

**County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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***

Certification Statement

I, Lorrie Scarrott (LG500100000000B), hereby certify that I am the Chief Financial Officer of the County of Tompkins, and that the information provided in the Annual Financial Report of the County of Tompkins for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CD - Special Grant
- CL - Refuse and Garbage
- CT - Transportation
- D - County Road
- DM - Road Machinery
- EM - Enterprise Miscellaneous
- H - Capital Projects
- MS - Self Insurance
- S - Workers Compensation
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$8,240,587.00	\$12,761,211.00	\$6,577,123.00
201 - Cash In Time Deposits	\$79,502,112.00	\$71,774,716.00	\$60,231,648.00
210 - Petty Cash	\$6,310.00	\$5,710.00	\$5,710.00
215 - Departmental Cash	\$3,000.00	\$3,000.00	\$3,000.00
223 - Cash With Fiscal Agent	-	-	\$0.00
Total for Cash and Cash Equivalents	\$87,752,009.00	\$84,544,637.00	\$66,817,481.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$2,115,125.00	\$2,313,122.00	\$717,777.00
Total for Restricted Cash and Cash Equivalents	\$2,115,125.00	\$2,313,122.00	\$717,777.00
Net Taxes Receivable			
250 - Taxes Receivable Current	-	\$0.00	-
260 - Taxes Receivable Overdue	\$1,619,906.00	\$1,378,214.00	\$1,622,370.00
270 - Taxes Receivable On State Lands	-	-	\$0.00
280 - Returned School Taxes Receivable	\$3,284,526.00	\$3,055,671.00	\$3,165,373.00
290 - City School Taxes Receivable	\$397,950.00	\$370,455.00	\$341,250.00
295 - Delinquent Village Taxes Receivable	\$263,300.00	\$220,028.00	\$147,102.00
300 - Taxes Receivable Pending	\$241.00	\$241.00	\$241.00
325 - Tax Deeds	\$65.00	\$65.00	\$65.00
330 - Property Acquired For Taxes	-	\$3,374.00	\$5,597.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
342 - Allowance For Uncollectible Taxes	(\$337,138.00)	(\$339,730.00)	(\$352,021.00)
Total for Net Taxes Receivable	\$5,228,850.00	\$4,688,318.00	\$4,929,977.00
Net Other Receivables			
380 - Accounts Receivable	\$1,982,976.00	\$2,096,819.00	\$1,458,162.00
381 - Accrued Interest Receivable	\$12,939.00	-	-
389 - Allowance For Receivables	(\$50,925.00)	(\$50,925.00)	(\$50,925.00)
454 - Leases Receivable	\$930,729.00	-	-
Total for Net Other Receivables	\$2,875,719.00	\$2,045,894.00	\$1,407,237.00
Due From			
391 - Due From Other Funds	\$1,695,280.00	\$4,243,328.00	\$14,536,174.00
410 - Due from State and Federal Government	\$14,755,035.00	\$14,668,545.00	\$16,304,223.00
430 - Towns and Cities	\$121,457.00	\$0.00	\$0.00
440 - Due from Other Governments <i>Soil and Water District</i>	\$200,000.00	\$502,364.00	\$502,364.00
Total for Due From	\$16,771,772.00	\$19,414,237.00	\$31,342,761.00
Other Assets			
400 - State and Federal Social Services	\$12,202,893.00	\$15,378,137.00	\$11,175,964.00
480 - Prepaid Expenses	\$1,614,097.00	\$1,241,888.00	\$1,653,741.00
Total for Other Assets	\$13,816,990.00	\$16,620,025.00	\$12,829,705.00
Total for Assets	\$128,560,465.00	\$129,626,233.00	\$118,044,938.00
Total for Assets and Deferred Outflows	\$128,560,465.00	\$129,626,233.00	\$118,044,938.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$9,359,487.00	\$8,355,316.00	\$4,961,713.00
601 - Accrued Liabilities	\$1,358,300.00	\$5,505,036.00	\$7,621,430.00
Total for Payables	\$10,717,787.00	\$13,860,352.00	\$12,583,143.00
Due to			
630 - Due To Other Funds	\$7,665,435.00	\$202,286.00	\$10,502,075.00
631 - Due To Other Governments <i>NYS Mental Health Agencies</i>	\$4,295,440.00	\$4,473,742.00	\$4,779,147.00
637 - Due to Employees Retirement System	\$253,259.00	-	\$0.00
640 - Due To Towns For Tax Levies	-	-	\$0.00
660 - Due To School Districts	\$2,842,356.00	\$2,778,719.00	\$2,857,031.00
661 - Due To City School Districts	\$162,423.00	\$152,616.00	\$148,714.00
668 - Due to Village Delinquent Taxes	\$246,075.00	\$205,634.00	\$137,479.00
Total for Due to	\$15,464,988.00	\$7,812,997.00	\$18,424,446.00
Notes Payable			
621 - Revenue Anticipation Notes Payable	-	-	\$0.00
Total for Notes Payable	\$0.00	\$0.00	\$0.00
Other Liabilities			
688 - Other Liabilities <i>ARPA, Benefits, Mortgage Tax, and other various liabilities</i>	\$13,224,254.00	\$15,300,876.00	\$9,855,202.50

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
690 - Overpayments and Clearing Account	\$143,307.00	\$58,969.00	\$108,041.00
Total for Other Liabilities	\$13,367,561.00	\$15,359,845.00	\$9,963,243.50
Total for Liabilities	\$39,550,336.00	\$37,033,194.00	\$40,970,832.50
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$6,768,248.00	\$5,756,928.00	\$1,803,140.50
694 - Deferred Taxes	\$884,836.00	\$512,068.00	\$793,923.00
Total for Deferred Inflows of Resources	\$7,653,084.00	\$6,268,996.00	\$2,597,063.50
Total for Deferred Inflows	\$7,653,084.00	\$6,268,996.00	\$2,597,063.50
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$1,614,097.00	\$1,241,888.00	\$1,653,741.00
Total for Nonspendable Fund Balance	\$1,614,097.00	\$1,241,888.00	\$1,653,741.00
Restricted Fund Balance			
899 - Other Restricted Fund Balance \$25,000 - Planning/Capital Reserve, \$302,862 - STOP DWI, \$1,787,263 - Room Tax	\$2,115,125.00	\$2,313,122.00	\$717,777.00
Total for Restricted Fund Balance	\$2,115,125.00	\$2,313,122.00	\$717,777.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$6,903,803.00	\$6,352,741.00	\$4,593,944.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	\$9,791,832.00	\$4,377,648.00	\$5,421,356.00
Total for Assigned Fund Balance	\$16,695,635.00	\$10,730,389.00	\$10,015,300.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$60,932,193.00	\$72,038,644.00	\$62,090,224.00
Total for Unassigned Fund Balance	\$60,932,193.00	\$72,038,644.00	\$62,090,224.00
Total for Fund Balance	\$81,357,050.00	\$86,324,043.00	\$74,477,042.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$128,560,470.00	\$129,626,233.00	\$118,044,938.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$52,025,066.00	\$52,705,412.00	\$52,723,584.00
Total for Property Taxes	\$52,025,066.00	\$52,705,412.00	\$52,723,584.00
Property Tax Items			
1051 - Gain From Sale of Tax Acquired Property	-	\$289,416.00	\$62,459.00
1081 - Other Payments In Lieu of Taxes	\$1,023,428.00	\$756,090.00	\$809,970.00
1089 - Other Tax Items	\$172,143.00	\$155,060.00	\$156,499.00
1090 - Interest and Penalties on Real Prop Taxes	\$824,556.00	\$926,856.00	\$1,024,774.00
Total for Property Tax Items	\$2,020,127.00	\$2,127,422.00	\$2,053,702.00
Non-Property Tax Items			
1110 - Sales and Use Tax	\$67,125,439.00	\$66,103,402.00	\$59,427,198.00
1113 - Tax on Hotel Room Occupancy	\$4,157,687.00	\$4,202,870.00	\$3,008,998.00
1115 - Town's Share of Sales Tax	-	\$0.00	\$0.00
1116 - Tax on Adult-Use Cannabis	\$31,459.00	-	-
1136 - Automobile Use Tax	\$489,255.00	\$452,043.00	\$489,101.00
1140 - Emergency Telephone System Surcharge	\$496,066.00	\$504,074.00	\$420,846.00
1189 - Other Non Property Tax	\$1,748,410.00	\$2,355,871.00	\$3,002,241.00
1190 - Interest and Penalties on Non Property Taxes	\$12,714.00	\$1,404.00	\$9,129.00
Total for Non-Property Tax Items	\$74,061,030.00	\$73,619,664.00	\$66,357,513.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Departmental Income			
1230 - Treasurer Fees	\$78,320.00	\$97,209.00	\$103,465.00
1232 - Tax Collector Fees	\$130,231.00	\$231,835.00	\$276,085.00
1235 - Charges For Tax Advertising and Redemption	\$5,460.00	\$6,640.00	\$7,290.00
1240 - Comptroller Fees	\$2,000.00	\$22,015.00	\$60,010.00
1250 - Assessors Fees	\$55,962.00	\$65,269.00	\$38,882.00
1255 - Clerk Fees	\$1,953,458.00	\$2,031,759.00	\$2,095,047.00
1289 - Other General Departmental Income	\$158,520.00	\$138,856.00	\$219,893.00
1510 - Sheriff Fees	\$149,770.00	\$163,285.00	\$92,664.00
1580 - Restitution Surcharge	\$2,538.00	\$7,183.00	\$8,844.00
1601 - Public Health Fees	\$1,368,194.00	\$1,163,802.00	\$1,365,555.00
1610 - Home Nursing Charges	\$55,504.00	-	-
1620 - Mental Health Fees	\$4,349,235.00	\$3,546,128.00	\$3,749,359.00
1621 - Early Intervention Fees for Services	-	\$153.00	-
1689 - Other Health Departmental Income	\$1,071.00	\$739.00	\$2,019.00
1801 - Repayment of Medical Assistance	\$125,318.00	\$136,059.00	\$267,064.00
1809 - Repayment of Family Assistance	\$325,976.00	\$310,276.00	\$591,898.00
1811 - Medical Incentive Earnings	\$13,396.00	\$42,008.00	\$158,759.00
1819 - Repayment of Child Care	\$20,970.00	\$20,049.00	\$170,173.00
1823 - Repayment of Juvenile Delinquent Care	-	-	(\$144.00)
1840 - Repayment of Safety Net Assistance	\$404,561.00	\$269,377.00	\$479,846.00
1841 - Repayment of Home Energy Assistance	\$98,844.00	\$110,506.00	\$66,266.00
1842 - Repayment of Emergency Care For Adults	\$20.00	\$902.00	\$272.00
1855 - Repayment of Day Care	\$2,509.00	\$2,613.00	\$5,319.00
1870 - Repayment of Services For Recipients	\$7.00	\$0.00	\$0.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1880 - Social Services Recovery Charges	\$25,518.00	\$34,669.00	\$55,418.00
1894 - Social Services Charges	\$96,726.00	\$180,654.00	\$194,887.00
1962 - Sealer of Weights and Measures Fees	\$10,676.00	\$20,262.00	\$22,524.00
1972 - Charges Programs for the Aging	\$35,465.00	\$31,026.00	\$29,162.00
2070 - Contributions Private Agencies Youth	\$25,843.00	\$42,587.00	\$75,043.00
2801 - Interfund Revenues	\$615,894.00	\$712,391.00	\$612,981.00
Total for Departmental Income	\$10,111,986.00	\$9,388,252.00	\$10,748,581.00
Intergovernmental Charges			
2210 - General Services Other Government \$701,447 - BOCES for agreement with Racker Center, \$85,423 - Schuyler County for Assigned Council	\$866,876.00	\$836,336.00	\$765,908.00
2215 - Election Service Charges	\$107,898.00	\$99,382.00	\$68,458.00
2228 - Data Processing Other Governments Soil and Water and Health Consortium for IT services the County provides	\$17,352.00	\$24,348.00	\$20,115.00
2350 - Youth Recreation Services Other Governments Contribution from City and Towns of County for Youth programs	\$299,166.00	\$278,547.00	\$260,059.00
2372 - Planning Services Other Governments Seneca County Soil and Water contributions for planning services	\$577.00	-	\$500.00
Total for Intergovernmental Charges	\$1,291,869.00	\$1,238,613.00	\$1,115,040.00
Use of Money and Property			
2401 - Interest and Earnings	\$3,376,188.00	\$573,265.00	\$71,413.00
2410 - Rental of Real Property	-	\$460,880.00	\$352,457.00
2421 - Lease Payments Collected	\$379,424.00	-	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2450 - Commissions	\$53,963.00	\$46,675.00	\$60,000.00
Total for Use of Money and Property	\$3,809,575.00	\$1,080,820.00	\$483,870.00
Licenses and Permits			
2590 - Permits Other	\$6,784.00	\$14,698.00	\$7,480.00
Total for Licenses and Permits	\$6,784.00	\$14,698.00	\$7,480.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$54,050.00	\$40,500.00	\$8,550.00
2615 - Stop DWI Fines	\$53,697.00	\$33,779.00	\$72,420.00
Total for Fines and Forfeitures	\$107,747.00	\$74,279.00	\$80,970.00
Sales of Property and Compensation for Loss			
2652 - Sales of Forest Products	\$606.00	-	\$8,099.00
2660 - Sales of Real Property	-	-	\$4,800.00
2665 - Sales of Equipment	\$59,270.00	\$100,340.00	\$75,855.00
2690 - Other Compensation For Loss	\$17,399.00	\$1,286,653.00	\$768,786.00
Total for Sales of Property and Compensation for Loss	\$77,275.00	\$1,386,993.00	\$857,540.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$164,572.00	\$749,614.00	\$73,486.00
2705 - Gifts and Donations	\$88,666.00	\$147,179.00	\$81,411.00
2735 - Opioid Settlement Funds	\$27,362.00	-	-
2770 - Unclassified	\$96,922.00	\$1,686,040.00	\$1,014,715.00
<i>Revenue due to implementation of GASB 96</i>			
2772 - Intergovernmental Transfer	\$166,031.00	\$564,599.00	\$375,669.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Revenues	\$543,553.00	\$3,147,432.00	\$1,545,281.00
State Aid			
3016 - Casino Licensing Fees and Various Gaming Revenues	\$3,021,925.00	\$1,800,957.00	\$2,148,731.00
3021 - State Aid Court Facilities	\$159,953.00	\$157,094.00	\$96,569.00
3025 - State Aid Indigent Legal Services Fund	\$834,729.00	-	-
3030 - State Aid District Attorney Salaries	-	\$73,471.00	\$83,691.00
3070 - State Aid Rail Infrastructure Investment Act	\$79,942.00	\$91,186.00	-
3089 - State Aid Other <i>County Clerk, STOP DWI, and Elections State Aid</i>	\$124,965.00	\$747,116.00	\$522,179.00
3277 - State Aid Education of Handicapped Child	\$2,178,694.00	\$2,370,880.00	\$2,663,998.00
3310 - State Aid Probation Services	\$339,589.00	\$339,589.00	\$339,589.00
3315 - State Aid Navigation Law Enforcement	-	-	\$0.00
3330 - State Aid Unified Court Budget Security Service	-	-	\$4,234.00
3389 - State Aid Other Public Safety	\$1,719,941.00	\$1,040,645.00	\$870,950.00
3401 - State Aid Public Health	\$1,936,183.00	\$1,842,516.00	\$1,349,832.00
3449 - State Aid Early Intervention	\$252,768.00	\$187,806.00	\$226,839.00
3489 - State Aid Other Health	\$528,200.00	\$332,856.00	\$352,542.00
3490 - State Aid Mental Health	\$7,192,003.00	\$6,346,555.00	\$6,100,874.00
3594 - State Aid Bus and Other Mass Transportation	\$7,188,696.00	\$7,520,375.00	\$6,689,436.00
3601 - State Aid Medical Assistance	(\$42,291.00)	\$1,089,745.00	\$1,033,141.00
3606 - State Aid Special Needs Adult Family Type Home	-	\$0.00	\$0.00
3609 - State Aid Family Assistance	\$126,237.00	\$3,262.00	\$1,673.00
3610 - State Aid Social Services Administration	\$6,623,843.00	\$4,107,136.00	\$3,673,907.00
3619 - State Aid Child Care	\$2,122,164.00	\$3,077,399.00	\$3,368,790.00
3623 - State Aid Juvenile Delinquent	\$203,366.00	\$243,287.00	\$75,212.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3640 - State Aid Safety Net	\$1,381,016.00	\$1,302,080.00	\$1,021,495.00
3642 - State Aid Emergency Aid For Adults	\$20,309.00	\$14,746.00	\$18,649.00
3655 - State Aid Day Care	\$2,560,019.00	\$1,712,808.00	\$1,364,699.00
3670 - State Aid Services for Recipients	\$458,851.00	\$733,343.00	\$634,650.00
3689 - State Aid Other Social Services	\$9,688.00	-	-
3710 - State Aid Veterans Service Agencies	\$25,000.00	\$35,000.00	\$2,000.00
3772 - State Aid Programs for Aging	\$1,131,288.00	\$1,135,256.00	\$1,084,142.00
3820 - State Aid Youth Programs	\$184,398.00	\$209,505.00	\$179,315.00
3989 - State Aid Other Home and Community Service	\$55,700.00	\$157,675.00	\$202,038.00
Total for State Aid	\$40,417,176.00	\$36,672,288.00	\$34,109,175.00
Federal Aid			
4089 - Federal Aid Other	\$6,824,585.00	\$4,579,704.00	\$0.00
4389 - Federal Aid Other Public Safety	\$117,919.00	\$0.00	\$69,325.00
4401 - Federal Aid Public Health	\$148,879.00	\$214,424.00	\$247,342.00
4482 - Federal Aid WIC Program	\$527,702.00	\$491,451.00	\$513,150.00
4489 - Federal Aid Other Health	\$1,678,048.00	\$1,365,961.00	\$883,663.00
4490 - Federal Aid Mental Health	\$248,856.00	\$272,528.00	\$397,510.00
4589 - Federal Aid Other Transportation	\$7,828,609.00	\$4,413,229.00	\$11,357,952.00
4601 - Federal Aid Medicaid Assistance	(\$36,774.00)	\$1,247,307.00	\$1,174,586.00
4609 - Federal Aid Family Assistance	\$1,834,352.00	\$2,062,167.00	\$1,490,452.00
4610 - Federal Aid Social Services Administration	\$4,580,255.00	\$1,094,514.00	\$1,842,087.00
4611 - Federal Aid Food Stamp Program Administration	\$578,885.00	\$1,105,999.00	\$991,865.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$3,522,219.00	\$3,231,910.00	\$3,395,411.00
4640 - Federal Aid Safety Net	\$38,336.00	\$0.00	\$0.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
4641 - Federal Aid Home Energy Assistance	-	\$89,978.00	\$107,317.00
4661 - Federal Aid Title IV B Funds	-	\$0.00	\$0.00
4670 - Federal Aid Services for Recipients	\$190,081.00	\$96,917.00	(\$3,523.00)
4689 - Federal Aid Other Social Services	\$2,855,660.00	\$4,609,895.00	\$3,855,655.00
4772 - Federal Aid Programs for Aging	\$693,505.00	\$685,970.00	\$767,174.00
4902 - Federal Aid Planning Studies	\$29,182.00	-	-
4960 - Federal Aid Emergency Disaster Assistance	\$279,793.00	\$1,188,160.00	\$4,829,010.00
Total for Federal Aid	\$31,940,092.00	\$26,750,114.00	\$31,918,976.00
Total for Revenues	\$216,412,280.00	\$208,205,987.00	\$202,001,712.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$40,242.00	\$26,745.00
Total for Operating Transfers	\$0.00	\$40,242.00	\$26,745.00
Proceeds of Obligations			
5781 - Subscription-Based IT Arrangement	\$2,497,011.00	-	-
5788 - Leases	\$187,594.00	-	-
Total for Proceeds of Obligations	\$2,684,605.00	\$0.00	\$0.00
Total for Other Sources	\$2,684,605.00	\$40,242.00	\$26,745.00
Total for Revenues and Other Sources	\$219,096,885.00	\$208,246,229.00	\$202,028,457.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$309,067.00	\$307,007.00	\$310,917.00
10102 - Legislative Board - Equipment and Capital Outlay	-	\$4,723.00	\$0.00
10104 - Legislative Board - Contractual	\$22,262.00	\$14,924.00	\$6,185.00
10108 - Legislative Board - Employee Benefits	\$134,382.00	\$144,293.00	\$163,853.00
10401 - Clerk of the Legislative Board - Personal Services	\$266,950.00	\$253,653.00	\$239,743.00
10402 - Clerk of the Legislative Board - Equipment and Capital Outlay	\$21,436.00	\$2,035.00	\$3,756.00
10404 - Clerk of the Legislative Board - Contractual	\$30,166.00	\$27,920.00	\$29,121.00
10408 - Clerk of the Legislative Board - Employee Benefits	\$116,070.00	\$119,217.00	\$126,344.00
Total for Legislative Board	\$900,333.00	\$873,772.00	\$879,919.00
Judicial			
11651 - District Attorney - Personal Services	\$1,503,122.00	\$1,517,712.00	\$1,339,705.00
11652 - District Attorney - Equipment and Capital Outlay	\$1,268.00	\$87.00	\$2,545.00
11654 - District Attorney - Contractual	\$83,514.00	\$64,993.00	\$65,070.00
11658 - District Attorney - Employee Benefits	\$653,557.00	\$713,324.00	\$706,025.00
11701 - Public Defender - Personal Services	\$360,739.00	\$434,001.00	\$386,255.00
11702 - Public Defender - Equipment and Capital Outlay	\$553.00	\$10,872.00	\$2,332.00
11704 - Public Defender - Contractual	\$3,105,641.00	\$2,003,091.00	\$1,730,341.00
11708 - Public Defender - Employee Benefits	\$156,849.00	\$203,981.00	\$203,557.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Judicial	\$5,865,243.00	\$4,948,061.00	\$4,435,830.00
Executive			
12301 - Municipal Executive - Personal Services	\$935,788.00	\$902,517.00	\$767,300.00
12302 - Municipal Executive - Equipment and Capital Outlay	\$595,452.00	\$120,794.00	\$16,329.00
12304 - Municipal Executive - Contractual	\$2,157,341.00	\$766,361.00	\$349,710.00
12308 - Municipal Executive - Employee Benefits	\$406,189.00	\$424,183.00	\$401,860.00
Total for Executive	\$4,094,770.00	\$2,213,855.00	\$1,535,199.00
Finance			
13101 - Director of Finance - Personal Services	\$601,418.00	\$669,557.00	\$571,723.00
13102 - Director of Finance - Equipment and Capital Outlay	\$5,174.00	\$10,596.00	\$6,968.00
13104 - Director of Finance - Contractual	\$189,513.00	\$181,982.00	\$89,257.00
13108 - Director of Finance - Employee Benefits	\$261,497.00	\$314,692.00	\$301,298.00
13151 - Comptroller - Personal Services	\$228,769.00	\$231,384.00	\$205,600.00
13152 - Comptroller - Equipment and Capital Outlay	\$1,275.00	\$3,573.00	\$302.00
13154 - Comptroller - Contractual	\$48,450.00	\$54,123.00	\$48,969.00
13158 - Comptroller - Employee Benefits	\$99,469.00	\$108,750.00	\$108,351.00
13451 - Purchasing - Personal Services	\$110,707.00	\$66,202.00	\$16,777.00
13452 - Purchasing - Equipment and Capital Outlay	\$893.00	\$1,880.00	\$102.00
13454 - Purchasing - Contractual	\$18,922.00	\$33,356.00	\$16,017.00
13458 - Purchasing - Employee Benefits	\$48,135.00	\$31,115.00	\$8,841.00
13551 - Assessment - Personal Services	\$883,399.00	\$830,232.00	\$680,257.00
13552 - Assessment - Equipment and Capital Outlay	\$7,660.00	\$3,058.00	\$24,153.00
13554 - Assessment - Contractual	\$95,594.00	\$63,171.00	\$46,073.00

County of Tompkins
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13558 - Assessment - Employee Benefits	\$382,251.00	\$388,278.00	\$358,496.00
Total for Finance	\$2,983,126.00	\$2,991,949.00	\$2,483,184.00
Municipal Staff			
14101 - Clerk - Personal Services	\$979,824.00	\$1,016,746.00	\$904,691.00
14102 - Clerk - Equipment and Capital Outlay	\$346,175.00	\$18,987.00	\$7,842.00
14104 - Clerk - Contractual	\$180,214.00	\$138,037.00	\$136,162.00
14108 - Clerk - Employee Benefits	\$422,257.00	\$474,690.00	\$472,453.00
14201 - Law - Personal Services	\$380,030.00	\$365,764.00	\$320,136.00
14202 - Law - Equipment and Capital Outlay	\$322.00	\$2,602.00	\$3,319.00
14204 - Law - Contractual	\$23,801.00	\$24,536.00	\$28,708.00
14208 - Law - Employee Benefits	\$165,237.00	\$171,909.00	\$168,712.00
14301 - Personnel - Personal Services	\$725,754.00	\$708,151.00	\$591,233.00
14302 - Personnel - Equipment and Capital Outlay	\$6,348.00	\$8,664.00	\$19,506.00
14304 - Personnel - Contractual	\$375,754.00	\$323,778.00	\$249,198.00
14308 - Personnel - Employee Benefits	\$315,558.00	\$332,831.00	\$311,580.00
14501 - Elections - Personal Services	\$697,767.00	\$723,377.00	\$475,440.00
14502 - Elections - Equipment and Capital Outlay	\$13,676.00	\$6,763.00	\$22,603.00
14504 - Elections - Contractual	\$180,482.00	\$294,017.00	\$208,756.00
14508 - Elections - Employee Benefits	\$273,319.00	\$287,626.00	\$250,358.00
14604 - Records Management - Contractual	\$12,640.00	-	-
14801 - Public Information and Services - Personal Services	\$155,096.00	-	-
14802 - Public Information and Services - Equipment and Capital Outlay	\$335,432.00	-	-
14804 - Public Information and Services - Contractual	\$81,940.00	-	-
14808 - Public Information and Services - Employee Benefits	\$67,436.00	-	-

County of Tompkins
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Municipal Staff	\$5,739,062.00	\$4,898,478.00	\$4,170,697.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$1,525,045.00	\$1,597,021.00	\$1,508,790.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$78,735.00	\$53,149.00	\$16,145.00
16204 - Operation of Plant - Contractual	\$1,565,268.00	\$1,546,050.00	\$1,872,920.00
16208 - Operation of Plant - Employee Benefits	\$663,089.00	\$750,983.00	\$795,132.00
16801 - Central Data Processing - Personal Services	\$1,053,229.00	\$1,246,537.00	\$1,068,964.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$190,571.00	\$37,799.00	\$23,108.00
16804 - Central Data Processing - Contractual	\$391,504.00	\$736,906.00	\$497,708.00
16808 - Central Data Processing - Employee Benefits	\$462,684.00	\$585,873.00	\$563,344.00
Total for Shared Services	\$5,930,125.00	\$6,554,318.00	\$6,346,111.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$226,312.00	\$209,211.00	\$220,964.00
19204 - Municipal Association Dues - Contractual	\$14,578.00	\$14,213.00	\$13,858.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$9,724.00	\$10,254.00	\$10,398.00
19854 - Distribution Of Sales Tax - Contractual	\$21,792,281.00	\$21,396,607.00	\$17,819,652.00
19894 - General Government Support, Other - Contractual	-	\$0.00	\$0.00
Total for Special Items	\$22,042,895.00	\$21,630,285.00	\$18,064,872.00
Total for General Government Support	\$47,555,554.00	\$44,110,718.00	\$37,915,812.00
Education			
Community College			

County of Tompkins
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
24904 - Community College Tuition - Contractual	\$485,938.00	\$423,682.00	\$377,628.00
24954 - Contribution to Community College - Contractual	\$3,454,367.00	\$3,557,887.00	\$3,202,216.00
Total for Community College	\$3,940,305.00	\$3,981,569.00	\$3,579,844.00
Other Educational Expenditures			
29604 - Education of Handicapped Children - Contractual	\$4,336,305.00	\$5,164,109.00	\$4,541,855.00
29804 - Other Education Activities - Contractual	\$997,887.00	\$845,489.00	\$697,627.00
Total for Other Educational Expenditures	\$5,334,192.00	\$6,009,598.00	\$5,239,482.00
Total for Education	\$9,274,497.00	\$9,991,167.00	\$8,819,326.00
Public Safety			
Law Enforcement			
31101 - Sheriff - Personal Services	\$4,827,684.00	\$6,588,145.00	\$3,646,181.00
31102 - Sheriff - Equipment and Capital Outlay	\$1,254,415.00	\$270,900.00	\$266,759.00
31104 - Sheriff - Contractual	\$476,131.00	\$471,632.00	\$420,315.00
31108 - Sheriff - Employee Benefits	\$2,100,091.00	\$3,025,272.00	\$1,928,927.00
31401 - Probation - Personal Services	\$2,250,568.00	\$2,313,292.00	\$2,089,513.00
31402 - Probation - Equipment and Capital Outlay	\$74,957.00	\$109,738.00	\$72,744.00
31404 - Probation - Contractual	\$96,572.00	\$101,428.00	\$72,843.00
31408 - Probation - Employee Benefits	\$976,889.00	\$1,087,247.00	\$1,101,165.00
31501 - Jail - Personal Services	\$3,014,405.00	\$2,945,807.00	\$2,876,861.00
31502 - Jail - Equipment and Capital Outlay	\$49,480.00	\$191,754.00	\$61,607.00
31504 - Jail - Contractual	\$968,096.00	\$1,359,234.00	\$697,893.00
31508 - Jail - Employee Benefits	\$1,311,307.00	\$1,385,530.00	\$1,516,105.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
31551 - Rehabilitation Services - Personal Services	\$105,202.00	\$146,418.00	\$117,364.00
31552 - Rehabilitation Services - Equipment and Capital Outlay	-	\$0.00	\$0.00
31554 - Rehabilitation Services - Contractual	\$21,986.00	\$22,356.00	\$17,761.00
31558 - Rehabilitation Services - Employee Benefits	\$45,742.00	\$68,816.00	\$61,851.00
Total for Law Enforcement	\$17,573,525.00	\$20,087,569.00	\$14,947,889.00
Traffic Control			
33152 - STOP DWI - Equipment and Capital Outlay	\$90.00	-	-
33154 - STOP DWI - Contractual	\$21,912.00	-	-
Total for Traffic Control	\$22,002.00	\$0.00	\$0.00
Fire Protection			
34101 - Fire Protection - Personal Services	\$2,488,664.00	\$2,162,055.00	\$1,991,579.00
34102 - Fire Protection - Equipment and Capital Outlay	\$146,590.00	\$73,879.00	\$48,680.00
34104 - Fire Protection - Contractual	\$1,321,100.00	\$1,252,710.00	\$1,215,540.00
34108 - Fire Protection - Employee Benefits	\$1,082,071.00	\$1,016,166.00	\$1,049,562.00
Total for Fire Protection	\$5,038,425.00	\$4,504,810.00	\$4,305,361.00
Animal Control			
35204 - Other Animal Controls - Contractual	\$33,708.00	\$32,726.00	\$32,726.00
Total for Animal Control	\$33,708.00	\$32,726.00	\$32,726.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$38,977.00	\$71,291.00	\$64,807.00
36202 - Safety Inspection - Equipment and Capital Outlay	\$44.00	\$36,640.00	\$50,584.00
36204 - Safety Inspection - Contractual	\$3,208.00	\$6,215.00	\$5,918.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
36208 - Safety Inspection - Employee Benefits	\$16,947.00	\$33,507.00	\$34,153.00
Total for Other Public Safety	\$59,176.00	\$147,653.00	\$155,462.00
Total for Public Safety	\$22,726,836.00	\$24,772,758.00	\$19,441,438.00
Health			
Public Health Program			
40101 - Public Health - Personal Services	\$2,243,912.00	\$3,355,473.00	\$2,869,984.00
40102 - Public Health - Equipment and Capital Outlay	\$144,959.00	\$144,216.00	\$58,783.00
40104 - Public Health - Contractual	\$1,722,951.00	\$3,640,698.00	\$6,197,891.00
40108 - Public Health - Employee Benefits	\$969,149.00	\$1,558,231.00	\$1,402,645.00
40354 - Family Health and Planning Services - Contractual	\$78,531.00	\$76,244.00	\$65,550.00
40461 - Physically Handicapped - Personal Services	\$886,885.00	\$876,434.00	\$918,999.00
40462 - Physically Handicapped - Equipment and Capital Outlay	\$12,912.00	\$6,883.00	\$524.00
40464 - Physically Handicapped - Contractual	\$77,360.00	\$77,240.00	\$74,285.00
40468 - Physically Handicapped - Employee Benefits	\$385,572.00	\$410,542.00	\$484,312.00
40594 - Early Intervention Program - Contractual	\$393,970.00	-	-
40821 - WIC Program - Personal Services	\$334,905.00	\$295,435.00	\$289,808.00
40822 - WIC Program - Equipment and Capital Outlay	\$2,387.00	\$17,034.00	\$0.00
40824 - WIC Program - Contractual	\$59,151.00	\$53,992.00	\$69,183.00
40828 - WIC Program - Employee Benefits	\$145,617.00	\$138,855.00	\$152,729.00
40901 - Environmental Health Program - Personal Services	\$1,282,292.00	-	-
40902 - Environmental Health Program - Equipment and Capital Outlay	\$91,079.00	-	-
40904 - Environmental Health Program - Contractual	\$158,917.00	-	-
40908 - Environmental Health Program - Employee Benefits	\$557,540.00	-	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Public Health Program	\$9,548,089.00	\$10,651,277.00	\$12,584,693.00
Addiction Control			
42204 - Narcotics Addiction Control - Contractual	\$67,883.00	-	-
42501 - Alcoholic Addiction Control - Personal Services	-	\$0.00	\$0.00
42502 - Alcoholic Addiction Control - Equipment and Capital Outlay	-	\$0.00	\$0.00
42504 - Alcoholic Addiction Control - Contractual	-	\$74,711.00	\$27,270.00
42508 - Alcoholic Addiction Control - Employee Benefits	-	\$0.00	\$0.00
Total for Addiction Control	\$67,883.00	\$74,711.00	\$27,270.00
Mental Health			
43101 - Mental Health Administration - Personal Services	\$621,229.00	\$1,245,703.00	\$983,077.00
43102 - Mental Health Administration - Equipment and Capital Outlay	\$63,828.00	\$30,559.00	\$16,980.00
43104 - Mental Health Administration - Contractual	\$157,780.00	(\$1,159,285.00)	(\$981,171.00)
43108 - Mental Health Administration - Employee Benefits	\$270,110.00	\$585,480.00	\$518,411.00
43201 - Mental Health Programs - Personal Services	\$3,787,245.00	\$2,945,094.00	\$2,513,267.00
43202 - Mental Health Programs - Equipment and Capital Outlay	\$71,046.00	\$70,568.00	\$74,460.00
43204 - Mental Health Programs - Contractual	\$2,208,031.00	\$1,669,078.00	\$1,491,406.00
43208 - Mental Health Programs - Employee Benefits	\$1,646,051.00	\$1,383,593.00	\$1,316,712.00
43224 - Contracted Mental Health Services - Contractual	\$5,809,460.00	\$5,739,505.00	\$5,318,112.00
43904 - Mental Health Criminal Actions - Contractual	\$1,464,886.00	\$533,505.00	\$159,890.00
Total for Mental Health	\$16,099,666.00	\$13,043,800.00	\$11,411,144.00
Total for Health	\$25,715,638.00	\$23,769,788.00	\$24,023,107.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Transportation			
Public Transportation			
56301 - Bus Operations - Personal Services	\$212,645.00	\$86,780.00	\$78,587.00
56302 - Bus Operations - Equipment and Capital Outlay	\$10,618.00	\$300.00	\$15.00
56304 - Bus Operations - Contractual	\$17,688,028.00	\$12,877,701.00	\$19,280,078.00
56308 - Bus Operations - Employee Benefits	\$80,972.00	\$40,786.00	\$41,415.00
Total for Public Transportation	\$17,992,263.00	\$13,005,567.00	\$19,400,095.00
Other Transportation			
56801 - Transportation, Other - Personal Services <i>Metropolitan Planning Organization Salaries</i>	\$234,120.00	\$223,891.00	\$206,687.00
56802 - Transportation, Other - Equipment and Capital Outlay <i>Metropolitan Planning Organization Equipment and Capital Outlays</i>	\$395.00	\$5,258.00	\$101.00
56804 - Transportation, Other - Contractual <i>Metropolitan Planning Organization Contractual Expenses</i>	\$55,247.00	\$22,692.00	\$13,666.00
56808 - Transportation, Other - Employee Benefits <i>Metropolitan Planning Organization Benefits</i>	\$101,795.00	\$105,229.00	\$108,924.00
Total for Other Transportation	\$391,557.00	\$357,070.00	\$329,378.00
Total for Transportation	\$18,383,820.00	\$13,362,637.00	\$19,729,473.00
Economic Assistance and Opportunity			
Social Services Programs			
60101 - Social Services Administration - Personal Services	\$10,657,446.00	\$10,659,402.00	\$9,507,019.00
60102 - Social Services Administration - Equipment and Capital Outlay	\$204,290.00	\$158,729.00	\$24,713.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
60104 - Social Services Administration - Contractual	\$5,572,579.00	\$3,754,746.00	\$4,830,021.00
60108 - Social Services Administration - Employee Benefits	\$4,633,431.00	\$5,009,919.00	\$5,010,199.00
60554 - Day Care - Contractual	\$2,634,057.00	\$1,277,200.00	\$786,507.00
60704 - Services for Recipients - Contractual	\$1,516,161.00	\$1,092,784.00	\$1,071,706.00
61004 - Medicaid to State - Contractual	\$10,360,467.00	\$9,728,054.00	\$9,253,303.00
61014 - Medicaid , Other - Contractual	\$67.00	\$1,126.00	\$1,014.00
61094 - Family Assistance - Contractual	\$3,674,946.00	\$3,683,309.00	\$2,588,802.00
61194 - Child Care - Contractual	\$6,502,042.00	\$5,829,383.00	\$6,271,733.00
61234 - Juvenile Delinquent - Contractual	\$454,924.00	\$422,264.00	\$347,279.00
61294 - State Training School - Contractual	\$65,891.00	\$387,393.00	\$388,558.00
61404 - Safety Net - Contractual	\$5,507,988.00	\$5,004,062.00	\$4,080,627.00
61414 - Home Energy Assistance - Contractual	\$32,460.00	\$10,031.00	\$70,595.00
61424 - Emergency Aid For Adults - Contractual	\$38,822.00	\$32,720.00	\$37,567.00
Total for Social Services Programs	\$51,855,571.00	\$47,051,122.00	\$44,269,643.00
Economic Opportunity and Development			
63104 - Community Action Administration - Contractual	\$2,631,642.00	\$3,161,961.00	\$2,977,323.00
64204 - Promotion of Industry - Contractual	\$271,052.00	\$265,737.00	\$345,128.00
64754 - Tourism Market Research - Contractual	\$3,256,558.00	\$2,344,840.00	\$2,038,818.00
64758 - Tourism Market Research - Employee Benefits	-	\$0.00	\$0.00
65101 - Veterans Service - Personal Services	\$96,097.00	\$85,030.00	\$76,835.00
65102 - Veterans Service - Equipment and Capital Outlay	\$1,267.00	\$3,840.00	\$482.00
65104 - Veterans Service - Contractual	\$8,543.00	\$1,676.00	\$1,456.00
65108 - Veterans Service - Employee Benefits	\$41,783.00	\$39,964.00	\$40,492.00
67721 - Programs for the Aging - Personal Services	\$804,004.00	\$756,249.00	\$635,667.00

County of Tompkins
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
67722 - Programs for the Aging - Equipment and Capital Outlay	\$1,428.00	\$98,146.00	\$7,051.00
67724 - Programs for the Aging - Contractual	\$1,636,473.00	\$1,648,205.00	\$1,782,739.00
67728 - Programs for the Aging - Employee Benefits	\$343,342.00	\$355,425.00	\$334,996.00
69894 - Economic Development, Other - Contractual <i>Contractual payments per County/City tax agreement</i>	\$1,084,641.00	\$1,079,076.00	\$474,979.00
Total for Economic Opportunity and Development	\$10,176,830.00	\$9,840,149.00	\$8,715,966.00
Total for Economic Assistance and Opportunity	\$62,032,401.00	\$56,891,271.00	\$52,985,609.00
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	\$249,708.00	\$256,573.00	\$259,205.00
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	-	\$0.00	\$4,595.00
70204 - Parks and Recreation Administration - Contractual	\$53,705.00	\$58,308.00	\$41,526.00
70208 - Parks and Recreation Administration - Employee Benefits	\$105,530.00	\$120,589.00	\$136,601.00
Total for C&R - Administration	\$408,943.00	\$435,470.00	\$441,927.00
Recreation			
73201 - Joint Youth Programs - Personal Services	-	\$0.00	\$0.00
73204 - Joint Youth Programs - Contractual	\$1,631,141.00	\$1,469,885.00	\$1,287,420.00
73208 - Joint Youth Programs - Employee Benefits	-	\$0.00	\$0.00
Total for Recreation	\$1,631,141.00	\$1,469,885.00	\$1,287,420.00
Culture			
74104 - Library - Contractual	\$4,260,556.00	\$3,828,400.00	\$3,488,988.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
75101 - Historian - Personal Services	\$7,708.00	-	-
75102 - Historian - Equipment and Capital Outlay	-	\$0.00	\$0.00
75104 - Historian - Contractual	\$55,239.00	\$56,765.00	\$73,888.00
75108 - Historian - Employee Benefits	\$3,352.00	-	-
75504 - Celebrations - Contractual	\$8,024.00	\$9,489.00	\$5,402.00
Total for Culture	\$4,334,879.00	\$3,894,654.00	\$3,568,278.00
Total for Culture and Recreation	\$6,374,963.00	\$5,800,009.00	\$5,297,625.00
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$870,825.00	\$801,004.00	\$669,714.00
80202 - Planning and Surveys - Equipment and Capital Outlay	\$5,925.00	\$10,314.00	\$6,572.00
80204 - Planning and Surveys - Contractual	\$255,866.00	\$197,394.00	\$255,189.00
80208 - Planning and Surveys - Employee Benefits	\$378,635.00	\$376,472.00	\$352,939.00
80401 - Human Rights Commission - Personal Services	\$185,803.00	\$178,387.00	\$160,180.00
80402 - Human Rights Commission - Equipment and Capital Outlay	\$600.00	\$5,502.00	(\$16.00)
80404 - Human Rights Commission - Contractual	\$14,291.00	\$17,868.00	\$22,619.00
80408 - Human Rights Commission - Employee Benefits	\$80,787.00	\$83,842.00	\$84,415.00
Total for General Environment	\$1,792,732.00	\$1,670,783.00	\$1,551,612.00
Natural Resources			
87104 - Conservation - Contractual	\$346,165.00	\$336,083.00	\$336,083.00
Total for Natural Resources	\$346,165.00	\$336,083.00	\$336,083.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Home and Community Services	\$2,138,897.00	\$2,006,866.00	\$1,887,695.00
Employee Benefits			
Employee Benefits			
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>County Wide Employee Benefits</i>	\$411,121.00	-	-
Total for Employee Benefits	\$411,121.00	\$0.00	\$0.00
Total for Employee Benefits	\$411,121.00	\$0.00	\$0.00
Debt Service			
Debt Service			
97816 - Subscription-Based IT Arrangement - Debt Principal	\$574,993.00	-	-
97817 - Subscription-Based IT Arrangement - Debt Interest	\$17,593.00	-	-
97886 - Leases - Debt Principal	\$253,386.00	-	-
97887 - Leases - Debt Interest	\$36,475.00	-	-
Total for Debt Service	\$882,447.00	\$0.00	\$0.00
Total for Debt Service	\$882,447.00	\$0.00	\$0.00
Total for Expenditures	\$195,496,174.00	\$180,705,214.00	\$170,100,085.00
Other Uses			
Interfund Transfers			
Interfund Transfers			

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to other operating funds</i>	\$7,683,223.00	\$11,345,577.00	\$10,163,795.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$9,674,533.00	\$4,348,437.00	\$4,727,753.00
99709 - Transfers to Debt Service Fund - Interfund Transfer	\$11,209,948.00	-	-
Total for Interfund Transfers	\$28,567,704.00	\$15,694,014.00	\$14,891,548.00
Total for Interfund Transfers	\$28,567,704.00	\$15,694,014.00	\$14,891,548.00
Total for Other Uses	\$28,567,704.00	\$15,694,014.00	\$14,891,548.00
Total for Expenditures and Other Uses	\$224,063,878.00	\$196,399,228.00	\$184,991,633.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$86,324,043.00	\$74,477,042.00	\$57,440,218.00
8022 - Restated Fund Balance - Beginning of Year	\$86,324,043.00	\$74,477,042.00	\$57,440,218.00
Add Revenues and Other Sources	\$219,096,885.00	\$208,246,229.00	\$202,028,457.00
Deduct Expenditures and Other Uses	\$224,063,878.00	\$196,399,228.00	\$184,991,633.00
8029 - Fund Balance - End of Year	\$81,357,050.00	\$86,324,043.00	\$74,477,042.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$53,445,118.00	\$52,397,521.00	\$52,399,459.00
1099 - Est Rev - Property Tax Items	\$2,054,907.00	\$1,949,671.00	\$1,935,174.00
1199 - Est Rev - Non-Property Tax Items	\$66,293,374.00	\$60,890,145.00	\$54,615,985.00
1299 - Est Rev - Departmental Income	-	\$9,978,015.00	\$9,238,820.00
2199 - Est Rev - Departmental Income	\$10,751,948.00	-	-
2399 - Est Rev - Intergovernmental Charges	-	-	\$0.00
2499 - Est Rev - Use of Money and Property	\$1,452,999.00	\$507,999.00	\$565,231.00
2599 - Est Rev - Licenses and Permits	\$5,000.00	\$5,000.00	\$5,000.00
2649 - Est Rev - Fines and Forfeitures	\$60,000.00	\$72,000.00	\$72,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$662,000.00	\$662,000.00	\$685,600.00
2799 - Est Rev - Other Revenues	\$2,065,758.00	\$2,151,709.00	\$2,450,882.00
2801 - Est Rev - Interfund Revenues	-	\$703,560.00	\$576,611.00
2899 - Est Rev - Interfund Revenues	\$715,720.00	-	-
3099 - Est Rev - State Aid	\$43,970,310.00	\$33,974,400.00	\$30,116,157.00
4099 - Est Rev - Federal Aid	\$28,805,380.00	\$22,366,958.00	\$20,716,331.00
Total for Estimated Revenue	\$210,282,514.00	\$185,658,978.00	\$173,377,250.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$6,903,803.00	\$6,352,741.00	\$4,593,944.00
Total for Estimated Other Sources	\$6,903,803.00	\$6,352,741.00	\$4,593,944.00
Total for Estimated Revenues and Other Sources	\$217,186,317.00	\$192,011,719.00	\$177,971,194.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$43,631,220.00	\$37,626,733.00	\$37,224,129.00
2999 - App - Education	\$10,174,579.00	\$10,810,673.00	\$11,181,750.00
3999 - App - Public Safety	\$23,684,409.00	\$24,222,970.00	\$21,518,132.00
4999 - App - Health	\$25,844,493.00	\$25,023,951.00	\$21,325,126.00
5999 - App - Transportation	\$22,465,391.00	\$9,573,486.00	\$9,210,471.00
6999 - App - Economic Assistance and Opportunity	\$68,790,953.00	\$61,285,410.00	\$57,453,439.00
7999 - App - Culture and Recreation	\$6,707,962.00	\$6,438,883.00	\$5,783,539.00
8999 - App - Home and Community Services	\$2,148,375.00	\$2,166,141.00	\$2,275,558.00
9899 - App - Debt Service	\$1,140,980.00	-	-
Total for Estimated Appropriations	\$204,588,362.00	\$177,148,247.00	\$165,972,144.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$12,597,955.00	\$14,863,472.00	\$11,999,050.00
Total for Estimated Other Uses	\$12,597,955.00	\$14,863,472.00	\$11,999,050.00
Total for Estimated Appropriations and Other Uses	\$217,186,317.00	\$192,011,719.00	\$177,971,194.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$84,719.00	\$0.00	\$18,167.00
201 - Cash In Time Deposits	-	-	\$0.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
Total for Cash and Cash Equivalents	\$84,819.00	\$100.00	\$18,267.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$457,438.00	\$1,165,341.00	\$1,498,703.00
Total for Restricted Cash and Cash Equivalents	\$457,438.00	\$1,165,341.00	\$1,498,703.00
Net Other Receivables			
380 - Accounts Receivable	\$3,314.00	\$56,985.00	\$29,016.00
390 - Rehabilitation Loan Receivable	\$149,905.00	\$189,968.00	\$239,623.00
Total for Net Other Receivables	\$153,219.00	\$246,953.00	\$268,639.00
Due From			
391 - Due From Other Funds	\$505,669.00	\$61.00	\$27,532.00
410 - Due from State and Federal Government	\$140,203.00	\$159,860.00	\$85,816.00
440 - Due from Other Governments	-	-	\$0.00
Total for Due From	\$645,872.00	\$159,921.00	\$113,348.00
Other Assets			

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
480 - Prepaid Expenses	\$75.00	\$75.00	\$71.00
Total for Other Assets	\$75.00	\$75.00	\$71.00
Total for Assets	\$1,341,423.00	\$1,572,390.00	\$1,899,028.00
Total for Assets and Deferred Outflows	\$1,341,423.00	\$1,572,390.00	\$1,899,028.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$60,620.00	\$68,008.00	\$5,597.00
601 - Accrued Liabilities	\$24,099.00	\$28,600.00	\$86,595.00
Total for Payables	\$84,719.00	\$96,608.00	\$92,192.00
Due to			
630 - Due To Other Funds	-	-	\$67,126.00
631 - Due To Other Governments <i>Program Interest due to Fed/State</i>	\$1,313.00	\$1,313.00	\$1,313.00
637 - Due to Employees Retirement System	-	-	\$0.00
Total for Due to	\$1,313.00	\$1,313.00	\$68,439.00
Total for Liabilities	\$86,032.00	\$97,921.00	\$160,631.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$151,268.00	\$203,382.00	\$239,623.00
Total for Deferred Inflows of Resources	\$151,268.00	\$203,382.00	\$239,623.00
Total for Deferred Inflows	\$151,268.00	\$203,382.00	\$239,623.00
Fund Balance			

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$75.00	\$75.00	\$71.00
Total for Nonspendable Fund Balance	\$75.00	\$75.00	\$71.00
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Community Development</i>	\$1,104,048.00	\$1,271,012.00	\$1,498,703.00
Total for Restricted Fund Balance	\$1,104,048.00	\$1,271,012.00	\$1,498,703.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$0.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$1,104,123.00	\$1,271,087.00	\$1,498,774.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,341,423.00	\$1,572,390.00	\$1,899,028.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2170 - Community Development Income	\$44,408.00	\$581,929.00	\$104,277.00
2801 - Interfund Revenues	-	\$25,173.00	\$32,000.00
Total for Departmental Income	\$44,408.00	\$607,102.00	\$136,277.00
Use of Money and Property			
2401 - Interest and Earnings	\$172.00	\$157.00	\$208.00
Total for Use of Money and Property	\$172.00	\$157.00	\$208.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$9,640.00	-
2705 - Gifts and Donations	\$20,075.00	\$92,348.00	\$156,000.00
Total for Other Revenues	\$20,075.00	\$101,988.00	\$156,000.00
Federal Aid			
4089 - Federal Aid Other	\$359,486.00	\$355,751.00	\$351,970.00
4791 - Federal Aid Workforce Innovation and Opportunity Act	\$857,959.00	\$955,130.00	\$748,447.00
4910 - Federal Aid Community Development Act	\$215,366.00	\$353,384.00	\$309,997.00
Total for Federal Aid	\$1,432,811.00	\$1,664,265.00	\$1,410,414.00
Total for Revenues	\$1,497,466.00	\$2,373,512.00	\$1,702,899.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$505,669.00	\$602,749.00	\$317,396.00
Total for Operating Transfers	\$505,669.00	\$602,749.00	\$317,396.00
Total for Other Sources	\$505,669.00	\$602,749.00	\$317,396.00
Total for Revenues and Other Sources	\$2,003,135.00	\$2,976,261.00	\$2,020,295.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Economic Assistance and Opportunity			
Economic Opportunity and Development			
62901 - Job Training Administration - Personal Services	\$770,808.00	\$938,763.00	\$750,173.00
62902 - Job Training Administration - Equipment and Capital Outlay	\$4,954.00	\$6,375.00	\$2,564.00
62904 - Job Training Administration - Contractual	\$415,037.00	\$618,277.00	\$344,564.00
62908 - Job Training Administration - Employee Benefits	\$266,838.00	\$361,499.00	\$329,272.00
Total for Economic Opportunity and Development	\$1,457,637.00	\$1,924,914.00	\$1,426,573.00
Total for Economic Assistance and Opportunity	\$1,457,637.00	\$1,924,914.00	\$1,426,573.00
Home and Community Services			
Community Development			
86501 - Supportive Housing - Personal Services	-	\$0.00	\$0.00
86502 - Supportive Housing - Equipment and Capital Outlay	-	\$0.00	\$0.00
86504 - Supportive Housing - Contractual	\$660,190.00	\$1,279,034.00	\$340,457.00
Total for Community Development	\$660,190.00	\$1,279,034.00	\$340,457.00
Total for Home and Community Services	\$660,190.00	\$1,279,034.00	\$340,457.00
Debt Service			

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Debt Service			
97886 - Leases - Debt Principal	\$44,691.00	-	-
97887 - Leases - Debt Interest	\$7,581.00	-	-
Total for Debt Service	\$52,272.00	\$0.00	\$0.00
Total for Debt Service	\$52,272.00	\$0.00	\$0.00
Total for Expenditures	\$2,170,099.00	\$3,203,948.00	\$1,767,030.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$2,170,099.00	\$3,203,948.00	\$1,767,030.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,271,087.00	\$1,498,774.00	\$1,245,509.00
8022 - Restated Fund Balance - Beginning of Year	\$1,271,087.00	\$1,498,774.00	\$1,245,509.00
Add Revenues and Other Sources	\$2,003,135.00	\$2,976,261.00	\$2,020,295.00
Deduct Expenditures and Other Uses	\$2,170,099.00	\$3,203,948.00	\$1,767,030.00
8029 - Fund Balance - End of Year	\$1,104,123.00	\$1,271,087.00	\$1,498,774.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,107,813.00	\$2,506,502.00	\$2,367,684.00
201 - Cash In Time Deposits	\$357,833.00	\$421,931.00	\$300,527.00
210 - Petty Cash	\$750.00	\$750.00	\$750.00
225 - Cash From Deficiency Note	-	-	\$0.00
Total for Cash and Cash Equivalents	\$2,466,396.00	\$2,929,183.00	\$2,668,961.00
Net Other Receivables			
380 - Accounts Receivable	\$178,516.00	\$235,125.00	\$400,638.00
389 - Allowance For Receivables	(\$13,337.00)	(\$13,321.00)	(\$15,316.00)
Total for Net Other Receivables	\$165,179.00	\$221,804.00	\$385,322.00
Due From			
391 - Due From Other Funds	\$10,264.00	\$9,028.00	\$30,041.00
410 - Due from State and Federal Government	\$274,048.00	\$262,260.00	\$257,068.00
Total for Due From	\$284,312.00	\$271,288.00	\$287,109.00
Other Assets			
480 - Prepaid Expenses	\$96.00	\$96.00	\$95.00
Total for Other Assets	\$96.00	\$96.00	\$95.00
Total for Assets	\$2,915,983.00	\$3,422,371.00	\$3,341,487.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$2,915,983.00	\$3,422,371.00	\$3,341,487.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$510,073.00	\$526,774.00	\$478,589.00
601 - Accrued Liabilities	\$24,846.00	\$26,759.00	\$106,956.00
615 - Customers Deposits	-	-	\$0.00
Total for Payables	\$534,919.00	\$553,533.00	\$585,545.00
Due to			
630 - Due To Other Funds	\$35,280.00	-	\$87,451.00
631 - Due To Other Governments	-	-	\$0.00
637 - Due to Employees Retirement System	-	-	\$0.00
Total for Due to	\$35,280.00	\$0.00	\$87,451.00
Other Liabilities			
690 - Overpayments and Clearing Account	-	-	\$0.00
Total for Other Liabilities	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$570,199.00	\$553,533.00	\$672,996.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$0.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$0.00
Total for Deferred Inflows	\$0.00	\$0.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$96.00	\$96.00	\$95.00
Total for Nonspendable Fund Balance	\$96.00	\$96.00	\$95.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$1,397.00	-	-
915 - Assigned Unappropriated Fund Balance	\$2,344,291.00	\$2,868,742.00	\$2,668,396.00
Total for Assigned Fund Balance	\$2,345,688.00	\$2,868,742.00	\$2,668,396.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	\$0.00	-
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$2,345,784.00	\$2,868,838.00	\$2,668,491.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,915,983.00	\$3,422,371.00	\$3,341,487.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2130 - Refuse and Garbage Charges	\$6,857,107.00	\$6,399,722.00	\$6,286,429.00
Total for Departmental Income	\$6,857,107.00	\$6,399,722.00	\$6,286,429.00
Use of Money and Property			
2401 - Interest and Earnings	\$5,678.00	\$1,903.00	\$615.00
Total for Use of Money and Property	\$5,678.00	\$1,903.00	\$615.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$618,234.00	\$1,189,882.00	\$1,367,215.00
2655 - Sales Other	\$8,145.00	\$11,023.00	\$13,458.00
2665 - Sales of Equipment	-	-	\$4,235.00
Total for Sales of Property and Compensation for Loss	\$626,379.00	\$1,200,905.00	\$1,384,908.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$531.00	\$13,659.00	-
2705 - Gifts and Donations	-	\$0.00	-
2770 - Unclassified	-	\$0.00	\$4,660.00
Total for Other Revenues	\$531.00	\$13,659.00	\$4,660.00
State Aid			
3989 - State Aid Other Home and Community Service	\$305,730.00	\$125,372.00	\$145,998.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for State Aid	\$305,730.00	\$125,372.00	\$145,998.00
Total for Revenues	\$7,795,425.00	\$7,741,561.00	\$7,822,610.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$39,608.00	\$37,967.00	\$43,998.00
Total for Operating Transfers	\$39,608.00	\$37,967.00	\$43,998.00
Total for Other Sources	\$39,608.00	\$37,967.00	\$43,998.00
Total for Revenues and Other Sources	\$7,835,033.00	\$7,779,528.00	\$7,866,608.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$838,615.00	\$809,261.00	\$785,237.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$22,357.00	\$8,588.00	\$93,930.00
81604 - Refuse and Garbage - Contractual	\$6,835,969.00	\$6,204,868.00	\$5,792,454.00
81608 - Refuse and Garbage - Employee Benefits	\$364,630.00	\$380,352.00	\$413,820.00
Total for Sanitation	\$8,061,571.00	\$7,403,069.00	\$7,085,441.00
Total for Home and Community Services	\$8,061,571.00	\$7,403,069.00	\$7,085,441.00
Total for Expenditures	\$8,061,571.00	\$7,403,069.00	\$7,085,441.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to V fund for contributions to debt service</i>	\$176,516.00	\$176,112.00	\$175,634.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$120,000.00	-	\$699,669.00
Total for Interfund Transfers	\$296,516.00	\$176,112.00	\$875,303.00
Total for Interfund Transfers	\$296,516.00	\$176,112.00	\$875,303.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Uses	\$296,516.00	\$176,112.00	\$875,303.00
Total for Expenditures and Other Uses	\$8,358,087.00	\$7,579,181.00	\$7,960,744.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CL - Refuse and Garbage
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,868,838.00	\$2,668,491.00	\$2,762,627.00
8022 - Restated Fund Balance - Beginning of Year	\$2,868,838.00	\$2,668,491.00	\$2,762,627.00
Add Revenues and Other Sources	\$7,835,033.00	\$7,779,528.00	\$7,866,608.00
Deduct Expenditures and Other Uses	\$8,358,087.00	\$7,579,181.00	\$7,960,744.00
8029 - Fund Balance - End of Year	\$2,345,784.00	\$2,868,838.00	\$2,668,491.00

County of Tompkins
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For the Fiscal Period 01/01/2023 - 12/31/2023

**CT - Transportation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,627,997.00	\$2,032,546.00	\$1,243,326.00
201 - Cash In Time Deposits	\$100,809.00	\$1,638.00	\$1,632.00
210 - Petty Cash	\$300.00	\$300.00	\$300.00
225 - Cash From Deficiency Note	-	-	\$0.00
Total for Cash and Cash Equivalents	\$2,729,106.00	\$2,034,484.00	\$1,245,258.00
Restricted Cash and Cash Equivalents			
235 - Cash Customers Deposits	-	-	\$0.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$439,033.00	\$942,962.00	\$272,692.00
389 - Allowance For Receivables	-	-	\$0.00
454 - Leases Receivable	\$2,036,381.00	-	-
Total for Net Other Receivables	\$2,475,414.00	\$942,962.00	\$272,692.00
Due From			
391 - Due From Other Funds	\$58,924.00	-	\$41,154.00
410 - Due from State and Federal Government	\$25,345.00	\$1,552,086.00	\$2,183,992.00
Total for Due From	\$84,269.00	\$1,552,086.00	\$2,225,146.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CT - Transportation
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Other Assets			
480 - Prepaid Expenses	\$111.00	\$111.00	\$50,096.00
489 - Miscellaneous Current Assets	-	-	\$0.00
Total for Other Assets	\$111.00	\$111.00	\$50,096.00
Total for Assets	\$5,288,900.00	\$4,529,643.00	\$3,793,192.00
Total for Assets and Deferred Outflows	\$5,288,900.00	\$4,529,643.00	\$3,793,192.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CT - Transportation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$227,413.00	\$283,430.00	\$191,868.00
601 - Accrued Liabilities	\$35,312.00	\$1,298,854.00	\$1,046,668.00
615 - Customers Deposits	-	-	\$0.00
Total for Payables	\$262,725.00	\$1,582,284.00	\$1,238,536.00
Due to			
630 - Due To Other Funds	-	\$1,550,000.00	\$1,201,686.00
631 - Due To Other Governments	-	-	\$0.00
637 - Due to Employees Retirement System	-	-	\$0.00
Total for Due to	\$0.00	\$1,550,000.00	\$1,201,686.00
Other Liabilities			
688 - Other Liabilities PFC's	\$1,571,489.00	-	\$0.00
690 - Overpayments and Clearing Account	-	-	\$0.00
Total for Other Liabilities	\$1,571,489.00	\$0.00	\$0.00
Total for Liabilities	\$1,834,214.00	\$3,132,284.00	\$2,440,222.00
Deferred Inflows			
Deferred Inflows of Resources			

County of Tompkins
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For the Fiscal Period 01/01/2023 - 12/31/2023

**CT - Transportation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
691 - Deferred Inflow Of Resources	\$2,064,809.00	\$6,262.00	\$6,813.00
Total for Deferred Inflows of Resources	\$2,064,809.00	\$6,262.00	\$6,813.00
Total for Deferred Inflows	\$2,064,809.00	\$6,262.00	\$6,813.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$111.00	\$111.00	\$50,096.00
Total for Nonspendable Fund Balance	\$111.00	\$111.00	\$50,096.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$162,021.00	-	-
915 - Assigned Unappropriated Fund Balance	\$1,227,745.00	\$1,390,986.00	\$1,296,062.00
Total for Assigned Fund Balance	\$1,389,766.00	\$1,390,986.00	\$1,296,062.00
Total for Fund Balance	\$1,389,877.00	\$1,391,097.00	\$1,346,158.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$5,288,900.00	\$4,529,643.00	\$3,793,193.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CT - Transportation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
1770 - Airport Fees and Rentals	\$369,028.00	\$497,453.00	\$246,350.00
1789 - Other Transportation Departmental Income	\$856,902.00	\$820,199.00	\$613,342.00
Total for Departmental Income	\$1,225,930.00	\$1,317,652.00	\$859,692.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>TSA reimbursement of local enforcement officers</i>	\$58,523.00	\$87,569.00	\$87,600.00
Total for Intergovernmental Charges	\$58,523.00	\$87,569.00	\$87,600.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,024.00	\$121.00	\$73.00
2410 - Rental of Real Property	\$834,558.00	\$1,453,313.00	\$797,572.00
2421 - Lease Payments Collected	\$420,491.00	-	-
Total for Use of Money and Property	\$1,256,073.00	\$1,453,434.00	\$797,645.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	\$0.00	\$38,000.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$38,000.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$21.00	\$17,180.00	\$449.00

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**CT - Transportation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2770 - Unclassified <i>ID Badges, Foam Replacement, TSA Utility</i>	\$5,807.00	\$13,502.00	\$6,032.00
Total for Other Revenues	\$5,828.00	\$30,682.00	\$6,481.00
State Aid			
3589 - State Aid Other Transportation	\$35,525.00	-	\$5,788.00
Total for State Aid	\$35,525.00	\$0.00	\$5,788.00
Federal Aid			
4589 - Federal Aid Other Transportation	\$32,132.00	\$1,532,716.00	\$2,178,273.00
Total for Federal Aid	\$32,132.00	\$1,532,716.00	\$2,178,273.00
Total for Revenues	\$2,614,011.00	\$4,422,053.00	\$3,973,479.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,872,135.00	-	-
Total for Operating Transfers	\$1,872,135.00	\$0.00	\$0.00
Proceeds of Obligations			
5781 - Subscription-Based IT Arrangement	\$5,416.00	-	-
Total for Proceeds of Obligations	\$5,416.00	\$0.00	\$0.00
Total for Other Sources	\$1,877,551.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$4,491,562.00	\$4,422,053.00	\$3,973,479.00

County of Tompkins
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**CT - Transportation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Public Transportation			
56101 - Airport - Personal Services	\$1,194,243.00	\$1,133,086.00	\$987,532.00
56102 - Airport - Equipment and Capital Outlay	\$110,853.00	\$138,527.00	\$71,523.00
56104 - Airport - Contractual	\$2,319,850.00	\$2,377,951.00	\$2,112,477.00
56108 - Airport - Employee Benefits	\$519,257.00	\$532,550.00	\$520,430.00
Total for Public Transportation	\$4,144,203.00	\$4,182,114.00	\$3,691,962.00
Total for Transportation	\$4,144,203.00	\$4,182,114.00	\$3,691,962.00
Debt Service			
Debt Service			
97816 - Subscription-Based IT Arrangement - Debt Principal	\$5,415.00	-	-
97886 - Leases - Debt Principal	\$629.00	-	-
97887 - Leases - Debt Interest	\$54.00	-	-
Total for Debt Service	\$6,098.00	\$0.00	\$0.00
Total for Debt Service	\$6,098.00	\$0.00	\$0.00
Total for Expenditures	\$4,150,301.00	\$4,182,114.00	\$3,691,962.00
Other Uses			

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CT - Transportation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to V fund for contributions to debt service</i>	\$342,481.00	\$195,000.00	\$239,734.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$192,288.00
Total for Interfund Transfers	\$342,481.00	\$195,000.00	\$432,022.00
Total for Interfund Transfers	\$342,481.00	\$195,000.00	\$432,022.00
Total for Other Uses	\$342,481.00	\$195,000.00	\$432,022.00
Total for Expenditures and Other Uses	\$4,492,782.00	\$4,377,114.00	\$4,123,984.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CT - Transportation
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,391,097.00	\$1,346,158.00	\$1,496,663.00
8022 - Restated Fund Balance - Beginning of Year	\$1,391,097.00	\$1,346,158.00	\$1,496,663.00
Add Revenues and Other Sources	\$4,491,562.00	\$4,422,053.00	\$3,973,479.00
Deduct Expenditures and Other Uses	\$4,492,782.00	\$4,377,114.00	\$4,123,984.00
8029 - Fund Balance - End of Year	\$1,389,877.00	\$1,391,097.00	\$1,346,158.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,419,668.00	\$222,521.00	\$407,265.00
201 - Cash In Time Deposits	\$10,464.00	\$389.00	\$927,363.00
210 - Petty Cash	\$200.00	\$200.00	\$200.00
Total for Cash and Cash Equivalents	\$1,430,332.00	\$223,110.00	\$1,334,828.00
Net Other Receivables			
380 - Accounts Receivable	\$2,014.00	-	\$0.00
Total for Net Other Receivables	\$2,014.00	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	-	\$25,747.00	\$81,129.00
410 - Due from State and Federal Government	\$1,516,248.00	\$1,394,769.00	\$519,809.00
440 - Due from Other Governments	-	-	\$0.00
Total for Due From	\$1,516,248.00	\$1,420,516.00	\$600,938.00
Other Assets			
480 - Prepaid Expenses	\$39.00	\$39.00	\$32.00
Total for Other Assets	\$39.00	\$39.00	\$32.00
Total for Assets	\$2,948,633.00	\$1,643,665.00	\$1,935,798.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$2,948,633.00	\$1,643,665.00	\$1,935,798.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$125,752.00	\$148,950.00	\$93,414.00
601 - Accrued Liabilities	\$61,315.00	\$60,808.00	\$258,480.00
Total for Payables	\$187,067.00	\$209,758.00	\$351,894.00
Due to			
630 - Due To Other Funds	\$1,000,000.00	-	\$395,549.00
631 - Due To Other Governments	-	-	\$0.00
637 - Due to Employees Retirement System	-	-	\$0.00
Total for Due to	\$1,000,000.00	\$0.00	\$395,549.00
Total for Liabilities	\$1,187,067.00	\$209,758.00	\$747,443.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$39.00	\$39.00	\$32.00
Total for Nonspendable Fund Balance	\$39.00	\$39.00	\$32.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$536.00	-	-
915 - Assigned Unappropriated Fund Balance	\$1,760,991.00	\$1,433,868.00	\$1,188,323.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assigned Fund Balance	\$1,761,527.00	\$1,433,868.00	\$1,188,323.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	\$0.00	-
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$1,761,566.00	\$1,433,907.00	\$1,188,355.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,948,633.00	\$1,643,665.00	\$1,935,798.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$8,090.00	\$842.00	\$217.00
Total for Use of Money and Property	\$8,090.00	\$842.00	\$217.00
Licenses and Permits			
2590 - Permits Other	\$37,735.00	\$19,337.00	\$11,453.00
Total for Licenses and Permits	\$37,735.00	\$19,337.00	\$11,453.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$5,331.00	\$6,226.00	\$6,777.00
2680 - Insurance Recoveries	\$4,585.00	\$0.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$9,916.00	\$6,226.00	\$6,777.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,578.00	\$32,405.00	-
2770 - Unclassified	-	\$0.00	\$0.00
Total for Other Revenues	\$1,578.00	\$32,405.00	\$0.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$4,198,639.00	\$2,465,602.00	\$2,869,298.00
3589 - State Aid Other Transportation	-	\$1,600,632.00	\$1,291,605.00
Total for State Aid	\$4,198,639.00	\$4,066,234.00	\$4,160,903.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues	\$4,255,958.00	\$4,125,044.00	\$4,179,350.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$3,540,825.00	\$3,636,039.00	\$3,400,458.00
Total for Operating Transfers	\$3,540,825.00	\$3,636,039.00	\$3,400,458.00
Proceeds of Obligations			
5781 - Subscription-Based IT Arrangement	\$18,146.00	-	-
Total for Proceeds of Obligations	\$18,146.00	\$0.00	\$0.00
Total for Other Sources	\$3,558,971.00	\$3,636,039.00	\$3,400,458.00
Total for Revenues and Other Sources	\$7,814,929.00	\$7,761,083.00	\$7,579,808.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Traffic Control			
33101 - Traffic Control - Personal Services	\$15,467.00	\$0.00	\$0.00
33102 - Traffic Control - Equipment and Capital Outlay	\$25,962.00	\$2,620.00	\$6,571.00
33104 - Traffic Control - Contractual	\$214,124.00	\$139,203.00	\$147,101.00
33108 - Traffic Control - Employee Benefits	\$6,725.00	\$0.00	\$0.00
Total for Traffic Control	\$262,278.00	\$141,823.00	\$153,672.00
Total for Public Safety	\$262,278.00	\$141,823.00	\$153,672.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$226,783.00	\$208,908.00	\$154,888.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$0.00	\$0.00
50104 - Highway and Street Administration - Contractual	\$7,942.00	\$7,197.00	\$6,209.00
50108 - Highway and Street Administration - Employee Benefits	\$98,605.00	\$98,187.00	\$81,626.00
51101 - Maintenance of Roads - Personal Services	\$1,542,168.00	\$1,622,694.00	\$1,481,503.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$26,501.00	\$15,819.00	\$25,378.00
51104 - Maintenance of Roads - Contractual	\$749,948.00	\$944,667.00	\$801,571.00
51108 - Maintenance of Roads - Employee Benefits	\$670,535.00	\$762,666.00	\$772,352.00

County of Tompkins
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For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
51124 - Permanent Improvements Highway - Contractual	\$2,741,843.00	\$2,465,602.00	\$2,869,298.00
51201 - Maintenance of Bridges - Personal Services	-	\$0.00	\$0.00
51202 - Maintenance of Bridges - Equipment and Capital Outlay	-	\$0.00	\$0.00
51204 - Maintenance of Bridges - Contractual	\$170,529.00	\$107,163.00	\$42,842.00
51208 - Maintenance of Bridges - Employee Benefits	-	\$0.00	\$0.00
51421 - Snow Removal - Personal Services	-	\$0.00	\$0.00
51424 - Snow Removal - Contractual	\$985,692.00	\$1,116,270.00	\$964,900.00
51428 - Snow Removal - Employee Benefits	-	\$0.00	\$0.00
51441 - Snow Removal, State - Personal Services	-	\$0.00	\$0.00
51444 - Snow Removal, State - Contractual	-	\$0.00	\$0.00
51448 - Snow Removal, State - Employee Benefits	-	\$0.00	\$0.00
Total for Highway	\$7,220,546.00	\$7,349,173.00	\$7,200,567.00
Total for Transportation	\$7,220,546.00	\$7,349,173.00	\$7,200,567.00
Debt Service			
Debt Service			
97816 - Subscription-Based IT Arrangement - Debt Principal	\$4,241.00	-	-
97817 - Subscription-Based IT Arrangement - Debt Interest	\$205.00	-	-
Total for Debt Service	\$4,446.00	\$0.00	\$0.00
Total for Debt Service	\$4,446.00	\$0.00	\$0.00
Total for Expenditures	\$7,487,270.00	\$7,490,996.00	\$7,354,239.00
Other Uses			

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$24,535.00	\$278,051.00
Total for Interfund Transfers	\$0.00	\$24,535.00	\$278,051.00
Total for Interfund Transfers	\$0.00	\$24,535.00	\$278,051.00
Total for Other Uses	\$0.00	\$24,535.00	\$278,051.00
Total for Expenditures and Other Uses	\$7,487,270.00	\$7,515,531.00	\$7,632,290.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,433,907.00	\$1,188,355.00	\$1,240,837.00
8022 - Restated Fund Balance - Beginning of Year	\$1,433,907.00	\$1,188,355.00	\$1,240,837.00
Add Revenues and Other Sources	\$7,814,929.00	\$7,761,083.00	\$7,579,808.00
Deduct Expenditures and Other Uses	\$7,487,270.00	\$7,515,531.00	\$7,632,290.00
8029 - Fund Balance - End of Year	\$1,761,566.00	\$1,433,907.00	\$1,188,355.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$145,953.00	\$562,140.00	\$297,406.00
201 - Cash In Time Deposits	\$10,081.00	-	\$0.00
Total for Cash and Cash Equivalents	\$156,034.00	\$562,140.00	\$297,406.00
Net Other Receivables			
380 - Accounts Receivable	\$20,500.00	\$91,023.00	\$14,566.00
Total for Net Other Receivables	\$20,500.00	\$91,023.00	\$14,566.00
Due From			
391 - Due From Other Funds	-	-	\$8,923.00
Total for Due From	\$0.00	\$0.00	\$8,923.00
Other Assets			
480 - Prepaid Expenses	-	-	\$0.00
Total for Other Assets	\$0.00	\$0.00	\$0.00
Total for Assets	\$176,534.00	\$653,163.00	\$320,895.00
Total for Assets and Deferred Outflows	\$176,534.00	\$653,163.00	\$320,895.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$121,491.00	\$79,685.00	\$35,508.00
601 - Accrued Liabilities	\$7,357.00	\$6,856.00	\$33,445.00
Total for Payables	\$128,848.00	\$86,541.00	\$68,953.00
Due to			
630 - Due To Other Funds	-	\$350,478.00	\$28,215.00
637 - Due to Employees Retirement System	-	-	\$0.00
Total for Due to	\$0.00	\$350,478.00	\$28,215.00
Total for Liabilities	\$128,848.00	\$437,019.00	\$97,168.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$271,519.00	\$0.00	\$7,487.00
915 - Assigned Unappropriated Fund Balance	-	\$216,144.00	\$216,240.00
Total for Assigned Fund Balance	\$271,519.00	\$216,144.00	\$223,727.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$223,833.00)	\$0.00	-
Total for Unassigned Fund Balance	(\$223,833.00)	\$0.00	\$0.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Fund Balance	\$47,686.00	\$216,144.00	\$223,727.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$176,534.00	\$653,163.00	\$320,895.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$155,099.00	\$116,687.00	\$104,780.00
Total for Departmental Income	\$155,099.00	\$116,687.00	\$104,780.00
Use of Money and Property			
2401 - Interest and Earnings	\$166.00	\$77.00	\$36.00
Total for Use of Money and Property	\$166.00	\$77.00	\$36.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$2,464.00	\$150.00
2665 - Sales of Equipment	\$21,630.00	\$71,050.00	\$44,390.00
Total for Sales of Property and Compensation for Loss	\$21,630.00	\$73,514.00	\$44,540.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1.00	\$4,423.00	-
2770 - Unclassified	-	\$0.00	-
Total for Other Revenues	\$1.00	\$4,423.00	\$0.00
Total for Revenues	\$176,896.00	\$194,701.00	\$149,356.00
Other Sources			
Operating Transfers			

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
5031 - Interfund Transfers	\$1,046,612.00	\$1,681,593.00	\$1,246,716.00
Total for Operating Transfers	\$1,046,612.00	\$1,681,593.00	\$1,246,716.00
Total for Other Sources	\$1,046,612.00	\$1,681,593.00	\$1,246,716.00
Total for Revenues and Other Sources	\$1,223,508.00	\$1,876,294.00	\$1,396,072.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	\$280,020.00	\$227,120.00	\$269,095.00
51302 - Machinery - Equipment and Capital Outlay	\$243,930.00	\$743,800.00	\$317,797.00
51304 - Machinery - Contractual	\$743,091.00	\$806,210.00	\$612,822.00
51308 - Machinery - Employee Benefits	\$121,753.00	\$106,747.00	\$141,813.00
Total for Highway	\$1,388,794.00	\$1,883,877.00	\$1,341,527.00
Total for Transportation	\$1,388,794.00	\$1,883,877.00	\$1,341,527.00
Debt Service			
Debt Service			
97886 - Leases - Debt Principal	\$2,841.00	-	-
97887 - Leases - Debt Interest	\$331.00	-	-
Total for Debt Service	\$3,172.00	\$0.00	\$0.00
Total for Debt Service	\$3,172.00	\$0.00	\$0.00
Total for Expenditures	\$1,391,966.00	\$1,883,877.00	\$1,341,527.00
Total for Expenditures and Other Uses	\$1,391,966.00	\$1,883,877.00	\$1,341,527.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$216,144.00	\$223,727.00	\$169,182.00
8022 - Restated Fund Balance - Beginning of Year	\$216,144.00	\$223,727.00	\$169,182.00
Add Revenues and Other Sources	\$1,223,508.00	\$1,876,294.00	\$1,396,072.00
Deduct Expenditures and Other Uses	\$1,391,966.00	\$1,883,877.00	\$1,341,527.00
8029 - Fund Balance - End of Year	\$47,686.00	\$216,144.00	\$223,727.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$20,716.00	\$63,226.00	\$135,920.00
Total for Cash and Cash Equivalents	\$20,716.00	\$63,226.00	\$135,920.00
Net Other Receivables			
380 - Accounts Receivable	-	-	\$0.00
454 - Leases Receivable	-	\$173.00	\$173.00
Total for Net Other Receivables	\$0.00	\$173.00	\$173.00
Due From			
391 - Due From Other Funds	-	-	\$0.00
Total for Due From	\$0.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	-	-	\$0.00
Total for Other Assets	\$0.00	\$0.00	\$0.00
Total for Current Assets	\$20,716.00	\$63,399.00	\$136,093.00
Non-Current Assets			

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Non-Depreciable Capital Assets			
105 - Construction Work In Progress	-	-	\$0.00
Total for Non-Depreciable Capital Assets	\$0.00	\$0.00	\$0.00
Depreciable Capital Assets			
102 - Buildings	\$3,397,564.00	\$3,397,564.00	\$3,284,312.00
Total for Depreciable Capital Assets	\$3,397,564.00	\$3,397,564.00	\$3,284,312.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$339,756.00)	(\$226,504.00)	-
Total for Accumulated Depreciation	(\$339,756.00)	(\$226,504.00)	\$0.00
Total for Non-Current Assets	\$3,057,808.00	\$3,171,060.00	\$3,284,312.00
Total for Assets	\$3,078,524.00	\$3,234,459.00	\$3,420,405.00
Total for Assets and Deferred Outflows	\$3,078,524.00	\$3,234,459.00	\$3,420,405.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$14,150.00	\$280.00	\$4,960.00
615 - Customers Deposits	\$16,035.00	\$16,035.00	\$16,035.00
Total for Payables	\$30,185.00	\$16,315.00	\$20,995.00
Due to			
630 - Due To Other Funds	\$160,000.00	\$250,000.00	\$350,000.00
Total for Due to	\$160,000.00	\$250,000.00	\$350,000.00
Other Current Liabilities			
688 - Other Liabilities <i>Lease payments collected but not yet earned</i>	\$10,859.00	\$5,975.00	-
Total for Other Current Liabilities	\$10,859.00	\$5,975.00	\$0.00
Total for Current Liabilities	\$201,044.00	\$272,290.00	\$370,995.00
Total for Liabilities	\$201,044.00	\$272,290.00	\$370,995.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$0.00	\$1,047.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
699 - Deferred Service Concession Arrangement Receipts	-	\$0.00	\$0.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$1,047.00
Total for Deferred Inflows	\$0.00	\$0.00	\$1,047.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$3,057,808.00	\$3,171,060.00	\$3,284,312.00
Total for Restricted Net Position	\$3,057,808.00	\$3,171,060.00	\$3,284,312.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	(\$180,328.00)	(\$208,891.00)	(\$235,949.00)
Total for Unrestricted Net Position	(\$180,328.00)	(\$208,891.00)	(\$235,949.00)
Total for Net Position	\$2,877,480.00	\$2,962,169.00	\$3,048,363.00
Total for Liabilities, Deferred Inflows and Net Position	\$3,078,524.00	\$3,234,459.00	\$3,420,405.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2410 - Rental of Real Property	\$45,255.00	\$0.00	\$49,454.00
Total for Use of Money and Property	\$45,255.00	\$0.00	\$49,454.00
Total for Revenues	\$45,255.00	\$0.00	\$49,454.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$91,000.00	\$91,000.00	\$91,000.00
Total for Operating Transfers	\$91,000.00	\$91,000.00	\$91,000.00
Total for Other Sources	\$91,000.00	\$91,000.00	\$91,000.00
Total for Revenues and Other Sources	\$136,255.00	\$91,000.00	\$140,454.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	\$113,252.00	\$113,252.00	-
Total for Special Items	\$113,252.00	\$113,252.00	\$0.00
Total for General Government Support	\$113,252.00	\$113,252.00	\$0.00
Culture and Recreation			
Culture			
79894 - Culture And Recreation, Other - Contractual <i>Contractual payments to History Center</i>	\$107,692.00	\$63,942.00	\$184,182.00
Total for Culture	\$107,692.00	\$63,942.00	\$184,182.00
Total for Culture and Recreation	\$107,692.00	\$63,942.00	\$184,182.00
Total for Expenditures	\$220,944.00	\$177,194.00	\$184,182.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$0.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$220,944.00	\$177,194.00	\$184,182.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$2,962,169.00	\$3,048,363.00	\$3,092,091.00
8022 - Restated Net Position - Beginning of Year	\$2,962,169.00	\$3,048,363.00	\$3,092,091.00
Add Revenues and Other Sources	\$136,255.00	\$91,000.00	\$140,454.00
Deduct Expenditures and Other Uses	\$220,944.00	\$177,194.00	\$184,182.00
8029 - Net Position - End of Year	\$2,877,480.00	\$2,962,169.00	\$3,048,363.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2499 - Est Rev - Use of Money and Property	\$4,200.00	-	-
2899 - Est Rev - Interfund Revenues	\$91,000.00	-	-
Total for Estimated Revenue	\$95,200.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$95,200.00	\$0.00	\$0.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EM - Enterprise Miscellaneous
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
7999 - App - Culture and Recreation	\$95,200.00	-	-
Total for Estimated Appropriations	\$95,200.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$95,200.00	\$0.00	\$0.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$17,637,840.00	\$19,280,272.00	\$19,878,798.00
201 - Cash In Time Deposits	\$2,496,959.00	\$6,462,803.00	\$4,823,375.00
223 - Cash With Fiscal Agent	-	-	\$0.00
Total for Cash and Cash Equivalents	\$20,134,799.00	\$25,743,075.00	\$24,702,173.00
Net Other Receivables			
380 - Accounts Receivable	\$128,340.00	-	\$0.00
Total for Net Other Receivables	\$128,340.00	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	\$1,206,100.00	\$193,198.00	\$470,000.00
410 - Due from State and Federal Government	\$2,211,483.00	\$727,974.00	\$3,430,177.00
440 - Due from Other Governments	-	-	\$0.00
Total for Due From	\$3,417,583.00	\$921,172.00	\$3,900,177.00
Total for Assets	\$23,680,722.00	\$26,664,247.00	\$28,602,350.00
Total for Assets and Deferred Outflows	\$23,680,722.00	\$26,664,247.00	\$28,602,350.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,337,967.00	\$1,362,175.00	\$345,673.00
Total for Payables	\$1,337,967.00	\$1,362,175.00	\$345,673.00
Due to			
630 - Due To Other Funds	\$1,486,399.00	\$2,118,597.00	\$2,562,850.00
Total for Due to	\$1,486,399.00	\$2,118,597.00	\$2,562,850.00
Notes Payable			
621 - Revenue Anticipation Notes Payable	-	-	\$0.00
626 - Bond Anticipation Notes Payable	\$937,000.00	\$6,885,000.00	\$16,050,000.00
Total for Notes Payable	\$937,000.00	\$6,885,000.00	\$16,050,000.00
Total for Liabilities	\$3,761,366.00	\$10,365,772.00	\$18,958,523.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$0.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$0.00
Total for Deferred Inflows	\$0.00	\$0.00	\$0.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Fund Balance			
Committed Fund Balance			
913 - Committed Fund Balance	\$19,919,356.00	\$16,298,475.00	\$9,643,827.00
Total for Committed Fund Balance	\$19,919,356.00	\$16,298,475.00	\$9,643,827.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	-
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	\$0.00	\$0.00
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$19,919,356.00	\$16,298,475.00	\$9,643,827.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$23,680,722.00	\$26,664,247.00	\$28,602,350.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$277,637.00	\$25,883.00	\$7,819.00
Total for Use of Money and Property	\$277,637.00	\$25,883.00	\$7,819.00
Other Revenues			
2770 - Unclassified \$79,671 - Passenger Facility Charges, \$355,070 - Green Energy & Efficiency Credits, \$7,722 - Interfund Revenues	\$442,463.00	\$36,020.00	\$42,543.00
Total for Other Revenues	\$442,463.00	\$36,020.00	\$42,543.00
State Aid			
3097 - State Aid Capital Projects	\$105,147.00	-	-
3297 - State Aid Education Capital Projects	-	-	\$239,944.00
3497 - State Aid Health Capital Projects	\$32,502.00	\$190,038.00	\$57,058.00
3589 - State Aid Other Transportation	\$17,944.00	\$42,759.00	\$182,646.00
3591 - State Aid Highway Capital Projects	\$224,657.00	-	\$2,852,617.00
Total for State Aid	\$380,250.00	\$232,797.00	\$3,332,265.00
Federal Aid			
4592 - Federal Aid Airport Capital Projects	\$406,948.00	\$2,518,840.00	\$3,115,238.00
4597 - Federal Aid Transportation Capital Projects	\$1,392,080.00	\$387,600.00	\$31,150.00
4989 - Federal Aid Other Home and Community Services	\$644,400.00	-	-

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Federal Aid	\$2,443,428.00	\$2,906,440.00	\$3,146,388.00
Total for Revenues	\$3,543,778.00	\$3,201,140.00	\$6,529,015.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$9,794,533.00	\$4,372,972.00	\$5,897,760.00
Total for Operating Transfers	\$9,794,533.00	\$4,372,972.00	\$5,897,760.00
Proceeds of Obligations			
5710 - Serial Bonds	\$12,035,000.00	\$18,195,000.00	\$3,200,000.00
Total for Proceeds of Obligations	\$12,035,000.00	\$18,195,000.00	\$3,200,000.00
Total for Other Sources	\$21,829,533.00	\$22,567,972.00	\$9,097,760.00
Total for Revenues and Other Sources	\$25,373,311.00	\$25,769,112.00	\$15,626,775.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Judicial			
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	-	-	\$0.00
Total for Judicial	\$0.00	\$0.00	\$0.00
Shared Services			
16802 - Central Data Processing - Equipment and Capital Outlay	\$556,341.00	\$179,068.00	\$324,060.00
Total for Shared Services	\$556,341.00	\$179,068.00	\$324,060.00
Special Items			
19972 - General Government - Equipment and Capital Outlay	\$13,412,855.00	\$7,380,820.00	\$1,000,951.00
Total for Special Items	\$13,412,855.00	\$7,380,820.00	\$1,000,951.00
Total for General Government Support	\$13,969,196.00	\$7,559,888.00	\$1,325,011.00
Education			
Community College			
24952 - Contribution to Community College - Equipment and Capital Outlay	-	\$0.00	\$0.00
Total for Community College	\$0.00	\$0.00	\$0.00

County of Tompkins
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**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Education	\$0.00	\$0.00	\$0.00
Public Safety			
Administration			
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$1,221,713.00	\$2,501,745.00	\$48,807.00
Total for Administration	\$1,221,713.00	\$2,501,745.00	\$48,807.00
Total for Public Safety	\$1,221,713.00	\$2,501,745.00	\$48,807.00
Health			
Other Health			
49972 - Health - Equipment and Capital Outlay	\$660,157.00	\$207,992.00	\$73,877.00
Total for Other Health	\$660,157.00	\$207,992.00	\$73,877.00
Total for Health	\$660,157.00	\$207,992.00	\$73,877.00
Transportation			
Highway			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$4,833,449.00	\$5,233,241.00	\$2,972,609.00
Total for Highway	\$4,833,449.00	\$5,233,241.00	\$2,972,609.00
Public Transportation			
56102 - Airport - Equipment and Capital Outlay	\$661,274.00	\$2,931,746.00	\$3,196,954.00
56302 - Bus Operations - Equipment and Capital Outlay	-	\$0.00	-

County of Tompkins
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**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Public Transportation	\$661,274.00	\$2,931,746.00	\$3,196,954.00
Total for Transportation	\$5,494,723.00	\$8,164,987.00	\$6,169,563.00
Culture and Recreation			
Culture			
74972 - Library - Equipment and Capital Outlay	-	\$0.00	\$0.00
Total for Culture	\$0.00	\$0.00	\$0.00
Total for Culture and Recreation	\$0.00	\$0.00	\$0.00
Home and Community Services			
General Environment			
80902 - Environmental Control - Equipment and Capital Outlay	-	\$0.00	-
Total for General Environment	\$0.00	\$0.00	\$0.00
Sanitation			
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$280,805.00	\$501,686.00	\$1,147,253.00
Total for Sanitation	\$280,805.00	\$501,686.00	\$1,147,253.00
Natural Resources			
87452 - Flood and Erosion Control - Equipment and Capital Outlay	\$125,836.00	\$137,924.00	\$179,913.00
Total for Natural Resources	\$125,836.00	\$137,924.00	\$179,913.00
Total for Home and Community Services	\$406,641.00	\$639,610.00	\$1,327,166.00

County of Tompkins
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**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$21,752,430.00	\$19,074,222.00	\$8,944,424.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$40,242.00	\$1,247,976.00
Total for Interfund Transfers	\$0.00	\$40,242.00	\$1,247,976.00
Total for Interfund Transfers	\$0.00	\$40,242.00	\$1,247,976.00
Total for Other Uses	\$0.00	\$40,242.00	\$1,247,976.00
Total for Expenditures and Other Uses	\$21,752,430.00	\$19,114,464.00	\$10,192,400.00

County of Tompkins
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 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$16,298,475.00	\$9,643,827.00	\$4,209,452.00
8022 - Restated Fund Balance - Beginning of Year	\$16,298,475.00	\$9,643,827.00	\$4,209,452.00
Add Revenues and Other Sources	\$25,373,311.00	\$25,769,112.00	\$15,626,775.00
Deduct Expenditures and Other Uses	\$21,752,430.00	\$19,114,464.00	\$10,192,400.00
8029 - Fund Balance - End of Year	\$19,919,356.00	\$16,298,475.00	\$9,643,827.00

County of Tompkins
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**MS - Self Insurance
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	\$0.00
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$153,477.00	\$696,383.00	\$867,429.00
231 - Cash In Time Deposits Special Reserves	-	\$365,262.00	\$364,278.00
Total for Restricted Cash and Cash Equivalents	\$153,477.00	\$1,061,645.00	\$1,231,707.00
Net Other Receivables			
380 - Accounts Receivable	-	-	\$0.00
Total for Net Other Receivables	\$0.00	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	\$187,374.00	-	\$0.00
Total for Due From	\$187,374.00	\$0.00	\$0.00
Total for Current Assets	\$340,851.00	\$1,061,645.00	\$1,231,707.00
Total for Assets	\$340,851.00	\$1,061,645.00	\$1,231,707.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**MS - Self Insurance
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$340,851.00	\$1,061,645.00	\$1,231,707.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**MS - Self Insurance
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$131,665.00	\$171,114.00	\$26,771.00
601 - Accrued Liabilities	-	\$1,000,000.00	\$0.00
610 - Benefits and Awards Payable	-	-	\$0.00
Total for Payables	\$131,665.00	\$1,171,114.00	\$26,771.00
Due to			
630 - Due To Other Funds	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Current Liabilities	\$131,665.00	\$1,171,114.00	\$26,771.00
Total for Liabilities	\$131,665.00	\$1,171,114.00	\$26,771.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes \$73,123 - Unemployment Ins Res, \$1,136,063 - Insurance Reserve	\$1,209,186.00	\$890,531.00	\$1,204,936.00
Total for Restricted Net Position	\$1,209,186.00	\$890,531.00	\$1,204,936.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**MS - Self Insurance
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	(\$1,000,000.00)	(\$1,000,000.00)	-
Total for Unrestricted Net Position	(\$1,000,000.00)	(\$1,000,000.00)	\$0.00
Total for Net Position	\$209,186.00	(\$109,469.00)	\$1,204,936.00
Total for Liabilities, Deferred Inflows and Net Position	\$340,851.00	\$1,061,645.00	\$1,231,707.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**MS - Self Insurance
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$135,000.00	\$135,000.00	\$200,000.00
Total for Departmental Income	\$135,000.00	\$135,000.00	\$200,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,078.00	\$1,146.00	\$1,028.00
Total for Use of Money and Property	\$1,078.00	\$1,146.00	\$1,028.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$68,013.00	\$82,019.00	\$54,170.00
Total for Sales of Property and Compensation for Loss	\$68,013.00	\$82,019.00	\$54,170.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$242,089.00
Total for Other Revenues	\$0.00	\$0.00	\$242,089.00
Total for Revenues	\$204,091.00	\$218,165.00	\$497,287.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$587,374.00	\$300,000.00	\$300,000.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**MS - Self Insurance
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Operating Transfers	\$587,374.00	\$300,000.00	\$300,000.00
Total for Other Sources	\$587,374.00	\$300,000.00	\$300,000.00
Total for Revenues and Other Sources	\$791,465.00	\$518,165.00	\$797,287.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**MS - Self Insurance
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	-	\$0.00	\$0.00
19304 - Judgements and Claims - Contractual	\$428,382.00	\$1,796,941.00	\$283,293.00
Total for Special Items	\$428,382.00	\$1,796,941.00	\$283,293.00
Total for General Government Support	\$428,382.00	\$1,796,941.00	\$283,293.00
Employee Benefits			
Employee Benefits			
90508 - Unemployment Insurance - Employee Benefits	\$44,428.00	\$35,629.00	\$0.00
Total for Employee Benefits	\$44,428.00	\$35,629.00	\$0.00
Total for Employee Benefits	\$44,428.00	\$35,629.00	\$0.00
Total for Expenditures	\$472,810.00	\$1,832,570.00	\$283,293.00
Total for Expenditures and Other Uses	\$472,810.00	\$1,832,570.00	\$283,293.00

County of Tompkins
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**MS - Self Insurance
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	(\$109,469.00)	\$1,204,936.00	\$690,942.00
8022 - Restated Net Position - Beginning of Year	(\$109,469.00)	\$1,204,936.00	\$690,942.00
Add Revenues and Other Sources	\$791,465.00	\$518,165.00	\$797,287.00
Deduct Expenditures and Other Uses	\$472,810.00	\$1,832,570.00	\$283,293.00
8029 - Net Position - End of Year	\$209,186.00	(\$109,469.00)	\$1,204,936.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,304,237.00	\$1,413,345.00	-
201 - Cash In Time Deposits	\$313,134.00	\$1,141,503.00	\$0.00
Total for Cash and Cash Equivalents	\$2,617,371.00	\$2,554,848.00	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$526,300.00	\$466,794.00	\$1,613,694.00
231 - Cash In Time Deposits Special Reserves	\$71,522.00	\$0.00	\$1,071,169.00
Total for Restricted Cash and Cash Equivalents	\$597,822.00	\$466,794.00	\$2,684,863.00
Net Other Receivables			
380 - Accounts Receivable	\$32,555.00	\$17,562.00	\$0.00
Total for Net Other Receivables	\$32,555.00	\$17,562.00	\$0.00
Due From			
391 - Due From Other Funds	-	-	\$0.00
Total for Due From	\$0.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	-	-	\$0.00
Total for Other Assets	\$0.00	\$0.00	\$0.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$3,247,748.00	\$3,039,204.00	\$2,684,863.00
Total for Assets and Deferred Outflows	\$3,247,748.00	\$3,039,204.00	\$2,684,863.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$29,338.00	\$29,796.00	\$26,999.00
610 - Benefits and Awards Payable	\$2,588,033.00	\$2,542,614.00	\$2,462,432.00
Total for Payables	\$2,617,371.00	\$2,572,410.00	\$2,489,431.00
Due to			
630 - Due To Other Funds	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$2,617,371.00	\$2,572,410.00	\$2,489,431.00
Fund Balance			
Restricted Fund Balance			
863 - Insurance Reserve	\$630,377.00	\$466,794.00	\$195,432.00
Total for Restricted Fund Balance	\$630,377.00	\$466,794.00	\$195,432.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	\$0.00
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$630,377.00	\$466,794.00	\$195,432.00

County of Tompkins
Annual Financial Report
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**S - Workers Compensation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,247,748.00	\$3,039,204.00	\$2,684,863.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$750,000.00	\$750,000.00	\$760,000.00
Total for Departmental Income	\$750,000.00	\$750,000.00	\$760,000.00
Intergovernmental Charges			
2222 - Participants Assessments	\$32,555.00	\$31,944.00	\$33,576.00
Total for Intergovernmental Charges	\$32,555.00	\$31,944.00	\$33,576.00
Use of Money and Property			
2401 - Interest and Earnings	\$9,449.00	\$3,582.00	\$2,293.00
Total for Use of Money and Property	\$9,449.00	\$3,582.00	\$2,293.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$68,709.00	\$159,371.00	\$228,789.00
Total for Sales of Property and Compensation for Loss	\$68,709.00	\$159,371.00	\$228,789.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,438.00	\$80.00	-
Total for Other Revenues	\$1,438.00	\$80.00	\$0.00
Total for Revenues	\$862,151.00	\$944,977.00	\$1,024,658.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$862,151.00	\$944,977.00	\$1,024,658.00

County of Tompkins
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For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	\$100,195.00	\$102,585.00	\$99,623.00
17204 - Benefits And Awards - Contractual	\$598,373.00	\$571,030.00	\$536,515.00
Total for Self Insurance	\$698,568.00	\$673,615.00	\$636,138.00
Total for General Government Support	\$698,568.00	\$673,615.00	\$636,138.00
Total for Expenditures	\$698,568.00	\$673,615.00	\$636,138.00
Total for Expenditures and Other Uses	\$698,568.00	\$673,615.00	\$636,138.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**S - Workers Compensation
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$466,794.00	\$195,432.00	(\$193,088.00)
8022 - Restated Fund Balance - Beginning of Year	\$466,794.00	\$195,432.00	(\$193,088.00)
Add Revenues and Other Sources	\$862,151.00	\$944,977.00	\$1,024,658.00
Deduct Expenditures and Other Uses	\$698,568.00	\$673,615.00	\$636,138.00
8029 - Fund Balance - End of Year	\$630,377.00	\$466,794.00	\$195,432.00

County of Tompkins
Annual Financial Report
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**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$296,462.00	\$801,252.00
201 - Cash In Time Deposits	\$1,927,811.00	\$1,550,928.00	\$1,514,850.00
205 - Cash Court and Trust	\$532,590.00	\$0.00	-
Total for Cash and Cash Equivalents	\$2,460,401.00	\$1,847,390.00	\$2,316,102.00
Total for Assets	\$2,460,401.00	\$1,847,390.00	\$2,316,102.00
Total for Assets and Deferred Outflows	\$2,460,401.00	\$1,847,390.00	\$2,316,102.00

County of Tompkins
Annual Financial Report
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**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
761 - Court and Trust Fund	-	\$0.00	-
Total for Other Liabilities	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>Restricted for Individuals, Organizations, and other Governments</i>	\$2,460,402.00	\$1,847,390.00	\$2,316,102.00
Total for Restricted Net Position	\$2,460,402.00	\$1,847,390.00	\$2,316,102.00
Total for Net Position	\$2,460,402.00	\$1,847,390.00	\$2,316,102.00
Total for Liabilities, Deferred Inflows and Net Position	\$2,460,402.00	\$1,847,390.00	\$2,316,102.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$67,203.00	-	-
Total for Use of Money and Property	\$67,203.00	\$0.00	\$0.00
Miscellaneous			
2705 - Gifts and Donations	\$2,970.00	\$3,740.00	\$1,120.00
2770 - Unclassified \$83,961 - Bail Deposits, \$63,101 - SS Trust Receipts, \$27,056 - Estate Proceeds, \$474,640 - Court and Trust Proceeds, \$1,085 - Court Fees/Fines, \$16,876 DA Forfeiture Proceeds, \$500,000 - Contributions from TC IDA and Cornell	\$1,166,719.00	\$1,542,960.00	\$1,353,694.00
Total for Miscellaneous	\$1,169,689.00	\$1,546,700.00	\$1,354,814.00
Total for Revenues	\$1,236,892.00	\$1,546,700.00	\$1,354,814.00
Total for Revenues and Other Sources	\$1,236,892.00	\$1,546,700.00	\$1,354,814.00

County of Tompkins
Annual Financial Report
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**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual \$227,376 - SS Trust Disbursements, \$238,585 - Court and Trust Disbursements, \$74,703 - Bail Fund Disbursements, \$ 27,455 - Program Costs, \$55,761 - Estate Costs and Disbursements	\$623,880.00	\$2,015,412.00	\$786,869.00
Total for Special Items	\$623,880.00	\$2,015,412.00	\$786,869.00
Total for General Government Support	\$623,880.00	\$2,015,412.00	\$786,869.00
Employee Benefits			
Employee Benefits			
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	\$74,185.00
Total for Employee Benefits	\$0.00	\$0.00	\$74,185.00
Total for Employee Benefits	\$0.00	\$0.00	\$74,185.00
Total for Expenditures	\$623,880.00	\$2,015,412.00	\$861,054.00
Total for Expenditures and Other Uses	\$623,880.00	\$2,015,412.00	\$861,054.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$1,847,390.00	\$2,316,102.00	\$1,822,342.00
8022 - Restated Net Position - Beginning of Year	\$1,847,390.00	\$2,316,102.00	\$1,822,342.00
Add Revenues and Other Sources	\$1,236,892.00	\$1,546,700.00	\$1,354,814.00
Deduct Expenditures and Other Uses	\$623,880.00	\$2,015,412.00	\$861,054.00
8029 - Net Position - End of Year	\$2,460,402.00	\$1,847,390.00	\$2,316,102.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$4,051,623.00	\$4,347,181.00	\$4,358,981.00
Total for Restricted Cash and Cash Equivalents	\$4,051,623.00	\$4,347,181.00	\$4,358,981.00
Investments			
455 - Securities and Mortgages	\$205,000.00	\$245,000.00	\$280,000.00
Total for Investments	\$205,000.00	\$245,000.00	\$280,000.00
Net Other Receivables			
380 - Accounts Receivable	\$255,830.00	\$203,690.00	\$81,750.00
Total for Net Other Receivables	\$255,830.00	\$203,690.00	\$81,750.00
Due From			
391 - Due From Other Funds	\$6,683,503.00	-	-
Total for Due From	\$6,683,503.00	\$0.00	\$0.00
Total for Assets	\$11,195,956.00	\$4,795,871.00	\$4,720,731.00
Total for Assets and Deferred Outflows	\$11,195,956.00	\$4,795,871.00	\$4,720,731.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$205,000.00	\$245,000.00	\$280,000.00
Total for Deferred Inflows of Resources	\$205,000.00	\$245,000.00	\$280,000.00
Total for Deferred Inflows	\$205,000.00	\$245,000.00	\$280,000.00
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$10,990,956.00	\$4,550,871.00	\$4,440,731.00
Total for Restricted Fund Balance	\$10,990,956.00	\$4,550,871.00	\$4,440,731.00
Total for Fund Balance	\$10,990,956.00	\$4,550,871.00	\$4,440,731.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$11,195,956.00	\$4,795,871.00	\$4,720,731.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2392 - Debt Service Other Governments <i>Debt Service charges to Tompkins Cortland Community College</i>	\$318,000.00	\$318,000.00	\$318,000.00
Total for Intergovernmental Charges	\$318,000.00	\$318,000.00	\$318,000.00
Use of Money and Property			
2410 - Rental of Real Property	\$86,125.00	\$82,000.00	\$89,747.00
Total for Use of Money and Property	\$86,125.00	\$82,000.00	\$89,747.00
Other Revenues			
2710 - Premium on Obligations	\$986,270.00	\$77,717.00	\$205,309.00
2770 - Unclassified <i>E911 Surcharges</i>	\$39,104.00	\$35,394.00	\$36,168.00
Total for Other Revenues	\$1,025,374.00	\$113,111.00	\$241,477.00
Total for Revenues	\$1,429,499.00	\$513,111.00	\$649,224.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$5,367,342.00	\$6,400,827.00
5050 - Interfund Transfer for Debt Services	\$11,728,945.00	-	-
Total for Operating Transfers	\$11,728,945.00	\$5,367,342.00	\$6,400,827.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Sources	\$11,728,945.00	\$5,367,342.00	\$6,400,827.00
Total for Revenues and Other Sources	\$13,158,444.00	\$5,880,453.00	\$7,050,051.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	\$33,081.00	\$122,577.00	\$78,735.00
Total for Finance	\$33,081.00	\$122,577.00	\$78,735.00
Total for General Government Support	\$33,081.00	\$122,577.00	\$78,735.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$4,700,000.00	\$4,180,000.00	\$3,840,000.00
97107 - Serial Bonds - Debt Interest	\$1,749,452.00	\$1,174,986.00	\$1,256,035.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	\$137,700.00	\$240,750.00	\$344,473.00
97856 - Installment Purchase Debt - Debt Principal	\$45,883.00	\$44,068.00	\$42,326.00
97857 - Installment Purchase Debt - Debt Interest	\$6,117.00	\$7,932.00	\$9,674.00
97976 - Debt Service Other Government - Debt Principal	\$38,641.00	-	-
97977 - Debt Service Other Government - Debt Interest	\$7,484.00	-	-
Total for Debt Service	\$6,685,277.00	\$5,647,736.00	\$5,492,508.00
Total for Debt Service	\$6,685,277.00	\$5,647,736.00	\$5,492,508.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$6,718,358.00	\$5,770,313.00	\$5,571,243.00
Other Uses			
Other			
Other Items			
99914 - Repayments to Escrow Agent for Advance Refunding Bonds - Contractual	-	\$0.00	\$0.00
Total for Other Items	\$0.00	\$0.00	\$0.00
Total for Other	\$0.00	\$0.00	\$0.00
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$6,718,358.00	\$5,770,313.00	\$5,571,243.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,550,871.00	\$4,440,731.00	\$2,961,923.00
8022 - Restated Fund Balance - Beginning of Year	\$4,550,871.00	\$4,440,731.00	\$2,961,923.00
Add Revenues and Other Sources	\$13,158,444.00	\$5,880,453.00	\$7,050,051.00
Deduct Expenditures and Other Uses	\$6,718,358.00	\$5,770,313.00	\$5,571,243.00
8029 - Fund Balance - End of Year	\$10,990,957.00	\$4,550,871.00	\$4,440,731.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

V - Debt Service
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$38,282.00	-	-
2199 - Est Rev - Departmental Income	\$340,980.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$318,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$85,125.00	-	-
Total for Estimated Revenue	\$782,387.00	\$0.00	\$0.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$6,823,989.00	-	-
Total for Estimated Other Sources	\$6,823,989.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$7,606,376.00	\$0.00	\$0.00

County of Tompkins
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

V - Debt Service
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$95,000.00	-	-
9899 - App - Debt Service	\$7,511,376.00	-	-
Total for Estimated Appropriations	\$7,606,376.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$7,606,376.00	\$0.00	\$0.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$7,566,138.00	\$7,566,138.00	\$7,562,588.00
105 - Construction Work In Progress	\$28,427,124.00	\$26,715,015.00	\$28,149,483.00
121 - Intangible Lease Asset - Land	\$183,800.00	-	-
Total for Non-Depreciable Capital Assets	\$36,177,062.00	\$34,281,153.00	\$35,712,071.00
Depreciable Capital Assets			
102 - Buildings	\$153,419,119.00	\$137,006,741.00	\$123,263,893.00
104 - Machinery and Equipment	\$23,606,965.00	\$22,083,792.00	\$21,100,200.00
106 - Infrastructure	\$290,669,960.00	\$285,065,358.00	\$274,981,608.00
122 - Intangible Lease Asset - Buildings	\$1,186,946.00	-	-
124 - Intangible Lease Asset - Machinery and Equipment	\$349,680.00	-	-
127 - Intangible Lease Asset - Other GASB 87	\$102,574.00	-	-
128 - Subscription-Based IT Arrangement Asset	\$2,617,495.00	-	-
Total for Depreciable Capital Assets	\$471,952,739.00	\$444,155,891.00	\$419,345,701.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$76,179,678.00)	(\$72,169,674.00)	(\$68,328,188.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$12,394,153.00)	(\$10,645,107.00)	(\$9,382,552.00)
116 - Accumulated Depreciation Infrastructure	(\$166,239,631.00)	(\$158,597,805.00)	(\$151,398,096.00)
131 - Accumulated Amortization, Intangible Lease Asset - Land	(\$78,952.00)	-	-
132 - Accumulated Amortization, Intangible Lease Asset - Buildings	(\$492,473.00)	-	-

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$97,540.00)	-	-
137 - Accumulated Amortization, Intangible Lease Asset - Other GASB 87	(\$22,512.00)	-	-
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	(\$430,986.00)	-	-
Total for Accumulated Depreciation	(\$255,935,925.00)	(\$241,412,586.00)	(\$229,108,836.00)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$13,046,438.00	-
Total for Other Non-Current Assets	\$0.00	\$13,046,438.00	\$0.00
Total for Non-Current Assets	\$252,193,876.00	\$250,070,896.00	\$225,948,936.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$61,485,000.00	\$68,778,870.00	\$54,208,529.00
685 - Installment Purchase Contract Debt	\$102,694.00	\$148,576.00	\$192,645.00
Total for Debt Obligations	\$61,587,694.00	\$68,927,446.00	\$54,401,174.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$36,516,494.00	\$0.00	\$160,424.00
681 - Subscription-Based IT Arrangement Liability	\$1,935,924.00	-	-
682 - Lease Liability	\$1,169,502.00	-	-
683 - Other Post Employment Benefits	\$83,017,621.00	\$99,014,234.00	\$89,204,410.00
687 - Compensated Absences	\$5,778,718.00	\$5,692,612.00	\$3,918,231.00
Total for Other Long-Term Obligations	\$128,418,259.00	\$104,706,846.00	\$93,283,065.00
Total for Long-Term Obligations	\$190,005,953.00	\$173,634,292.00	\$147,684,239.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$12,035,000.00	\$4,700,000.00	\$0.00	\$0.00	\$54,150,000.00	\$61,485,000.00
Bond Anticipation Note	\$0.00	\$937,000.00	\$0.00	\$6,885,000.00	\$0.00	\$6,885,000.00	\$937,000.00
Installment Purchase Contract	\$0.00	\$0.00	\$45,882.00	\$0.00	\$0.00	\$148,576.00	\$102,694.00
Total	\$0.00	\$12,972,000.00	\$4,745,882.00	\$6,885,000.00	\$0.00	\$61,183,576.00	\$62,524,694.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Public Improvement		7/15/12	7/15/27	\$0.00	\$0.00	\$220,000.00	\$0.00	\$1,140,000.00	\$0.00	\$920,000.00
Bond Roads & Buildings		7/15/13	7/15/30	\$0.00	\$0.00	\$220,000.00	\$0.00	\$1,940,000.00	\$0.00	\$1,720,000.00
Bond Roads, Bridges, & Building Improvements		7/7/16	7/1/27	\$0.00	\$0.00	\$240,000.00	\$0.00	\$1,245,000.00	\$0.00	\$1,005,000.00
Bond Roads, Bridges, & Building Improvements		2/21/17	2/1/28	\$0.00	\$0.00	\$495,000.00	\$0.00	\$3,150,000.00	\$0.00	\$2,655,000.00
Bond Roads, Bridges, and Building Improvements		2/18/21	2/1/36	\$0.00	\$0.00	\$245,000.00	\$0.00	\$2,970,000.00	\$0.00	\$2,725,000.00
Bond Building, Bridges, and TC3 Improvements		11/6/14	10/15/29	\$0.00	\$0.00	\$520,000.00	\$0.00	\$3,895,000.00	\$0.00	\$3,375,000.00
Bond Road and Bridge Improvements		2/20/19	2/1/29	\$0.00	\$0.00	\$340,000.00	\$0.00	\$2,615,000.00	\$0.00	\$2,275,000.00
Bond Airport Improvements		2/14/22	2/1/47	\$0.00	\$0.00	\$185,000.00	\$0.00	\$11,880,000.00	\$0.00	\$11,695,000.00
Bond Refunding of debt (2010)		11/6/14	12/15/32	\$0.00	\$0.00	\$730,000.00	\$0.00	\$9,020,000.00	\$0.00	\$8,290,000.00
Bond Road, Bridges, and Library		2/21/18	2/1/28	\$0.00	\$0.00	\$180,000.00	\$0.00	\$1,155,000.00	\$0.00	\$975,000.00
Bond Road and Bridge Improvements		2/19/20	2/1/30	\$0.00	\$0.00	\$170,000.00	\$0.00	\$1,475,000.00	\$0.00	\$1,305,000.00
Bond Public Improvements		7/10/15	7/1/30	\$0.00	\$0.00	\$640,000.00	\$0.00	\$5,615,000.00	\$0.00	\$4,975,000.00

County of Tompkins
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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Public Improvements		2/17/22	2/1/42	\$0.00	\$0.00	\$200,000.00	\$0.00	\$6,315,000.00	\$0.00	\$6,115,000.00
Bond Refunding of 2005 and 2007 debt		11/6/14	3/1/27	\$0.00	\$0.00	\$315,000.00	\$0.00	\$1,735,000.00	\$0.00	\$1,420,000.00
Bond Public Improvement		2/16/23	2/2/41	\$0.00	\$12,035,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,035,000.00
Bond Anticipation Note Bridge Improvements and Backup Emergency Dispatch Center		2/17/22	2/17/23	\$0.00	\$0.00	\$0.00	\$6,885,000.00	\$6,885,000.00	\$0.00	\$0.00
Bond Anticipation Note Road and Bridge Improvement		2/16/23	2/16/24	\$0.00	\$937,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$937,000.00
Installment Purchase Contract Building Acquisition	Margaret Spear and Edward Dinger	2/11/11	2/22/25	\$0.00	\$0.00	\$45,882.00	\$0.00	\$148,576.00	\$0.00	\$102,694.00

County of Tompkins
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For the Fiscal Period 01/01/2023 - 12/31/2023

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$5,305,000.00	\$2,094,376.05	\$7,399,376.05	\$56,180,000.00
2025	\$5,700,000.00	\$1,716,375.01	\$7,416,375.01	\$50,480,000.00
2026	\$5,870,000.00	\$1,545,837.51	\$7,415,837.51	\$44,610,000.00
2027	\$6,035,000.00	\$1,367,701.89	\$7,402,701.89	\$38,575,000.00
2028	\$5,310,000.00	\$1,188,317.51	\$6,498,317.51	\$33,265,000.00
2029	\$4,705,000.00	\$1,026,673.76	\$5,731,673.76	\$28,560,000.00
2030	\$3,810,000.00	\$874,786.26	\$4,684,786.26	\$24,750,000.00
2031	\$2,645,000.00	\$764,486.26	\$3,409,486.26	\$22,105,000.00
2032	\$2,580,000.00	\$687,481.26	\$3,267,481.26	\$19,525,000.00
2033	\$1,570,000.00	\$607,907.51	\$2,177,907.51	\$17,955,000.00
2034	\$1,625,000.00	\$557,945.01	\$2,182,945.01	\$16,330,000.00
2035	\$1,675,000.00	\$505,783.76	\$2,180,783.76	\$14,655,000.00
2036	\$1,730,000.00	\$451,416.26	\$2,181,416.26	\$12,925,000.00

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$1,640,000.00	\$395,928.76	\$2,035,928.76	\$11,285,000.00
2038	\$1,700,000.00	\$339,211.26	\$2,039,211.26	\$9,585,000.00
2039	\$1,755,000.00	\$280,315.63	\$2,035,315.63	\$7,830,000.00
2040	\$1,815,000.00	\$219,187.50	\$2,034,187.50	\$6,015,000.00
2041	\$1,885,000.00	\$155,562.50	\$2,040,562.50	\$4,130,000.00
2042	\$975,000.00	\$108,875.00	\$1,083,875.00	\$3,155,000.00
2043	\$595,000.00	\$85,725.00	\$680,725.00	\$2,560,000.00
2044	\$610,000.00	\$67,650.00	\$677,650.00	\$1,950,000.00
2045	\$630,000.00	\$49,050.00	\$679,050.00	\$1,320,000.00
2046	\$650,000.00	\$29,850.00	\$679,850.00	\$670,000.00
2047	\$670,000.00	\$10,050.00	\$680,050.00	\$0.00
Total	\$61,485,000.00	\$15,130,493.70	\$76,615,493.70	
\$61,485,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4298	Checking	CT	\$478,878.00	\$0.00	\$0.00	\$0.00	\$478,878.00
9319	Checking	CL	\$2,111,020.31	\$0.00	(\$4,500.00)	(\$509.25)	\$2,106,011.06
1333	Checking	CD	\$157,277.60	\$0.00	\$0.00	\$0.00	\$157,277.60
6212	Checking	A	\$82,045.58	\$0.00	\$0.00	\$0.00	\$82,045.58
5253	Checking	A	\$1,672,198.25	\$0.00	\$0.00	\$0.00	\$1,672,198.25
9849	Checking	A, CD, V	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00
8618	Checking	MS	\$153,477.00	\$0.00	\$0.00	\$0.00	\$153,477.00
1733	Checking	A	\$643,087.73	\$0.00	(\$643,073.23)	\$0.00	\$14.50
1849	Checking	H	\$17,637,840.35	\$0.00	\$0.00	\$0.00	\$17,637,840.35
8733	Checking	TC	\$2,884,550.66	\$1,473.75	(\$2,886,024.41)	\$0.00	\$0.00
2321	Money Market	A	\$8,951,265.26	\$0.00	\$0.00	\$0.00	\$8,951,265.26
2733	Savings	A	\$188.87	\$0.00	\$0.00	\$0.00	\$188.87

County of Tompkins
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9733	Savings	A	\$23,190,544.07	\$0.00	\$0.00	\$290,442.68	\$23,480,986.75
4241	Savings	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7733	Checking	A	\$87,844.92	\$0.00	\$0.00	\$0.00	\$87,844.92
4122	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2133	Checking	A, CD, V	\$9,311,589.16	\$0.00	(\$34,404.13)	\$39,356.79	\$9,316,541.82
4597	Checking	A	\$7,977.43	\$0.00	\$0.00	\$0.00	\$7,977.43
3597	Checking	A	\$21,094.17	\$0.00	\$0.00	\$0.00	\$21,094.17
2597	Checking	A	\$2,133.29	\$0.00	\$0.00	\$0.00	\$2,133.29
5706	Checking	A	\$5,141.83	\$100.00	(\$2,073.61)	\$0.00	\$3,168.22
7294	Checking	A	\$52,174.66	\$718.73	(\$4,318.55)	\$0.00	\$48,574.84
4709	Savings	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2709	Checking	A	\$148,165.20	\$0.00	(\$5,481.01)	\$0.00	\$142,684.19
7930	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4079	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8801	Checking	A	\$148,134.80	\$0.00	(\$39,119.58)	\$0.00	\$109,015.22
5288	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5733	Checking	D	\$1,410,395.70	\$4,500.00	\$0.00	\$0.00	\$1,414,895.70
6733	Checking	TC	\$1,514,771.36	\$0.00	(\$220.79)	(\$335,392.33)	\$1,179,158.24
1533	Checking	CD	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
1485	Savings	TC	\$2,826.62	\$0.00	\$0.00	(\$0.12)	\$2,826.50
1251	Checking	CT	\$1,052,705.17	\$0.00	\$0.00	\$0.00	\$1,052,705.17
1822	Checking	S	\$2,830,537.18	\$0.00	\$0.00	\$0.00	\$2,830,537.18
1741	Checking	DM	\$145,640.08	\$0.00	\$0.00	\$0.00	\$145,640.08
8809	Checking	EM	\$20,716.02	\$0.00	\$0.00	\$0.00	\$20,716.02
6613	Savings	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6850	Savings	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2879	Savings	A	\$8,997,108.51	\$0.00	\$0.00	\$0.00	\$8,997,108.51
1597	Checking	A	\$12,347.62	\$0.00	\$0.00	\$0.00	\$12,347.62
1477	Checking	A	\$567,858.13	\$0.00	(\$90,232.39)	\$0.00	\$477,625.74
5709	Savings	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1709	Checking	A	\$719,911.67	\$0.00	\$0.00	\$0.00	\$719,911.67
1461	Savings	TC	\$12,045.54	\$0.00	\$0.00	\$0.00	\$12,045.54
4002	NYCLASS	D	\$10,080.73	\$0.00	\$0.00	\$0.00	\$10,080.73
4003	NYCLASS	DM	\$10,080.73	\$0.00	\$0.00	\$0.00	\$10,080.73
3044	Savings	A, CD, V	\$101,669.00	\$0.00	\$0.00	\$0.00	\$101,669.00
5965	Checking	TC	\$3,313.77	\$0.00	\$0.00	\$0.00	\$3,313.77
6233	Checking	CD	\$4.39	\$0.00	\$0.00	\$0.00	\$4.39
1284	C&T Escrow Account	TC	\$45,054.32	\$0.00	\$0.00	\$0.00	\$45,054.32
1293	C&T Escrow Account	TC	\$1,911.21	\$0.00	\$0.00	\$0.00	\$1,911.21

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Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1295	C&T Escrow Account	TC	\$2,818.89	\$0.00	\$0.00	\$0.00	\$2,818.89
1301	C&T Escrow Account	TC	\$111,311.63	\$0.00	\$0.00	\$0.00	\$111,311.63
1303	C&T Escrow Account	TC	\$593.00	\$0.00	\$0.00	\$0.00	\$593.00
1307	C&T Escrow Account	TC	\$45,259.74	\$0.00	\$0.00	\$0.00	\$45,259.74
1310	C&T Escrow Account	TC	\$48,472.74	\$0.00	\$0.00	\$0.00	\$48,472.74
1312	C&T Escrow Account	TC	\$9,020.62	\$0.00	\$0.00	\$0.00	\$9,020.62
1313	C&T Escrow Account	TC	\$11,866.64	\$0.00	\$0.00	\$0.00	\$11,866.64
1315	C&T Escrow Account	TC	\$10,024.51	\$0.00	\$0.00	\$0.00	\$10,024.51
1316	C&T Escrow Account	TC	\$2,230.72	\$0.00	\$0.00	\$0.00	\$2,230.72
1317	C&T Escrow Account	TC	\$127,219.07	\$0.00	\$0.00	\$0.00	\$127,219.07
1318	C&T Escrow Account	TC	\$25,554.64	\$0.00	\$0.00	\$0.00	\$25,554.64
1319	C&T Escrow Account	TC	\$46,930.63	\$0.00	\$0.00	\$0.00	\$46,930.63
1320	C&T Escrow Account	TC	\$469.92	\$0.00	\$0.00	\$0.00	\$469.92

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1321	C&T Escrow Account	TC	\$73.32	\$0.00	\$0.00	\$0.00	\$73.32
4733	Checking	CD, CT	\$68,601.41	\$0.00	\$0.00	\$0.00	\$68,601.41
8886	Checking	H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1302	C&T Escrow Account	TC	\$204.91	\$0.00	\$0.00	\$0.00	\$204.91
1305	C&T Escrow Account	TC	\$1,743.26	\$0.00	\$0.00	\$0.00	\$1,743.26
1309	C&T Escrow Account	TC	\$22,511.59	\$0.00	\$0.00	\$0.00	\$22,511.59
1314	C&T Escrow Account	TC	\$15,164.43	\$0.00	\$0.00	\$0.00	\$15,164.43
9479	Certificate of Deposit (CD)	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
9525	Certificate of Deposit (CD)	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
9622	Certificate of Deposit (CD)	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
9657	Certificate of Deposit (CD)	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
4001	NYCLASS	A	\$37,582,386.38	\$0.00	\$0.00	\$0.00	\$37,582,386.38
4004	NYCLASS	CT	\$100,807.31	\$0.00	\$0.00	\$0.00	\$100,807.31

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4005	NYCLASS	CL	\$100,807.31	\$0.00	\$0.00	\$0.00	\$100,807.31
4006	NYCLASS	H	\$1,510,463.98	\$0.00	\$0.00	\$0.00	\$1,510,463.98
3291	Checking	A, CD, CL, CT, D, DM	\$773,423.92	\$0.00	(\$44,194.00)	(\$34,404.15)	\$694,825.77
5174	Certificate of Deposit (CD)	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
5166	Certificate of Deposit (CD)	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
5085	Certificate of Deposit (CD)	A	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
5077	Certificate of Deposit (CD)	A	\$504,170.02	\$0.00	\$0.00	\$0.00	\$504,170.02
1298	C&T Escrow Account	TC	\$4,154.61	\$0.00	\$0.00	\$0.00	\$4,154.61
2233	Savings	CT	\$1,092,610.51	\$0.00	\$0.00	\$0.00	\$1,092,610.51
Total			\$130,999,503.60	\$6,792.48	(\$3,753,641.70)	(\$40,506.38)	\$127,212,148.00
Total Cash From Financials							\$127,219,808.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$130,999,503.60
FDIC Insurance	\$1,250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$134,648,210.01
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$135,898,210.01

Investments and Collateralization of Investments

Investments From Financials	\$205,000.00
Market Value as of Fiscal Year End Date	\$205,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$205,000.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
787	48		348

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$5,965,183.00	787	48		348
Police Retirement					
Fire Retirement					
Local Pension Fund	\$53,590.37	787			
Social Security	\$3,694,753.25	787	48		
Worker's Compensation	\$750,000.00	87	48		
Life Insurance					
Unemployment Insurance	\$135,000.00	787			
Disability Insurance					
Hospital, Medical and Dental Insurance	\$11,075,258.71	787	48		348
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$792,401.19	787	48		
Total Employee Benefits Paid	\$22,466,186.52				