

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

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

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

COUNTY OF Albany

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EF) ENTERPRISE HEALTH REL FAC
- (EI) ENTERPRISE INFIRMARY
- (ER) ENTERPRISE RECREATION
- (ES) ENTERPRISE SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|--|--------------------|---------|--------------------|
| Assets | | | |
| Cash | 3,156,928 | A200 | 974,458 |
| Cash In Time Deposits | 31,644,562 | A201 | 35,929,545 |
| Petty Cash | 9,850 | A210 | 9,850 |
| Cash For Tax Anticipation Notes | 790 | A221 | 27,728 |
| TOTAL Cash | 34,812,130 | | 36,941,581 |
| Taxes Receivable, Overdue | 52,340,826 | A260 | 51,472,039 |
| Taxes Receivable On State Lands | 5,603 | A270 | 5,551 |
| Returned School Taxes Receivable | 9,093,057 | A280 | 9,799,313 |
| City School Taxes Receivable | 8,678,650 | A290 | 15,059,453 |
| Delinquent Village Taxes Rec | 645,485 | A295 | 650,361 |
| Tax Sale Certificates | 1,466,073 | A320 | 1,463,836 |
| Property Acquired For Taxes | 3,669,541 | A330 | 3,683,965 |
| Allowance For Uncollectible Taxes | -7,471,937 | A342 | -7,360,579 |
| TOTAL Taxes Receivable (net) | 68,427,297 | | 74,773,938 |
| Accounts Receivable | 4,307,188 | A380 | 4,180,637 |
| TOTAL Other Receivables (net) | 4,307,188 | | 4,180,637 |
| State And Federal, Social Services | 23,194,813 | A400 | 25,888,608 |
| Due From State And Federal Government | 37,813,634 | A410 | 37,227,361 |
| TOTAL State And Federal Aid Receivables | 61,008,447 | | 63,115,969 |
| Due From Other Funds | 5,034,248 | A391 | 3,684,515 |
| TOTAL Due From Other Funds | 5,034,248 | | 3,684,515 |
| Towns & Cities | 200,466 | A430 | 761,996 |
| Due From Other Governments | 2,979,795 | A440 | 4,397,050 |
| TOTAL Due From Other Governments | 3,180,261 | | 5,159,046 |
| Inventory Of Materials And Supplies | 61,532 | A445 | 90,552 |
| TOTAL Inventories | 61,532 | | 90,552 |
| Prepaid Expenses | | A480 | 113,978 |
| TOTAL Prepaid Expenses | 0 | | 113,978 |
| Cash In Time Deposits Special Reserves | 200,897 | A231 | 65 |
| TOTAL Restricted Assets | 200,897 | | 65 |
| TOTAL Assets | 177,032,001 | | 188,060,281 |

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(A) GENERAL

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|--------------------|
| Accounts Payable | 25,101,989 | A600 | 24,119,394 |
| TOTAL Accounts Payable | 25,101,989 | | 24,119,394 |
| Accrued Liabilities | 2,544,283 | A601 | 1,033,196 |
| TOTAL Accrued Liabilities | 2,544,283 | | 1,033,196 |
| Tax Anticipation Notes Payable | 10,900,000 | A620 | 9,800,000 |
| TOTAL Notes Payable | 10,900,000 | | 9,800,000 |
| Other Liabilities | 414,892 | A688 | 423,776 |
| Overpayments & Clearing Account | 5,841,371 | A690 | 7,436,638 |
| TOTAL Other Liabilities | 6,256,263 | | 7,860,414 |
| Due To Other Funds | 1,722,802 | A630 | 1,469,817 |
| TOTAL Due To Other Funds | 1,722,802 | | 1,469,817 |
| Due To Other Governments | 28,925,315 | A631 | 34,137,312 |
| Due To Employees' Retirement System | 10,381,181 | A637 | 12,976,820 |
| Due To School Districts | 10,320,488 | A660 | 10,833,998 |
| Due To City School Districts | 7,236,784 | A661 | 6,900,660 |
| Due To Village, Delinquent Taxes | 646,812 | A668 | 657,344 |
| TOTAL Due To Other Governments | 57,510,580 | | 65,506,134 |
| TOTAL Liabilities | 104,035,917 | | 109,788,955 |
| Deferred Inflows of Resources | | | |
| Deferred Taxes | 30,291,794 | A694 | 31,920,404 |
| TOTAL Deferred Inflows of Resources | 30,291,794 | | 31,920,404 |
| TOTAL Deferred Inflows of Resources | 30,291,794 | | 31,920,404 |
| Fund Balance | | | |
| Not in Spendable Form | 67,711 | A806 | 204,530 |
| TOTAL Nonspendable Fund Balance | 67,711 | | 204,530 |
| Other Restricted Fund Balance | 1,719,797 | A899 | 1,987,056 |
| TOTAL Restricted Fund Balance | 1,719,797 | | 1,987,056 |
| Assigned Unappropriated Fund Balance | 6,053,881 | A915 | 5,131,725 |
| TOTAL Assigned Fund Balance | 6,053,881 | | 5,131,725 |
| Unassigned Fund Balance | 34,862,902 | A917 | 39,027,611 |
| TOTAL Unassigned Fund Balance | 34,862,902 | | 39,027,611 |
| TOTAL Fund Balance | 42,704,291 | | 46,350,922 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 177,032,001 | | 188,060,281 |

COUNTY OF Albany
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--|--------------------|---------|--------------------|
| Revenues | | | |
| Real Property Taxes | 86,556,963 | A1001 | 88,053,356 |
| TOTAL Real Property Taxes | 86,556,963 | | 88,053,356 |
| Gain From Sale of Tax Acq Property | | A1051 | |
| Other Payments In Lieu of Taxes | 1,899,976 | A1081 | 2,143,662 |
| Interest & Penalties On Real Prop Taxes | 5,323,573 | A1090 | 5,066,041 |
| TOTAL Real Property Tax Items | 7,223,549 | | 7,209,703 |
| Sales And Use Tax | 240,274,633 | A1110 | 247,401,723 |
| Tax On Hotel Room Occupancy | 7,509,014 | A1113 | 8,158,411 |
| Emergency Telephone System Surcharge | 1,276,646 | A1140 | 1,283,540 |
| TOTAL Non Property Tax Items | 249,060,293 | | 256,843,673 |
| Treasurer Fees | 105,906 | A1230 | 30,713 |
| Tax Collector Fees | 11,560 | A1232 | 9,700 |
| Charges For Tax Redemption | 23,180 | A1235 | 29,334 |
| Comptroller Fees | 42,180 | A1240 | 50,191 |
| Clerk Fees | 3,567,814 | A1255 | 2,861,445 |
| Other General Departmental Income | 10,351,253 | A1289 | 9,345,272 |
| Sheriff Fees | 808,901 | A1510 | 781,534 |
| Altern To Incarceration Fees | 79,402 | A1515 | 75,718 |
| Police Fees | 460,273 | A1520 | 485,019 |
| Restitution Surcharge | 139,389 | A1580 | 176,160 |
| Other Public Safety Departmental Income | 60,430 | A1589 | 95,336 |
| Public Health Fees | 1,091,039 | A1601 | 1,071,887 |
| Charges For Care of Handi Children | 999,331 | A1605 | 1,051,478 |
| Early Interven Fees For Serv | 791,616 | A1621 | -233,472 |
| Mental Health Contri From Private Agency | 4,147,244 | A1625 | 3,613,384 |
| Parking Lots And Garages-No Tax | 1,384,840 | A1721 | 1,366,572 |
| Other Transportation Departmental Income | 39,303 | A1789 | 15,084 |
| Repay of Medical Assistance | 15,459 | A1801 | 91,822 |
| Repayment of Family Assistance | 938,558 | A1809 | 875,337 |
| Medical Incentive Earnings | 144,972 | A1811 | 144,913 |
| Repayment of Child Care | 352,181 | A1819 | 244,244 |
| Repayment of Safety Net Assistance | 1,222,599 | A1840 | 1,135,329 |
| Repayment of Emergency Care For Adults | 31,022 | A1842 | 846 |
| Repayments of Services For Recipients | 1,737,836 | A1870 | 1,402,233 |
| Social Services Charges | 1,016,261 | A1894 | 741,338 |
| Sealer of Weights & Measures | 384,627 | A1962 | 408,224 |
| Charges-Programs For The Aging | 874 | A1972 | 783 |
| Special Recreational Facility Charges | 531,173 | A2025 | 407,399 |
| Other Culture & Recreation Income | | A2089 | 80,000 |
| TOTAL Departmental Income | 30,479,223 | | 26,357,821 |
| Election Service Charges | 558,024 | A2215 | 1,145,769 |
| Public Safety Services For Other Govts | 2,204,853 | A2260 | 2,396,275 |
| Fire Protection Services Other Govts | 2,047,998 | A2262 | 2,104,798 |
| Jail Facilities Services, Other Govts | 6,628,588 | A2264 | 7,776,035 |
| TOTAL Intergovernmental Charges | 11,439,463 | | 13,422,877 |
| Interest And Earnings | 86,640 | A2401 | 114,633 |

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(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Rental of Real Property | 775,296 | A2410 | 929,354 |
| Rental of Real Property, Other Govts | 656,680 | A2412 | 416,714 |
| Rental of Equipment | 113,750 | A2414 | 184,552 |
| Commissions | 507,818 | A2450 | 567,291 |
| TOTAL Use of Money And Property | 2,140,184 | | 2,212,544 |
| Fines And Forfeited Bail | 49,683 | A2610 | 4,712 |
| Stop-Dwi Fines | 591,388 | A2615 | 577,392 |
| TOTAL Fines And Forfeitures | 641,072 | | 582,103 |
| Sales of Scrap & Excess Materials | 4,565 | A2650 | 2,876 |
| Sales of Equipment | 1,733 | A2665 | 17,061 |
| Other Compensation For Loss | 4,159,019 | A2690 | 4,705,223 |
| TOTAL Sale of Property And Compensation For Loss | 4,165,318 | | 4,725,159 |
| Refunds of Prior Year's Expenditures | 393,472 | A2701 | 376,883 |
| Premium On Obligations | 27,359 | A2710 | |
| Otb-Distributed Earnings | 523,012 | A2720 | 504,381 |
| Unclassified (specify) | 261,064 | A2770 | 230,853 |
| TOTAL Miscellaneous Local Sources | 1,204,907 | | 1,112,117 |
| St Aid, Mortgage Tax | 3,980,902 | A3005 | 3,075,557 |
| State Aid Court Facilities | 506,305 | A3021 | -50,699 |
| State Aid, Indigent Legal Services Fund | 474,211 | A3025 | 203,058 |
| St Aid, District Attorney Salaries | 71,814 | A3030 | 78,514 |
| St Aid, Real Property Tax Administration | 69,126 | A3040 | 18,241 |
| St Aid - Other (specify) | 119,156 | A3089 | 74,678 |
| St Aid, Education of Handicapped Child | 6,445,413 | A3277 | 6,416,850 |
| State Aid, Homeland Security | | A3306 | 60,760 |
| St Aid, Probation Services | 1,707,305 | A3310 | 1,626,573 |
| St Aid, Navigation Law Enforcement | 6,028 | A3315 | |
| St Aid, Unified Court Budget Sec Costs | 1,796,792 | A3330 | 2,144,596 |
| St Aid, Other Public Safety | 366,234 | A3389 | 616,500 |
| St Aid, Public Health | 2,168,868 | A3401 | 2,530,520 |
| St Aid Handicapped Children | 2,370 | A3446 | 4,234 |
| Early Intervention State Aid | 696,592 | A3449 | 704,425 |
| St Aid, Narcotic Addiction Control | 2,583,729 | A3486 | 3,179,812 |
| St Aid, Mental Health | 6,715,720 | A3490 | 9,543,687 |
| St Aid, Family Assistance | 648,262 | A3609 | 1,284,773 |
| St Aid, Social Services Administration | 8,409,580 | A3610 | 7,923,639 |
| St Aid, Child Care | 3,993,195 | A3619 | 3,654,901 |
| St Aid, Safety Net | 3,245,309 | A3640 | 2,991,585 |
| St Aid, Emergency Aid For Adults | 278,599 | A3642 | 238,364 |
| St Aid, Day Care | | A3655 | |
| St Aid, Services For Recipients | 2,308,242 | A3670 | 107,656 |
| St Aid, Other Social Services | 5,550,845 | A3689 | 5,477,932 |
| St Aid, Veterans Service Agencies | 34,116 | A3710 | 17,058 |
| St Aid, Programs For Aging | 1,637,351 | A3772 | 1,673,653 |
| St Aid, Disaster Assistance | 89,312 | A3785 | 79,171 |

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(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--|--------------------|---------|--------------------|
| Revenues | | | |
| St Aid, Youth Programs | 234,991 | A3820 | 376,645 |
| TOTAL State Aid | 54,140,369 | | 54,052,683 |
| Fed Aid, Civil Defense | 118,241 | A4305 | -116,124 |
| Fed Aid Other Public Safety | 3,143,289 | A4389 | 2,033,443 |
| Fed Aid, Public Health | 1,544,108 | A4401 | 1,844,896 |
| Early Intervention Federal | 395,863 | A4451 | 153,635 |
| Fed Aid Narcotics Add Cont | 2,367,705 | A4486 | 2,376,882 |
| Fed Aid, Mental Health | 758,190 | A4490 | 280,739 |
| Fed Aid-Other Health Capital Projects | | A4497 | 44,300 |
| Fed Aid, Family Assistance | 15,592,839 | A4609 | 10,243,032 |
| Fed Aid, Social Services Administration | 16,260,285 | A4610 | 14,528,754 |
| Flexible Fund For Family Services (fffs) | 8,183,372 | A4615 | 10,155,827 |
| Fed Aid, Safety Net | 301,151 | A4640 | 234,721 |
| Fed Aid, Home Energy Assistance | 4,744,927 | A4641 | 5,943,310 |
| Fed Aid, Services For Recipients | 967,011 | A4670 | 1,773,083 |
| Fed Aid Other Social Services | 14,583,507 | A4689 | 18,105,520 |
| Fed Aid, Programs For Aging | 1,042,163 | A4772 | 948,446 |
| Fed Aid Market Research-Tourism | 160,942 | A4775 | 223,020 |
| Fed Aid, Community Development Act | 214,386 | A4910 | 65,007 |
| Fed Aid, Other Home And Comm Services | 455,303 | A4989 | 377,362 |
| TOTAL Federal Aid | 70,833,281 | | 69,215,853 |
| TOTAL Revenues | 517,884,622 | | 523,787,890 |
| Interfund Transfers | 1,016,702 | A5031 | 1,349,226 |
| TOTAL Interfund Transfers | 1,016,702 | | 1,349,226 |
| TOTAL Other Sources | 1,016,702 | | 1,349,226 |
| TOTAL Revenues | 518,901,323 | | 525,137,116 |

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(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 1,701,839 | A10101 | 1,780,577 |
| Legislative Board, Equip & Cap Outlay | 559 | A10102 | 1,729 |
| Legislative Board, Contr Expend | 211,569 | A10104 | 206,450 |
| TOTAL Legislative Board | 1,913,967 | | 1,988,756 |
| Unified Court Budget Costs, Pers Serv | 351,114 | A11621 | 365,204 |
| Unified Court Budget Costs, Contr Expend | 1,837,639 | A11624 | 1,198,078 |
| TOTAL Unified Court Budget Costs | 2,188,753 | | 1,563,282 |
| District Attorney, Pers Serv | 4,168,002 | A11651 | 4,364,352 |
| District Attorney, equip & Cap Outlay | 755 | A11652 | 4,114 |
| District Attorney, contr Expend | 860,062 | A11654 | 900,780 |
| TOTAL District Attorney | 5,028,819 | | 5,269,246 |
| Public Defender, pers Serv | 2,582,830 | A11701 | 2,791,790 |
| Public Defender, Equip & Cap Outlay | 700 | A11702 | |
| Public Defender, contr Expend | 1,467,105 | A11704 | 1,319,843 |
| TOTAL Public Defender | 4,050,635 | | 4,111,634 |
| Med Examiners & Coroners, pers Serv | 122,321 | A11851 | 129,499 |
| Med Examiners & Coroners, contr Expend | 386,116 | A11854 | 526,325 |
| TOTAL Med Examiners & Coroners | 508,436 | | 655,824 |
| Municipal Exec, Pers Serv | 867,445 | A12301 | 874,428 |
| Municipal Exec, Contr Expend | 84,524 | A12304 | 87,023 |
| TOTAL Municipal Exec | 951,969 | | 961,451 |
| Dir of Finance, Pers Serv | 749,443 | A13101 | 794,930 |
| Dir of Finance, Equip & Cap Outlay | 2,535 | A13102 | 1,918 |
| Dir of Finance, Contr Expend | 259,604 | A13104 | 363,590 |
| TOTAL Dir of Finance | 1,011,581 | | 1,160,438 |
| Comptroller, pers Serv | 945,282 | A13151 | 1,008,131 |
| Comptroller, Contr Expend | 175,833 | A13154 | 229,187 |
| TOTAL Comptroller | 1,121,116 | | 1,237,318 |
| Budget, Pers Serv | 181,838 | A13401 | 218,111 |
| Budget, Contr Expend | 31,448 | A13404 | 50,243 |
| TOTAL Budget | 213,285 | | 268,354 |
| Purchasing, Pers Serv | 302,545 | A13451 | 313,769 |
| Purchasing, Equip & Cap Outlay | | A13452 | 449 |
| Purchasing, Contr Expend | 31,653 | A13454 | 30,739 |
| TOTAL Purchasing | 334,197 | | 344,957 |
| Assessment, Pers Serv | 262,283 | A13551 | 284,028 |
| Assessment, Contr Expend | 26,209 | A13554 | 27,024 |
| TOTAL Assessment | 288,493 | | 311,053 |
| Exp On Prop Acq For Taxes, Contr Expend | 169,301 | A13644 | 392,464 |
| TOTAL Exp On Prop Acq For Taxes | 169,301 | | 392,464 |
| Clerk, pers Serv | 1,057,312 | A14101 | 1,092,285 |
| Clerk, equip & Cap Outlay | | A14102 | 2,100 |
| Clerk, contr Expend | 273,068 | A14104 | 268,833 |
| TOTAL Clerk | 1,330,380 | | 1,363,218 |
| Law, Pers Serv | 1,612,166 | A14201 | 1,874,276 |
| Law, Equip & Cap Outlay | 2,297 | A14202 | 838 |

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(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Law, Contr Expend | 211,244 | A14204 | 219,131 |
| TOTAL Law | 1,825,707 | | 2,094,245 |
| Personnel, Pers Serv | 1,075,331 | A14301 | 1,104,011 |
| Personnel,equip & Cap Outlay | 145 | A14302 | 282 |
| Personnel, Contr Expend | 283,180 | A14304 | 286,162 |
| TOTAL Personnel | 1,358,656 | | 1,390,456 |
| Engineer, Pers Serv | 315,155 | A14401 | 288,859 |
| Engineer, Contr Expend | 11,841 | A14404 | 10,995 |
| TOTAL Engineer | 326,997 | | 299,854 |
| Elections, Pers Serv | 1,059,781 | A14501 | 1,076,873 |
| Elections, Equip & Cap Outlay | 21,242 | A14502 | 1,436 |
| Elections, Contr Expend | 887,441 | A14504 | 995,846 |
| TOTAL Elections | 1,968,464 | | 2,074,155 |
| Central Services Admin,pers Serv | 270,791 | A16101 | 277,623 |
| Central Services Admin,equip & Cap Outlay | | A16102 | 7,531 |
| Central Services Admin,contr Expend | 1,638,425 | A16104 | 1,107,660 |
| TOTAL Central Services Admin | 1,909,216 | | 1,392,814 |
| Buildings, Pers Serv | 1,998,959 | A16201 | 2,079,787 |
| Buildings, Equip & Cap Outlay | | A16202 | 9,800 |
| Buildings, Contr Expend | 1,128,516 | A16204 | 1,187,290 |
| TOTAL Buildings | 3,127,475 | | 3,276,877 |
| Central Garage, Pers Serv | 81,517 | A16401 | 73,678 |
| Central Garage, Contr Expend | 100,164 | A16404 | 112,473 |
| TOTAL Central Garage | 181,681 | | 186,152 |
| Central Storeroom, Pers Serv | 190,112 | A16601 | 195,369 |
| Central Storeroom, Contr Expend | 20,654 | A16604 | 46,607 |
| TOTAL Central Storeroom | 210,766 | | 241,976 |
| Public Records,pers Serv | 600,621 | A16651 | 572,608 |
| Public Records,equip & Cap Outlay | 3,281 | A16652 | 19,044 |
| Public Records,contr Expend | 235,248 | A16654 | 183,970 |
| TOTAL Public Records | 839,150 | | 775,622 |
| Central Print & Mail, Pers Serv | 149,973 | A16701 | 153,294 |
| Central Print & Mail, Equip & Cap Outlay | 4,390 | A16702 | |
| Central Print & Mail,contr Expend | 113,411 | A16704 | 100,329 |
| TOTAL Central Print & Mail | 267,774 | | 253,623 |
| Central Data Process, Pers Serv | 1,489,425 | A16801 | 1,541,860 |
| Central Data Process & Cap Outlay | 509,452 | A16802 | 344,813 |
| Central Data Process, Contr Expend | 1,221,161 | A16804 | 1,120,555 |
| TOTAL Central Data Process | 3,220,038 | | 3,007,228 |
| Unallocated Insurance, Contr Expend | 51,473 | A19104 | 529,136 |
| TOTAL Unallocated Insurance | 51,473 | | 529,136 |
| Judgements And Claims, Contr Expend | 190,096 | A19304 | 238,988 |
| TOTAL Judgements And Claims | 190,096 | | 238,988 |

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(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|--------------------|
| Expenditures | | | |
| Distribution of Sales Tax | 96,109,853 | A19854 | 98,960,689 |
| TOTAL Distribution of Sales Tax | 96,109,853 | | 98,960,689 |
| TOTAL General Government Support | 130,698,277 | | 134,349,807 |
| Community College Tuition,contr Expend | 10,555,344 | A24904 | 10,355,625 |
| TOTAL Community College Tuition | 10,555,344 | | 10,355,625 |
| Education Handicapped Children,contr Expen | 12,856,863 | A29604 | 13,032,548 |
| TOTAL Education Handicapped Children | 12,856,863 | | 13,032,548 |
| TOTAL Education | 23,412,207 | | 23,388,173 |
| Public Safety Comm Sys, Pers Serv | 1,503,556 | A30201 | 1,646,456 |
| Public Safety Comm Sys, Equip & Cap Outlay | 163,368 | A30202 | 108,475 |
| Public Safety Comm Sys, Contr Expend | 845,120 | A30204 | 847,061 |
| TOTAL Public Safety Comm Sys | 2,512,044 | | 2,601,992 |
| Sheriff,pers Serv | 10,385,606 | A31101 | 10,494,109 |
| Sheriff, Equip & Cap Outlay | 1,326,893 | A31102 | 473,570 |
| Sheriff, Contr Expend | 2,076,008 | A31104 | 1,767,008 |
| TOTAL Sheriff | 13,788,508 | | 12,734,687 |
| Probation, Pers Serv | 5,336,766 | A31401 | 5,038,398 |
| Probation, Equip & Cap Outlay | 14,978 | A31402 | 5,396 |
| Probation, Contr Expend | 782,601 | A31404 | 393,816 |
| TOTAL Probation | 6,134,345 | | 5,437,610 |
| Jail, Pers Serv | 23,185,615 | A31501 | 23,400,008 |
| Jail, Equip & Cap Outlay | 130,087 | A31502 | 120,268 |
| Jail, Contr Expend | 7,407,669 | A31504 | 8,172,092 |
| TOTAL Jail | 30,723,371 | | 31,692,368 |
| Other Traffic, Pers Serv | 140,847 | A31891 | 136,039 |
| Other Traffic, Equip & Cap Outlay | | A31892 | 329 |
| Other Traffic, Contr Expend | 680,488 | A31894 | 514,613 |
| TOTAL Other Traffic | 821,335 | | 650,982 |
| Control of Animals, Contr Expend | 5,500 | A35104 | 5,500 |
| TOTAL Control of Animals | 5,500 | | 5,500 |
| Demo of Unsafe Buildings, Contr Expend | 271,341 | A36504 | 1,035,289 |
| TOTAL Demo of Unsafe Buildings | 271,341 | | 1,035,289 |
| TOTAL Public Safety | 54,256,444 | | 54,158,427 |
| Public Health, Pers Serv | 4,050,134 | A40101 | 4,221,003 |
| Public Health, Equip & Cap Outlay | 39,816 | A40102 | 43,734 |
| Public Health, Contr Expend | 1,948,844 | A40104 | 1,437,062 |
| TOTAL Public Health | 6,038,794 | | 5,701,799 |
| Physically Handicapped, Contr Expend | 9,429 | A40464 | 7,223 |
| TOTAL Physically Handicapped | 9,429 | | 7,223 |
| Early Intervention Pgm,pers Serv | 1,246,123 | A40591 | 1,273,193 |
| Early Intervention Pgm,contr Expend | 1,740,562 | A40594 | 1,151,691 |
| TOTAL Early Intervention Pgm | 2,986,685 | | 2,424,884 |
| Narc Addic Control Serv, Contr Expend | 5,135,836 | A42304 | 5,354,866 |
| TOTAL Narc Addic Control Serv | 5,135,836 | | 5,354,866 |
| Mental Health Admin,pers Serv | 4,018,157 | A43101 | 4,141,082 |

COUNTY OF Albany
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(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Expenditures | | | |
| Mental Health Admin,equip & Cap Outlay | 21,427 | A43102 | 3,212 |
| Mental Health Admin,contr Expend | 2,646,626 | A43104 | 3,005,711 |
| TOTAL Mental Health Admin | 6,686,210 | | 7,150,004 |
| Contracted Mental Health Service | 6,076,763 | A43224 | 6,734,867 |
| TOTAL Contracted Mental Health Service | 6,076,763 | | 6,734,867 |
| Rape Crisis Center, Pers Serv | 513,488 | A46101 | 498,839 |
| Rape Crisis Center, Equip & Cap Outlay | | A46102 | 352 |
| Rape Crisis Center, Contr Expend | 68,451 | A46104 | 83,515 |
| TOTAL Rape Crisis Center | 581,939 | | 582,706 |
| TOTAL Health | 27,515,656 | | 27,956,349 |
| Bus Operations, Contr Expend | 1,254,875 | A56304 | 1,256,318 |
| TOTAL Bus Operations | 1,254,875 | | 1,256,318 |
| TOTAL Transportation | 1,254,875 | | 1,256,318 |
| Admin, Pers Serv | 11,938,540 | A60101 | 11,904,482 |
| Admin, Equip & Cap Outlay | 3,239 | A60102 | 1,778 |
| Admin, Contr Expend | 4,642,503 | A60104 | 4,097,347 |
| TOTAL Admin | 16,584,283 | | 16,003,607 |
| Day Care, Contr Expend | 12,701,641 | A60554 | 11,319,908 |
| TOTAL Day Care | 12,701,641 | | 11,319,908 |
| Services For Recipients, Contr Expend | 5,772,937 | A60704 | 6,303,828 |
| TOTAL Services For Recipients | 5,772,937 | | 6,303,828 |
| Medicaid | 66,790,082 | A61004 | 68,110,420 |
| TOTAL Medicaid | 66,790,082 | | 68,110,420 |
| Medical Assistance, Contr Expend | 349,343 | A61014 | 43,121 |
| TOTAL Medical Assistance | 349,343 | | 43,121 |
| Family Assistance, Contr Expend | 20,280,109 | A61094 | 19,269,152 |
| TOTAL Family Assistance | 20,280,109 | | 19,269,152 |
| Child Care, Pers Serv | 8,031,377 | A61191 | 8,192,988 |
| Child Care, Equip & Cap Outlay | 3,622 | A61192 | 826 |
| Child Care, Contr Expend | 19,113,482 | A61194 | 19,262,956 |
| TOTAL Child Care | 27,148,482 | | 27,456,770 |
| State Training School, Contr Expend | 4,482,414 | A61294 | 2,166,364 |
| TOTAL State Training School | 4,482,414 | | 2,166,364 |
| Safety Net, Contr Expend | 12,774,116 | A61404 | 11,918,469 |
| TOTAL Safety Net | 12,774,116 | | 11,918,469 |
| Home Energy Assistance, Contr Expend | 5,126,629 | A61414 | 6,432,528 |
| TOTAL Home Energy Assistance | 5,126,629 | | 6,432,528 |
| Emergency Aid For Adults, Contr Expend | 659,279 | A61424 | 468,232 |
| TOTAL Emergency Aid For Adults | 659,279 | | 468,232 |
| Veterans Service, Pers Serv | 101,352 | A65101 | 168,114 |
| Veterans Service, Contr Expend | 20,086 | A65104 | 21,382 |
| TOTAL Veterans Service | 121,438 | | 189,496 |
| Consumer Affairs, Pers Serv | 94,163 | A66101 | 119,656 |
| Consumer Affairs, Equip & Cap Outlay | | A66102 | 9,700 |

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(A) GENERAL

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--|--------------------|---------|--------------------|
| Expenditures | | | |
| Consumer Affairs, Contr Expend | 14,884 | A66104 | 15,045 |
| TOTAL Consumer Affairs | 109,047 | | 144,402 |
| Programs For Aging, Pers Serv | 486,746 | A67721 | 487,254 |
| Programs For Aging, Equip & Cap Outlay | 6,936 | A67722 | |
| Programs For Aging, Contr Expend | 3,367,211 | A67724 | 3,778,452 |
| TOTAL Programs For Aging | 3,860,893 | | 4,265,706 |
| Other Eco & Dev, Contr Expend | 2,431,681 | A69894 | 3,384,656 |
| TOTAL Other Eco & Dev | 2,431,681 | | 3,384,656 |
| TOTAL Economic Assistance And Opportunity | 179,192,373 | | 177,476,658 |
| Special Rec Facility, Pers Serv | 137,645 | A71801 | 145,356 |
| Special Rec Facility, Equip & Cap Outlay | | A71802 | 2,958 |
| Special Rec Facility, Contr Expend | 279,781 | A71804 | 292,354 |
| TOTAL Special Rec Facility | 417,426 | | 440,668 |
| Youth Prog, Pers Serv | 159,705 | A73101 | 163,302 |
| Youth Prog, Contr Expend | -10,643 | A73104 | 2,030 |
| TOTAL Youth Prog | 149,062 | | 165,332 |
| TOTAL Culture And Recreation | 566,488 | | 606,000 |
| Planning, Pers Serv | 143,713 | A80201 | 143,619 |
| Planning, Equip & Cap Outlay | 6,218 | A80202 | |
| Planning, Contr Expend | 218,582 | A80204 | 346,732 |
| TOTAL Planning | 368,513 | | 490,351 |
| Flood & Erosion Control, Contr Expend | | A87454 | 1,034,698 |
| TOTAL Flood & Erosion Control | 0 | | 1,034,698 |
| Misc Home & Comm Serv, Contr Expend | 1,375,971 | A89894 | 1,364,658 |
| TOTAL Misc Home & Comm Serv | 1,375,971 | | 1,364,658 |
| TOTAL Home And Community Services | 1,744,484 | | 2,889,707 |
| State Retirement System | 13,427,462 | A90108 | 16,437,214 |
| Social Security, Employer Cont | 6,957,429 | A90308 | 7,078,969 |
| Worker's Compensation, Empl Bnfts | 2,473,824 | A90408 | 1,934,938 |
| Unemployment Insurance, Empl Bnfts | 105,976 | A90508 | 80,293 |
| Hospital & Medical (dental) Ins, Empl Bnft | 28,412,121 | A90608 | 33,724,900 |
| TOTAL Employee Benefits | 51,376,811 | | 59,256,313 |
| Debt Interest, Tax Anticipation Notes | 195,937 | A97607 | 40,875 |
| TOTAL Debt Interest | 195,937 | | 40,875 |
| TOTAL Expenditures | 470,213,552 | | 481,378,629 |
| Transfers, Other Funds | 43,189,112 | A99019 | 40,120,213 |
| TOTAL Operating Transfers | 43,189,112 | | 40,120,213 |
| TOTAL Other Uses | 43,189,112 | | 40,120,213 |
| TOTAL Expenditures | 513,402,664 | | 521,498,842 |

COUNTY OF Albany
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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 37,205,631 | A8021 | 42,704,290 |
| Prior Period Adj -Increase In Fund Balance | | A8012 | 8,358 |
| Restated Fund Balance - Beg of Year | 37,205,631 | A8022 | 42,712,648 |
| ADD - REVENUES AND OTHER SOURCES | 518,901,323 | | 525,137,116 |
| DEDUCT - EXPENDITURES AND OTHER USES | 513,402,664 | | 521,498,842 |
| Fund Balance - End of Year | 42,704,290 | A8029 | 46,350,921 |

COUNTY OF Albany
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(A) GENERAL

Budget Summary

| Code Description | 2014 | EdpCode | 2015 |
|--|--------------------|---------|--------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 86,765,090 | A1049N | 86,765,090 |
| Est Rev - Real Property Tax Items | 7,025,000 | A1099N | 8,225,000 |
| Est Rev - Non Property Tax Items | 256,705,926 | A1199N | 265,531,379 |
| Est Rev - Departmental Income | 30,873,634 | A1299N | 30,346,915 |
| Est Rev - Intergovernmental Charges | 10,573,976 | A2399N | 8,970,370 |
| Est Rev - Use of Money And Property | 3,307,298 | A2499N | 3,368,962 |
| Est Rev - Fines And Forfeitures | 759,850 | A2649N | 761,690 |
| Est Rev - Sale of Prop And Comp For Loss | 13,650 | A2699N | 14,350 |
| Est Rev - Miscellaneous Local Sources | 5,246,549 | A2799N | 5,140,914 |
| Est Rev - State Aid | 70,735,189 | A3099N | 71,107,537 |
| Est Rev - Federal Aid | 60,092,546 | A4099N | 60,758,583 |
| TOTAL Estimated Revenues | 532,098,708 | | 540,990,790 |
| Estimated - Interfund Transfer | 328,386 | A5031N | 398,961 |
| TOTAL Estimated Other Sources | 328,386 | | 398,961 |
| TOTAL Estimated Revenues | 532,427,094 | | 541,389,751 |

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(A) GENERAL

Budget Summary

| Code Description | 2014 | EdpCode | 2015 |
|---|--------------------|---------|--------------------|
| Appropriations | | | |
| App - General Government Support | 137,604,957 | A1999N | 141,571,597 |
| App - Education | 23,712,800 | A2999N | 23,958,000 |
| App - Public Safety | 57,151,568 | A3999N | 59,153,102 |
| App - Health | 30,226,293 | A4999N | 30,925,380 |
| App - Transportation | 1,275,437 | A5999N | 1,254,437 |
| App - Economic Assistance And Opportunity | 186,510,042 | A6999N | 191,148,586 |
| App - Culture And Recreation | 621,850 | A7999N | 632,046 |
| App - Home And Community Services | 2,305,804 | A8999N | 2,402,485 |
| App - Employee Benefits | 53,906,290 | A9199N | 60,662,313 |
| App - Debt Service | | A9899N | 50,000 |
| TOTAL Appropriations | 493,315,041 | | 511,757,946 |
| App - Interfund Transfer | 39,112,053 | A9999N | 29,631,805 |
| TOTAL Other Uses | 39,112,053 | | 29,631,805 |
| TOTAL Appropriations | 532,427,094 | | 541,389,751 |

COUNTY OF Albany
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(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|-----------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 75,238 | CD200 | 75,751 |
| Cash In Time Deposits | 83,829 | CD201 | 83,734 |
| TOTAL Cash | 159,067 | | 159,485 |
| TOTAL Assets | 159,067 | | 159,485 |

COUNTY OF Albany
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(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|----------------|---------|----------------|
| Due To Other Governments | 2,358 | CD631 | 2,358 |
| TOTAL Due To Other Governments | 2,358 | | 2,358 |
| TOTAL Liabilities | 2,358 | | 2,358 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 156,709 | CD915 | 157,126 |
| TOTAL Assigned Fund Balance | 156,709 | | 157,126 |
| TOTAL Fund Balance | 156,709 | | 157,126 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 159,067 | | 159,485 |

COUNTY OF Albany
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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Community Development Income | 46,363 | CD2170 | 46,388 |
| TOTAL Departmental Income | 46,363 | | 46,388 |
| Interest And Earnings | 236 | CD2401 | 126 |
| TOTAL Use of Money And Property | 236 | | 126 |
| TOTAL Revenues | 46,598 | | 46,514 |
| TOTAL Revenues | 46,598 | | 46,514 |

COUNTY OF Albany
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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--|---------------|---------|---------------|
| Expenditures | | | |
| Administration, Contr Expend | 400 | CD86864 | 400 |
| TOTAL Administration | 400 | | 400 |
| TOTAL Home And Community Services | 400 | | 400 |
| Other Debt, Principal | 37,000 | CD97896 | 37,000 |
| TOTAL Debt Principal | 37,000 | | 37,000 |
| Other Debt, Interest | 10,278 | CD97897 | 8,696 |
| TOTAL Debt Interest | 10,278 | | 8,696 |
| TOTAL Expenditures | 47,678 | | 46,096 |
| TOTAL Expenditures | 47,678 | | 46,096 |

COUNTY OF Albany
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

| Code Description | 2013 | EdpCode | 2014 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 157,788 | CD8021 | 156,709 |
| Restated Fund Balance - Beg of Year | 157,788 | CD8022 | 156,709 |
| ADD - REVENUES AND OTHER SOURCES | 46,598 | | 46,514 |
| DEDUCT - EXPENDITURES AND OTHER USES | 47,678 | | 46,096 |
| Fund Balance - End of Year | 156,709 | CD8029 | 157,126 |

COUNTY OF Albany
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(D) COUNTY ROAD

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 33,723 | D200 | 62,055 |
| Cash In Time Deposits | 10,003 | D201 | 29,396 |
| TOTAL Cash | 43,726 | | 91,450 |
| Accounts Receivable | 54,078 | D380 | 84,144 |
| TOTAL Other Receivables (net) | 54,078 | | 84,144 |
| Due From State And Federal Government | 2,919,117 | D410 | 4,129,661 |
| TOTAL State And Federal Aid Receivables | 2,919,117 | | 4,129,661 |
| Due From Other Funds | 70,908 | D391 | 35,745 |
| TOTAL Due From Other Funds | 70,908 | | 35,745 |
| Prepaid Expenses | | D480 | 5,782 |
| TOTAL Prepaid Expenses | 0 | | 5,782 |
| TOTAL Assets | 3,087,829 | | 4,346,782 |

COUNTY OF Albany
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(D) COUNTY ROAD

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Accounts Payable | 569,648 | D600 | 1,069,618 |
| TOTAL Accounts Payable | 569,648 | | 1,069,618 |
| Accrued Liabilities | 211,561 | D601 | 251,332 |
| TOTAL Accrued Liabilities | 211,561 | | 251,332 |
| Due To Other Funds | 702,101 | D630 | 945,222 |
| TOTAL Due To Other Funds | 702,101 | | 945,222 |
| Due To Employees' Retirement System | 390,589 | D637 | 178,298 |
| TOTAL Due To Other Governments | 390,589 | | 178,298 |
| TOTAL Liabilities | 1,873,900 | | 2,444,469 |
| Fund Balance | | | |
| Not in Spendable Form | | D806 | 5,782 |
| TOTAL Nonspendable Fund Balance | 0 | | 5,782 |
| Assigned Unappropriated Fund Balance | 1,213,930 | D915 | 1,896,530 |
| TOTAL Assigned Fund Balance | 1,213,930 | | 1,896,530 |
| TOTAL Fund Balance | 1,213,930 | | 1,902,312 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 3,087,829 | | 4,346,781 |

COUNTY OF Albany
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(D) COUNTY ROAD

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Revenues | | | |
| Other General Departmental Income | 1,671,932 | D1289 | 1,561,557 |
| TOTAL Departmental Income | 1,671,932 | | 1,561,557 |
| Snow Removal Services, Other Govts | 1,225,459 | D2302 | 718,013 |
| TOTAL Intergovernmental Charges | 1,225,459 | | 718,013 |
| Interest And Earnings | 327 | D2401 | 289 |
| TOTAL Use of Money And Property | 327 | | 289 |
| Sales of Scrap & Excess Materials | 12,767 | D2650 | 16,335 |
| Insurance Recoveries | 15,535 | D2680 | 11,004 |
| TOTAL Sale of Property And Compensation For Loss | 28,302 | | 27,339 |
| Unclassified (specify) | 70,759 | D2770 | 53,960 |
| TOTAL Miscellaneous Local Sources | 70,759 | | 53,960 |
| St Aid, Other Aid, (specify) | 45,481 | D3089 | 125,271 |
| St Aid, Consolidated Highway Aid | 2,114,074 | D3501 | 2,706,357 |
| TOTAL State Aid | 2,159,556 | | 2,831,628 |
| TOTAL Revenues | 5,156,334 | | 5,192,786 |
| Interfund Transfers | 8,482,930 | D5031 | 8,652,741 |
| TOTAL Interfund Transfers | 8,482,930 | | 8,652,741 |
| TOTAL Other Sources | 8,482,930 | | 8,652,741 |
| TOTAL Revenues | 13,639,264 | | 13,845,527 |

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(D) COUNTY ROAD

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------------|---------|-------------------|
| Expenditures | | | |
| Unallocated Insurance, Contr Expend | 5,000 | D19104 | |
| TOTAL Unallocated Insurance | 5,000 | | 0 |
| TOTAL General Government Support | 5,000 | | 0 |
| Street Admin, Pers Serv | 401,127 | D50101 | 408,196 |
| Street Admin, Contr Expend | 144,637 | D50104 | 159,024 |
| TOTAL Street Admin | 545,765 | | 567,219 |
| Engineering, Pers Serv | 519,156 | D50201 | 501,958 |
| Engineering, Contr Expend | 253,190 | D50204 | 202,574 |
| TOTAL Engineering | 772,347 | | 704,532 |
| Maint of Streets, Pers Serv | 2,842,377 | D51101 | 2,742,037 |
| Maint of Streets, Equip & Cap Outlay | 14,960 | D51102 | 9,968 |
| Maint of Streets, Contr Expend | 1,762,949 | D51104 | 1,844,525 |
| TOTAL Maint of Streets | 4,620,287 | | 4,596,531 |
| Perm Improve Highway, Equip & Cap Outlay | | D51122 | 168,675 |
| Perm Improve Highway, Contr Expend | 2,109,473 | D51124 | 2,711,522 |
| TOTAL Perm Improve Highway | 2,109,473 | | 2,880,197 |
| Snow Removal, Contr Expend | 1,243,392 | D51424 | 1,324,159 |
| TOTAL Snow Removal | 1,243,392 | | 1,324,159 |
| TOTAL Transportation | 9,291,263 | | 10,072,638 |
| State Retirement, Empl Bnfts | 508,457 | D90108 | 308,494 |
| Social Security , Empl Bnfts | 282,821 | D90308 | 274,001 |
| Worker's Compensation, Empl Bnfts | 262,076 | D90408 | 267,076 |
| Hospital & Medical (dental) Ins, Empl Bnft | 2,142,863 | D90608 | 2,234,936 |
| TOTAL Employee Benefits | 3,196,217 | | 3,084,507 |
| TOTAL Expenditures | 12,492,480 | | 13,157,145 |
| Transfers, Other Funds | 30,000 | D99019 | |
| TOTAL Operating Transfers | 30,000 | | 0 |
| TOTAL Other Uses | 30,000 | | 0 |
| TOTAL Expenditures | 12,522,480 | | 13,157,145 |

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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

| Code Description | 2013 | EdpCode | 2014 |
|--|------------------|--------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 365,797 | D8021 | 1,213,929 |
| Prior Period Adj -Decrease In Fund Balance | 268,652 | D8015 | |
| Restated Fund Balance - Beg of Year | 97,145 | D8022 | 1,213,929 |
| ADD - REVENUES AND OTHER SOURCES | 13,639,264 | | 13,845,527 |
| DEDUCT - EXPENDITURES AND OTHER USES | 12,522,480 | | 13,157,145 |
| Fund Balance - End of Year | 1,213,929 | D8029 | 1,902,312 |

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(D) COUNTY ROAD

Budget Summary

| Code Description | 2014 | EdpCode | 2015 |
|--|-------------------|---------|-------------------|
| Estimated Revenues | | | |
| Est Rev - Intergovernmental Charges | 934,375 | D2399N | 930,000 |
| Est Rev - Use of Money And Property | 500 | D2499N | |
| Est Rev - Licenses And Permits | 55,000 | D2599N | 53,000 |
| Est Rev - Sale of Prop And Comp For Loss | 1,575,500 | D2699N | 1,700,000 |
| Est Rev - State Aid | 2,391,434 | D3099N | 11,214,953 |
| TOTAL Estimated Revenues | 4,956,809 | | 13,897,953 |
| Estimated - Interfund Transfer | 8,705,178 | D5031N | |
| TOTAL Estimated Other Sources | 8,705,178 | | 0 |
| TOTAL Estimated Revenues | 13,661,987 | | 13,897,953 |

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(D) COUNTY ROAD

Budget Summary

| Code Description | 2014 | EdpCode | 2015 |
|-----------------------------|-------------------|---------|-------------------|
| Appropriations | | | |
| App - Transportation | 9,599,702 | D5999N | 9,681,735 |
| App - Employee Benefits | 3,795,209 | D9199N | 3,949,142 |
| TOTAL Appropriations | 13,394,911 | | 13,630,877 |
| App - Interfund Transfer | 267,076 | D9999N | 267,076 |
| TOTAL Other Uses | 267,076 | | 267,076 |
| TOTAL Appropriations | 13,661,987 | | 13,897,953 |

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(DM) ROAD MACHINERY

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|--------------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 43,588 | DM200 | 7,950 |
| Cash In Time Deposits | 405,980 | DM201 | 96,612 |
| TOTAL Cash | 449,568 | | 104,563 |
| Accounts Receivable | 14,537 | DM380 | 63,922 |
| TOTAL Other Receivables (net) | 14,537 | | 63,922 |
| Due From Other Funds | 98,354 | DM391 | 226,049 |
| TOTAL Due From Other Funds | 98,354 | | 226,049 |
| Prepaid Expenses | | DM480 | 310 |
| TOTAL Prepaid Expenses | 0 | | 310 |
| TOTAL Assets | 562,459 | | 394,844 |

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(DM) ROAD MACHINERY

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|----------------|---------|----------------|
| Accounts Payable | 157,250 | DM600 | 77,997 |
| TOTAL Accounts Payable | 157,250 | | 77,997 |
| Accrued Liabilities | 18,068 | DM601 | 37,516 |
| TOTAL Accrued Liabilities | 18,068 | | 37,516 |
| Due To Other Funds | 232,095 | DM630 | |
| TOTAL Due To Other Funds | 232,095 | | 0 |
| Due To Employees' Retirement System | 45,984 | DM637 | 12,759 |
| TOTAL Due To Other Governments | 45,984 | | 12,759 |
| TOTAL Liabilities | 453,398 | | 128,272 |
| Fund Balance | | | |
| Not in Spendable Form | | DM806 | 310 |
| TOTAL Nonspendable Fund Balance | 0 | | 310 |
| Assigned Unappropriated Fund Balance | 109,061 | DM915 | 266,263 |
| TOTAL Assigned Fund Balance | 109,061 | | 266,263 |
| TOTAL Fund Balance | 109,061 | | 266,573 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 562,459 | | 394,845 |

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(DM) ROAD MACHINERY

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Interest And Earnings | 540 | DM2401 | 450 |
| TOTAL Use of Money And Property | 540 | | 450 |
| Sales, Other | | DM2655 | 7,750 |
| Sales of Equipment | 72,880 | DM2665 | 89,900 |
| TOTAL Sale of Property And Compensation For Loss | 72,880 | | 97,650 |
| Unclassified (specify) | 167,150 | DM2770 | 155,302 |
| TOTAL Miscellaneous Local Sources | 167,150 | | 155,302 |
| Interfund Revenues | 1,450,008 | DM2801 | 1,514,618 |
| TOTAL Interfund Revenues | 1,450,008 | | 1,514,618 |
| TOTAL Revenues | 1,690,578 | | 1,768,020 |
| Interfund Transfers | 30,000 | DM5031 | |
| TOTAL Interfund Transfers | 30,000 | | 0 |
| TOTAL Other Sources | 30,000 | | 0 |
| TOTAL Revenues | 1,720,578 | | 1,768,020 |

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(DM) ROAD MACHINERY

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--|------------------|---------|------------------|
| Expenditures | | | |
| Unallocated Insurance, Contr Expend | 2,423 | DM19104 | |
| TOTAL Unallocated Insurance | 2,423 | | 0 |
| TOTAL General Government Support | 2,423 | | 0 |
| Machinery, Pers Serv | 477,908 | DM51301 | 485,332 |
| Machinery, Equip & Cap Outlay | 17,889 | DM51302 | 1,851 |
| Machinery, Contr Expend | 882,612 | DM51304 | 920,018 |
| TOTAL Machinery | 1,378,409 | | 1,407,201 |
| TOTAL Transportation | 1,378,409 | | 1,407,201 |
| State Retirement, Empl Bnfts | 61,147 | DM90108 | 28,087 |
| Social Security, Empl Bnfts | 35,873 | DM90308 | 37,377 |
| Worker's Compensation, Empl Bnfts | | DM90408 | 2,423 |
| Hospital & Medical (dental) Ins, Empl Bnft | 181,483 | DM90608 | 135,421 |
| TOTAL Employee Benefits | 278,502 | | 203,308 |
| TOTAL Expenditures | 1,659,335 | | 1,610,509 |
| TOTAL Expenditures | 1,659,335 | | 1,610,509 |

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

| Code Description | 2013 | EdpCode | 2014 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 47,818 | DM8021 | 109,061 |
| Restated Fund Balance - Beg of Year | 47,818 | DM8022 | 109,061 |
| ADD - REVENUES AND OTHER SOURCES | 1,720,578 | | 1,768,020 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,659,335 | | 1,610,509 |
| Fund Balance - End of Year | 109,061 | DM8029 | 266,573 |

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(DM) ROAD MACHINERY

Budget Summary

| Code Description | 2014 | EdpCode | 2015 |
|-------------------------------------|------------------|---------|------------------|
| Estimated Revenues | | | |
| Sale of Property And ComP. For Loss | 8,400 | DM2699N | 7,750 |
| Miscellaneous Local Sources | 201,810 | DM2799N | 195,000 |
| Interfund Revenues | 1,514,829 | DM2801N | 1,533,157 |
| TOTAL Estimated Revenues | 1,725,039 | | 1,735,907 |
| TOTAL Estimated Revenues | 1,725,039 | | 1,735,907 |

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(DM) ROAD MACHINERY

Budget Summary

| Code Description | 2014 | EdpCode | 2015 |
|-----------------------------|------------------|---------|------------------|
| Appropriations | | | |
| Transportation | 1,392,798 | DM5999N | 1,404,929 |
| Employee Benefits | 329,818 | DM9199N | 328,555 |
| TOTAL Appropriations | 1,722,616 | | 1,733,484 |
| Interfund Transfers | 2,423 | DM9999N | 2,423 |
| TOTAL Other Uses | 2,423 | | 2,423 |
| TOTAL Appropriations | 1,725,039 | | 1,735,907 |

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Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(EF) ENTERPRISE HEALTH REL FAC

Analysis of Changes in Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|------|---------|------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | | EF8021 | |
| Restated Net Position - Beg of Year | | EF8022 | |
| Net Position - End of Year | | EF8029 | |

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Cash Flow

| Code Description | 2013 | EdpCode | 2014 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(E) ENTERPRISE INFIRMARY

Statement of Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|------------------|---------|-------------------|
| Assets | | | |
| Cash | 146,806 | EI200 | 2,412,299 |
| Cash In Time Deposits | 642,298 | EI201 | 187,075 |
| TOTAL Cash | 789,104 | | 2,599,374 |
| Accounts Receivable | 3,471,028 | EI380 | 7,045,990 |
| Allowance For Receivables (credit) | -381,813 | EI389 | -381,813 |
| TOTAL Other Receivables (net) | 3,089,215 | | 6,664,177 |
| Due From State And Federal Government | | EI410 | 4,380,135 |
| TOTAL State And Federal Aid Receivables | 0 | | 4,380,135 |
| Due From Other Funds | 281,342 | EI391 | 267,418 |
| TOTAL Due From Other Funds | 281,342 | | 267,418 |
| Inventory Of Materials And Supplies | 102,930 | EI445 | 139,192 |
| TOTAL Inventories | 102,930 | | 139,192 |
| Prepaid Expenses | 73,018 | EI480 | 76,908 |
| TOTAL Prepaid Expenses | 73,018 | | 76,908 |
| Cash In Time Deposits Special Reserves | 629,164 | EI231 | 1,874,618 |
| Cash, Customers Deposits | 183,540 | EI235 | 118,165 |
| TOTAL Restricted Assets | 812,704 | | 1,992,783 |
| Buildings | 11,099,362 | EI102 | 11,684,668 |
| Machinery And Equipment | 6,322,378 | EI104 | 6,559,265 |
| Construction Work In Progress | | EI105 | 1,015,903 |
| Accum Deprec, Buildings | -10,494,491 | EI112 | -10,308,120 |
| Accum Depr, Machinery & Equip | -6,163,300 | EI114 | -6,059,538 |
| TOTAL Fixed Assets (net) | 763,949 | | 2,892,178 |
| Miscellaneous Current Assets | | EI489 | 461,169 |
| TOTAL Other | 0 | | 461,169 |
| TOTAL Assets | 5,912,262 | | 19,473,334 |

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(E) ENTERPRISE INFIRMARY

Statement of Net Position

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|--------------------|
| Accounts Payable | 1,300,997 | EI600 | 1,179,101 |
| TOTAL Accounts Payable | 1,300,997 | | 1,179,101 |
| Accrued Liabilities | 503,311 | EI601 | 1,133,927 |
| TOTAL Accrued Liabilities | 503,311 | | 1,133,927 |
| Retained Percentages-Contracts Payable | | EI605 | 74,453 |
| TOTAL Retained Percentages | 0 | | 74,453 |
| Customers' Deposits | 183,540 | EI615 | 118,165 |
| TOTAL Other Deposits | 183,540 | | 118,165 |
| Bond Anticipation Notes Payable | | EI626 | 1,900,000 |
| TOTAL Notes Payable | 0 | | 1,900,000 |
| Other Post Employment Benefits | 23,109,612 | EI683 | 24,777,332 |
| TOTAL Other Liabilities | 23,109,612 | | 24,777,332 |
| Due To Other Funds | 921 | EI630 | 31,608 |
| TOTAL Due To Other Funds | 921 | | 31,608 |
| Due To Employees' Retirement System | 4,080,160 | EI637 | 4,059,238 |
| TOTAL Due To Other Governments | 4,080,160 | | 4,059,238 |
| Bonds Payable | 585,000 | EI628 | 429,415 |
| TOTAL Bond And Long Term Liabilities | 585,000 | | 429,415 |
| TOTAL Liabilities | 29,763,541 | | 33,703,239 |
| Fund Balance | | | |
| Net Assets-Restricted For Debt | 310,010 | EI922 | 310,356 |
| Net Assets-Restricted For Other Purposes | 319,154 | EI923 | 1,564,262 |
| Net Assets-Unrestricted (deficit) | -24,480,443 | EI924 | -16,104,523 |
| TOTAL Net Position | -23,851,279 | | -14,229,905 |
| TOTAL Fund Balance | -23,851,279 | | -14,229,905 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 5,912,262 | | 19,473,334 |

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(EI) ENTERPRISE INFIRMARY

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Revenues | | | |
| Infirmary Income | 16,822,478 | EI1635 | 26,791,522 |
| TOTAL Charges For Services Within Locality | 16,822,478 | | 26,791,522 |
| Interfund Transfers | 8,846,953 | EI5031 | 5,274,220 |
| TOTAL Interfund Transfers | 8,846,953 | | 5,274,220 |
| Interest And Earnings | 3,426 | EI2401 | 6,731 |
| TOTAL Use of Money And Property | 3,426 | | 6,731 |
| TOTAL Revenues | 25,672,857 | | 32,072,473 |
| TOTAL Revenues | 25,672,857 | | 32,072,473 |

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(EI) ENTERPRISE INFIRMARY

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|-----------------------------------|-------------------|---------|-------------------|
| Expenses | | | |
| Infirmary, Pers Serv | 13,458,583 | EI60201 | 12,093,816 |
| TOTAL Infirmary | 13,458,583 | | 12,093,816 |
| TOTAL Personal Services | 13,458,583 | | 12,093,816 |
| Depreciation | 278,882 | EI19944 | -217,391 |
| TOTAL Depreciation | 278,882 | | -217,391 |
| Infirmary, Contr Expend | 5,749,465 | EI60204 | 6,302,280 |
| TOTAL Infirmary | 5,749,465 | | 6,302,280 |
| TOTAL Contractual Expenses | 6,028,347 | | 6,084,889 |
| Infirmary, Empl Bnfts | 11,862,844 | EI60208 | 10,469,355 |
| TOTAL Infirmary | 11,862,844 | | 10,469,355 |
| TOTAL Employee Benefits | 11,862,844 | | 10,469,355 |
| Debt Interest, Serial Bonds | 12,141 | EI97107 | 17,471 |
| TOTAL Interest Expense | 12,141 | | 17,471 |
| TOTAL Expenses | 31,361,915 | | 28,665,531 |
| Transfers, Other Funds | 84,137 | EI99019 | |
| TOTAL Transfers | 84,137 | | 0 |
| TOTAL Other Uses | 84,137 | | 0 |
| TOTAL Expenses | 31,446,052 | | 28,665,531 |

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(E) ENTERPRISE INFIRMARY

Analysis of Changes in Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------|---------|-------------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | -16,913,403 | E18021 | -23,851,279 |
| Prior Period Adj -Increase In Net Position | | E18012 | 6,214,432 |
| Prior Period Adj -Decrease In Net Position | 1,164,681 | E18015 | |
| Restated Net Position - Beg of Year | -18,078,084 | E18022 | -17,636,847 |
| ADD - REVENUES AND OTHER SOURCES | 25,672,857 | | 32,072,473 |
| DEDUCT - EXPENDITURES AND OTHER USES | 31,446,052 | | 28,665,531 |
| Net Position - End of Year | -23,851,279 | E18029 | -14,229,905 |

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(EI) ENTERPRISE INFIRMARY

Cash Flow

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|-------------------|
| Cash Rec'd From Providing Svcs | 16,822,478 | EI7111 | 26,791,522 |
| Cash Payments Contr Exp | -5,749,465 | EI7112 | -6,302,280 |
| Cash Payments Pers Svcs & Bnfts | -25,291,427 | EI7113 | -22,473,794 |
| TOTAL Depreciation | -14,218,414 | | -1,984,552 |
| Transfers To/from Other Funds | 8,846,953 | EI7123 | 5,274,220 |
| TOTAL Capital Outlay | 8,846,953 | | 5,274,220 |
| Interest Expense (capital) | -12,141 | EI7133 | -17,471 |
| TOTAL Cash | -12,141 | | -17,471 |
| Interest Income | 3,426 | EI7153 | 6,731 |
| TOTAL Cash Flows From Investing Activities | 3,426 | | 6,731 |
| Net Inc(dec) In Cash&cash Equiv | -422,836 | EI7161 | 2,990,349 |
| Cash&cash Equiv Beg of Year | 2,024,644 | EI7171 | 1,601,808 |
| | 1,601,808 | | 4,592,157 |
| Operating Income (loss) | -5,773,195 | EI7181 | 3,496,319 |
| Depreciation | -278,882 | EI7182 | 217,391 |
| Inc/dec In Assets-Other Than Cash | -3,854,642 | EI7183 | 10,660,100 |
| Inc/dec In Liabilities Other Than Cash | 2,660,398 | EI7184 | 3,939,698 |
| TOTAL Reconciliation of Operating Income To Cash | -7,246,321 | | 18,313,508 |

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(ER) ENTERPRISE RECREATION

Statement of Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 2,106,926 | ER200 | 1,894,788 |
| Petty Cash | 11,050 | ER210 | 18,467 |
| TOTAL Cash | 2,117,976 | | 1,913,255 |
| Accounts Receivable | 1,798,395 | ER380 | 1,881,405 |
| TOTAL Other Receivables (net) | 1,798,395 | | 1,881,405 |
| Prepaid Expenses | 113,007 | ER480 | 93,681 |
| TOTAL Prepaid Expenses | 113,007 | | 93,681 |
| Cash In Time Deposits Special Reserves | 2,743,534 | ER231 | 4,076,685 |
| TOTAL Restricted Assets | 2,743,534 | | 4,076,685 |
| Land | 2,286,273 | ER101 | 2,286,273 |
| Buildings | 67,451,409 | ER102 | 67,451,409 |
| Improvements Other Than Buildings | 12,063,604 | ER103 | 13,671,316 |
| Machinery And Equipment | 1,741,638 | ER104 | 1,981,274 |
| Construction Work In Progress | | ER105 | 177,430 |
| Accum Deprec, Buildings | -52,520,295 | ER112 | -55,678,435 |
| TOTAL Fixed Assets (net) | 31,022,629 | | 29,889,267 |
| Miscellaneous Current Assets | | ER489 | 108,142 |
| TOTAL Other | 0 | | 108,142 |
| TOTAL Assets | 37,795,541 | | 37,962,435 |

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(ER) ENTERPRISE RECREATION

Statement of Net Position

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 1,218,599 | ER600 | 1,631,561 |
| TOTAL Accounts Payable | 1,218,599 | | 1,631,561 |
| Accrued Liabilities | 527,524 | ER601 | 342,891 |
| Accrued Interest Payable | | ER651 | 100,849 |
| TOTAL Accrued Liabilities | 527,524 | | 443,740 |
| Bond Anticipation Notes Payable | | ER626 | 3,375,000 |
| TOTAL Notes Payable | 0 | | 3,375,000 |
| Due To Other Funds | 844,341 | ER630 | 1,202,675 |
| TOTAL Due To Other Funds | 844,341 | | 1,202,675 |
| Bonds Payable | 13,672,321 | ER628 | 12,670,378 |
| TOTAL Bond And Long Term Liabilities | 13,672,321 | | 12,670,378 |
| TOTAL Liabilities | 16,262,785 | | 19,323,354 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 2,396,327 | ER691 | 1,396,744 |
| TOTAL Deferred Inflows of Resources | 2,396,327 | | 1,396,744 |
| TOTAL Deferred Inflows of Resources | 2,396,327 | | 1,396,744 |
| Fund Balance | | | |
| Net Assets-Invsted In Cap Asts, Net Rltd D | 17,350,308 | ER920 | 13,843,889 |
| Net Assets-Restricted For Capital Projects | 2,743,534 | ER921 | 4,076,685 |
| Net Assets-Unrestricted (deficit) | -957,413 | ER924 | -678,237 |
| TOTAL Net Position | 19,136,429 | | 17,242,337 |
| TOTAL Fund Balance | 19,136,429 | | 17,242,337 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 37,795,541 | | 37,962,435 |

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(ER) ENTERPRISE RECREATION

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Special Recreational Facility Charges | 4,555,892 | ER2025 | 5,738,093 |
| TOTAL Charges For Services Within Locality | 4,555,892 | | 5,738,093 |
| Interfund Transfers | 2,118,957 | ER5031 | 2,080,863 |
| TOTAL Interfund Transfers | 2,118,957 | | 2,080,863 |
| Interest And Earnings | 1,454 | ER2401 | 4,014 |
| TOTAL Use of Money And Property | 1,454 | | 4,014 |
| TOTAL Revenues | 6,676,303 | | 7,822,970 |
| TOTAL Revenues | 6,676,303 | | 7,822,970 |

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(ER) ENTERPRISE RECREATION

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Expenses | | | |
| Depreciation | 3,076,716 | ER19944 | 3,158,140 |
| TOTAL Depreciation | 3,076,716 | | 3,158,140 |
| Special Recreation Facilities-Contr Expend | 3,956,915 | ER71804 | 4,653,394 |
| TOTAL Special Recreation Facilities-Contr Expend | 3,956,915 | | 4,653,394 |
| TOTAL Contractual Expenses | 7,033,631 | | 7,811,534 |
| Debt Interest, Serial Bonds | 1,035,063 | ER97107 | 840,772 |
| Debt Interest, Bond Anticipation Notes | 8,441 | ER97307 | 3,682 |
| TOTAL Interest Expense | 1,043,504 | | 844,454 |
| TOTAL Expenses | 8,077,135 | | 8,655,988 |
| Transfers, Other Funds | 500,000 | ER99019 | 1,144,872 |
| TOTAL Transfers | 500,000 | | 1,144,872 |
| TOTAL Other Uses | 500,000 | | 1,144,872 |
| TOTAL Expenses | 8,577,135 | | 9,800,860 |

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(ER) ENTERPRISE RECREATION

Analysis of Changes in Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|------------|---------|------------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 20,642,385 | ER8021 | 19,136,429 |
| Prior Period Adj -Increase In Net Position | 394,876 | ER8012 | 83,797 |
| Restated Net Position - Beg of Year | 21,037,261 | ER8022 | 19,220,226 |
| ADD - REVENUES AND OTHER SOURCES | 6,676,303 | | 7,822,970 |
| DEDUCT - EXPENDITURES AND OTHER USES | 8,577,135 | | 9,800,860 |
| Net Position - End of Year | 19,136,429 | ER8029 | 17,242,336 |

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(ER) ENTERPRISE RECREATION

Cash Flow

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|-------------------|
| Cash Rec'd From Providing Svcs | 4,555,892 | ER7111 | 5,738,093 |
| Cash Payments Contr Exp | -3,956,915 | ER7112 | -4,653,394 |
| TOTAL Depreciation | 598,977 | | 1,084,699 |
| Transfers To/from Other Funds | 1,618,957 | ER7123 | 935,991 |
| TOTAL Capital Outlay | 1,618,957 | | 935,991 |
| Interest Expense (capital) | -1,043,504 | ER7133 | -844,454 |
| TOTAL Cash | -1,043,504 | | -844,454 |
| Interest Income | 1,454 | ER7153 | 4,014 |
| TOTAL Cash Flows From Investing Activities | 1,454 | | 4,014 |
| Net Inc(dec) In Cash&cash Equiv | -1,660,289 | ER7161 | 1,128,430 |
| Cash&cash Equiv Beg of Year | 6,521,799 | ER7171 | 4,861,510 |
| | 4,861,510 | | 5,989,940 |
| Operating Income (loss) | -1,900,832 | ER7181 | -1,977,890 |
| Depreciation | -3,076,716 | ER7182 | -3,158,140 |
| Inc/dec In Assets-Other Than Cash | -2,926,609 | ER7183 | -961,536 |
| Inc/dec In Liabilities Other Than Cash | -2,920,826 | ER7184 | 3,060,569 |
| TOTAL Reconciliation of Operating Income To Cash | -10,824,983 | | -3,036,997 |

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(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 96,280 | ES200 | 214,586 |
| Cash In Time Deposits | 9,766,423 | ES201 | 10,414,631 |
| Petty Cash | 150 | ES210 | 150 |
| TOTAL Cash | 9,862,854 | | 10,629,367 |
| Accounts Receivable | 3,444,048 | ES380 | 3,516,960 |
| TOTAL Other Receivables (net) | 3,444,048 | | 3,516,960 |
| Due From Other Funds | 76,800 | ES391 | 49,389 |
| TOTAL Due From Other Funds | 76,800 | | 49,389 |
| Prepaid Expenses | | ES480 | 6,222 |
| TOTAL Prepaid Expenses | 0 | | 6,222 |
| Cash In Time Deposits Special Reserves | 837,510 | ES231 | 1,184,994 |
| TOTAL Restricted Assets | 837,510 | | 1,184,994 |
| Land | 856,443 | ES101 | 856,443 |
| Buildings | 89,609,283 | ES102 | 89,609,283 |
| Machinery And Equipment | 1,727,040 | ES104 | 1,815,752 |
| Construction Work In Progress | 8,479,824 | ES105 | 15,709,914 |
| Accum Depr, Machinery & Equip | -73,374,217 | ES114 | -74,635,963 |
| TOTAL Fixed Assets (net) | 27,298,374 | | 33,355,430 |
| TOTAL Assets | 41,519,586 | | 48,742,361 |

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(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 625,739 | ES600 | 255,090 |
| TOTAL Accounts Payable | 625,739 | | 255,090 |
| Accrued Liabilities | 557,555 | ES601 | 397,334 |
| Accrued Interest Payable | 41,784 | ES651 | 26,912 |
| TOTAL Accrued Liabilities | 599,339 | | 424,246 |
| Retained Percentages-Contracts Payable | 330,857 | ES605 | 709,825 |
| TOTAL Retained Percentages | 330,857 | | 709,825 |
| Bond Anticipation Notes Payable | | ES626 | 7,163,613 |
| TOTAL Notes Payable | 0 | | 7,163,613 |
| Other Post Employment Benefits | 6,872,161 | ES683 | 7,147,447 |
| Compensated Absences | 436,181 | ES687 | 425,601 |
| TOTAL Other Liabilities | 7,308,342 | | 7,573,048 |
| Due To Other Funds | 397,096 | ES630 | 379 |
| TOTAL Due To Other Funds | 397,096 | | 379 |
| Due To Other Governments | | ES631 | |
| Due To Employees' Retirement System | 1,031,164 | ES637 | 1,303,549 |
| TOTAL Due To Other Governments | 1,031,164 | | 1,303,549 |
| Bonds Payable | 5,088,236 | ES628 | 4,674,425 |
| Bond Interest And Matured Bonds Payable | | ES629 | |
| TOTAL Bond And Long Term Liabilities | 5,088,236 | | 4,674,425 |
| TOTAL Liabilities | 15,380,774 | | 22,104,176 |
| Fund Balance | | | |
| Net Assets-Invsted In Cap Asts, Net Rltd D | 22,210,138 | ES920 | 20,860,952 |
| Net Assets-Restricted For Debt | 486,823 | ES922 | 830,904 |
| Net Assets-Restricted For Other Purposes | 1,464,550 | ES923 | 1,409,231 |
| Net Assets-Unrestricted (deficit) | 1,977,301 | ES924 | 3,537,098 |
| TOTAL Net Position | 26,138,812 | | 26,638,186 |
| TOTAL Fund Balance | 26,138,812 | | 26,638,186 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 41,519,586 | | 48,742,362 |

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(ES) ENTERPRISE SEWER

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Revenues | | | |
| Sewer Charges | 1,716,315 | ES2122 | 1,703,962 |
| TOTAL Charges For Services Within Locality | 1,716,315 | | 1,703,962 |
| Sewer Service - Other Gov'Ts | 9,725,529 | ES2374 | 9,799,165 |
| TOTAL Charges For Services To Other Localities | 9,725,529 | | 9,799,165 |
| Sale of Scrap Materials | 21,299 | ES2650 | 12,992 |
| TOTAL Sale of Property And Compensation For Loss | 21,299 | | 12,992 |
| Interest And Earnings | 17,338 | ES2401 | 8,987 |
| Rental of Real Property | 351,600 | ES2410 | 369,200 |
| TOTAL Use of Money And Property | 368,938 | | 378,187 |
| Unclassified (specify) | 115,476 | ES2770 | 105,036 |
| TOTAL Other | 115,476 | | 105,036 |
| St Aid, Oper & Main of Sewer | 303,437 | ES3901 | 20,000 |
| TOTAL State Aid | 303,437 | | 20,000 |
| Fed Aid, Other Home & Comm Svc | 590,000 | ES4989 | 656,438 |
| TOTAL Federal Aid | 590,000 | | 656,438 |
| TOTAL Revenues | 12,840,994 | | 12,675,780 |
| TOTAL Revenues | 12,840,994 | | 12,675,780 |

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(ES) ENTERPRISE SEWER

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Expenses | | | |
| Sanitary Sewers, Pers Serv | 284,197 | ES81201 | 287,496 |
| TOTAL Sanitary Sewers | 284,197 | | 287,496 |
| Sewage Treatment And Disposal-Pers Serv | 3,388,798 | ES81301 | 3,481,499 |
| TOTAL Sewage Treatment And Disposal-Pers Serv | 3,388,798 | | 3,481,499 |
| TOTAL Personal Services | 3,672,995 | | 3,768,995 |
| Depreciation | 1,267,304 | ES19944 | 1,261,746 |
| TOTAL Depreciation | 1,267,304 | | 1,261,746 |
| Sanitary Sewers, Contr Expend | 105,592 | ES81204 | 145,910 |
| TOTAL Sanitary Sewers | 105,592 | | 145,910 |
| Sewage Treatment And Disposal-Contr Expend | 3,431,908 | ES81304 | 3,632,260 |
| TOTAL Sewage Treatment And Disposal-Contr Expend | 3,431,908 | | 3,632,260 |
| TOTAL Contractual Expenses | 4,804,804 | | 5,039,917 |
| Sanitary Sewers, Empl Bnfts | 193,738 | ES81208 | 176,585 |
| TOTAL Sanitary Sewers | 193,738 | | 176,585 |
| Sewage Treatment And Disposal-Empl Bnfts | 2,668,346 | ES81308 | 2,741,148 |
| TOTAL Sewage Treatment And Disposal-Empl Bnfts | 2,668,346 | | 2,741,148 |
| TOTAL Employee Benefits | 2,862,084 | | 2,917,733 |
| Debt Interest, Serial Bonds | 119,919 | ES97107 | 121,376 |
| Debt Interest, Bond Anticipation Notes | 3,595 | ES97307 | |
| TOTAL Interest Expense | 123,514 | | 121,376 |
| TOTAL Expenses | 11,463,397 | | 11,848,021 |
| Transfers, Other Funds | 396,552 | ES99019 | 328,386 |
| TOTAL Transfers | 396,552 | | 328,386 |
| TOTAL Other Uses | 396,552 | | 328,386 |
| TOTAL Expenses | 11,859,949 | | 12,176,407 |

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|------------|---------|------------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 25,451,020 | ES8021 | 26,138,812 |
| Prior Period Adj -Decrease In Net Position | 293,253 | ES8015 | |
| Restated Net Position - Beg of Year | 25,157,767 | ES8022 | 26,138,812 |
| ADD - REVENUES AND OTHER SOURCES | 12,840,994 | | 12,675,780 |
| DEDUCT - EXPENDITURES AND OTHER USES | 11,859,949 | | 12,176,407 |
| Net Position - End of Year | 26,138,812 | ES8029 | 26,638,185 |

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(ES) ENTERPRISE SEWER

Cash Flow

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Cash Rec'd From Providing Svcs | 11,441,844 | ES7111 | 11,503,127 |
| Cash Payments Contr Exp | -3,537,500 | ES7112 | -3,778,170 |
| Cash Payments Pers Svcs & Bnfts | -5,936,411 | ES7113 | -6,686,728 |
| Other Operating Rev | 1,381,812 | ES7114 | 507,228 |
| TOTAL Depreciation | 3,349,745 | | 1,545,457 |
| Transfers To/from Other Funds | -396,552 | ES7123 | -328,386 |
| TOTAL Capital Outlay | -396,552 | | -328,386 |
| Interest Expense (capital) | -123,514 | ES7133 | -121,376 |
| TOTAL Cash | -123,514 | | -121,376 |
| Interest Income | 17,338 | ES7153 | 8,987 |
| TOTAL Cash Flows From Investing Activities | 17,338 | | 8,987 |
| Net Inc(dec) In Cash&cash Equiv | -838,502 | ES7161 | 1,113,998 |
| Cash&cash Equiv Beg of Year | 11,538,865 | ES7171 | 10,700,363 |
| | 10,700,363 | | 11,814,361 |
| Operating Income (loss) | 1,579,713 | ES7181 | -157,065 |
| Depreciation | -1,267,304 | ES7182 | -1,261,746 |
| Inc/dec In Assets-Other Than Cash | -407,310 | ES7183 | 6,108,779 |
| Inc/dec In Liabilities Other Than Cash | -2,532,276 | ES7184 | 7,379,841 |
| TOTAL Reconciliation of Operating Income To Cash | -2,627,177 | | 12,069,809 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 23,796 | H200 | 23,796 |
| Cash In Time Deposits | 26,217,427 | H201 | 36,809,724 |
| TOTAL Cash | 26,241,223 | | 36,833,520 |
| Accounts Receivable | | H380 | |
| Accrued Interest Receivable | | H381 | |
| TOTAL Other Receivables (net) | 0 | | 0 |
| Due From State And Federal Government | 141,192 | H410 | 334,707 |
| TOTAL State And Federal Aid Receivables | 141,192 | | 334,707 |
| Deposits With Other Governments | 895,086 | H395 | |
| TOTAL Due From Other Governments | 895,086 | | 0 |
| Cash In Time Deposits Special Reserves | 4,771,433 | H231 | 4,775,411 |
| TOTAL Restricted Assets | 4,771,433 | | 4,775,411 |
| TOTAL Assets | 32,048,934 | | 41,943,638 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 598,623 | H600 | 1,729,604 |
| TOTAL Accounts Payable | 598,623 | | 1,729,604 |
| Retained Percentages-Contracts Payable | 797,331 | H605 | |
| TOTAL Retained Percentages | 797,331 | | 0 |
| Bond Anticipation Notes Payable | | H626 | 19,320,800 |
| TOTAL Notes Payable | 0 | | 19,320,800 |
| Due To Other Funds | 1,868,492 | H630 | 1,601,306 |
| TOTAL Due To Other Funds | 1,868,492 | | 1,601,306 |
| TOTAL Liabilities | 3,264,446 | | 22,651,709 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 54,505 | H691 | 54,545 |
| TOTAL Deferred Inflows of Resources | 54,505 | | 54,545 |
| TOTAL Deferred Inflows of Resources | 54,505 | | 54,545 |
| Fund Balance | | | |
| Reserve For Repairs | | H882 | 4,775,411 |
| TOTAL Restricted Fund Balance | 0 | | 4,775,411 |
| Assigned Appropriated Fund Balance | 28,729,982 | H914 | 13,737,306 |
| Assigned Unappropriated Fund Balance | | H915 | 724,667 |
| TOTAL Assigned Fund Balance | 28,729,982 | | 14,461,973 |
| TOTAL Fund Balance | 28,729,982 | | 19,237,384 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 32,048,933 | | 41,943,639 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|--------------------------------------|-------------------|---------|------------------|
| Revenues | | | |
| St Aid, Highway Cap Projects | 47,787 | H3591 | 7,197 |
| TOTAL State Aid | 47,787 | | 7,197 |
| FeD. Aid, Other Public Safety | | H4389 | 6,034,707 |
| Fed Aid, Transp Cap Proj | 228,671 | H4597 | 3,617,835 |
| TOTAL Federal Aid | 228,671 | | 9,652,542 |
| TOTAL Revenues | 276,458 | | 9,659,740 |
| Serial Bonds | 33,897,320 | H5710 | |
| Bans Redeemed From Appropriations | 310,000 | H5731 | |
| TOTAL Proceeds of Obligations | 34,207,320 | | 0 |
| TOTAL Other Sources | 34,207,320 | | 0 |
| TOTAL Revenues | 34,483,778 | | 9,659,740 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|-------------------|
| Expenditures | | | |
| Buildings, Equip & Cap Outlay | 2,312,418 | H16202 | 994,853 |
| TOTAL Buildings | 2,312,418 | | 994,853 |
| TOTAL General Government Support | 2,312,418 | | 994,853 |
| Other Public Safety, Equip & Cap Outlay | 13,240 | H39972 | 6,786,536 |
| TOTAL Other Public Safety | 13,240 | | 6,786,536 |
| TOTAL Public Safety | 13,240 | | 6,786,536 |
| Highway, Capital Projects | 4,466,075 | H51972 | 8,532,185 |
| TOTAL Highway | 4,466,075 | | 8,532,185 |
| TOTAL Transportation | 4,466,075 | | 8,532,185 |
| TOTAL Expenditures | 6,791,733 | | 16,313,574 |
| Transfers, Other Funds | 120,150 | H99019 | 2,668,345 |
| TOTAL Operating Transfers | 120,150 | | 2,668,345 |
| TOTAL Other Uses | 120,150 | | 2,668,345 |
| TOTAL Expenditures | 6,911,883 | | 18,981,919 |

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1,158,087 | H8021 | 28,729,982 |
| Prior Period Adj -Decrease In Fund Balance | | H8015 | 170,419 |
| Restated Fund Balance - Beg of Year | 1,158,087 | H8022 | 28,559,563 |
| ADD - REVENUES AND OTHER SOURCES | 34,483,778 | | 9,659,740 |
| DEDUCT - EXPENDITURES AND OTHER USES | 6,911,883 | | 18,981,919 |
| Fund Balance - End of Year | 28,729,982 | H8029 | 19,237,384 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---------------------------------|--------------------|---------|--------------------|
| Assets | | | |
| Land | 7,897,715 | K101 | 7,897,715 |
| Buildings | 148,550,503 | K102 | 157,585,388 |
| Machinery And Equipment | 21,927,795 | K104 | 23,382,972 |
| Construction Work In Progress | 97,468,546 | K105 | 102,573,861 |
| Infrastructure | 197,320,469 | K106 | 197,725,469 |
| Accum Deprec, Buildings | -57,034,197 | K112 | -62,427,899 |
| Accum Depr, Machinery & Equip | -17,195,385 | K114 | -18,509,107 |
| Accum Deprec, Infrastructure | -114,658,915 | K116 | -124,110,100 |
| TOTAL Fixed Assets (net) | 284,276,531 | | 284,118,299 |
| TOTAL Assets | 284,276,531 | | 284,118,299 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|--------------------|
| Liabilities | | | |
| Total Non-Current Govt Assets | 284,276,531 | K159 | 284,118,299 |
| TOTAL Investments in Non-Current Government Assets | 284,276,531 | | 284,118,299 |
| TOTAL Fund Balance | 284,276,531 | | 284,118,299 |
| TOTAL | 284,276,531 | | 284,118,299 |

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(MS) SELF INSURANCE

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|--------------------------------------|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 79,730 | MS200 | 220,693 |
| TOTAL Cash | 79,730 | | 220,693 |
| Accounts Receivable | 117,737 | MS380 | 398 |
| TOTAL Other Receivables (net) | 117,737 | | 398 |
| Cash In Time Deposits, Spec Reserv | 15,618,622 | MS231 | 19,661,833 |
| TOTAL Restricted Assets | 15,618,622 | | 19,661,833 |
| TOTAL Assets | 15,816,089 | | 19,882,924 |

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(MS) SELF INSURANCE

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 96,808 | MS600 | 300,831 |
| TOTAL Accounts Payable | 96,808 | | 300,831 |
| Accrued Liabilities | 12,651,857 | MS601 | 12,651,857 |
| TOTAL Accrued Liabilities | 12,651,857 | | 12,651,857 |
| Bond Anticipation Notes Payable | | MS626 | 3,278,971 |
| TOTAL Notes Payable | 0 | | 3,278,971 |
| Due To Other Funds | | MS630 | |
| TOTAL Due To Other Funds | 0 | | 0 |
| TOTAL Liabilities | 12,748,665 | | 16,231,659 |
| Fund Balance | | | |
| Net Assets-Unrestricted (deficit) | 3,067,424 | MS924 | 3,651,265 |
| TOTAL Net Position | 3,067,424 | | 3,651,265 |
| TOTAL Fund Balance | 3,067,424 | | 3,651,265 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 15,816,089 | | 19,882,924 |

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(MS) SELF INSURANCE

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Interfund Revenues | 2,928,611 | MS2801 | 4,181,558 |
| TOTAL Charges For Services Within Locality | 2,928,611 | | 4,181,558 |
| Insurance Recoveries | 952,449 | MS2680 | 801,694 |
| TOTAL Sale of Property And Compensation For Loss | 952,449 | | 801,694 |
| Interfund Transfers | | MS5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| Interest And Earnings | 8,067 | MS2401 | 4,904 |
| TOTAL Use of Money And Property | 8,067 | | 4,904 |
| Refund of Prior Years Expend | | MS2701 | |
| Other Miscellaneous | 4,555,591 | MS2770 | |
| TOTAL Other | 4,555,591 | | 0 |
| TOTAL Revenues | 8,444,718 | | 4,988,156 |
| TOTAL Revenues | 8,444,718 | | 4,988,156 |

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(MS) SELF INSURANCE

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Expenses | | | |
| Administration-Contractual | 154,457 | MS17104 | 207,689 |
| TOTAL Administration-Contractual | 154,457 | | 207,689 |
| Excess Insurance | 205,909 | MS17224 | 245,820 |
| TOTAL Excess Insurance | 205,909 | | 245,820 |
| Judgements & Claims | 1,742,142 | MS19304 | 238,988 |
| TOTAL Judgements & Claims | 1,742,142 | | 238,988 |
| Property Loss | 241,803 | MS19314 | 656,328 |
| TOTAL Property Loss | 241,803 | | 656,328 |
| TOTAL Contractual Expenses | 2,344,311 | | 1,348,825 |
| Workers Compensation | 3,110,321 | MS90408 | 2,975,198 |
| TOTAL Workers Compensation | 3,110,321 | | 2,975,198 |
| Unemployed | 105,976 | MS90508 | 80,293 |
| TOTAL Unemployed | 105,976 | | 80,293 |
| TOTAL Employee Benefits | 3,216,296 | | 3,055,490 |
| TOTAL Expenses | 5,560,608 | | 4,404,315 |
| TOTAL Expenses | 5,560,608 | | 4,404,315 |

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

| Code Description | 2013 | EdpCode | 2014 |
|--|-----------|---------|-----------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 2,239,705 | MS8021 | 3,067,425 |
| Prior Period Adj -Decrease In Net Position | 2,056,391 | MS8015 | |
| Restated Net Position - Beg of Year | 183,314 | MS8022 | 3,067,425 |
| ADD - REVENUES AND OTHER SOURCES | 8,444,718 | | 4,988,156 |
| DEDUCT - EXPENDITURES AND OTHER USES | 5,560,608 | | 4,404,315 |
| Net Position - End of Year | 3,067,425 | MS8029 | 3,651,265 |

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(MS) SELF INSURANCE

Cash Flow

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Cash Payments Contr Exp | -1,005,017 | MS7112 | -4,404,315 |
| Other Operating Rev | 2,473,318 | MS7114 | 3,524,150 |
| TOTAL Depreciation | 1,468,301 | | -880,165 |
| Transfers To/from Other Funds | 1,407,742 | MS7123 | 1,369,726 |
| TOTAL Capital Outlay | 1,407,742 | | 1,369,726 |
| Interest Income | 8,067 | MS7153 | 4,904 |
| TOTAL Cash Flows From Investing Activities | 8,067 | | 4,904 |
| Net Inc(dec) In Cash&cash Equiv | -3,476,805 | MS7161 | 4,184,174 |
| Cash&cash Equiv Beg of Year | 19,175,157 | MS7171 | 15,698,392 |
| | 15,698,352 | | 19,882,566 |
| Operating Income (loss) | 2,884,110 | MS7181 | 494,465 |
| Inc/dec In Assets-Other Than Cash | -847,078 | MS7183 | -117,339 |
| Inc/dec In Liabilities Other Than Cash | -5,151,603 | MS7184 | 3,572,371 |
| TOTAL Reconciliation of Operating Income To Cash | -3,114,571 | | 3,949,497 |

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(TA) AGENCY

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|-----------------------------------|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 839,973 | TA200 | 125,938 |
| Cash In Time Deposits | 14,813,368 | TA201 | 12,086,583 |
| Cash, Court & Trust | 960,572 | TA205 | 945,094 |
| TOTAL Cash | 16,613,912 | | 13,157,614 |
| Due From Other Funds | 2,469 | TA391 | 40,437 |
| TOTAL Due From Other Funds | 2,469 | | 40,437 |
| TOTAL Assets | 16,616,382 | | 13,198,051 |

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(TA) AGENCY

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Due To Other Funds | 257,185 | TA630 | 1,857,784 |
| TOTAL Due To Other Funds | 257,185 | | 1,857,784 |
| Deferred Compensation | 22,704 | TA17 | 22,000 |
| State Retirement | 255,835 | TA18 | 317,329 |
| Nys Income Tax | 59,865 | TA21 | 59,966 |
| Federal Income Tax | 60,259 | TA22 | 60,356 |
| Income Executions | 33,229 | TA23 | 33,217 |
| U.S. Savings Bonds | 18,429 | TA25 | |
| Social Security Tax | 221,054 | TA26 | 196,835 |
| Employees Annuities | 4,879 | TA29 | 4,879 |
| Guaranty & Bid Deposits | 72,045 | TA30 | 72,045 |
| Bail Deposits | 314,499 | TA35 | 353,989 |
| Court Order Deposits | 122 | TA36 | 122 |
| Tax Redemptions | 2,262 | TA40 | 2,262 |
| Receivers Fund | 1,559 | TA42 | 1,559 |
| Receivers Operating Fund | 18,130 | TA43 | 18,130 |
| Child Support Collections | 2,207,519 | TA49 | 2,180,499 |
| Payments, Ssi | 205,470 | TA51 | 205,470 |
| Social Services Trust | 1,853,951 | TA53 | 1,897,297 |
| Mortgage Tax | 5,628,894 | TA58 | 1,055,530 |
| Court & Trust Fund | 948,239 | TA61 | 945,094 |
| Other Funds (specify) | 4,430,252 | TA85 | 3,913,690 |
| TOTAL Agency Liabilities | 16,359,197 | | 11,340,267 |
| TOTAL Liabilities | 16,616,382 | | 13,198,051 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 16,616,382 | | 13,198,051 |

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(V) DEBT SERVICE

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 205,895 | V200 | 25,706 |
| TOTAL Cash | 205,895 | | 25,706 |
| Due From Other Funds | 3,000,306 | V391 | 2,889,389 |
| TOTAL Due From Other Funds | 3,000,306 | | 2,889,389 |
| Due From Other Governments | 195,494 | V440 | 220,997 |
| TOTAL Due From Other Governments | 195,494 | | 220,997 |
| Cash Special Reserves | 8,016,555 | V230 | 6,071,611 |
| Cash In Time Deposits Special Reserves | 3,201,587 | V231 | 5,265,440 |
| TOTAL Restricted Assets | 11,218,143 | | 11,337,051 |
| TOTAL Assets | 14,619,837 | | 14,473,143 |

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(V) DEBT SERVICE

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Accounts Payable | | V600 | 24,000 |
| TOTAL Accounts Payable | 0 | | 24,000 |
| Due To Other Funds | 2,539,394 | V630 | 84,150 |
| TOTAL Due To Other Funds | 2,539,394 | | 84,150 |
| TOTAL Liabilities | 2,539,394 | | 108,150 |
| Fund Balance | | | |
| Reserve For Debt | 10,328,250 | V884 | 14,364,993 |
| TOTAL Restricted Fund Balance | 10,328,250 | | 14,364,993 |
| Assigned Appropriated Fund Balance | 1,752,194 | V914 | |
| TOTAL Assigned Fund Balance | 1,752,194 | | 0 |
| TOTAL Fund Balance | 12,080,444 | | 14,364,993 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 14,619,837 | | 14,473,143 |

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(V) DEBT SERVICE

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Revenues | | | |
| Debt Service - Other GoV. | 733,418 | V2392 | 300,894 |
| TOTAL Intergovernmental Charges | 733,418 | | 300,894 |
| Interest And Earnings | 65,959 | V2401 | 45,747 |
| TOTAL Use of Money And Property | 65,959 | | 45,747 |
| Premium & Accrued Interest On Obligations | 371,161 | V2710 | 2,898,844 |
| Unclassified (specify) | 2,831 | V2770 | |
| TOTAL Miscellaneous Local Sources | 373,992 | | 2,898,844 |
| Interfund Revenues | | V2801 | |
| TOTAL Interfund Revenues | 0 | | 0 |
| St Aid, Other Aid (specify) | 781,976 | V3089 | 689,284 |
| TOTAL State Aid | 781,976 | | 689,284 |
| TOTAL Revenues | 1,955,345 | | 3,934,769 |
| Interfund Transfers | 25,943,366 | V5031 | 28,985,631 |
| TOTAL Interfund Transfers | 25,943,366 | | 28,985,631 |
| Advanced Refunding Bonds | | V5791 | 34,365,000 |
| TOTAL Proceeds of Obligations | 0 | | 34,365,000 |
| TOTAL Other Sources | 25,943,366 | | 63,350,631 |
| TOTAL Revenues | 27,898,711 | | 67,285,400 |

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(V) DEBT SERVICE

Results of Operation

| Code Description | 2013 | EdpCode | 2014 |
|---|-------------------|---------|-------------------|
| Expenditures | | | |
| Fiscal Agents Fees, Contr Expend | | V13804 | 405,247 |
| TOTAL Fiscal Agents Fees | 0 | | 405,247 |
| TOTAL General Government Support | 0 | | 405,247 |
| Debt Principal, Serial Bonds | 16,195,876 | V97106 | 17,665,478 |
| Debt Principal, Bond Anticipation Notes | 310,000 | V97306 | |
| TOTAL Debt Principal | 16,505,876 | | 17,665,478 |
| Debt Interest, Serial Bonds | 7,273,483 | V97107 | 8,155,637 |
| Debt Interest, Bond Anticipation Notes | 325,788 | V97307 | |
| TOTAL Debt Interest | 7,599,271 | | 8,155,637 |
| TOTAL Expenditures | 24,105,147 | | 26,226,362 |
| Transfers, Other Funds | 2,118,957 | V99019 | 2,080,863 |
| TOTAL Operating Transfers | 2,118,957 | | 2,080,863 |
| Repayments To Esc Agent Adv Ref Bonds | | V99914 | 36,693,625 |
| | 0 | | 36,693,625 |
| TOTAL Other Uses | 2,118,957 | | 38,774,488 |
| TOTAL Expenditures | 26,224,104 | | 65,000,850 |

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

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

| Code Description | 2013 | EdpCode | 2014 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 10,405,837 | V8021 | 12,080,444 |
| Restated Fund Balance - Beg of Year | 10,405,837 | V8022 | 12,080,444 |
| ADD - REVENUES AND OTHER SOURCES | 27,898,711 | | 67,285,400 |
| DEDUCT - EXPENDITURES AND OTHER USES | 26,224,104 | | 65,000,850 |
| Fund Balance - End of Year | 12,080,444 | V8029 | 14,364,994 |

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|--------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 405,893,330 | W129 | 412,159,309 |
| TOTAL Provision To Be Made In Future Budgets | 405,893,330 | | 412,159,309 |
| TOTAL Assets | 405,893,330 | | 412,159,309 |

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2013 | EdpCode | 2014 |
|---|--------------------|---------|--------------------|
| Other Post Employment Benefits | 161,313,643 | W683 | 178,632,307 |
| Compensated Absences | 11,132,782 | W687 | 11,363,991 |
| TOTAL Other Liabilities | 172,446,425 | | 189,996,298 |
| Due To Employees' Retirement System | 17,001,188 | W637 | 21,952,004 |
| TOTAL Due To Other Governments | 17,001,188 | | 21,952,004 |
| Bonds Payable | 216,445,717 | W628 | 200,211,007 |
| TOTAL Bond And Long Term Liabilities | 216,445,717 | | 200,211,007 |
| TOTAL Liabilities | 405,893,330 | | 412,159,309 |
| TOTAL Liabilities | 405,893,330 | | 412,159,309 |

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

6/19/2015

County of: Albany

Municipal Code: 01010000000

| 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 |
|---|-----------|---------------------|-----------|-----------|---------------|------------------|-----------|------|---------------------|----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|
| 2010 | BOND E | Advanced Refunding | | Y | 07/08/2010 | 11/15/2018 | 2.00% | | \$15,725,000 | \$11,645,000 | \$2,130,000 | \$0 | \$0 | | \$9,515,000 |
| 2009 | BOND E | Adv. Refunding | | | 10/02/2002 | 06/01/2014 | 3.00% | | | \$180,000 | \$180,000 | \$0 | \$0 | | \$0 |
| 2009 | BOND E | Adv. Refunding | | | 10/21/2004 | 02/15/2015 | 3.197% | | | \$765,000 | \$385,000 | \$0 | \$0 | | \$380,000 |
| 2009 | BOND E | Adv. Refunding | | | 05/01/1993 | 10/01/2014 | 4.50% | | | \$528,134 | \$528,134 | \$0 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$13,118,134 | \$3,223,134 | \$0 | \$0 | \$0 | \$9,895,000 |
| 2013 | TAN E | General Purpose | | Y | 11/15/2013 | 05/15/2014 | 0.75% | | \$10,900,000 | \$10,900,000 | \$10,900,000 | \$0 | \$0 | | \$0 |
| 2014 | TAN E | General Purpose | | Y | 11/25/2014 | 05/15/2015 | 0.14% | | \$9,800,000 | \$0 | \$0 | \$0 | \$0 | | \$9,800,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$9,800,000 | \$10,900,000 | \$10,900,000 | \$0 | \$0 | \$0 | \$9,800,000 |
| 2014 | BAN N | General Purpose | | Y | 05/29/2014 | 05/29/2015 | 0.183% | | \$27,874,771 | \$0 | \$0 | \$0 | \$0 | | \$27,874,771 |
| 2014 | BAN N | Sewer EFC | | | 01/01/2014 | 09/15/2016 | 0.00% | | \$7,163,613 | \$0 | \$0 | \$0 | \$0 | | \$7,163,613 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$35,038,384 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,038,384 |
| 2013 | BOND N | General Purpose | | Y | 08/14/2013 | 08/01/2028 | 3.355% | | \$37,054,320 | \$37,054,320 | \$2,179,320 | \$0 | \$0 | | \$34,875,000 |
| 2006 | BOND N | General Obligation | | Y | 11/21/2006 | 09/15/2027 | 4.148% | | \$52,982,091 | \$41,145,000 | \$35,204,776 | \$0 | \$0 | | \$5,940,224 |
| 2014 | BOND N | Refunding | | Y | 12/04/2014 | 09/15/2027 | 2.348% | | \$34,365,000 | \$0 | \$0 | \$0 | \$0 | | \$34,365,000 |
| 2011 | BOND N | General Purpose | | Y | 09/22/2011 | 09/15/2025 | 2.00% | | \$23,031,965 | \$20,025,000 | \$1,510,000 | \$0 | \$0 | | \$18,515,000 |
| 2010 | BOND N | General Purpose | | Y | 12/08/2010 | 06/01/2026 | 1.00% | | \$41,815,000 | \$35,010,000 | \$2,310,000 | \$0 | \$0 | | \$32,700,000 |
| 2012 | BOND N | Energy Conservation | | Y | 12/27/2012 | 03/01/2021 | 2.911% | | \$1,600,000 | \$1,425,000 | \$170,000 | \$0 | \$0 | | \$1,255,000 |
| 2012 | BOND N | Refunding | | Y | 01/26/2012 | 03/15/2016 | 0.817% | | \$5,800,000 | \$4,405,000 | \$1,415,000 | \$0 | \$0 | | \$2,990,000 |
| 2012 | BOND N | Refunding | | Y | 12/27/2012 | 11/01/2024 | 2.073% | | \$55,910,000 | \$55,895,000 | \$20,000 | \$0 | \$0 | | \$55,875,000 |
| 2004 | BOND N | General Purpose | | Y | 10/21/2004 | 11/01/2024 | 2.00% | | \$99,133,050 | \$4,760,000 | \$4,760,000 | \$0 | \$0 | | \$0 |
| 2009 | BOND N | Sewer - EFC | | | 07/14/2005 | 10/01/2020 | 2.059% | | | \$295,000 | \$40,000 | \$0 | \$0 | | \$255,000 |
| 2009 | BOND N | Sewer-EFC-1 | | | 07/13/2006 | 10/01/2026 | 4.171% | | | \$2,695,000 | \$190,000 | \$0 | \$0 | | \$2,505,000 |
| 2012 | BOND N | General Purpose | | Y | 09/20/2012 | 09/15/2028 | 2.296% | | \$20,505,000 | \$19,350,000 | \$1,160,000 | \$0 | \$0 | | \$18,190,000 |
| 2012 | BOND N | Refunding | | Y | 11/15/2012 | 10/15/2022 | 4.52% | | \$765,000 | \$695,000 | \$70,000 | \$0 | \$0 | | \$625,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$34,365,000 | \$222,754,320 | \$49,029,096 | \$0 | \$0 | \$0 | \$208,090,224 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$79,203,384 | \$246,772,454 | \$63,152,230 | \$0 | \$0 | \$0 | \$262,823,608 |

COUNTY OF Albany
Maturity Schedule
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

| | | |
|--------------------------------|---------|------------|
| | EDPCODE | |
| Indebtedness No. | | 2014000001 |
| Purpose of Issue | | Refunding |
| For State Comptroller Use Only | 2P3CE | |
| Total Principal | 2P3PR | 34,365,000 |
| Date of Issue | 2P3DT | 12/4/2014 |
| Interest Rate | 2P3PC | 2.34800 |
| Final Maturity Date | 2P3DM | 9/15/2027 |

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 | 260,000 |
| 2P316 | 5,000 |
| 2P317 | 2,510,000 |
| 2P318 | 2,605,000 |
| 2P319 | 2,705,000 |
| 2P320 | 2,845,000 |
| 2P321 | 2,985,000 |
| 2P322 | 3,135,000 |
| 2P323 | 3,295,000 |
| 2P324 | 3,370,000 |
| 2P325 | 3,455,000 |
| 2P326 | 3,545,000 |
| 2P327 | 3,650,000 |

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

| | EDP Code | Amount |
|---|----------|------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$28,467.00 |
| Demand Deposits | 9Z2011 | \$13,200,724.03 |
| Time Deposits | 9Z2021 | \$132,476,238.11 |
| Total | | \$145,705,429.14 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$750,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$151,885,695.80 |
| Total | | \$152,635,695.80 |
| INVESTMENTS: | | |
| - 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 Albany
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-6815 | \$10 | \$0 | \$0 | \$10 |
| ****-6831 | \$2 | \$0 | \$0 | \$2 |
| ****-6849 | \$65 | \$0 | \$0 | \$65 |
| ****-6857 | \$28,354,141 | \$0 | \$0 | \$28,354,141 |
| ****-6865 | \$7,575,403 | \$0 | \$0 | \$7,575,403 |
| ****-6873 | \$75,301 | \$0 | \$0 | \$75,301 |
| ****-6881 | \$83,734 | \$0 | \$0 | \$83,734 |
| ****-6899 | \$29,396 | \$0 | \$0 | \$29,396 |
| ****-7186 | \$27,728 | \$0 | \$0 | \$27,728 |
| ****-3184 | \$2,848 | \$0 | \$0 | \$2,848 |
| ****-4147 | \$0 | \$0 | \$4,994,898 | (\$4,994,898) |
| ****-4163 | \$0 | \$0 | \$1,361,301 | (\$1,361,301) |
| ****-4171 | \$0 | \$0 | \$622,658 | (\$622,658) |
| ****-4623 | \$1,660,952 | \$0 | \$1,660,952 | \$0 |
| ****-4680 | \$1,000 | \$0 | \$0 | \$1,000 |
| ****-5067 | \$100,000 | \$0 | \$0 | \$100,000 |
| ****-5075 | \$6,703,343 | \$1,146,113 | \$0 | \$7,849,456 |
| ****-5125 | \$64,303 | \$0 | \$2,248 | \$62,055 |
| ****-5117 | \$450 | \$0 | \$0 | \$450 |
| ****-5677 | \$96,612 | \$0 | \$0 | \$96,612 |
| ****-5091 | \$36,344 | \$0 | \$28,394 | \$7,950 |
| ****-5109 | \$258,632 | \$0 | \$71,229 | \$187,403 |
| ****-6922 | \$187,075 | \$0 | \$0 | \$187,075 |
| ****-6948 | \$253,933 | \$0 | \$0 | \$253,933 |
| ****-6956 | \$310,356 | \$0 | \$0 | \$310,356 |
| ****-5158 | \$11,300 | \$5,155 | \$4,017 | \$12,438 |
| ****-5166 | \$326 | \$0 | \$0 | \$326 |
| ****-5174 | \$567 | \$0 | \$0 | \$567 |
| ****-6378 | \$84,399 | \$0 | \$0 | \$84,399 |
| ****-7201 | \$20,435 | \$0 | \$0 | \$20,435 |

COUNTY OF Albany
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-7219 | \$2,224,897 | \$0 | \$0 | \$2,224,897 |
| ****-8573 | \$959,307 | \$0 | \$0 | \$959,307 |
| ****-814 | \$351,021 | \$0 | \$0 | \$351,021 |
| ****-14-1 | \$920,893 | \$38,981 | \$0 | \$959,874 |
| ****--780 | \$341,393 | \$121,706 | \$238,375 | \$224,724 |
| ****--010 | \$197,808 | \$0 | \$0 | \$197,808 |
| ****-6964 | \$1,630,236 | \$0 | \$0 | \$1,630,236 |
| ****-8606 | \$2,006,853 | \$0 | \$0 | \$2,006,853 |
| ****-3283 | \$442 | \$0 | \$0 | \$442 |
| ****-7029 | \$153,403 | \$0 | \$0 | \$153,403 |
| ****-2514 | \$285,752 | \$0 | \$0 | \$285,752 |
| ****-5685 | \$7,473,176 | \$0 | \$0 | \$7,473,176 |
| ****-6980 | \$701,690 | \$0 | \$0 | \$701,690 |
| ****-5141 | \$251,954 | \$0 | \$37,368 | \$214,586 |
| ****-6998 | \$483,304 | \$0 | \$0 | \$483,304 |
| ****-7003 | \$717,277 | \$0 | \$0 | \$717,277 |
| ****-3647 | \$981,582 | \$0 | \$0 | \$981,582 |
| ****-2970 | \$1,025,451 | \$0 | \$0 | \$1,025,451 |
| ****-7045 | \$217,147 | \$0 | \$0 | \$217,147 |
| ****-5133 | \$31,612 | \$0 | \$7,816 | \$23,796 |
| ****-7061 | \$1,549,982 | \$0 | \$0 | \$1,549,982 |
| ****-7178 | \$54,545 | \$0 | \$0 | \$54,545 |
| ****-4007 | \$117,012 | \$0 | \$0 | \$117,012 |
| ****-3710 | \$3,520,387 | \$0 | \$0 | \$3,520,387 |
| ****-3695 | \$2,703,571 | \$0 | \$0 | \$2,703,571 |
| ****-3223 | \$1,200,479 | \$0 | \$0 | \$1,200,479 |
| ****-3249 | \$4,773,444 | \$0 | \$0 | \$4,773,444 |
| ****-3257 | \$926,554 | \$0 | \$0 | \$926,554 |
| ****-3273 | \$923,691 | \$0 | \$0 | \$923,691 |
| ****-3281 | \$660,052 | \$0 | \$0 | \$660,052 |

COUNTY OF Albany
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-7037 | \$1,350,810 | \$0 | \$0 | \$1,350,810 |
| ****-3166 | \$719,395 | \$0 | \$0 | \$719,395 |
| ****-8554 | \$131,289 | \$0 | \$0 | \$131,289 |
| ****-9232 | \$1,287,492 | \$0 | \$0 | \$1,287,492 |
| ****-8424 | \$4,187,962 | \$0 | \$0 | \$4,187,962 |
| ****-2506 | \$102,032 | \$0 | \$0 | \$102,032 |
| ****-3140 | \$156,236 | \$0 | \$0 | \$156,236 |
| ****-2481 | \$174,802 | \$0 | \$0 | \$174,802 |
| ****-2499 | \$117,659 | \$0 | \$0 | \$117,659 |
| ****-8581 | \$829,353 | \$0 | \$0 | \$829,353 |
| ****-8599 | \$1,417,603 | \$0 | \$0 | \$1,417,603 |
| ****-8416 | \$9,560,763 | \$0 | \$0 | \$9,560,763 |
| ****-8265 | \$1,008,350 | \$0 | \$0 | \$1,008,350 |
| ****-7821 | \$4,111,672 | \$0 | \$0 | \$4,111,672 |
| ****-9946 | \$342,651 | \$0 | \$148,836 | \$193,816 |
| ****-4664 | \$100,000 | \$0 | \$0 | \$100,000 |
| ****-0888 | \$10,574 | \$0 | \$83,697 | (\$73,123) |
| ****-7855 | \$930,194 | \$0 | \$0 | \$930,194 |
| ****-4615 | \$502,275 | \$0 | \$0 | \$502,275 |
| ****-7863 | \$664,017 | \$0 | \$619,157 | \$44,860 |
| ****-7871 | \$106 | \$0 | \$0 | \$106 |
| ****-6914 | \$14,461,072 | \$0 | \$0 | \$14,461,072 |
| ****-7889 | \$694,291 | \$0 | \$0 | \$694,291 |
| ****-7897 | \$8,791,595 | \$0 | \$0 | \$8,791,595 |
| ****-7904 | \$2,357 | \$0 | \$0 | \$2,357 |
| ****-4672 | \$61,894 | \$0 | \$0 | \$61,894 |
| ****-4359 | \$3,575,401 | \$0 | \$3,518,818 | \$56,583 |
| ****-2209 | \$0 | \$0 | \$0 | \$0 |
| ****-unts | \$945,094 | \$0 | \$0 | \$945,094 |
| ****-7920 | \$11,739 | \$0 | \$0 | \$11,739 |

COUNTY OF Albany
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-9953 | \$7,461 | \$0 | \$0 | \$7,461 |
| ****-6782 | \$1,055,530 | \$0 | \$0 | \$1,055,530 |
| ****-14-1 | \$0 | \$0 | \$0 | \$0 |
| ****-0977 | \$4,645 | \$0 | \$3,830 | \$815 |
| ****-0985 | \$1,112,080 | \$415,370 | \$0 | \$1,527,450 |
| ****-2944 | \$49,778 | \$0 | \$0 | \$49,778 |
| ****-5521 | \$684,456 | \$119,091 | \$415,400 | \$388,147 |
| ****-2952 | \$265,932 | \$0 | \$0 | \$265,932 |
| ****-5826 | \$10,983 | \$67 | \$3,820 | \$7,230 |
| ****-0845 | \$4,209 | \$791 | \$0 | \$5,000 |
| ****-0878 | \$187,990 | \$1,900 | \$44,580 | \$145,309 |
| ****-8306 | \$2,469,006 | \$77,170 | \$365,678 | \$2,180,499 |
| ****-0886 | \$2,630 | \$1,200 | \$330 | \$3,500 |
| ****-0894 | \$7,100 | \$0 | \$600 | \$6,500 |
| ****-0951 | \$122,322 | \$5,666 | \$33,036 | \$94,951 |
| ****-0902 | \$939,139 | \$415 | \$597,713 | \$341,841 |
| ****-0910 | \$41,368 | \$0 | \$0 | \$41,368 |
| ****-0928 | \$11,763 | \$0 | \$0 | \$11,763 |
| ****-7813 | \$58,044 | \$0 | \$0 | \$58,044 |
| ****-7938 | \$3,037 | \$0 | \$0 | \$3,037 |
| ****-7954 | \$1,323 | \$0 | \$0 | \$1,323 |
| ****-7962 | \$2,156 | \$0 | \$0 | \$2,156 |
| ****-5700 | \$1,796 | \$0 | \$0 | \$1,796 |
| ****-0443 | \$10,018 | \$0 | \$0 | \$10,018 |
| ****-2142 | \$70,258 | \$0 | \$0 | \$70,258 |
| ****-7970 | \$5,097 | \$0 | \$0 | \$5,097 |
| ****-7988 | \$11,875 | \$0 | \$0 | \$11,875 |
| ****-3231 | \$10,001 | \$0 | \$0 | \$10,001 |
| ****-7095 | \$3,568 | \$0 | \$0 | \$3,568 |
| ****-7102 | \$7,138 | \$0 | \$0 | \$7,138 |

COUNTY OF Albany
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| ****-4243 | \$25,706 | \$0 | \$0 | \$25,706 |
| ****-7128 | \$5,258,558 | \$0 | \$0 | \$5,258,558 |
| ****-7136 | \$6,882 | \$0 | \$0 | \$6,882 |
| ****-7144 | \$6,071,611 | \$0 | \$0 | \$6,071,611 |
| ****--798 | \$42,469 | \$0 | \$0 | \$42,469 |
| ****--806 | \$260,072 | \$0 | \$0 | \$260,072 |
| ****-0692 | \$15,638 | \$0 | \$0 | \$15,638 |
| ****-4511 | \$195,854 | \$266 | \$1,937 | \$194,183 |
| | Total Adjusted Bank Balance | | | <u>\$145,676,943</u> |
| | Petty Cash | | | <u>\$28,467.00</u> |
| | Adjustments | | | <u>\$.00</u> |
| | Total Cash | | | <u>\$145,705,410</u> |
| | Total Cash Balance All Funds | | | <u>\$145,705,429</u> |
| | * Must be equal | | | |

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

| | <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>Yes</u> |
| 3) Does your local government participate in an insurance pool with other local governments? | <u>No</u> |
| 4) Does your local government participate in an investment pool with other local governments? | <u>No</u> |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters? | <u>No</u> |
| 6) Does your municipality have a Capital Plan? | <u>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>No</u> |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39? | <u>Yes</u> |

COUNTY OF Albany
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

| Total Full Time Employees: | | 2,092 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 111 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$19,684,401.00 | 2,036 | 179 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$8,704,932.00 | 2,092 | 378 | |
| 90408 | Worker's Compensation Insurance | \$2,748,072.00 | 2,470 | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | \$80,293.00 | | | |
| 90558 | Disability Insurance | \$22,172.00 | 333 | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$42,924,213.00 | 1,810 | 23 | 1,608 |
| 90708 | Union Welfare Benefits | \$81,860.00 | 179 | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | \$495,357.00 | 31 | | |
| 91890 | Other Employee Benefits | \$506,715.00 | 381 | 45 | |
| Total | | \$75,248,015.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$78,986,706.41 | | | |

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

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$555,754 | 195,239 | gallons | |
| Diesel Fuel | \$432,202 | 139,375 | gallons | |
| Fuel Oil | \$71,254 | 19,212 | gallons | |
| Natural Gas | \$1,327,771 | 1,925,183 | cubic feet | |
| Electricity | \$3,667,278 | 35,442,549 | kilowatt-hours | |
| Coal | | | tons | |

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

Annual OPEB Cost and Net OPEB Obligation

| | Defined Contribution |
|--|----------------------|
| 1. Type of Other Post Employment Benefits Plan | |
| 2. Annual Required Contribution(ARC) | \$34,157,660.00 |
| 3. Interest on Net OPEB Obligation | \$7,651,816.00 |
| 4. Adjustment to Annual Required Contribution | (\$9,296,231.00) |
| 5. Annual OPEB Expense | \$32,513,245.00 |
| 6. Less: Actual Contribution Made | \$13,251,576.00 |
| 7. Increase in Net OPEB Obligation | \$19,261,669.00 |
| 8. Net OPEB Obligation - beginning of year | \$191,295,424.00 |
| 9. Net OPEB Obligation - end of year | \$210,557,093.00 |
| 10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year | \$210,557,086.00 |
| 11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost) | 40.76% |

Funded Status and Funding Process

| | |
|--|------------------|
| 12. Actuarial Accrued Liability(AAL) | \$401,753,504.00 |
| 13. Less: Actuarial Value of Plan Assets | |
| 14. Unfunded Actuarial Accrued Liability(UAAL) | \$401,753,504.00 |
| 15. Funded Ratio(Actuarial Value of Plan Assets/AAL) | |
| 16. Annual Covered Payroll (of active employees covered by the plan) | |
| 17. UAAL as Percentage of Annual Covered Payroll | |

Other OPEB Information

| | |
|---|------------|
| 18. Date of most recent actuarial valuation | 12/31/2014 |
| 19. Actuarial method used | |
| 20. Assumed rate of return on investments discount rate | .00% |
| 21. Amortization period of UAAL(in years) | 30.00 |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Michael F. Conners II, hereby certify that I am the Chief Fiscal Officer of the County of Albany, and that the information provided in the annual financial report of the County of Albany, for the fiscal year ended 12/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Albany, and adopted by me as my signature for use in conjunction with the filing of the County of Albany's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Albany's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

John Branigan
Name of Report Preparer if
different than Chief Fiscal Officer

John Branigan
Name

(518) 447-7130
Telephone Number

Accountant
Title

112 State Street Rm 1030 10th Floor
Official Address

04/30/2015
Date of Certification

(518) 447-7130
Official Telephone Number