	2P3DT			
	2P3DM			
	2P328			
	2P329	50,000		
	2P330	50,000		
	2P331	50,000		
	2P332	50,000		
	2P333	50,000		
	2P334			
	2P335			
	2P336			
	2P340			
	2P341			
	2P342			
	2P343			
	2P344			
	2P345			
	2P346			
	TOTAL	$6,209,871	$0	$0

SCHEDULE OF TIME DEPOSITS AND INVESTMENTS

OTHER THAN RESERVE FUNDS	EDPCODE	AMOUNT
CASH:		
ON HAND	9Z2001	$42,715
DEMAND DEPOSITS	9Z2021	71,585,883
TIME DEPOSITS	9Z2011	78,568
TOTAL		$71,707,166
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

RESERVE FUNDS	EDPCODE	AMOUNT
CASH:		
ON HAND	9Z2301	$0
DEMAND DEPOSITS	9Z2311	$2,106,457
TIME DEPOSITS	9Z2321	0
TOTAL		$2,106,457
COLLATERAL:		
- FDIC INSURANCE	9Z2324	$500,000
- SECURITIES LOCATED		
(1) IN POSSESSION OF MUNICIPALITY	9Z2324A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z2324B	$2,106,457
(3) HELD BY TRADING COUNTER PARTNER	9Z2324C	
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	
(3) HELD BY TRADING COUNTER PARTNER	9Z4524C	
- REPURCHASE AGREEMENTS (ALL RESERVE FUNDS) (451)		
* BOOK VALUE (COST)	9Z4531	
* MARKET VALUE AT BALANCE SHEET DATE	9Z4532	
* SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4534A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4534B	
(3) HELD BY TRADING COUNTER PARTNER	9Z4534C	

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		$105,853,037
ADD: RELEVIED TAXES		$24,544,977
ADD: OTHER	$ 6,230,743	
TOWNS	142,573,245	
TOTAL TAXES AND OTHER ITEMS ON WARRANT		$ 279,202,001
DEDUCT: CANCELLATIONS & ADJUSTMENTS		563,352
TOTAL TAXES AND OTHER ITEMS TO BE COLLECTED		$ 278,638,649 (B)
DEDUCT TOTAL TAXES AND OTHER ITEMS ACTUALLY COLLECTED		269,281,359 (A)
UNCOLLECTED TAXES AND OTHER ITEMS		$9,357,290
TAX COLLECTION PERFORMANCE (A DIVIDED BY B) NEAREST HUNDREDTH PERCENT		96.64%

KEY ENTER CODE AND AMOUNT

EDPCODE	AMOUNT
9ZTCP	96.64%

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	$357,802	0	552,994	11,850,789	$12,761,584
PRIOR YEARS:	$687,699	$787,817	$402,241	9,429,196	$11,306,952
TOTAL	$1,045,501	$787,817	$955,234	$21,279,984	$24,068,536

COUNTY OF DUTCHESS

LOCAL GOVERNMENT QUESTIONNAIRE

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

COUNTY OF DUTCHESS
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

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	21,284,828	1,650	45	
90158	Police and Fire Retirement				
90258	Local Pension fund				
90308	Social Security	7,817,998	1,650	45	
90408	Worker's Compensation Ins.	3,077,397	1,650	45	
90458	Life Insurance	67,032	201	26	
90508	Unemployment Insurance	127,641	15	1	
90558	Disability Insurance	159,173	1,029	79	
90608	Hospital and Medical (dental) In	27,127,334	1,423	14	794
90708	Union Welfare Benefit				
90858	Supplemental Benefit Payment to Disable Fire Fighter				
91890	Other Employee Benefits.	500	950		
	Total:				
Computed total From Financial Section		59,661,903			

COUNTY OF DUTCHESS
Energy Cost and Consumption
For the Fiscal Year Ending 2013

Energy Type	Total Expenditure	Total Volume	Units of Measure	Alternative Units of Measure
Gasoline	1,163,574	381,990	gallons	
Diesel Fuel	714,917	221,349	gallons	
Fuel Oil	184,872	58,821	gallons	
Natural Gas	316,231	363,607	cubic feet	
Electricity	1,157,251	11,045,446	kilowatts	
Coal	0			

COUNTY OF DUTCHESS
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

Annual OPEB Cost and Net OPEB Obligation

Type of other Post Employment Benefits Plant	Single-Employer Defined Benefit
Annual Required Contribution 9ARC)	24,715,522
Interest on Net OPEB Obligation	4,822,653
Adjustment to Annual Required Contribution	-4,607,134
Annual OPEB Expense	24,931,041
Less: Acutal Contribution	-4,426,662
Increase in Net OPEB Obligation	20,504,379
Net OPEB Obligation - Beginning of year	120,566,320
Net OPEB Obligation - End of Year	141,070,699
Percentage of Annual OPEB Cost Contributed (Actual Contribution Made (Annual OPEB Cost))	17.76%

Funded Status and Funding Process

Actuarial Accrued Liability (AAL)	289,950,848
Less Actuarial Value of Plan Assets	0
Unfunded Actuarial Accrued Liability (UAAL)	289,950,848
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0
Annual Covered Payroll (of active employees covered by the plan) (includes H funds)	108,423,200
UAAL AS Percentage of Annual covered Payroll	267.43%

Other OPEB Information

Date of Most recent actuarial valuation	01/01/2013
Actuarial method used	Aggregated
Assumed rate of return on investment discount rate	4.00%
Amortization period of UAAL(in years)	30