

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 12/31/2015

\*\*\*\*\*

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	7,942,520	A200	4,686,138
Cash In Time Deposits		A201	3,131,609
Petty Cash	5,400	A210	5,075
<b>TOTAL Cash</b>	<b>7,947,920</b>		<b>7,822,822</b>
Taxes Receivable, Overdue	2,015,765	A260	1,716,378
Returned School Taxes Receivable	2,042,883	A280	2,051,400
City School Taxes Receivable	283,852	A290	183,564
Delinquent Village Taxes Rec	136,513	A295	132,541
Taxes Receivable, Pending Additional Description Tax Installments	910,023	A300	601,646
Property Acquired For Taxes Additional Description Bankruptcy	5,424	A330	80,777
Allowance For Uncollectible Taxes	-27,888	A342	-87,461
<b>TOTAL Taxes Receivable (net)</b>	<b>5,366,572</b>		<b>4,678,845</b>
Accounts Receivable	4,964,359	A380	2,357,819
<b>TOTAL Other Receivables (net)</b>	<b>4,964,359</b>		<b>2,357,819</b>
State And Federal, Social Services	4,842,475	A400	4,200,921
Due From State And Federal Government	1,433,426	A410	2,675,863
<b>TOTAL State And Federal Aid Receivables</b>	<b>6,275,901</b>		<b>6,876,784</b>
Due From Other Funds	796,567	A391	1,421,157
<b>TOTAL Due From Other Funds</b>	<b>796,567</b>		<b>1,421,157</b>
Towns & Cities	31,134	A430	
Due From Other Governments	273,193	A440	
<b>TOTAL Due From Other Governments</b>	<b>304,326</b>		<b>0</b>
Prepaid Expenses	1,066,937	A480	1,091,093
<b>TOTAL Prepaid Expenses</b>	<b>1,066,937</b>		<b>1,091,093</b>
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	2,098,125	A231	3,728,877
<b>TOTAL Restricted Assets</b>	<b>2,098,125</b>		<b>3,728,877</b>
Miscellaneous Current Assets	641	A489	
<b>TOTAL Other</b>	<b>641</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>28,821,348</b>		<b>27,977,397</b>

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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	2,703,247	A600	6,050,798
<b>TOTAL Accounts Payable</b>	<b>2,703,247</b>		<b>6,050,798</b>
Accrued Liabilities	727,792	A601	
<b>TOTAL Accrued Liabilities</b>	<b>727,792</b>		<b>0</b>
Other Liabilities	67,122	A688	
Additional Description FARMLAND PROTECTION Overpayments & Clearing Account	-936	A690	
<b>TOTAL Other Liabilities</b>	<b>66,187</b>		<b>0</b>
Due To Other Funds	2,187,244	A630	266,838
<b>TOTAL Due To Other Funds</b>	<b>2,187,244</b>		<b>266,838</b>
Due To Other Governments	226,922	A631	322,153
Additional Description MH LIABILITIES			
Due To Social Service Recipient	-7,953	A649	-9,564
Due To School Districts	2,429,486	A660	2,429,216
Due To City School Districts	345,861	A661	347,385
Due To Village, Delinquent Taxes	128,435	A668	123,870
<b>TOTAL Due To Other Governments</b>	<b>3,122,751</b>		<b>3,213,060</b>
<b>TOTAL Liabilities</b>	<b>8,807,220</b>		<b>9,530,696</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	336,300	A691	
Deferred Taxes	1,955,010	A694	
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,291,310</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,291,310</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,066,937	A806	1,091,093
Additional Description prepaid nys retirement			
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,066,937</b>		<b>1,091,093</b>
Retirement Contribution Reserve	922,222	A827	922,256
Insurance Reserve	118,747	A863	118,751
Capital Reserve	4,726	A878	144,259
Additional Description B & G, Jail, STOA			
Reserve For Tax Stabilization	1,052,429	A880	1,052,479
Reserve For Repairs		A882	17,132
Additional Description Vehicles/ W/M			
Reserve For Debt		A884	887
Other Restricted Fund Balance		A899	1,474,000
<b>TOTAL Restricted Fund Balance</b>	<b>2,098,125</b>		<b>3,729,764</b>
Assigned Appropriated Fund Balance	755,756	A914	219,460
Assigned Unappropriated Fund Balance	662,984	A915	
<b>TOTAL Assigned Fund Balance</b>	<b>1,418,740</b>		<b>219,460</b>
Unassigned Fund Balance	13,139,016	A917	13,406,384
<b>TOTAL Unassigned Fund Balance</b>	<b>13,139,016</b>		<b>13,406,384</b>
<b>TOTAL Fund Balance</b>	<b>17,722,818</b>		<b>18,446,701</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>28,821,348</b>		<b>27,977,397</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	32,164,838	A1001	32,541,489
<b>TOTAL Real Property Taxes</b>	<b>32,164,838</b>		<b>32,541,489</b>
Gain From Sale of Tax Acq Property	368,137	A1051	288,052
Other Payments In Lieu of Taxes	119,833	A1081	129,688
Interest & Penalties On Real Prop Taxes	788,177	A1090	687,955
<b>TOTAL Real Property Tax Items</b>	<b>1,276,146</b>		<b>1,105,695</b>
Sales And Use Tax	29,113,231	A1110	28,132,268
Tax On Hotel Room Occupancy	654,599	A1113	678,899
Towns Share of Sales Tax	825,469	A1115	939,504
Emergency Telephone System Surcharge	164,813	A1140	148,980
O.T.B. Surtax	36,967	A1150	48,804
<b>TOTAL Non Property Tax Items</b>	<b>30,795,079</b>		<b>29,948,455</b>
Public Administrator Fees		A1220	500
Additional Description public defender fees			
Treasurer Fees	4,624	A1230	3,756
Charges For Tax Redemption	133,416	A1235	148,347
Assessors Fees	34,753	A1250	48,189
Clerk Fees	1,294,475	A1255	1,392,834
Other General Departmental Income	373,477	A1289	128,461
Sheriff Fees	91,298	A1510	181,048
Additional Description civil fees			
Restitution Surcharge	2,835	A1580	3,536
Other Public Safety Departmental Income	602,905	A1589	458,795
Public Health Fees	10,439	A1601	23,171
Home Nursing Charges	25,705	A1610	
Additional Description nursing home closed 2014			
Mental Health Fees	1,532,230	A1620	1,881,923
Early Interven Fees For Serv	335,767	A1621	353,692
Other Health Departmental Income	980,875	A1689	658,873
Airport Fees & Rentals	123,261	A1770	124,550
Airport Sales of Supplies	140,607	A1776	123,439
Repay of Medical Assistance	216,185	A1801	37,709
Repayment of Family Assistance	235,894	A1809	219,839
Medical Incentive Earnings	35,387	A1811	30,914
Repayment of Child Care	282,943	A1819	198,968
Repayment of Juvenile Delinquent Care	400	A1823	300
Repayment of Safety Net Assistance	216,376	A1840	243,375
Repayment of Home Energy Assis	6,808	A1841	23,448
Repayment of Emergency Care For Adults	35	A1842	1,245
Sealer of Weights & Measures	16,233	A1962	15,184
Charges-Programs For The Aging	313,281	A1972	411,108
Park And Recreational Charges	7,075	A2001	9,337
Other Culture & Recreation Income		A2089	
Other Home & Community Services Income	121,303	A2189	145,167
<b>TOTAL Departmental Income</b>	<b>7,138,589</b>		<b>6,867,708</b>
Civil Service Charges	10,740	A2220	4,874
Public Safety Services For Other Govts	5,789	A2260	
Misc Revenue, Other Govts	1,500	A2389	

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Debt Service, Other Govts	285,000	A2392	318,500
<b>TOTAL Intergovernmental Charges</b>	<b>303,028</b>		<b>323,374</b>
Interest And Earnings	11,982	A2401	7,886
Rental of Real Property	169,064	A2410	164,380
Commissions	3,669	A2450	3,618
<b>TOTAL Use of Money And Property</b>	<b>184,715</b>		<b>175,884</b>
Stop-Dwi Fines	122,340	A2615	25,000
<b>TOTAL Fines And Forfeitures</b>	<b>122,340</b>		<b>25,000</b>
Sales of Forest Products	1,471	A2652	11,913
Sales of Equipment	5,903	A2665	1,952
Other Compensation For Loss	23,595	A2690	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>30,969</b>		<b>13,865</b>
Refunds of Prior Year's Expenditures	347,631	A2701	
Gifts And Donations	250	A2705	
Vlt/tribal-State Compact Moneys	221,833	A2725	
Unclassified (specify)	104,633	A2770	451,754
<b>TOTAL Miscellaneous Local Sources</b>	<b>674,346</b>		<b>451,754</b>
St Aid VLT/Tribal Compact Moneys		A3014	299,676
State Aid Court Facilities	94,467	A3021	100,722
State Aid, Indigent Legal Services Fund	50,174	A3025	203,994
St Aid, District Attorney Salaries	72,189	A3030	72,189
St Aid - Other (specify)	209,041	A3089	51,100
Additional Description aid to prosecution			
St Aid, Education of Handicapped Child	1,238,770	A3277	980,640
State Aid, Homeland Security	172,050	A3306	505,257
St Aid, Probation Services	234,061	A3310	214,873
St Aid, Navigation Law Enforcement	3,403	A3315	-1,702
St Aid, Snowmobile Law Enforce	2,592	A3317	2,587
St Aid, Other Public Safety	16,944	A3389	127,067
Additional Description stop dwi, cps			
St Aid, Public Health	918,060	A3401	927,066
St Aid, Public Health, Other	617,443	A3450	1,222,460
St Aid, Other Health	600,071	A3489	-157,405
St Aid, Mental Health	2,501,340	A3490	2,892,845
St Aid, Bus And Other Mass Trans	612,475	A3594	1,237,957
St Aid, Medical Assistance	-56,505	A3601	-18,362
St Aid, Family Assistance	5,260	A3609	5,667
St Aid, Social Services Administration	2,540,917	A3610	2,072,576
St Aid, Child Care	2,226,318	A3619	2,125,789
St Aid, Juvenile Delinquent	68,508	A3623	69,530
St Aid, Safety Net	672,949	A3640	667,058
St Aid, Emergency Aid For Adults	28,270	A3642	20,638
St Aid, Day Care	941,374	A3655	927,947
St Aid, Services For Recipients	611,104	A3670	375,361
St Aid, Veterans Service Agencies	8,529	A3710	8,529
St Aid, Programs For Aging	803,466	A3772	719,923
St Aid, Youth Programs	81,200	A3820	69,437

COUNTY OF Cortland  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
St Aid - Other Home And Community Service Additional Description W/M	183,960	A3989	19,848
<b>TOTAL State Aid</b>	<b>15,458,430</b>		<b>15,743,267</b>
Fed Aid, Public Health	56,493	A4401	85,101
Early Intervention Federal	233,563	A4451	357,330
Fed Aid, Mental Health	190,181	A4490	-98,883
Fed Aid Other Transportation		A4589	443,500
Fed Aid, Transp Cap Proj	226,698	A4597	355,205
Fed Aid, Medicaid Assistance	22,945	A4601	24,671
Fed Aid, Family Assistance	2,159,845	A4609	1,916,074
Fed Aid, Social Services Administration	3,143,674	A4610	3,042,633
Fed Aid, Food Stamp Program Admin	894,361	A4611	784,856
Flexible Fund For Family Services (fffs)	1,853,022	A4615	1,804,022
Fed Aid, Safety Net	99,758	A4640	80,446
Fed Aid, Home Energy Assistance	-26,177	A4641	-81,945
Title Iv-B Funds	54,824	A4661	112,936
Fed Aid, Services For Recipients	-561,512	A4670	-573,858
Fed Aid Other Social Services	1,006,094	A4689	1,152,118
Fed Aid, Programs For Aging	163,590	A4772	338,235
<b>TOTAL Federal Aid</b>	<b>9,517,359</b>		<b>9,742,441</b>
<b>TOTAL Revenues</b>	<b>97,665,840</b>		<b>96,938,932</b>
Interfund Transfers	26,856	A5031	
<b>TOTAL Interfund Transfers</b>	<b>26,856</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>26,856</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>97,692,696</b>		<b>96,938,932</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	156,057	A10101	184,041
Legislative Board, Equip & Cap Outlay	11,479	A10102	
Legislative Board, Contr Expend	46,458	A10104	51,588
Legislative Board, Empl Bnfts	78,325	A10108	75,381
<b>TOTAL Legislative Board</b>	<b>292,318</b>		<b>311,010</b>
District Attorney, Pers Serv	622,663	A11651	669,029
District Attorney, equip & Cap Outlay	8,470	A11652	11,723
District Attorney, contr Expend	80,328	A11654	98,083
District Attorney, empl Bnfts	251,288	A11658	268,670
<b>TOTAL District Attorney</b>	<b>962,748</b>		<b>1,047,505</b>
Public Defender, pers Serv	416,834	A11701	484,141
Public Defender, contr Expend	40,759	A11704	120,822
Public Defender, empl Bnfts	188,004	A11708	203,214
<b>TOTAL Public Defender</b>	<b>645,596</b>		<b>808,177</b>
Public Administrator, pers Serv		A11751	28,018
Additional Description assigned counsel			
Public Administrator, Equip & Cap Outlay		A11752	
Additional Description assigned counsel			
Public Administrator, contr Expend		A11754	559,215
Additional Description assigned counsel			
Public Administrator, empl Bnfts		A11758	9,434
Additional Description assigned counsel			
<b>TOTAL Public Administrator</b>	<b>0</b>		<b>596,667</b>
Med Examiners & Coroners, pers Serv	39,914	A11851	41,308
Med Examiners & Coroners, contr Expend	73,409	A11854	73,386
Med Examiners & Coroners, empl Bnfts	33,417	A11858	35,281
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>146,740</b>		<b>149,975</b>
Dir of Finance, Pers Serv	257,345	A13101	219,432
Dir of Finance, Contr Expend	12,286	A13104	10,728
Additional Description b & f, cpa cost allocation fees			
Dir of Finance, Empl Bnfts	114,710	A13108	134,819
<b>TOTAL Dir of Finance</b>	<b>384,341</b>		<b>364,979</b>
Auditor, Pers Serv	105,819	A13201	69,644
Auditor, Contr Expend	777	A13204	401
Additional Description includes contracted auditor			
Auditor, Empl Bnfts	60,999	A13208	27,515
<b>TOTAL Auditor</b>	<b>167,595</b>		<b>97,560</b>
Treasurer, Pers Serv	72,181	A13251	63,576
Treasurer, Contr Expend	72,220	A13254	165,258
Additional Description Treasurer plus fiscal agent fees			
Treasurer, Empl Bnfts	35,589	A13258	16,829
<b>TOTAL Treasurer</b>	<b>179,990</b>		<b>245,663</b>
Assessment, Pers Serv	186,349	A13551	175,135
Assessment, Contr Expend	51,649	A13554	35,921
Assessment, Empl Bnfts	95,268	A13558	94,476
<b>TOTAL Assessment</b>	<b>333,266</b>		<b>305,532</b>
Tax Advertising, Contr Expend	3,738	A13624	
<b>TOTAL Tax Advertising</b>	<b>3,738</b>		<b>0</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Exp On Prop Acq For Taxes, Contr Expend		A13644	2,020
<b>TOTAL Exp On Prop Acq For Taxes</b>	<b>0</b>		<b>2,020</b>
Fiscal Agents Fees, Contr Expend	18,255	A13804	65,193
<b>TOTAL Fiscal Agents Fees</b>	<b>18,255</b>		<b>65,193</b>
Clerk,pers Serv	417,371	A14101	412,226
Clerk,equip & Cap Outlay	9,554	A14102	11,718
Clerk,contr Expend	79,793	A14104	85,852
Clerk,empl Bnfts	242,354	A14108	235,011
<b>TOTAL Clerk</b>	<b>749,072</b>		<b>744,807</b>
Law, Pers Serv	174,198	A14201	172,101
Law, Equip & Cap Outlay		A14202	2,783
Law, Contr Expend	571,694	A14204	26,616
Law, Empl Bnfts	77,045	A14208	54,048
<b>TOTAL Law</b>	<b>822,936</b>		<b>255,548</b>
Personnel, Pers Serv	242,175	A14301	248,760
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	143,181	A14304	164,792
Additional Description includes flex spending			
Personnel, Empl Bnfts	110,098	A14308	132,819
<b>TOTAL Personnel</b>	<b>495,454</b>		<b>546,371</b>
Elections, Pers Serv	166,725	A14501	160,534
Elections, Equip & Cap Outlay	1,710	A14502	938
Elections, Contr Expend	219,094	A14504	94,230
Elections, Empl Bnfts	65,790	A14508	59,433
<b>TOTAL Elections</b>	<b>453,319</b>		<b>315,135</b>
Central Services Admin,equip & Cap Outlay	2,411	A16102	182,902
Central Services Admin,contr Expend	64,409	A16104	56,663
<b>TOTAL Central Services Admin</b>	<b>66,820</b>		<b>239,565</b>
Buildings, Pers Serv	662,415	A16201	704,608
Buildings, Equip & Cap Outlay	371,310	A16202	963,399
Buildings, Contr Expend	640,264	A16204	734,244
Additional Description 1186			
Buildings, Empl Bnfts	366,143	A16208	394,617
<b>TOTAL Buildings</b>	<b>2,040,133</b>		<b>2,796,868</b>
Central Print & Mail,contr Expend	152,737	A16704	153,045
<b>TOTAL Central Print &amp; Mail</b>	<b>152,737</b>		<b>153,045</b>
Central Data Process, Pers Serv	435,473	A16801	431,221
Central Data Process & Cap Outlay	146,628	A16802	89,540
Central Data Process, Contr Expend	96,860	A16804	107,968
Central Data Process, Empl Bnfts	205,573	A16808	218,982
<b>TOTAL Central Data Process</b>	<b>884,534</b>		<b>847,711</b>
Self Insurance Admin, Contr Expend	20,166	A17104	11,283
<b>TOTAL Self Insurance Admin</b>	<b>20,166</b>		<b>11,283</b>
Municipal Assn Dues, Contr Expend		A19204	
<b>TOTAL Municipal Assn Dues</b>	<b>0</b>		<b>0</b>

COUNTY OF Cortland  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Judgements And Claims, Contr Expend		A19304	1,192
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>1,192</b>
Distribution of Sales Tax	14,452,896	A19854	13,007,211
<b>TOTAL Distribution of Sales Tax</b>	<b>14,452,896</b>		<b>13,007,211</b>
Distrib of Vlt/tribal-State Compact Money		A19874	
<b>TOTAL Distrib of Vlt/tribal-State Compact Money</b>	<b>0</b>		<b>0</b>
Other Gen Govt Support, Contr Expend	91,412	A19894	
<b>TOTAL Other Gen Govt Support</b>	<b>91,412</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>23,364,066</b>		<b>22,913,017</b>
Community College Tuition,contr Expend	306,947	A24904	412,335
<b>TOTAL Community College Tuition</b>	<b>306,947</b>		<b>412,335</b>
Contribution,community College,contr Expen Additional Description contribution plus debt fees	1,775,177	A24954	1,687,103
<b>TOTAL Contribution</b>	<b>1,775,177</b>		<b>1,687,103</b>
Education Handicapped Children	3,342	A29602	
Education Handicapped Children,contr Expen	1,976,217	A29604	1,644,208
<b>TOTAL Education Handicapped Children</b>	<b>1,979,559</b>		<b>1,644,208</b>
<b>TOTAL Education</b>	<b>4,061,683</b>		<b>3,743,646</b>
Public Safety Comm Sys, Pers Serv	989,908	A30201	1,045,144
Public Safety Comm Sys, Equip & Cap Outlay	161,665	A30202	474,709
Public Safety Comm Sys, Contr Expend	185,991	A30204	229,594
Public Safety Comm Sys, Empl Bnfts	472,655	A30208	499,595
<b>TOTAL Public Safety Comm Sys</b>	<b>1,810,218</b>		<b>2,249,042</b>
Sheriff,pers Serv	2,652,089	A31101	2,720,007
Sheriff, Equip & Cap Outlay	129,769	A31102	122,296
Sheriff, Contr Expend	306,953	A31104	320,752
Sheriff, Empl Bnfts	1,370,063	A31108	1,262,133
<b>TOTAL Sheriff</b>	<b>4,458,874</b>		<b>4,425,188</b>
Probation, Pers Serv	1,145,809	A31401	1,167,014
Probation, Contr Expend	35,725	A31404	40,383
Probation, Empl Bnfts	533,548	A31408	534,325
<b>TOTAL Probation</b>	<b>1,715,083</b>		<b>1,741,722</b>
Jail, Pers Serv	2,641,655	A31501	2,922,985
Jail, Equip & Cap Outlay	81,740	A31502	36,996
Jail, Contr Expend	678,745	A31504	905,967
Jail, Empl Bnfts	1,237,161	A31508	1,276,389
<b>TOTAL Jail</b>	<b>4,639,302</b>		<b>5,142,337</b>
Stop Dwi, Equip & Cap Outlay	38,493	A33152	4,395
Stop Dwi,contr Expend	141,827	A33154	114,619
<b>TOTAL Stop Dwi</b>	<b>180,320</b>		<b>119,014</b>
Control of Animals, Contr Expend	42,000	A35104	48,000
<b>TOTAL Control of Animals</b>	<b>42,000</b>		<b>48,000</b>
Safety Inspection, Pers Serv	37,229	A36201	38,941
Safety Inspection, Equip & Cap Outlay	1,310	A36202	
Safety Inspection, Contr Expend	3,408	A36204	73,718

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Safety Inspection, Empl Bnfts	26,142	A36208	27,816
<b>TOTAL Safety Inspection</b>	<b>68,089</b>		<b>140,475</b>
<b>TOTAL Public Safety</b>	<b>12,913,887</b>		<b>13,865,778</b>
Public Health, Pers Serv	616,583	A40101	617,912
Public Health, Equip & Cap Outlay		A40102	6,367
Public Health, Contr Expend	190,891	A40104	243,891
Public Health, Empl Bnfts	304,383	A40108	297,420
<b>TOTAL Public Health</b>	<b>1,111,857</b>		<b>1,165,590</b>
Family Health Plan Ser, Pers Serv Additional Description jacobus center	499,099	A40351	532,576
Family Health Plan Ser, Equip & Cap Outlay	9,969	A40352	290
Family Health Plan Ser, Contr Expend	145,508	A40354	114,409
Family Health Plan Ser,empl Bnfts	258,360	A40358	266,429
<b>TOTAL Family Health Plan Ser</b>	<b>912,936</b>		<b>913,704</b>
Public Health Other, Pers Serv Additional Description nursing administration	492,587	A40501	592,860
Public Health Other, Equip & Cap Outlay	13,174	A40502	
Public Health Other, Contr Expend	92,687	A40504	59,066
Public Health Other, Empl Bnfts	259,182	A40508	306,916
<b>TOTAL Public Health Other</b>	<b>857,630</b>		<b>958,842</b>
Early Intervention Pgm,pers Serv	488,627	A40591	604,750
Early Interven Pgm,equip&cap Outlay		A40592	2,940
Early Intervention Pgm,contr Expend	107,034	A40594	169,569
Early Intervention, Empl Ben	176,765	A40598	246,158
<b>TOTAL Early Intervention</b>	<b>772,426</b>		<b>1,023,417</b>
Environmental Health Prog, Pers Serv	365,277	A40901	372,485
Environmental Health Prog,equip & Cap Outl	9,012	A40902	442
Environmental Health Prog, Contr Expend	47,320	A40904	52,961
Environmental Health Program	174,217	A40908	177,522
<b>TOTAL Environmental Health Program</b>	<b>595,825</b>		<b>603,410</b>
Other Public Health, Pers Serv	214,569	A41891	
Other Public Health, Contr Expend	120,979	A41894	
Other Public Health, Empl Bnfts	115,794	A41898	
<b>TOTAL Other Public Health</b>	<b>451,342</b>		<b>0</b>
Mental Health Admin,pers Serv Additional Description admin, prevent youth, horizon house	1,451,760	A43101	1,520,115
Mental Health Admin,equip & Cap Outlay	675	A43102	4,126
Mental Health Admin,contr Expend	2,626,824	A43104	2,652,161
Mental Health Admin,empl Bnfts	629,288	A43108	670,395
<b>TOTAL Mental Health Admin</b>	<b>4,708,547</b>		<b>4,846,797</b>
Mental Health Prog,pers Serv Additional Description family support services	119,376	A43201	111,705
Mental Health Prog,equip & Cap Outlay		A43202	
Mental Health Prog,contr Expend	3,345	A43204	6,102
Mental Health Prog, Empl Bnfts	58,404	A43208	46,409
<b>TOTAL Mental Health Prog</b>	<b>181,124</b>		<b>164,216</b>
<b>TOTAL Health</b>	<b>9,591,687</b>		<b>9,675,976</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Airport, Equip & Cap Outlay		A56102	60
Airport, Contr Expend	221,264	A56104	201,067
<b>TOTAL Airport</b>	<b>221,264</b>		<b>201,127</b>
Bus Operations, Equip & Cap Outlay		A56302	399,470
Bus Operations, Contr Expend	833,902	A56304	715,086
Additional Description 8022			
<b>TOTAL Bus Operations</b>	<b>833,902</b>		<b>1,114,556</b>
<b>TOTAL Transportation</b>	<b>1,055,165</b>		<b>1,315,683</b>
Admin, Pers Serv	5,052,048	A60101	4,961,275
Admin, Equip & Cap Outlay	12,212	A60102	31,427
Admin, Contr Expend	1,289,001	A60104	1,195,355
Admin, Empl Bnfts	2,721,982	A60108	2,756,465
<b>TOTAL Admin</b>	<b>9,075,243</b>		<b>8,944,522</b>
Day Care, Contr Expend	720,694	A60554	731,656
<b>TOTAL Day Care</b>	<b>720,694</b>		<b>731,656</b>
Services For Recipients, Contr Expend	659,933	A60704	543,293
<b>TOTAL Services For Recipients</b>	<b>659,933</b>		<b>543,293</b>
Medicaid	10,055,048	A61004	9,589,488
<b>TOTAL Medicaid</b>	<b>10,055,048</b>		<b>9,589,488</b>
Medical Assistance, Contr Expend	115,257	A61014	4,552
<b>TOTAL Medical Assistance</b>	<b>115,257</b>		<b>4,552</b>
Family Assistance, Contr Expend	3,382,752	A61094	3,088,197
<b>TOTAL Family Assistance</b>	<b>3,382,752</b>		<b>3,088,197</b>
Child Care, Contr Expend	3,686,551	A61194	3,640,623
<b>TOTAL Child Care</b>	<b>3,686,551</b>		<b>3,640,623</b>
Juvenile Delinquent, Contr Expend	111,129	A61234	141,897
<b>TOTAL Juvenile Delinquent</b>	<b>111,129</b>		<b>141,897</b>
State Training School, Contr Expend	-65,568	A61294	1
<b>TOTAL State Training School</b>	<b>-65,568</b>		<b>1</b>
Safety Net, Contr Expend	2,660,799	A61404	2,680,851
<b>TOTAL Safety Net</b>	<b>2,660,799</b>		<b>2,680,851</b>
Home Energy Assistance, Contr Expend	34,970	A61414	6,871
<b>TOTAL Home Energy Assistance</b>	<b>34,970</b>		<b>6,871</b>
Emergency Aid For Adults, Contr Expend	56,766	A61424	42,706
<b>TOTAL Emergency Aid For Adults</b>	<b>56,766</b>		<b>42,706</b>
Publicity, Contr Expend	458,300	A64104	498,300
<b>TOTAL Publicity</b>	<b>458,300</b>		<b>498,300</b>
Promotion of Industry, Contr Expend	410,632	A64204	416,791
<b>TOTAL Promotion of Industry</b>	<b>410,632</b>		<b>416,791</b>
Veterans Service, Pers Serv	79,560	A65101	76,440
Veterans Service, Equip & Cap Outlay		A65102	1,401
Veterans Service, Contr Expend	4,645	A65104	5,847
Veterans Service, Empl Bnfts	44,311	A65108	44,789
<b>TOTAL Veterans Service</b>	<b>128,515</b>		<b>128,477</b>
Consumer Affairs, Pers Serv	41,260	A66101	41,845

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Consumer Affairs, Contr Expend	3,061	A66104	3,397
Consumer Affairs, Empl Bnfts	17,981	A66108	18,782
<b>TOTAL Consumer Affairs</b>	<b>62,302</b>		<b>64,024</b>
Programs For Aging, Pers Serv Additional Description aging program, nutrition.	1,045,153	A67721	1,097,885
Programs For Aging, Equip & Cap Outlay	7,048	A67722	15,714
Programs For Aging, Contr Expend	539,509	A67724	533,284
Programs For Aging, Empl Bnfts	528,799	A67728	530,818
<b>TOTAL Programs For Aging</b>	<b>2,120,510</b>		<b>2,177,701</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>33,673,833</b>		<b>32,699,950</b>
Parks, Equip & Cap Outlay	30,662	A71102	37,443
Parks, Contr Expend	24,630	A71104	21,700
Parks, Empl Bnfts	17,355	A71108	6,045
<b>TOTAL Parks</b>	<b>72,647</b>		<b>65,188</b>
Youth Prog, Contr Expend	53,756	A73104	76,358
<b>TOTAL Youth Prog</b>	<b>53,756</b>		<b>76,358</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	90,362	A76101	74,671
Programs For Aging, Contr Expend	9,584	A76104	8,106
Programs For Aging, Empl Bnfts	67,002	A76108	39,391
<b>TOTAL Programs For Aging</b>	<b>166,948</b>		<b>122,168</b>
<b>TOTAL Culture And Recreation</b>	<b>346,851</b>		<b>317,214</b>
Planning, Pers Serv	195,684	A80201	201,472
Planning, Contr Expend	299,408	A80204	249,584
Planning, Empl Bnfts	73,218	A80208	99,390
<b>TOTAL Planning</b>	<b>568,309</b>		<b>550,446</b>
Conservation, Contr Expend	275,000	A87104	285,093
<b>TOTAL Conservation</b>	<b>275,000</b>		<b>285,093</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>
Forestry, Contr Expend		A87304	14,000
<b>TOTAL Forestry</b>	<b>0</b>		<b>14,000</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	14,000	A87904	
<b>TOTAL Gen Natural Resources</b>	<b>14,000</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>1,153,309</b>		<b>1,145,539</b>
Worker's Compensation, Empl Bnfts	112,985	A90408	165,702
Unemployment Insurance, Empl Bnfts	45,720	A90508	19,536
Hospital & Medical (dental) Ins, Empl Bnft	2,828,366	A90608	2,828,366
<b>TOTAL Employee Benefits</b>	<b>2,987,071</b>		<b>3,013,604</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Debt Principal, Serial Bonds	352,050	A97106	463,386
Install Pur Debt, Principal Additional Description Motorola Radio Lease		A97856	2,710,643
<b>TOTAL Debt Principal</b>	<b>352,050</b>		<b>3,174,029</b>
Debt Interest, Serial Bonds	310,958	A97107	296,426
Install Pur Debt, Interest Additional Description Motorola Radio Lease		A97857	183,890
<b>TOTAL Debt Interest</b>	<b>310,958</b>		<b>480,316</b>
<b>TOTAL Expenditures</b>	<b>89,810,562</b>		<b>92,344,752</b>
Transfers, Other Funds	4,865,202	A99019	5,612,182
Transfers, Capital Projects Fund	1,338,556	A99509	468,157
<b>TOTAL Operating Transfers</b>	<b>6,203,759</b>		<b>6,080,339</b>
<b>TOTAL Other Uses</b>	<b>6,203,759</b>		<b>6,080,339</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>96,014,320</b>		<b>98,425,091</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>15,522,321</b>	<b>A8021</b>	<b>17,722,917</b>
Prior Period Adj -Increase In Fund Balance	522,220	A8012	2,209,943
Prior Period Adj -Decrease In Fund Balance		A8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>16,044,541</b>	<b>A8022</b>	<b>19,932,860</b>
ADD - REVENUES AND OTHER SOURCES	97,692,696		96,938,932
DEDUCT - EXPENDITURES AND OTHER USES	96,014,320		98,425,091
<b>Fund Balance - End of Year</b>	<b>17,722,917</b>	<b>A8029</b>	<b>18,446,701</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	33,553,108	A1049N	33,945,100
Est Rev - Real Property Tax Items	1,003,050	A1099N	1,021,404
Est Rev - Non Property Tax Items	29,468,620	A1199N	29,361,958
Est Rev - Departmental Income	7,444,306	A1299N	7,442,928
Est Rev - Use of Money And Property	25,100	A2499N	40,665
Est Rev - Miscellaneous Local Sources	675,000	A2799N	290,650
Est Rev - State Aid	14,538,347	A3099N	13,137,980
Est Rev - Federal Aid	10,516,285	A4099N	11,122,173
<b>TOTAL Estimated Revenues</b>	<b>97,223,816</b>		<b>96,362,858</b>
Appropriated Fund Balance	755,756	A599N	219,460
<b>TOTAL Estimated Other Sources</b>	<b>755,756</b>		<b>219,460</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>97,979,572</b>		<b>96,582,318</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	23,443,718	A1999N	21,397,785
App - Education	4,240,084	A2999N	2,045,635
App - Public Safety	13,164,440	A3999N	11,163,511
App - Health	9,863,983	A4999N	9,977,375
App - Transportation	1,060,119	A5999N	878,232
App - Economic Assistance And Opportunity	34,212,187	A6999N	31,932,673
App - Culture And Recreation	1,218,841	A7999N	236,888
App - Home And Community Services	1,199,886	A8999N	837,141
App - Employee Benefits	2,954,291	A9199N	11,205,896
App - Debt Service	1,192,402	A9899N	979,521
<b>TOTAL Appropriations</b>	<b>92,549,951</b>		<b>90,654,657</b>
App - Interfund Transfer	5,429,621	A9999N	5,927,661
<b>TOTAL Other Uses</b>	<b>5,429,621</b>		<b>5,927,661</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>97,979,572</b>		<b>96,582,318</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	32,608	CD200	65,851
Additional Description combines all wia			
<b>TOTAL Cash</b>	<b>32,608</b>		<b>65,851</b>
Due From State And Federal Government	13,542	CD410	42,849
<b>TOTAL State And Federal Aid Receivables</b>	<b>13,542</b>		<b>42,849</b>
Due From Other Funds	36,882	CD391	
<b>TOTAL Due From Other Funds</b>	<b>36,882</b>		<b>0</b>
Cash Special Reserves		CD230	
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>83,032</b>		<b>108,700</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	36,882	CD630	23,635
<b>TOTAL Due To Other Funds</b>	<b>36,882</b>		<b>23,635</b>
<b>TOTAL Liabilities</b>	<b>36,882</b>		<b>23,635</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	46,146	CD691	85,065
<b>TOTAL Deferred Inflows of Resources</b>	<b>46,146</b>		<b>85,065</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>46,146</b>		<b>85,065</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance		CD899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance	4	CD915	
<b>TOTAL Assigned Fund Balance</b>	<b>4</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>4</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>83,032</b>		<b>108,700</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	11	CD2401	20
<b>TOTAL Use of Money And Property</b>	<b>11</b>		<b>20</b>
Fed Aid, Job Training Partnership	751,938	CD4790	1,147,389
Federal Aid - Workforce Investment Act		CD4791	346,566
<b>TOTAL Federal Aid</b>	<b>751,938</b>		<b>1,493,955</b>
<b>TOTAL Revenues</b>	<b>751,949</b>		<b>1,493,975</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>751,949</b>		<b>1,493,975</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Administration-Personal Services		CD17101	
Administration-Equip&cap Outlay		CD17102	
Administration-Contractual		CD17104	
Administration-Empl Ben		CD17108	
<b>TOTAL Administration-Empl Ben</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Job Train Admin, Per Serv	362,017	CD62901	
Job Train Admin, Contr Expend	257,309	CD62904	1,147,409
Job Train Admin, Empl Bnfts	132,639	CD62908	
<b>TOTAL Job Train Admin</b>	<b>751,965</b>		<b>1,147,409</b>
Workforce Investment Act, Pers Serv		CD62931	
Workforce Investment Act, Equip & Cap Outl		CD62932	
Workforce Investment Act, Contr Expen		CD62934	346,566
Workforce Investment Act, Empl Bnfts		CD62938	
<b>TOTAL Workforce Investment Act</b>	<b>0</b>		<b>346,566</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>751,965</b>		<b>1,493,975</b>
<b>TOTAL Expenditures</b>	<b>751,965</b>		<b>1,493,975</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>751,965</b>		<b>1,493,975</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>20</b>	<b>CD8021</b>	<b>4</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>20</b>	<b>CD8022</b>	<b>4</b>
ADD - REVENUES AND OTHER SOURCES	751,949		1,493,975
DEDUCT - EXPENDITURES AND OTHER USES	751,965		1,493,975
<b>Fund Balance - End of Year</b>	<b>4</b>	<b>CD8029</b>	<b>4</b>

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(D) COUNTY ROAD

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,264,482	D200	1,869,488
Cash In Time Deposits		D201	543,966
<b>TOTAL Cash</b>	<b>1,264,482</b>		<b>2,413,454</b>
Accounts Receivable	3,097	D380	85
<b>TOTAL Other Receivables (net)</b>	<b>3,097</b>		<b>85</b>
Due From State And Federal Government		D410	107,164
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>107,164</b>
Due From Other Funds	33,659	D391	106,454
<b>TOTAL Due From Other Funds</b>	<b>33,659</b>		<b>106,454</b>
Prepaid Expenses	84,071	D480	
<b>TOTAL Prepaid Expenses</b>	<b>84,071</b>		<b>0</b>
Cash Special Reserves	80,608	D230	80,610
<b>TOTAL Restricted Assets</b>	<b>80,608</b>		<b>80,610</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,465,917</b>		<b>2,707,767</b>

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(D) COUNTY ROAD

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	161,782	D600	93,726
<b>TOTAL Accounts Payable</b>	<b>161,782</b>		<b>93,726</b>
Accrued Liabilities	50,886	D601	
<b>TOTAL Accrued Liabilities</b>	<b>50,886</b>		<b>0</b>
Bond Anticipation Notes Payable		D626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Other Liabilities	86	D688	
<b>TOTAL Other Liabilities</b>	<b>86</b>		<b>0</b>
Due To Other Funds	176,915	D630	367,288
<b>TOTAL Due To Other Funds</b>	<b>176,915</b>		<b>367,288</b>
<b>TOTAL Liabilities</b>	<b>389,670</b>		<b>461,014</b>
<b>Fund Balance</b>			
Not in Spendable Form	84,071	D806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>84,071</b>		<b>0</b>
Retirement Contribution Reserve	80,608	D827	80,610
Reserve For Debt		D884	223
Other Restricted Fund Balance		D899	
<b>TOTAL Restricted Fund Balance</b>	<b>80,608</b>		<b>80,833</b>
Committed Fund Balance		D913	
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	374,648	D914	1,050,425
Additional Description MATCH 2016 APPR FB			
Assigned Unappropriated Fund Balance	536,921	D915	1,115,495
<b>TOTAL Assigned Fund Balance</b>	<b>911,569</b>		<b>2,165,920</b>
Unassigned Fund Balance		D917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,076,248</b>		<b>2,246,753</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,465,917</b>		<b>2,707,767</b>

COUNTY OF Cortland  
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(D) COUNTY ROAD

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Other Transportation Departmental Income	8,394	D1789	11,161
<b>TOTAL Departmental Income</b>	<b>8,394</b>		<b>11,161</b>
Transportation Services, Other Govts	13,196	D2300	14,570
Snow Removal Services, Other Govts	941,811	D2302	702,360
<b>TOTAL Intergovernmental Charges</b>	<b>955,007</b>		<b>716,930</b>
Interest And Earnings	565	D2401	482
<b>TOTAL Use of Money And Property</b>	<b>565</b>		<b>482</b>
Sales, Other	5	D2655	
Insurance Recoveries		D2680	9,031
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5</b>		<b>9,031</b>
Refunds of Prior Year's Expenditures	712	D2701	2,342
Premium & Accrued Interest On Obligations	10,094	D2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>10,806</b>		<b>2,342</b>
Interfund Revenues	49,495	D2801	36,006
<b>TOTAL Interfund Revenues</b>	<b>49,495</b>		<b>36,006</b>
St Aid, Other Aid, (specify)	1,199	D3089	
St Aid, Consolidated Highway Aid	1,778,529	D3501	1,814,479
<b>TOTAL State Aid</b>	<b>1,779,728</b>		<b>1,814,479</b>
Fed Aid, Emergency Disaster Assistance	154,554	D4960	58,357
<b>TOTAL Federal Aid</b>	<b>154,554</b>		<b>58,357</b>
<b>TOTAL Revenues</b>	<b>2,958,554</b>		<b>2,648,788</b>
Interfund Transfers	4,809,621	D5031	5,209,021
<b>TOTAL Interfund Transfers</b>	<b>4,809,621</b>		<b>5,209,021</b>
Statutory Installment Bonds		D5720	4,695,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>4,695,000</b>
<b>TOTAL Other Sources</b>	<b>4,809,621</b>		<b>9,904,021</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,768,175</b>		<b>12,552,809</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Traffic Control, Pers Serv	32,457	D33101	34,123
Traffic Control, Contr Expen	128,827	D33104	146,031
Traffic Control, Empl Bnfts	18,180	D33108	17,253
<b>TOTAL Traffic Control</b>	<b>179,464</b>		<b>197,407</b>
<b>TOTAL Public Safety</b>	<b>179,464</b>		<b>197,407</b>
Street Admin, Pers Serv	305,771	D50101	330,048
Street Admin, Contr Expend	67,008	D50104	63,158
Street Admin, Empl Bnfts	160,267	D50108	152,536
<b>TOTAL Street Admin</b>	<b>533,045</b>		<b>545,742</b>
Engineering, Pers Serv	49,427	D50201	40,322
Engineering, Equip & Cap Outlay	1,752	D50202	
Engineering, Contr Expend	14,314	D50204	20,719
Engineering, Empl Bnfts	21,036	D50208	17,369
<b>TOTAL Engineering</b>	<b>86,529</b>		<b>78,410</b>
Maint of Streets, Pers Serv	757,256	D51101	935,149
Maint of Streets, Contr Expend	2,018,658	D51104	3,271,669
Maint of Streets, Empl Bnfts	510,808	D51108	488,574
<b>TOTAL Maint of Streets</b>	<b>3,286,722</b>		<b>4,695,392</b>
Perm Improve Highway, Pers Serv	328,777	D51121	407,966
Perm Improve Highway, Contr Expend	1,490,545	D51124	2,677,036
Perm Improve Highway, Empl Bnfts	106,988	D51128	203,507
<b>TOTAL Perm Improve Highway</b>	<b>1,926,311</b>		<b>3,288,509</b>
Snow Removal, Pers Serv	146,099	D51421	
Snow Removal, Contr Expend	915,458	D51424	-15,081
Snow Removal, Empl Bnfts	49,712	D51428	
<b>TOTAL Snow Removal</b>	<b>1,111,269</b>		<b>-15,081</b>
Snow Removal State,pers Serv	91,754	D51441	
Snow Removal State, Contr Expend	418,284	D51444	-6,921
Snow Removal State, Empl Bnfts	28,847	D51448	
<b>TOTAL Snow Removal State</b>	<b>538,886</b>		<b>-6,921</b>
Airport, Pers Serv	38,715	D56101	
<b>TOTAL Airport</b>	<b>38,715</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>7,521,477</b>		<b>8,586,051</b>
Debt Principal, Serial Bonds	88,870	D97106	90,274
Debt Principal, Bond Anticipation Notes		D97306	55,000
<b>TOTAL Debt Principal</b>	<b>88,870</b>		<b>145,274</b>
Debt Interest, Serial Bonds	83,707	D97107	168,839
Debt Interest, Bond Anticipation Notes	10,166	D97307	23,019
<b>TOTAL Debt Interest</b>	<b>93,873</b>		<b>191,858</b>
<b>TOTAL Expenditures</b>	<b>7,883,684</b>		<b>9,120,590</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Uses</b>			
Transfers, Other Funds	65,500	D99019	
<b>TOTAL Operating Transfers</b>	<b>65,500</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>65,500</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,949,184</b>		<b>9,120,590</b>

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(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,257,257</b>	<b>D8021</b>	<b>1,076,248</b>
Prior Period Adj -Increase In Fund Balance		D8012	359,780
Prior Period Adj -Decrease In Fund Balance		D8015	2,621,494
<b>Restated Fund Balance - Beg of Year</b>	<b>1,257,257</b>	<b>D8022</b>	<b>-1,185,466</b>
ADD - REVENUES AND OTHER SOURCES	7,768,175		12,552,809
DEDUCT - EXPENDITURES AND OTHER USES	7,949,184		9,120,590
<b>Fund Balance - End of Year</b>	<b>1,076,248</b>	<b>D8029</b>	<b>2,246,753</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	23,050	D2399N	22,050
Est Rev - Use of Money And Property	1,500	D2499N	600
Est Rev - Miscellaneous Local Sources	1,689,000	D2799N	
Est Rev - Interfund Revenues	5,259,621	D2801N	5,457,070
Est Rev - State Aid	2,384,961	D3099N	2,429,480
<b>TOTAL Estimated Revenues</b>	<b>9,358,132</b>		<b>7,909,200</b>
Appropriated Fund Balance	374,648	D599N	1,050,425
<b>TOTAL Estimated Other Sources</b>	<b>374,648</b>		<b>1,050,425</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>9,732,780</b>		<b>8,959,625</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	8,410,647	D5999N	5,887,106
App - Employee Benefits	965,018	D9199N	895,241
App - Debt Service	357,115	D9899N	2,177,278
<b>TOTAL Appropriations</b>	<b>9,732,780</b>		<b>8,959,625</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>9,732,780</b>		<b>8,959,625</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,230,329	DM200	276,221
Cash In Time Deposits		DM201	1,268,912
<b>TOTAL Cash</b>	<b>1,230,329</b>		<b>1,545,133</b>
Accounts Receivable	278,012	DM380	98,380
<b>TOTAL Other Receivables (net)</b>	<b>278,012</b>		<b>98,380</b>
Due From Other Funds	52,732	DM391	18,000
<b>TOTAL Due From Other Funds</b>	<b>52,732</b>		<b>18,000</b>
Prepaid Expenses	20,221	DM480	
<b>TOTAL Prepaid Expenses</b>	<b>20,221</b>		<b>0</b>
Cash Special Reserves	51,104	DM230	51,105
<b>TOTAL Restricted Assets</b>	<b>51,104</b>		<b>51,105</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,632,397</b>		<b>1,712,618</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	130,457	DM600	72,674
<b>TOTAL Accounts Payable</b>	<b>130,457</b>		<b>72,674</b>
Accrued Liabilities	22,159	DM601	
<b>TOTAL Accrued Liabilities</b>	<b>22,159</b>		<b>0</b>
Due To Other Funds		DM630	98,538
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>98,538</b>
<b>TOTAL Liabilities</b>	<b>152,616</b>		<b>171,212</b>
<b>Fund Balance</b>			
Not in Spendable Form	20,221	DM806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>20,221</b>		<b>0</b>
Retirement Contribution Reserve	51,104	DM827	51,105
<b>TOTAL Restricted Fund Balance</b>	<b>51,104</b>		<b>51,105</b>
Assigned Appropriated Fund Balance	184,299	DM914	435,000
Assigned Unappropriated Fund Balance	1,224,108	DM915	1,055,301
<b>TOTAL Assigned Fund Balance</b>	<b>1,408,407</b>		<b>1,490,301</b>
Unassigned Fund Balance		DM917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,479,732</b>		<b>1,541,406</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,632,348</b>		<b>1,712,618</b>

COUNTY OF Cortland  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Transportation Services, Other Govts	287,417	DM2300	184,690
<b>TOTAL Intergovernmental Charges</b>	<b>287,417</b>		<b>184,690</b>
Interest And Earnings	397	DM2401	343
Rental of Equipment	2,285,561	DM2414	2,424,418
<b>TOTAL Use of Money And Property</b>	<b>2,285,958</b>		<b>2,424,761</b>
Sales of Scrap & Excess Materials	15,798	DM2650	12,900
Sales of Equipment		DM2665	101,926
Insurance Recoveries	20,793	DM2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>36,591</b>		<b>114,826</b>
Refunds of Prior Year's Expenditures	128	DM2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>128</b>		<b>0</b>
Interfund Revenues	229,161	DM2801	140,357
<b>TOTAL Interfund Revenues</b>	<b>229,161</b>		<b>140,357</b>
<b>TOTAL Revenues</b>	<b>2,839,255</b>		<b>2,864,634</b>
Interfund Transfers	121,081	DM5031	
<b>TOTAL Interfund Transfers</b>	<b>121,081</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>121,081</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,960,337</b>		<b>2,864,634</b>

COUNTY OF Cortland  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Machinery, Pers Serv	465,609	DM51301	417,257
Machinery, Equip & Cap Outlay	386,978	DM51302	402,340
Machinery, Contr Expend	1,528,570	DM51304	1,155,920
Machinery, Empl Bnfts	214,480	DM51308	220,346
<b>TOTAL Machinery</b>	<b>2,595,638</b>		<b>2,195,863</b>
<b>TOTAL Transportation</b>	<b>2,595,638</b>		<b>2,195,863</b>
Debt Principal, Serial Bonds	75,790	DM97106	94,597
<b>TOTAL Debt Principal</b>	<b>75,790</b>		<b>94,597</b>
Debt Interest, Serial Bonds	74,285	DM97107	50,183
<b>TOTAL Debt Interest</b>	<b>74,285</b>		<b>50,183</b>
<b>TOTAL Expenditures</b>	<b>2,745,712</b>		<b>2,340,643</b>
Transfers, Other Funds		DM99019	400,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>400,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>400,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,745,712</b>		<b>2,740,643</b>

COUNTY OF Cortland  
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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,265,157</b>	<b>DM8021</b>	<b>1,479,782</b>
Prior Period Adj -Increase In Fund Balance		DM8012	
Prior Period Adj -Decrease In Fund Balance		DM8015	62,367
<b>Restated Fund Balance - Beg of Year</b>	<b>1,265,157</b>	<b>DM8022</b>	<b>1,417,415</b>
ADD - REVENUES AND OTHER SOURCES	2,960,337		2,864,634
DEDUCT - EXPENDITURES AND OTHER USES	2,745,712		2,740,643
<b>Fund Balance - End of Year</b>	<b>1,479,782</b>	<b>DM8029</b>	<b>1,541,406</b>

COUNTY OF Cortland  
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Intergovernmental Charges	2,815,065	DM2399N	2,602,082
Use of Money And Property	1,000	DM2499N	350
Miscellaneous Local Sources	1,000	DM2799N	21,000
Interfund Revenues	260,000	DM2801N	160,000
<b>TOTAL Estimated Revenues</b>	<b>3,077,065</b>		<b>2,783,432</b>
Appropriated Fund Balance	184,299	DM599N	435,000
<b>TOTAL Estimated Other Sources</b>	<b>184,299</b>		<b>435,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,261,364</b>		<b>3,218,432</b>

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
Transportation	2,469,000	DM5999N	2,433,573
Employee Benefits	243,083	DM9199N	233,189
Debt Service (principal & InT.)	149,281	DM9899N	151,670
<b>TOTAL Appropriations</b>	<b>2,861,364</b>		<b>2,818,432</b>
Other Budgetary Purposes		DM962N	
Interfund Transfers	400,000	DM9999N	400,000
<b>TOTAL Other Uses</b>	<b>400,000</b>		<b>400,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,261,364</b>		<b>3,218,432</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	289,407	EL200	44,589
Cash In Time Deposits		EL201	229,858
Petty Cash	240	EL210	500
<b>TOTAL Cash</b>	<b>289,647</b>		<b>274,947</b>
Accounts Receivable	121,760	EL380	141,630
<b>TOTAL Other Receivables (net)</b>	<b>121,760</b>		<b>141,630</b>
Due From State And Federal Government	3,523	EL410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>3,523</b>		<b>0</b>
Due From Other Funds	49,820	EL391	6,292
<b>TOTAL Due From Other Funds</b>	<b>49,820</b>		<b>6,292</b>
Prepaid Expenses	15,463	EL480	
<b>TOTAL Prepaid Expenses</b>	<b>15,463</b>		<b>0</b>
Cash Special Reserves Additional Description LANDFILL EQUIPMENT & CLOSURE	428,855	EL230	712,542
<b>TOTAL Restricted Assets</b>	<b>428,855</b>		<b>712,542</b>
Land	176,300	EL101	176,300
Buildings	2,303,685	EL102	2,303,685
Improvements Other Than Buildings	21,198,235	EL103	19,909,964
Machinery And Equipment	2,219,458	EL104	2,354,653
Accum Deprec, Buildings	-8,904,065	EL112	-760,213
Accum Depr, Imp Other Than Bld	-3,649,881	EL113	-14,339,928
<b>TOTAL Fixed Assets (net)</b>	<b>13,343,732</b>		<b>9,644,461</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>14,252,800</b>		<b>10,779,872</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	12,824	EL600	72,424
<b>TOTAL Accounts Payable</b>	<b>12,824</b>		<b>72,424</b>
Accrued Liabilities	12,336	EL601	
<b>TOTAL Accrued Liabilities</b>	<b>12,336</b>		<b>0</b>
Bond Anticipation Notes Payable	868,000	EL626	
<b>TOTAL Notes Payable</b>	<b>868,000</b>		<b>0</b>
Landfill Closure & Post Closure Liability	3,679,563	EL684	5,455,848
Overpayments & Clearing Account		EL690	
<b>TOTAL Other Liabilities</b>	<b>3,679,563</b>		<b>5,455,848</b>
Due To Other Funds	203,057	EL630	171,711
<b>TOTAL Due To Other Funds</b>	<b>203,057</b>		<b>171,711</b>
Bonds Payable	9,886,390	EL628	10,678,486
<b>TOTAL Bond And Long Term Liabilities</b>	<b>9,886,390</b>		<b>10,678,486</b>
<b>TOTAL Liabilities</b>	<b>14,662,170</b>		<b>16,378,469</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		EL691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Capital Projects	-282,349	EL921	
Net Assets-Restricted For Debt		EL922	
Net Assets-Restricted For Other Purposes	428,856	EL923	712,542
Additional Description MATCH RSV ACCT BS			
Net Assets-Unrestricted (deficit)	-555,876	EL924	-6,311,139
<b>TOTAL Net Position</b>	<b>-409,369</b>		<b>-5,598,597</b>
<b>TOTAL Fund Balance</b>	<b>-409,369</b>		<b>-5,598,597</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>14,252,801</b>		<b>10,779,872</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Refuse & Garbage Charges	1,554,766	EL2130	1,581,056
<b>TOTAL Charges For Services Within Locality</b>	<b>1,554,766</b>		<b>1,581,056</b>
Sale of Scrap Materials		EL2650	9,918
Sales, Other		EL2655	20,005
Additional Description sale of equipment			
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>29,923</b>
Interfund Transfers		EL5031	803,161
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>803,161</b>
Interest And Earnings	5,405	EL2401	191
<b>TOTAL Use of Money And Property</b>	<b>5,405</b>		<b>191</b>
Refunds of Prior Year's Expenditures	157	EL2701	
Unclassified (specify)	3,132	EL2770	1,692
<b>TOTAL Other</b>	<b>3,290</b>		<b>1,692</b>
St Aid - Other Home And Community Service	7,563	EL3989	
<b>TOTAL State Aid</b>	<b>7,563</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,571,023</b>		<b>2,416,023</b>
<b>TOTAL Operating Revenue</b>	<b>1,571,023</b>		<b>2,416,023</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenses</b>			
Refuse & Garbage, Pers Serv	193,950	EL81601	334,652
<b>TOTAL Refuse &amp; Garbage</b>	<b>193,950</b>		<b>334,652</b>
<b>TOTAL Personal Services</b>	<b>193,950</b>		<b>334,652</b>
Credit Card Fees		EL13754	
<b>TOTAL Credit Card Fees</b>	<b>0</b>		<b>0</b>
Refuse & Garbage, Contr Expend		EL81604	1,592,916
<b>TOTAL Refuse &amp; Garbage</b>	<b>0</b>		<b>1,592,916</b>
<b>TOTAL Contractual Expenses</b>	<b>0</b>		<b>1,592,916</b>
Administration-Empl Ben	155,640	EL17108	177,187
<b>TOTAL Administration-Empl Ben</b>	<b>155,640</b>		<b>177,187</b>
<b>TOTAL Employee Benefits</b>	<b>155,640</b>		<b>177,187</b>
Debt Interest, Serial Bonds	449,953	EL97107	288,544
<b>TOTAL Interest Expense</b>	<b>449,953</b>		<b>288,544</b>
<b>TOTAL Expenses</b>	<b>799,544</b>		<b>2,393,299</b>
<b>TOTAL Operating Expenses</b>	<b>799,544</b>		<b>2,393,299</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-818,713	EL8021	-409,369
Prior Period Adj -Increase In Net Position		EL8012	
Prior Period Adj -Decrease In Net Position	362,136	EL8015	5,211,952
Restated Net Position - Beg of Year	-1,180,849	EL8022	-5,621,321
ADD - REVENUES AND OTHER SOURCES	1,571,023		2,416,023
DEDUCT - EXPENDITURES AND OTHER USES	799,544		2,393,299
Net Position - End of Year	-409,369	EL8029	-5,598,597

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Cash Flow

Code Description	2014	EdpCode	2015
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,447,492	H200	
Cash In Time Deposits		H201	66,781
<b>TOTAL Cash</b>	<b>1,447,492</b>		<b>66,781</b>
Due From State And Federal Government	102,736	H410	3,060,252
<b>TOTAL State And Federal Aid Receivables</b>	<b>102,736</b>		<b>3,060,252</b>
Due From Other Funds	2,221,497	H391	
<b>TOTAL Due From Other Funds</b>	<b>2,221,497</b>		<b>0</b>
Cash Special Reserves	443,506	H230	328,651
<b>TOTAL Restricted Assets</b>	<b>443,506</b>		<b>328,651</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,215,231</b>		<b>3,455,684</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		H600	23,545
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>23,545</b>
Bond Anticipation Notes Payable	4,404,500	H626	
<b>TOTAL Notes Payable</b>	<b>4,404,500</b>		<b>0</b>
Other Liabilities	597	H688	
<b>TOTAL Other Liabilities</b>	<b>597</b>		<b>0</b>
Due To Other Funds	592,701	H630	957,315
<b>TOTAL Due To Other Funds</b>	<b>592,701</b>		<b>957,315</b>
<b>TOTAL Liabilities</b>	<b>4,997,798</b>		<b>980,860</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	443,506	H899	328,651
<b>TOTAL Restricted Fund Balance</b>	<b>443,506</b>		<b>328,651</b>
Assigned Appropriated Fund Balance		H914	
Assigned Unappropriated Fund Balance		H915	2,146,173
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>2,146,173</b>
Unassigned Fund Balance	-1,226,073	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,226,073</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-782,567</b>		<b>2,474,824</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,215,230</b>		<b>3,455,684</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	1	H2401	
<b>TOTAL Use of Money And Property</b>	<b>1</b>		<b>0</b>
St Aid-Capital Projects	3,280,814	H3097	228,771
Additional Description public safety			
St Aid, Other	41,418	H3297	457,388
Additional Description airport			
St Aid, Other Transportation		H3589	423,692
Additional Description hwy			
St Aid, Trans Cap Grants (spec)	262,270	H3597	
<b>TOTAL State Aid</b>	<b>3,584,502</b>		<b>1,109,851</b>
Fed Aid, Transp Cap Proj	787,743	H4597	2,494,464
<b>TOTAL Federal Aid</b>	<b>787,743</b>		<b>2,494,464</b>
<b>TOTAL Revenues</b>	<b>4,372,246</b>		<b>3,604,315</b>
Interfund Transfers	1,311,700	H5031	468,157
<b>TOTAL Interfund Transfers</b>	<b>1,311,700</b>		<b>468,157</b>
Serial Bonds		H5710	2,757,000
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	55,000
Additional Description county road fund			
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>2,812,000</b>
<b>TOTAL Other Sources</b>	<b>1,311,700</b>		<b>3,280,157</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,683,946</b>		<b>6,884,472</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Comm College -Capital Projects	570,362	H24972	1,206,475
<b>TOTAL Comm College -Capital Projects</b>	<b>570,362</b>		<b>1,206,475</b>
<b>TOTAL Education</b>	<b>570,362</b>		<b>1,206,475</b>
Public Safety Comm Sys, Equip & Cap Outlay Additional Description RADIO & CAD	3,000,054	H30202	746,397
<b>TOTAL Public Safety Comm Sys</b>	<b>3,000,054</b>		<b>746,397</b>
<b>TOTAL Public Safety</b>	<b>3,000,054</b>		<b>746,397</b>
Maint of Streets, Equip & Cap Outlay		H51102	
<b>TOTAL Maint of Streets</b>	<b>0</b>		<b>0</b>
Perm Improve Highway, Equip & Cap Outlay	1,135,656	H51122	2,317,338
<b>TOTAL Perm Improve Highway</b>	<b>1,135,656</b>		<b>2,317,338</b>
Maint of Bridges, Equip & Cap Outlay	20,094	H51202	1,320,100
<b>TOTAL Maint of Bridges</b>	<b>20,094</b>		<b>1,320,100</b>
Airport, Equip & Cap Outlay	585,091	H56102	910,511
<b>TOTAL Airport</b>	<b>585,091</b>		<b>910,511</b>
<b>TOTAL Transportation</b>	<b>1,740,841</b>		<b>4,547,949</b>
Emergency Disaster Work, Contr	5,636	H87604	
<b>TOTAL Emergency Disaster Work</b>	<b>5,636</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>5,636</b>		<b>0</b>
Installment Purchase,principal	2,769,124	H97856	
<b>TOTAL Debt Principal</b>	<b>2,769,124</b>		<b>0</b>
Interfund Loans		H97957	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>8,086,017</b>		<b>6,500,821</b>
Transfers, Other Funds		H99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>8,086,017</b>		<b>6,500,821</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,219,503</b>	<b>H8021</b>	<b>-782,568</b>
Prior Period Adj -Increase In Fund Balance		H8012	2,873,741
Prior Period Adj -Decrease In Fund Balance	1,600,000	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,619,503</b>	<b>H8022</b>	<b>2,091,173</b>
ADD - REVENUES AND OTHER SOURCES	5,683,946		6,884,472
DEDUCT - EXPENDITURES AND OTHER USES	8,086,017		6,500,821
<b>Fund Balance - End of Year</b>	<b>-782,568</b>	<b>H8029</b>	<b>2,474,824</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land	1,221,700	K101	1,221,700
Buildings	28,125,924	K102	28,125,924
Machinery And Equipment	17,735,170	K104	16,414,619
Construction Work In Progress	3,881,398	K105	3,881,398
Infrastructure	102,270,998	K106	100,632,757
Other Capital Assets	10,914,213	K107	10,914,213
Accum Deprec, Buildings	-20,969,434	K112	-20,969,434
Accum Depr, Machinery & Equip	-11,149,230	K114	-11,149,230
Accum Deprec, Infrastructure	-50,965,477	K116	-50,965,477
Accum Deprec, Other Capital Assets	-2,182,842	K117	-2,182,842
<b>TOTAL Fixed Assets (net)</b>	<b>78,882,420</b>		<b>75,923,628</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>78,882,420</b>		<b>75,923,628</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	78,882,420	K159	75,923,628
Additional Description ADJ TO AUDITOR SCHEDULE			
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>78,882,420</b>		<b>75,923,628</b>
<b>TOTAL Fund Balance</b>	<b>78,882,420</b>		<b>75,923,628</b>
<b>TOTAL</b>	<b>78,882,420</b>		<b>75,923,628</b>

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	4,525,106	MS200	2,504,278
Cash In Time Deposits		MS201	2,674,264
<b>TOTAL Cash</b>	<b>4,525,106</b>		<b>5,178,542</b>
Accounts Receivable	654	MS380	
<b>TOTAL Other Receivables (net)</b>	<b>654</b>		<b>0</b>
Due From Other Funds	-120	MS391	2,044
<b>TOTAL Due From Other Funds</b>	<b>-120</b>		<b>2,044</b>
Prepaid Expenses	4,605	MS480	
<b>TOTAL Prepaid Expenses</b>	<b>4,605</b>		<b>0</b>
Cash Special Reserves		MS230	4,697
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>4,697</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,530,244</b>		<b>5,185,283</b>

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	213,120	MS600	328,599
<b>TOTAL Accounts Payable</b>	<b>213,120</b>		<b>328,599</b>
Accrued Liabilities	1,793	MS601	
<b>TOTAL Accrued Liabilities</b>	<b>1,793</b>		<b>0</b>
Other Liabilities	358,531	MS688	1,145,941
Additional Description IBNR			
<b>TOTAL Other Liabilities</b>	<b>358,531</b>		<b>1,145,941</b>
Due To Other Funds	5,092	MS630	18,544
<b>TOTAL Due To Other Funds</b>	<b>5,092</b>		<b>18,544</b>
Due To Employees' Retirement System	4,697	MS637	4,697
<b>TOTAL Due To Other Governments</b>	<b>4,697</b>		<b>4,697</b>
<b>TOTAL Liabilities</b>	<b>583,233</b>		<b>1,497,781</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	138,531	MS923	
Additional Description APPROPRIATED FUND BALANCE			
Net Assets-Unrestricted (deficit)	3,808,481	MS924	3,687,502
<b>TOTAL Net Position</b>	<b>3,947,012</b>		<b>3,687,502</b>
<b>TOTAL Fund Balance</b>	<b>3,947,012</b>		<b>3,687,502</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,530,244</b>		<b>5,185,283</b>

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(MS) SELF INSURANCE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interfund Revenues	8,201,079	MS2801	8,408,309
<b>TOTAL Charges For Services Within Locality</b>	<b>8,201,079</b>		<b>8,408,309</b>
Participants Assessments	491,013	MS2222	637,831
<b>TOTAL Charges For Services To Other Localities</b>	<b>491,013</b>		<b>637,831</b>
Interest And Earnings	376	MS2401	
<b>TOTAL Use of Money And Property</b>	<b>376</b>		<b>0</b>
Reimbursement of Medicare Part D Exp	185,597	MS2700	154,856
Refund of Prior Years Expend	62,921	MS2701	6,961
Employee Contributions	1,470,806	MS2709	1,490,344
<b>TOTAL Other</b>	<b>1,719,324</b>		<b>1,652,161</b>
<b>TOTAL Revenues</b>	<b>10,411,791</b>		<b>10,698,301</b>
<b>TOTAL Operating Revenue</b>	<b>10,411,791</b>		<b>10,698,301</b>

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(MS) SELF INSURANCE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenses</b>			
Administration-Personal Services	55,844	MS17101	58,631
<b>TOTAL Administration-Personal Services</b>	<b>55,844</b>		<b>58,631</b>
<b>TOTAL Personal Services</b>	<b>55,844</b>		<b>58,631</b>
Administration-Contractual	435,642	MS17104	1,061,668
<b>TOTAL Administration-Contractual</b>	<b>435,642</b>		<b>1,061,668</b>
<b>TOTAL Contractual Expenses</b>	<b>435,642</b>		<b>1,061,668</b>
Administration-Employee Benefits	30,739	MS17108	32,795
<b>TOTAL Administration-Employee Benefits</b>	<b>30,739</b>		<b>32,795</b>
Hospital And Medical	8,895,243	MS90608	9,924,214
<b>TOTAL Hospital And Medical</b>	<b>8,895,243</b>		<b>9,924,214</b>
<b>TOTAL Employee Benefits</b>	<b>8,925,982</b>		<b>9,957,009</b>
<b>TOTAL Expenses</b>	<b>9,417,468</b>		<b>11,077,308</b>
<b>TOTAL Operating Expenses</b>	<b>9,417,468</b>		<b>11,077,308</b>

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(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	3,313,653	MS8021	3,947,012
Prior Period Adj -Increase In Net Position		MS8012	272,699
Prior Period Adj -Decrease In Net Position	360,965	MS8015	153,202
Restated Net Position - Beg of Year	2,952,688	MS8022	4,066,509
ADD - REVENUES AND OTHER SOURCES	10,411,791		10,698,301
DEDUCT - EXPENDITURES AND OTHER USES	9,417,468		11,077,308
Net Position - End of Year	3,947,012	MS8029	3,687,501

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Cash Flow

Code Description	2014	EdpCode	2015
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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	116,447	S200	8,162
Cash In Time Deposits		S201	324,207
<b>TOTAL Cash</b>	<b>116,447</b>		<b>332,369</b>
Accounts Receivable	4,407	S380	
Assessments Rec, Workers Comp	7,500	S382	
<b>TOTAL Other Receivables (net)</b>	<b>11,907</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>128,354</b>		<b>332,369</b>

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(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	23,983	S600	
<b>TOTAL Accounts Payable</b>	<b>23,983</b>		<b>0</b>
Accrued Liabilities	3,946,197	S601	4,866,703
<b>TOTAL Accrued Liabilities</b>	<b>3,946,197</b>		<b>4,866,703</b>
<b>TOTAL Liabilities</b>	<b>3,970,180</b>		<b>4,866,703</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	4,556	S691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>4,556</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>4,556</b>		<b>0</b>
<b>Fund Balance</b>			
Must Remain Intact		S807	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance		S915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-3,846,381	S917	-4,534,334
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,846,381</b>		<b>-4,534,334</b>
<b>TOTAL Fund Balance</b>	<b>-3,846,381</b>		<b>-4,534,334</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>128,354</b>		<b>332,369</b>

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Participants Assessments	492,094	S2222	488,015
<b>TOTAL Intergovernmental Charges</b>	<b>492,094</b>		<b>488,015</b>
Interest And Earnings	162	S2401	184
<b>TOTAL Use of Money And Property</b>	<b>162</b>		<b>184</b>
Refunds of Prior Year's Expenditures	101,616	S2701	94,017
<b>TOTAL Miscellaneous Local Sources</b>	<b>101,616</b>		<b>94,017</b>
Interfund Revenues Additional Description county employees	622,906	S2801	741,434
<b>TOTAL Interfund Revenues</b>	<b>622,906</b>		<b>741,434</b>
<b>TOTAL Revenues</b>	<b>1,216,778</b>		<b>1,323,650</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,216,778</b>		<b>1,323,650</b>

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(S) WORKERS COMPENSATION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Self Insurance Admin, Contr Expend	214,237	S17104	314,487
<b>TOTAL Self Insurance Admin</b>	<b>214,237</b>		<b>314,487</b>
Benefits And Awards, Contr Expend	944,151	S17204	1,742,761
<b>TOTAL Benefits And Awards</b>	<b>944,151</b>		<b>1,742,761</b>
<b>TOTAL General Government Support</b>	<b>1,158,388</b>		<b>2,057,248</b>
<b>TOTAL Expenditures</b>	<b>1,158,388</b>		<b>2,057,248</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,158,388</b>		<b>2,057,248</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2015

(S) WORKERS COMPENSATION

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>36,735</b>	<b>S8021</b>	<b>-3,846,379</b>
Prior Period Adj -Increase In Fund Balance		S8012	45,643
Prior Period Adj -Decrease In Fund Balance	3,941,503	S8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-3,904,769</b>	<b>S8022</b>	<b>-3,800,736</b>
ADD - REVENUES AND OTHER SOURCES	1,216,778		1,323,650
DEDUCT - EXPENDITURES AND OTHER USES	1,158,388		2,057,248
<b>Fund Balance - End of Year</b>	<b>-3,846,379</b>	<b>S8029</b>	<b>-4,534,334</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,167,446	TA200	54,938
Cash In Time Deposits		TA201	1,436,620
Cash, Court & Trust	48,939	TA205	53,304
<b>TOTAL Cash</b>	<b>1,216,385</b>		<b>1,544,862</b>
Due From Other Funds	18,756	TA391	384,825
<b>TOTAL Due From Other Funds</b>	<b>18,756</b>		<b>384,825</b>
Miscellaneous Current Assets		TA489	-2,477
<b>TOTAL Other</b>	<b>0</b>		<b>-2,477</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,235,141</b>		<b>1,927,210</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	7,901	TA630	34,921
<b>TOTAL Due To Other Funds</b>	<b>7,901</b>		<b>34,921</b>
State Retirement	52,549	TA18	48,389
Disability Insurance	-675	TA19	507
Group Insurance	63,999	TA20	32,928
Nys Income Tax	-1,858	TA21	37,482
Federal Income Tax	-25,510	TA22	99,008
Income Executions	921	TA23	1,406
Assoc & Union Dues	-409	TA24	-10
Social Security Tax	17,720	TA26	126,863
Bail Deposits	33,963	TA35	59,811
Child Support Collections	1,680	TA49	9,328
Social Services Trust	680,984	TA53	1,005,704
Dog Money	9,433	TA57	
Mortgage Tax	83,402	TA58	169,185
Court & Trust Fund	48,939	TA61	53,304
Other Funds (specify)	262,104	TA85	248,384
<b>TOTAL Agency Liabilities</b>	<b>1,227,240</b>		<b>1,892,289</b>
<b>TOTAL Liabilities</b>	<b>1,235,141</b>		<b>1,927,210</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,235,141</b>		<b>1,927,210</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	47,044,503	W129	51,383,695
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>47,044,503</b>		<b>51,383,695</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>47,044,503</b>		<b>51,383,695</b>

COUNTY OF Cortland  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Term Bonds Payable		W623	
Bond Anticipation Notes Payable		W626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Other Post Employment Benefits	29,393,378	W683	29,393,378
Installment Purchase Debt	3,656,748	W685	946,106
Compensated Absences	1,710,766	W687	1,663,855
<b>TOTAL Other Liabilities</b>	<b>34,760,893</b>		<b>32,003,339</b>
Bonds Payable	12,283,610	W628	19,380,356
<b>TOTAL Bond And Long Term Liabilities</b>	<b>12,283,610</b>		<b>19,380,356</b>
<b>TOTAL Liabilities</b>	<b>47,044,503</b>		<b>51,383,695</b>
<b>TOTAL Liabilities</b>	<b>47,044,503</b>		<b>51,383,695</b>

**COUNTY OF Cortland**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2015**

5/26/2016

County of: Cortland

Municipal Code: 11010000000

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
2015	BOND E	7.452> 2013 HWY			08/15/2015	08/14/2035	3.00%	Y	\$169,000	\$0			\$0		\$169,000
2015	BOND E	7.452>2013 CULVERTS			08/15/2015	08/15/2035	3.00%	Y	\$317,000	\$0			\$0		\$317,000
2015	BOND E	7.452>2013 BRIDGES			08/15/2015	08/15/2035	3.00%	Y	\$1,059,000	\$0			\$0		\$1,059,000
2015	BOND E	7.452>2014 HWY			08/15/2015	08/15/2035	3.00%	Y	\$197,000	\$0			\$0		\$197,000
2015	BOND E	7.452>2014 CULVERTS			08/15/2015	08/15/2035	3.00%	Y	\$810,000	\$0			\$0		\$810,000
2015	BOND E	7.452>2014 BRIDGES			08/15/2015	08/15/2035	3.00%	Y	\$458,000	\$0			\$0		\$458,000
2015	BOND E	7.452>LITTLE YORK DAM			08/15/2015	08/15/2035	3.00%	Y	\$1,417,500	\$0			\$0		\$1,417,500
2015	BOND E	7.452>2015 BRIDGES			08/15/2015	08/15/2035	3.00%	Y	\$517,925	\$0			\$0		\$517,925
2015	BOND E	7.452>2015 CULVERTS			08/15/2015	08/15/2035	3.00%	Y	\$1,167,075	\$0			\$0		\$1,167,075
2015	BOND E	7.452>TC3 MP 2014-2015			08/15/2015	08/15/2035	3.00%	Y	\$1,339,500	\$0			\$0		\$1,339,500
2015	BOND E	8.28>2007 CO RD RECONSTRUCT			09/01/2015	09/01/2028	3.00%	Y	\$746,801	\$0	\$234		\$0		\$746,567
2015	BOND E	8.28> RECYCLING CTR BUILD			09/01/2015	09/01/2028	3.00%	Y	\$1,719,582	\$0	\$539		\$0		\$1,719,043
2015	BOND E	8.28>2007 ACQ MOVE EQ			09/01/2015	09/01/2028	3.00%	Y	\$50,002	\$0	\$16		\$0		\$49,986
2015	BOND E	8.28>2007 TC3 MP			09/01/2015	09/01/2028	3.00%	Y	\$3,048,889	\$0	\$956		\$0		\$3,047,933
2015	BOND E	8.28>2007 PURCH DPW EQ			09/01/2015	09/01/2028	3.00%		\$811,726	\$0	\$255		\$0		\$811,471
2015	BOND E	8.28>2008 TC3 MP			09/01/2015	09/01/2032	3.00%	Y	\$1,038,543	\$0	\$23,888		\$0		\$1,014,655
2015	BOND E	8.28>2008 DPW EQ			09/01/2015	09/01/2032	3.00%	Y	\$691,457	\$0	\$16,112		\$0		\$675,345
2015	BOND E	8.28>2004 CHURCH STREET			09/01/2015	09/01/2019	3.00%	Y	\$173,000	\$0	\$3,000		\$0		\$170,000
2015	BOND E	2015 EFC LANDFILL			09/01/2015	09/01/2032	3.00%	Y	\$6,981,513	\$0			\$0		\$6,981,513
2015	BOND E	2015 EFC LANDFILL #2			09/01/2015	09/01/2034	3.00%	Y	\$868,000	\$0			\$0		\$868,000
2015	BOND E	2012 E911 INOP COMM			08/15/2012	08/15/2038	3.00%			\$0			\$3,128,000		\$3,128,000
2015	BOND E	5.02>2012 CULVERT 1.6M			08/15/2012	08/15/2038	3.00%			\$0			\$1,472,000		\$1,472,000
2015	BOND E	TOMPKINS CO-2014 TC3			11/26/2013	02/15/2020	5.00%	Y		\$0	\$51,373		\$313,700		\$262,327
2015	BOND E	TOMPKINS CO-2005 TC3			11/06/2014	03/01/2020	4.00%	Y		\$0	\$20,640		\$118,502		\$97,862
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$23,581,513</b>	<b>\$0</b>	<b>\$117,013</b>	<b>\$0</b>	<b>\$5,032,202</b>	<b>\$0</b>	<b>\$28,496,702</b>
2013	IPC E	Interoperable Communications			01/15/2012	01/15/2022	3.475%			\$3,656,748	\$2,710,643	\$0	\$1		\$946,106
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$3,656,748</b>	<b>\$2,710,643</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$946,106</b>

**COUNTY OF Cortland**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2015**

5/26/2016

County of: Cortland

Municipal Code: 110100000000

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
2013	BAN N	Interoperable Comm & Bridges			09/10/2013	09/10/2014	0.50%		\$1,600,000	\$1,600,000	\$1,600,000	\$1,545,000	\$0		\$0
2014	BAN N	2014 Hwy Projects			08/19/2014	02/27/2015	0.075%		\$1,465,000	\$1,465,000	\$1,465,000	\$1,465,000	\$0		\$0
2014	BAN N	TC#		Y	09/10/2014	02/27/2015	0.063%		\$1,339,500	\$1,339,500	\$1,339,500	\$1,339,500	\$0		\$0
2014	BAN N	Capping Landfill			09/10/2014	02/27/2015	0.075%		\$868,000	\$868,000	\$868,000	\$868,000	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$5,272,500</b>	<b>\$5,272,500</b>	<b>\$5,217,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2007	BOND N	9.820>2007 TC3 MP			03/01/2007	03/01/2028	3.875%		\$9,820,000	\$3,638,400	\$191,240	\$0	(\$3,243,960)		\$203,200
2012	BOND N	2012 E911 INOP COMM			08/15/2012	08/15/2028	3.00%		\$5,000,000	\$3,219,800	\$91,800	\$0	(\$3,128,000)		\$0
2004	BOND N	CHURCH STREET			09/01/2004	09/01/2014	4.60%		\$500,000	\$215,000	\$40,000	\$0	(\$175,000)		\$0
2008	BOND N	11.3>2008 LANDFILL CELL			05/01/2008	12/31/2032	4.00%		\$11,310,000	\$7,774,660	\$287,200	\$0	(\$6,495,460)		\$992,000
2014	BOND N	5.02>2012 1.6 CULVERT			08/15/2012	08/15/2038	3.00%			\$1,515,200	\$43,200	\$0	(\$1,472,000)		\$0
2014	BOND N	9.820>2007 BUILD RECYCLING			03/01/2010	03/01/2017	3.875%			\$2,111,730	\$107,860	\$0	(\$1,889,270)		\$114,600
2014	BOND N	9.82>2007 PURCH DPW EQ			03/01/2007	03/01/2017	3.875%			\$968,680	\$50,920	\$0	(\$863,660)		\$54,100
2014	BOND N	9.82>2007 CO RD RECONSTRUCT			03/01/2007	03/01/2017	3.875%			\$891,190	\$46,840	\$0	(\$794,580)		\$49,770
2014	BOND N	11.31>2008 PURCH DPW EQ			05/05/2008	05/15/2017	4.50%			\$739,220	\$27,310	\$0	(\$653,450)		\$58,460
2014	BOND N	2008 TC3 MP			05/15/2008	05/15/2017	4.50%			\$1,096,120	\$40,490	\$0	(\$968,950)		\$86,680
2015	BOND N	9.820>2007 ACQ MOVE EQ			09/01/2007	09/01/2027	3.875%			\$0	\$3,140	\$0	\$6,470		\$3,330
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$22,170,000</b>	<b>\$930,000</b>	<b>\$0</b>	<b>(\$19,677,860)</b>	<b>\$0</b>	<b>\$1,562,140</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$23,581,513</b>	<b>\$31,099,248</b>	<b>\$9,030,156</b>	<b>\$5,217,500</b>	<b>(\$14,645,657)</b>	<b>\$0</b>	<b>\$31,004,948</b>

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000001
Purpose of Issue		7.452> 2013 HWY
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	169,000
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/14/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	6,000
2P317	6,000
2P318	7,000
2P319	7,000
2P320	7,000
2P321	7,000
2P322	7,000
2P323	8,000
2P324	8,000
2P325	8,000
2P326	8,000
2P327	9,000
2P328	9,000
2P329	9,000
2P330	10,000
2P331	10,000
2P332	10,000
2P333	11,000
2P334	11,000
2P335	11,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000002
Purpose of Issue		7.452>2013 CULVERTS
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	317,000
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	12,000
2P317	12,000
2P318	12,000
2P319	13,000
2P320	13,000
2P321	13,000
2P322	14,000
2P323	14,000
2P324	15,000
2P325	15,000
2P326	16,000
2P327	16,000
2P328	17,000
2P329	18,000
2P330	18,000
2P331	19,000
2P332	19,000
2P333	20,000
2P334	20,000
2P335	21,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000003
Purpose of Issue		7.452>2013 BRIDGES
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,059,000
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	40,000
2P317	41,000
2P318	42,000
2P319	44,000
2P320	44,000
2P321	46,000
2P322	47,000
2P323	48,000
2P324	50,000
2P325	51,000
2P326	53,000
2P327	55,000
2P328	56,000
2P329	58,000
2P330	59,000
2P331	61,000
2P332	63,000
2P333	65,000
2P334	67,000
2P335	69,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000004
Purpose of Issue		7.452>2014 HWY
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	197,000
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	9,000
2P317	7,000
2P318	8,000
2P319	8,000
2P320	8,000
2P321	8,000
2P322	9,000
2P323	9,000
2P324	9,000
2P325	9,000
2P326	10,000
2P327	10,000
2P328	10,000
2P329	11,000
2P330	11,000
2P331	11,000
2P332	12,000
2P333	12,000
2P334	13,000
2P335	13,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000005
Purpose of Issue		7.452>2014 CULVERTS
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	810,000
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	30,000
2P317	31,000
2P318	33,000
2P319	34,000
2P320	34,000
2P321	35,000
2P322	36,000
2P323	37,000
2P324	38,000
2P325	40,000
2P326	40,000
2P327	42,000
2P328	43,000
2P329	44,000
2P330	45,000
2P331	46,000
2P332	48,000
2P333	50,000
2P334	51,000
2P335	53,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000006
Purpose of Issue		7.452>2014 BRIDGES
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	458,000
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	16,000
2P317	18,000
2P318	18,000
2P319	18,000
2P320	20,000
2P321	19,000
2P322	20,000
2P323	21,000
2P324	22,000
2P325	22,000
2P326	23,000
2P327	24,000
2P328	24,000
2P329	25,000
2P330	26,000
2P331	27,000
2P332	28,000
2P333	29,000
2P334	29,000
2P335	29,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000007
Purpose of Issue		7.452>LITTLE YORK DAM
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,417,500
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	51,500
2P317	55,000
2P318	58,000
2P319	57,000
2P320	60,000
2P321	62,000
2P322	63,000
2P323	65,000
2P324	66,000
2P325	67,000
2P326	69,000
2P327	73,000
2P328	76,000
2P329	77,000
2P330	81,000
2P331	83,000
2P332	84,000
2P333	87,000
2P334	89,000
2P335	94,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000008
Purpose of Issue		7.452>2015 BRIDGES
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	517,925
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	20,925
2P317	20,000
2P318	20,000
2P319	21,000
2P320	22,000
2P321	22,000
2P322	23,000
2P323	24,000
2P324	24,000
2P325	25,000
2P326	26,000
2P327	27,000
2P328	27,000
2P329	28,000
2P330	30,000
2P331	30,000
2P332	31,000
2P333	32,000
2P334	32,000
2P335	33,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000009
Purpose of Issue		7.452>2015 CULVERTS
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,167,075
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	44,075
2P317	46,000
2P318	46,000
2P319	48,000
2P320	50,000
2P321	50,000
2P322	52,000
2P323	53,000
2P324	55,000
2P325	57,000
2P326	58,000
2P327	60,000
2P328	62,000
2P329	63,000
2P330	66,000
2P331	67,000
2P332	69,000
2P333	72,000
2P334	73,000
2P335	76,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000010
Purpose of Issue		7.452>TC3 MP 2014-2015
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,339,500
Date of Issue	2P3DT	8/15/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	8/15/2035

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	52,500
2P317	54,000
2P318	51,000
2P319	55,000
2P320	57,000
2P321	58,000
2P322	59,000
2P323	61,000
2P324	63,000
2P325	66,000
2P326	67,000
2P327	69,000
2P328	71,000
2P329	72,000
2P330	74,000
2P331	76,000
2P332	81,000
2P333	82,000
2P334	85,000
2P335	86,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000011
Purpose of Issue		8.28>2007 CO RD RECONSTRUCT
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	746,801
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2028

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P315	0
2P316	586
2P317	49,187
2P318	50,357
2P319	51,531
2P320	53,866
2P321	56,796
2P322	59,726
2P323	62,655
2P324	66,162
2P325	69,677
2P326	73,192
2P327	75,537
2P328	77,295

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000012
Purpose of Issue		8.28> RECYCLING CTR BUILD
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,719,582
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2028

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	1,348
2P317	113,251
2P318	115,950
2P319	118,652
2P320	124,044
2P321	130,784
2P322	137,524
2P323	144,264
2P324	152,352
2P325	160,441
2P326	168,529
2P327	173,930
2P328	177,974

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000013
Purpose of Issue		8.28>2007 ACQ MOVE EQ
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	50,002
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2028

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	39
2P317	3,295
2P318	3,375
2P319	3,446
2P320	3,606
2P321	3,806
2P322	3,997
2P323	4,196
2P324	4,426
2P325	4,665
2P326	4,904
2P327	5,055
2P328	5,176

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000014
Purpose of Issue		8.28>2007 TC3 MP
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	3,048,889
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2028

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	2,391
2P317	200,806
2P318	205,586
2P319	210,366
2P320	219,926
2P321	231,876
2P322	243,835
2P323	255,786
2P324	270,145
2P325	284,476
2P326	298,817
2P327	308,377
2P328	315,546

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000015
Purpose of Issue		8.28>2007 PURCH DPW EQ
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	811,726
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2028

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	636
2P317	53,461
2P318	54,732
2P319	56,005
2P320	58,558
2P321	61,738
2P322	64,918
2P323	68,099
2P324	71,915
2P325	75,741
2P326	79,558
2P327	82,101
2P328	84,009

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000016
Purpose of Issue		8.28>2008 TC3 MP
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,038,543
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2032

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	2,986
2P317	3,669
2P318	51,000
2P319	54,000
2P320	54,000
2P321	54,000
2P322	57,000
2P323	60,000
2P324	66,000
2P325	69,000
2P326	72,000
2P327	75,000
2P328	75,000
2P329	78,000
2P330	78,000
2P331	81,000
2P332	84,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000017
Purpose of Issue		8.28>2008 DPW EQ
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	691,457
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2032

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	2,014
2P317	1,331
2P318	34,000
2P319	36,000
2P320	36,000
2P321	36,000
2P322	38,000
2P323	40,000
2P324	44,000
2P325	46,000
2P326	48,000
2P327	50,000
2P328	50,000
2P329	52,000
2P330	52,000
2P331	54,000
2P332	56,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000018
Purpose of Issue		8.28>2004 CHURCH STREET
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	173,000
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2019
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P316	40,000
	2P317	45,000
	2P318	45,000
	2P319	40,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000021
Purpose of Issue		2015 EFC LANDFILL
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	6,981,513
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2032

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	370,000
2P317	380,000
2P318	371,513
2P319	385,000
2P320	385,000
2P321	390,000
2P322	395,000
2P323	400,000
2P324	405,000
2P325	410,000
2P326	415,000
2P327	425,000
2P328	430,000
2P329	440,000
2P330	450,000
2P331	460,000
2P332	470,000

COUNTY OF Cortland  
Maturity Schedule  
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000022
Purpose of Issue		2015 EFC LANDFILL #2
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	868,000
Date of Issue	2P3DT	9/1/2015
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	9/1/2034

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P316	45,000
2P317	40,000
2P318	43,000
2P319	40,000
2P320	40,000
2P321	45,000
2P322	45,000
2P323	45,000
2P324	45,000
2P325	45,000
2P326	45,000
2P327	45,000
2P328	45,000
2P329	45,000
2P330	50,000
2P331	50,000
2P332	50,000
2P333	50,000
2P334	55,000

COUNTY OF Cortland  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$9,779,665.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$14,366,003.00
<b>Total</b>		\$24,145,668.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$7,278,650.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$20,205,640.00
<b>Total</b>		\$27,484,290.00
 <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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0162	\$4,098,596	\$1,162,910	\$237,285	\$5,024,221
****-7905	\$1,990,747	\$0	\$0	\$1,990,747
****-5414	\$16,997	\$0	\$0	\$16,997
****-9622	\$6,984	\$0	\$0	\$6,984
****-MHBL	\$21,085	\$0	\$0	\$21,085
****-HHZN	\$481	\$0	\$0	\$481
****-3928	\$750,735	\$201	\$12,523	\$738,413
****-CKSV	\$18,818	\$0	\$0	\$18,818
****-PRSV	\$3,728,877	\$0	\$0	\$3,728,877
****-WIA	\$65,851	\$0	\$0	\$65,851
****-4710	\$132,297	\$1,683,771	\$3,000	\$1,813,068
****-4702	\$532,444	\$545,168	\$386,402	\$691,210
****-7064	\$2,674,264	\$0	\$0	\$2,674,264
****-HRSV	\$4,697	\$0	\$0	\$4,697
****-0170	\$2,055,250	\$0	\$185,762	\$1,869,488
****-1363	\$543,966	\$0	\$0	\$543,966
****-DRTR	\$80,610	\$0	\$0	\$80,610
****-0226	\$302,036	\$0	\$25,815	\$276,221
****-MCMM	\$1,268,912	\$0	\$0	\$1,268,912
****-CRTR	\$51,105	\$0	\$0	\$51,105
****-WLCK	\$88,603	\$0	\$44,014	\$44,589
****-WLMM	\$229,858	\$0	\$0	\$229,858
****-LRSV	\$445,132	\$0	\$0	\$445,132
****-LDFL	\$267,410	\$0	\$0	\$267,410
****-PLYD	\$195,828	\$0	\$202	\$195,626
****-PTC3	\$133,025	\$0	\$0	\$133,025
****-APSV	\$66,756	\$25	\$0	\$66,781
****-WCCK	\$42,207	\$0	\$34,045	\$8,162
****-WCSV	\$324,207	\$0	\$0	\$324,207
****-TACK	\$3,298,227	\$1,014,411	\$4,257,700	\$54,938



COUNTY OF Cortland  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	<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? 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>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>Yes</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>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Cortland  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2015

<b>Total Full Time Employees:</b>		506			
<b>Total Part Time Employees:</b>		62			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$4,429,188.00	506	33	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$1,822,068.00	506	33	
90408	Worker's Compensation Insurance	\$578,518.00	506	33	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$21,592.00	8	4	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$18,427,423.00	482	9	315
90708	Union Welfare Benefits	\$0.00	417	13	
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$36,312.00	506	33	
<b>Total</b>		<b>\$25,315,101.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$25,315,101.00</b>			

COUNTY OF Cortland  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$125,509	225,614	gallons	
Diesel Fuel	\$160,012	305,647	gallons	
Fuel Oil			gallons	
Natural Gas	\$1,943	1,787	cubic feet	
Electricity	\$5,967,941	476,337	kilowatt-hours	
Coal			tons	
Propane	\$5,530	14,488	gallons	

COUNTY OF Cortland  
 Schedule of Other Post Employment Benefits (OPEB)  
 For the Fiscal Year Ending 2015

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$8,403,116.00
3. Interest on Net OPEB Obligation	\$978,009.00
4. Adjustment to Annual Required Contribution	(\$1,413,961.00)
5. Annual OPEB Expense	\$7,967,164.00
6. Less: Actual Contribution Made	\$3,024,000.00
7. Increase in Net OPEB Obligation	\$4,943,164.00
8. Net OPEB Obligation - beginning of year	\$24,450,214.00
9. Net OPEB Obligation - end of year	\$29,393,378.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$29,393,378.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	37.96%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$88,448,346.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$88,448,346.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$22,732,893.00
17. UAAL as Percentage of Annual Covered Payroll	389.08%

**Other OPEB Information**

18. Date of most recent actuarial valuation	04/30/2015
19. Actuarial method used	Aggregate
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

COUNTY OF Cortland  
Financial Comments  
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 prior period adjustments from reconciling MUNIS accounting system from 2000 - 2015

(D) COUNTY ROAD

Adjustment Reason

Account Code D8012 prior period adjustments D390900 PYADJ - 2000-2015 MUNIS accounting system cleanup

Account Code D8015 difference between 2014 AUD and 2014 audited financial statements  
(1545246)-(1076248)=2621494

(DM) ROAD MACHINERY

Adjustment Reason

Account Code DM8015 prior period adjustments E390900 PYADJ - 2000-2015 MUNIS accounting system cleanup

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8012 2009-2015 accounting system clean up

Account Code S8015 difference between NYSOSC and external auditor fund balance beginning of year

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 CLEAN UP MUNIS ACCOUNTING SYSTEM - 2000-2015 AND DIFFERENCE FROM AUD TO  
2014 AUDITOR FINANCIALS> -782,568 - \$1838927 = \$2621495, PRIOR PER ADJ = -\$252,246;  
TOTAL ADJ = -2873741

Account Code H8015 CAPITAL PROJECTS IS MULTI-YEAR FUND ON MUNIS - CLEAN UP SINCE 2000 FOR  
PROJECTS SINCE FIRST DAY OF SYSTEM USE

(EL) ENTERPRISE REFUSE/GARBAGE

Adjustment Reason

Account Code EL8012 CHANGES DUE TO RECONCILIATION OF MUNIS ACCOUNTING SOFTWARE FROM  
2000-2015 = \$397,295, CHANGES FROM AUD TO AUDITED FINANCIALS 2014 = \$(409369  
-5224026 = \$4814657). TOTAL CHG=5211952

Account Code EL8015 .

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8012 prior period adjustments CH390900 PYADJ - 2000-2015 MUNIS accounting system cleanup

Account Code MS8015 DIFFERENCE BETWEEN PY AUD AND AUDITED FINANCIALS FOR 2014