

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Greene
County of Greene
For the Fiscal Year Ended 12/31/2013

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

COUNTY OF Greene

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (CB) HOUSING AUTHORITY
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	9,425,412	A200	7,180,803
Cash In Time Deposits	898,398	A201	103,362
Petty Cash	8,850	A210	8,975
Departmental Cash	1,000	A215	1,000
TOTAL Cash	10,333,660		7,294,141
Taxes Receivable, Current		A250	
Taxes Receivable, Overdue	6,620,000	A260	6,950,450
Returned School Taxes Receivable	6,289,791	A280	6,466,431
Delinquent Village Taxes Rec	540,564	A295	527,351
Taxes Receivable, Pending	927,606	A300	830,342
Property Acquired For Taxes	372,179	A330	288,536
Allowance For Uncollectible Taxes	-587,504	A342	-539,722
TOTAL Taxes Receivable (net)	14,162,635		14,523,387
Accounts Receivable	2,664,686	A380	2,807,002
Allowance For Receivables	-866	A389	-866
TOTAL Other Receivables (net)	2,663,820		2,806,136
State And Federal, Social Services	5,688,931	A400	5,077,990
State & Federal, Other	5,169,656	A410	2,008,858
TOTAL State And Federal Aid Receivables	10,858,587		7,086,848
Due From Other Funds	8,730,497	A391	14,392,502
TOTAL Due From Other Funds	8,730,497		14,392,502
Towns & Cities	650,885	A430	677,284
Due From Other Governments	6,366	A440	6,366
TOTAL Due From Other Governments	657,251		683,649
Prepaid Expenses		A480	36,575
TOTAL Prepaid Expenses	0		36,575
Cash In Time Deposits Special Reserves	339,057	A231	1,145,092
TOTAL Restricted Assets	339,057		1,145,092
Misc Current Assets		A489	
TOTAL Other	0		0
TOTAL Assets	47,745,506		47,968,330

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	2,795,526	A600	2,397,495
TOTAL Accounts Payable	2,795,526		2,397,495
Accrued Liabilities	3,612	A601	232,933
TOTAL Accrued Liabilities	3,612		232,933
Bond Anticipation Notes Payable	10,000,000	A626	10,000,000
TOTAL Notes Payable	10,000,000		10,000,000
Overpayments & Clearing Account	62	A690	372
TOTAL Other Liabilities	62		372
Due To Other Funds	633,510	A630	966,311
TOTAL Due To Other Funds	633,510		966,311
Due To Other Governments	1,801,485	A631	698,278
Due To Employees' Retirement System	2,773,874	A637	2,963,412
Due To Towns For Tax Levies	0	A640	
Due To School Districts	8,565,755	A660	8,676,457
Due To Village, Delinquent Taxes	544,376	A668	542,402
TOTAL Due To Other Governments	13,685,489		12,880,549
TOTAL Liabilities	27,118,199		26,477,660
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,353,946	A691	1,359,411
Deferred Taxes	6,527,152	A694	6,638,805
TOTAL Deferred Inflows of Resources	7,881,097		7,998,217
TOTAL Deferred Inflows of Resources	7,881,097		7,998,217
Fund Balance			
Not in Spendable Form		A806	36,575
TOTAL Nonspendable Fund Balance	0		36,575
Insurance Reserve	152,630	A863	398,920
Reserve For Debt	186,427	A884	808,717
Additional Description \$62,546 appropriated in 2014			
Other Restricted Fund Balance		A899	
TOTAL Restricted Fund Balance	339,057		1,207,638
Assigned Appropriated Fund Balance	2,445,900	A914	1,385,000
Assigned Unappropriated Fund Balance	2,291,770	A915	2,242,506
TOTAL Assigned Fund Balance	4,737,670		3,627,506
Unassigned Fund Balance	7,669,484	A917	8,620,735
TOTAL Unassigned Fund Balance	7,669,484		8,620,735
TOTAL Fund Balance	12,746,211		13,492,454
TOTAL Liabilities, Deferred Inflows And Fund Balance	47,745,506		47,968,330

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	19,738,492	A1001	20,983,637
Real Property Taxes, Part Cty	202,628	A1002	110,000
TOTAL Real Property Taxes	19,941,120		21,093,637
Gain From Sale of Tax Acq Property	200,569	A1051	285,454
Other Payments In Lieu of Taxes	1,065,886	A1081	1,115,248
Interest & Penalties On Real Prop Taxes	1,980,757	A1090	1,922,855
TOTAL Real Property Tax Items	3,247,212		3,323,557
Sales And Use Tax	27,020,683	A1110	28,604,034
Emergency Telephone System Surcharge	171,835	A1140	169,853
Other Non-Prop Tax	3,089	A1189	2,222
TOTAL Non Property Tax Items	27,195,606		28,776,109
Treasurer Fees	262,906	A1230	272,509
Clerk Fees	1,580,388	A1255	1,541,048
Personnel Fees	2,138	A1260	6,794
Attorney Fees	9,927	A1265	8,072
Other General Departmental Income	465,812	A1289	430,249
Sheriff Fees	82,555	A1510	108,900
Altern To Incarceration Fees	1,901	A1515	1,921
Restitution Surcharge	5,323	A1580	4,653
Other Public Safety Departmental Income	162,000	A1589	161,352
Public Health Fees	169,316	A1601	558,771
Charges For Care of Handi Children	232	A1605	
Home Nursing Charges	333,540	A1610	220,356
Laboratory Fees	310,506	A1615	478,128
Mental Health Fees	2,847,890	A1620	2,953,284
Early Interven Fees For Serv	269,616	A1621	198,735
Other Health Departmental Income	30,454	A1689	12,488
Repay of Medical Assistance	533,194	A1801	263,045
Repayment of Family Assistance	239,453	A1809	265,556
Medical Incentive Earnings	54,675	A1811	59,773
Repayment of Child Care	284,749	A1819	467,890
Repayment of Juvenile Delinquent Care	9,252	A1823	419
Repayment of Safety Net Assistance	296,806	A1840	313,966
Repayment of Home Energy Assis	110,676	A1841	101,053
Repayment of Emergency Care For Adults		A1842	501
Repayments of Day Care	2,418	A1855	7,355
Repayments of Services For Recipients	843	A1870	3,547
Sealer of Weights & Measures	16,515	A1962	21,260
Charges-Programs For The Aging	255,129	A1972	261,558
Other Economic Assistance & Opportunity	22,340	A1989	26,330
Other Culture & Recreation Income	25,014	A2089	41,515
Refuse & Garbage Charges	4,005,909	A2130	4,314,093
Community Development Income	15,658	A2170	10,101
TOTAL Departmental Income	12,407,133		13,115,222
General Services, Inter Government	24,920	A2210	56,947
Election Service Charges	7,041	A2215	146,793
Operating Cost Chrbcks, Ot Gov	342,695	A2238	282,773

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Youth Recreation Services, Other Govts		A2350	
Planning Services, other Govts	22,547	A2372	29,495
TOTAL Intergovernmental Charges	397,203		516,009
Interest And Earnings	21,412	A2401	20,424
Rental of Real Property	79,495	A2410	79,581
Commissions	22,113	A2450	19,154
TOTAL Use of Money And Property	123,021		119,158
Licenses, Other	66,350	A2545	28,690
Permits, Other	12,374	A2590	16,341
TOTAL Licenses And Permits	78,724		45,031
Fines And Forfeited Bail	6,290	A2610	3,405
Fines & Pen-Dog Cases	18	A2611	43
Stop-Dwi Fines	271,949	A2615	246,886
TOTAL Fines And Forfeitures	278,257		250,333
Sales of Refuse For Recycling	161,617	A2651	163,212
Sales, Other	50,846	A2655	41,507
Insurance Recoveries	139,464	A2680	20,483
TOTAL Sale of Property And Compensation For Loss	351,927		225,202
Reimbursement of Medicare Part D Exp	233,253	A2700	229,437
Refunds of Prior Year's Expenditures	9,475	A2701	28,468
Gifts And Donations	53,123	A2705	29,537
Premium On Obligations		A2710	62,600
Otb-Distributed Earnings	55,355	A2720	47,054
Unclassified (specify)	24,444	A2770	150,069
TOTAL Miscellaneous Local Sources	375,650		547,166
St Aid, Mortgage Tax	2,678,914	A3005	1,210,408
State Aid Court Facilities	298,134	A3021	308,056
State Aid, Indigent Legal Services Fund	115,379	A3025	115,380
St Aid, District Attorney Salaries	66,679	A3030	95,026
ST. Aid, Records MgmT.	545	A3060	32,569
St Aid - Other (specify)	52,413	A3089	63,616
St Aid, Education of Handicapped Child	1,787,896	A3277	1,896,072
St Aid, Probation Services	129,514	A3310	129,581
St Aid, Navigation Law Enforcement	3,059	A3315	
St Aid, Unified Court Budget Sec Costs	26,391	A3330	24,582
St Aid, Other Public Safety	21,420	A3389	49,520
St Aid, Public Health	767,638	A3401	968,090
St Aid, Laboratories		A3425	3,004
St Aid Handicapped Children	10,030	A3446	8,952
Early Intervention State Aid	159,458	A3449	93,451
St Aid, Special Health Programs	3,964	A3472	5,120
St Aid, Narcotic Addiction Control	265,319	A3486	352,031
St Aid, Other Health	242,911	A3489	245,594
St Aid, Mental Health	947,252	A3490	904,817
St Aid, Other Transportation	37,660	A3589	26,052
St Aid, Highway Cap Projects	384,806	A3591	

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
St Aid, Medical Assistance	-152,006	A3601	-56,228
St Aid, Family Assistance		A3609	
St Aid, Social Services Administration	1,047,879	A3610	1,125,772
St Aid, Child Care	2,590,158	A3619	2,172,244
St Aid, Juvenile Delinquent	7,299	A3623	306
St Aid, Safety Net	621,816	A3640	596,867
St Aid, Emergency Aid For Adults	53,613	A3642	39,066
St Aid, Day Care	418,814	A3655	321,669
St Aid, Services For Recipients	1,164,424	A3670	1,145,412
St Aid, Veterans Service Agencies	8,654	A3710	8,404
St Aid, Tourism Promotion	44,243	A3715	64,113
St Aid, Programs For Aging	694,529	A3772	606,011
St Aid-Economic Assistance	13,714	A3789	7,972
St Aid, Youth Programs	36,411	A3820	38,595
St Aid Emergency Disaster Assistance		A3960	
St Aid, Other Home And Comm Serv	33,950	A3989	4,005
TOTAL State Aid	14,582,881		12,606,130
Fed Aid, Civil Defense	310,661	A4305	356,208
Fed Aid, Public Health	63,750	A4401	25,500
Fed Aid Other Health		A4489	180,703
Fed Aid, Mental Health	92,546	A4490	155,995
Fed Aid-Other Health Capital Projects	48,933	A4497	64,941
Fed Aid Other Transportation	69,300	A4589	36,600
Fed Aid, Medicaid Assistance	-173,776	A4601	-56,233
Fed Aid, Family Assistance	1,577,755	A4609	1,438,014
Fed Aid, Social Services Administration	2,558,016	A4610	2,550,773
Fed Aid, Food Stamp Program Admin	750,029	A4611	652,407
Flexible Fund For Family Services (fffs)	2,363,604	A4615	2,355,829
Fed Aid, Safety Net	36,662	A4640	64,231
Fed Aid, Home Energy Assistance	-59,810	A4641	-46,864
Title Iv-B Funds	52,762	A4661	114,460
Fed Aid, Services For Recipients	207,797	A4670	176,721
Fed Aid Other Social Services	1,186,771	A4689	1,599,267
Fed Aid, Programs For Aging	259,570	A4772	294,000
Fed Aid, Emergency Disaster Assistance	1,154,419	A4960	
Fed Aid, Other Home And Comm Services	190	A4989	
TOTAL Federal Aid	10,499,179		9,962,552
TOTAL Revenues	89,477,914		90,580,106
Interfund Transfers		A5031	533,961
TOTAL Interfund Transfers	0		533,961
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		533,961
TOTAL Revenues	89,477,914		91,114,066

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	241,832	A10101	254,906
Legislative Board, Contr Expend	16,525	A10104	18,947
Legislative Board, Empl Bnfts	241,865	A10108	205,745
TOTAL Legislative Board	500,222		479,599
Clerk of Legis Board,pers Serv	377,911	A10401	374,295
Clerk of Legis Board,equip & Cap Out		A10402	510
Clerk of Legis Board,contr Expend	15,570	A10404	14,194
Clerk of Legis Board,empl Bnfts	231,828	A10408	242,169
TOTAL Clerk of Legis Board	625,309		631,167
Unified Court Budget Costs, Contr Expend	3,670	A11624	3,450
TOTAL Unified Court Budget Costs	3,670		3,450
District Attorney, Pers Serv	637,492	A11651	665,410
District Attorney,equip & Cap Outlay	3,538	A11652	
District Attorney,contr Expend	27,847	A11654	36,141
District Attorney,empl Bnfts	246,959	A11658	285,139
TOTAL District Attorney	915,836		986,690
Public Defender,pers Serv	304,950	A11701	314,383
Public Defender, Equip & Cap Outlay	4,678	A11702	4,117
Public Defender,contr Expend	317,732	A11704	306,266
Public Defender,empl Bnfts	157,281	A11708	197,877
TOTAL Public Defender	784,642		822,643
Med Examiners & Coroners,contr Expend	102,181	A11854	109,398
TOTAL Med Examiners & Coroners	102,181		109,398
Auditor, Contr Expend	69,000	A13204	66,000
TOTAL Auditor	69,000		66,000
Treasurer, Pers Serv	509,996	A13251	493,956
Treasurer, Equip & Cap Outlay	12,830	A13252	24,536
Treasurer, Contr Expend	48,654	A13254	46,543
Treasurer, Empl Bnfts	273,395	A13258	286,831
TOTAL Treasurer	844,875		851,867
Assessment, Pers Serv	216,065	A13551	212,484
Assessment, Equip & Cap Outlay	324	A13552	
Assessment, Contr Expend	53,189	A13554	71,397
Assessment, Empl Bnfts	133,264	A13558	170,798
TOTAL Assessment	402,842		454,679
Tax Advertising, Contr Expend	2,526	A13624	5,620
TOTAL Tax Advertising	2,526		5,620
Exp On Prop Acq For Taxes, Contr Expend	1,045	A13644	150
TOTAL Exp On Prop Acq For Taxes	1,045		150
Fiscal Agents Fees, Contr Expend	8,302	A13804	8,623
TOTAL Fiscal Agents Fees	8,302		8,623
Clerk,pers Serv	757,652	A14101	766,218
Clerk,equip & Cap Outlay	4,908	A14102	
Clerk,contr Expend	60,224	A14104	86,285
Clerk,empl Bnfts	507,860	A14108	619,567
TOTAL Clerk	1,330,644		1,472,070

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Law, Pers Serv	187,360	A14201	190,361
Law, Equip & Cap Outlay	497	A14202	
Law, Contr Expend	52,191	A14204	61,787
Law, Empl Bnfts	65,759	A14208	106,870
TOTAL Law	305,806		359,017
Personnel, Pers Serv	241,167	A14301	251,033
Personnel, equip & Cap Outlay		A14302	182
Personnel, Contr Expend	56,277	A14304	61,007
Personnel, Empl Bnfts	140,746	A14308	126,549
TOTAL Personnel	438,190		438,772
Elections, Pers Serv	208,805	A14501	207,354
Elections, Equip & Cap Outlay	7,075	A14502	1,256
Elections, Contr Expend	226,227	A14504	184,627
Elections, Empl Bnfts	137,239	A14508	158,001
TOTAL Elections	579,346		551,239
Board of Ethics, Contr Expend	78	A14704	64
TOTAL Board of Ethics	78		64
Central Services Admin, contr Expend	89,395	A16104	106,909
TOTAL Central Services Admin	89,395		106,909
Buildings, Pers Serv	644,716	A16201	605,966
Buildings, Equip & Cap Outlay	3,604	A16202	64,880
Buildings, Contr Expend	755,888	A16204	716,624
Buildings, Empl Bnfts	485,968	A16208	569,478
TOTAL Buildings	1,890,176		1,956,948
Central Storeroom, Contr Expend	13,312	A16604	3,371
TOTAL Central Storeroom	13,312		3,371
Central Data Process, Pers Serv	191,659	A16801	178,871
Central Data Process & Cap Outlay	83,031	A16802	61,083
Central Data Process, Contr Expend	75,268	A16804	41,778
Central Data Process, Empl Bnfts	141,245	A16808	196,624
TOTAL Central Data Process	491,203		478,355
Unallocated Insurance, Contr Expend	-767	A19104	-0
TOTAL Unallocated Insurance	-767		-0
Municipal Assn Dues, Contr Expend	8,931	A19204	8,742
TOTAL Municipal Assn Dues	8,931		8,742
Judgements And Claims, Contr Expend	91,479	A19304	134,618
TOTAL Judgements And Claims	91,479		134,618
Payments In Lieu of Taxes, Contr Expend	12,506	A19554	12,506
TOTAL Payments In Lieu of Taxes	12,506		12,506
Other General Government, Pers Serv		A19891	150,000
Other Gen Govt Support, Empl Bnfts		A19898	75,000
TOTAL Other Gen Govt Support	0		225,000
TOTAL General Government Support	9,510,748		10,167,496
Community College Tuition, contr Expend	568,198	A24904	702,387
TOTAL Community College Tuition	568,198		702,387

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Contribution,community College,contr Expen	2,126,453	A24954	2,232,667
TOTAL Contribution	2,126,453		2,232,667
Education Handicapped Children	123,303	A29601	120,041
Education Handicapped Children,contr Expen	3,512,045	A29604	3,695,226
Education Handicapped Children	80,127	A29608	113,636
TOTAL Education Handicapped Children	3,715,474		3,928,903
Other Education Activities,contr Expend	234,090	A29804	234,090
TOTAL Other Education Activities	234,090		234,090
TOTAL Education	6,644,215		7,098,047
Public Safety Comm Sys, Pers Serv	25,047	A30201	24,737
Public Safety Comm Sys, Equip & Cap Outlay	954	A30202	
Public Safety Comm Sys, Contr Expend	200,460	A30204	220,562
Public Safety Comm Sys, Empl Bnfts	5,633	A30208	6,739
TOTAL Public Safety Comm Sys	232,094		252,039
Sheriff,pers Serv	2,069,553	A31101	2,266,647
Sheriff, Equip & Cap Outlay	120,327	A31102	96,656
Sheriff, Contr Expend	331,650	A31104	374,228
Sheriff, Empl Bnfts	1,128,494	A31108	1,380,164
TOTAL Sheriff	3,650,024		4,117,696
Probation, Pers Serv	704,260	A31401	708,830
Probation, Equip & Cap Outlay	1,521	A31402	45,628
Probation, Contr Expend	26,544	A31404	19,345
Probation, Empl Bnfts	373,710	A31408	487,491
TOTAL Probation	1,106,035		1,261,295
Jail, Pers Serv	2,286,341	A31501	2,167,491
Jail, Equip & Cap Outlay	11,502	A31502	6,822
Jail, Contr Expend	858,911	A31504	1,445,675
Jail, Empl Bnfts	1,157,985	A31508	1,368,886
TOTAL Jail	4,314,739		4,988,874
Stop Dwi,pers Serv	11,602	A33151	12,000
Stop Dwi, Equip & Cap Outlay	370	A33152	
Stop Dwi,contr Expend	109,208	A33154	105,048
Stop Dwi, Empl Bnfts	22,590	A33158	30,128
TOTAL Stop Dwi	143,770		147,176
Fire, Pers Serv	824,456	A34101	861,841
Fire, Equip & Cap Outlay	14,488	A34102	30,602
Fire, Contr Expend	176,197	A34104	181,362
Fire, Empl Bnfts	419,474	A34108	540,993
TOTAL Fire	1,434,614		1,614,798
Examining Boards, Pers Serv	17,022	A36101	16,521
Examining Boards, Contr Expend	1,401	A36104	1,393
Examining Boards, Empl Bnfts	6,638	A36108	8,217
TOTAL Examining Boards	25,061		26,131
Homeland Security, Personal Services	1,200	A36451	
Homeland Security, Equip. And Capital Outl	224,632	A36452	164,924

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Homeland Security, Contractual Expenditure	116,815	A36454	98,739
TOTAL Homeland Security	342,647		263,662
TOTAL Public Safety	11,248,984		12,671,670
Public Health, Pers Serv	1,153,739	A40101	843,011
Public Health, Equip & Cap Outlay		A40102	
Public Health, Contr Expend	210,760	A40104	229,216
Public Health, Empl Bnfts	831,054	A40108	829,856
TOTAL Public Health	2,195,552		1,902,084
Family Health Plan Ser, Pers Serv	485,415	A40351	443,577
Family Health Plan Ser, Equip & Cap Outlay	65,656	A40352	
Family Health Plan Ser, Contr Expend	115,573	A40354	162,245
Family Health Plan Ser, empl Bnfts	216,134	A40358	279,717
TOTAL Family Health Plan Ser	882,778		885,539
Physically Handicapped, Contr Expend	19,073	A40464	14,379
TOTAL Physically Handicapped	19,073		14,379
Early Intervention Pgm,pers Serv	214,120	A40591	202,847
Early Intervention Pgm,contr Expend	500,395	A40594	200,335
Early Intervention, Empl Ben	97,146	A40598	103,514
TOTAL Early Intervention	811,661		506,696
Child Health Program, Contr Expend	314	A40704	25
TOTAL Child Health Program	314		25
Child Health Program, Pers Serv	9,504	A40801	8,462
Child Health Program , Contr Expend	886,290	A40804	900,577
TOTAL Child Health Program	895,794		909,039
Other Public Health, Pers Serv	1,205	A41891	1,205
Other Public Health, Contr Expend	25,479	A41894	22,014
Other Public Health, Empl Bnfts	92	A41898	92
TOTAL Other Public Health	26,777		23,311
Alcoholic Addic Control, Contr Expend	405,313	A42504	429,123
TOTAL Alcoholic Addic Control	405,313		429,123
Mental Health Admin,pers Serv	1,688,784	A43101	1,652,995
Mental Health Admin,equip & Cap Outlay	23,946	A43102	
Mental Health Admin,contr Expend	1,373,531	A43104	1,450,295
Mental Health Admin,empl Bnfts	850,067	A43108	1,034,838
TOTAL Mental Health Admin	3,936,327		4,138,127
Mental Health Prog,contr Expend	378,482	A43204	495,659
TOTAL Mental Health Prog	378,482		495,659
TOTAL Health	9,552,070		9,303,982
Other Transportation, Equip & Cap Outlay	37,648	A56802	
Other Transportation, Contr Expend	656,669	A56804	95,328
TOTAL Other Transportation	694,317		95,328
TOTAL Transportation	694,317		95,328
Admin, Pers Serv	4,428,353	A60101	4,382,548
Admin, Equip & Cap Outlay	2,195	A60102	112,551
Admin, Contr Expend	1,029,655	A60104	1,006,156

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Admin, Empl Bnfts	2,892,037	A60108	3,283,610
TOTAL Admin	8,352,240		8,784,864
Day Care, Contr Expend	449,498	A60554	355,075
TOTAL Day Care	449,498		355,075
Services For Recipients, Contr Expend	500,519	A60704	518,051
TOTAL Services For Recipients	500,519		518,051
Medicaid	9,899,911	A61004	10,187,352
TOTAL Medicaid	9,899,911		10,187,352
Family Assistance, Contr Expend	2,959,529	A61094	2,226,121
TOTAL Family Assistance	2,959,529		2,226,121
Child Care, Contr Expend	4,107,623	A61194	4,817,186
TOTAL Child Care	4,107,623		4,817,186
Juvenile Delinquent, Contr Expend	79,425	A61234	63,751
TOTAL Juvenile Delinquent	79,425		63,751
State Training School, Contr Expend	7,911	A61294	
TOTAL State Training School	7,911		0
Safety Net, Contr Expend	2,439,710	A61404	2,578,131
TOTAL Safety Net	2,439,710		2,578,131
Home Energy Assistance, Contr Expend	53,227	A61414	57,536
TOTAL Home Energy Assistance	53,227		57,536
Emergency Aid For Adults, Contr Expend	107,219	A61424	78,630
TOTAL Emergency Aid For Adults	107,219		78,630
Other Economic Opp Pro, Contr Expend	36,765	A63264	36,765
TOTAL Other Economic Opp Pro	36,765		36,765
Veterans Service, Pers Serv	98,066	A65101	102,532
Veterans Service, Contr Expend	32,395	A65104	30,799
Veterans Service, Empl Bnfts	58,346	A65108	69,052
TOTAL Veterans Service	188,807		202,383
Consumer Affairs, Pers Serv	34,311	A66101	39,717
Consumer Affairs, Contr Expend	5,646	A66104	5,576
Consumer Affairs, Empl Bnfts	22,885	A66108	27,656
TOTAL Consumer Affairs	62,842		72,949
Programs For Aging, Pers Serv	943,181	A67721	935,633
Programs For Aging, Equip & Cap Outlay	2,547	A67722	4,000
Programs For Aging, Contr Expend	856,738	A67724	804,801
Programs For Aging, Empl Bnfts	633,743	A67728	667,636
TOTAL Programs For Aging	2,436,209		2,412,069
TOTAL Economic Assistance And Opportunity	31,681,435		32,390,863
Parks, Pers Serv		A71101	19,286
Parks, Equip & Cap Outlay		A71102	11,787
Parks, Contr Expend	528	A71104	32,941
Parks, Empl Bnfts		A71108	1,416
TOTAL Parks	528		65,429
Youth Prog, Pers Serv	56,637	A73101	54,034
Youth Prog, Contr Expend	72,274	A73104	56,360

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Youth Prog, Empl Bnfts	83,220	A73108	82,899
TOTAL Youth Prog	212,131		193,293
Library, Contr Expend	32,700	A74104	32,700
TOTAL Library	32,700		32,700
Historian, Pers Serv	3,600	A75101	7,200
Historian, Equip & Cap Outlay	627	A75102	
Historian, Contr Expend	4,943	A75104	6,081
Historian, Empl Bnfts	1,906	A75108	3,126
TOTAL Historian	11,077		16,406
Other Performing Arts, Contr Expend	46,950	A75604	46,950
TOTAL Other Performing Arts	46,950		46,950
TOTAL Culture And Recreation	303,386		354,779
Planning, Pers Serv	561,582	A80201	541,788
Planning, Equip & Cap Outlay	19,792	A80202	561
Planning, Contr Expend	871,917	A80204	1,093,139
Planning, Empl Bnfts	351,375	A80208	448,998
TOTAL Planning	1,804,667		2,084,486
Refuse & Garbage, Pers Serv	817,220	A81601	778,330
Refuse & Garbage, Equip & Cap Outlay	1,345	A81602	111,114
Refuse & Garbage, Contr Expend	3,450,490	A81604	3,500,539
Refuse & Garbage, Empl Bnfts	565,095	A81608	759,259
TOTAL Refuse & Garbage	4,834,151		5,149,241
Rent Subsidy, Pers Serv	2,387	A86101	
Rent Subsidy, Contr Expend	15	A86104	
Rent Subsidy, Empl Bnfts	53,768	A86108	
TOTAL Rent Subsidy	56,170		0
Fish And Game, Contr Expend	5,265	A87204	5,265
TOTAL Fish And Game	5,265		5,265
Sm Watershed Prot Dis, Pers Serv	10,179	A87401	10,179
Sm Watershed Prot Dis, Contr Expend	1,035,335	A87404	24,414
Sm Watershed Prot Dis, Empl Bnfts	3,079	A87408	3,866
TOTAL Sm Watershed Prot Dis	1,048,593		38,459
Flood & Erosion Control, Contr Expend	254,538	A87454	254,538
TOTAL Flood & Erosion Control	254,538		254,538
Agriculture And Livestock, Pers Serv	6,500	A87501	3,500
Agriculture And Livestock, Contr Expend	26,534	A87504	26,534
Agriculture And Livestock, Empl Bnfts	1,313	A87508	1,556
TOTAL Agriculture And Livestock	34,347		31,590
TOTAL Home And Community Services	8,037,731		7,563,578
State Retirement System	452,465	A90108	
Social Security, Employer Cont	2,190	A90308	1,094
Unemployment Insurance, Empl Bnfts		A90508	1
Disability Insurance, Empl Bnfts		A90558	-6,874
Hospital & Medical (dental) Ins, Empl Bnft	583,153	A90608	384,534

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Employee Benefits (spec)	5,471	A90898	5,572
TOTAL Employee Benefits	1,043,279		384,328
Debt Principal, Serial Bonds	1,185,200	A97106	1,199,400
Debt Principal, Bond Anticipation Notes		A97306	
Install Pur Debt, Principal	132,243	A97856	130,644
TOTAL Debt Principal	1,317,443		1,330,044
Debt Interest, Serial Bonds	595,793	A97107	561,323
Debt Interest, Bond Anticipation Notes		A97307	99,722
Install Pur Debt, Interest	8,061	A97857	9,308
Other Debt, Interest	8,854	A97897	
TOTAL Debt Interest	612,708		670,354
TOTAL Expenditures	80,646,317		82,030,468
Transfers, Other Funds	7,101,562	A99019	8,337,354
TOTAL Operating Transfers	7,101,562		8,337,354
TOTAL Other Uses	7,101,562		8,337,354
TOTAL Expenditures	87,747,879		90,367,823

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,912,300	A8021	12,746,211
Prior Period Adj -Increase In Fund Balance	103,875	A8012	
Restated Fund Balance - Beg of Year	11,016,176	A8022	12,746,211
ADD - REVENUES AND OTHER SOURCES	89,477,914		91,114,066
DEDUCT - EXPENDITURES AND OTHER USES	87,747,879		90,367,823
Fund Balance - End of Year	12,746,211	A8029	13,492,454

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	20,955,353	A1049N	22,426,028
Est Rev - Real Property Tax Items	2,874,000	A1099N	2,950,979
Est Rev - Non Property Tax Items	26,750,000	A1199N	26,800,000
Est Rev - Departmental Income	12,137,991	A1299N	11,951,267
Est Rev - Intergovernmental Charges	435,300	A2399N	304,800
Est Rev - Use of Money And Property	138,479	A2499N	49,472
Est Rev - Licenses And Permits	44,000	A2599N	47,000
Est Rev - Fines And Forfeitures	308,779	A2649N	329,706
Est Rev - Sale of Prop And Comp For Loss	155,000	A2699N	160,000
Est Rev - Miscellaneous Local Sources	196,100	A2799N	164,300
Est Rev - Interfund Revenues	350	A2801N	350
Est Rev - State Aid	12,248,545	A3099N	12,390,497
Est Rev - Federal Aid	9,008,185	A4099N	9,894,753
TOTAL Estimated Revenues	85,252,082		87,469,152
Appropriated Reserve	60,900	A511N	62,546
Appropriated Fund Balance, Part County	10,000	A595N	10,000
Appropriated Fund Balance	2,375,000	A599N	1,375,000
TOTAL Estimated Other Sources	2,445,900		1,447,546
TOTAL Estimated Revenues	87,697,982		88,916,698

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	9,912,057	A1999N	8,454,985
App - Education	6,720,124	A2999N	6,846,227
App - Public Safety	11,193,178	A3999N	12,613,298
App - Health	9,572,586	A4999N	9,416,070
App - Economic Assistance And Opportunity	33,434,844	A6999N	33,716,499
App - Culture And Recreation	248,595	A7999N	342,103
App - Home And Community Services	7,319,079	A8999N	7,323,088
App - Employee Benefits	360,752	A9199N	456,970
App - Debt Service	1,860,447	A9899N	1,840,641
TOTAL Appropriations	80,621,662		81,009,881
App - Interfund Transfer	7,076,320	A9999N	7,906,817
TOTAL Other Uses	7,076,320		7,906,817
TOTAL Appropriations	87,697,982		88,916,698

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(CB) HOUSING AUTHORITY

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CB8021	
Restated Fund Balance - Beg of Year		CB8022	
Fund Balance - End of Year		CB8029	

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	259,031	CD200	143,064
Cash In Time Deposits	317,783	CD201	832,360
TOTAL Cash	576,814		975,424
Accounts Receivable		CD380	9,050
Rehabilitation Loan Receivable	3,833,360	CD390	3,298,650
TOTAL Other Receivables (net)	3,833,360		3,307,700
TOTAL Assets	4,410,174		4,283,124

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		CD600	554
TOTAL Accounts Payable	0		554
Due To Other Funds	20,249	CD630	20,249
TOTAL Due To Other Funds	20,249		20,249
Due To Other Governments	926	CD631	1,438
TOTAL Due To Other Governments	926		1,438
TOTAL Liabilities	21,175		22,242
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,833,360	CD691	3,298,650
TOTAL Deferred Inflows of Resources	3,833,360		3,298,650
TOTAL Deferred Inflows of Resources	3,833,360		3,298,650
Fund Balance			
Assigned Appropriated Fund Balance	53,604	CD914	42,000
Assigned Unappropriated Fund Balance	502,036	CD915	920,232
TOTAL Assigned Fund Balance	555,640		962,232
TOTAL Fund Balance	555,640		962,232
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,410,174		4,283,124

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Community Development Income	484,194	CD2170	812,360
TOTAL Departmental Income	484,194		812,360
Interest And Earnings	4	CD2401	4
TOTAL Use of Money And Property	4		4
Fed Aid, Community Development Act	913,799	CD4910	143,067
TOTAL Federal Aid	913,799		143,067
TOTAL Revenues	1,397,996		955,431
Interfund Transfers		CD5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,397,996		955,431

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Rehab Loans & Grant, Contr Expend	1,291,606	CD86684	527,763
TOTAL Rehab Loans & Grant	1,291,606		527,763
Administration, Contr Expend	25,503	CD86864	21,075
TOTAL Administration	25,503		21,075
Econ Dev Zone - Contr Expend		CD86874	
TOTAL Econ Dev Zone - Contr Expend	0		0
TOTAL Home And Community Services	1,317,109		548,839
TOTAL Expenditures	1,317,109		548,839
TOTAL Expenditures	1,317,109		548,839

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	474,752	CD8021	555,640
Restated Fund Balance - Beg of Year	474,752	CD8022	555,640
ADD - REVENUES AND OTHER SOURCES	1,397,996		955,431
DEDUCT - EXPENDITURES AND OTHER USES	1,317,109		548,839
Fund Balance - End of Year	555,640	CD8029	962,232

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,364,544	D200	1,592,252
TOTAL Cash	1,364,544		1,592,252
Accounts Receivable		D380	1,040
TOTAL Other Receivables (net)	0		1,040
State & Federal Receivables	275,803	D410	61,049
TOTAL State And Federal Aid Receivables	275,803		61,049
Due From Other Funds	2,880,524	D391	6,690,568
TOTAL Due From Other Funds	2,880,524		6,690,568
TOTAL Assets	4,520,872		8,344,909

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	140,660	D600	149,681
TOTAL Accounts Payable	140,660		149,681
Due To Other Funds	2,662,596	D630	6,793,889
TOTAL Due To Other Funds	2,662,596		6,793,889
Due To Employees' Retirement System	346,734	D637	359,597
TOTAL Due To Other Governments	346,734		359,597
TOTAL Liabilities	3,149,990		7,303,167
Fund Balance			
Fund Balance-Reserved For Bonded Debt	507	D884	507
TOTAL Restricted Fund Balance	507		507
Assigned Appropriated Fund Balance	750,000	D914	750,000
Assigned Unappropriated Fund Balance	620,375	D915	291,234
TOTAL Assigned Fund Balance	1,370,375		1,041,234
TOTAL Fund Balance	1,370,882		1,041,741
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,520,872		8,344,909

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Roads & Bridges Charges Other Govts	3,210	D2306	6,115
TOTAL Intergovernmental Charges	3,210		6,115
Interest And Earnings	739	D2401	1,739
TOTAL Use of Money And Property	739		1,739
Sales of Scrap & Excess Materials	1,613	D2650	1,348
TOTAL Sale of Property And Compensation For Loss	1,613		1,348
Refunds of Prior Year's Expenditures	5,015	D2701	1,150
Premium & Accrued Interest On Obligations		D2710	
Unclassified (specify)	9,191	D2770	5,745
TOTAL Miscellaneous Local Sources	14,206		6,896
St Aid, Consolidated Highway Aid	1,420,938	D3501	1,701,728
TOTAL State Aid	1,420,938		1,701,728
Fed Aid Other Transportation	32,416	D4589	19,764
TOTAL Federal Aid	32,416		19,764
TOTAL Revenues	1,473,122		1,737,590
Interfund Transfers	6,639,017	D5031	7,208,252
TOTAL Interfund Transfers	6,639,017		7,208,252
Serial Bonds		D5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	6,639,017		7,208,252
TOTAL Revenues	8,112,139		8,945,842

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Traffic Control, Pers Serv	134,302	D33101	141,915
Traffic Control, Contr Expen	54,746	D33104	48,883
Traffic Control, Empl Bnfts	80,225	D33108	104,888
TOTAL Traffic Control	269,273		295,686
TOTAL Public Safety	269,273		295,686
Street Admin, Pers Serv	334,073	D50101	341,967
Street Admin, Equip & Cap Outlay	551	D50102	285
Street Admin, Contr Expend	92,341	D50104	122,631
Street Admin, Empl Bnfts	149,843	D50108	166,839
TOTAL Street Admin	576,808		631,723
Engineering, Pers Serv	168,663	D50201	159,743
Engineering, Equip & Cap Outlay	612	D50202	
Engineering, Contr Expend	1,143	D50204	145
Engineering, Empl Bnfts	84,617	D50208	96,417
TOTAL Engineering	255,036		256,306
Maint of Streets, Pers Serv	1,226,309	D51101	926,691
Maint of Streets, Contr Expend	1,382,707	D51104	1,668,749
Maint of Streets, Empl Bnfts	1,359,833	D51108	1,633,567
TOTAL Maint of Streets	3,968,849		4,229,007
Perm Improve Highway, Equip & Cap Outlay	1,335,150	D51122	1,274,188
TOTAL Perm Improve Highway	1,335,150		1,274,188
Brush And Weeds, Contr Expend	5,305	D51404	3,177
TOTAL Brush And Weeds	5,305		3,177
Snow Removal, Pers Serv	529,378	D51421	942,498
Snow Removal, Contr Expend	764,913	D51424	791,831
TOTAL Snow Removal	1,294,292		1,734,329
TOTAL Transportation	7,435,439		8,128,729
State Retirement, Empl Bnfts	56,558	D90108	
Social Security , Empl Bnfts	849	D90308	26
Worker's Compensation, Empl Bnfts	47,308	D90408	63,704
Unemployment Insurance, Empl Bnfts	-810	D90508	
Disability Insurance, Empl Bnfts	5,250	D90558	2,876
Hospital & Medical (dental) Ins, Empl Bnft		D90608	
TOTAL Employee Benefits	109,155		66,606
Debt Principal, Serial Bonds	380,700	D97106	385,400
TOTAL Debt Principal	380,700		385,400
Debt Interest, Serial Bonds	177,732	D97107	166,016
TOTAL Debt Interest	177,732		166,016
TOTAL Expenditures	8,372,299		9,042,437

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Results of Operation

Code Description	2012	EdpCode	2013
Other Uses			
Transfers, Capital Projects Fund	172,640	D99509	232,545
TOTAL Operating Transfers	172,640		232,545
TOTAL Other Uses	172,640		232,545
TOTAL Expenditures	8,544,939		9,274,982

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,803,691	D8021	1,370,882
Prior Period Adj -Increase In Fund Balance		D8012	
Prior Period Adj -Decrease In Fund Balance	9	D8015	
Restated Fund Balance - Beg of Year	1,803,682	D8022	1,370,882
ADD - REVENUES AND OTHER SOURCES	8,112,139		8,945,842
DEDUCT - EXPENDITURES AND OTHER USES	8,544,939		9,274,982
Fund Balance - End of Year	1,370,882	D8029	1,041,741

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Intergovernmental Charges	8,000	D2399N	7,000
Est Rev - State Aid	1,420,938	D3099N	1,701,727
TOTAL Estimated Revenues	1,428,938		1,708,727
Estimated - Interfund Transfer	6,629,023	D5031N	7,370,615
Appropriated Fund Balance	750,000	D599N	750,000
TOTAL Estimated Other Sources	7,379,023		8,120,615
TOTAL Estimated Revenues	8,807,961		9,829,342

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(D) COUNTY ROAD

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	6,636,446	D5999N	7,295,653
App - Employee Benefits	1,620,099	D9199N	1,983,947
App - Debt Service	551,416	D9899N	549,742
TOTAL Appropriations	8,807,961		9,829,342
TOTAL Appropriations	8,807,961		9,829,342

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	212,755	DM200	652,395
TOTAL Cash	212,755		652,395
Accounts Receivable	82,554	DM380	47,177
TOTAL Other Receivables (net)	82,554		47,177
Due From Other Funds	639,270	DM391	236,245
TOTAL Due From Other Funds	639,270		236,245
Cash Special Reserves	18,574	DM230	18,578
TOTAL Restricted Assets	18,574		18,578
TOTAL Assets	953,154		954,394

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	116,905	DM600	153,307
TOTAL Accounts Payable	116,905		153,307
Due To Other Funds	12,000	DM630	21,406
TOTAL Due To Other Funds	12,000		21,406
Due To Employees' Retirement System	31,521	DM637	39,195
TOTAL Due To Other Governments	31,521		39,195
TOTAL Liabilities	160,427		213,907
Fund Balance			
Reserve For Repairs	18,574	DM882	18,578
Fund Balance-Reserved For Bonded Debt	2,554	DM884	2,554
Other Restricted Fund Balance	273,002	DM899	
TOTAL Restricted Fund Balance	294,129		21,132
Committed Fund Balance		DM913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance	200,000	DM914	200,000
Assigned Unappropriated Fund Balance	298,598	DM915	519,356
TOTAL Assigned Fund Balance	498,598		719,356
TOTAL Fund Balance	792,727		740,487
TOTAL Liabilities, Deferred Inflows And Fund Balance	953,154		954,394

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	167	DM2401	178
TOTAL Use of Money And Property	167		178
Sales, Other	543,223	DM2655	537,959
Insurance Recoveries	9,002	DM2680	
TOTAL Sale of Property And Compensation For Loss	552,224		537,959
Refunds of Prior Year's Expenditures	9,493	DM2701	
Unclassified (specify)	69,430	DM2770	86,619
TOTAL Miscellaneous Local Sources	78,924		86,619
Interfund Revenues	1,036,052	DM2801	1,014,106
TOTAL Interfund Revenues	1,036,052		1,014,106
TOTAL Revenues	1,667,368		1,638,863
Interfund Transfers	462,545	DM5031	459,055
TOTAL Interfund Transfers	462,545		459,055
TOTAL Other Sources	462,545		459,055
TOTAL Revenues	2,129,913		2,097,918

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Machinery, Pers Serv	331,676	DM51301	267,786
Machinery, Equip & Cap Outlay	1,565	DM51302	108,679
Machinery, Contr Expend	1,354,400	DM51304	1,428,117
Machinery, Empl Bnfts	209,970	DM51308	159,068
TOTAL Machinery	1,897,610		1,963,650
TOTAL Transportation	1,897,610		1,963,650
State Retirement, Empl Bnfts	46,836	DM90108	49,821
Worker's Compensation, Empl Bnfts	4,894	DM90408	7,350
Disability Insurance, Empl Bnfts	552	DM90558	281
Hospital & Medical (dental) Ins, Empl Bnft		DM90608	
TOTAL Employee Benefits	52,282		57,453
Debt Principal, Serial Bonds	89,100	DM97106	90,200
TOTAL Debt Principal	89,100		90,200
Debt Interest, Serial Bonds	41,597	DM97107	38,855
TOTAL Debt Interest	41,597		38,855
TOTAL Expenditures	2,080,589		2,150,158
TOTAL Expenditures	2,080,589		2,150,158

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	743,403	DM8021	792,727
Prior Period Adj -Increase In Fund Balance		DM8012	
Prior Period Adj -Decrease In Fund Balance		DM8015	
Restated Fund Balance - Beg of Year	743,403	DM8022	792,727
ADD - REVENUES AND OTHER SOURCES	2,129,913		2,097,918
DEDUCT - EXPENDITURES AND OTHER USES	2,080,589		2,150,158
Fund Balance - End of Year	792,727	DM8029	740,487

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Sale of Property And ComP. For Loss	525,000	DM2699N	540,000
Miscellaneous Local Sources	45,000	DM2799N	55,000
Interfund Revenues	989,820	DM2801N	989,820
TOTAL Estimated Revenues	1,559,820		1,584,820
Interfund Transfers	447,297	DM5031N	536,202
Appropriated Fund Balance	200,000	DM599N	200,000
TOTAL Estimated Other Sources	647,297		736,202
TOTAL Estimated Revenues	2,207,117		2,321,022

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(DM) ROAD MACHINERY

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
Transportation	1,899,846	DM5999N	1,917,569
Employee Benefits	178,216	DM9199N	274,790
Debt Service (principal & Int.)	129,055	DM9899N	128,663
TOTAL Appropriations	2,207,117		2,321,022
Interfund Transfers	0	DM9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations	2,207,117		2,321,022

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,222,660	H200	2,655,245
Cash In Time Deposits	174,323	H201	
TOTAL Cash	1,396,983		2,655,245
State & Federal Receivables	9,398,260	H410	12,093,405
TOTAL State And Federal Aid Receivables	9,398,260		12,093,405
Due From Other Funds	27,494	H391	422,422
TOTAL Due From Other Funds	27,494		422,422
TOTAL Assets	10,822,737		15,171,073

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	1,064,487	H600	1,785,076
TOTAL Accounts Payable	1,064,487		1,785,076
Due To Other Funds	8,492,388	H630	12,268,655
TOTAL Due To Other Funds	8,492,388		12,268,655
Due To Other Governments	5,840	H631	5,840
TOTAL Due To Other Governments	5,840		5,840
TOTAL Liabilities	9,562,715		14,059,571
Deferred Inflows of Resources			
Deferred Inflow of Resources		H691	21,272
TOTAL Deferred Inflows of Resources	0		21,272
TOTAL Deferred Inflows of Resources	0		21,272
Fund Balance			
Assigned Unappropriated Fund Balance	1,260,022	H915	1,090,229
TOTAL Assigned Fund Balance	1,260,022		1,090,229
TOTAL Fund Balance	1,260,022		1,090,229
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,822,737		15,171,073

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Community College Capital Cost		H2240	
TOTAL Intergovernmental Charges	0		0
Unclassified (specify)		H2770	525,334
Additional Description Soil & Water, CGCC			
TOTAL Miscellaneous Local Sources	0		525,334
St Aid, Community College Construction	105,687	H3285	107
St Aid, Highway Cap Projects	2,134,838	H3591	1,669,548
St Aid, Culture & Rec-Capital Proj	15,000	H3897	
TOTAL State Aid	2,255,525		1,669,655
Fed Aid - Cap Projects	7,568,590	H4097	9,586,144
TOTAL Federal Aid	7,568,590		9,586,144
TOTAL Revenues	9,824,115		11,781,134
Interfund Transfers	172,640	H5031	909,956
TOTAL Interfund Transfers	172,640		909,956
Installment Purchase Debt	577,038	H5785	
TOTAL Proceeds of Obligations	577,038		0
TOTAL Other Sources	749,678		909,956
TOTAL Revenues	10,573,792		12,691,089

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Equip & Cap Outlay		H16202	
TOTAL Buildings	0		0
General Govt, Equip & Cap Outlay	577,038	H19972	
TOTAL General Govt	577,038		0
TOTAL General Government Support	577,038		0
Comm College -Capital Projects	233,199	H24972	215
TOTAL Comm College -Capital Projects	233,199		215
TOTAL Education	233,199		215
Public Safety Cap Proj		H30972	
TOTAL Public Safety Cap Proj	0		0
TOTAL Public Safety	0		0
Highway, Capital Projects	8,545,895	H51972	12,319,351
TOTAL Highway	8,545,895		12,319,351
TOTAL Transportation	8,545,895		12,319,351
Parks, Equip & Cap Outlay	40,506	H71102	
TOTAL Parks	40,506		0
TOTAL Culture And Recreation	40,506		0
TOTAL Expenditures	9,396,638		12,319,566
Transfers, Other Funds		H99019	541,323
TOTAL Operating Transfers	0		541,323
TOTAL Other Uses	0		541,323
TOTAL Expenditures	9,396,638		12,860,889

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	82,868	H8021	1,260,022
Prior Period Adj -Increase In Fund Balance		H8012	7
Restated Fund Balance - Beg of Year	82,868	H8022	1,260,029
ADD - REVENUES AND OTHER SOURCES	10,573,792		12,691,089
DEDUCT - EXPENDITURES AND OTHER USES	9,396,638		12,860,889
Fund Balance - End of Year	1,260,022	H8029	1,090,229

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	3,155,118	K101	1,924,400
Additional Description Adjusted from FMV to Cost.			
Buildings	48,915,469	K102	48,915,469
Machinery And Equipment	15,265,090	K104	16,240,586
Construction Work In Progress	17,563,649	K105	24,120,064
Infrastructure	165,427,853	K106	171,273,415
Accum Deprec, Buildings		K112	-18,898,790
Accum Depr, Machinery & Equip		K114	-14,545,179
Accum Deprec, Infrastructure		K116	-101,004,804
TOTAL Fixed Assets (net)	250,327,179		128,025,161
TOTAL Assets	250,327,179		128,025,161

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Total Non-Current Govt Assets	250,327,179	K159	128,025,161
TOTAL Investments in Non-Current Government Assets	250,327,179		128,025,161
TOTAL Fund Balance	250,327,179		128,025,161
TOTAL	250,327,179		128,025,161

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	55,471	S200	432
Cash In Time Deposits	718	S201	21,917
TOTAL Cash	56,189		22,349
Accounts Receivable		S380	39,858
TOTAL Other Receivables (net)	0		39,858
TOTAL Assets	56,189		62,207

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2012	EdpCode	2013
Accrued Liabilities	3,360,140	S601	3,971,468
TOTAL Accrued Liabilities	3,360,140		3,971,468
Due To Other Funds	450,000	S630	1,350,000
TOTAL Due To Other Funds	450,000		1,350,000
TOTAL Liabilities	3,810,140		5,321,468
Fund Balance			
Unassigned Fund Balance	-3,753,951	S917	-5,259,261
TOTAL Unassigned Fund Balance	-3,753,951		-5,259,261
TOTAL Fund Balance	-3,753,951		-5,259,261
TOTAL Liabilities, Deferred Inflows And Fund Balance	56,189		62,207

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Participants Assessments	1,000,001	S2222	1,282,257
TOTAL Intergovernmental Charges	1,000,001		1,282,257
Interest And Earnings	299	S2401	1,099
TOTAL Use of Money And Property	299		1,099
Refunds of Prior Year's Expenditures	118,878	S2701	
TOTAL Miscellaneous Local Sources	118,878		0
TOTAL Revenues	1,119,178		1,283,356
TOTAL Revenues	1,119,178		1,283,356

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Self Insurance Admin, Contr Expend	239,262	S17104	
TOTAL Self Insurance Admin	239,262		0
Benefits And Awards, Contr Expend	2,007,027	S17204	2,788,666
TOTAL Benefits And Awards	2,007,027		2,788,666
Excess Or Catastrophe, Contr Expend	1,612	S17224	
TOTAL Excess Or Catastrophe	1,612		0
TOTAL General Government Support	2,247,901		2,788,666
TOTAL Expenditures	2,247,901		2,788,666
TOTAL Expenditures	2,247,901		2,788,666

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,625,228	S8021	-3,753,951
Prior Period Adj -Increase In Fund Balance		S8012	0
Restated Fund Balance - Beg of Year	-2,625,228	S8022	-3,753,951
ADD - REVENUES AND OTHER SOURCES	1,119,178		1,283,356
DEDUCT - EXPENDITURES AND OTHER USES	2,247,901		2,788,666
Fund Balance - End of Year	-3,753,951	S8029	-5,259,261

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,354,384	TA200	2,647,225
Cash, Court & Trust	118,151	TA205	97,085
TOTAL Cash	1,472,535		2,744,310
Securities & Mortg Bank Coll	19,684,499	TA459	19,201,206
TOTAL Investments	19,684,499		19,201,206
Due From Other Funds	25	TA391	801
TOTAL Due From Other Funds	25		801
Due From Other Governments		TA440	
TOTAL Due From Other Governments	0		0
TOTAL Assets	21,157,060		21,946,317

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	7,067	TA630	322,030
TOTAL Due To Other Funds	7,067		322,030
Consolidated Payroll		TA10	
Deferred Compensation		TA17	
State Retirement	-0	TA18	
Group Insurance		TA20	240,585
Additional Description Health Ins Claims			
Social Security Tax	1,113	TA26	
Guaranty & Bid Deposits	4,836	TA30	65,251
Deposit of Securities By Bank	19,684,499	TA32	19,201,206
Bail Deposits	68,170	TA35	65,170
Court Order Deposits	4,936	TA36	4,936
Payments, Ssi	581	TA51	581
Social Services Trust	146,850	TA53	180,916
Dog Money	442	TA57	442
Mortgage Tax	143,826	TA58	227,091
Court & Trust Fund	118,151	TA61	97,085
Other Funds (specify)	976,589	TA85	1,541,025
Additional Description Pending, SHL, APO Escrow, Misc			
TOTAL Agency Liabilities	21,149,992		21,624,287
TOTAL Liabilities	21,157,060		21,946,317
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,157,060		21,946,317

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	22,554	TE200	27,361
TOTAL Cash	22,554		27,361
TOTAL Assets	22,554		27,361

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Net Assets-Restricted For Other Purposes	22,554	TE923	27,361
TOTAL Assigned Fund Balance	22,554		27,361
TOTAL Fund Balance	22,554		27,361
TOTAL Liabilities, Deferred Inflows And Fund Balance	22,554		27,361

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	1	TE2401	1
TOTAL Use of Money And Property	1		1
Gifts And Donations	6,594	TE2705	4,807
TOTAL Miscellaneous Local Sources	6,594		4,807
TOTAL Revenues	6,595		4,808
TOTAL Revenues	6,595		4,808

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	15,958	TE8021	22,554
Restated Fund Balance - Beg of Year	15,958	TE8022	22,554
ADD - REVENUES AND OTHER SOURCES	6,595		4,808
Fund Balance - End of Year	22,554	TE8029	27,361

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	26,894,060	W129	24,946,610
TOTAL Provision To Be Made In Future Budgets	26,894,060		24,946,610
TOTAL Assets	26,894,060		24,946,610

COUNTY OF Greene
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Installment Purchase Debt	492,844	W685	362,200
Judgments And Claims Payable	942,849	W686	849,024
Compensated Absences	3,322,088	W687	3,293,978
Other Long-Term Debt	26,279	W689	6,408
TOTAL Other Liabilities	4,784,060		4,511,610
Bonds Payable	22,110,000	W628	20,435,000
TOTAL Bond And Long Term Liabilities	22,110,000		20,435,000
TOTAL Liabilities	26,894,060		24,946,610
TOTAL Liabilities	26,894,060		24,946,610

COUNTY OF Greene
Statement of Indebtedness
For the Fiscal Year Ending 2013

8/5/2014

County of: Greene

Municipal Code: 190100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	IPC	E Computer Equip Software			01/01/2012	10/01/2016	2.23%		\$577,038	\$463,394	\$112,044	\$0	\$0		\$351,350
2011	IPC	E Systems East - Tax Program			08/01/2009	07/31/2010	0.00%			\$29,450	\$18,600	\$0	\$0		\$10,850
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$492,844	\$130,644	\$0	\$0	\$0	\$362,200
2012	BAN	N FEMA Irene Repairs			03/30/2012	03/30/2014	1.00%		\$10,000,000	\$10,000,000	\$0	\$0	\$0		\$10,000,000
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$10,000,000
2010	BOND	N Courthouse & CGCC Renovation			12/18/2010	12/15/2028	2.00%	Y	\$12,626,800	\$11,510,000	\$585,000	\$0	(\$20,000)		\$10,905,000
2011	BOND	N Refinance 94 97 03			06/29/2011	03/15/2022	2.00%	Y	\$10,985,000	\$10,600,000	\$1,090,000	\$0	\$20,000		\$9,530,000
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$22,110,000	\$1,675,000	\$0	\$0	\$0	\$20,435,000
2011	OTHR	N Ricoh MP7001SP Dept 3110			01/01/2011	12/31/2013	0.00%		\$7,614	\$3,173	\$2,538	\$0	\$0		\$635
2011	OTHR	N Ricoh MP5001SP Dept 1410			01/01/2011	12/31/2015	0.00%		\$7,463	\$3,594	\$2,054	\$0	\$0		\$1,540
2011	OTHR	N Ricoh MP3351SP Dept 5010			01/01/2011	12/31/2014	0.00%		\$6,162	\$4,353	\$1,866	\$0	\$0		\$2,488
2009	OTHR	N OCE Financial-Planning			03/01/2009	02/01/2014	0.00%		\$33,120	\$7,728	\$6,624	\$0	\$0		\$1,104
2010	OTHR	N Ricoh Leg. Off. Copier MP7001			01/22/2010	12/31/2013	1.00%		\$15,473	\$3,868	\$3,506	\$0	\$0		\$363
2010	OTHR	N Ricoh HR/Civil S Copier MP2851			06/01/2010	05/31/2013	1.00%		\$7,020	\$980	\$980	\$0	\$0		\$0
2009	OTHR	N IKON MP3350B-EMS			03/01/2009	02/01/2013	0.00%		\$6,600	\$594	\$594	\$0	\$0		\$0
2009	OTHR	N IKON MP3350B REAL PROP			03/01/2009	02/01/2013	0.00%		\$6,600	\$594	\$594	\$0	\$0		\$0
2010	OTHR	N Ricoh MH Copier MP4001			06/01/2010	05/31/2013	1.00%		\$4,464	\$1,395	\$1,116	\$0	\$0		\$279
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$26,279	\$19,871	\$0	\$0	\$0	\$6,408
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$32,629,123	\$1,825,515	\$0	\$0	\$0	\$30,803,608

COUNTY OF Greene
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$10,125.00
Demand Deposits	9Z2011	\$957,639.00
Time Deposits	9Z2021	\$16,159,382.00
Total		<u>\$17,127,146.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$19,201,206.00</u>
Total		<u>\$19,951,206.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

COUNTY OF Greene
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1379	\$26,795	\$0	\$0	\$26,795
*****-9674	\$1,585	\$0	\$0	\$1,585
*****-0982	\$10,358	\$0	\$0	\$10,358
*****-1008	\$1,238	\$0	\$0	\$1,238
*****-2346	\$21,917	\$0	\$0	\$21,917
*****-2445	\$432	\$0	\$0	\$432
*****-3245	\$60,247	\$0	\$0	\$60,247
*****-8046	\$95,557	\$0	\$0	\$95,557
*****-3463	\$286,502	\$0	\$0	\$286,502
*****-3471	\$1,291	\$0	\$0	\$1,291
*****-7557	\$9,256	\$0	\$0	\$9,256
*****-1910	\$265	\$0	\$0	\$265
*****-1928	\$18	\$0	\$0	\$18
*****-1936	\$181	\$0	\$0	\$181
*****-8666	\$2,202	\$0	\$0	\$2,202
*****-4085	\$1,538	\$0	\$0	\$1,538
*****-4603	\$16,608	\$0	\$0	\$16,608
*****-0793	\$17,784	\$0	\$0	\$17,784
*****-0801	\$289,477	\$109,443	\$0	\$398,920
*****-0570	\$381,704	\$0	\$0	\$381,704
*****-0596	\$587,869	\$0	\$290,713	\$297,155
*****-0646	\$2,812,944	\$0	\$492,178	\$2,320,765
*****-0653	\$0	\$0	\$0	\$0
*****-0695	\$9,400	\$0	\$0	\$9,400
*****-0810	\$1,592,252	\$0	\$0	\$1,592,252
*****-0828	\$652,245	\$0	\$0	\$652,245
*****-0836	\$6,723	\$0	\$0	\$6,723
*****-0844	\$242,108	\$0	\$0	\$242,108
*****-0851	\$1,279	\$0	\$0	\$1,279
*****-0869	\$14,770	\$0	\$0	\$14,770

COUNTY OF Greene
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0943	\$814,577	\$0	\$0	\$814,577
*****-0950	\$68,514	\$0	\$0	\$68,514
*****-0968	\$52,425	\$0	\$0	\$52,425
*****-1222	\$11,409	\$0	\$0	\$11,409
*****-1271	\$0	\$0	\$0	\$0
*****-1305	\$44,136	\$0	\$0	\$44,136
*****-0114	\$316	\$0	\$0	\$316
*****-2599	\$604	\$0	\$0	\$604
*****-4967	\$10,918	\$0	\$0	\$10,918
*****-6103	\$181,526	\$0	\$65,246	\$116,280
*****-6137	\$18,577	\$0	\$0	\$18,577
*****-9032	\$1	\$0	\$0	\$1
*****-9123	\$4,073,447	\$0	\$0	\$4,073,447
*****-0642	\$2,655,245	\$0	\$0	\$2,655,245
*****-0861	\$7,805	\$0	\$0	\$7,805
*****-0562	\$927,029	\$0	\$42,765	\$884,264
*****-0588	\$25,692	\$0	\$25,692	\$0
*****-0785	\$2,904	\$0	\$0	\$2,904
*****-2677	\$2,032	\$0	\$0	\$2,032
*****-5105	\$243,514	\$17,268	\$0	\$260,782
*****-2552	\$4,722	\$0	\$0	\$4,722
*****-1107	\$6,399	\$0	\$0	\$6,399
*****-7346	\$16,698	\$0	\$0	\$16,698
*****-7354	\$280	\$0	\$0	\$280
*****-7362	\$6,924	\$0	\$0	\$6,924
*****-7370	\$6,924	\$0	\$0	\$6,924
*****-7437	\$890	\$0	\$0	\$890
*****-7445	\$378	\$0	\$0	\$378
*****-7453	\$1,332	\$0	\$0	\$1,332
*****-7479	\$30	\$0	\$0	\$30

COUNTY OF Greene
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-7487	\$816	\$0	\$0	\$816
*****-7495	\$514	\$0	\$0	\$514
*****-7502	\$6,549	\$0	\$0	\$6,549
*****-7510	\$255	\$0	\$0	\$255
*****-7536	\$86	\$0	\$0	\$86
*****-7544	\$187	\$0	\$0	\$187
*****-7552	\$640	\$0	\$0	\$640
*****-7560	\$14,826	\$0	\$0	\$14,826
*****-7578	\$3,152	\$0	\$0	\$3,152
*****-7586	\$6,180	\$0	\$0	\$6,180
*****-7594	\$10,016	\$0	\$0	\$10,016
*****-7601	\$12,102	\$0	\$0	\$12,102
*****-5167	\$3,165	\$0	\$0	\$3,165
*****-1440	\$37	\$0	\$0	\$37
*****-3134	\$5,103	\$0	\$0	\$5,103
*****-5290	\$883	\$0	\$0	\$883
*****-1115	\$23,667	\$0	\$0	\$23,667
*****-0218	\$100	\$0	\$0	\$100
*****-0200	\$100	\$0	\$0	\$100
*****-0192	\$100	\$0	\$0	\$100
*****-0226	\$500	\$0	\$0	\$500
*****-4712	\$2,011	\$0	\$0	\$2,011
*****-6835	\$1,486,123	\$0	\$0	\$1,486,123
Total Adjusted Bank Balance				\$17,117,021
Petty Cash				\$10,125.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$17,127,146
Total Cash Balance All Funds			9ZCASHB *	\$17,127,146
* Must be equal				

COUNTY OF Greene
Local Government Questionnaire
For the Fiscal Year Ending 2013

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

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

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$4,412,914.00	434	66	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$1,748,313.94	434	66	
90408	Worker's Compensation Insurance	\$667,666.00	434	66	
90458	Life Insurance				
90508	Unemployment Insurance	\$57,587.18	434	66	
90558	Disability Insurance	\$29,232.29	434	66	
90608	Hospital and Medical (Dental) Insurance	\$10,449,444.59	434	66	303
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$17,365,158.00			
Computed Total From Financial Section (comparative purposes only)		\$17,443,158.06			

COUNTY OF Greene
Energy Costs and Consumption
For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$152,333	49,218	gallons	
Diesel Fuel	\$260,069	78,994	gallons	
Fuel Oil	\$11,219	3,693	gallons	
Natural Gas	\$1,606	1,381	cubic feet	
Electricity	\$26,897	312,668	kilowatt-hours	
Coal			tons	

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

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$14,841,300.00
3. Interest on Net OPEB Obligation	
4. Adjustment to Annual Required Contribution	\$14,841,300.00
5. Annual OPEB Expense	
6. Less: Actual Contribution Made	\$4,202,839.00
7. Increase in Net OPEB Obligation	
8. Net OPEB Obligation - beginning of year	\$14,841,300.00
9. Net OPEB Obligation - end of year	
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$172,042,208.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$172,042,208.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$21,879,348.00
17. UAAL as Percentage of Annual Covered Payroll	786.32%

Other OPEB Information

18. Date of most recent actuarial valuation	12/31/2011
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Peter Markou, hereby certify that I am the Chief Fiscal Officer of the County of Greene, and that the information provided in the annual financial report of the County of Greene, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Greene, and adopted by me as my signature for use in conjunction with the filing of the County of Greene's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Greene's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

Thomas E. Tracey
Name of Report Preparer if different
than Chief Fiscal Officer

Peter Markou
Name

(518) 719-3530
Telephone Number

Treasurer
Title

411 Main St, Catskill, NY 12414
Official Address

05/12/2014
Date of Certification

(518) 719-3530
Official Telephone Number

COUNTY OF Greene
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Account Code Comment

- Account Code A884 Moved \$62,546 from appropriated fund balance to reserve for debt as this amount represents appropriated reserve.
- Account Code A917 Reduced by A806 amount to properly display as not in spendable form fund balance.
- Account Code A806 Adjusted fund balance to breakout portion of not in spendable form fund balance that represents Prepaid Expenses.
- Account Code A5730 Moved to A2710, see A2710 comment.
- Account Code A2710 the Bond Anticipation Note revenue is related to the renewing of the BAN and a Bond premium related to the renewal as a result of the bidding process
- Account Code A914 Represents appropriated fund balance from 2014 budget summary. Moved \$62,546 to Reserve for Debt as this is the amount that matches the appropriated reserve in 2014 budget summary.

(DM) ROAD MACHINERY

Account Code Comment

- Account Code DM899 See DM915 comment.
- Account Code DM915 Moved DM899 to DM915 as this fund balance is related to a Capital Improvement fund and fund balance did not include Real Property Taxes.

(S) WORKERS COMPENSATION

Adjustment Reason

- Account Code S8012 Rounding from Prior Year Balance
- Account Code S8015 Rounding from Prior Year balance

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H24972 Debit of \$215 picked up that should have been coded to expense acct H2497.2 for the Columbia Greene Com Coll.
- Account Code H2770 Per email from Tom Tracey, H2770 is related to our Project 77 there is an ESD grant with Greene Co Soil & Water (not County government a Component Unit) in the amount of \$259,698 and Greene County revenue of \$265,636 for a total of \$525,334 there was a Debit of \$215 picked up that should have been coded to expense acct H2497.2 for the Columbia Greene Com Coll. I believe 2 payments were received from Soil & Water and there was additional booked based on expense to arrive at the \$525,334 number.

Adjustment Reason

- Account Code H8012 Adjustment from Prior Year Ending Fund Balance Project 72