

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
COUNTY of Cortland  
County of Cortland  
For the Fiscal Year Ended 12/31/2014

\*\*\*\*\*

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 Cortland

\*\*\* 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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EL) ENTERPRISE REFUSE/GARBAGE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (S) WORKERS COMPENSATION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 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 Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	5,290,928	A200	9,917,171
Petty Cash	5,200	A210	5,400
<b>TOTAL Cash</b>	<b>5,296,128</b>		<b>9,922,571</b>
Taxes Receivable, Overdue	2,064,549	A260	2,015,765
Returned School Taxes Receivable	2,044,082	A280	1,289,261
City School Taxes Receivable	313,242	A290	283,852
Delinquent Village Taxes Rec	127,064	A295	136,513
Taxes Receivable, Pending	989,401	A300	910,023
Property Acquired For Taxes	396	A330	5,424
Allowance For Uncollectible Taxes	-33,760	A342	-27,888
<b>TOTAL Taxes Receivable (net)</b>	<b>5,504,975</b>		<b>4,612,951</b>
Accounts Receivable	2,370,189	A380	4,964,359
<b>TOTAL Other Receivables (net)</b>	<b>2,370,189</b>		<b>4,964,359</b>
State And Federal, Social Services	4,124,833	A400	4,842,475
Due From State And Federal Government	3,422,110	A410	1,433,426
<b>TOTAL State And Federal Aid Receivables</b>	<b>7,546,943</b>		<b>6,275,901</b>
Due From Other Funds	1,385,736	A391	797,116
<b>TOTAL Due From Other Funds</b>	<b>1,385,736</b>		<b>797,116</b>
Towns & Cities	34,407	A430	31,134
Due From Other Governments		A440	17,090
<b>TOTAL Due From Other Governments</b>	<b>34,407</b>		<b>48,224</b>
Prepaid Expenses	1,119,276	A480	1,066,937
<b>TOTAL Prepaid Expenses</b>	<b>1,119,276</b>		<b>1,066,937</b>
Cash In Time Deposits Special Reserves	1,814,148	A231	123,473
<b>TOTAL Restricted Assets</b>	<b>1,814,148</b>		<b>123,473</b>
Miscellaneous Current Assets	701	A489	641
<b>TOTAL Other</b>	<b>701</b>		<b>641</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>25,072,503</b>		<b>27,812,173</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	2,635,237	A600	2,703,247
<b>TOTAL Accounts Payable</b>	<b>2,635,237</b>		<b>2,703,247</b>
Accrued Liabilities	639,747	A601	727,792
<b>TOTAL Accrued Liabilities</b>	<b>639,747</b>		<b>727,792</b>
Other Liabilities	66,654	A688	67,122
Overpayments & Clearing Account	-912	A690	-936
<b>TOTAL Other Liabilities</b>	<b>65,742</b>		<b>66,187</b>
Due To Other Funds	1,109,032	A630	2,158,942
<b>TOTAL Due To Other Funds</b>	<b>1,109,032</b>		<b>2,158,942</b>
Due To Other Governments	226,176	A631	226,922
Due To Social Service Recipient	-7,461	A649	-7,953
Due To School Districts	2,424,754	A660	1,780,260
Due To City School Districts	357,229	A661	241,466
Due To Village, Delinquent Taxes	118,772	A668	128,435
<b>TOTAL Due To Other Governments</b>	<b>3,119,470</b>		<b>2,369,130</b>
<b>TOTAL Liabilities</b>	<b>7,569,228</b>		<b>8,025,296</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	325,621	A691	336,300
Deferred Taxes	1,655,333	A694	1,955,010
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,980,954</b>		<b>2,291,310</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,980,954</b>		<b>2,291,310</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,119,276	A806	1,066,937
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,119,276</b>		<b>1,066,937</b>
Retirement Contribution Reserve	618,118	A827	922,222
Insurance Reserve	138,875	A863	118,747
Capital Reserve	4,726	A878	4,726
Reserve For Tax Stabilization	1,052,429	A880	1,052,429
<b>TOTAL Restricted Fund Balance</b>	<b>1,814,148</b>		<b>2,098,125</b>
Assigned Appropriated Fund Balance	270,390	A914	
Assigned Unappropriated Fund Balance	733,003	A915	798,740
<b>TOTAL Assigned Fund Balance</b>	<b>1,003,393</b>		<b>798,740</b>
Unassigned Fund Balance	11,585,504	A917	13,531,765
<b>TOTAL Unassigned Fund Balance</b>	<b>11,585,504</b>		<b>13,531,765</b>
<b>TOTAL Fund Balance</b>	<b>15,522,321</b>		<b>17,495,566</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>25,072,503</b>		<b>27,812,173</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	31,902,605	A1001	32,164,838
<b>TOTAL Real Property Taxes</b>	<b>31,902,605</b>		<b>32,164,838</b>
Gain From Sale of Tax Acq Property	104,594	A1051	368,137
Other Payments In Lieu of Taxes	155,316	A1081	119,833
Interest & Penalties On Real Prop Taxes	728,325	A1090	788,177
<b>TOTAL Real Property Tax Items</b>	<b>988,235</b>		<b>1,276,146</b>
Sales And Use Tax	27,651,714	A1110	29,113,231
Tax On Hotel Room Occupancy	683,704	A1113	654,599
Towns Share of Sales Tax	799,602	A1115	825,469
Emergency Telephone System Surcharge	179,993	A1140	164,813
O.T.B. Surtax	41,468	A1150	36,967
<b>TOTAL Non Property Tax Items</b>	<b>29,356,481</b>		<b>30,795,079</b>
Treasurer Fees	11,171	A1230	4,624
Charges For Tax Redemption	102,989	A1235	133,416
Assessors Fees	39,623	A1250	34,753
Clerk Fees	1,409,720	A1255	1,294,475
Other General Departmental Income	511,213	A1289	373,477
Sheriff Fees	108,548	A1510	91,298
Restitution Surcharge		A1580	2,835
Other Public Safety Departmental Income	599,029	A1589	602,905
Public Health Fees	4,930	A1601	10,439
Home Nursing Charges	20,005	A1610	25,705
Mental Health Fees	1,541,701	A1620	1,532,230
Early Interven Fees For Serv	332,851	A1621	335,767
Other Health Departmental Income	1,010,260	A1689	980,875
Airport Fees & Rentals	128,215	A1770	123,261
Airport Sales of Supplies	122,133	A1776	140,607
Repay of Medical Assistance	262,532	A1801	216,185
Repayment of Family Assistance	278,490	A1809	235,894
Medical Incentive Earnings	35,113	A1811	35,387
Repayment of Child Care	357,618	A1819	282,943
Repayment of Juvenile Delinquent Care	20,609	A1823	400
Repayment of Safety Net Assistance	182,924	A1840	216,376
Repayment of Home Energy Assis	13,389	A1841	6,808
Repayment of Emergency Care For Adults	569	A1842	35
Repayments of Day Care	3,028	A1855	
Sealer of Weights & Measures	14,469	A1962	16,233
Charges-Programs For The Aging	339,837	A1972	313,281
Park And Recreational Charges	8,704	A2001	7,075
Other Culture & Recreation Income		A2089	
Other Home & Community Services Income	36,407	A2189	121,303
<b>TOTAL Departmental Income</b>	<b>7,496,077</b>		<b>7,138,589</b>
Civil Service Charges	5,093	A2220	10,740
Public Safety Services For Other Govts	30,682	A2260	5,789
Transportation Services, Other Govts	41,982	A2300	
Misc Revenue, Other Govts	75	A2389	1,500

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Debt Service, Other Govts	285,000	A2392	285,000
<b>TOTAL Intergovernmental Charges</b>	<b>362,832</b>		<b>303,028</b>
Interest And Earnings	19,118	A2401	11,982
Rental of Real Property	210,537	A2410	169,064
Commissions	3,770	A2450	3,669
<b>TOTAL Use of Money And Property</b>	<b>233,424</b>		<b>184,715</b>
Stop-Dwi Fines	164,272	A2615	122,340
<b>TOTAL Fines And Forfeitures</b>	<b>164,272</b>		<b>122,340</b>
Sales of Forest Products	2,337	A2652	1,471
Sales of Equipment	8,202	A2665	5,903
Other Compensation For Loss		A2690	23,595
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>10,538</b>		<b>30,969</b>
Refunds of Prior Year's Expenditures	140,238	A2701	347,631
Gifts And Donations	1,300	A2705	250
Unclassified (specify) Additional Description Indian Gaming = 221832.94	110,397	A2770	326,465
<b>TOTAL Miscellaneous Local Sources</b>	<b>251,935</b>		<b>674,346</b>
State Aid Court Facilities	102,029	A3021	94,467
State Aid, Indigent Legal Services Fund	122,396	A3025	50,174
St Aid, District Attorney Salaries	95,289	A3030	72,189
ST. Aid, Records MgmT.	60	A3060	
St Aid - Other (specify)	78,762	A3089	209,041
St Aid, Education of Handicapped Child	912,609	A3277	1,238,770
State Aid, Homeland Security	238,793	A3306	172,050
St Aid, Probation Services	212,273	A3310	234,061
St Aid, Navigation Law Enforcement		A3315	3,403
St Aid, Snowmobile Law Enforce		A3317	2,592
St Aid, Other Public Safety	23,147	A3389	16,944
St Aid, Public Health	1,230,965	A3401	1,020,484
St Aid, Public Health, Other	689,871	A3450	812,152
St Aid, Narcotic Addiction Control	1,250	A3486	
St Aid, Other Health	541,463	A3489	600,071
St Aid, Mental Health	2,460,853	A3490	2,501,340
St Aid, Bus And Other Mass Trans	640,025	A3594	612,475
St Aid, Medical Assistance	169,090	A3601	-56,505
St Aid, Family Assistance	4,943	A3609	5,260
St Aid, Social Services Administration	2,258,136	A3610	2,540,917
St Aid, Child Care	2,118,308	A3619	2,226,318
St Aid, Juvenile Delinquent	39,655	A3623	68,508
St Aid, Safety Net	559,748	A3640	672,949
St Aid, Emergency Aid For Adults	21,848	A3642	28,270
St Aid, Day Care	935,930	A3655	941,374
St Aid, Services For Recipients	437,996	A3670	611,104
St Aid, Veterans Service Agencies	12,079	A3710	8,529
St Aid, Programs For Aging	573,384	A3772	803,466
St Aid, Youth Programs	43,435	A3820	81,200

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
St Aid - Other Home And Community Service	69,649	A3989	183,960
<b>TOTAL State Aid</b>	<b>14,593,984</b>		<b>15,755,564</b>
Fed Aid, Public Health	4,393	A4401	56,493
Early Intervention Federal	226,180	A4451	233,563
Fed Aid Other Health	29,250	A4489	
Fed Aid, Mental Health	440,887	A4490	190,181
Fed Aid Other Transportation	212,100	A4589	
Fed Aid, Transp Cap Proj		A4597	226,698
Fed Aid, Medicaid Assistance	152,088	A4601	22,945
Fed Aid, Family Assistance	2,045,073	A4609	2,159,845
Fed Aid, Social Services Administration	2,937,506	A4610	3,143,674
Fed Aid, Food Stamp Program Admin	801,047	A4611	894,361
Flexible Fund For Family Services (ffs)	1,853,228	A4615	1,853,022
Fed Aid, Safety Net	96,940	A4640	99,758
Fed Aid, Home Energy Assistance	-61,118	A4641	-26,177
Title Iv-B Funds	57,468	A4661	54,824
Fed Aid, Services For Recipients	-438,474	A4670	-561,512
Fed Aid Other Social Services Additional Description Child Care, Misc	940,776	A4689	1,006,094
Fed Aid, Programs For Aging	338,355	A4772	388,579
<b>TOTAL Federal Aid</b>	<b>9,635,699</b>		<b>9,742,349</b>
<b>TOTAL Revenues</b>	<b>94,996,083</b>		<b>98,187,963</b>
Interfund Transfers	264,692	A5031	26,956
<b>TOTAL Interfund Transfers</b>	<b>264,692</b>		<b>26,956</b>
<b>TOTAL Other Sources</b>	<b>264,692</b>		<b>26,956</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>95,260,774</b>		<b>98,214,919</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Legislative Board, Pers Serv	155,662	A10101	156,057
Legislative Board, Equip & Cap Outlay		A10102	11,479
Legislative Board, Contr Expend	42,217	A10104	46,458
Legislative Board, Empl Bnfts	128,671	A10108	78,325
<b>TOTAL Legislative Board</b>	<b>326,550</b>		<b>292,318</b>
District Attorney, Pers Serv	592,625	A11651	622,663
District Attorney, equip & Cap Outlay	1,089	A11652	8,470
District Attorney, contr Expend	136,972	A11654	80,328
District Attorney, empl Bnfts	224,776	A11658	251,288
<b>TOTAL District Attorney</b>	<b>955,462</b>		<b>962,748</b>
Public Defender, pers Serv	452,067	A11701	416,834
Public Defender, contr Expend	25,288	A11704	40,759
Public Defender, empl Bnfts	187,962	A11708	188,004
<b>TOTAL Public Defender</b>	<b>665,317</b>		<b>645,596</b>
Med Examiners & Coroners, pers Serv	38,555	A11851	39,914
Med Examiners & Coroners, contr Expend	79,265	A11854	73,409
Med Examiners & Coroners, empl Bnfts	32,929	A11858	33,417
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>150,749</b>		<b>146,740</b>
Dir of Finance, Pers Serv	266,505	A13101	257,345
Dir of Finance, Contr Expend	17,376	A13104	12,286
Dir of Finance, Empl Bnfts	113,363	A13108	114,710
<b>TOTAL Dir of Finance</b>	<b>397,244</b>		<b>384,341</b>
Auditor, Pers Serv	99,844	A13201	105,819
Auditor, Contr Expend	903	A13204	777
Auditor, Empl Bnfts	58,796	A13208	60,999
<b>TOTAL Auditor</b>	<b>159,543</b>		<b>167,595</b>
Treasurer, Pers Serv	82,494	A13251	72,181
Treasurer, Contr Expend	114,278	A13254	72,220
Treasurer, Empl Bnfts	47,405	A13258	35,589
<b>TOTAL Treasurer</b>	<b>244,177</b>		<b>179,990</b>
Assessment, Pers Serv	185,762	A13551	186,349
Assessment, Contr Expend	66,255	A13554	51,649
Assessment, Empl Bnfts	97,018	A13558	95,268
<b>TOTAL Assessment</b>	<b>349,036</b>		<b>333,266</b>
Tax Advertising, Contr Expend	2,301	A13624	3,738
<b>TOTAL Tax Advertising</b>	<b>2,301</b>		<b>3,738</b>
Fiscal Agents Fees, Contr Expend	5,400	A13804	18,255
<b>TOTAL Fiscal Agents Fees</b>	<b>5,400</b>		<b>18,255</b>
Clerk, pers Serv	442,867	A14101	417,371
Clerk, equip & Cap Outlay		A14102	9,554
Clerk, contr Expend	74,247	A14104	79,793
Clerk, empl Bnfts	244,590	A14108	242,354
<b>TOTAL Clerk</b>	<b>761,704</b>		<b>749,072</b>
Law, Pers Serv	176,519	A14201	174,198
Law, Contr Expend	579,551	A14204	571,694

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Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Law, Empl Bnfts	78,828	A14208	77,045
<b>TOTAL Law</b>	<b>834,897</b>		<b>822,936</b>
Personnel, Pers Serv	233,945	A14301	242,175
Personnel, Contr Expend	101,136	A14304	143,181
Personnel, Empl Bnfts	104,942	A14308	110,098
<b>TOTAL Personnel</b>	<b>440,023</b>		<b>495,454</b>
Elections, Pers Serv	160,231	A14501	166,725
Elections, Equip & Cap Outlay		A14502	1,710
Elections, Contr Expend	119,425	A14504	219,094
Elections, Empl Bnfts	66,106	A14508	65,790
<b>TOTAL Elections</b>	<b>345,762</b>		<b>453,319</b>
Central Services Admin,equip & Cap Outlay	1,867	A16102	2,411
Central Services Admin,contr Expend	64,379	A16104	64,409
<b>TOTAL Central Services Admin</b>	<b>66,246</b>		<b>66,820</b>
Buildings, Pers Serv	636,969	A16201	662,415
Buildings, Equip & Cap Outlay	313,130	A16202	371,310
Buildings, Contr Expend	638,567	A16204	640,264
Buildings, Empl Bnfts	359,666	A16208	366,143
<b>TOTAL Buildings</b>	<b>1,948,332</b>		<b>2,040,133</b>
Central Print & Mail,contr Expend	166,616	A16704	152,737
<b>TOTAL Central Print &amp; Mail</b>	<b>166,616</b>		<b>152,737</b>
Central Data Process, Pers Serv	433,414	A16801	435,473
Central Data Process & Cap Outlay	75,812	A16802	146,628
Central Data Process, Contr Expend	83,892	A16804	96,860
Central Data Process, Empl Bnfts	206,907	A16808	205,573
<b>TOTAL Central Data Process</b>	<b>800,025</b>		<b>884,534</b>
Self Insurance Admin, Contr Expend	33,573	A17104	20,166
<b>TOTAL Self Insurance Admin</b>	<b>33,573</b>		<b>20,166</b>
Distribution of Sales Tax	12,798,041	A19854	13,434,518
<b>TOTAL Distribution of Sales Tax</b>	<b>12,798,041</b>		<b>13,434,518</b>
Other Gen Govt Support, Contr Expend	104,520	A19894	91,412
<b>TOTAL Other Gen Govt Support</b>	<b>104,520</b>		<b>91,412</b>
<b>TOTAL General Government Support</b>	<b>21,555,519</b>		<b>22,345,688</b>
Community College Tuition,contr Expend	368,131	A24904	306,947
<b>TOTAL Community College Tuition</b>	<b>368,131</b>		<b>306,947</b>
Contribution,community College,contr Expen	1,733,776	A24954	1,775,177
<b>TOTAL Contribution</b>	<b>1,733,776</b>		<b>1,775,177</b>
Education Handicapped Children		A29602	3,342
Education Handicapped Children,contr Expen	1,987,240	A29604	1,976,217
<b>TOTAL Education Handicapped Children</b>	<b>1,987,240</b>		<b>1,979,559</b>
<b>TOTAL Education</b>	<b>4,089,147</b>		<b>4,061,683</b>
Public Safety Comm Sys, Pers Serv	929,442	A30201	989,908
Public Safety Comm Sys, Equip & Cap Outlay	90,725	A30202	161,665
Public Safety Comm Sys, Contr Expend	147,098	A30204	185,991

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Public Safety Comm Sys, Empl Bnfts	486,335	A30208	472,655
<b>TOTAL Public Safety Comm Sys</b>	<b>1,653,600</b>		<b>1,810,218</b>
Sheriff,pers Serv	2,624,050	A31101	2,652,089
Sheriff, Equip & Cap Outlay	144,173	A31102	129,769
Sheriff, Contr Expend	279,541	A31104	306,953
Sheriff, Empl Bnfts	1,293,104	A31108	1,370,063
<b>TOTAL Sheriff</b>	<b>4,340,868</b>		<b>4,458,874</b>
Probation, Pers Serv	1,104,667	A31401	1,145,809
Probation, Contr Expend	37,174	A31404	35,725
Probation, Empl Bnfts	532,136	A31408	533,548
<b>TOTAL Probation</b>	<b>1,673,977</b>		<b>1,715,083</b>
Jail, Pers Serv	2,496,697	A31501	2,641,655
Jail, Equip & Cap Outlay	1,382	A31502	81,740
Jail, Contr Expend	709,234	A31504	678,745
Jail, Empl Bnfts	1,199,977	A31508	1,237,161
<b>TOTAL Jail</b>	<b>4,407,291</b>		<b>4,639,302</b>
Stop Dwi, Equip & Cap Outlay		A33152	38,493
Stop Dwi,contr Expend	186,257	A33154	141,827
<b>TOTAL Stop Dwi</b>	<b>186,257</b>		<b>180,320</b>
Fire, Pers Serv	14,992	A34101	
Fire, Contr Expend	16,549	A34104	
Fire, Empl Bnfts	7,258	A34108	
<b>TOTAL Fire</b>	<b>38,798</b>		<b>0</b>
Control of Animals, Contr Expend	42,000	A35104	42,000
<b>TOTAL Control of Animals</b>	<b>42,000</b>		<b>42,000</b>
Safety Inspection, Pers Serv	36,345	A36201	37,229
Safety Inspection, Equip & Cap Outlay		A36202	1,310
Safety Inspection, Contr Expend	3,263	A36204	3,408
Safety Inspection, Empl Bnfts	25,918	A36208	26,142
<b>TOTAL Safety Inspection</b>	<b>65,526</b>		<b>68,089</b>
<b>TOTAL Public Safety</b>	<b>12,408,317</b>		<b>12,913,887</b>
Public Health, Pers Serv	581,413	A40101	616,583
Public Health, Equip & Cap Outlay	843	A40102	
Public Health, Contr Expend	145,179	A40104	190,891
Public Health, Empl Bnfts	269,033	A40108	304,383
<b>TOTAL Public Health</b>	<b>996,469</b>		<b>1,111,857</b>
Family Health Plan Ser, Pers Serv	442,137	A40351	499,099
Family Health Plan Ser, Equip & Cap Outlay		A40352	9,969
Family Health Plan Ser, Contr Expend	106,166	A40354	145,508
Family Health Plan Ser,empl Bnfts	234,013	A40358	258,360
<b>TOTAL Family Health Plan Ser</b>	<b>782,315</b>		<b>912,936</b>
Public Health Other, Pers Serv	459,680	A40501	492,587
Public Health Other, Equip & Cap Outlay		A40502	13,174
Public Health Other, Contr Expend	59,655	A40504	92,687
Public Health Other, Empl Bnfts	249,317	A40508	259,182
<b>TOTAL Public Health Other</b>	<b>768,652</b>		<b>857,630</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Early Intervention Pgm,pers Serv	642,801	A40591	488,627
Early Intervention Pgm,contr Expend	181,613	A40594	107,034
Early Intervention, Empl Ben	254,070	A40598	176,765
<b>TOTAL Early Intervention</b>	<b>1,078,484</b>		<b>772,426</b>
Environmental Health Prog, Pers Serv	364,729	A40901	365,277
Environmental Health Prog,equip & Cap Outl	13,948	A40902	9,012
Environmental Health Prog, Contr Expend	40,083	A40904	47,320
Environmental Health Program	170,699	A40908	174,217
<b>TOTAL Environmental Health Program</b>	<b>589,460</b>		<b>595,825</b>
Other Public Health, Pers Serv	332,670	A41891	214,569
Other Public Health, Contr Expend	163,558	A41894	120,979
Other Public Health, Empl Bnfts	153,887	A41898	115,794
<b>TOTAL Other Public Health</b>	<b>650,116</b>		<b>451,342</b>
Mental Health Admin,pers Serv	1,541,252	A43101	1,451,760
Mental Health Admin,equip & Cap Outlay		A43102	675
Mental Health Admin,contr Expend	2,495,049	A43104	2,626,824
Mental Health Admin,empl Bnfts	687,256	A43108	629,288
<b>TOTAL Mental Health Admin</b>	<b>4,723,557</b>		<b>4,708,547</b>
Mental Health Prog,pers Serv	128,007	A43201	119,376
Mental Health Prog,contr Expend	3,033	A43204	3,345
Mental Health Prog, Empl Bnfts	60,539	A43208	58,404
<b>TOTAL Mental Health Prog</b>	<b>191,579</b>		<b>181,124</b>
<b>TOTAL Health</b>	<b>9,780,633</b>		<b>9,591,687</b>
Airport, Contr Expend	248,536	A56104	221,264
<b>TOTAL Airport</b>	<b>248,536</b>		<b>221,264</b>
Bus Operations, Equip & Cap Outlay		A56302	
Bus Operations, Contr Expend	894,804	A56304	833,902
<b>TOTAL Bus Operations</b>	<b>894,804</b>		<b>833,902</b>
<b>TOTAL Transportation</b>	<b>1,143,340</b>		<b>1,055,165</b>
Admin, Pers Serv	4,881,425	A60101	5,052,048
Admin, Equip & Cap Outlay	43,147	A60102	12,212
Admin, Contr Expend	1,142,077	A60104	1,289,001
Admin, Empl Bnfts	2,598,203	A60108	2,721,982
<b>TOTAL Admin</b>	<b>8,664,854</b>		<b>9,075,243</b>
Day Care, Contr Expend	21,742,041	A60554	720,694
<b>TOTAL Day Care</b>	<b>21,742,041</b>		<b>720,694</b>
Services For Recipients, Contr Expend		A60704	659,933
<b>TOTAL Services For Recipients</b>	<b>0</b>		<b>659,933</b>
Medicaid		A61004	10,055,048
<b>TOTAL Medicaid</b>	<b>0</b>		<b>10,055,048</b>
Medical Assistance, Contr Expend		A61014	115,257
<b>TOTAL Medical Assistance</b>	<b>0</b>		<b>115,257</b>
Family Assistance, Contr Expend		A61094	3,382,752
<b>TOTAL Family Assistance</b>	<b>0</b>		<b>3,382,752</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Child Care, Contr Expend		A61194	3,686,551
<b>TOTAL Child Care</b>	<b>0</b>		<b>3,686,551</b>
Juvenile Delinquent, Contr Expend		A61234	111,129
<b>TOTAL Juvenile Delinquent</b>	<b>0</b>		<b>111,129</b>
State Training School, Contr Expend		A61294	190,638
<b>TOTAL State Training School</b>	<b>0</b>		<b>190,638</b>
Safety Net, Contr Expend		A61404	2,660,799
<b>TOTAL Safety Net</b>	<b>0</b>		<b>2,660,799</b>
Home Energy Assistance, Contr Expend		A61414	34,970
<b>TOTAL Home Energy Assistance</b>	<b>0</b>		<b>34,970</b>
Emergency Aid For Adults, Contr Expend		A61424	56,766
<b>TOTAL Emergency Aid For Adults</b>	<b>0</b>		<b>56,766</b>
Food Assistance Program-Capital Expense		A61432	
<b>TOTAL Food Assistance Program-Capital Expense</b>	<b>0</b>		<b>0</b>
Publicity, Contr Expend	415,000	A64104	458,300
<b>TOTAL Publicity</b>	<b>415,000</b>		<b>458,300</b>
Promotion of Industry, Contr Expend	410,632	A64204	410,632
<b>TOTAL Promotion of Industry</b>	<b>410,632</b>		<b>410,632</b>
Veterans Service, Pers Serv	84,945	A65101	79,560
Veterans Service, Contr Expend	4,653	A65104	4,645
Veterans Service, Empl Bnfts	54,765	A65108	44,311
<b>TOTAL Veterans Service</b>	<b>144,363</b>		<b>128,515</b>
Consumer Affairs, Pers Serv	29,956	A66101	41,260
Consumer Affairs, Contr Expend	3,378	A66104	3,061
Consumer Affairs, Empl Bnfts	12,957	A66108	17,981
<b>TOTAL Consumer Affairs</b>	<b>46,291</b>		<b>62,302</b>
Programs For Aging, Pers Serv	1,064,560	A67721	1,045,153
Programs For Aging, Equip & Cap Outlay	31,312	A67722	7,048
Programs For Aging, Contr Expend	562,667	A67724	539,509
Programs For Aging, Empl Bnfts	529,456	A67728	528,799
<b>TOTAL Programs For Aging</b>	<b>2,187,995</b>		<b>2,120,510</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>33,611,175</b>		<b>33,930,039</b>
Parks, Equip & Cap Outlay	32,833	A71102	30,662
Parks, Contr Expend	27,510	A71104	24,630
Parks, Empl Bnfts	11,357	A71108	17,355
<b>TOTAL Parks</b>	<b>71,700</b>		<b>72,647</b>
Youth Prog, Contr Expend	31,917	A73104	53,756
<b>TOTAL Youth Prog</b>	<b>31,917</b>		<b>53,756</b>
Library, Contr Expend	3,500	A74104	3,500
<b>TOTAL Library</b>	<b>3,500</b>		<b>3,500</b>
Historical Property, Contr Expend	50,000	A75204	50,000
<b>TOTAL Historical Property</b>	<b>50,000</b>		<b>50,000</b>
Programs For Aging, Pers Serv	91,142	A76101	90,362
Programs For Aging, Contr Expend	10,471	A76104	9,584

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Programs For Aging, Empl Bnfts	45,319	A76108	67,002
<b>TOTAL Programs For Aging</b>	<b>146,932</b>		<b>166,948</b>
<b>TOTAL Culture And Recreation</b>	<b>304,050</b>		<b>346,851</b>
Planning, Pers Serv	188,948	A80201	195,684
Planning, Contr Expend	290,440	A80204	299,408
Planning, Empl Bnfts	96,182	A80208	73,218
<b>TOTAL Planning</b>	<b>575,570</b>		<b>568,309</b>
Conservation, Contr Expend	255,984	A87104	275,000
<b>TOTAL Conservation</b>	<b>255,984</b>		<b>275,000</b>
Fish And Game, Contr Expend	2,000	A87204	2,000
<b>TOTAL Fish And Game</b>	<b>2,000</b>		<b>2,000</b>
Agriculture And Livestock, Contr Expend	294,000	A87504	294,000
<b>TOTAL Agriculture And Livestock</b>	<b>294,000</b>		<b>294,000</b>
Gen Natural Resources, Contr Expend	9,557	A87904	14,000
<b>TOTAL Gen Natural Resources</b>	<b>9,557</b>		<b>14,000</b>
<b>TOTAL Home And Community Services</b>	<b>1,137,111</b>		<b>1,153,309</b>
Worker's Compensation, Empl Bnfts	70,789	A90408	112,985
Unemployment Insurance, Empl Bnfts	47,693	A90508	45,720
Hospital & Medical (dental) Ins, Empl Bnft	2,459,000	A90608	2,828,366
<b>TOTAL Employee Benefits</b>	<b>2,577,482</b>		<b>2,987,071</b>
Debt Principal, Serial Bonds	339,760	A97106	352,050
<b>TOTAL Debt Principal</b>	<b>339,760</b>		<b>352,050</b>
Debt Interest, Serial Bonds	323,896	A97107	310,958
<b>TOTAL Debt Interest</b>	<b>323,896</b>		<b>310,958</b>
<b>TOTAL Expenditures</b>	<b>87,270,430</b>		<b>89,048,390</b>
Transfers, Other Funds	4,799,455	A99019	4,865,202
Transfers, Capital Projects Fund	1,226,506	A99509	1,338,556
<b>TOTAL Operating Transfers</b>	<b>6,025,961</b>		<b>6,203,759</b>
<b>TOTAL Other Uses</b>	<b>6,025,961</b>		<b>6,203,759</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>93,296,391</b>		<b>95,252,148</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	12,564,546	A8021	15,522,321
Prior Period Adj -Increase In Fund Balance	993,392	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	989,526
Restated Fund Balance - Beg of Year	13,557,938	A8022	14,532,795
ADD - REVENUES AND OTHER SOURCES	95,260,774		98,214,919
DEDUCT - EXPENDITURES AND OTHER USES	93,296,391		95,252,148
Fund Balance - End of Year	15,522,321	A8029	17,495,566

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	33,728,246	A1049N	33,553,108
Est Rev - Real Property Tax Items	1,355,278	A1099N	1,003,050
Est Rev - Non Property Tax Items	28,820,596	A1199N	29,468,620
Est Rev - Departmental Income	7,016,644	A1299N	7,444,306
Est Rev - Use of Money And Property	40,300	A2499N	25,100
Est Rev - Miscellaneous Local Sources	1,341,000	A2799N	675,000
Est Rev - State Aid	14,731,668	A3099N	14,538,347
Est Rev - Federal Aid	10,843,844	A4099N	10,516,285
<b>TOTAL Estimated Revenues</b>	<b>97,877,576</b>		<b>97,223,816</b>
Appropriated Fund Balance	270,390	A599N	755,756
<b>TOTAL Estimated Other Sources</b>	<b>270,390</b>		<b>755,756</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>98,147,966</b>		<b>97,979,572</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	19,674,663	A1999N	23,443,718
App - Education	4,756,233	A2999N	4,240,084
App - Public Safety	9,019,186	A3999N	13,164,440
App - Health	7,758,668	A4999N	9,863,983
App - Transportation	1,309,061	A5999N	1,060,119
App - Economic Assistance And Opportunity	32,232,269	A6999N	34,212,187
App - Culture And Recreation	1,118,836	A7999N	1,218,841
App - Home And Community Services	1,374,667	A8999N	1,199,886
App - Employee Benefits	14,587,069	A9199N	2,954,291
App - Debt Service	664,010	A9899N	1,192,402
<b>TOTAL Appropriations</b>	<b>92,494,662</b>		<b>92,549,951</b>
App - Interfund Transfer	5,653,304	A9999N	5,429,621
<b>TOTAL Other Uses</b>	<b>5,653,304</b>		<b>5,429,621</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>98,147,966</b>		<b>97,979,572</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	12,696	CD200	32,608
<b>TOTAL Cash</b>	<b>12,696</b>		<b>32,608</b>
Due From State And Federal Government	21,708	CD410	13,542
<b>TOTAL State And Federal Aid Receivables</b>	<b>21,708</b>		<b>13,542</b>
Due From Other Funds	67	CD391	36,882
<b>TOTAL Due From Other Funds</b>	<b>67</b>		<b>36,882</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>34,471</b>		<b>83,032</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	67	CD630	36,882
<b>TOTAL Due To Other Funds</b>	<b>67</b>		<b>36,882</b>
<b>TOTAL Liabilities</b>	<b>67</b>		<b>36,882</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	34,384	CD691	46,146
<b>TOTAL Deferred Inflows of Resources</b>	<b>34,384</b>		<b>46,146</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>34,384</b>		<b>46,146</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	20	CD915	4
<b>TOTAL Assigned Fund Balance</b>	<b>20</b>		<b>4</b>
<b>TOTAL Fund Balance</b>	<b>20</b>		<b>4</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>34,471</b>		<b>83,032</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	44	CD2401	11
<b>TOTAL Use of Money And Property</b>	<b>44</b>		<b>11</b>
Fed Aid, Job Training Partnership	743,206	CD4790	751,938
<b>TOTAL Federal Aid</b>	<b>743,206</b>		<b>751,938</b>
<b>TOTAL Revenues</b>	<b>743,250</b>		<b>751,949</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>743,250</b>		<b>751,949</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Job Train Admin, Per Serv	363,976	CD62901	362,017
Job Train Admin, Contr Expend	224,552	CD62904	257,309
Job Train Admin, Empl Bnfts	154,708	CD62908	132,639
<b>TOTAL Job Train Admin</b>	<b>743,236</b>		<b>751,965</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>743,236</b>		<b>751,965</b>
<b>TOTAL Expenditures</b>	<b>743,236</b>		<b>751,965</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>743,236</b>		<b>751,965</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	6	CD8021	20
Restated Fund Balance - Beg of Year	6	CD8022	20
ADD - REVENUES AND OTHER SOURCES	743,250		751,949
DEDUCT - EXPENDITURES AND OTHER USES	743,236		751,965
Fund Balance - End of Year	20	CD8029	4

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,518,574	D200	1,345,090
<b>TOTAL Cash</b>	<b>1,518,574</b>		<b>1,345,090</b>
Accounts Receivable	4,316	D380	3,097
<b>TOTAL Other Receivables (net)</b>	<b>4,316</b>		<b>3,097</b>
Due From Other Funds	124,972	D391	33,659
<b>TOTAL Due From Other Funds</b>	<b>124,972</b>		<b>33,659</b>
Prepaid Expenses	92,337	D480	84,071
<b>TOTAL Prepaid Expenses</b>	<b>92,337</b>		<b>84,071</b>
Cash Special Reserves	37,657	D230	443,506
<b>TOTAL Restricted Assets</b>	<b>37,657</b>		<b>443,506</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,777,856</b>		<b>1,909,423</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	334,655	D600	161,782
<b>TOTAL Accounts Payable</b>	<b>334,655</b>		<b>161,782</b>
Accrued Liabilities	63,015	D601	50,886
<b>TOTAL Accrued Liabilities</b>	<b>63,015</b>		<b>50,886</b>
Bond Anticipation Notes Payable		D626	3,065,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>3,065,000</b>
Other Liabilities	86	D688	86
<b>TOTAL Other Liabilities</b>	<b>86</b>		<b>86</b>
Due To Other Funds	122,842	D630	176,915
<b>TOTAL Due To Other Funds</b>	<b>122,842</b>		<b>176,915</b>
<b>TOTAL Liabilities</b>	<b>520,598</b>		<b>3,454,670</b>
<b>Fund Balance</b>			
Not in Spendable Form	92,337	D806	84,071
<b>TOTAL Nonspendable Fund Balance</b>	<b>92,337</b>		<b>84,071</b>
Retirement Contribution Reserve	37,657	D827	80,608
Other Restricted Fund Balance		D899	
<b>TOTAL Restricted Fund Balance</b>	<b>37,657</b>		<b>80,608</b>
Committed Fund Balance		D913	133
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>133</b>
Assigned Appropriated Fund Balance	431,523	D914	443,506
Assigned Unappropriated Fund Balance	695,741	D915	
<b>TOTAL Assigned Fund Balance</b>	<b>1,127,264</b>		<b>443,506</b>
Unassigned Fund Balance		D917	-2,153,564
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-2,153,564</b>
<b>TOTAL Fund Balance</b>	<b>1,257,257</b>		<b>-1,545,246</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,777,856</b>		<b>1,909,423</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Other Transportation Departmental Income	10,602	D1789	8,394
<b>TOTAL Departmental Income</b>	<b>10,602</b>		<b>8,394</b>
Transportation Services, Other Govts	14,150	D2300	13,196
Snow Removal Services, Other Govts	731,311	D2302	941,811
<b>TOTAL Intergovernmental Charges</b>	<b>745,462</b>		<b>955,007</b>
Interest And Earnings	1,185	D2401	565
<b>TOTAL Use of Money And Property</b>	<b>1,185</b>		<b>565</b>
Sales, Other	5	D2655	5
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5</b>		<b>5</b>
Refunds of Prior Year's Expenditures	2,035	D2701	712
Premium & Accrued Interest On Obligations		D2710	10,094
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,035</b>		<b>10,806</b>
Interfund Revenues	60,677	D2801	49,495
<b>TOTAL Interfund Revenues</b>	<b>60,677</b>		<b>49,495</b>
St Aid, Other Aid, (specify)		D3089	1,199
St Aid, Consolidated Highway Aid	1,629,491	D3501	1,778,529
<b>TOTAL State Aid</b>	<b>1,629,491</b>		<b>1,779,728</b>
Fed Aid, Emergency Disaster Assistance		D4960	154,554
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>154,554</b>
<b>TOTAL Revenues</b>	<b>2,449,456</b>		<b>2,958,554</b>
Interfund Transfers	5,219,069	D5031	4,809,621
<b>TOTAL Interfund Transfers</b>	<b>5,219,069</b>		<b>4,809,621</b>
Serial Bonds		D5710	
Bond Anticipation Notes		D5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>5,219,069</b>		<b>4,809,621</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,668,525</b>		<b>7,768,175</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Traffic Control, Pers Serv	32,440	D33101	32,457
Traffic Control, Contr Expen	136,303	D33104	128,827
Traffic Control, Empl Bnfts	15,568	D33108	18,180
<b>TOTAL Traffic Control</b>	<b>184,312</b>		<b>179,464</b>
<b>TOTAL Public Safety</b>	<b>184,312</b>		<b>179,464</b>
Street Admin, Pers Serv	269,362	D50101	305,771
Street Admin, Contr Expend	62,255	D50104	67,008
Street Admin, Empl Bnfts	118,122	D50108	160,267
<b>TOTAL Street Admin</b>	<b>449,739</b>		<b>533,045</b>
Engineering, Pers Serv	19,171	D50201	49,427
Engineering, Equip & Cap Outlay	644	D50202	1,752
Engineering, Contr Expend	20,631	D50204	14,314
Engineering, Empl Bnfts	9,011	D50208	21,036
<b>TOTAL Engineering</b>	<b>49,458</b>		<b>86,529</b>
Maint of Streets, Pers Serv	1,038,680	D51101	757,256
Maint of Streets, Contr Expend	1,239,277	D51104	2,018,658
Maint of Streets, Empl Bnfts	669,804	D51108	510,808
<b>TOTAL Maint of Streets</b>	<b>2,947,761</b>		<b>3,286,722</b>
Perm Improve Highway, Pers Serv	453,487	D51121	328,777
Perm Improve Highway, Contr Expend	1,386,236	D51124	2,512,039
Perm Improve Highway, Empl Bnfts	145,544	D51128	106,988
<b>TOTAL Perm Improve Highway</b>	<b>1,985,268</b>		<b>2,947,805</b>
Snow Removal, Pers Serv	164,436	D51421	146,099
Snow Removal, Contr Expend	892,517	D51424	915,458
Snow Removal, Empl Bnfts	54,836	D51428	49,712
<b>TOTAL Snow Removal</b>	<b>1,111,789</b>		<b>1,111,269</b>
Snow Removal State,pers Serv	104,436	D51441	91,754
Snow Removal State, Contr Expend	448,043	D51444	418,284
Snow Removal State, Empl Bnfts	31,509	D51448	28,847
<b>TOTAL Snow Removal State</b>	<b>583,988</b>		<b>538,886</b>
Airport, Pers Serv	37,513	D56101	38,715
<b>TOTAL Airport</b>	<b>37,513</b>		<b>38,715</b>
Other Transportation, Empl Bnfts	2,906	D56808	
<b>TOTAL Other Transportation</b>	<b>2,906</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>7,168,421</b>		<b>8,542,971</b>
Emergency Disaster Work,pers Serv	33,236	D87601	
Emergency Disaster Work, Contr Expend	75,863	D87604	
Emergency Disaster Work, Empl Bnfts	10,848	D87608	
<b>TOTAL Emergency Disaster Work</b>	<b>119,947</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>119,947</b>		<b>0</b>
Debt Principal, Serial Bonds	85,520	D97106	88,870
Debt Principal, Bond Anticipation Notes		D97306	
<b>TOTAL Debt Principal</b>	<b>85,520</b>		<b>88,870</b>
Debt Interest, Serial Bonds	86,643	D97107	83,707

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Debt Interest, Bond Anticipation Notes		D97307	10,166
<b>TOTAL Debt Interest</b>	<b>86,643</b>		<b>93,873</b>
<b>TOTAL Expenditures</b>	<b>7,644,842</b>		<b>8,905,178</b>
Transfers, Other Funds		D99019	65,500
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>65,500</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>65,500</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,644,842</b>		<b>8,970,678</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,237,769	D8021	1,257,257
Prior Period Adj -Decrease In Fund Balance	4,195	D8015	1,600,000
Restated Fund Balance - Beg of Year	1,233,574	D8022	-342,743
ADD - REVENUES AND OTHER SOURCES	7,668,525		7,768,175
DEDUCT - EXPENDITURES AND OTHER USES	7,644,842		8,970,678
Fund Balance - End of Year	1,257,257	D8029	-1,545,246

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	23,050	D2399N	23,050
Est Rev - Use of Money And Property	1,500	D2499N	1,500
Est Rev - Miscellaneous Local Sources	1,604,000	D2799N	1,689,000
Est Rev - Interfund Revenues	4,865,621	D2801N	5,259,621
Est Rev - State Aid	2,384,961	D3099N	2,384,961
<b>TOTAL Estimated Revenues</b>	<b>8,879,132</b>		<b>9,358,132</b>
Appropriated Fund Balance	431,523	D599N	374,648
<b>TOTAL Estimated Other Sources</b>	<b>431,523</b>		<b>374,648</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>9,310,655</b>		<b>9,732,780</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - Transportation	8,174,061	D5999N	8,410,647
App - Employee Benefits	953,851	D9199N	965,018
App - Debt Service	182,743	D9899N	357,115
<b>TOTAL Appropriations</b>	<b>9,310,655</b>		<b>9,732,780</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>9,310,655</b>		<b>9,732,780</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,133,569	DM200	1,303,592
<b>TOTAL Cash</b>	<b>1,133,569</b>		<b>1,303,592</b>
Accounts Receivable	280,925	DM380	278,012
<b>TOTAL Other Receivables (net)</b>	<b>280,925</b>		<b>278,012</b>
Due From State And Federal Government		DM410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	24,050	DM391	52,732
<b>TOTAL Due From Other Funds</b>	<b>24,050</b>		<b>52,732</b>
Prepaid Expenses	18,717	DM480	20,221
<b>TOTAL Prepaid Expenses</b>	<b>18,717</b>		<b>20,221</b>
Cash Special Reserves	25,519	DM230	
<b>TOTAL Restricted Assets</b>	<b>25,519</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,482,779</b>		<b>1,654,556</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	94,952	DM600	130,457
<b>TOTAL Accounts Payable</b>	<b>94,952</b>		<b>130,457</b>
Accrued Liabilities	13,942	DM601	22,159
<b>TOTAL Accrued Liabilities</b>	<b>13,942</b>		<b>22,159</b>
Due To Other Funds	108,728	DM630	
<b>TOTAL Due To Other Funds</b>	<b>108,728</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>217,621</b>		<b>152,616</b>
<b>Fund Balance</b>			
Not in Spendable Form	18,717	DM806	26
<b>TOTAL Nonspendable Fund Balance</b>	<b>18,717</b>		<b>26</b>
Retirement Contribution Reserve	25,519	DM827	51,104
<b>TOTAL Restricted Fund Balance</b>	<b>25,519</b>		<b>51,104</b>
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	1,220,922	DM915	1,450,811
<b>TOTAL Assigned Fund Balance</b>	<b>1,220,922</b>		<b>1,450,811</b>
Unassigned Fund Balance		DM917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,265,158</b>		<b>1,501,940</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,482,779</b>		<b>1,654,556</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Transportation Services, Other Govts	304,966	DM2300	287,417
<b>TOTAL Intergovernmental Charges</b>	<b>304,966</b>		<b>287,417</b>
Interest And Earnings	1,232	DM2401	397
Rental of Equipment	2,548,322	DM2414	2,285,561
<b>TOTAL Use of Money And Property</b>	<b>2,549,554</b>		<b>2,285,958</b>
Sales of Scrap & Excess Materials	9,835	DM2650	15,798
Sales of Equipment	39,368	DM2665	
Insurance Recoveries	257	DM2680	20,793
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>49,460</b>		<b>36,591</b>
Refunds of Prior Year's Expenditures	1,479	DM2701	128
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,479</b>		<b>128</b>
Interfund Revenues	252,013	DM2801	229,161
<b>TOTAL Interfund Revenues</b>	<b>252,013</b>		<b>229,161</b>
<b>TOTAL Revenues</b>	<b>3,157,472</b>		<b>2,839,255</b>
Interfund Transfers		DM5031	121,081
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>121,081</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>121,081</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,157,472</b>		<b>2,960,337</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Machinery, Pers Serv	419,081	DM51301	443,451
Machinery, Equip & Cap Outlay	423,773	DM51302	386,978
Machinery, Contr Expend	1,495,860	DM51304	1,528,570
Machinery, Empl Bnfts	209,982	DM51308	214,480
<b>TOTAL Machinery</b>	<b>2,548,696</b>		<b>2,573,480</b>
<b>TOTAL Transportation</b>	<b>2,548,696</b>		<b>2,573,480</b>
Debt Principal, Serial Bonds	72,730	DM97106	75,790
<b>TOTAL Debt Principal</b>	<b>72,730</b>		<b>75,790</b>
Debt Interest, Serial Bonds	77,352	DM97107	74,285
<b>TOTAL Debt Interest</b>	<b>77,352</b>		<b>74,285</b>
<b>TOTAL Expenditures</b>	<b>2,698,778</b>		<b>2,723,554</b>
Transfers, Other Funds	419,612	DM99019	
<b>TOTAL Operating Transfers</b>	<b>419,612</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>419,612</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,118,390</b>		<b>2,723,554</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,226,075	DM8021	1,265,157
Restated Fund Balance - Beg of Year	1,226,075	DM8022	1,265,157
ADD - REVENUES AND OTHER SOURCES	3,157,472		2,960,337
DEDUCT - EXPENDITURES AND OTHER USES	3,118,390		2,723,554
Fund Balance - End of Year	1,265,157	DM8029	1,501,939

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(DM) ROAD MACHINERY

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Intergovernmental Charges	2,707,075	DM2399N	2,815,065
Use of Money And Property	1,000	DM2499N	1,000
Miscellaneous Local Sources	1,000	DM2799N	1,000
Interfund Revenues	260,000	DM2801N	260,000
<b>TOTAL Estimated Revenues</b>	<b>2,969,075</b>		<b>3,077,065</b>
Appropriated Fund Balance	0	DM599N	184,299
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>184,299</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,969,075</b>		<b>3,261,364</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(DM) ROAD MACHINERY

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
Transportation	2,450,339	DM5999N	2,469,000
Employee Benefits	256,630	DM9199N	243,083
Debt Service (principal & InT.)	150,075	DM9899N	149,281
<b>TOTAL Appropriations</b>	<b>2,857,044</b>		<b>2,861,364</b>
Other Budgetary Purposes	112,031	DM962N	
Interfund Transfers		DM9999N	400,000
<b>TOTAL Other Uses</b>	<b>112,031</b>		<b>400,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,969,075</b>		<b>3,261,364</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	486,449	EL200	289,407
Petty Cash	240	EL210	240
<b>TOTAL Cash</b>	<b>486,689</b>		<b>289,647</b>
Accounts Receivable	112,274	EL380	121,760
Accrued Interest Receivable		EL381	
<b>TOTAL Other Receivables (net)</b>	<b>112,274</b>		<b>121,760</b>
Due From State And Federal Government	17	EL410	3,523
<b>TOTAL State And Federal Aid Receivables</b>	<b>17</b>		<b>3,523</b>
Due From Other Funds	7,390	EL391	49,820
<b>TOTAL Due From Other Funds</b>	<b>7,390</b>		<b>49,820</b>
Prepaid Expenses	14,974	EL480	15,463
<b>TOTAL Prepaid Expenses</b>	<b>14,974</b>		<b>15,463</b>
Cash Special Reserves	1,066,112	EL230	428,855
<b>TOTAL Restricted Assets</b>	<b>1,066,112</b>		<b>428,855</b>
Land	176,300	EL101	176,300
Buildings	2,303,685	EL102	2,303,685
Improvements Other Than Buildings	19,909,964	EL103	19,909,964
Machinery And Equipment	2,218,752	EL104	3,916,780
Accum Deprec, Buildings	-8,904,065	EL112	-8,904,065
Accum Depr, Imp Other Than Bld	-3,649,881	EL113	-3,649,881
<b>TOTAL Fixed Assets (net)</b>	<b>12,054,755</b>		<b>13,752,783</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>13,742,212</b>		<b>14,661,852</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2013	EdpCode	2014
Accounts Payable	16,784	EL600	12,824
<b>TOTAL Accounts Payable</b>	<b>16,784</b>		<b>12,824</b>
Accrued Liabilities	14,582	EL601	12,336
<b>TOTAL Accrued Liabilities</b>	<b>14,582</b>		<b>12,336</b>
Bond Anticipation Notes Payable		EL626	868,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>868,000</b>
Other Post Employment Benefits		EL683	
Landfill Closure & Post Closure Liability	4,215,930	EL684	3,679,563
Judgments And Claims Payable		EL686	
<b>TOTAL Other Liabilities</b>	<b>4,215,930</b>		<b>3,679,563</b>
Due To Other Funds	43,949	EL630	203,057
<b>TOTAL Due To Other Funds</b>	<b>43,949</b>		<b>203,057</b>
Bonds Payable	10,269,680	EL628	9,886,390
<b>TOTAL Bond And Long Term Liabilities</b>	<b>10,269,680</b>		<b>9,886,390</b>
<b>TOTAL Liabilities</b>	<b>14,560,925</b>		<b>14,662,170</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		EL691	15,463
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>15,463</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>15,463</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Capital Projects	839,766	EL921	428,855
Net Assets-Restricted For Debt	226,346	EL922	
Net Assets-Restricted For Other Purposes	10,090	EL923	17,236
Net Assets-Unrestricted (deficit)	-1,894,916	EL924	-461,873
<b>TOTAL Net Position</b>	<b>-818,713</b>		<b>-15,781</b>
<b>TOTAL Fund Balance</b>	<b>-818,713</b>		<b>-15,781</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>13,742,212</b>		<b>14,661,852</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Refuse & Garbage Charges	1,508,855	EL2130	1,554,766
<b>TOTAL Charges For Services Within Locality</b>	<b>1,508,855</b>		<b>1,554,766</b>
Interfund Transfers		EL5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Interest And Earnings	1,737	EL2401	5,405
<b>TOTAL Use of Money And Property</b>	<b>1,737</b>		<b>5,405</b>
Refunds of Prior Year's Expenditures	595	EL2701	157
Unclassified (specify)	1,413	EL2770	3,132
Additional Description Workers Comp Reimb,Refund PY			
<b>TOTAL Other</b>	<b>2,007</b>		<b>3,290</b>
St Aid - Other Home And Community Service		EL3989	7,563
<b>TOTAL State Aid</b>	<b>0</b>		<b>7,563</b>
<b>TOTAL Revenues</b>	<b>1,512,599</b>		<b>1,571,023</b>
<b>TOTAL Operating Revenue</b>	<b>1,512,599</b>		<b>1,571,023</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenses</b>			
Refuse & Garbage, Pers Serv	317,824	EL81601	324,189
<b>TOTAL Refuse &amp; Garbage</b>	<b>317,824</b>		<b>324,189</b>
<b>TOTAL Personal Services</b>	<b>317,824</b>		<b>324,189</b>
Refuse & Garbage, Contr Expend	492,386	EL81604	768,263
<b>TOTAL Refuse &amp; Garbage</b>	<b>492,386</b>		<b>768,263</b>
<b>TOTAL Contractual Expenses</b>	<b>492,386</b>		<b>768,263</b>
Administration-Empl Ben	151,589	EL17108	155,640
<b>TOTAL Administration-Empl Ben</b>	<b>151,589</b>		<b>155,640</b>
<b>TOTAL Employee Benefits</b>	<b>151,589</b>		<b>155,640</b>
Debt Interest, Serial Bonds	465,975	EL97107	449,953
<b>TOTAL Interest Expense</b>	<b>465,975</b>		<b>449,953</b>
<b>TOTAL Expenses</b>	<b>1,427,774</b>		<b>1,698,046</b>
<b>TOTAL Operating Expenses</b>	<b>1,427,774</b>		<b>1,698,046</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(EL) ENTERPRISE REFUSE/GARBAGE

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-235,763	EL8021	-818,713
Prior Period Adj -Increase In Net Position		EL8012	930,035
Prior Period Adj -Decrease In Net Position	667,775	EL8015	
Restated Net Position - Beg of Year	-903,538	EL8022	111,321
ADD - REVENUES AND OTHER SOURCES	1,512,599		1,571,023
DEDUCT - EXPENDITURES AND OTHER USES	1,427,774		1,698,046
Net Position - End of Year	-818,713	EL8029	-15,701

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

Cash Flow

Code Description	2013	EdpCode	2014
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COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	3,589,351	H200	1,447,492
<b>TOTAL Cash</b>	<b>3,589,351</b>		<b>1,447,492</b>
Due From State And Federal Government	388,236	H410	102,736
<b>TOTAL State And Federal Aid Receivables</b>	<b>388,236</b>		<b>102,736</b>
Due From Other Funds	453,053	H391	2,221,497
<b>TOTAL Due From Other Funds</b>	<b>453,053</b>		<b>2,221,497</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,430,639</b>		<b>3,771,725</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable		H626	1,339,500
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>1,339,500</b>
Other Liabilities	5,993	H688	597
<b>TOTAL Other Liabilities</b>	<b>5,993</b>		<b>597</b>
Due To Other Funds	1,205,143	H630	592,701
<b>TOTAL Due To Other Funds</b>	<b>1,205,143</b>		<b>592,701</b>
<b>TOTAL Liabilities</b>	<b>1,211,136</b>		<b>1,932,798</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	3,219,503	H914	1,838,927
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>3,219,503</b>		<b>1,838,927</b>
<b>TOTAL Fund Balance</b>	<b>3,219,503</b>		<b>1,838,927</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,430,639</b>		<b>3,771,725</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	4	H2401	1
<b>TOTAL Use of Money And Property</b>	<b>4</b>		<b>1</b>
St Aid-Capital Projects	2,501,737	H3097	3,280,814
St Aid, Other Additional Description Homeland Security		H3297	41,418
St Aid, Other Transportation		H3589	
St Aid, Trans Cap Grants (spec)	85,408	H3597	262,270
<b>TOTAL State Aid</b>	<b>2,587,144</b>		<b>3,584,502</b>
Fed Aid, Transp Cap Proj	1,622,671	H4597	787,743
<b>TOTAL Federal Aid</b>	<b>1,622,671</b>		<b>787,743</b>
<b>TOTAL Revenues</b>	<b>4,209,819</b>		<b>4,372,246</b>
Interfund Transfers	979,742	H5031	1,311,700
<b>TOTAL Interfund Transfers</b>	<b>979,742</b>		<b>1,311,700</b>
Bond Anticipation Notes	1,600,000	H5730	
<b>TOTAL Proceeds of Obligations</b>	<b>1,600,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>2,579,742</b>		<b>1,311,700</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,789,561</b>		<b>5,683,946</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Comm College -Capital Projects		H24972	570,362
<b>TOTAL Comm College -Capital Projects</b>	<b>0</b>		<b>570,362</b>
<b>TOTAL Education</b>	<b>0</b>		<b>570,362</b>
Public Safety Comm Sys, Equip & Cap Outlay	2,774,903	H30202	3,000,054
<b>TOTAL Public Safety Comm Sys</b>	<b>2,774,903</b>		<b>3,000,054</b>
<b>TOTAL Public Safety</b>	<b>2,774,903</b>		<b>3,000,054</b>
Maint of Streets, Equip & Cap Outlay	30,647	H51102	
<b>TOTAL Maint of Streets</b>	<b>30,647</b>		<b>0</b>
Perm Improve Highway, Equip & Cap Outlay	1,600,000	H51122	94,360
<b>TOTAL Perm Improve Highway</b>	<b>1,600,000</b>		<b>94,360</b>
Maint of Bridges, Equip & Cap Outlay	1,473,429	H51202	20,094
<b>TOTAL Maint of Bridges</b>	<b>1,473,429</b>		<b>20,094</b>
Airport, Equip & Cap Outlay	859,957	H56102	585,091
<b>TOTAL Airport</b>	<b>859,957</b>		<b>585,091</b>
<b>TOTAL Transportation</b>	<b>3,964,033</b>		<b>699,546</b>
Emergency Disaster Work, Contr	82,945	H87604	5,636
<b>TOTAL Emergency Disaster Work</b>	<b>82,945</b>		<b>5,636</b>
<b>TOTAL Home And Community Services</b>	<b>82,945</b>		<b>5,636</b>
Installment Purchase,principal	794,873	H97856	2,769,124
<b>TOTAL Debt Principal</b>	<b>794,873</b>		<b>2,769,124</b>
Interfund Loans		H97957	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>7,616,753</b>		<b>7,044,722</b>
Transfers, Other Funds	17,930	H99019	
<b>TOTAL Operating Transfers</b>	<b>17,930</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>17,930</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,634,683</b>		<b>7,044,722</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	4,914,079	H8021	3,219,503
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	849,454	H8015	19,800
<b>Restated Fund Balance - Beg of Year</b>	<b>4,064,625</b>	H8022	<b>3,199,703</b>
ADD - REVENUES AND OTHER SOURCES	6,789,561		5,683,946
DEDUCT - EXPENDITURES AND OTHER USES	7,634,683		7,044,722
<b>Fund Balance - End of Year</b>	<b>3,219,503</b>	H8029	<b>1,838,927</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Land	1,221,700	K101	
Buildings	28,125,924	K102	
Machinery And Equipment	14,706,512	K104	
Construction Work In Progress	2,769,097	K105	
Infrastructure	100,632,757	K106	
Other Capital Assets	10,914,213	K107	
Accum Deprec, Buildings	-19,938,379	K112	
Accum Depr, Machinery & Equip	-8,421,704	K114	
Accum Deprec, Infrastructure	-40,363,066	K116	
<b>TOTAL Fixed Assets (net)</b>	<b>89,647,054</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>89,647,054</b>		<b>0</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	89,647,054	K159	
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>89,647,054</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>89,647,054</b>		<b>0</b>
<b>TOTAL</b>	<b>89,647,054</b>		<b>0</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	3,256,903	MS200	4,525,106
<b>TOTAL Cash</b>	<b>3,256,903</b>		<b>4,525,106</b>
Accounts Receivable	30,712	MS380	654
<b>TOTAL Other Receivables (net)</b>	<b>30,712</b>		<b>654</b>
Due From Other Funds	620,550	MS391	-120
<b>TOTAL Due From Other Funds</b>	<b>620,550</b>		<b>-120</b>
Prepaid Expenses	4,722	MS480	4,605
<b>TOTAL Prepaid Expenses</b>	<b>4,722</b>		<b>4,605</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,912,887</b>		<b>4,530,244</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	566,568	MS600	213,120
<b>TOTAL Accounts Payable</b>	<b>566,568</b>		<b>213,120</b>
Accrued Liabilities	1,546	MS601	1,793
<b>TOTAL Accrued Liabilities</b>	<b>1,546</b>		<b>1,793</b>
Due To Other Funds	28,862	MS630	5,092
<b>TOTAL Due To Other Funds</b>	<b>28,862</b>		<b>5,092</b>
Due To Employees' Retirement System	2,259	MS637	4,697
<b>TOTAL Due To Other Governments</b>	<b>2,259</b>		<b>4,697</b>
<b>TOTAL Liabilities</b>	<b>599,234</b>		<b>224,702</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	138,531	MS923	138,531
Net Assets-Unrestricted (deficit)	3,175,121	MS924	4,167,011
<b>TOTAL Net Position</b>	<b>3,313,652</b>		<b>4,305,543</b>
<b>TOTAL Fund Balance</b>	<b>3,313,652</b>		<b>4,305,543</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,912,887</b>		<b>4,530,244</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interfund Revenues	7,420,772	MS2801	8,201,079
<b>TOTAL Charges For Services Within Locality</b>	<b>7,420,772</b>		<b>8,201,079</b>
Participants Assessments	561,334	MS2222	491,013
<b>TOTAL Charges For Services To Other Localities</b>	<b>561,334</b>		<b>491,013</b>
Interest And Earnings	2,438	MS2401	376
<b>TOTAL Use of Money And Property</b>	<b>2,438</b>		<b>376</b>
Reimbursement of Medicare Part D Exp		MS2700	185,597
Refund of Prior Years Expend	20,345	MS2701	62,921
Employee Contributions	1,740,863	MS2709	1,470,806
<b>TOTAL Other</b>	<b>1,761,208</b>		<b>1,719,324</b>
<b>TOTAL Revenues</b>	<b>9,745,752</b>		<b>10,411,791</b>
<b>TOTAL Operating Revenue</b>	<b>9,745,752</b>		<b>10,411,791</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenses</b>			
Administration-Personal Services	53,289	MS17101	55,844
<b>TOTAL Administration-Personal Services</b>	<b>53,289</b>		<b>55,844</b>
<b>TOTAL Personal Services</b>	<b>53,289</b>		<b>55,844</b>
Administration-Contractual	400,584	MS17104	435,642
<b>TOTAL Administration-Contractual</b>	<b>400,584</b>		<b>435,642</b>
<b>TOTAL Contractual Expenses</b>	<b>400,584</b>		<b>435,642</b>
Administration-Employee Benefits	28,179	MS17108	30,739
<b>TOTAL Administration-Employee Benefits</b>	<b>28,179</b>		<b>30,739</b>
Hospital And Medical	8,867,471	MS90608	8,895,243
<b>TOTAL Hospital And Medical</b>	<b>8,867,471</b>		<b>8,895,243</b>
<b>TOTAL Employee Benefits</b>	<b>8,895,650</b>		<b>8,925,982</b>
<b>TOTAL Expenses</b>	<b>9,349,523</b>		<b>9,417,468</b>
<b>TOTAL Operating Expenses</b>	<b>9,349,523</b>		<b>9,417,468</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	2,919,681	MS8021	3,313,653
Prior Period Adj -Increase In Net Position		MS8012	
Prior Period Adj -Decrease In Net Position	2,258	MS8015	2,434
Restated Net Position - Beg of Year	2,917,423	MS8022	3,311,219
ADD - REVENUES AND OTHER SOURCES	9,745,752		10,411,791
DEDUCT - EXPENDITURES AND OTHER USES	9,349,523		9,417,468
Net Position - End of Year	3,313,653	MS8029	4,305,541

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

Cash Flow

Code Description	2013	EdpCode	2014
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COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	52,210	S200	116,447
<b>TOTAL Cash</b>	<b>52,210</b>		<b>116,447</b>
Accounts Receivable	-0	S380	4,407
Assessments Rec, Workers Comp		S382	7,500
<b>TOTAL Other Receivables (net)</b>	<b>-0</b>		<b>11,907</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>52,210</b>		<b>128,354</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	15,476	S600	23,983
<b>TOTAL Accounts Payable</b>	<b>15,476</b>		<b>23,983</b>
<b>TOTAL Liabilities</b>	<b>15,476</b>		<b>23,983</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		S691	4,556
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>4,556</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>4,556</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	36,735	S915	99,816
<b>TOTAL Assigned Fund Balance</b>	<b>36,735</b>		<b>99,816</b>
<b>TOTAL Fund Balance</b>	<b>36,735</b>		<b>99,816</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>52,210</b>		<b>128,354</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Participants Assessments	426,081	S2222	492,094
<b>TOTAL Intergovernmental Charges</b>	<b>426,081</b>		<b>492,094</b>
Interest And Earnings	376	S2401	162
<b>TOTAL Use of Money And Property</b>	<b>376</b>		<b>162</b>
Refunds of Prior Year's Expenditures	126,213	S2701	101,616
<b>TOTAL Miscellaneous Local Sources</b>	<b>126,213</b>		<b>101,616</b>
Interfund Revenues	557,290	S2801	622,906
<b>TOTAL Interfund Revenues</b>	<b>557,290</b>		<b>622,906</b>
<b>TOTAL Revenues</b>	<b>1,109,960</b>		<b>1,216,778</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,109,960</b>		<b>1,216,778</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Self Insurance Admin, Contr Expend	293,787	S17104	209,545
<b>TOTAL Self Insurance Admin</b>	<b>293,787</b>		<b>209,545</b>
Benefits And Awards, Contr Expend	879,701	S17204	944,151
<b>TOTAL Benefits And Awards</b>	<b>879,701</b>		<b>944,151</b>
<b>TOTAL General Government Support</b>	<b>1,173,487</b>		<b>1,153,696</b>
<b>TOTAL Expenditures</b>	<b>1,173,487</b>		<b>1,153,696</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,173,487</b>		<b>1,153,696</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(S) WORKERS COMPENSATION

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	100,262	S8021	36,735
Restated Fund Balance - Beg of Year	100,262	S8022	36,735
ADD - REVENUES AND OTHER SOURCES	1,109,960		1,216,778
DEDUCT - EXPENDITURES AND OTHER USES	1,173,487		1,153,696
Fund Balance - End of Year	36,735	S8029	99,814

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	942,900	TA200	1,167,446
Cash, Court & Trust	39,573	TA205	48,939
<b>TOTAL Cash</b>	<b>982,473</b>		<b>1,216,385</b>
Due From Other Funds	10,597	TA391	18,756
<b>TOTAL Due From Other Funds</b>	<b>10,597</b>		<b>18,756</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>993,070</b>		<b>1,235,141</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	7,792	TA630	7,901
<b>TOTAL Due To Other Funds</b>	<b>7,792</b>		<b>7,901</b>
State Retirement	46,446	TA18	52,549
Disability Insurance	-316	TA19	-675
Group Insurance	66,981	TA20	63,999
Nys Income Tax	-1,856	TA21	-1,858
Federal Income Tax	69,334	TA22	-25,510
Income Executions	-2,001	TA23	921
Assoc & Union Dues	191	TA24	-409
Social Security Tax	-79,960	TA26	17,720
Bail Deposits	29,131	TA35	33,963
Child Support Collections	3,634	TA49	1,680
Social Services Trust	606,228	TA53	680,984
Dog Money	9,433	TA57	9,433
Mortgage Tax	92,623	TA58	83,402
Court & Trust Fund	39,573	TA61	48,939
Other Funds (specify)	105,837	TA85	262,104
Additional Description Misc Trust Accts			
<b>TOTAL Agency Liabilities</b>	<b>985,278</b>		<b>1,227,240</b>
<b>TOTAL Liabilities</b>	<b>993,070</b>		<b>1,235,141</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>993,070</b>		<b>1,235,141</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	40,900,489	W129	17,651,125
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>40,900,489</b>		<b>17,651,125</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>40,900,489</b>		<b>17,651,125</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Term Bonds Payable		W623	
Bond Anticipation Notes Payable	1,600,000	W626	
<b>TOTAL Notes Payable</b>	<b>1,600,000</b>		<b>0</b>
Other Post Employment Benefits	18,356,106	W683	
Installment Purchase Debt	6,425,873	W685	3,656,748
Compensated Absences	1,718,191	W687	1,710,766
Other Long Term Debt		W689	
<b>TOTAL Other Liabilities</b>	<b>26,500,169</b>		<b>5,367,515</b>
Bonds Payable	12,800,320	W628	12,283,610
<b>TOTAL Bond And Long Term Liabilities</b>	<b>12,800,320</b>		<b>12,283,610</b>
<b>TOTAL Liabilities</b>	<b>40,900,489</b>		<b>17,651,125</b>
<b>TOTAL Liabilities</b>	<b>40,900,489</b>		<b>17,651,125</b>

COUNTY OF Cortland  
Statement of Indebtedness  
For the Fiscal Year Ending 2014

5/1/2015

County of: Cortland

Municipal Code: 110100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Am't. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2013	IPC E	Interoperable Communications			01/15/2012	01/15/2022	3.475%		\$6,425,873	\$6,425,873	\$2,769,124	\$0	\$0	\$0	\$3,656,748
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
2013	BAN N	Interoperable Comm & Bridges			09/10/2013	09/10/2014	0.50%		\$1,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000
2014	BAN N	Hwy Projects, Landfill			08/19/2014	02/27/2015	0.075%		\$2,333,000	\$0	\$0	\$0	\$0	\$0	\$2,333,000
2014	BAN N	TC#	Y		09/10/2014	02/27/2015	0.063%		\$1,339,500	\$0	\$0	\$0	\$0	\$0	\$1,339,500
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
2007	BOND N	TC3.Hwy Rds & Equip			03/01/2007	03/01/2028	3.875%		\$9,820,000	\$8,000,000	\$390,000	\$0	\$0	\$0	\$7,610,000
2012	BOND N	Interoperable and Roads			08/15/2012	08/15/2028	3.00%		\$5,000,000	\$4,870,000	\$135,000	\$0	\$0	\$0	\$4,735,000
2004	BOND N	CHURCH STREET			09/01/2004	09/01/2014	4.60%		\$500,000	\$250,000	\$35,000	\$0	\$0	\$0	\$215,000
2008	BOND N	Landfill Cell, TC3.Equip,Rds			05/01/2008	12/31/2032	4.00%		\$11,310,000	\$9,950,000	\$340,000	\$0	\$0	\$0	\$9,610,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>										\$31,095,873	\$3,669,124	\$0	\$0	\$0	\$31,099,248

COUNTY OF Cortland  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2014

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$21,194,773.00
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
<b>Total</b>		<b>\$21,194,773.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$2,566,411.93
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$25,087,515.46
<b>Total</b>		<b>\$27,653,927.39</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

COUNTY OF Cortland  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****_-162S	\$8,269,023	\$0	\$0	\$8,269,023
****_-5407	\$4,726	\$0	\$0	\$4,726
****_-190S	\$116,966	\$0	\$0	\$116,966
****_-1363	\$2,085,605	\$0	\$0	\$2,085,605
****_-1881	\$1,229,672	\$0	\$0	\$1,229,672
****_-3383	\$189,227	\$0	\$0	\$189,227
****_-0507	\$392,259	\$0	\$0	\$392,259
****_-0509	\$36,595	\$0	\$0	\$36,595
****_-0515	\$1	\$0	\$0	\$1
****_-7651	\$2,951	\$0	\$0	\$2,951
****_-7653	\$789	\$0	\$0	\$789
****_-8939	\$123,575	\$0	\$0	\$123,575
****_-1902	\$229,672	\$0	\$0	\$229,672
****_-162C	\$1,495,644	\$0	\$2,564,114	(\$1,068,470)
****_-190C	\$1,781	\$0	\$0	\$1,781
****_-3928	\$705,510	\$0	\$0	\$705,510
****_-7905	\$2,011,109	\$0	\$0	\$2,011,109
****_-4710	\$486,646	\$0	\$8,314	\$478,332
****_-4702	\$298,609	\$0	\$355,796	(\$57,187)
****_-0170	(\$5,002)	\$0	\$292,007	(\$297,009)
****_-0226	\$56,689	\$22,159	\$4,929	\$73,920
****_-8908	\$110,613	\$0	\$10,433	\$100,180
****_-5539	\$26,051	\$560	\$33,739	(\$7,127)
****_-7320	\$606,822	\$0	\$0	\$606,822
****_-4681	\$994	\$0	\$0	\$994
****_-4723	\$66,768	\$0	\$0	\$66,768
****_-234C	\$178,002	\$901	\$30,607	\$148,296
****_-0154	\$77,707	\$0	\$27,914	\$49,793
****_-5547	\$34,067	\$0	\$0	\$34,067
****_-4436	\$4,099	\$0	\$0	\$4,099

COUNTY OF Cortland  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4437	\$22,482	\$7	\$0	\$22,489
****-4438	\$4,701	\$0	\$0	\$4,701
****-4440	\$3,950	\$0	\$0	\$3,950
****-4442	\$1,233	\$0	\$0	\$1,233
****-4443	\$44	\$0	\$0	\$44
****-4444	\$279	\$0	\$0	\$279
****-4446	\$1,614	\$0	\$0	\$1,614
****-4448	\$230	\$0	\$0	\$230
****-7817	\$8,907	\$0	\$0	\$8,907
****-6090	\$952	\$0	\$0	\$952
****-7791	\$50	\$0	\$0	\$50
****-7809	\$395	\$0	\$0	\$395
****-1691	\$710,081	\$0	\$29,098	\$680,984
****-7064	\$4,103,961	\$0	\$0	\$4,103,961
****-9359	\$36,608	\$0	\$0	\$36,608
****-7719	\$899	\$0	\$0	\$899
****-4947	\$2,623	\$0	\$0	\$2,623
****-3223	\$12,137	\$0	\$0	\$12,137
****-3801	\$207	\$0	\$0	\$207
****-6802	\$2,190	\$0	\$0	\$2,190
****-3662	\$1,509	\$0	\$0	\$1,509
****-8693	\$2,219	\$0	\$0	\$2,219
****-7686	\$1,500	\$0	\$0	\$1,500
****-7088	\$1,350	\$0	\$0	\$1,350

COUNTY OF Cortland  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-7479	\$765,138	\$0	\$0	\$765,138
				Total Adjusted Bank Balance
				\$21,189,107
				Petty Cash
				\$5,640.00
				Adjustments
				\$26.02
			9ZCASH	Total Cash
			*	\$21,194,773
			9ZCASHB	Total Cash Balance All Funds
			*	\$21,194,773

\* Must be equal

COUNTY OF Cortland  
Local Government Questionnaire  
For the Fiscal Year Ending 2014

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>No</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <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 Cortland  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

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	\$4,693,435.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$1,771,308.00			
90408	Worker's Compensation Insurance	\$499,860.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$45,720.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$8,895,238.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$8,416,504.00			
<b>Total</b>		<b>\$24,322,065.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$24,322,865.06</b>			

COUNTY OF Cortland  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	

COUNTY OF Cortland  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2014

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
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)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Cynthia A Monroe, hereby certify that I am the Chief Fiscal Officer of the County of Cortland, and that the information provided in the annual financial report of the County of Cortland, for the fiscal year ended 12/31/2014, 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 Cortland, and adopted by me as my signature for use in conjunction with the filing of the County of Cortland's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Cortland's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

Carolyn Kennedy  
Name of Report Preparer if different than Chief Fiscal Officer

Cortland County  
Name

(607) 753-5192  
Telephone Number

Fiscal Manager  
Title

60 Central Avenue, Cortland, NY 13820  
Official Address

05/01/2015  
Date of Certification

(607) 753-5070  
Official Telephone Number

COUNTY OF Cortland  
Financial Comments  
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8015 Taking away most of last year's increase

(D) COUNTY ROAD

Adjustment Reason

Account Code D8015 Ban payable recorded as Bond Proceeds

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Prior year adj for lease

Account Code H8015 Prior year adh

(EL) ENTERPRISE REFUSE/GARBAGE

Adjustment Reason

Account Code EL8012 Prior year equipment purchases recorded as expense

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8015 Prior year adj



Thank you, 110100000000 from the COUNTY of CORTLAND, for your Submission to the Local Government and School Accountability Data Exchange System on 05/01/2015 04:30:16 PM.

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