

# **COUNTY OF ROCKLAND, NEW YORK**

Comprehensive Annual Financial Report  
Fiscal Year Ended December 31, 1995

Prepared by

**Department of Finance**

**George W. Renc**

*Commissioner*

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New City, New York 10956

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FISCAL YEAR ENDED DECEMBER 31, 1995  
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**INTRODUCTORY  
SECTION**

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**ROCKLAND COUNTY, NEW YORK**  
**Principal Officials**

**COUNTY EXECUTIVE**

C. Scott Vanderhoef

**COUNTY LEGISLATORS**

George O. Darden, Chairman of the Legislature

Richard W. Caunitz  
Edward J. Clark  
Harriett Cornell  
Theodore R. Dusanenko  
Frank A. Fornario  
Isaac Goodfriend  
Charles E. Holbrook  
Michael A. Koplen  
Thomas J. Lawless  
Bruce Levine

Brian L. Miele  
Thomas P. Morahan  
Patrick J. Moroney  
Catherine M. Nowicki  
Ann O'Sullivan  
George Parness  
Philip J. Rotella  
Sanford A. Rubenstein  
James T. Schuler

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Edward Gorman  
Jim Kralik  
Michael Bongiorno

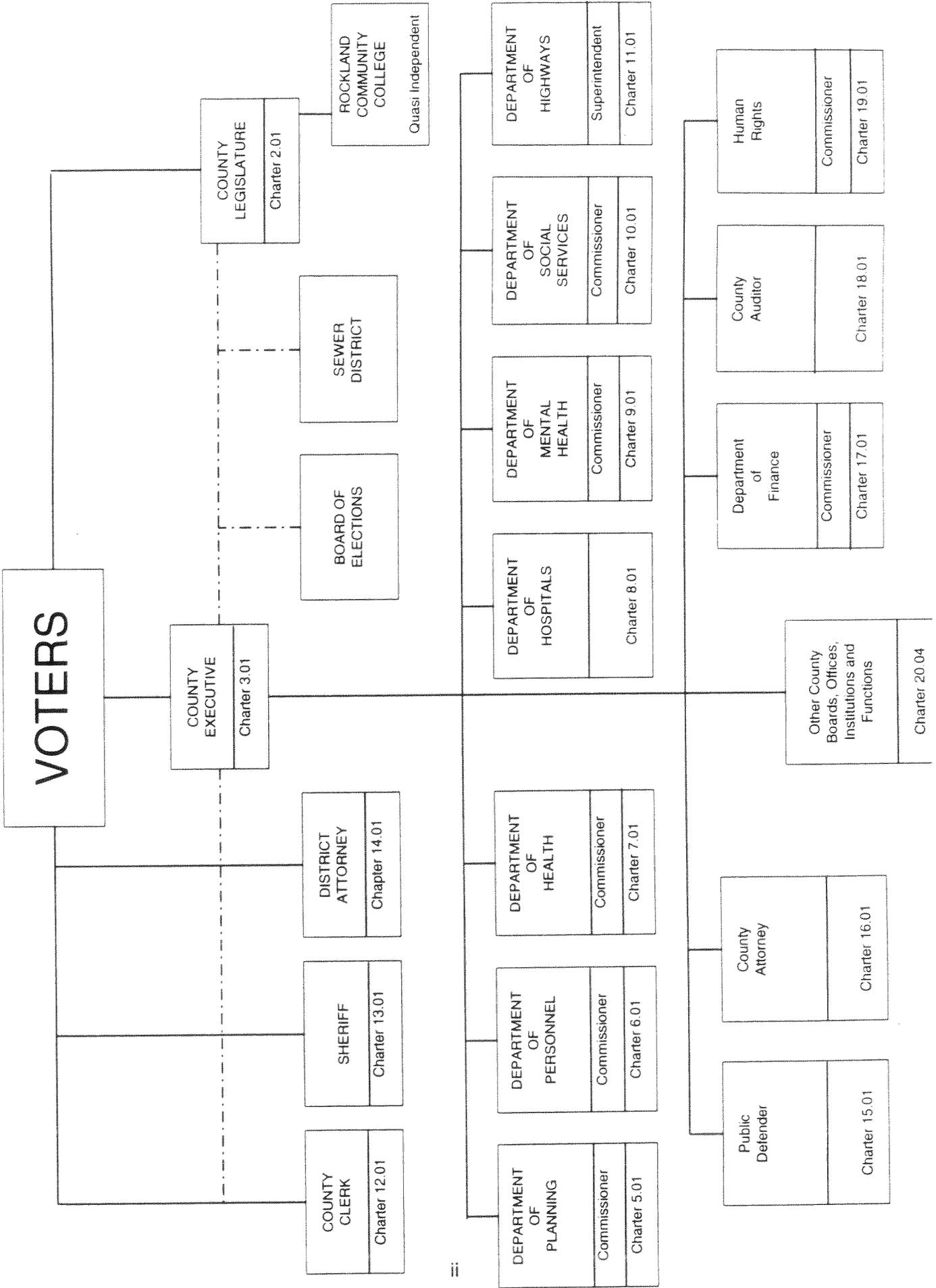
County Clerk  
Sheriff  
District Attorney

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Paul Nowicki  
George W. Renc, CPA

County Attorney  
Commissioner of Finance

# ORGANIZATION CHART OF ROCKLAND COUNTY, NEW YORK





# COUNTY OF ROCKLAND

## DEPARTMENT OF FINANCE

18 New Hempstead Road  
New City, New York 10956  
(914) 638-5131  
Fax: (914) 638-5644

June 13, 1996

C. SCOTT VANDERHOEF  
County Executive

GEORGE W. RENC, CPA  
Commissioner

LEONARDO S. FORTE, CPA  
Deputy Commissioner

To the Honorable County Executive  
and the County Legislature of the  
County of Rockland, New York:

The Comprehensive Annual Financial Report for the County of Rockland, New York, for the year ended December 31, 1995 is submitted in accordance with Section 17.02 of the County Charter.

This report has been prepared by the County's Department of Finance in accordance with generally accepted accounting principles (GAAP) set forth in the pronouncements of the Government Accounting Standards Board (GASB). Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the information as presented, is accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the County as measured by the financial activity of its various funds, account groups and component units and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included.

This report has also been prepared and organized to meet the requirements of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Program. In accordance with the program requirements, the accompanying report is divided into three major sections:

- Introductory Section - This section includes a brief explanation of the government's organization, economic condition and outlook, future directions and a variety of financial information.

- Financial Section - This section includes the independent auditors' report, the general purpose financial statements, notes to the financial statements and combining and individual fund financial statements and schedules.
- Statistical Section - Although this section contains substantial financial information, these tables differ from financial statements in that they present some non-accounting data and present multi-year figures which are designed to reflect social and economic data, financial trends and the fiscal capacity of the County.

## **THE REPORTING ENTITY AND ITS SERVICES**

This report includes all of the funds and account groups of the County. It includes all County organizations and activities for which the County is financially accountable. The County has considered all potential component units based on criteria set forth in Governmental Accounting Standards Board (GASB) No. 14, including legal standing, fiscal dependency and financial accountability. Based on these criteria, the Rockland County Community College, Industrial Development Agency, the Soil and Water Conservation District and Solid Waste Management Authority are considered component units and are included in the County's reporting entity as discrete presentations.

The County provides the following services to its residents: education, public safety, health, transportation, economic opportunity and development, culture and recreation, home and community services and general and administration support.

## **GOVERNMENT ORGANIZATION**

Subject to the State Constitution, the County operates pursuant to its Charter, County Law, General Municipal Law and other laws governing the County generally to the extent that such laws are applicable to a County operating under the charter form of government.

The County of Rockland has adopted Local Law No. 14 of 1984 (the "Local Law") providing for a charter form of government in accordance with the provisions of the Municipal Home Rule Law of the State of New York. Effective January 1, 1986, the County began operating as a charter form of government as provided in the Local Law.

## **ECONOMIC CONDITION AND OUTLOOK**

The County of Rockland ended 1995 with a positive fund balance. The original budget planned for a reduction in our General Fund fund balance of \$4 million, but favorable results were achieved and the fund balance for the year ended December 31, 1995 was reduced by approximately \$2.5 million.

The County, for 1996, has not increased its tax levy and has actually reduced local property tax by 3% over the past two years. The County Executive promised consolidation and downsizing, and this was accomplished. The County reduced the size and cost of government through 12 department consolidations, representing a savings of \$1.1 million annually, and by offering our long-time employees two early retirement opportunities. Additionally, the County Executive has promised to reduce the cost of operating the County Hospital, and this was accomplished by reflecting a net income of \$1.3 million for 1995.

The state of our County economy is stable. The unemployment rate is down to 4.8%. Our economy, based on latest reports, is experiencing a healthy rate of growth in retail and wholesale services and is particularly strong in selected service areas.

The County's achievements have been significant, however at this moment in time, dramatic and fundamental changes at the Federal and State level present enormous challenges to the way Rockland County receives funding and delivers services to the people. The County must continue to find ways to reduce the cost of operations while maintaining quality services. To this end, the County Executive continues to look for ways to reduce the size of County government by consolidating departments. Also,

on December 13, 1995, the commissioners and department heads were asked to accomplish six major goals in 1996. They were asked to develop ideas to create a smaller government through consolidation and to improve and measure service, accountability, and responsiveness to our service recipients. They were also told to pro-actively prepare for State and Federal funding changes, to recommend innovative initiatives, and to ensure total quality improvements for our employees and our citizens. Most importantly, commissioners and department heads were requested to find ways to relieve the tax burden on Rockland County by reducing spending during the 1996 fiscal year by 2%, and by enhancing revenues wherever possible. In order to provide an incentive, the County Executive asked the Commissioner of Finance to develop a plan in the 1997 proposed budget to reward departments and agencies that successfully create additional revenue, reduce costs and create a net benefit to the County.

## **FUTURE DIRECTIONS**

The County is aware that it will be facing challenges and difficult times. Steps have already been taken to reduce the cost of government. The County Executive has been in touch with a number of school districts which represent approximately 60% to 65% of the property tax burden. The school districts in Rockland County have started a task force recommended by the County Executive to look to cooperative service arrangements in an effort to reduce the property tax burden.

The County Executive and County Legislators are committed to providing tax relief and will continue to work towards this end.

## **FINANCIAL INFORMATION**

These financial statements, accompanying schedules and tables have been prepared on a fund basis using accounting policies that are in accordance with generally accepted accounting principles applicable to governmental units and higher education institutions as prescribed by the American Institute of Certified Public Accountants (AICPA) and GASB.

The modified accrual basis is followed in the governmental fund types, expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Expenditures are recorded when the services and/or goods are received and the related liability is incurred, except as described in the notes to the financial statements.

The Proprietary Funds follow the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred. Fixed assets and long-term liabilities related to these activities are recorded within the funds.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the appropriation, is employed in the governmental funds. In the governmental funds, encumbrances are reported as a reservation of fund balance since they do not constitute expenditures or liabilities.

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. In general, accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

All internal control and evaluations occur within the above framework. We believe the County's internal accounting controls adequately safeguards assets and provide reasonable assurance of proper recording of financial transactions.

The County maintains an internal audit staff that reports to the County Executive. This internal audit staff performs periodic and regular financial and operational audits throughout the County's agencies

and departments. The Legislature maintains an office responsible for "Legislative Oversight" activities. Both of these organizations enhance the internal control of the County's government.

The activities of the General, Special Revenue and Debt Service funds are included in the annual appropriated budget. The Capital Projects Fund is budgeted on a project basis. The budgetary controls (that is, the level at which expenditures cannot legally exceed the appropriated amount) are established at the department level. Budgetary control is also maintained over appropriations by the encumbrance of purchase amounts prior to the release of purchase orders to vendors.

### General Fund

The General Fund constitutes the primary operating fund of the County in that it includes all revenues and expenditures not required by law to be accounted for in other funds. For the year ended December 31, 1995, actual expenditures and other financing uses exceeded actual revenues and other financing sources by \$2,566,161. The fund balance, decreased from \$11,839,749 at December 31, 1994 to \$9,509,708 at December 31, 1995.

These results are summarized as follows:

	<u>1995 Budget as Revised</u>	<u>1995 Actual</u>	<u>1994 Actual</u>
Revenues and Other Financing Sources	\$ 269,861,978	\$ 258,930,066	\$ 258,562,602
Expenditures and Other Financing Uses	<u>276,885,245</u>	<u>261,496,227</u>	<u>260,610,508</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(7,023,267)	(2,566,161)	(2,047,906)
Fund Balance - Beginning of Year	7,023,267	11,839,749	13,887,655
Residual Equity Transfer	<u>-</u>	<u>236,120</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 9,509,708</u>	<u>\$ 11,839,749</u>

Of the total \$9,509,708 fund balance available at December 31, 1995, \$1,319,487 has been reserved for encumbrances, prepaid expenditures, law enforcement and the Stop-DWI Program. The Designation for Section 8 totaled \$78,381. The amount designated for 1996 is \$5,000,000 resulting in an undesignated fund balance of \$3,111,840 as of December 31, 1995.

### Revenues and Other Financing Sources

Revenues and other financing sources in the General Fund of \$258,930,066 fell short of the revised budget of \$269,861,978 by \$10,931,912. Actual revenues and other financing sources increased by \$367,464 from 1994 to 1995. The revenues and other financing sources and the changes from 1994 are shown in the following table:

<u>Revenues and Other Financing Sources</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1994</u>	<u>Percent of Increase/ (Decrease)</u>
Revenues:				
Real property taxes	\$ 50,067,341	19.3%	\$ (121,507)	(0.2)%
Other tax items	6,729,483	2.6	862,371	14.7
Non-property taxes	71,285,314	27.5	652,754	0.9
Departmental income	28,239,758	10.9	(5,368,859)	(15.9)
Use of money and property	1,570,813	0.6	654,546	71.4
Licenses and permits	804,546	0.3	78,946	10.9
Fines and forfeitures	568,774	0.2	(202,861)	(35.7)
Sale of property and compensation for loss	394,671	0.2	346,633	87.8
Interfund revenues	3,854,916	1.5	(4,500,811)	(53.8)
State aid	59,713,347	23.1	3,422,714	3.3
Federal aid	29,411,490	11.4	2,612,047	9.7
Miscellaneous	<u>2,049,396</u>	<u>0.8</u>	<u>807,742</u>	65.1
Total Revenues	254,689,849	98.4	(756,285)	
Other Financing Sources - Operating transfers in	<u>4,240,217</u>	<u>1.6</u>	<u>1,123,749</u>	36.1
Total Revenues and Other Financing Sources	<u>\$ 258,930,066</u>	<u>100.0%</u>	<u>\$ 367,464</u>	

Reductions in departmental and interfund revenues are attributable to changes in the budget presentation, whereby reimbursements are credited to expenditures rather than being reflected as revenues.

Expenditures and Other Financing Uses

Actual expenditures and other financing uses in the General Fund for the year ended December 31, 1995 were \$261,496,227 or \$15,389,018 less than the revised budget of \$276,885,245. The actual expenditures increased \$885,719 from 1994 to 1995. The actual expenditures and other financing uses for the year ended December 31, 1995 compared to the year ended December 31, 1994 for governmental functions are shown in the following table:

<u>Expenditures and Other Financing Uses</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1994</u>	<u>Percent of Increase/ (Decrease)</u>
Expenditures:				
Current:				
General government support	\$ 32,866,153	12.6%	\$ 637,514	1.9%
Education	17,045,488	6.5	1,695,831	11.0
Public safety	29,408,241	11.2	2,681,159	10.0
Health	22,399,878	8.6	2,043,978	10.0
Transportation	13,875,698	5.3	286,143	2.1
Economic opportunity and development	103,438,658	39.6	3,348,524	3.3
Culture and recreation	824,572	0.3	277,431	50.7
Home and community services	2,871,547	1.1	52,473	1.9
Employee benefits	266,580	0.1	(11,163,192)	(97.7)
Debt service	<u>496,667</u>	<u>0.2</u>	<u>(378,674)</u>	<u>(43.3)</u>
Total Expenditures	223,493,482	85.5	(518,813)	
Other Financing Uses - Operating transfers out	<u>38,002,745</u>	<u>14.5</u>	<u>1,404,532</u>	3.8
Total Expenditures and Other Financing Uses	<u>\$ 261,496,227</u>	<u>100.0%</u>	<u>\$ 885,719</u>	

The decrease in employee benefits is attributable to the changes in the budget presentation as discussed above.

**Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain defined purposes. The County of Rockland maintains the following special revenue funds: County Road, Road Machinery, Community Development and Sewer

District funds. The County, as of January 1, 1995, adopted the provisions of GASB No. 10 and as a result, the fund balance of the Risk Retention Fund was reflected as a residual equity transfer to various newly established internal service funds and the General Fund.

Revenues and Other Financing Sources

The combined amounts of revenues and other financing sources for the Special Revenue Funds for the year ended December 31, 1995 compared to the year ended December 31, 1994 are shown in the following table:

<u>Revenues and Other Financing Sources</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1994</u>	<u>Percent of Increase/ (Decrease)</u>
Revenues:				
Real property taxes	\$ 16,035,050	54.2 %	\$ 2,531	.02 %
Departmental income	68,807	0.2	(613,145)	(89.9)
Use of money and property	716,916	2.4	(62,197)	(8.0)
Licenses and permits	20,120	0.1	(2,208)	(9.9)
Fines and forfeitures	19,206	0.1	(402)	(2.1)
Sale of property and compensation for loss	4,948	0.0	(65,384)	(92.9)
Interfund revenues	182,454	0.6	(24,249,245)	(99.3)
State aid	796,658	2.7	482,718	133.7
Federal aid	3,936,154	13.3	865,838	28.2
Miscellaneous	<u>314,460</u>	<u>1.1</u>	<u>(458,646)</u>	<u>(59.3)</u>
Total Revenues	22,094,773	74.7	(24,100,140)	
Other Financing Sources - Operating transfers in	<u>7,505,149</u>	<u>25.3</u>	<u>729,610</u>	10.7
Total Revenues and Other Financing Sources	<u>\$ 29,599,922</u>	<u>100.0%</u>	<u>\$ (23,370,530)</u>	

The decrease in interfund revenues is due to the County's adoption of GASB Statement No. 10 which requires all self-insurance activities to be reflected in either a general fund or internal service funds. The revenues related to these activities have been reflected in the newly established internal service funds.

Expenditures and Other Financing Uses

The combined amounts of expenditures and other financing uses for the Special Revenue Funds for the year ended December 31, 1995 compared to the year ended December 31, 1994 are shown in the following table:

<u>Expenditures and Other Financing Uses</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1994</u>	<u>Percent of Increase/ (Decrease)</u>
Expenditures:				
Current:				
General government support	\$ -	-%	\$ (895,795)	(100.0)%
Transportation	7,257,942	25.6	273,845	3.9
Economic opportunity and development	3,751,007	13.2	862,487	29.8
Home and community services	8,576,218	30.3	521,954	6.1
Employee benefits	1,265,585	4.5	(25,361,014)	(95.2)
Debt service	<u>280,000</u>	<u>1.0</u>	<u>57,500</u>	25.8
Total Expenditures	21,130,752	74.6	(24,541,023)	
Other Financing Uses - Operating transfers out	<u>7,175,557</u>	<u>25.4</u>	<u>(259,726)</u>	3.5
Total Expenditures and Other Financing Uses	<u>\$ 28,306,309</u>	<u>100.0%</u>	<u>\$ (24,800,749)</u>	

The decrease in general government support and employee benefits is attributable to the change pursuant to GASB Statement No. 10 as discussed above.

**Proprietary Funds**

Proprietary funds include enterprise and internal service funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability. Enterprise funds are used to account for operations that provide services to the public. Internal service funds account for operations that provide services to other departments or agencies of the government or to other governments, on a cost reimbursement basis. The operations of the Summit Park Hospital/Rockland County Infirmiry are

recorded as an enterprise fund. The County has established its Workers' Compensation Benefits, General Liability Claims, Unemployment Benefits and Health Benefit funds as internal service funds.

### Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee or custodial capacity. Fiduciary funds include Expendable Trust and Agency funds. The expendable trust funds include funds held in trust and reserved for social service programs.

The Agency fund reflects the contributions by the County employees to a deferred compensation plan. The current market value of these contributions was \$49,682,004 as of December 31, 1995.

### Fixed Assets

The fixed assets of the County are those assets used in governmental and proprietary fund type operations. Fixed assets consist of land, buildings, improvements, equipment and construction-in-progress which are valued at historical cost or estimated historical cost if actual cost is not available. No provision for depreciation is made on fixed assets except for that recorded in the proprietary fund. The total fixed assets as of December 31, 1995 are as follows:

	<u>General Government</u>	<u>Proprietary Fund</u>	<u>Total</u>
Land	\$ 7,814,618	\$ 360,000	\$ 8,174,618
Buildings	39,855,406	16,221,905	56,077,311
Improvements other than buildings	328,079,242	345,975	328,425,217
Equipment	19,704,149	24,194,813	43,898,962
Construction-in-progress	<u>254,652,941</u>	<u>3,366,340</u>	<u>258,019,281</u>
	650,106,356	44,489,033	694,595,389
Accumulated depreciation	<u>-</u>	<u>(23,594,143)</u>	<u>(23,594,143)</u>
Total	<u>\$ 650,106,356</u>	<u>\$ 20,894,890</u>	<u>\$ 671,001,246</u>

## DEBT ADMINISTRATION

The County of Rockland, New York has received a bond rating from Moody's Investors Service of A1 which reflects the County's sound financial management. Future debt anticipated within the next five years will be financed through a combination of bonds and notes as market conditions warrant.

The long-term bonded debt outstanding at December 31, 1995 totaled \$142,755,500. During the fiscal year the County amortized \$12,819,000 in principal and interest costs totaled \$7,960,681.

Revenue anticipation notes and bond anticipation notes outstanding at December 31, 1995 were \$25,000,000 and \$7,600,000, respectively.

The ratio of net general long-term debt to assessed valuation and the amount of net general long-term debt per capita are useful to citizens of the County, investors and management as indicators of the County's debt position. At December 31, 1995 this data was as follows:

	<u>Amount</u>	<u>Ratio of Net General Long-Term Debt to Assessed Valuation</u>	<u>Net General Long-Term Debt per Capita</u>
Net general long-term debt	\$ 110,425,126	1.11 %	\$ 398.79

## CASH MANAGEMENT

The County of Rockland investment policies are governed by New York State statutes as more fully described in the notes to the financial statements. The County primarily invests its idle cash with local banks. These investments are placed using a competitive bid process which enables the County to obtain the best available rate.

A summary of the County's interest earnings for the year ending December 31, 1995, compared to December 31, 1994, by fund, is as follows:

<u>Fund</u>	<u>1995</u>	<u>1994</u>
General	\$ 537,033	\$ 836,433
Community Development	11,736	17,056
Sewer	705,180	450,128
Risk Retention	-	311,929
Debt Service	2,583,494	1,353,639
Workers' Compensation Benefits	235,796	86,253
General Liability Claims	329,133	-
Unemployment Benefits	1,031	-
Health Benefits	54,480	-
Expendable Trust	<u>1,911</u>	<u>1,945</u>
Total	<u>\$ 4,459,794</u>	<u>\$ 3,057,383</u>

## **RISK MANAGEMENT**

The County is self-insured for general liability, health insurance, unemployment benefits and workers' compensation benefits. The County also has an extensive employee accident prevention program.

## **INDEPENDENT AUDIT**

The Legislative Board has followed a practice of having an independent audit by a certified public accounting firm even though it is not required by New York State Law. This practice has been complied with and the auditors' opinion is included in the report.

## **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (CAFR) to the County of Rockland, New York for its comprehensive annual financial report for the fiscal year ended December 31, 1994. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to

program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

## **ACKNOWLEDGMENTS**

Preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I should like to express my appreciation to all the members of the Department and to our outside independent auditors, Bennett Kielson Storch & Company LLP, who assisted and contributed to its preparation. I would also like to thank the County Executive and the members of the County Legislature for their interest and support in the financial operation of the County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "George W. Renc", written in a cursive style.

George W. Renc  
Commissioner of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Rockland,  
New York

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1994

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Timothy H. Rivdan*  
President

*Jeffrey L. Essler*  
Executive Director

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**FINANCIAL  
SECTION**

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BENNETT KIELSON STORCH & COMPANY LLP  
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Les Storch  
Stuart S. Stengel  
David A. Yablon  
Nicholas DeSantis  
Domenick Consolo  
Bruce L. Blasnik  
Susan L. Friend

To the Honorable Legislature of the  
County of Rockland, New York:

We have audited the general purpose financial statements of the County of Rockland, New York as of and for the year ended December 31, 1995 as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Home and Infirmary Fund. We also did not audit the financial statements of the Rockland County Industrial Development Agency (a component unit) for the year ended December 31, 1995, which represents .21% and .06%, respectively, of the assets and revenues and other financing sources of the component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements insofar as it relates to amounts included for the enterprise fund and component unit in the component unit columns, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Rockland, New York, at December 31, 1995 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 26, 1996 on our consideration of the County of Rockland's internal control structure and a report dated April 26, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as combining and individual fund financial statements and schedules in the table of contents is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements of the County of Rockland, New York. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion and the opinion of the other auditors, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The information listed in the statistical section has not been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, accordingly, we express no opinion on it.

***Bennett Kielson Storch & Company LLP***

April 26, 1996

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**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

COUNTY OF ROCKLAND, NEW YORK

COMBINED BALANCE SHEET  
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS  
 DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Governmental Funds				Proprietary Funds	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>ASSETS</b>						
Cash and Equivalents	\$ 9,085,334	\$ 8,534,863	\$ 12,053,915	\$ 40,191,128	\$ 5,913,998	\$ 9,837,542
Investments	9,500,000	1,900,000	2,935,313	4,550,000	-	4,080,000
Investment of Employees' Deferred Compensation, at market value	-	-	-	-	-	-
Taxes Receivable, net of allowance for uncollectible taxes	45,626,235	-	-	-	-	-
Other Receivables:						
Accounts	12,269,295	155,775	286,238	-	1,220,513	183,635
Accounts - Patient care	-	-	-	-	12,110,173	-
Loans and tuition	-	758,134	-	-	-	-
State and federal aid	41,136,797	497,906	495,153	206,542	-	63,005
Due from other governments	3,218,235	-	-	-	-	-
Due from component unit	-	-	1,565,000	-	-	-
Due from other funds	-	1,037,623	1,055,963	-	2,815,007	2,114,795
	56,624,327	2,449,438	3,402,354	206,542	16,145,693	2,361,435
Allowance for uncollectible amounts	(442,196)	-	-	-	(1,998,306)	-
	56,182,131	2,449,438	3,402,354	206,542	14,147,387	2,361,435
Prepaid Expenditures/Expenses	270,337	35,030	-	-	183,660	179
Inventories	-	-	-	-	388,940	-
Fixed Assets	-	-	-	-	44,489,033	-
Accumulated Depreciation	-	-	-	-	(23,594,143)	-
	-	-	-	-	20,894,890	-
Restricted Assets	-	-	-	1,704,751	-	-
Amount Available in Debt Service Fund	-	-	-	-	-	-
Amount to be Provided for General Long-Term Debt	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 120,664,037</b>	<b>\$ 12,919,331</b>	<b>\$ 18,391,582</b>	<b>\$ 46,652,421</b>	<b>\$ 41,528,875</b>	<b>\$ 16,279,156</b>

Fiduciary Funds	Account Groups		Totals (Memorandum Only)	Component Units	Totals Reporting Entity (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	Primary Government		1995	1994
\$ 4,789,356	\$ -	\$ -	\$ 90,406,136	\$ 13,987,595	\$ 104,393,731	\$ 98,205,716
-	-	-	22,965,313	5,304	22,970,617	12,258,944
49,682,004	-	-	49,682,004	-	49,682,004	41,681,378
-	-	-	45,626,235	-	45,626,235	49,230,641
-	-	-	14,115,456	63,497	14,178,953	11,757,208
-	-	-	12,110,173	-	12,110,173	11,037,882
-	-	-	758,134	1,381,383	2,139,517	1,732,826
-	-	-	42,399,403	430,867	42,830,270	38,811,464
-	-	-	3,218,235	213,339	3,431,574	2,660,261
-	-	-	1,565,000	-	1,565,000	-
-	-	-	7,023,388	452,740	7,476,128	8,139,525
-	-	-	81,189,789	2,541,826	83,731,615	74,139,166
-	-	-	(2,440,502)	(1,054,713)	(3,495,215)	(3,206,843)
-	-	-	78,749,287	1,487,113	80,236,400	70,932,323
-	-	-	489,206	-	489,206	-
-	-	-	388,940	-	388,940	399,550
-	650,106,356	-	694,595,389	4,343,430	698,938,819	677,961,441
-	-	-	(23,594,143)	-	(23,594,143)	(22,058,177)
-	650,106,356	-	671,001,246	4,343,430	675,344,676	655,903,264
-	-	-	1,704,751	-	1,704,751	4,403,970
-	-	18,287,756	18,287,756	-	18,287,756	9,076,375
-	-	112,986,341	112,986,341	-	112,986,341	121,648,140
\$ 54,471,360	\$ 650,106,356	\$ 131,274,097	\$ 1,092,287,215	\$ 19,823,442	\$ 1,112,110,657	\$ 1,063,740,301

(Continued)

COUNTY OF ROCKLAND, NEW YORK

COMBINED BALANCE SHEET (Continued)  
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS  
 DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Governmental Funds				Proprietary Funds	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>						
Liabilities:						
Accounts payable and retained percentages	\$ 10,762,524	\$ 811,095	\$ -	\$ 1,433,042	\$ 2,307,311	\$ 234,388
Accrued liabilities	22,836,112	1,387,846	9,054	-	10,502,511	17,477,116
Employee payroll deductions	-	-	-	-	-	-
Deposits	-	-	-	-	-	-
Due to retirement system	-	-	-	-	2,009,695	-
Due to other governments	1,626,947	-	-	92,279	5,679,388	-
Due to school districts	15,746,879	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Due to other funds	6,044,090	305,287	-	471,265	-	131,843
Deferred revenues - Taxes	28,808,991	-	-	-	-	-
Deferred revenues - Other	328,786	863,899	-	378,615	-	11,520
Deferred compensation payable to employees	-	-	-	-	-	-
Bond interest and matured bonds payable	-	-	94,772	-	-	-
Revenue anticipation note payable	25,000,000	-	-	-	-	-
Bond anticipation notes payable	-	-	-	7,600,000	-	-
Notes payable	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-
Bonds payable	-	-	-	-	14,038,326	4,292
<b>Total Liabilities</b>	<b>111,154,329</b>	<b>3,368,127</b>	<b>103,826</b>	<b>9,975,201</b>	<b>34,537,231</b>	<b>17,859,159</b>
Equity and Other Credits:						
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings (Deficit)	-	-	-	-	-	(1,580,003)
Fund balances:						
Reserved for encumbrances	817,282	927,676	-	2,016,240	-	-
Reserved for prepaid expenditures	270,337	35,030	-	-	-	-
Reserved for law enforcement	53,776	-	-	-	-	-
Reserved for STOP - DWI Program	178,092	-	-	-	-	-
Reserved for workers' compensation	-	-	-	-	-	-
Reserved for unemployment benefits	-	-	-	-	-	-
Reserved for insurance and claims	-	-	-	-	-	-
Reserved for long-term receivable	-	67,563	1,448,552	-	-	-
Reserved for social service programs	-	-	-	-	-	-
Reserved for debt service	-	-	16,839,204	-	-	-
Reserved for student loans	-	-	-	-	-	-
Reserved for parklands	-	-	-	194,000	-	-
Unreserved:						
Designated for affordable housing	-	225,000	-	-	-	-
Designated for planning studies	-	-	-	-	-	-
Designated for Section 8	78,381	-	-	-	-	-
Designated for subsequent year's expenditures	5,000,000	1,640,619	-	-	-	-
Undesignated	3,111,840	6,655,316	-	34,466,980	6,991,644	-
<b>Total Equity and Other Credits</b>	<b>9,509,708</b>	<b>9,551,204</b>	<b>18,287,756</b>	<b>36,677,220</b>	<b>6,991,644</b>	<b>(1,580,003)</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$ 120,664,037</b>	<b>\$ 12,919,331</b>	<b>\$ 18,391,582</b>	<b>\$ 46,652,421</b>	<b>\$ 41,528,875</b>	<b>\$ 16,279,156</b>

The accompanying notes are an integral part of the financial statements.

Fiduciary Funds	Account Groups		Totals (Memorandum Only)	Component Units	Totals Reporting Entity (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	Primary Government		1995	1994
\$ -	\$ -	\$ -	\$ 15,548,360	\$ 2,643,085	\$ 18,191,445	\$ 16,044,288
-	-	-	52,212,639	3,463,470	55,676,109	52,903,254
1,256	-	-	1,256	-	1,256	51,635
3,789,464	-	-	3,789,464	-	3,789,464	5,623,769
-	-	2,561,215	4,570,910	-	4,570,910	910,850
829,798	-	-	8,228,412	1,713,893	9,942,305	12,989,114
-	-	-	15,746,879	-	15,746,879	21,121,271
-	-	-	-	1,565,000	1,565,000	-
70,903	-	-	7,023,388	452,740	7,476,128	8,139,525
-	-	-	28,808,991	-	28,808,991	25,879,326
-	-	-	1,582,820	4,728,758	6,311,578	5,365,802
49,682,004	-	-	49,682,004	-	49,682,004	41,681,378
-	-	-	94,772	-	94,772	18,121
-	-	-	25,000,000	-	25,000,000	15,000,000
-	-	-	7,600,000	-	7,600,000	8,000,000
-	-	-	-	2,500,000	2,500,000	-
-	-	-	-	541,649	541,649	-
-	-	128,712,882	142,755,500	-	142,755,500	143,028,500
54,373,425	-	131,274,097	362,645,395	17,608,595	380,253,990	356,756,833
-	650,106,356	-	650,106,356	-	650,106,356	635,843,454
-	-	-	(1,580,003)	1,237,847	(342,156)	(3,854,994)
-	-	-	3,761,198	-	3,761,198	2,079,901
-	-	-	305,367	-	305,367	-
-	-	-	53,776	-	53,776	-
-	-	-	178,092	-	178,092	99,500
-	-	-	-	-	-	236,120
-	-	-	-	-	-	102,368
-	-	-	-	-	-	485,328
-	-	-	1,516,115	-	1,516,115	319,480
97,935	-	-	97,935	-	97,935	95,702
-	-	-	16,839,204	-	16,839,204	8,823,137
-	-	-	-	137,306	137,306	140,791
-	-	-	194,000	-	194,000	194,000
-	-	-	225,000	-	225,000	225,000
-	-	-	-	-	-	30,000
-	-	-	78,381	-	78,381	51,460
-	-	-	6,640,619	-	6,640,619	5,845,044
-	-	-	51,225,780	839,694	52,065,474	56,267,177
97,935	650,106,356	-	729,641,820	2,214,847	731,856,667	706,983,468
<u>\$ 54,471,360</u>	<u>\$ 650,106,356</u>	<u>\$ 131,274,097</u>	<u>\$ 1,092,287,215</u>	<u>\$ 19,823,442</u>	<u>\$ 1,112,110,657</u>	<u>\$ 1,063,740,301</u>

COUNTY OF ROCKLAND, NEW YORK

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED  
 COMPONENT UNIT  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Governmental Funds			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Real property taxes	\$ 50,067,341	\$ 16,035,050	\$ -	\$ -
Other tax items	6,729,483	-	-	-
Non-property taxes	71,285,314	-	-	-
Departmental income	28,239,758	68,807	-	-
Use of money and property	1,570,813	716,916	2,583,494	-
Licenses and permits	804,546	20,120	-	-
Fines and forfeitures	568,774	19,206	-	-
Sale of property and compensation for loss	394,671	4,948	-	-
Interfund revenues	3,854,916	182,454	-	-
State aid	59,713,347	796,658	1,301,864	1,962,787
Federal aid	29,411,490	3,936,154	239,766	109,335
Miscellaneous	2,049,396	314,460	3,863,303	136,222
<b>Total Revenues</b>	<b>254,689,849</b>	<b>22,094,773</b>	<b>7,988,427</b>	<b>2,208,344</b>
Expenditures:				
Current:				
General government support	32,866,153	-	-	-
Education	17,045,488	-	-	-
Public safety	29,408,241	-	-	-
Health	22,399,878	-	-	-
Transportation	13,875,698	7,257,942	-	-
Economic opportunity and development	103,438,658	3,751,007	-	-
Culture and recreation	824,572	-	-	-
Home and community services	2,871,547	8,576,218	-	-
Employee benefits	266,580	1,265,585	-	-
Debt Service:				
Principal	-	-	11,221,783	-
Interest	496,667	280,000	7,514,672	-
Capital Outlay	-	-	-	7,602,033
<b>Total Expenditures</b>	<b>223,493,482</b>	<b>21,130,752</b>	<b>18,736,455</b>	<b>7,602,033</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>31,196,367</b>	<b>964,021</b>	<b>(10,748,028)</b>	<b>(5,393,689)</b>
Other Financing Sources (Uses):				
Proceeds from serial bonds	-	-	-	10,121,000
Operating transfers in	4,240,217	7,505,149	24,735,278	1,123,882
Operating transfers out	(27,314,845)	(7,175,557)	(4,775,869)	(6,617,507)
Operating transfers out - Component unit	(10,687,900)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(33,762,528)</b>	<b>329,592</b>	<b>19,959,409</b>	<b>4,627,375</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expend- itures and Other Uses</b>	<b>(2,566,161)</b>	<b>1,293,613</b>	<b>9,211,381</b>	<b>(766,314)</b>
Fund Balances - Beginning of Year	11,839,749	8,508,995	9,076,375	38,222,134
Residual Equity Transfer	236,120	(251,404)	-	(778,600)
<b>Fund Balances - End of Year</b>	<b>\$ 9,509,708</b>	<b>\$ 9,551,204</b>	<b>\$ 18,287,756</b>	<b>\$ 36,677,220</b>

The accompanying notes are an integral part of the financial statements.

Fiduciary Funds	Totals (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)	
	Primary Government	Soil and Water Conservation District	1995	1994
Expendable Trusts				
\$ -	\$ 66,102,391	\$ -	\$ 66,102,391	\$ 66,221,367
-	6,729,483	-	6,729,483	5,867,112
-	71,285,314	-	71,285,314	70,632,560
19,346	28,327,911	113,415	28,441,326	34,409,562
1,911	4,873,134	1,246	4,874,380	3,051,778
-	824,666	-	824,666	747,928
-	587,980	-	587,980	791,243
-	399,619	-	399,619	118,370
-	4,037,370	-	4,037,370	32,787,426
-	63,774,656	13,700	63,788,356	63,133,960
-	33,696,745	8,110	33,704,855	32,395,523
-	6,363,381	821	6,364,202	2,433,330
21,257	287,002,650	137,292	287,139,942	312,590,159
-	32,866,153	-	32,866,153	33,124,434
-	17,045,488	-	17,045,488	15,349,657
-	29,408,241	-	29,408,241	26,727,082
-	22,399,878	-	22,399,878	20,355,900
-	21,133,640	-	21,133,640	20,573,652
19,024	107,208,689	-	107,208,689	103,014,135
-	824,572	-	824,572	547,141
-	11,447,765	131,321	11,579,086	10,984,067
-	1,532,165	-	1,532,165	38,056,371
-	11,221,783	-	11,221,783	10,546,725
-	8,291,339	-	8,291,339	7,900,571
-	7,602,033	-	7,602,033	14,185,797
19,024	270,981,746	131,321	271,113,067	301,365,532
2,233	16,020,904	5,971	16,026,875	11,224,627
-	10,121,000	-	10,121,000	20,976,500
-	37,604,526	-	37,604,526	30,611,544
-	(45,883,778)	-	(45,883,778)	(38,968,856)
-	(10,687,900)	-	(10,687,900)	(10,412,900)
-	(8,846,152)	-	(8,846,152)	2,206,288
2,233	7,174,752	5,971	7,180,723	13,430,915
95,702	67,742,955	21,450	67,764,405	54,333,490
-	(793,884)	-	(793,884)	-
\$ 97,935	\$ 74,123,823	\$ 27,421	\$ 74,151,244	\$ 67,764,405

COUNTY OF ROCKLAND, NEW YORK

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS  
 YEAR ENDED DECEMBER 31, 1995

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Real property taxes	\$ 49,591,300	\$ 50,067,341	\$ 476,041	\$ 15,914,747	\$ 16,035,050	\$ 120,303
Other tax items	6,100,000	6,729,483	629,483	-	-	-
Non-property taxes	73,936,001	71,285,314	(2,650,687)	-	-	-
Departmental income	28,789,881	28,239,758	(550,123)	33,000	68,807	35,807
Use of money and property	994,600	1,570,813	576,213	450,000	716,916	266,916
Licenses and permits	846,760	804,546	(42,214)	13,000	20,120	7,120
Fines and forfeitures	508,997	568,774	59,777	10,000	19,206	9,206
Sale of property and compensation for loss	12,921	394,671	381,750	-	4,948	4,948
Interfund revenues	4,722,128	3,854,916	(867,212)	380,000	182,454	(197,546)
State aid	66,777,558	59,713,347	(7,064,211)	881,272	796,658	(84,614)
Federal aid	31,887,808	29,411,490	(2,476,318)	15,699,844	3,936,154	(11,763,690)
Miscellaneous	1,450,011	2,049,396	599,385	278,792	314,460	35,668
<b>Total Revenues</b>	<b>265,617,965</b>	<b>254,689,849</b>	<b>(10,928,116)</b>	<b>33,660,655</b>	<b>22,094,773</b>	<b>(11,565,882)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government support	35,397,228	32,866,153	2,531,075	265,000	-	265,000
Education	19,972,650	17,045,488	2,927,162	-	-	-
Public safety	30,589,118	29,408,241	1,180,877	-	-	-
Health	23,783,433	22,399,878	1,383,555	-	-	-
Transportation	14,533,582	13,875,698	657,884	7,877,020	7,257,942	619,078
Economic opportunity and development	109,234,616	103,438,658	5,795,958	15,801,844	3,751,007	12,050,837
Culture and recreation	848,417	824,572	23,845	-	-	-
Home and community services	2,977,668	2,871,547	106,121	11,028,499	8,576,218	2,452,281
Employee benefits	600,000	266,580	333,420	1,265,600	1,265,585	15
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	496,667	496,667	-	280,000	280,000	-
<b>Total Expenditures</b>	<b>238,433,379</b>	<b>223,493,482</b>	<b>14,939,897</b>	<b>36,517,963</b>	<b>21,130,752</b>	<b>15,387,211</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>27,184,586</b>	<b>31,196,367</b>	<b>4,011,781</b>	<b>(2,857,308)</b>	<b>964,021</b>	<b>3,821,329</b>
<b>Other Financing Sources (Uses):</b>						
Operating transfers in	4,244,013	4,240,217	(3,796)	7,505,149	7,505,149	-
Operating transfers out	(27,763,966)	(27,314,845)	449,121	(7,328,598)	(7,175,557)	153,041
Operating transfers out - Component unit	(10,687,900)	(10,687,900)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(34,207,853)</b>	<b>(33,762,528)</b>	<b>445,325</b>	<b>176,551</b>	<b>329,592</b>	<b>153,041</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(7,023,267)</b>	<b>(2,566,161)</b>	<b>4,457,106</b>	<b>(2,680,757)</b>	<b>1,293,613</b>	<b>3,974,370</b>
<b>Fund Balances - Beginning of Year</b>	<b>7,023,267</b>	<b>11,839,749</b>	<b>4,816,482</b>	<b>2,680,757</b>	<b>8,508,995</b>	<b>5,828,238</b>
<b>Residual Equity Transfer</b>	<b>-</b>	<b>236,120</b>	<b>236,120</b>	<b>-</b>	<b>(251,404)</b>	<b>(251,404)</b>
<b>Fund Balances - End of Year</b>	<b>\$ -</b>	<b>\$ 9,509,708</b>	<b>\$ 9,509,708</b>	<b>\$ -</b>	<b>\$ 9,551,204</b>	<b>\$ 9,551,204</b>

The accompanying notes are an integral part of the financial statements.

Debt Service Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 65,506,047	\$ 66,102,391	\$ 596,344
-	-	-	6,100,000	6,729,483	629,483
-	-	-	73,936,001	71,285,314	(2,650,687)
-	-	-	28,822,881	28,308,565	(514,316)
-	2,583,494	2,583,494	1,444,600	4,871,223	3,426,623
-	-	-	859,760	824,666	(35,094)
-	-	-	518,997	587,980	68,983
-	-	-	12,921	399,619	386,698
-	-	-	5,102,128	4,037,370	(1,064,758)
-	1,301,864	1,301,864	67,658,830	61,811,869	(5,846,961)
-	239,766	239,766	47,587,652	33,587,410	(14,000,242)
448,468	3,863,303	3,414,835	2,177,271	6,227,159	4,049,888
448,468	7,988,427	7,539,959	299,727,088	284,773,049	(14,954,039)
-	-	-	35,662,228	32,866,153	2,796,075
-	-	-	19,972,650	17,045,488	2,927,162
-	-	-	30,589,118	29,408,241	1,180,877
-	-	-	23,783,433	22,399,878	1,383,555
-	-	-	22,410,602	21,133,640	1,276,962
-	-	-	125,036,460	107,189,665	17,846,795
-	-	-	848,417	824,572	23,845
-	-	-	14,006,167	11,447,765	2,558,402
-	-	-	1,865,600	1,532,165	333,435
11,240,893	11,221,783	19,110	11,240,893	11,221,783	19,110
7,687,690	7,514,672	173,018	8,464,357	8,291,339	173,018
18,928,583	18,736,455	192,128	293,879,925	263,360,689	30,519,236
(18,480,115)	(10,748,028)	7,732,087	5,847,163	21,412,360	15,565,197
18,480,115	24,735,278	6,255,163	30,229,277	36,480,644	6,251,367
(4,775,869)	(4,775,869)	-	(39,868,433)	(39,266,271)	602,162
-	-	-	(10,687,900)	(10,687,900)	-
13,704,246	19,959,409	6,255,163	(20,327,056)	(13,473,527)	6,853,529
(4,775,869)	9,211,381	13,987,250	(14,479,893)	7,938,833	22,418,726
4,775,869	9,076,375	4,300,506	14,479,893	29,425,119	14,945,226
-	-	-	-	(15,284)	(15,284)
\$ -	\$ 18,287,756	\$ 18,287,756	\$ -	\$ 37,348,668	\$ 37,348,668

COUNTY OF ROCKLAND, NEW YORK

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY  
 ALL PROPRIETARY FUNDS AND DISCRETELY PRESENTED COMPONENT UNITS  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Enterprise Fund	Internal Service Funds	Totals (Memorandum Only)	Component Units
			Primary Government	
Operating Revenues:				
Charges for services	\$ 57,388,461	\$ 29,686,364	\$ 87,074,825	\$ 32,250
Miscellaneous	2,135,766	92,949	2,228,715	-
Total Operating Revenues	<u>59,524,227</u>	<u>29,779,313</u>	<u>89,303,540</u>	<u>32,250</u>
Operating Expenses:				
General government support	-	-	-	-
Administrative and general expenses	3,754,300	352,414	4,106,714	-
Salaries and wage expenses	34,698,884	66,950	34,765,834	13,223
Judgments and claims	-	1,079,010	1,079,010	-
Pension and employee benefits	14,869,197	26,604,554	41,473,751	3,468
Supplies and other expenses	10,052,505	-	10,052,505	726,401
Depreciation	1,693,513	-	1,693,513	-
Provision for bad debts	954,480	-	954,480	-
Total Operating Expenses	<u>66,022,879</u>	<u>28,102,928</u>	<u>94,125,807</u>	<u>743,092</u>
Income (Loss) From Operations	<u>(6,498,652)</u>	<u>1,676,385</u>	<u>(4,822,267)</u>	<u>(710,842)</u>
Non-Operating Revenues (Expenses):				
Real property taxes	-	-	-	1,779,203
Interest income	-	620,440	620,440	84,785
Interest on indebtedness	(445,676)	(333)	(446,009)	-
State aid	-	-	-	44,872
Miscellaneous	-	-	-	3,044
Total Non-Operating Income (Expenses)	<u>(445,676)</u>	<u>620,107</u>	<u>174,431</u>	<u>1,911,904</u>
Net Income (Loss) Before Operating Transfers	<u>(6,944,328)</u>	<u>2,296,492</u>	<u>(4,647,836)</u>	<u>1,201,062</u>
Operating Transfers In	<u>8,279,252</u>	<u>-</u>	<u>8,279,252</u>	<u>-</u>
Net Income (Loss)	<u>1,334,924</u>	<u>2,296,492</u>	<u>3,631,416</u>	<u>1,201,062</u>
Fund Balance/Retained Earnings (Deficit) - Beginning of Year	5,656,720	(3,891,779)	1,764,941	36,785
Residual Equity Transfer	-	15,284	15,284	-
Fund Balance/Retained Earnings (Deficit) - End of Year	<u>\$ 6,991,644</u>	<u>\$ (1,580,003)</u>	<u>\$ 5,411,641</u>	<u>\$ 1,237,847</u>

The accompanying notes are an integral part of the financial statements.

Totals  
Reporting Entity  
(Memorandum Only)

1995	1994
\$ 87,107,075	\$ 60,427,480
2,228,715	1,737,237
<u>89,335,790</u>	<u>62,164,717</u>
-	6,376
4,106,714	3,960,715
34,779,057	34,238,611
1,079,010	-
41,477,219	15,182,866
10,778,906	10,418,764
1,693,513	1,568,027
954,480	1,796,728
<u>94,868,899</u>	<u>67,172,087</u>
<u>(5,533,109)</u>	<u>(5,007,370)</u>
1,779,203	-
705,225	87,395
(446,009)	(364,956)
44,872	-
3,044	-
<u>2,086,335</u>	<u>(277,561)</u>
(3,446,774)	(5,284,931)
<u>8,279,252</u>	<u>8,357,312</u>
4,832,478	3,072,381
1,801,726	(1,270,655)
15,284	-
<u>\$ 6,649,488</u>	<u>\$ 1,801,726</u>

COUNTY OF ROCKLAND, NEW YORK

COMBINED STATEMENT OF CASH FLOWS  
 ALL PROPRIETARY FUNDS AND DISCRETELY PRESENTED COMPONENT UNITS  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Enterprise Fund	Internal Service Funds	Totals	Component Units
			(Memorandum Only)	
			Primary Government	
Cash Flows From Operating Activities:				
Income (loss) from operations	\$ (6,498,652)	\$ 1,676,385	\$ (4,822,267)	\$ (710,842)
Adjustments to reconcile income (loss) from operations to net cash provided by (used in) operating activities:				
Depreciation and amortization	1,693,513	-	1,693,513	-
Provision for bad debts	954,480	-	954,480	-
Changes in operating assets and liabilities:				
Accounts receivable	(494,574)	(139,280)	(633,854)	-
Accounts receivable - Patient care	(2,019,828)	-	(2,019,828)	-
State and federal aid receivable	-	(63,005)	(63,005)	-
Prepaid expenses	(183,660)	(179)	(183,839)	-
Inventories	10,610	-	10,610	-
Accounts payable	831,103	234,388	1,065,491	238,841
Accrued liabilities	1,161	11,197,603	11,198,764	-
Due to retirement system	2,009,695	-	2,009,695	-
Due to other governments	(2,215,186)	-	(2,215,186)	-
Deferred revenues	-	11,520	11,520	-
Net Cash Provided by (Used in) Operating Activities	(5,911,338)	12,917,432	7,006,094	(472,001)
Cash Flows From Investing Activities:				
Interest income	-	620,440	620,440	78,998
Purchase of investments	-	(2,735,316)	(2,735,316)	-
Net Cash Provided by (Used in) Investing Activities	-	(2,114,876)	(2,114,876)	78,998
Cash Flows From Capital and Related Financing Activities:				
Proceeds of notes and loans	-	-	-	3,041,649
Issuance of long-term debt	2,425,000	-	2,425,000	-
Retirement of long-term debt	(1,402,648)	-	(1,402,648)	(110,035)
Interest on indebtedness	(611,590)	-	(611,590)	-
Acquisition and construction of capital assets	(2,183,588)	-	(2,183,588)	(3,042,295)
Loan from primary government	-	-	-	1,865,000
Repayment to primary government	-	-	-	(300,000)
Net Cash Provided by (Used) in Capital and Related Financing Activities	(1,772,826)	-	(1,772,826)	1,454,319
Cash Flows From Non-Capital Financing Activities:				
Residual equity transfer	-	15,284	15,284	-
Due from other funds	614,653	(2,114,795)	(1,500,142)	-
Due to other funds	-	127,317	127,317	-
Operating transfers in	8,279,252	-	8,279,252	-
Retirement of long-term debt	(194,250)	(319)	(194,569)	-
Interest on indebtedness	(203,038)	(333)	(203,371)	-
Real property taxes	-	-	-	1,779,203
Miscellaneous revenues	-	-	-	3,044
Net Cash Provided by (Used in) Non-Capital Financing Activities	8,496,617	(1,972,846)	6,523,771	1,782,247
Net Increase (Decrease) in Cash and Equivalents	812,453	8,829,710	9,642,163	2,843,563
Cash and Equivalents - Beginning of Year	5,101,545	1,007,832	6,109,377	36,785
Cash and Equivalents - End of Year	\$ 5,913,998	\$ 9,837,542	\$ 15,751,540	\$ 2,880,348

The accompanying notes are an integral part of the financial statements.

Totals Reporting Entity (Memorandum Only)	
1995	1994
\$ (5,533,109)	\$ (5,007,370)
1,693,513	1,568,027
954,480	1,796,728
(633,854)	112,684
(2,019,828)	(810,414)
(63,005)	-
(183,839)	-
10,610	2,844
1,304,332	864,524
11,198,764	1,906,188
2,009,695	-
(2,215,186)	481,918
11,520	-
<u>6,534,093</u>	<u>915,129</u>
699,438	87,395
(2,735,316)	(1,344,684)
<u>(2,035,878)</u>	<u>(1,257,289)</u>
3,041,649	-
2,425,000	2,618,500
(1,512,683)	(2,668,206)
(611,590)	(433,947)
(5,225,883)	(2,458,144)
1,865,000	-
(300,000)	-
<u>(318,507)</u>	<u>(2,941,797)</u>
15,284	-
(1,500,142)	(3,429,660)
127,317	(1,855,509)
8,279,252	8,357,312
(194,569)	(194,569)
(203,371)	(217,379)
1,779,203	-
3,044	-
<u>8,306,018</u>	<u>2,660,195</u>
12,485,726	(623,762)
<u>6,146,162</u>	<u>6,769,924</u>
<u>\$ 18,631,888</u>	<u>\$ 6,146,162</u>

COUNTY OF ROCKLAND, NEW YORK

COMBINING STATEMENT OF CHANGES IN FUND BALANCES - ALL FUNDS  
 COMMUNITY COLLEGE FUND (COMPONENT UNIT)  
 YEAR ENDED AUGUST 31, 1995  
 (With Comparative Totals for 1994)

	Current Funds		Loan Fund
	Unrestricted	Restricted	
Revenues - Educational and general	\$ 27,218,045	\$ 6,131,615	\$ 1,957
Expenditures - Educational and general	38,526,764	6,131,615	5,442
Deficiency of Revenues Over Expenditures	(11,308,719)	-	(3,485)
Other - Operating transfers in - Primary government	10,687,900	-	-
Net Increase (Decrease) in Fund Balance	(620,819)	-	(3,485)
Fund Balance - Beginning of Year	1,433,092	-	140,791
Fund Balance - End of Year	<u>\$ 812,273</u>	<u>\$ -</u>	<u>\$ 137,306</u>

The accompanying notes are an integral part of the financial statements.

Totals	
1995	1994
\$ 33,351,617	\$ 33,940,638
<u>44,663,821</u>	<u>42,804,878</u>
(11,312,204)	(8,864,240)
<u>10,687,900</u>	<u>10,412,900</u>
(624,304)	1,548,660
<u>1,573,883</u>	<u>25,223</u>
<u>\$ 949,579</u>	<u>\$ 1,573,883</u>

COUNTY OF ROCKLAND, NEW YORK

COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES  
 COMMUNITY COLLEGE FUND (COMPONENT UNIT)  
 YEAR ENDED AUGUST 31, 1995  
 (With Comparative Totals for 1994)

	Current Funds	
	Unrestricted	Restricted
Revenues:		
Educational and General:		
Student revenues	\$ 12,075,284	\$ -
Other revenues	2,336,032	555,295
Federal and State sponsored grants	10,990,235	5,576,320
Revenues in lieu of local sponsor grant	1,816,494	-
Total Revenues	<u>27,218,045</u>	<u>6,131,615</u>
Expenditures:		
Educational and General:		
Instructional and departmental research	18,411,731	-
Sponsored research and other programs	-	1,275,419
Libraries	918,699	-
Extension and public service	896,569	-
Student services and programs	2,260,729	-
Student wages	-	217,871
Maintenance and operation of plant	5,245,170	-
Scholarships and fellows	-	4,638,325
General administration and institutional services	2,881,383	-
Employee benefits	7,912,483	-
Other	-	-
Total Expenditures	<u>38,526,764</u>	<u>6,131,615</u>
Deficiency of Revenues Over Expenditures	(11,308,719)	-
Other - Operating transfers in - Primary government	<u>10,687,900</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	<u>\$ (620,819)</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

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Totals

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<u>1995</u>	<u>1994</u>
\$ 12,075,284	\$ 13,037,955
2,891,327	2,935,310
16,566,555	15,931,007
1,816,494	2,031,027
<u>33,349,660</u>	<u>33,935,299</u>
18,411,731	18,319,130
1,275,419	270,389
918,699	716,073
896,569	929,472
2,260,729	2,395,531
217,871	224,912
5,245,170	5,061,063
4,638,325	4,326,324
2,881,383	2,685,905
7,912,483	7,831,945
-	12,726
<u>44,658,379</u>	<u>42,773,470</u>
(11,308,719)	(8,838,171)
<u>10,687,900</u>	<u>10,412,900</u>
<u>\$ (620,819)</u>	<u>\$ 1,574,729</u>

**Note 1 - Summary of Significant Accounting Policies**

The County of Rockland, New York was established in 1798 and operates in accordance with its charter, County Law and the various other applicable laws of the State of New York. The County functions under a County Executive/Legislature form of government. The County Legislature is the legislative body responsible for overall operation of the County. The County Executive serves as the chief executive officer and the Commissioner of Finance serves as the chief financial officer. The County provides the following services to its residents: education, public safety, health, transportation, economic opportunity and development, culture and recreation, home and community services and general and administrative support.

The accounting policies of the County of Rockland, New York conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the County's more significant accounting policies:

**A. Financial Reporting Entity**

The financial reporting entity consists of a) the primary government which is the County of Rockland, b) organizations for which the County is financially accountable and c) other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Statement No. 14.

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the County's reporting entity was made by applying the criteria set forth in GASB Statement No. 14, including legal standing, fiscal dependency and financial accountability. Based upon the above criteria, the following individual component units are included in the County's reporting entity because of their operational relationship with the County.

The Rockland County Community College was established in 1959 with the County of Rockland as the local sponsor under provisions of Article 126 of the Education Law. The College is administered by a board of trustees consisting of nine voting members; five are appointed by the County Legislature and four by the Governor. The College budget is subject to the approval of the County Legislature. The County provides one-half of the capital costs and one-third of the operating costs for the College. Title to real property of the College vests with the County and bonds and notes for College capital costs are issued by the County and are County debt. A fiscal year ending August 31st is mandated by State Law for the College. The College is included in the County's reporting entity since the primary government is able to impose its will, as demonstrated through the ability to approve budgets. The College may also result in a financial burden to the primary government since the County is obligated for the debt of the College. The College has been reflected as a discretely presented component unit.

The Rockland County Industrial Development Agency is a public benefit corporation created by State legislation to promote the economic welfare, recreation opportunities and prosperity of the County's inhabitants. Members of the Agency are appointed by the County Legislature. Agency members have complete responsibility for management of the Agency and accountability for fiscal

**Note 1 - Summary of Significant Accounting Policies (Continued)**

matters. The County is not liable for Agency bonds or notes. The governing board of the Agency serves at the will of the County Legislature and therefore, the primary government is able to impose its will on the Agency. Since the Agency does not provide services entirely or almost entirely to the County of Rockland, the financial statements of the Agency have been reflected as a discretely presented component unit.

The Rockland County Soil and Water Conservation District was established pursuant to New York State Soil Conservation District Law and Legislative resolution. The District provides for the conservation of soil and soil resources of the State and the County. The Board of Directors are appointed by the County Legislature. The Board of Directors serve at the will of the County Legislature and therefore, the primary government is able to impose its will on the District. Since the District is also dependent on the financial support provided by the County, the financial statements of the District have been reflected as a discretely presented component unit.

The Rockland County Solid Waste Management Authority is a public benefit corporation created pursuant to the Rockland County Solid Waste Management Authority Act constituting Title 13-M of the New York State Public Authorities Law. The Authority provides solid waste management services to the residents of the County. The Authority is administered by fifteen members. Eight members are members of the County Legislature, five members are supervisors of towns within the County and two members are appointed by the County Executive and therefore the County is considered able to impose its will on the Agency. Authority members have complete responsibility for management of the Authority and accountability for fiscal matters. The Authority has the power to issue debt and enter into loan agreements. The County is not liable for the Authority's debt. Since the Authority does not provide services entirely or almost entirely to the County, the financial statements of the Authority have been reflected as a discretely presented component unit.

Note 5 presents condensed financial statements for each of the discretely presented component units, as well as the addresses of the administrative office to obtain complete financial statements.

**B. Basis of Presentation**

The accounts of the County are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, liabilities, fund balances/retained earnings, revenues and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The County's resources are reflected in the financial statements in seven generic fund types within three broad fund categories as well as two account groups, in accordance with generally accepted accounting principles as follows:

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**1. Fund Categories**

- a. Governmental Funds - Governmental Funds are those through which most general government functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds.

General Fund - The General Fund constitutes the primary operating fund of the County in that it includes all revenues and expenditures not required by law to be accounted for in other funds.

Special Revenue Funds - Special revenue funds are established to account for the proceeds of specific revenue sources (other than proprietary, expendable trusts or capital projects) that are legally restricted to expenditures for certain defined purposes. The special revenue funds of the County are as follows:

County Road Fund - The County Road Fund was established pursuant to New York State Highway Law and is used to account for the maintenance and repair of County roads and bridges and snow removal costs.

Road Machinery Fund - The Road Machinery Fund is used to account for the purchase, repair and maintenance of highway machinery, tools and equipment and for the purchase, construction and maintenance of buildings for the storage and repair of highway machinery and equipment.

Community Development Fund - The Community Development Fund is used to account for projects financed by entitlements from the U.S. Department of Housing and Urban Development.

Sewer District Fund - The Sewer District Fund is used to account for the operation and maintenance of the County's sewer facilities.

*ADD*  
Risk Retention Fund - The Risk Retention Fund is provided to account for the financing and payment of general liability claims, unemployment benefits, health benefits and certain workers' compensation benefits for which the County is self-insured (see Note 2).

*ADD*  
Debt Service Fund - The Debt Service Fund is provided to account for the accumulation of resources to be used for the redemption of principal and interest on general long-term debt.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

- b. Proprietary Funds - Proprietary funds include enterprise and internal service funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private enterprises or where the governing body has decided

**Note 1 - Summary of Significant Accounting Policies (Continued)**

that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability. Enterprise funds are used to account for those operations that provide services to the public. Internal service funds account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The operations of the Summit Park Hospital/Rockland County Infirmarary (Home and Infirmarary) are recorded as an enterprise fund. The Home and Infirmarary is a chronic care hospital and a skilled nursing facility established and is operated under provisions of Article 6 of General Municipal Law. The County has established its Workers' Compensation Benefits, General Liability Claims, Unemployment Benefits and Health Benefits funds as internal service funds.

- c. Fiduciary Funds - Fiduciary Funds are used to account for assets held by the County in a trustee or custodial capacity. Fiduciary funds include Expendable Trust and Agency funds. Expendable trust funds account for assets held by the County in accordance with terms of a trust agreement. Agency funds account for assets held by the County on behalf of others.

**2. Account Groups**

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt.

General Fixed Assets Account Group - This account group is established to account for all fixed assets not accounted for in proprietary fund types.

General Long-Term Debt Account Group - This account group is established to account for all long-term obligations that are not a specific liability of the proprietary fund types.

**C. Measurement Focus/Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types and expendable trust funds are presented using the flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The reported unreserved fund balance is a measure of "available spendable resources".

Proprietary funds are accounted for on the flow of economic resources measurement focus. This measurement focus emphasizes the determination of net income. With this measurement focus, all assets and liabilities (whether current or non-current) associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets. The reported fund equity (net total assets) may be segregated into contributed capital and fund balance/retained earnings components.

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Agency funds are custodial in nature and do not measure results of operations or have a measurement focus.

The modified accrual basis of accounting is followed in the governmental fund types, expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they are "measurable" and "available" to finance current operations. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Governmental Accounting Standards Board (GASB) has specified the principles to be used in the recognition of real property tax revenue. These principles provide that real property taxes be recognized as revenue only when received in cash during the current period, or soon enough thereafter to be "available" to meet the obligations of the current period. The term "available" has been limited to a period not to exceed sixty days subsequent to the end of the fiscal year unless unusual circumstances are present. A one year availability period is used for revenue recognition for all other governmental and expendable trust fund revenues. Revenues susceptible to accrual include real property taxes, services to other governments, intergovernmental revenues and operating transfers. Permits, fees and other similar revenues are not susceptible to accrual because generally they are not measurable until they are received in cash. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are accrued when the expenditure is made.

Expenditures, under the modified accrual basis, are generally recognized when the related fund liability is incurred. Exceptions to this general rule are (1) unmatured principal and interest on general long-term debt which is recognized as an expenditure when due and (2) certain payments to employee retirement systems which are recorded in the General Long-Term Debt Account Group and recognized as an expenditure when paid.

The accrual basis of accounting is followed in the proprietary funds. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered. Revenues received under cost reimbursement agreements and prospective contractual agreements represent a substantial portion of the Home and Infirmary's revenue and are subject to audit and possible adjustment by the third-party reimbursement agencies. Retroactively calculated third-party contractual adjustments are accrued on an estimated basis in the period the services are rendered and adjusted in future periods as required.

**Component Units**

Component units are presented on the basis of accounting that most accurately reflect their activities. The Soil and Water Conservation District is accounted for on the modified accrual basis. The College, the Industrial Development Agency and the Solid Waste Management Authority are accounted for on the accrual basis. The College, however, does ~~not~~ reflect property, plant and equipment as an asset of the fund, ~~and depreciation is not reflected.~~ Property, plant and equipment of the College is owned by the County and such assets are reflected in the General Fixed Assets Account Group.

*plant*

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**D. Budgetary Data**

The County follows the procedures enumerated below in establishing the budgetary data reflected in the financial statements:

- a) On or before August 1st, the administrative head of each department is required to submit to the County Executive the expenditure requirements for the next fiscal year.
- b) The County Legislature or a designated committee reviews the appropriation requests and the applicable revenue estimates.
- c) The County Executive is required to file the tentative budget for the ensuing year with the Clerk of the Legislature on or before November 1st.
- d) Subsequent to November 1st, the Legislature conducts the necessary review of the tentative budget and proposes any changes thereto.
- e) Prior to November 20th, the Legislature shall hold a public hearing on the budget.
- f) After the public hearing, the Legislature may make changes to the budget. The budget shall be adopted no later than December 7th.
- g) Formal budgetary integration is employed during the year as a management control device for General, Special Revenue and Debt Service funds.
- h) Budgets for General, Special Revenue and Debt Service funds are adopted on a basis consistent with generally accepted accounting principles. The Capital Projects Fund is budgeted on a project basis. Annual budgets are not adopted for the Proprietary or Fiduciary funds.
- i) The County Legislature maintains legal responsibility for all budget amendments and transfers between functions of expenditures. The County Executive has authority for the transfer of appropriations within departments and objects of expenditure.
- j) Appropriations in General, Special Revenue and Debt Service funds lapse at the end of the fiscal year, except that outstanding encumbrances are reappropriated in the succeeding year.

Budgeted amounts are as originally adopted or as amended by the County Legislature. Individual amendments for the current year were not material in relation to the original appropriations which were amended.

**E. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General, Special

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Revenue and Capital Projects funds. Encumbrances outstanding at year-end are reported as reservations of fund balance since they do not constitute expenditures or liabilities.

**F. Assets, Liabilities and Fund Equity**

**Cash and Equivalents** - Cash and equivalents consist of funds deposited in demand deposit accounts, time deposit accounts and certificates of deposit with maturities of less than three months.

The County's investment policies are governed by State statutes. The County has adopted its own written investment policy which provides for the deposit of funds in FDIC insured commercial banks or trust companies located within the State. The County is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by federal deposit insurance. The County has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize obligations that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies and obligations of the State and its municipal and school district subdivisions.

**Investments** - All investments are stated at cost or amortized cost, except for investments of the deferred compensation plan which are stated at market value.

**Taxes Receivable** - Real property taxes are levied and attach as a lien against the property on January 1st. County taxes are billed with town taxes and initially collected by the towns on behalf of the County. Real property taxes may be paid between January 1st and January 31st without interest or penalty. Payments received after January 31st must include interest computed at 1% per month from February 1st. The towns retain the first amounts collected to satisfy the entire amount of their respective tax warrants. Amounts collected thereafter are remitted to the County. Tax rolls and a listing of the unpaid taxes are returned to the County in April. A 5% penalty is added to the unpaid tax which is collected by the County until such taxes are included in the tax lien sale held in October.

The County enforces delinquent real property taxes under the provisions of Article 10 (Article 11 applies to taxes levied after December 31, 1995 and provides for the foreclosure of tax sale liens by proceedings in rem) of the Real Property Tax Law. Enforcement procedures set forth in Article 11 provided that the enforcing officer shall file a petition of foreclosure twenty-one months after the lien date (the County may extend the filing date for residential and farm property by one or two years). Such petition is required to be filed with the County Clerk within two business days after the execution of the petition. After the petition has been filed with the County Clerk, a notice of foreclosure must be published in at least two newspapers designated by the enforcing officer. The published notice shall include the date of the last day on which delinquent taxes may be redeemed. The redemption date must be at least three months after the notice is first published. If the delinquent taxes, including all related charges, are not paid on the date specified in the notice of foreclosure, the Court generally makes a final judgment awarding the property to the County. Such

**Note 1 - Summary of Significant Accounting Policies (Continued)**

judgment will contain an order that a deed conveying title to the County shall be prepared, executed and duly recorded. No proceeding to set aside the deed may be maintained unless proceedings are commenced within two years from the date of recording the deed. Properties acquired by the County through tax enforcement procedures must be sold at a public auction.

The County is also responsible for collecting and enforcing delinquent school taxes. Such taxes are collected by the towns in the County between September 1st and October 31st, after which the school tax rolls and unpaid taxes are remitted to the County. A 5% penalty is added to the amount of the unpaid school tax. The County collects unpaid school taxes during the month of November. Any taxes remaining unpaid after this time are relieved, with a 7% penalty, as County taxes for the following year. The County must satisfy the full amount of the unpaid school taxes no later than April 1st of the year following the levy of such taxes.

Pursuant to Article 14 of the Real Property Tax Law, the County has agreements with various villages within the County to collect and enforce delinquent village taxes. County tax bills include amounts relieved, with a 7% penalty, for unpaid village taxes where appropriate. The County must satisfy the full amount of the unpaid village taxes no later than April 1st of the year following the levy of such taxes.

**Other Receivables** - Other receivables include amounts due from other governments and individuals for services provided by the County. Receivables are recorded and revenues recognized as earned or as specific program expenditures are incurred.

**Due From/To Other Funds** - During the course of its operations, the Town has numerous transactions between funds to finance operations, provide services and construct assets. To the extent that certain transactions between funds had not been paid or received as of December 31, 1995, balances of interfund amounts receivable or payable have been recorded.

**Inventories** - The inventories reflected on the Enterprise Fund balance sheet are stated at the lower of average cost or market and consist of materials, supplies and drugs used at the Home and Infirmary. Purchases of inventoriable items at other locations are recorded as expenditures at the time of purchase and year-end balances at these locations are not material.

**Prepaid Expenditures/Expenses** - Prepaid expenditures/expenses consist of employee retirement and other costs which have been satisfied prior to the end of the fiscal year, but represent items which have been provided for in the subsequent year's budget and will benefit such periods. Reported amounts in governmental funds are equally offset by a reservation of fund balance which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.

**Fixed Assets** - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds and are valued at historical cost or estimated historical cost if actual cost is not available. Donated assets are recorded at their fair market value on the date donated. No provision for depreciation is made on general fixed assets. Interest incurred during construction is not capitalized on general fixed assets. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings including roads, bridges, curbs and gutters, streets and

**Note 1 - Summary of Significant Accounting Policies (Continued)**

sidewalks, drainage systems and lighting systems are excluded from general fixed assets since such items are immovable and are of value only to the County.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not included in the general fixed assets account group or capitalized in the proprietary funds.

Fixed assets in the proprietary funds and applicable component units are stated at cost. Donated assets are recorded at their fair market value on the date donated. Interest on applicable debt, net of interest earned on available funds, is capitalized during the period of construction. Major additions of renovations are depreciated from the date they are ready for use; other acquisitions are depreciated one-half year in the year of acquisition and one-half year in the year of disposition or retirement. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which are as follows:

<u>Asset</u>	<u>Service Lives</u>
Buildings	40 years
Improvements other than buildings	20 years
Equipment	4-20 years

**Restricted Assets** - Restricted assets consist of bond proceeds held by a State agency. These funds are to be used for improvements to the County's sewer district.

**Deferred Revenues** - Deferred revenues are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The County has reported as deferred revenues certain real property taxes, state aid, rehabilitation loans, tuition and other items in the respective funds. Such amounts have been deemed to be measurable but not "available" pursuant to generally accepted accounting principles.

**Long-Term Obligations** - The Town records long-term debt of governmental funds at face value in the General Long-Term Debt Account Group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the General Long-Term Debt Account Group. Long-term debt and other liabilities financed by proprietary funds are reported as liabilities within those funds.

**Compensated Absences** - The entire liability for compensated absences has been recorded in the respective funds inasmuch as they will be funded from current resources. The expenditure/expense related to vested vacation and sick pay in the operating funds was accrued based upon pay rates currently in effect.

**Retained Earnings** - Retained earnings represent the equity generated from the operations of the proprietary funds.

**Fund Equity - Reserves and Designations** - Portions of fund equity are segregated for future use and are therefore not available for future appropriation or expenditure. Amounts reserved represent portions of fund equity which are required to be segregated in accordance with

**Note 1 - Summary of Significant Accounting Policies (Continued)**

State law or generally accepted accounting principles. Designation of unreserved fund balances in governmental funds indicates the utilization of these resources in the ensuring year's budget or tentative plans for future use. Undesignated fund balance indicates that portion of fund equity which is available for budgeting in future periods.

**G. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures/expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as operating transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**H. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying combined financial statements in order to provide an understanding of changes in the County's financial position and operations. Certain reclassifications of prior year financial data have been made to conform with the current year presentation.

**I. Total Columns in General Purpose Financial Statements**

Total columns in the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**J. Use of Estimates**

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of reserves and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Note 2 - Stewardship, Compliance and Accountability**

**Property Tax Limitation**

The County is permitted by the State Constitution to levy for purposes other than debt service up to 1 1/2% of the five year average full valuation of taxable real estate located within the County. In accordance with this provision, the maximum amount of the levy for 1995 was \$272,620,920 which exceeded the actual levy by \$223,279,620.

**Note 2 - Stewardship, Compliance and Accountability (Continued)**

**Workers' Compensation Benefits Fund Deficit**

The Workers' Compensation Benefits Fund reflects a deficit of \$2,627,580 as of December 31, 1995. This deficit is attributable to the accrual of claims including incurred but not reported claims which will be satisfied in subsequent years. This deficit will be eliminated by the adjustment of billings in future periods.

**Residual Equity Transfers**

The County adopted the provisions of GASB Statement No. 10 as of January 1, 1995. This statement requires the recording of risk retention activities in either the general fund or an internal service fund. The County's self-insurance activities for certain workers' compensation benefits, general liability claims, unemployment benefits and health benefits were previously accounted for in a special revenue fund. The County has elected to account for certain self-insured workers' compensation benefits in the General Fund. The County has elected to account for its self-insured general liability claims, unemployment benefits and health benefits in three newly established internal service funds. Accordingly, the fund balance of the Risk Retention Fund at January 1, 1995 of \$251,404 has been reflected as a residual equity transfer to the following funds:

	<u>Amount</u>
General Fund	\$ 236,120
Internal Service Funds:	
General Liability Claims Fund	485,328
Unemployment Benefits Fund	102,368
Health Benefits Fund	(572,412)

The County, during 1995, established the Rockland County Solid Waste Management Authority (a component unit). Transactions occurring prior to the commencement of authority operations were accounted for as a capital project within the Capital Projects Fund. The fund balance of the project as of January 1, 1995 of \$778,600 has been reflected as a residual equity transfer to the Authority. Since the Authority is accounted for as a proprietary fund and utilizes the accrual basis of accounting, this transfer has been reflected in the financial statements in accordance with the requirements of proprietary fund accounting.

**Note 3 - Detailed Notes on All Funds and Account Groups**

**A. Assets**

**Cash and Equivalents**

The carrying amount of the primary government's deposits at December 31, 1995 was \$90,389,996 exclusive of petty and departmental cash of \$16,140 and the bank balance was \$107,095,684. Of the bank balance, \$1,409,440 was covered by federal deposit insurance, \$34,059,124 was covered by collateral held by the County's agent, a third party financial institution in the County's name, \$63,230,823 was covered by collateral held in the trust department of the pledging financial institution in the County's name and \$8,396,297 was covered by a surety bond posted by the depository.

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

The carrying amount, bank balances and collateral of the component units are as follows:

	<u>College</u>	<u>Industrial Development Agency</u>	<u>Soil and Water Conservation District</u>	<u>Solid Waste Management Authority</u>
Carrying amount	\$ 11,077,278	\$ 42,513	\$ 29,969	\$ 2,837,835
Bank balance	\$ 9,990,842	\$ 42,513	\$ 32,520	\$ 2,854,128
Collateral:				
Amounts insured by FDIC	\$ 616,142	\$ 42,513	\$ 32,520	\$ 400,000
Collateral held by the trust department of the pledging financial institution in the entity's name	9,374,700	-	-	902,128
Collateral held by the entity's agent, a third party financial institution in the entity's name	-	-	-	1,552,000
	<u>\$ 9,990,842</u>	<u>\$ 42,513</u>	<u>\$ 32,520</u>	<u>\$ 2,854,128</u>

**Investments**

Investments of the primary government are stated at cost, which approximates market value, and consist of U.S. Treasury Notes and certificates of deposit with maturities in excess of three months. The details of the County's investment portfolio by fund as of December 31, 1995 were as follows:

<u>Fund</u>	<u>U.S. Treasury Notes</u>	<u>Certificates of Deposit</u>	<u>Total Cost, which Approximates Market</u>
General Fund	\$ -	\$ 9,500,000	\$ 9,500,000
Sewer Fund	-	1,900,000	1,900,000
Debt Service Fund	1,000,000	1,935,313	2,935,313
Capital Projects Fund	3,000,000	1,550,000	4,550,000
Workers' Compensation Benefits Fund	400,000	680,000	1,080,000
General Liability Claims Fund	<u>1,000,000</u>	<u>2,000,000</u>	<u>3,000,000</u>
	<u>\$ 5,400,000</u>	<u>\$ 17,565,313</u>	<u>\$ 22,965,313</u>

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

The U.S. Treasury Bills and U.S. Treasury Notes are insured or registered, and the securities are held by the County's agent in the County's name. Of the total certificates of deposit of \$17,565,313, \$12,630,000 was covered by collateral held by the County's agent, a third party financial institution in the County's name and \$4,935,313 was covered by collateral held in the trust department of the pledging financial institution in the County's name.

The investment of \$5,304 in the Soil and Water Conservation District consists of a certificate of deposit with a maturity in excess of three months. This amount was covered by federal deposit insurance.

**Taxes Receivable**

Taxes receivable at December 31, 1995 consisted of the following:

Tax sale certificates	\$ 30,399,022
Tax installments	3,136,880
Returned school district taxes	14,007,288
Returned village taxes	1,459,577
Property acquired for taxes	<u>123,468</u>
	49,126,235
Allowance for uncollectible taxes	<u>(3,500,000)</u>
	<u>\$ 45,626,235</u>

School district and village taxes are offset by liabilities to the school districts and villages which will be paid no later than April 1996. Taxes receivable are also partially offset by deferred tax revenues of \$28,808,991 which represents an estimate of the receivable which will not be collected within the first sixty days of the subsequent year.

**Due From/To Other Funds**

The balances reflected as due from/to other funds at December 31, 1995 were as follows:

Fund	Due From	Due To
Primary Government:		
General Fund	\$ -	\$ 6,044,090
County Road Fund	531,351	-
Road Machinery Fund	506,272	-
Community Development Fund	-	135,463
Sewer District Fund	-	169,824
Debt Service Fund	1,055,963	-
Capital Projects Fund	-	471,265
Home and Infirmary Fund	2,815,007	-
Workers' Compensation Benefits Fund	-	131,843

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Liability Claims Fund	\$ 687,398	\$ -
Unemployment Benefits Fund	86,820	-
Health Benefits Fund	1,340,577	-
Agency Funds	-	<u>70,903</u>
	7,023,388	7,023,388
Component Unit: Community College	<u>452,740</u>	<u>452,740</u>
	<u>\$ 7,476,128</u>	<u>\$ 7,476,128</u>

**Operating Transfers**

Operating transfers in and out by fund for the primary government and component unit for the year ended December 31, 1995 were as follows:

<u>Fund</u>	<u>Transfers In</u>		<u>Transfers Out</u>	
	<u>Primary Government</u>	<u>Component Unit</u>	<u>Primary Government</u>	<u>Component Unit</u>
General Fund	\$ 4,240,217	\$ -	\$ 27,314,845	\$ 10,687,900
County Road Fund	5,178,175	-	43,369	-
Road Machinery Fund	1,401,974	-	4,070	-
Community Development Fund	225,000	-	-	-
Sewer District Fund	700,000	-	7,128,118	-
Debt Service Fund	24,735,278	-	4,775,869	-
Capital Projects Fund	1,123,882	-	6,617,507	-
Home and Infirmary Fund	8,279,252	-	-	-
Community College Fund	-	<u>10,687,900</u>	-	-
	<u>\$ 45,883,778</u>	<u>\$ 10,687,900</u>	<u>\$ 45,883,778</u>	<u>\$ 10,687,900</u>

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

**General Fixed Assets**

Changes in general fixed assets during 1995 were as follows:

Category	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Land	\$ 7,814,618	\$ -	\$ -	\$ 7,814,618
Buildings	39,855,406	-	-	39,855,406
Improvements other than buildings	323,084,757	4,994,485	-	328,079,242
Equipment	18,012,180	2,279,561	587,592	19,704,149
Construction-in-progress	<u>247,076,493</u>	<u>7,576,448</u>	<u>-</u>	<u>254,652,941</u>
	<u>\$ 635,843,454</u>	<u>\$ 14,850,494</u>	<u>\$ 587,592</u>	<u>\$ 650,106,356</u>

**Fixed Assets - Enterprise Fund**

Fixed assets of the Enterprise Fund at December 31, 1995 are comprised of the following:

Land	\$ 360,000
Buildings	16,221,905
Improvements other than buildings	345,975
Equipment	24,194,813
Construction-in-progress	<u>3,366,340</u>
	<u>\$ 44,489,033</u>

**Fixed Assets - Component Unit**

The fixed assets of the Solid Waste Management Authority at December 31, 1995 are comprised of the following:

Land	\$ 505,000
Construction-in-progress	<u>3,838,430</u>
	<u>\$ 4,343,430</u>

**Restricted Assets**

The restricted assets consist of investments in U.S. Treasury Bills, the use of which is restricted to sewer improvements. These investments are collateralized by the underlying securities.

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

**B. Liabilities**

**Unpaid Claim Liabilities**

The Internal Service Funds reflect workers' compensation benefits, general liability claims, unemployment benefits and health benefit liabilities which are based upon estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported, but not settled, and of claims that have been incurred but not reported (IBNR's). The length of time for which such costs must be estimated varies depending on the coverage involved. Because actual claim costs depend on such complex factors as inflation, changes in doctrines of legal liability and damage awards, the process used in computing claims liabilities does not necessarily result in an exact amount. Claim liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency and other economic and social factors. A provision for inflation in the calculation of estimated future claims costs is implicit in the calculation because reliance is placed both on actual historical data that reflects past inflation and other factors that are considered to be appropriate modifiers of past experience.

An analysis of the activity of unpaid claim liabilities is as follows:

	<u>Workers' Compensation Benefits</u>	<u>General Liability Claims</u>	<u>Unemployment Benefits</u>	<u>Health Benefits</u>
Unpaid claims - Beginning of Year	\$ 6,279,513	\$ 6,321,600	\$ 70,100	\$ 4,959,915
Incurred claims including IBNR's	2,682,216	1,079,010	296,833	23,625,505
Claims paid	<u>(2,917,147)</u>	<u>(880,469)</u>	<u>(282,079)</u>	<u>(23,757,881)</u>
Unpaid claims - End of Year	<u>\$ 6,044,582</u>	<u>\$ 6,520,141</u>	<u>\$ 84,854</u>	<u>\$ 4,827,539</u>

**Indebtedness**

**Revenue Anticipation Note Payable**

The County, during 1995, issued \$25 million in revenue anticipation notes in anticipation of State and Federal aid. The notes are due in May 1996 with interest at 5.00%.

**Bond Anticipation Notes Payable**

The following bond anticipation note appears as an obligation of the Capital Projects Fund and was outstanding at December 31, 1995:

<u>Purpose</u>	<u>Year of Original Issue</u>	<u>Rate of Interest</u>	<u>Amount Outstanding</u>
Sewer Project	1988	5.50%	<u>\$ 7,600,000</u>

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

Liabilities for bond anticipation notes are generally accounted for in the Capital Projects Fund or, in the case of enterprise fund projects, within the fund. Bond anticipation notes issued for judgments or settled claims are recorded in the fund paying the claim. Principal payments on bond anticipation notes must be made annually. State law requires that bond anticipation notes issued for capital purposes or judgments be converted to long-term obligations within generally five years after the original issue date. However, bond anticipation notes issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

**Component Unit Debt**

Notes Payable

The Solid Waste Management Authority on September 7, 1995, issued general obligation notes in the amount of \$2,500,000. The notes are due August 30, 1996 and bear interest at rates ranging from 4.03% to 4.06%.

Loans Payable

The Authority, as of December 31, 1995, had drawn down \$541,649 of an approved issue amount of \$7,500,000 from the New York State Environmental Facilities Corporation. This is a 0% interest loan due September 29, 1996.

**Long-Term Indebtedness**

The changes in the County's long-term indebtedness during the year ended December 31, 1995 are summarized as follows:

	Balance January 1, 1995	Additions	Reductions	Balance December 31, 1995
Serial Bonds:				
Governmental Funds	\$ 129,813,665	\$ 10,121,000	\$ 11,221,783	\$ 128,712,882
Proprietary Funds:				
Internal Service Fund	4,611	-	319	4,292
Enterprise Fund	<u>13,210,224</u>	<u>2,425,000</u>	<u>1,596,898</u>	<u>14,038,326</u>
Total Serial Bonds	<u>143,028,500</u>	<u>12,546,000</u>	<u>12,819,000</u>	<u>142,755,500</u>
Due to Retirement System:				
Governmental Funds	910,850	2,086,700	436,335	2,561,215
Proprietary Funds - Enterprise Fund	<u>-</u>	<u>2,009,695</u>	<u>-</u>	<u>2,009,695</u>
	<u>910,850</u>	<u>4,096,395</u>	<u>436,335</u>	<u>4,570,910</u>
Totals	<u>\$ 143,939,350</u>	<u>\$ 16,642,395</u>	<u>\$ 13,255,335</u>	<u>\$ 147,326,410</u>

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

**Bonds Payable**

Bonds payable at December 31, 1995 are comprised of the following individual issues:

<p>\$16,170,000 - 1973 bonds for sewer district improvements, due in annual installments of \$540,000 through April 1999, \$550,000 through April 2004 and \$415,000 in April 2005; interest at 5.50% for maturities through 2001 and 4.50% for maturities through 2005</p>	<p>\$ 5,325,000</p>
<p>\$2,254,550 - 1974 bonds for land acquisition and improvements at Rockland Community College, due in August 1996; interest at 5.85%</p>	<p>100,000</p>
<p>\$7,220,000 - 1975 bonds for Rockland Community College, due in annual installments of \$375,000 through April 1998; interest at 5.90%</p>	<p>1,125,000</p>
<p>\$13,225,000 - 1976 bonds for various purposes including improvements to the health complex, County office building, fire training center and County jail, due in annual installments of \$575,000 through June 1998 and \$50,000 through June 2000; interest at 5.50%</p>	<p>1,825,000</p>
<p>\$9,356,000 - 1984 bonds for various purposes including improvements to health complex, bridges, drainage and Rockland Community College, due in annual installments of \$575,000 through May 1998; interest at 7.60%</p>	<p>1,725,000</p>
<p>\$11,160,000 - 1984 bonds for sewer district improvements, due in annual installments of \$450,000 through May 2008 and \$395,000 in May 2009; interest at 9.375% for maturities through 2002, 9.40% for maturities through 2005 and 9.50% for maturities through 2009</p>	<p>6,245,000</p>
<p>\$5,109,150 - 1984 bonds for various purposes including improvements to Rockland Community College, health complex, various buildings and highway and drainage projects, due in annual installments of \$275,000 through May 1998 and \$250,000 in May 1999; interest at 8.50% for maturities in 1996 and 8.75% for maturities through 1999</p>	<p>1,075,000</p>
<p>\$11,923,000 - 1985 bonds for public improvement purposes including improvements to the Sheriff's building, the County jail and the health complex, due in annual installments of \$750,000 through September 1997, \$700,000 through September 2000 and \$650,000 in September 2001; interest at 7.75% for maturities in 1996, 7.875% for maturities through 1998 and 8.00% for maturities through 2001</p>	<p>4,250,000</p>

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

<p>\$9,520,000 - 1986 bonds for sewer purposes, due in annual installments of \$370,000 in June 1996, \$380,000 through June 2001, \$400,000 through June 2006, \$420,000 through June 2010 and \$425,000 in June 2011; interest at 7.40% and 7.50% depending upon maturity</p>	<p>\$ 6,375,000</p>
<p>\$12,526,248 - 1986 bonds for public improvements including the health complex, due in annual installments of \$670,000 in April 1996, \$555,000 through April 1998, \$565,000 through April 2000 and \$575,000 through April 2002; interest at 7.00% and 7.10% depending upon maturity</p>	<p>4,060,000</p>
<p>\$10,000,000 - 1986 bonds for sewer purposes, due in annual installments of \$375,000 in April 1996, \$400,000 through April 2001, \$425,000 through April 2004, \$450,000 through April 2008 and \$475,000 through April 2011; interest at 7.00% and 7.10% depending upon maturity</p>	<p>6,875,000</p>
<p>\$9,658,000 - 1987 bonds for public improvements including the health complex, due in annual installments of \$750,000 through September 1997, \$450,000 through September 2001 and \$375,000 in September 2002; interest at 6.75% for maturities through 1997, 6.90% for maturities in 1998 and 7.00% for maturities through 2002</p>	<p>3,675,000</p>
<p>\$10,546,000 - 1988 bonds for public improvements including the health complex, due in annual installments of \$660,000 through October 1998, \$625,000 through October 2002 and \$525,000 in October 2003; interest at 6.80% for maturities through 1999, 6.875% for maturities through 2001 and 6.90% for maturities through 2003</p>	<p>5,005,000</p>
<p>\$11,785,000 - 1989 bonds for public improvements including the health complex, due in annual installments of \$575,000 through February 1999, \$475,000 through February 2001, \$450,000 through February 2004, \$250,000 in February 2005 and \$225,000 through February 2009; interest at 6.6% for maturities through 2009</p>	<p>5,750,000</p>
<p>\$20,284,115 - 1990 bonds for refunding of sewer improvement bonds, due in annual installments of \$917,000 in March 1996, \$939,000 in March 1997, \$960,000 in March 1998, \$981,500 in March 1999, \$1,005,000 in March 2000, \$1,026,000 in March 2001, \$1,047,000 in March 2002, \$1,069,000 in March 2003, \$1,090,000 in March 2004, \$1,111,000 in March 2005, \$1,134,000 in March 2006, \$1,155,000 in March 2007, \$1,174,000 in March 2008, \$1,196,000 in March 2009 and \$1,213,000 in March 2010; interest at rates ranging from 5.90% to 7.50%, depending on maturity</p>	<p>16,017,500</p>

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

\$9,950,000 - 1992 bonds for various purposes, due in annual installments of \$880,000 in October 1996, \$945,000 in October 1997, \$700,000 in October 1998, \$685,000 through October 2002, \$450,000 in October 2003, \$435,000 in October 2004, \$430,000 in October 2005, \$425,000 through October 2007, \$135,000 in October 2008, \$110,000 in October 2009 and \$115,000 through October 2012; interest at rates ranging from 5.20% to 5.50%, depending on maturity

\$ 8,020,000

\$2,905,000 - 1992 bonds for sewer purposes, due in annual installments of \$125,000 in September 1996, \$130,000 through September 1998, \$135,000 through September 2000, \$140,000 in September 2001, \$145,000 through September 2003, \$150,000 in September 2004, \$155,000 through September 2006, \$160,000 through September 2008, \$165,000 in September 2009, \$170,000 through September 2011 and \$175,000 in September 2012; interest at 6.46%

2,545,000

\$8,125,000 - 1992 bonds to satisfy pension liability, due in annual installments of \$550,000 in December 1996, \$575,000 in December 1997, \$600,000 in December 1998, \$725,000 in December 1999, \$750,000 in December 2000 and \$775,000 through December 2005; interest at rates ranging from 7.20% to 7.25%, depending on maturity

7,075,000

\$5,855,000 - 1992 bonds for sewer purposes, due in annual installments of \$255,000 in September 1996, \$260,000 in September 1997, \$265,000 in September 1998, \$270,000 in September 1999, \$280,000 through September 2001, \$290,000 in September 2002, \$295,000 in September 2003, \$300,000 in September 2004, \$310,000 in September 2005, \$315,000 in September 2006, \$320,000 in September 2007, \$325,000 in September 2008, \$330,000 in September 2009, \$340,000 in September 2010, \$345,000 in September 2011 and \$350,000 in September 2012; interest at rates ranging from 3.00% to 6.65%, depending on maturity

5,130,000

\$11,310,000 - 1993 bonds for refunding of sewer and various purpose bonds, due in annual installments of \$630,000 in March 1996, \$920,000 in March 1997, \$870,000 in March 1998, \$660,000 in March 1999, \$620,000 through March 2002, \$605,000 through March 2005, \$600,000 in March 2006, \$240,000 in March 2007, \$235,000 in March 2008 and \$240,000 through March 2017; interest at rates ranging from 3.0% to 5.375%, depending upon maturity

9,990,000

NOTES TO FINANCIAL STATEMENTS (Continued)  
 DECEMBER 31, 1995

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**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

\$4,350,000 - 1993 bonds for sewer purposes, due in annual installments of \$185,000 in September 1996, \$190,000 through September 1998, \$195,000 in September 1999, \$200,000 in September 2000, \$205,000 in September 2001, \$210,000 in September 2002, \$215,000 in September 2003, \$220,000 in September 2004, \$225,000 in September 2005, \$230,000 in September 2006, \$235,000 in September 2007, \$240,000 in September 2008, \$245,000 through September 2010, \$250,000 in September 2011, \$255,000 in September 2012 and \$260,000 in September 2013; interest at rates ranging from 2.55% to 5.6%, depending upon maturity

\$ 3,995,000

\$2,675,000 - 1993 bonds for sewer purposes, due in annual installments of \$110,000 in November 1996, \$115,000 in November 1997, \$120,000 through November 1999, \$125,000 through November 2001, \$130,000 through November 2003, \$135,000 in November 2004, \$140,000 through November 2006, \$145,000 through November 2008, \$150,000 through November 2010, \$155,000 in November 2011 and \$160,000 through November 2013; interest at rates ranging from 2.65% to 5.20%, depending upon maturity

2,455,000

\$11,248,000 - 1994 bonds for public improvements including the health complex, due in annual installments of \$1,150,000 in April 1996, \$850,000 in April 1997, \$875,000 through April 2001, \$650,000 in April 2002, \$600,000 through April 2005, \$575,000 in April 2006, \$400,000 in April 2007, \$385,000 in April 2008, \$370,000 in April 2009, \$240,000 in April 2010 and \$235,000 in April 2011; interest at rates ranging from 5.20% to 5.80%, depending upon maturity

10,155,000

\$12,347,000 - 1994 bonds for public improvements including the health complex, due in annual installments of \$1,460,000 in November 1996, \$1,567,000 in November 1997, \$1,690,000 in November 1998, \$1,780,000 in November 1999, \$470,000 in November 2000, \$490,000 in November 2001, \$505,000 in November 2002, \$525,000 in November 2003, \$530,000 in November 2004, \$325,000 in November 2005, \$320,000 in November 2006, \$350,000 through November 2008, \$355,000 in November 2009 and \$140,000 through November 2014; interest at rates ranging from 5.90% to 6.00%, depending upon maturity

11,417,000

NOTES TO FINANCIAL STATEMENTS (Continued)  
 DECEMBER 31, 1995

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

\$12,546,000 - 1995 bonds for various purposes, due in annual installments of \$996,000 in August 1997, \$1,045,000 in August 1998, \$1,100,000 in August 1999, \$1,155,000 in August 2000, \$1,210,000 in August 2001, \$1,275,000 in August 2002, \$1,335,000 in August 2003, \$1,405,000 in August 2004, \$1,475,000 in August 2005 and \$1,550,000 in August 2006; interest at rates ranging from 4.00% to 6.00%, depending upon maturity

\$ 12,546,000

\$ 142,755,500

The annual requirements to amortize all bonded debt outstanding as of December 31, 1995 including interest payments of \$52,843,758 are as follows:

<u>Year Ended</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
1996	\$ 18,663,618	\$ 2,445,891	\$ 21,109,509
1997	19,002,336	2,555,547	21,557,883
1998	17,932,061	2,393,791	20,325,852
1999	16,269,229	1,846,218	18,115,447
2000	14,157,310	1,669,703	15,827,013
2001-2005	56,226,387	6,037,267	62,263,654
2006-2010	28,641,224	1,276,464	29,917,688
2011-2015	5,771,042	205,380	5,976,422
2016-2020	<u>505,790</u>	<u>-</u>	<u>505,790</u>
	<u>\$ 177,168,997</u>	<u>\$ 18,430,261</u>	<u>\$ 195,599,258</u>

The above general obligation bonds are direct obligations of the County for which its full faith and credit are pledged and are payable from taxes levied on all taxable real property within the County. The "Amount to be Provided for General Long-Term Debt" represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of long-term liabilities.

**Component Units**

**College**

The Office of the State Comptroller of the State of New York ("State Comptroller") conducted two separate audits relating to tuition assistance payments made to the College's Judaic Studies Program. One concerned the students in the Israel Program and the other related to the College's New Square operation. The audits covered the years 1983 through 1988 and recommended that the Higher Education Services seek to recover \$4,772,986 from the College.

During December 1993, the College entered into a settlement with New York State whereby the College will repay New York State \$2.2 million in Tuition Assistance Payments in lieu of the disallowances claimed. The repayment is being made in five equal annual installments of \$440,000 without interest. The College has imputed interest at 4% and has recorded the minimum future

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

discounted amount of \$1,221,039 as of August 31, 1995. The annual payment will be funded through the reduction of future tuition assistance payments to the College.

**Solid Waste Management Authority**

The Solid Waste Management Authority received a loan from the County, which at December 31, 1995, has an outstanding balance of \$1,565,000. The loan is due in annual installments and bears interest at the rate of 5.90%.

The annual requirements to amortize all long-term debt of the component units, including interest of \$98,961 for the College and \$239,540 for the Solid Waste Management Authority are as follows:

	College			Solid Waste Management Authority		
	Principal	Interest	Total	Principal	Interest	Total
1996	\$ 391,158	\$ 48,842	\$ 440,000	\$ 350,000	\$ 92,335	\$ 442,335
1997	406,805	33,195	440,000	375,000	71,685	446,685
1998	423,076	16,924	440,000	400,000	49,560	449,560
1999	-	-	-	440,000	25,960	465,960
	<u>\$ 1,221,039</u>	<u>\$ 98,961</u>	<u>\$ 1,320,000</u>	<u>\$ 1,565,000</u>	<u>\$ 239,540</u>	<u>\$ 1,804,540</u>

**Prior Year Defeasance of Debt**

In prior years, the County defeased sewer improvement bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 1995, \$23,945,000 of bonds outstanding are considered defeased.

**Pension Plans**

The primary government and certain component units participate in the New York State and Local Employees' Retirement System (ERS) and the Public Employees' Group Life Insurance Plan (Systems). The Systems, during 1995, elected early implementation of GASB Statement No. 25 and no longer will calculate or be able to furnish information required by GASB Statement No. 5. Consequently, the County and certain component units have elected early implementation of the provisions of GASB Statement No. 27. These Systems are cost-sharing multiple-employer defined benefit pension plans. The Systems provide retirement, disability and death benefits to plan members. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law. The Systems issue a publicly available financial report that includes financial statements and required supplementary information for the Systems. That report may be obtained by writing to the New York State and Local Retirement System, Governor Alfred E. Smith State Office Building, Albany, New York 12224.

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

Funding Policy - The Systems are non-contributory except for employees who joined ERS after July 27, 1976, who contribute 3% of their salary. Contributions are certified by the State Comptroller and expressed as a percentage of members' salary. Contribution rates are actuarially determined and based upon membership tier and plan. Contributions consist of a life insurance portion (GTLI) and regular pension contributions. Contribution rates for the plan year ended March 31, 1996 are as follows:

<u>Tier</u>	<u>GTLI</u>	<u>Regular</u>
1 75I	.3%	1.5%
1 89A	.2	1.5
1 89B,M	.2	1.5
1 89D	.2	1.5
2 75I	.3	1.5
2 89A	.3	1.5
2 89B,M	.3	1.5
2 89D,N	.3	1.5
3 A14	.2	1.6
4 A15	.2	1.6

Contributions made to the Systems for the current and two preceding years were as follows:

	<u>Component Units</u>			
	<u>Primary Government</u>	<u>College</u>	<u>Soil and Water Conservation District</u>	<u>Industrial Development Agency</u>
1995	\$ 1,487,405	\$ 301,581	\$ 1,539	\$ 1,976
1996	238,888	25,064	166	1,245
1997	191,803	188,957	225	519

These contributions were equal to the actuarially required amounts.

The current ERS contribution for the primary government was charged to the funds identified below.

	<u>Amount</u>
Governmental Funds	\$ 973,428
Proprietary Funds	<u>513,977</u>
	<u>\$ 1,487,405</u>

The primary government and the college component unit, in 1991, elected to participate in the early retirement incentive program enacted by the New York State Legislature. The program provided that eligible employees electing early retirement would receive up to thirty six months of service credit added to their pension benefit depending upon length of service. The cost of the program was approximately eighty percent of the average of the employees' three highest

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

consecutive years' wages. The aggregate cost for the program was \$3,767,249. The payment terms provide for repayment over a five year period with interest. The remaining liability for this program is \$813,640. Of this amount, \$474,515 is applicable to the governmental funds of the primary government and has been recorded in the General Long-Term Debt Account Group since it will be redeemed from future resources. The balance of \$339,125 is applicable to the Home and Infirmary Fund and the College and has been reflected as a liability in those funds. The current year cost of the incentive program was \$884,834. Of this amount, \$516,049 was charged to the governmental funds of the primary government and \$59,090 was charged to the Community College for the College's 1995-96 fiscal year. The Home and Infirmary cost of \$309,695 was accrued in prior years.

Chapter 12 of the Laws of 1995 authorized local governments to offer employees a new retirement incentive program. The estimate cost of this program for the primary government and college component unit is \$4,131,847. Beginning in 1996, payments will be made over a five year period with interest at 8.75%. The primary governments' portion applicable to the governmental funds of \$2,086,700 has been recorded in the General Long-Term Debt Account since it will be redeemed from future resources. Of the balance, \$1,700,000 is applicable to the Home and Infirmary Fund and \$345,147 is applicable to the Community College. These amounts have been reflected as a liability in those funds.

Chapter 437 of the Laws of 1993 added Article 18 to the New York State Retirement and Social Security Law. Article 18 authorizes the granting of retroactive transfer, retroactive membership and credit for previous service in certain situations. It contains three sections, each providing relief under different circumstances. Under Section 803, members may file application for retroactive membership before October 14, 1996, which may entitle members to an earlier date of membership. If it is determined that members are eligible for retroactive membership, the employer, at the time members were first eligible for membership, must pay the employer's share of the retirement cost. The primary government and its college component unit, during the 1995 fiscal year, was notified of and paid liabilities aggregating \$80,349 for Article 18 costs. This amount was charged as follows:

	<u>Amount</u>
Primary Government:	
Governmental Funds	\$ 49,584
Proprietary Funds	26,154
Component Unit -	
Community College	<u>4,611</u>
	<u>\$ 80,349</u>

The Solid Waste Management Authority does not incur eligible salaries and therefore does not participate in a New York State pension program.

**Community College Pension Program**

The College participates in the New York State and Local Employees' Retirement System (ERS), the Public Employees' Group Life Insurance Plan, the New York State Teachers' Retirement System (TRS) and the Teachers' Insurance and Annuity Association - College Retirement Equities

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

Fund (TIAA-CREF). The ERS and Public Employees' Group Life Insurance Plans are the same systems which cover County employees. The elements of these systems are described above. TRS is a cost-sharing multiple-employer defined benefit pension plans. The System, during 1995, elected early implementation of GASB Statement No. 25 and no longer will calculate or be able to furnish information required by GASB Statement No. 5. Consequently, the College has elected early implementation of the provisions of GASB Statement No. 27. TRS provides retirement, disability and death benefits to plan members. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The TRS report may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

Funding Policy - TRS is non-contributory except for employees who joined the System after July 27, 1976, who contribute 3% of their salary. Contributions are certified by the State Comptroller and expressed as a percentage of members' salary. Contribution rates are actuarially determined and based upon membership tier and plan. Contributions consist of a regular pension contribution. Contribution rates for the plan year ended June 30, 1995 are as follows:

<u>Tier</u>	<u>Regular</u>
1	7.24%
2	7.24
3	7.24
4	7.24

Contributions made to the System for the current and two preceding years were as follows:

	<u>TRS</u>
1995	\$ 187,673
1994	162,204
1993	155,341

These contributions were equal to the actuarially required amounts.

TIAA/CREF is an optional retirement program, designated by the trustees of the State University of New York, which has been made available by the College to eligible employees. This System is a privately operated defined contribution retirement plan. The College assumes no liability for the financial status of TIAA/CREF members' accounts other than payment of contributions. Participation eligibility as well as contributory and non-contributory requirements are established by the New York State Retirement and Social Security Law. Benefits are determined by the amount of individual accumulations and the retirement income option selected.

All benefits are fully vested after thirteen months of participation in TIAA/CREF. New York State Education Law establishes the contribution rate for each employee electing this optional retirement program. TIAA/CREF is non-contributory except for employees who joined after July 1, 1976 who contribute 3% of their salary. TIAA/CREF allows members to make extra payments at any time. These extra payments are not matched by the College. It is the policy of the College to fund pension costs as incurred. For the plan year ended August 31, 1995, the College incurred \$1,204,813 in pension expense under this Plan.

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

**Compensated Absences**

Under the terms of existing collective bargaining agreements, certain employees of the primary government may accumulate sick leave. Upon separation of service, employees, depending on the criteria defined in the contract, are compensated for accumulated leave in excess of 165 days, up to a maximum of 35 days. The primary government is also obligated to pay employees accrued vacation pay up to a maximum of 77 days, depending upon the contract. The expenditure/expense related to such vested accumulated vacation leave was accrued in the operating funds based upon pay rates currently in effect. The vested accumulated sick leave was deemed immaterial.

Under the terms of existing collective bargaining agreements, the College is not obligated to pay accumulated sick leave to employees upon separation of service. The College is, however, obligated to pay employees' accrued vacation up to an established limit. At August 31, 1995, the expense related to vested vacation pay for employees was accrued based upon pay rates currently in effect. Accrued vacation pay aggregated approximately \$1,029,708 and was included in accrued liabilities.

The employees of the Industrial Development Agency and the Soil and Water Conservation District may accumulate vacation leave. Upon separation of service, these employees are compensated up to a maximum of 50 days. The liability for the Industrial Development Agency was deemed immaterial. The liability for the Soil and Water Conservation District of \$11,088 has been recorded within the financial statements.

The Solid Waste Management Authority has no full-time employees and therefore does not have a policy with regard to compensated absences.

**Post-Employment Health Care Benefits**

In addition to providing pension benefits, the primary government and its College component unit provides certain health care benefits for retired employees. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the primary government and its College component unit may vary according to length of service. Substantially all employees may become eligible for those benefits if they reach normal retirement age while working for these entities. The cost of retiree health care benefits is recognized as an expenditure as claims are paid. Expenditures/expenses for the primary government in 1995 aggregated \$6,986,997 and were paid on behalf of 1,210 retirees. Expenditures for the College aggregated approximately \$833,827 for 161 retirees for the year ended August 31, 1995. The Soil and Water Conservation District, Industrial Development Agency and the Solid Waste Management Authority did not incur expenditures/expenses for retiree health benefits.

**Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to provisions of benefits under the plan) subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's management that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by the plan's trustee under several investment options. The choice of the investment option is made by the participants. The carrying amount and market value as of December 31, 1995 was \$49,682,004.

**C. Fund Equity**

**Fund Balances - Reserved**

Encumbrances outstanding have been reserved as it is the County's intention to honor the contracts in process at year-end. The subsequent year's appropriations will be amended to provide authority to complete the transactions.

The Reserve for Prepaid Expenditures has been established to account for retirement payments made in advance. The reserve indicates that these funds are not "available" for appropriation or expenditure even though they are a component of current assets.

The Reserve for Law Enforcement represents the unexpended balance of the forfeiture of seized crime properties. These amounts must be used in the subsequent fiscal year for law enforcement purposes as prescribed by the State of New York.

The Reserve for Stop - DWI Program represents State revenues that must be used in accordance with the parameters of the Driving While Intoxicated Program. The uses are prescribed by State Law.

The Reserve for Long-Term Receivable represents funds set aside to indicate the long-term nature of a court ordered deposit. These funds are not "available" for appropriation or expenditure even though they are a component of current assets.

The Reserve for Social Service Programs are funds set aside in the Trust and Agency Fund for certain New York State operated social service programs.

The Reserve for Debt Service are funds that were derived from the investments of debt proceeds to be used specifically for debt redemption. The County's intended use of these funds, as well as State law, requires that these funds be used only for redemption of debt in future periods.

**Note 3 - Detailed Notes on All Funds and Account Groups (Continued)**

The Reserve for Student Loans are funds provided to account for resources available for loans to students.

The Reserve for Parklands has been established pursuant to New York State Law. These amounts represent funds received by the County to be used for parkland improvements.

**Unreserved - Designations**

Designated for Affordable Housing - This designation established by the County Legislature is used to segregate a portion of fund balance to be utilized for the purpose of creating an affordable housing program in the County.

Designation for Section 8 - This designation of fund balance represents surplus monies from the Section 8 program which are to be used to fund certain program costs.

Designated for Subsequent Year's Expenditures - General and Special Revenue Funds - Designations of fund balance are not legally required segregations but represent intended use for a specific purpose. At December 31, 1995, the County Legislature has designated that \$5,000,000 of the fund balance of the General Fund and \$1,640,619 of the fund balance of the Sewer District Fund be used in 1996.

**Note 4 - Summary Disclosure of Significant Contingencies**

**Litigation**

The County receives numerous notices of claims for damages occurring generally from alleged negligence and civil rights violations. The filing of such notice of claim commences a statutory period for initiating judicial action. The County Attorney has indicated that he is not aware of any such action which would have a significant adverse impact on the County's financial condition, except as described below.

The County is defendant in numerous pending tax certiorari proceedings, the results of which cannot be determined at this time. Any future refunds resulting from adverse settlements will be funded in the year payments are made.

A construction claim for contract damages has been filed against the County. The complaint and answer has been served. The County's exposure is estimated to be below \$500,000.

A federal court action has been instituted against the County by plaintiffs attempting to recover back pay and previously held positions. The plaintiffs won a jury verdict in December 1995, for approximately \$190,000. This decision is being appealed to the Second Circuit Court of Appeals.

A construction claim for contract damages has been filed against the County. The plaintiff has filed for damages between \$200,000 - \$250,000 for work performed. The County Attorney has indicated that the County's liability cannot be predicted at this time.

**Note 4 - Summary Disclosure of Significant Contingencies (Continued)**

The United States Environmental Protection Agency (EPA) conducted audits of costs incurred by the Sewer District for which the District sought funding under the EPA Wastewater Treatment Construction Grants. In June 1990, Region II of the EPA issued determinations of the audits of several grants. The audit determinations declared that a total of approximately \$1.3 million in expenditures were "unallowable" for grant funding and sought the return of approximately \$250,000 in previously paid grant funds. In July 1990, the Sewer District appealed these determinations. In letters dated April 19, 1995 and May 3, 1995, Region II determined to accept approximately \$600,000 in funds previously found unallowable under one of the grants. Counsel has indicated that they anticipate the EPA will issue determinations on the appeals of the other grants during 1996.

In March 1992, Region II of the EPA also issued a determination that approximately \$1.2 million of expenditures of a specific grant was unallowable for grant funding. In February 1993, the New York State Department of Environmental Conservation on behalf of the EPA, issued its determination of final allowable costs of another grant, ruling that a total of approximately \$7 million was unallowable for grant funding. In September 1995, Region II issued its determination on costs of another grant that approximately \$3.1 million was unallowable for grant funding. The Sewer District has appealed these determinations and is in the process of preparing additional submissions in support of these appeals. It has been indicated that there will be no decision regarding this appeal until the latter part of 1996.

**Risk Management**

**Liability Claims**

The County is currently self-insured for general liability claims. Conventional insurance is not purchased for catastrophic losses.

**Workers' Compensation**

The County and certain towns and villages within the County are participants in a County-wide workers' compensation program. Premiums are assessed on each participant based upon a formula involving payroll and the actual historical claims experience of such participant. Costs relating to the litigation of claims are charged to expenditures as incurred. The County has secured conventional insurance coverage for individual losses in excess of \$500,000.

**Health Benefits**

The County is self-insured for health benefits for their employees. A plan administrator has been retained to review and approve all claims. The County has purchased a stop loss policy to limit the exposure to an annually agreed upon amount.

**Unemployment Benefits**

The County is self-insured for claims arising from unemployment benefit cases.

**Contingencies**

The primary government and the College participate in various Federal grant programs. These programs are subject to program compliance audits pursuant to the Single Audit Act of 1984. This audit is

**Note 4 - Summary Disclosure of Significant Contingencies (Continued)**

currently in process and the report will be issued under separate cover. Accordingly, the primary government and the College's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the entities anticipate such amounts, if any, to be immaterial.

**Note 5 - Component Unit Financial Information**

Complete financial statements of the individual component units can be obtained from their respective administrative offices.

Administrative Offices:

Rockland Community College  
145 College Road  
Suffern, New York 10901

Rockland County Industrial Development Agency  
One Blue Hill Plaza  
Pearl River, New York 10965

Rockland County Soil and Water Conservation District  
23 New Hempstead Road  
New City, New York 10956

Rockland County Solid Waste Management Authority  
4 Route 340  
Orangeburg, New York 10962

**Note 5 - Component Unit Financial Information (Continued)**

The information presented below represents condensed financial data of each component unit.

**Balance Sheets**

	<u>Community College</u>	<u>Industrial Development Agency</u>	<u>Soil and Water Conservation District</u>	<u>Solid Waste Management Authority</u>	<u>Total</u>
<b>Assets:</b>					
Cash and equivalents	\$ 11,077,278	\$ 42,513	\$ 29,969	\$ 2,837,835	\$ 13,987,595
Investments	-	-	5,304	-	5,304
Other current assets	1,431,975	-	4,479	50,659	1,487,113
Fixed assets	-	-	-	4,343,430	4,343,430
<b>Total Assets</b>	<b>\$ 12,509,253</b>	<b>\$ 42,513</b>	<b>\$ 39,752</b>	<b>\$ 7,231,924</b>	<b>\$ 19,823,442</b>
<b>Liabilities:</b>					
Current liabilities	\$ 11,559,674	\$ -	\$ 12,331	\$ 4,821,590	\$ 16,393,595
Due to primary government	-	-	-	1,215,000	1,215,000
<b>Total Liabilities</b>	<b>\$ 11,559,674</b>	<b>\$ -</b>	<b>\$ 12,331</b>	<b>\$ 6,036,590</b>	<b>\$ 17,608,595</b>
<b>Equity:</b>					
Retained earnings	\$ -	\$ -	\$ -	\$ 1,195,334	\$ 1,237,847
Reserves	137,306	42,513	-	-	137,306
Fund balances	812,273	-	27,421	-	839,694
<b>Total Equity</b>	<b>\$ 949,579</b>	<b>\$ 42,513</b>	<b>\$ 27,421</b>	<b>\$ 1,195,334</b>	<b>\$ 2,214,847</b>
<b>Total Liabilities and and Equity</b>	<b>\$ 12,509,253</b>	<b>\$ 42,513</b>	<b>\$ 39,752</b>	<b>\$ 7,231,924</b>	<b>\$ 19,823,442</b>

**Note 5 - Component Unit Financial Information (Continued)****Statement of Revenues, Expenses and Changes in Retained Earnings**

	Industrial Development Agency	Solid Waste Management Authority	Total
Operating Revenues	\$ 26,125	\$ 6,125	\$ 32,250
Operating Expenses:			
Salaries and wage expenses	13,223	-	13,223
Pension and employee benefits	3,468	-	3,468
Supplies and other expenses	4,620	721,781	726,401
Total Operating Expenses	21,311	721,781	743,092
Operating Income (Loss)	4,814	(715,656)	(710,842)
Non-Operating Revenues	914	1,910,990	1,911,904
Net Income	5,728	1,195,334	1,201,062
Retained Earnings - Beginning of Year	36,785	-	36,785
Retained Earnings - End of Year	\$ 42,513	\$ 1,195,334	\$ 1,237,847

**Note 6 - Subsequent Events**

The Solid Waste Management Authority (a component unit) on February 28, 1996, refinanced its short-term loan from the New York State Environmental Facilities Corporation with proceeds from the New York State Revolving Fund, Series 1996A. The Authority's loan in the 1996A pool is \$22,936,600 and bears interest at rates ranging from 3.35% to 5.20%, depending upon maturity.

**COMBINING AND INDIVIDUAL  
FUND FINANCIAL STATEMENTS  
AND SCHEDULES**

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**GENERAL  
FUND**

The General Fund constitutes the primary operating fund of the County in that it includes all revenues and expenditures not required by law to be accounted for in other funds.

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COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1995 AND 1994

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash and Equivalents:		
Demand deposits	\$ 1,219,544	\$ 2,819,813
Certificates of deposit	7,850,000	13,000,000
Petty cash	3,000	3,000
Departmental cash	12,790	12,640
	<u>9,085,334</u>	<u>15,835,453</u>
Investments	<u>9,500,000</u>	<u>-</u>
Taxes Receivable:		
Tax sale certificates	30,399,022	30,290,097
Tax installments	3,136,880	-
Returned school and village taxes	15,466,865	21,867,076
Property acquired for taxes	123,468	123,468
	<u>49,126,235</u>	<u>52,280,641</u>
Allowance for uncollectible taxes	<u>(3,500,000)</u>	<u>(3,050,000)</u>
	<u>45,626,235</u>	<u>49,230,641</u>
Other Receivables:		
Accounts	12,269,295	9,855,671
State and federal aid	41,136,797	36,623,971
Due from other governments	3,218,235	2,320,841
	<u>56,624,327</u>	<u>48,800,483</u>
Allowance for uncollectible amounts	<u>(442,196)</u>	<u>(431,317)</u>
	<u>56,182,131</u>	<u>48,369,166</u>
Prepaid Expenditures	<u>270,337</u>	<u>-</u>
Total Assets	<u>\$ 120,664,037</u>	<u>\$ 113,435,260</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
Liabilities:		
Accounts payable	\$ 10,762,524	\$ 11,784,952
Accrued liabilities	22,836,112	18,936,343
Due to other governments	1,626,947	1,683,360
Due to school districts	15,746,879	21,121,271
Due to other funds	6,044,090	6,673,495
Deferred revenues - Taxes	28,808,991	25,879,326
Deferred revenues - Other	328,786	516,764
Revenue anticipation note payable	25,000,000	15,000,000
Total Liabilities	<u>111,154,329</u>	<u>101,595,511</u>
Fund Balance:		
Reserved for encumbrances	817,282	1,141,067
Reserved for prepaid expenditures	270,337	-
Reserved for law enforcement	53,776	-
Reserved for Stop - DWI Program	178,092	99,500
Unreserved:		
Designated for affordable housing program	-	225,000
Designated for planning studies	-	30,000
Designated for Section 8	78,381	51,460
Designated for subsequent year's expenditures	5,000,000	4,000,000
Undesignated	3,111,840	6,292,722
Total Fund Balance	<u>9,509,708</u>	<u>11,839,749</u>
Total Liabilities and Fund Balance	<u>\$ 120,664,037</u>	<u>\$ 113,435,260</u>

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Real property taxes	\$ 49,591,300	\$ 49,591,300	\$ 50,067,341	\$ 476,041
Other tax items	6,100,000	6,100,000	6,729,483	629,483
Non-property taxes	73,936,001	73,936,001	71,285,314	(2,650,687)
Departmental income	28,346,850	28,789,881	28,239,758	(550,123)
Use of money and property	955,000	994,600	1,570,813	576,213
Licenses and permits	846,760	846,760	804,546	(42,214)
Fines and forfeitures	487,572	508,997	568,774	59,777
Sale of property and compensation for loss	9,000	12,921	394,671	381,750
Interfund revenues	4,715,728	4,722,128	3,854,916	(867,212)
State aid	65,268,183	66,777,558	59,713,347	(7,064,211)
Federal aid	30,074,754	31,887,808	29,411,490	(2,476,318)
Miscellaneous	1,415,000	1,450,011	2,049,396	599,385
<b>Total Revenues</b>	<b>261,746,148</b>	<b>265,617,965</b>	<b>254,689,849</b>	<b>(10,928,116)</b>
Expenditures:				
Current:				
General government support	36,680,156	35,397,228	32,866,153	2,531,075
Education	23,238,555	19,972,650	17,045,488	2,927,162
Public safety	26,379,282	30,589,118	29,408,241	1,180,877
Health	20,657,551	23,783,433	22,399,878	1,383,555
Transportation	13,247,211	14,533,582	13,875,698	657,884
Economic opportunity and development	107,415,886	109,234,616	103,438,658	5,795,958
Culture and recreation	696,900	848,417	824,572	23,845
Home and community services	2,917,227	2,977,668	2,871,547	106,121
Employee benefits	500,000	600,000	266,580	333,420
Debt Service - Interest	496,667	496,667	496,667	-
<b>Total Expenditures</b>	<b>232,229,435</b>	<b>238,433,379</b>	<b>223,493,482</b>	<b>14,939,897</b>
<b>Excess of Revenues Over Expenditures</b>	<b>29,516,713</b>	<b>27,184,586</b>	<b>31,196,367</b>	<b>4,011,781</b>
Other Financing Sources (Uses):				
Operating transfers in	4,095,000	4,244,013	4,240,217	(3,796)
Operating transfers out	(26,923,813)	(27,763,966)	(27,314,845)	449,121
Operating transfers out - Component unit	(10,687,900)	(10,687,900)	(10,687,900)	-
<b>Total Other Financing Uses</b>	<b>(33,516,713)</b>	<b>(34,207,853)</b>	<b>(33,762,528)</b>	<b>445,325</b>
<b>Deficiency of Revenues Over Expenditures and Other Uses</b>	<b>(4,000,000)</b>	<b>(7,023,267)</b>	<b>(2,566,161)</b>	<b>4,457,106</b>
Fund Balance - Beginning of Year	4,000,000	7,023,267	11,839,749	4,816,482
Residual Equity Transfer	-	-	236,120	236,120
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,509,708</b>	<b>\$ 9,509,708</b>

1994

Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 49,457,368	\$ 49,457,368	\$ 50,188,848	\$ 731,480
6,150,000	6,150,000	5,867,112	(282,888)
69,338,028	69,883,535	70,632,560	749,025
34,467,764	35,118,380	33,608,617	(1,509,763)
860,000	860,000	916,267	56,267
924,500	907,500	725,600	(181,900)
575,677	776,851	771,635	(5,216)
16,500	16,500	48,038	31,538
8,920,159	8,670,159	8,355,727	(314,432)
55,665,238	62,330,481	56,290,633	(6,039,848)
27,779,939	28,201,046	26,799,443	(1,401,603)
900,000	908,600	1,241,654	333,054
<u>255,055,173</u>	<u>263,280,420</u>	<u>255,446,134</u>	<u>(7,834,286)</u>
32,842,494	34,270,951	32,228,639	2,042,312
16,090,816	19,740,816	15,349,657	4,391,159
24,827,610	27,160,508	26,727,082	433,426
19,545,400	21,830,210	20,355,900	1,474,310
14,230,602	14,014,696	13,589,555	425,141
100,917,364	105,525,733	100,090,134	5,435,599
568,970	622,988	547,141	75,847
2,833,165	3,584,599	2,819,074	765,525
12,280,160	12,354,575	11,429,772	924,803
875,341	875,341	875,341	-
<u>225,011,922</u>	<u>239,980,417</u>	<u>224,012,295</u>	<u>15,968,122</u>
<u>30,043,251</u>	<u>23,300,003</u>	<u>31,433,839</u>	<u>8,133,836</u>
3,120,364	3,120,364	3,116,468	(3,896)
(26,750,715)	(26,366,513)	(26,185,313)	181,200
(10,412,900)	(10,412,900)	(10,412,900)	-
<u>(34,043,251)</u>	<u>(33,659,049)</u>	<u>(33,481,745)</u>	<u>177,304</u>
(4,000,000)	(10,359,046)	(2,047,906)	8,311,140
4,000,000	10,359,046	13,887,655	3,528,609
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,839,749</u>	<u>\$ 11,839,749</u>

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
REAL PROPERTY TAXES	\$ 49,591,300	\$ 49,591,300	\$ 50,067,341	\$ 476,041	\$ 50,188,848
OTHER TAX ITEMS					
Interest and penalties on real property taxes	5,800,000	5,800,000	6,789,462	989,462	5,754,928
Gain (Loss) on sale of tax acquired property	-	-	(297,999)	(297,999)	(195,949)
Payments in lieu of taxes	300,000	300,000	238,020	(61,980)	308,133
Total Other Tax Items	6,100,000	6,100,000	6,729,483	629,483	5,867,112
NON-PROPERTY TAXES					
Sales and use tax	73,424,667	73,424,667	70,756,957	(2,667,710)	70,163,315
E-911 surcharge	511,334	511,334	528,357	17,023	469,245
	73,936,001	73,936,001	71,285,314	(2,650,687)	70,632,560
DEPARTMENTAL INCOME					
General:					
Medical examiner	-	-	225	225	715
Department of Finance	40,000	40,000	28,482	(11,518)	28,824
Psychological evaluations	-	-	-	-	1,800
Redemption advertising	15,000	15,000	15,130	130	19,250
Tax sale advertising	25,000	25,000	175	(24,825)	36,032
Title IVA reimbursement	-	-	121	121	55
County Clerk	1,800,000	1,800,000	1,372,317	(427,683)	1,581,448
Data Processing - County departments	794,410	794,410	760,536	(33,874)	851,550
Data Processing - Other charges	5,700	5,700	15,858	10,158	6,695
Sheriff patrol	782,347	912,347	1,004,468	92,121	758,477
Title search and auction fees	75,000	75,000	57,410	(17,590)	63,420
Reimbursement - County Youth program	-	-	5,009	5,009	-

Reimbursement - Purchasing Department	324,465	338,465	192,779	(145,686)	318,030
Reimbursement - Solid Waste Authority	641,035	641,035	231,000	(410,035)	-
Reimbursement - County Executive	10,233	10,233	10,233	-	10,233
Reimbursement - Single audit	9,000	9,000	9,000	-	8,500
Reimbursement - Court facilities	-	-	105,876	105,876	84,960
Jail School Lunch Program	22,500	22,500	32,100	9,600	28,933
Reimbursement - Records	59,582	59,582	58,748	(834)	109,294
Communications	69,400	133,400	98,104	(35,296)	45,225
Mailroom	-	-	3,156	3,156	3,716
Family planning fees	130,755	130,755	111,389	(19,366)	105,705
Shared services	8,801,900	8,801,900	9,196,585	394,685	15,618,175
Tuition chargeback	32,000	32,000	22,893	(9,107)	22,611
Other	589,637	677,011	664,215	(12,796)	508
<b>Total General</b>	<b>14,227,964</b>	<b>14,523,338</b>	<b>13,995,809</b>	<b>(527,529)</b>	<b>19,704,156</b>
<b>Public Safety:</b>					
Sheriff	220,000	220,000	198,677	(21,323)	167,924
Police Academy	118,600	118,600	93,925	(24,675)	-
Bureau of criminal investigation fees	10,000	10,000	7,940	(2,060)	24,926
DWI Program	70,000	70,000	70,450	450	70,000
Personnel	16,000	16,000	14,179	(1,821)	-
Probation fees	15,000	15,000	21,635	6,635	-
Courts and bails	12,000	12,000	44,852	32,852	28,187
Dog license fees	8,000	8,000	7,102	(898)	7,502
Public safety income	145,000	145,000	129,285	(15,715)	98,969
Other	265,393	231,844	216,968	(14,876)	243,807
<b>Total Public Safety</b>	<b>879,993</b>	<b>846,444</b>	<b>805,013</b>	<b>(41,431)</b>	<b>641,315</b>

<b>Health:</b>					
Environmental health	500,000	500,000	427,296	(72,704)	446,141
Clinic and miscellaneous health fees	380,000	388,000	505,282	117,282	216,616
Prenatal care	16,000	16,000	29,346	13,346	-
HIV clinic	-	121,683	175,182	53,499	87,666
Assisted living program	-	-	17,456	17,456	-
Home nursing services	-	-	-	-	2,365,174
Prenatal inspection	75,000	75,000	63,700	(11,300)	82,250
Early Intervention Program	-	28,242	139,223	110,981	-
Home health care	1,298,000	1,298,000	1,079,700	(218,300)	-
Long term home health care	1,265,000	1,265,000	1,366,835	101,835	-
Third party reimbursement	3,000	-	-	-	-
Physically handicapped adults	60,000	60,000	-	(60,000)	-
Mental health contributions from private agencies	119,073	145,354	145,354	-	118,171
March of Dimes grant	-	-	-	-	6,700
Care of physically handicapped	90,000	90,000	16,037	(73,963)	41,462
<b>Total Health</b>	<b>3,806,073</b>	<b>3,987,279</b>	<b>3,965,411</b>	<b>(21,868)</b>	<b>3,364,180</b>

(Continued)

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET (Continued)  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
Transportation:					
Bus operations	\$ 2,392,320	\$ 2,392,320	\$ 1,959,287	\$ (433,033)	\$ 3,150,639
MTA - Deficit funding	3,000,000	3,000,000	3,000,000	-	3,000,000
Total Transportation	5,392,320	5,392,320	4,959,287	(433,033)	6,150,639
Economic Assistance and Opportunity:					
Medical assistance	1,300,000	1,300,000	1,546,975	246,975	942,686
Administration	155,000	155,000	194,165	39,165	205,101
Emergency shelter	325,000	325,000	245,613	(79,387)	323,417
Adult home fees	135,000	135,000	126,322	(8,678)	132,285
Children's services	175,000	175,000	318,095	143,095	227,460
Aid to dependant children	1,300,000	1,300,000	1,471,088	171,088	1,283,321
Title IVD incentive	200,000	200,000	211,566	11,566	218,820
Juvenile delinquents	50,000	50,000	115,473	65,473	77,556
Home relief	400,000	400,000	284,941	(115,059)	337,681
Burials	500	500	-	(500)	-
Total Economic Assistance and Opportunity	4,040,500	4,040,500	4,514,238	473,738	3,748,327
Total Departmental Income	28,346,850	28,789,881	28,239,758	(550,123)	33,608,617
USE OF MONEY AND PROPERTY					
Earnings on investments	900,000	900,000	1,437,033	537,033	836,433
Rental of real property	-	39,600	39,600	-	-
Commissions	55,000	55,000	94,180	39,180	79,834
Total Use of Money and Property	955,000	994,600	1,570,813	576,213	916,267

LICENSES AND PERMITS

Licenses	445,000	445,000	437,539	(7,461)	401,122
Alarm charges	400,000	400,000	366,432	(33,568)	324,478
Permits	1,760	1,760	575	(1,185)	-
Total Licenses and Permits	846,760	846,760	804,546	(42,214)	725,600

FINES AND FORFEITURES

Fines	452,572	461,072	507,070	45,998	460,126
Forfeitures	35,000	47,925	61,704	13,779	311,509
Total Fines and Forfeitures	487,572	508,997	568,774	59,777	771,635

SALE OF PROPERTY AND COMPENSATION FOR LOSS

Sale of scrap	1,000	1,000	296	(704)	468
Sale of real property	-	-	375,488	375,488	7,949
Other sales	8,000	8,000	13,960	5,960	28,048
Insurance recoveries	-	3,921	4,861	940	9,812
Other compensation for loss	-	-	66	66	1,761

Total Sale of Property and Compensation for Loss

	9,000	12,921	394,671	381,750	48,038
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INTERFUND REVENUES

Classified ad chargebacks	15,000	15,000	10,761	(4,239)	4,470
Tuition chargebacks	43,000	43,000	26,685	(16,315)	28,826
Chargeback - liability and health insurance	199,141	199,141	160,703	(38,438)	185,044
Mental health	-	-	-	-	1,482,584
County Road Fund	434,100	434,100	389,946	(44,154)	-
Road Machinery Fund	89,800	89,800	72,361	(17,439)	-
Sewer Fund	425,300	425,300	437,084	11,784	819,332
Enterprise Fund	2,120,800	2,120,800	1,847,112	(273,688)	4,419,785
Community College Fund	617,933	617,933	259,311	(358,622)	585,373
Community Development Fund	348,654	355,054	300,463	(54,591)	379,376
Reimbursement from bond sale	422,000	422,000	350,490	(71,510)	438,445
Other	-	-	-	-	12,492

Total Interfund Revenues

	4,715,728	4,722,128	3,854,916	(867,212)	8,355,727
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(Continued)

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET (Continued)  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
<b>STATE AID</b>					
General:					
District Attorney	\$ 15,500	\$ 15,500	\$ 19,121	\$ 3,621	\$ 19,121
"I Love NY" grant	35,000	48,000	48,000	-	-
Planning grants	77,939	77,939	35,224	(42,715)	24,955
MTA special allocation	300,000	300,000	300,000	-	150,000
Other	51,949	221,571	257,364	35,793	52,476
<b>Total General</b>	<b>480,388</b>	<b>663,010</b>	<b>659,709</b>	<b>(3,301)</b>	<b>246,552</b>
<b>Public Safety:</b>					
Probation services	839,842	839,842	858,686	18,844	771,538
Probation services - intensive supervision	-	114,706	105,672	(9,034)	63,838
Alternatives to incarceration	86,000	86,000	99,078	13,078	41,661
Occupant restraint project	109,505	109,505	100,615	(8,890)	81,066
Jail	480,909	480,909	325,351	(155,558)	496,128
District Attorney - Major Offense Prosecution Program	-	159,723	122,177	(37,546)	61,088
Court security services	885,381	885,381	(47,799)	(933,180)	759,198
Public defender - Major Offense Prosecution Program	-	37,320	38,052	732	25,770
Emergency Preparedness Program	-	309,549	309,549	-	18,697
Bicycle Safety Outreach Program	-	15,500	13,392	(2,108)	5,735
Seat Belt Enforcement Program	-	105,827	99,968	(5,859)	89,265
Police - Major Offense Program	-	264,378	321,354	56,976	250,464
Other	120,000	237,540	80,782	(156,758)	124,044
<b>Total Public Safety</b>	<b>2,521,637</b>	<b>3,646,180</b>	<b>2,426,877</b>	<b>(1,219,303)</b>	<b>2,788,492</b>
<b>Health:</b>					
Health Department	2,633,582	3,005,969	3,542,592	536,623	1,959,726
Medical Examiner	184,896	181,432	218,174	36,742	215,911
Medicaid reimbursement	1,453,500	1,381,890	1,513,424	131,534	2,036,372
Mental Health Association	55,487	470,045	435,052	(34,993)	59,151
Physically handicapped children	15,417,617	11,979,704	9,613,330	(2,366,374)	9,078,164
Camp Venture	291,508	319,424	321,431	2,007	306,871
Good Samaritan Hospital	185,529	200,111	203,055	2,944	284,844
Environmental Management Council	16,539	16,539	4,619	(11,920)	20,190
Familv Planning Grant	268,954	271,805	265,277	(6,528)	258,955

Drug abuse control	1,338,415	1,489,485	1,288,853	(200,632)	1,250,616
Project Rainbow	194,739	194,739	192,634	(2,105)	194,739
Jawonio steps program	182,601	193,601	179,560	(14,041)	182,601
Mental health programs	1,769,352	2,099,053	2,332,082	233,029	2,055,245
Immunization action program	-	-	-	-	140,212
Fashion Institute of Technology	-	-	502,854	502,854	165,139
Other	472,434	1,576,146	1,310,081	(266,065)	415,866
<b>Total Health</b>	<b>24,465,153</b>	<b>23,379,943</b>	<b>21,923,018</b>	<b>(1,456,925)</b>	<b>18,624,602</b>

Transportation -					
Buses and other mass transit	5,885,943	6,005,751	5,729,062	(276,689)	5,734,567

<b>Social Services:</b>					
Aid to dependent children	4,025,000	4,425,000	7,271,982	2,846,982	4,809,157
MD/LTHC reimbursement	7,056,000	7,056,000	5,740,234	(1,315,766)	5,483,340
Medical assistance and managed care program	69,000	75,500	577,639	502,139	280,348
Pace University EDP project	509,353	509,353	348,792	(160,561)	298,934
Children's services	5,260,000	4,750,000	3,415,380	(1,334,620)	3,828,387
Tuition reimbursement	18,750	18,750	-	(18,750)	-
Family daycare provider	-	185,043	159,067	(25,976)	140,106
Special needs	1,000	1,000	1,118	118	-
Social services administration	9,821,959	9,847,286	6,656,022	(3,191,264)	9,497,542
Juvenile delinquent care	1,075,000	1,075,000	406,429	(668,571)	496,952
Home relief	1,650,000	1,727,500	1,948,336	220,836	1,789,525
Services for recipients	1,081,700	1,081,700	449,185	(632,515)	511,621
Burials	40,750	40,750	32,442	(8,308)	(3,057)
Emergency relief to adults	33,000	68,000	63,466	(4,534)	19,246
Food stamp cash out	75,000	75,000	69,032	(5,968)	-
Displaced Homemaker Program	-	218,807	235,772	16,965	264,296
Child Assistance Program	-	355,500	70,491	(285,009)	64,554
Legal services for disabled	-	66,753	47,849	(18,904)	78,655
Other	-	244,402	196,898	(47,504)	67,755
<b>Total Social Services</b>	<b>30,716,512</b>	<b>31,821,344</b>	<b>27,690,134</b>	<b>(4,131,210)</b>	<b>27,627,361</b>

<b>Economic Assistance and Opportunity:</b>					
Veterans' Service Agency	1,861	1,861	7,444	5,583	3,722
State petroleum contract	7,350	7,350	10,663	3,313	12,689
Other	-	40,000	40,000	-	-
<b>Total Economic Assistance and Opportunity</b>	<b>9,211</b>	<b>49,211</b>	<b>58,107</b>	<b>8,896</b>	<b>16,411</b>

(Continued)

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET (Continued)  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
Culture and Recreation:					
Programs for aging	\$ 198,705	\$ 198,705	\$ 192,455	\$ (6,250)	\$ 201,645
Supplemental Nutrition Assistance Program	130,980	130,980	139,115	8,135	141,343
Project T.E.A.R.	-	-	-	-	1,093
Youth programs	543,721	543,721	559,609	15,888	593,834
EICEP Grant	295,528	295,528	300,883	5,355	298,374
Other	20,405	43,185	34,378	(8,807)	16,359
Total Culture and Recreation	1,189,339	1,212,119	1,226,440	14,321	1,252,648
Total State Aid	65,268,183	66,777,558	59,713,347	(7,064,211)	56,290,633
FEDERAL AID					
Public Safety:					
Civil defense	25,000	25,000	41,184	16,184	29,749
Crime proceeds	-	-	34,553	34,553	-
Total Public Safety	25,000	25,000	75,737	50,737	29,749
Health:					
Community Partnership Program	302,270	307,470	297,435	(10,035)	307,476
Ryan White Title I	-	253,025	217,251	(35,774)	150,025
W.I.C. Program	832,010	832,010	670,342	(161,668)	541,467
Total Health	1,134,280	1,392,505	1,185,028	(207,477)	998,968
Transportation:					
Bus purchases	-	958,467	958,467	-	-
UMTA	606,615	696,615	589,578	(107,037)	557,077
Total Transportation	606,615	1,655,082	1,548,045	(107,037)	557,077

Social Services:									
Services for recipients	2,800,000	2,800,000	1,513,278	(1,286,722)	2,756,814				
Aid to dependant children	8,050,000	8,850,000	8,874,761	24,761	7,866,179				
Social services administration	11,674,819	11,827,906	11,062,975	(764,931)	8,717,165				
Children's services	3,200,000	2,550,000	2,469,717	(80,283)	3,211,757				
Energy Assistance Program	800,000	800,000	788,691	(11,309)	881,288				
Refugee Program	450,000	450,000	370,078	(79,922)	534,123				
Emergency shelter grant	-	8,529	-	(8,529)	-				
Food stamp child assistance program	75,000	75,000	81,298	6,298	20,055				
Tuition reimbursement	37,500	37,500	-	(37,500)	-				
<b>Total Social Services</b>	<b>27,087,319</b>	<b>27,398,935</b>	<b>25,160,798</b>	<b>(2,238,137)</b>	<b>23,987,381</b>				
Economic Assistance and Opportunity:									
Section 8 program	185,000	185,000	205,387	20,387	206,056				
Other	38,570	230,570	284,980	54,410	53,105				
<b>Total Economic Assistance and Opportunity</b>	<b>223,570</b>	<b>415,570</b>	<b>490,367</b>	<b>74,797</b>	<b>259,161</b>				
Culture and Recreation:									
USDA	180,000	180,000	142,229	(37,771)	147,029				
Programs for aging	817,970	817,970	806,429	(11,541)	810,340				
Other	-	2,746	2,857	111	9,738				
<b>Total Culture and Recreation</b>	<b>997,970</b>	<b>1,000,716</b>	<b>951,515</b>	<b>(49,201)</b>	<b>967,107</b>				
<b>Total Federal Aid</b>	<b>30,074,754</b>	<b>31,887,808</b>	<b>29,411,490</b>	<b>(2,476,318)</b>	<b>26,799,443</b>				
MISCELLANEOUS									
Refund of prior year's expenditures	75,000	84,000	56,690	(27,310)	130,489				
OTB distributed earnings	1,300,000	1,300,000	1,468,358	168,358	1,075,959				
Gifts and donations	15,000	41,011	37,737	(3,274)	4,150				
Other	25,000	25,000	486,611	461,611	31,056				
<b>Total Miscellaneous</b>	<b>1,415,000</b>	<b>1,450,011</b>	<b>2,049,396</b>	<b>599,385</b>	<b>1,241,654</b>				
<b>TOTAL REVENUES</b>	<b>261,746,148</b>	<b>265,617,965</b>	<b>254,689,849</b>	<b>(10,928,116)</b>	<b>255,446,134</b>				

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GENERAL FUND  
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET (Concluded)  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in:					
Debt Service Fund	\$ 4,070,000	\$ 4,070,000	\$ 4,070,000	\$ -	\$ 3,059,611
Capital Projects Fund	25,000	174,013	170,217	(3,796)	56,857
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>4,095,000</b>	<b>4,244,013</b>	<b>4,240,217</b>	<b>(3,796)</b>	<b>3,116,468</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 265,841,148</b>	<b>\$ 269,861,978</b>	<b>\$ 258,930,066</b>	<b>\$ (10,931,912)</b>	<b>\$ 258,562,602</b>

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES COMPARED TO BUDGET  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
<b>GENERAL GOVERNMENT SUPPORT</b>					
Legislative Branch	\$ 1,987,797	\$ 2,053,921	\$ 1,974,014	\$ 79,907	\$ 2,055,854
County Executive	1,047,126	1,041,276	1,028,715	12,561	993,835
Crime Victims Program	2,100	44,299	42,573	1,726	43,242
Community Partnership Program	302,270	318,355	313,993	4,362	308,366
Youth Bureau	1,069,545	1,278,545	1,247,464	31,081	1,027,245
Office of Real Property Tax Service	471,966	479,966	468,357	11,609	364,918
Community Development Program	558,654	565,054	532,950	32,104	467,044
Construction Office	700,133	764,345	764,318	27	730,572
DWI Program	324,805	339,305	302,164	37,141	308,489
District Attorney	3,856,007	3,950,328	3,871,070	79,258	4,135,318
Public Defender	1,252,098	1,299,918	1,278,498	21,420	1,223,222
Major Offense Prosecution Program	163,700	339,823	305,446	34,377	300,001
Justice of Peace - Police Court	15,000	31,000	29,352	1,648	19,393
Legal Aid Society	86,726	86,726	86,726	-	86,726
Assigned counsel	485,900	513,400	513,331	69	543,489
Medical Examiner	924,389	1,060,789	968,136	92,653	858,667
Department of Audit	245,160	245,160	196,280	48,880	326,302
Department of Budget and Management	760,003	732,103	674,256	57,847	721,794
Department of Finance	1,643,128	1,587,728	1,574,324	13,404	1,674,644
Department of Purchasing	604,079	600,079	599,227	852	490,436
Purchasing - Stationery and supplies	719,674	720,367	658,473	61,894	700,756
Tax advertising and auction expenses	115,000	115,000	55,146	59,854	110,920
Department of Records	1,860,001	1,871,258	1,774,383	96,875	1,826,896
Department of Law	1,305,379	1,280,579	1,250,728	29,851	1,273,594
Department of Personnel	2,432,911	2,466,334	2,268,429	197,905	2,287,781
Board of Elections	937,835	1,134,410	1,134,033	377	871,629
Rockland County Board of Ethics	500	600	568	32	23
Rockland Economic Development Corporation	415,800	415,800	415,800	-	415,800
International Business Network	-	2,000	2,000	-	-
Building Department	3,016,835	3,008,407	2,869,753	138,654	2,812,480
Mailroom	-	-	-	-	285,129
Data processing center	3,024,082	3,272,453	3,169,714	102,739	2,910,745
Communications	940,643	1,011,843	898,792	113,051	384,080
Department of Insurance	571,941	571,941	408,011	163,930	787,153
Municipal dues	52,135	52,135	45,135	7,000	44,135
Refunds of real property taxes	760,000	808,500	808,404	96	716,630
Contingent fund	2,913,000	197,747	-	197,747	-
Department of Tourism	190,519	206,719	206,669	50	111,331
Office of Affirmative Action	123,315	129,015	128,921	94	-

United Way - Needs assessment	-	800,000	-	-	-	10,000
Other	-	-	800,000	-	-	-
<b>Total General Government Support</b>	<b>36,680,156</b>	<b>35,397,228</b>	<b>32,866,153</b>	<b>2,531,075</b>	<b>32,228,639</b>	
<b>EDUCATION</b>						
Community college tuition	796,155	837,084	812,469	24,615	709,246	
Education of handicapped children	22,442,400	19,135,566	16,233,019	2,902,547	14,640,411	
<b>Total Education</b>	<b>23,238,555</b>	<b>19,972,650</b>	<b>17,045,488</b>	<b>2,927,162</b>	<b>15,349,657</b>	
<b>PUBLIC SAFETY</b>						
Sheriff	1,561,539	1,423,339	1,357,458	65,881	1,340,534	
Bureau of Criminal Identification	993,187	1,223,587	1,223,517	70	1,088,225	
Sheriff's patrol	3,048,177	4,118,678	4,118,620	58	3,145,747	
Sheriff's patrol - Health complex	742,347	899,347	896,935	2,412	774,930	
Sheriff - Communications	669,532	698,332	698,235	97	655,274	
Sheriff - Police academy	294,566	294,566	168,809	125,757	-	
Narcotics task force	1,105,271	1,138,645	1,094,704	43,941	730,613	
Major Offense Police Program	276,800	562,478	562,173	305	548,559	
Court security unit	929,281	856,781	206,192	650,589	870,030	
Probation Department	3,282,784	3,502,171	3,398,032	104,139	3,116,721	
Jail	11,243,264	13,201,593	13,201,446	147	11,760,730	
Rockland County Highway Safety Committee	137,929	157,057	141,214	15,843	150,833	
Department of Fire and Emergency Services	1,270,245	1,373,235	1,373,167	68	908,462	
Fire Advisory Board	3,665	3,665	3,163	502	3,167	
Animal shelter	50,000	50,000	50,000	-	43,725	
RCSPCA	50,000	50,000	50,000	-	39,975	
Board of Electrical Examiners	47,409	47,409	45,513	1,896	42,100	
Board of Plumbing, Heating and Cooling Examiners	85,309	85,309	81,047	4,262	69,479	
H.E.L.P.	13,550	13,550	13,550	-	15,580	
Office of Emergency Services	-	-	-	-	544,449	
Emergency Preparedness Program	-	309,549	307,449	2,100	223,436	
Hazardous materials	63,093	68,493	64,040	4,453	64,027	
E-911 telephone system	511,334	511,334	352,977	158,357	590,486	
<b>Total Public Safety</b>	<b>26,379,282</b>	<b>30,589,118</b>	<b>29,408,241</b>	<b>1,180,877</b>	<b>26,727,082</b>	
<b>HEALTH</b>						
Department of Health	12,006,474	12,790,135	12,289,469	500,666	10,910,864	
Family planning	-	-	-	-	428,673	
Physically handicapped children	2,014,090	2,049,070	1,823,175	225,895	2,223,922	
Immunization action program	-	141,556	119,425	22,131	101,243	
Emergency medical services	-	101,427	63,704	37,723	-	
Association for the Visually Impaired	228,295	228,295	228,295	-	228,295	

(Continued)

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES COMPARED TO BUDGET (Continued)  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
WIC program	\$ 832,010	\$ 848,785	\$ 747,438	\$ 101,347	\$ 571,206
Monsey Family Health Center	1,338,415	1,489,485	1,275,079	214,406	140,000
Drug Abuse Control Committee	325,000	406,237	368,212	38,025	1,295,547
Department of Mental Health	754,337	1,319,741	1,119,303	200,438	368,288
Contracted mental health services	460,089	503,156	503,143	13	723,758
Camp Venture	390,404	632,086	631,992	94	495,758
Good Samaritan Hospital	79,838	494,396	459,403	34,993	387,447
Mental Health Association	1,353,867	1,707,168	1,707,062	106	79,838
Mental health programs	114,369	141,669	141,661	8	1,496,697
Environmental Management Council	280,200	280,200	279,866	334	111,762
Project Rainbow	158,485	158,485	157,706	779	299,790
Rockland Council on Alcoholism	73,425	237,691	236,869	822	158,485
Mid-Hudson Society for Epilepsy	85,797	91,395	88,609	2,786	99,842
New York Association for Learning Disabled	18,000	18,000	18,000	-	69,106
St. Agatha Respite Program	144,456	144,456	141,467	2,989	18,000
Open Arms					147,379
Total Health	20,657,551	23,783,433	22,399,878	1,383,555	20,355,900
TRANSPORTATION					
Public transportation	13,247,211	14,533,582	13,875,698	657,884	13,589,555
ECONOMIC OPPORTUNITY AND DEVELOPMENT					
Department of Social Services	27,431,906	27,668,982	27,385,380	283,602	25,343,509
Pace University EDP project	509,353	567,590	326,749	240,841	318,207
Displaced homemaker	-	218,807	211,293	7,514	189,102
Family daycare provider	-	185,043	115,536	69,507	62,042
Child assistance program	-	355,500	15,658	339,842	206,688
Youth at risk	-	185,076	159,361	25,715	1,704
SHARE	220,500	220,500	220,500	-	220,500
Purchase of services	4,139,700	4,202,700	3,159,110	1,043,590	3,584,166
Medical assistance	33,290,000	33,460,500	33,460,378	122	31,249,223
Aid to dependent children	17,400,000	19,123,300	19,123,239	61	18,053,978
Children services	12,550,000	10,640,000	8,232,827	2,407,173	10,685,864
Juvenile delinquent care	2,200,000	2,200,000	1,214,032	985,968	1,319,371
Home relief	3,300,000	3,455,000	3,375,177	79,823	3,241,384
State fuel crisis assistance	800,000	805,200	805,124	76	856,366
Emergency relief to adults	66,000	136,000	133,058	2,942	46,000

Burials	82,000	82,000	72,223	9,777	59,708
Child Assistance Program Food Stamps	150,000	150,000	131,833	18,167	44,899
Veterans' Service Agency	209,521	219,021	218,666	355	198,570
Veterans' burials	206,538	228,938	228,846	92	58,780
Department of Weights And Measures	845,273	840,173	840,169	4	812,903
Office of the Aging	2,850,435	2,975,626	2,694,839	280,787	3,016,702
Rockland Community Development Council	428,745	428,745	428,745	-	122,850
Bikur Cholim	230,150	230,150	230,150	-	81,743
MLK multi-purpose center	62,525	62,525	62,525	-	62,525
Hasco, Inc.	28,350	28,350	28,350	-	28,350
Hogar, Inc.	100,000	100,000	100,000	-	75,000
Konbit Neg Lakay, Inc.	25,000	25,000	25,000	-	-
Rockland Opportunity Development Association	139,890	139,890	139,890	-	-
Economic Opportunity Commission	-	150,000	150,000	-	-
Nyack Community Child Development Center	145,000	145,000	145,000	-	145,000
Nyack Center	5,000	5,000	5,000	-	5,000
<b>Total Economic Opportunity and Development</b>	<b>107,415,886</b>	<b>109,234,616</b>	<b>103,438,658</b>	<b>5,795,958</b>	<b>100,090,134</b>

**CULTURE AND RECREATION**

Park commission	324,496	361,813	344,961	16,852	222,324
Youth recreation	41,760	41,760	41,760	-	55,232
Babe Ruth League	2,500	2,500	2,500	-	2,500
Library Board	30,800	30,800	30,800	-	15,000
County historian	4,873	5,073	5,055	18	4,812
Chinese American Cultural Association	3,780	3,780	3,780	-	3,780
Rockland Historical Society	45,660	90,660	90,660	-	23,340
Center for Holocaust Studies	4,725	4,725	4,725	-	4,725
YMHA	4,725	4,725	4,725	4,725	225
Rockland Symphony Association	3,780	3,780	3,780	-	3,780
Rockland Conservatory of Music	-	67,000	67,000	-	-
Debra Weiss Dance Company	1,890	1,890	1,890	-	1,890
Antrim Players	2,363	2,363	2,363	-	2,363
Elmwood Community Playhouse	3,308	3,308	3,308	-	3,308
County Choral	2,363	2,363	2,363	-	2,363
Rockland Opera Society	3,363	3,363	3,363	-	2,363
Helen Hayes Theatre	25,000	25,000	25,000	-	-
Arts Council of Rockland	90,300	90,300	90,300	-	89,788
Rockland Center for the Arts	25,000	25,000	25,000	-	42,680
Arts Alliance of Haverstraw	10,000	10,000	10,000	-	1,890
Penguin Repertory Theater	18,900	18,900	18,900	-	18,900
Irish Arts Forum	2,890	2,890	2,890	-	1,890
Hudson Vagabond Puppets	7,000	7,000	7,000	-	4,064
Actors Company	3,780	3,780	3,780	-	3,780
Thorpe Senior Center	5,364	5,364	5,364	-	5,364
Rockland Camerata	1,890	1,890	1,890	-	1,890
Morning Music Group	1,890	1,890	1,890	-	1,890
Summer Theatre Fest - Clarkstown	2,250	2,250	2,250	-	2,250

(Continued)

COUNTY OF ROCKLAND, NEW YORK

GENERAL FUND  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES COMPARED TO BUDGET (Continued)  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Actuals for 1994)

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	1994 Actual
Rocklandfest	\$ -	\$ -	\$ -	\$ -	2,500
YMCA - Nyack Branch	20,000	20,000	20,000	-	20,000
Tomkins Cove Art Center	-	2,000	2,000	-	-
Rockland Theater Arts Group	2,250	2,250	-	2,250	2,250
<b>Total Culture and Recreation</b>	<b>696,900</b>	<b>848,417</b>	<b>824,572</b>	<b>23,845</b>	<b>547,141</b>
<b>HOME AND COMMUNITY SERVICES</b>					
Department of Planning	861,226	910,604	910,511	93	700,779
Employee commute options	132,091	135,154	131,501	3,653	93,590
Department of Solid Waste Management	322,712	309,712	254,562	55,150	451,169
Rockland Housing Coalition	47,300	47,300	47,300	-	47,250
Commission of Human Rights	242,952	238,952	234,223	4,729	229,946
Commissioner of Labor	12,101	12,101	12,073	28	20,170
Drainage Agency	335,692	337,692	301,897	35,795	305,268
Disability Advisory Council	950	950	311	639	177
Fish and game	1,500	1,500	1,500	-	1,500
Rockland County Soil and Water Conservation District	35,000	35,000	35,000	-	59,987
Cooperative extension	488,600	488,600	488,600	-	488,565
Volunteer counseling services	154,319	179,319	179,319	-	154,319
Big brother/sister	30,700	30,700	30,700	-	30,713
CASA	9,450	9,450	9,450	-	9,450
Police Athletic League	5,000	5,000	5,000	-	4,725
Office for the disabled	118,034	113,034	107,000	6,034	112,019
Rockland Repeater	-	3,000	3,000	-	-
Student Advocacy, Inc.	4,000	4,000	4,000	-	-
Family support services	115,600	115,600	115,600	-	109,447
<b>Total Home and Community Services</b>	<b>2,917,227</b>	<b>2,977,668</b>	<b>2,871,547</b>	<b>106,121</b>	<b>2,819,074</b>

EMPLOYEE BENEFITS

Social security	-	-	-	-	-	-	7,916,115
Workers' compensation	-	100,000	-	100,000	-	-	2,648,195
Dental plan	-	-	-	-	-	-	553,062
Compensated absences	500,000	500,000	500,000	166,580	333,420	333,420	312,400
Total Employee Benefits	500,000	600,000	600,000	266,580	333,420	333,420	11,429,772

DEBT SERVICE

Interest:							
Bond anticipation notes	-	-	-	-	-	-	325,341
Revenue anticipation notes	496,667	496,667	496,667	496,667	496,667	-	550,000
Total Debt Service	496,667	496,667	496,667	496,667	496,667	-	875,341
TOTAL EXPENDITURES	232,229,435	238,433,379	223,493,482	14,939,897	224,012,295	14,939,897	224,012,295

OTHER FINANCING USES

Operating transfers out - Primary government:

County Road Fund	5,146,775	5,178,175	5,178,175	5,178,175	-	-	5,250,167
Road Machinery Fund	1,397,974	1,401,974	1,401,974	1,401,974	-	-	825,372
Community Development Fund	-	225,000	225,000	225,000	-	-	-
Debt Service Fund	11,961,552	11,961,552	11,512,431	449,121	449,121	449,121	10,299,387
Capital Projects Fund	549,000	718,013	718,013	718,013	-	-	1,453,075
Home and Infirmary Fund	7,868,512	8,279,252	8,279,252	8,279,252	-	-	8,357,312

Total Operating Transfers Out - Primary Government

	26,923,813	27,763,966	27,314,845	449,121	26,185,313
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Operating transfers out - Component unit - Community College Fund

	10,687,900	10,687,900	10,687,900	-	10,412,900
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TOTAL OTHER FINANCING USES

	37,611,713	38,451,866	38,002,745	449,121	36,598,213
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TOTAL EXPENDITURES AND OTHER FINANCING USES

	\$ 269,841,148	\$ 276,885,245	\$ 261,496,227	\$ 15,389,018	\$ 260,610,508
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## SPECIAL REVENUE FUNDS

Special Revenue Funds - Special revenue funds are established to account for the proceeds of specific revenue sources (other than proprietary, expendable trusts or capital projects) that are legally restricted to expenditures for certain defined purposes. The special revenue funds of the County are as follows:

**County Road Fund** - The County Road Fund was established pursuant to New York State Highway Law and is used to account for the maintenance and repair of County roads and bridges and snow removal costs.

**Road Machinery Fund** - The Road Machinery Fund is used to account for the purchase, repair and maintenance of highway machinery, tools and equipment and for the purchase, construction and maintenance of buildings for the storage and repair of highway machinery and equipment.

**Community Development Fund** - The Community Development Fund is used to account for projects financed by entitlements from the U.S. Department of Housing and Urban Development.

**Sewer District Fund** - The Sewer District Fund is used to account for the operations and maintenance of the County's sewer facilities.

**Risk Retention Fund** - The Risk Retention Fund is provided to account for the financing and payment of general liability claims, unemployment benefits, health benefits and certain workers' compensation benefits for which the County is self-insured. The County, as of January 1, 1995, has elected to account for certain self-insured workers' compensation benefits in the General Fund. The County has elected to account for its self-insured general liability claims, unemployment benefits and health benefits in three newly established internal service funds.

COUNTY OF ROCKLAND, NEW YORK

SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	County Road Fund	Road Machinery Fund	Community Development Fund
<u>ASSETS</u>			
Cash:			
Demand deposits	\$ 114,321	\$ 190	\$ 111,765
Certificates of deposit	-	-	-
Departmental cash	100	-	-
	<u>114,421</u>	<u>190</u>	<u>111,765</u>
Investments	-	-	-
Receivables:			
Accounts	7,987	-	-
Loans	-	-	758,134
State and federal aid	85,064	-	360,463
Due from other funds	531,351	506,272	-
	<u>624,402</u>	<u>506,272</u>	<u>1,118,597</u>
Prepaid Expenditures	15,624	1,570	-
Total Assets	<u>\$ 754,447</u>	<u>\$ 508,032</u>	<u>\$ 1,230,362</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 166,382	\$ 22,544	\$ -
Accrued liabilities	531,806	43,010	6,000
Due to other funds	-	-	135,463
Deferred revenues	-	-	863,899
Total Liabilities	<u>698,188</u>	<u>65,554</u>	<u>1,005,362</u>
Fund Balances:			
Reserved for encumbrances	12,455	401,612	-
Reserved for prepaid expenditures	15,624	1,570	-
Reserved for workers' compensation	-	-	-
Reserved for unemployment benefits	-	-	-
Reserved for insurance and claims	-	-	-
Reserved for long-term receivable	-	-	-
Unreserved:			
Designated for affordable housing	-	-	225,000
Designated for subsequent year's expenditures	-	-	-
Undesignated	28,180	39,296	-
Total Fund Balances	<u>56,259</u>	<u>442,478</u>	<u>225,000</u>
Total Liabilities and Fund Balances	<u>\$ 754,447</u>	<u>\$ 508,032</u>	<u>\$ 1,230,362</u>

Sewer District Fund	Totals	
	1995	1994
\$ 18,187	\$ 244,463	\$ 1,900,242
8,290,000	8,290,000	12,750,000
300	400	400
<u>8,308,487</u>	<u>8,534,863</u>	<u>14,650,642</u>
<u>1,900,000</u>	<u>1,900,000</u>	<u>2,966,891</u>
147,788	155,775	812,669
-	758,134	727,774
52,379	497,906	333,638
-	1,037,623	3,246,053
<u>200,167</u>	<u>2,449,438</u>	<u>5,120,134</u>
<u>17,836</u>	<u>35,030</u>	<u>-</u>
<u>\$ 10,426,490</u>	<u>\$ 12,919,331</u>	<u>\$ 22,737,667</u>

\$ 622,169	\$ 811,095	\$ 573,756
807,030	1,387,846	12,705,841
169,824	305,287	217,759
-	863,899	731,316
<u>1,599,023</u>	<u>3,368,127</u>	<u>14,228,672</u>
513,609	927,676	779,513
17,836	35,030	-
-	-	236,120
-	-	102,368
-	-	485,328
67,563	67,563	66,242
-	225,000	-
1,640,619	1,640,619	1,845,044
<u>6,587,840</u>	<u>6,655,316</u>	<u>4,994,380</u>
<u>8,827,467</u>	<u>9,551,204</u>	<u>8,508,995</u>
<u>\$ 10,426,490</u>	<u>\$ 12,919,331</u>	<u>\$ 22,737,667</u>

COUNTY OF ROCKLAND, NEW YORK

SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	County Road Fund	Road Machinery Fund	Community Development Fund
Revenues:			
Real property taxes	\$ -	\$ -	\$ -
Departmental income	-	437	18,140
Use of money and property	-	-	11,736
Licenses and permits	20,120	-	-
Fines and forfeitures	18,381	-	-
Sale of property and compensation for loss	-	-	-
Interfund revenues	182,454	-	-
State aid	682,510	-	-
Federal aid	215,023	-	3,721,131
Miscellaneous	49,703	4,070	-
<b>Total Revenues</b>	<b>1,168,191</b>	<b>4,507</b>	<b>3,751,007</b>
Expenditures:			
Current:			
General government support	-	-	-
Transportation	6,298,009	959,933	-
Economic opportunity and development	-	-	3,751,007
Home and community services	-	-	-
Employee benefits	-	-	-
Debt Service - Interest	-	-	-
<b>Total Expenditures</b>	<b>6,298,009</b>	<b>959,933</b>	<b>3,751,007</b>
Excess (Deficiency) of Revenues Over Expenditures	(5,129,818)	(955,426)	-
Other Financing Sources (Uses):			
Operating transfers in	5,178,175	1,401,974	225,000
Operating transfers out	(43,369)	(4,070)	-
<b>Total Other Financing Sources (Uses)</b>	<b>5,134,806</b>	<b>1,397,904</b>	<b>225,000</b>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,988	442,478	225,000
Fund Balances - Beginning of Year	51,271	-	-
Residual Equity Transfer	-	-	-
<b>Fund Balances - End of Year</b>	<b>\$ 56,259</b>	<b>\$ 442,478</b>	<b>\$ 225,000</b>

Sewer District Fund	Risk Retention Fund	Totals	
		1995	1994
\$ 16,035,050	\$ -	\$ 16,035,050	\$ 16,032,519
50,230	-	68,807	681,952
705,180	-	716,916	779,113
-	-	20,120	22,328
825	-	19,206	19,608
4,948	-	4,948	70,332
-	-	182,454	24,431,699
114,148	-	796,658	313,940
-	-	3,936,154	3,070,316
260,687	-	314,460	773,106
<u>17,171,068</u>	<u>-</u>	<u>22,094,773</u>	<u>46,194,913</u>
-	-	-	895,795
-	-	7,257,942	6,984,097
-	-	3,751,007	2,888,520
8,576,218	-	8,576,218	8,054,264
1,265,585	-	1,265,585	26,626,599
280,000	-	280,000	222,500
<u>10,121,803</u>	<u>-</u>	<u>21,130,752</u>	<u>45,671,775</u>
7,049,265	-	964,021	523,138
700,000	-	7,505,149	6,775,539
(7,128,118)	-	(7,175,557)	(7,435,283)
<u>(6,428,118)</u>	<u>-</u>	<u>329,592</u>	<u>(659,744)</u>
621,147	-	1,293,613	(136,606)
8,206,320	251,404	8,508,995	8,645,601
-	(251,404)	(251,404)	-
<u>\$ 8,827,467</u>	<u>\$ -</u>	<u>\$ 9,551,204</u>	<u>\$ 8,508,995</u>

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COUNTY OF ROCKLAND, NEW YORK

COUNTY ROAD FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash:		
Demand deposits	\$ 114,321	\$ -
Departmental cash	100	100
	<u>114,421</u>	<u>100</u>
Receivables:		
Accounts	7,987	-
State and federal aid	85,064	66,420
Due from other funds	531,351	528,979
	<u>624,402</u>	<u>595,399</u>
Prepaid Expenditures	<u>15,624</u>	<u>-</u>
Total Assets	<u>\$ 754,447</u>	<u>\$ 595,499</u>
 <u>LIABILITIES AND FUND BALANCE</u>  		
Liabilities:		
Accounts payable	\$ 166,382	\$ 80,217
Accrued liabilities	531,806	464,011
Total Liabilities	<u>698,188</u>	<u>544,228</u>
Fund Balance:		
Reserved for encumbrances	12,455	51,271
Reserved for prepaid expenditures	15,624	-
Unreserved and undesignated	28,180	-
Total Fund Balance	<u>56,259</u>	<u>51,271</u>
Total Liabilities and Fund Balance	<u>\$ 754,447</u>	<u>\$ 595,499</u>

COUNTY OF ROCKLAND, NEW YORK

COUNTY ROAD FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Licenses and permits	\$ 13,000	\$ 13,000	\$ 20,120	\$ 7,120
Fines and forfeitures	10,000	10,000	18,381	8,381
Interfund revenues	380,000	380,000	182,454	(197,546)
State aid	719,600	719,600	682,510	(37,090)
Federal aid	100,000	123,000	215,023	92,023
Miscellaneous	43,369	43,369	49,703	6,334
Total Revenues	1,265,969	1,288,969	1,168,191	(120,778)
Expenditures - Current				
Transportation	6,369,375	6,475,046	6,298,009	177,037
Deficiency of Revenues Over Expenditures	(5,103,406)	(5,186,077)	(5,129,818)	56,259
Other Financing Sources:				
Operating transfers in	5,146,775	5,178,175	5,178,175	-
Operating transfers out	(43,369)	(43,369)	(43,369)	-
Total Other Financing Sources	5,103,406	5,134,806	5,134,806	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	-	(51,271)	4,988	56,259
Fund Balance - Beginning of Year	-	51,271	51,271	-
Fund Balance - End of Year	\$ -	\$ -	\$ 56,259	\$ 56,259

1994			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 17,000	\$ 17,000	\$ 22,328	\$ 5,328
6,000	6,000	18,463	12,463
250,000	250,000	199,431	(50,569)
315,237	315,237	313,940	(1,297)
75,000	75,000	249,176	174,176
-	-	-	-
663,237	663,237	803,338	140,101
5,861,383	6,094,670	6,086,612	8,058
(5,198,146)	(5,431,433)	(5,283,274)	148,159
5,198,146	5,347,055	5,250,167	(96,888)
-	(37,314)	(37,314)	-
5,198,146	5,309,741	5,212,853	(96,888)
-	(121,692)	(70,421)	51,271
-	121,692	121,692	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,271</u>	<u>\$ 51,271</u>

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COUNTY OF ROCKLAND, NEW YORK

ROAD MACHINERY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash - Demand deposits	\$ 190	\$ -
Due from Other Funds	506,272	32,245
Prepaid Expenditures	1,570	-
 Total Assets	 <u>\$ 508,032</u>	 <u>\$ 32,245</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ 22,544	\$ 3,325
Accrued liabilities	43,010	28,920
 Total Liabilities	 <u>65,554</u>	 <u>32,245</u>
Fund Balance:		
Reserved for encumbrances	401,612	-
Reserved for prepaid expenditures	1,570	-
Unreserved and undesignated	39,296	-
 Total Fund Balance	 <u>442,478</u>	 <u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 508,032</u>	 <u>\$ 32,245</u>

COUNTY OF ROCKLAND, NEW YORK

ROAD MACHINERY FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Departmental income	\$ -	\$ -	\$ 437	\$ 437
Sale of property and compensation for loss	-	-	-	-
Miscellaneous	4,070	4,070	4,070	-
Total Revenues	4,070	4,070	4,507	437
Expenditures - Current - Transportation	1,397,974	1,401,974	959,933	442,041
Deficiency of Revenues Over Expenditures	(1,393,904)	(1,397,904)	(955,426)	442,478
Other Financing Sources (Uses):				
Operating transfers in	1,397,974	1,401,974	1,401,974	-
Operating transfers out	(4,070)	(4,070)	(4,070)	-
Total Other Financing Sources	1,393,904	1,397,904	1,397,904	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	-	-	442,478	442,478
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ 442,478	\$ 442,478

1994			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ 489	\$ 489
-	-	1,614	1,614
-	-	-	-
-	-	2,103	2,103
822,425	897,485	897,485	-
(822,425)	(897,485)	(895,382)	2,103
822,425	827,475	825,372	(2,103)
-	(3,933)	(3,933)	-
822,425	823,542	821,439	(2,103)
-	(73,943)	(73,943)	-
-	73,943	73,943	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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COUNTY OF ROCKLAND, NEW YORK

COMMUNITY DEVELOPMENT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash - Demand deposits	\$ 111,765	\$ 3,542
Receivables:		
Loans	758,134	727,774
State and federal aid	<u>360,463</u>	<u>217,759</u>
	<u>1,118,597</u>	<u>945,533</u>
 Total Assets	 <u>\$ 1,230,362</u>	 <u>\$ 949,075</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accrued liabilities	\$ 6,000	\$ -
Due to other funds	135,463	217,759
Deferred revenues	<u>863,899</u>	<u>731,316</u>
 Total Liabilities	 1,005,362	 949,075
Fund Balance -		
Designated for affordable housing	<u>225,000</u>	<u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 1,230,362</u>	 <u>\$ 949,075</u>

COUNTY OF ROCKLAND, NEW YORK

COMMUNITY DEVELOPMENT FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Departmental income	\$ -	\$ 18,140	\$ 18,140
Use of money and property	-	11,736	11,736
Federal aid	15,576,844	3,721,131	(11,855,713)
Total Revenues	15,576,844	3,751,007	(11,825,837)
Expenditures - Current -			
Economic opportunity and development	15,801,844	3,751,007	12,050,837
Excess (Deficiency) of Revenues Over Expenditures	(225,000)	-	225,000
Other Financing Sources -			
Operating transfers in	225,000	225,000	-
Excess of Revenues and Other Sources Over Expenditures	-	225,000	225,000
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>

1994		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 80,000	\$ 50,324	\$ (29,676)
-	17,056	17,056
<u>5,002,243</u>	<u>2,821,140</u>	<u>(2,181,103)</u>
5,082,243	2,888,520	(2,193,723)
<u>5,082,243</u>	<u>2,888,520</u>	<u>2,193,723</u>
-	-	-
-	-	-
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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COUNTY OF ROCKLAND, NEW YORK

SEWER DISTRICT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash:		
Demand deposits	\$ 18,187	\$ 237,438
Certificates of deposit	8,290,000	8,800,000
Departmental cash	300	300
	<u>8,308,487</u>	<u>9,037,738</u>
Investments	<u>1,900,000</u>	<u>-</u>
Receivables:		
Accounts	147,788	70,679
State and federal aid	52,379	-
Due from other funds	-	317,443
	<u>200,167</u>	<u>388,122</u>
Prepaid Expenditures	<u>17,836</u>	<u>-</u>
Total Assets	<u>\$ 10,426,490</u>	<u>\$ 9,425,860</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
Liabilities:		
Accounts payable	\$ 622,169	\$ 490,214
Accrued liabilities	807,030	729,326
Due to other funds	169,824	-
Total Liabilities	<u>1,599,023</u>	<u>1,219,540</u>
Fund Balance:		
Reserved for encumbrances	513,609	728,242
Reserved for prepaid expenditures	17,836	-
Reserved for long-term receivable	67,563	66,242
Unreserved:		
Designated for subsequent year's expenditures	1,640,619	1,845,044
Undesignated	6,587,840	5,566,792
Total Fund Balance	<u>8,827,467</u>	<u>8,206,320</u>
Total Liabilities and Fund Balance	<u>\$ 10,426,490</u>	<u>\$ 9,425,860</u>

COUNTY OF ROCKLAND, NEW YORK

SEWER DISTRICT FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Real property taxes - sewer benefit tax	\$ 15,914,747	\$ 15,914,747	\$ 16,035,050	\$ 120,303
Departmental income	33,000	33,000	50,230	17,230
Use of money and property	450,000	450,000	705,180	255,180
Fines and forfeitures	-	-	825	825
Sale of property and compensation for loss	-	-	4,948	4,948
State aid	-	161,672	114,148	(47,524)
Miscellaneous	231,353	231,353	260,687	29,334
<b>Total Revenues</b>	<b>16,629,100</b>	<b>16,790,772</b>	<b>17,171,068</b>	<b>380,296</b>
Expenditures:				
Current:				
General government support	300,000	265,000	-	265,000
Home and community services	10,103,585	11,028,499	8,576,218	2,452,281
Employee benefits	1,209,400	1,265,600	1,265,585	15
Debt Service - Interest	280,000	280,000	280,000	-
<b>Total Expenditures</b>	<b>11,892,985</b>	<b>12,839,099</b>	<b>10,121,803</b>	<b>2,717,296</b>
<b>Excess of Revenues Over Expenditures</b>	<b>4,736,115</b>	<b>3,951,673</b>	<b>7,049,265</b>	<b>3,097,592</b>
Other Financing Sources (Uses):				
Operating transfers in	700,000	700,000	700,000	-
Operating transfers out	(7,281,159)	(7,281,159)	(7,128,118)	153,041
<b>Total Other Financing Uses</b>	<b>(6,581,159)</b>	<b>(6,581,159)</b>	<b>(6,428,118)</b>	<b>153,041</b>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Uses</b>	<b>(1,845,044)</b>	<b>(2,629,486)</b>	<b>621,147</b>	<b>3,250,633</b>
Fund Balance - Beginning of Year	1,845,044	2,629,486	8,206,320	5,576,834
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,827,467</b>	<b>\$ 8,827,467</b>

1994			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 15,914,747	\$ 15,914,747	\$ 16,032,519	\$ 117,772
10,000	10,000	1,700	(8,300)
450,000	450,000	450,128	128
-	-	1,145	1,145
-	-	1,392	1,392
-	-	-	-
232,457	232,874	137,420	(95,454)
<u>16,607,204</u>	<u>16,607,621</u>	<u>16,624,304</u>	<u>16,683</u>
300,000	205,000	-	205,000
10,124,181	10,499,332	8,054,264	2,445,068
1,090,500	1,177,900	1,177,813	87
222,500	222,500	222,500	-
<u>11,737,181</u>	<u>12,104,732</u>	<u>9,454,577</u>	<u>2,650,155</u>
<u>4,870,023</u>	<u>4,502,889</u>	<u>7,169,727</u>	<u>2,666,838</u>
700,000	700,000	700,000	-
(7,541,227)	(7,541,227)	(7,394,036)	147,191
<u>(6,841,227)</u>	<u>(6,841,227)</u>	<u>(6,694,036)</u>	<u>147,191</u>
(1,971,204)	(2,338,338)	475,691	2,814,029
<u>1,971,204</u>	<u>2,338,338</u>	<u>7,730,629</u>	<u>5,392,291</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,206,320</u>	<u>\$ 8,206,320</u>

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COUNTY OF ROCKLAND, NEW YORK

RISK RETENTION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

	1995	1994
<u>ASSETS</u>		
Cash:		
Demand deposits	\$ -	\$ 1,659,262
Certificates of deposit	-	3,950,000
	-	5,609,262
Investments	-	2,966,891
Receivables:		
Accounts	-	741,990
State and federal aid	-	49,459
Due from other funds	-	2,367,386
	-	3,158,835
 Total Assets	 \$ -	 \$ 11,734,988
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities -		
Accrued liabilities	\$ -	\$ 11,483,584
Fund Balance (Deficit):		
Reserved for workers' compensation	-	236,120
Reserved for unemployment benefits	-	102,368
Reserved for insurance and claims	-	485,328
Unreserved and undesignated	-	(572,412)
 Total Fund Balance	 -	 251,404
 Total Liabilities and Fund Balance	 \$ -	 \$ 11,734,988

COUNTY OF ROCKLAND, NEW YORK

RISK RETENTION FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Departmental income	\$ -	\$ -	\$ -	\$ -
Use of money and property	-	-	-	-
Sale of property and compensation for loss	-	-	-	-
Interfund revenues	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Current:				
General government support	-	-	-	-
Employee benefits	-	-	-	-
Total Expenditures	-	-	-	-
Deficiency of Revenues Over Expenditures	-	-	-	-
Fund Balance - Beginning of Year	-	-	251,404	251,404
Residual Equity Transfer	-	-	(251,404)	(251,404)
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

1994			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 759,000	\$ 759,000	\$ 629,439	\$ (129,561)
80,000	80,000	311,929	231,929
-	-	67,326	67,326
1,110,000	21,244,788	24,232,268	2,987,480
-	6,050	635,686	629,636
<u>1,949,000</u>	<u>22,089,838</u>	<u>25,876,648</u>	<u>3,786,810</u>
800,000	895,800	895,795	5
<u>1,149,000</u>	<u>25,448,788</u>	<u>25,448,786</u>	<u>2</u>
<u>1,949,000</u>	<u>26,344,588</u>	<u>26,344,581</u>	<u>7</u>
-	(4,254,750)	(467,933)	(3,786,817)
-	4,254,750	719,337	(3,535,413)
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251,404</u>	<u>\$ 251,404</u>

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**DEBT SERVICE  
FUND**

Debt Service Fund - This fund is provided to account for the accumulation of resources to be used for the redemption of principal and interest on general long-term debt.

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COUNTY OF ROCKLAND, NEW YORK

DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash:		
Demand deposits	\$ 1,520,308	\$ 123,781
Certificates of deposit	10,438,835	1,557,486
Cash with fiscal agent	94,772	18,121
	<u>12,053,915</u>	<u>1,699,388</u>
Investments	<u>2,935,313</u>	<u>4,934,869</u>
Receivables:		
Accounts	286,238	272,029
State and federal aid	495,153	724,398
Due from component unit	1,565,000	-
Due from other funds	1,055,963	1,463,812
	<u>3,402,354</u>	<u>2,460,239</u>
 Total Assets	 <u>\$ 18,391,582</u>	 <u>\$ 9,094,496</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accrued liabilities	\$ 9,054	\$ -
Bond interest and matured bonds payable	94,772	18,121
	<u>103,826</u>	<u>18,121</u>
 Fund Balance:		
Reserved for long-term receivable	1,448,552	253,238
Reserved for debt service	16,839,204	8,823,137
	<u>18,287,756</u>	<u>9,076,375</u>
 Total Fund Balance	 <u>18,287,756</u>	 <u>9,076,375</u>
 Total Liabilities and Fund Balance	 <u>\$ 18,391,582</u>	 <u>\$ 9,094,496</u>

COUNTY OF ROCKLAND, NEW YORK

DEBT SERVICE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Use of money and property	\$ -	\$ -	\$ 2,583,494	\$ 2,583,494
State aid	-	-	1,301,864	1,301,864
Federal aid	-	-	239,766	239,766
Miscellaneous	448,468	448,468	3,863,303	3,414,835
Total Revenues	<u>448,468</u>	<u>448,468</u>	<u>7,988,427</u>	<u>7,539,959</u>
Expenditures:				
Debt Service:				
Serial bonds:				
Principal	11,240,893	11,240,893	11,221,783	19,110
Interest	7,687,690	7,687,690	7,514,672	173,018
Total Expenditures	<u>18,928,583</u>	<u>18,928,583</u>	<u>18,736,455</u>	<u>192,128</u>
Deficiency of Revenues Over Expenditures	<u>(18,480,115)</u>	<u>(18,480,115)</u>	<u>(10,748,028)</u>	<u>7,732,087</u>
Other Financing Sources (Uses):				
Operating transfers in	18,480,115	18,480,115	24,735,278	6,255,163
Operating transfers out	<u>(4,770,000)</u>	<u>(4,775,869)</u>	<u>(4,775,869)</u>	-
Total Other Financing Sources	<u>13,710,115</u>	<u>13,704,246</u>	<u>19,959,409</u>	<u>6,255,163</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	<u>(4,770,000)</u>	<u>(4,775,869)</u>	<u>9,211,381</u>	<u>13,987,250</u>
Fund Balance - Beginning of Year	<u>4,770,000</u>	<u>4,775,869</u>	<u>9,076,375</u>	<u>4,300,506</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,287,756</u>	<u>\$ 18,287,756</u>

1994

Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ 1,353,639	\$ 1,353,639
-	-	1,509,549	1,509,549
-	-	186,209	186,209
-	-	116,719	116,719
-	-	3,166,116	3,166,116
10,427,044	10,585,317	10,546,725	38,592
7,070,278	6,993,037	6,802,730	190,307
17,497,322	17,578,354	17,349,455	228,899
(17,497,322)	(17,578,354)	(14,183,339)	3,395,015
17,497,322	17,538,569	18,841,462	1,302,893
(3,759,611)	(3,759,611)	(3,759,611)	-
13,737,711	13,778,958	15,081,851	1,302,893
(3,759,611)	(3,799,396)	898,512	4,697,908
3,759,611	3,799,396	8,177,863	4,378,467
\$ -	\$ -	\$ 9,076,375	\$ 9,076,375

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**CAPITAL PROJECTS  
FUND**

Capital Projects Fund - This fund is utilized to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. Individual projects are budgeted and accounted for on a project basis. The individual projects are treated as subfunds within the Capital Projects Fund.

COUNTY OF ROCKLAND, NEW YORK

CAPITAL PROJECTS FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash:		
Demand deposits	\$ 177,916	\$ 3,136,110
Time deposits	903,819	-
Certificates of deposit	<u>39,109,393</u>	<u>37,850,000</u>
	40,191,128	40,986,110
Investments	4,550,000	3,000,000
State and Federal Aid Receivable	206,542	1,066,437
Restricted Assets - Investments	<u>1,704,751</u>	<u>4,403,970</u>
Total Assets	<u>\$ 46,652,421</u>	<u>\$ 49,456,517</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
Liabilities:		
Accounts payable and retained percentages	\$ 1,433,042	\$ 1,092,897
Accrued liabilities	-	1,105,833
Due to other governments	92,279	82,068
Due to other funds	471,265	953,585
Deferred revenues	378,615	-
Bond anticipation notes payable	<u>7,600,000</u>	<u>8,000,000</u>
Total Liabilities	<u>9,975,201</u>	<u>11,234,383</u>
Fund Balance:		
Reserved for encumbrances	2,016,240	159,321
Reserved for parklands	194,000	194,000
Unreserved and undesignated	<u>34,466,980</u>	<u>37,868,813</u>
Total Fund Balance	<u>36,677,220</u>	<u>38,222,134</u>
Total Liabilities and Fund Balance	<u>\$ 46,652,421</u>	<u>\$ 49,456,517</u>

COUNTY OF ROCKLAND, NEW YORK

CAPITAL PROJECTS FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995	1994
Revenues:		
State aid	\$ 1,962,787	\$ 5,009,952
Federal aid	109,335	2,339,555
Miscellaneous	136,222	301,595
 Total Revenues	 2,208,344	 7,651,102
Expenditures - Capital outlay	7,602,033	14,185,797
 Deficiency of Revenues Over Expenditures	 (5,393,689)	 (6,534,695)
Other Financing Sources (Uses):		
Proceeds from serial bonds	10,121,000	20,976,500
Operating transfers in	1,123,882	1,878,075
Operating transfers out	(6,617,507)	(1,588,649)
 Total Other Financing Sources	 4,627,375	 21,265,926
 Excess (Deficiency) of Revenues and Other Sources Over Expenditures	 (766,314)	 14,731,231
Fund Balance - Beginning of Year	38,222,134	23,490,903
Residual Equity Transfer	(778,600)	-
 Fund Balance - End of Year	 <u>\$ 36,677,220</u>	 <u>\$ 38,222,134</u>

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**ENTERPRISE  
FUND**

Enterprise Fund - Enterprise funds are used to account for those operations that provide services to the public. The operations of the Summit Park Hospital/Rockland County Infirmary are recorded as an enterprise fund.

COUNTY OF ROCKLAND, NEW YORK

ENTERPRISE FUND - HOME AND INFIRMARY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Current Assets:		
Cash and Equivalents	\$ 5,913,998	\$ 5,101,545
Receivables:		
Accounts	1,220,513	725,939
Accounts - Patient care	12,110,173	10,872,260
Due from other funds	2,815,007	3,429,660
	<u>16,145,693</u>	<u>15,027,859</u>
Allowance for uncollectible amounts	(1,998,306)	(1,825,741)
	<u>14,147,387</u>	<u>13,202,118</u>
Prepaid expenses	183,660	-
Inventories	388,940	399,550
Total Current Assets	<u>20,633,985</u>	<u>18,703,213</u>
Fixed Assets:		
Land	360,000	360,000
Buildings	16,221,905	16,221,905
Improvements other than buildings	345,975	345,975
Equipment	24,194,813	21,170,520
Construction-in-progress	3,366,340	4,019,587
	<u>44,489,033</u>	<u>42,117,987</u>
Less: Accumulated depreciation	(23,594,143)	(22,058,177)
	<u>20,894,890</u>	<u>20,059,810</u>
Total Assets	<u>\$ 41,528,875</u>	<u>\$ 38,763,023</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Current Liabilities:		
Accounts payable	\$ 2,307,311	\$ 1,476,208
Accrued liabilities	10,502,511	10,525,297
Current maturities of bonds payable	1,676,657	1,596,898
Current portion of due to retirement system	649,695	-
Due to other governments	5,679,388	7,894,574
	<u>20,815,562</u>	<u>21,492,977</u>
Total Current Liabilities		
Bonds Payable, less current maturities	12,361,669	11,613,326
Due to Retirement System, less current portion	1,360,000	-
	<u>34,537,231</u>	<u>33,106,303</u>
Total Liabilities		
Fund Balance - Unreserved and undesignated	6,991,644	5,656,720
Total Liabilities and Fund Balance	<u>\$ 41,528,875</u>	<u>\$ 38,763,023</u>

COUNTY OF ROCKLAND, NEW YORK

ENTERPRISE FUND - HOME AND INFIRMARY FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND BALANCE  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995	1994
Operating Revenues:		
Departmental Charges:		
Net Patient Service Revenues:		
Rehabilitation and skilled nursing facility	\$ 29,720,095	\$ 29,193,721
Mental health	23,357,547	23,597,588
Services provided by Rockland County	4,310,819	4,211,985
Total Patient Revenues	57,388,461	57,003,294
Miscellaneous	2,135,766	1,737,237
Total Operating Revenues	59,524,227	58,740,531
Operating Expenses:		
Administrative and general expenses	3,754,300	3,637,569
Salaries and wage expenses	34,698,884	34,150,886
Pension and employee benefits	14,869,197	12,611,629
Supplies and other expenses	10,052,505	10,418,764
Depreciation	1,693,513	1,568,027
Provision for bad debts	954,480	1,796,728
Total Operating Expenses	66,022,879	64,183,603
Loss From Operations	(6,498,652)	(5,443,072)
Non-Operating Expenses -		
Interest on indebtedness	445,676	364,600
Net Loss Before Operating Transfers	(6,944,328)	(5,807,672)
Operating Transfers In	8,279,252	8,357,312
Net Income	1,334,924	2,549,640
Fund Balance - Beginning of Year	5,656,720	3,107,080
Fund Balance - End of Year	\$ 6,991,644	\$ 5,656,720

COUNTY OF ROCKLAND, NEW YORK

ENTERPRISE FUND - HOME AND INFIRMARY FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
Cash Flows From Operating Activities:		
Loss from operations	\$ (6,498,652)	\$ (5,443,072)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Depreciation and amortization	1,693,513	1,568,027
Provision for bad debts	954,480	1,796,728
Changes in operating assets and liabilities:		
Accounts receivable	(494,574)	66,102
Accounts receivable - Patient care	(2,019,828)	(810,414)
Prepaid expenses	(183,660)	-
Inventories	10,610	2,844
Accounts payable	831,103	555,489
Accrued liabilities	1,161	1,906,188
Due to other governments	2,009,695	-
Due to other governments	<u>(2,215,186)</u>	<u>481,918</u>
Net Cash Provided by (Used in) Operating Activities	<u>(5,911,338)</u>	<u>123,810</u>
Cash Flows From Capital and Related Financing Activities:		
Issuance of long-term debt	2,425,000	2,618,500
Retirement of long-term debt	(1,402,648)	(2,668,206)
Interest on indebtedness	(611,590)	(433,947)
Acquisition and construction of capital assets	<u>(2,183,588)</u>	<u>(2,458,144)</u>
Net Cash Used in Capital and Related Financing Activities	<u>(1,772,826)</u>	<u>(2,941,797)</u>
Cash Flows From Non-Capital Financing Activities:		
Due from other funds	614,653	(3,429,660)
Due to other funds	-	(1,854,674)
Operating transfers in	8,279,252	8,357,312
Retirement of long-term debt	(194,250)	(194,250)
Interest on indebtedness	<u>(203,038)</u>	<u>(217,023)</u>
Net Cash Provided by Non-Capital Financing Activities	<u>8,496,617</u>	<u>2,661,705</u>
Net Increase (Decrease) in Cash and Equivalents	812,453	(156,282)
Cash and Equivalents - Beginning of Year	<u>5,101,545</u>	<u>5,257,827</u>
Cash and Equivalents - End of Year	<u>\$ 5,913,998</u>	<u>\$ 5,101,545</u>

## INTERNAL SERVICE FUNDS

Internal Service Funds - Internal service funds account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The County has established its Workers' Compensation Benefits, General Liability Claims, Unemployment Benefits and Health Benefits funds as Internal Service funds.

COUNTY OF ROCKLAND, NEW YORK

INTERNAL SERVICE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Workers' Compensation Benefits Fund	General Liability Claims Fund	Unemployment Benefits Fund
<u>ASSETS</u>			
Cash:			
Demand deposits	\$ 132,876	\$ 68,194	\$ 85,435
Certificates of deposit	2,550,000	3,600,000	-
	<u>2,682,876</u>	<u>3,668,194</u>	<u>85,435</u>
Investments	<u>1,080,000</u>	<u>3,000,000</u>	<u>-</u>
Receivables:			
Accounts	24,163	-	15,989
State and federal aid	-	-	-
Due from other funds	-	687,398	86,820
	<u>24,163</u>	<u>687,398</u>	<u>102,809</u>
Prepaid Expenses	<u>179</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 3,787,218</u>	<u>\$ 7,355,592</u>	<u>\$ 188,244</u>

LIABILITIES AND RETAINED EARNINGS (DEFICIT)

Liabilities:			
Accounts payable	\$ 234,081	\$ -	\$ -
Accrued liabilities	6,044,582	6,520,141	84,854
Due to other funds	131,843	-	-
Deferred revenues	-	-	-
Current maturities of bonds payable	334	-	-
Total Current Liabilities	<u>6,410,840</u>	<u>6,520,141</u>	<u>84,854</u>
Bonds Payable, less current maturities	<u>3,958</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>6,414,798</u>	<u>6,520,141</u>	<u>84,854</u>
Retained Earnings (Deficit)	<u>(2,627,580)</u>	<u>835,451</u>	<u>103,390</u>
Total Liabilities and Retained Earnings (Deficit)	<u>\$ 3,787,218</u>	<u>\$ 7,355,592</u>	<u>\$ 188,244</u>

Health Benefits Fund	Totals	
	1995	1994
\$ 151,037	\$ 437,542	\$ 217,832
3,250,000	9,400,000	790,000
3,401,037	9,837,542	1,007,832
-	4,080,000	1,344,684
143,483	183,635	44,355
63,005	63,005	-
1,340,577	2,114,795	-
1,547,065	2,361,435	44,355
-	179	-
<u>\$ 4,948,102</u>	<u>\$ 16,279,156</u>	<u>\$ 2,396,871</u>

\$ 307	\$ 234,388	\$ -
4,827,539	17,477,116	6,279,513
-	131,843	4,526
11,520	11,520	-
-	334	319
4,839,366	17,855,201	6,284,358
-	3,958	4,292
4,839,366	17,859,159	6,288,650
108,736	(1,580,003)	(3,891,779)
<u>\$ 4,948,102</u>	<u>\$ 16,279,156</u>	<u>\$ 2,396,871</u>

COUNTY OF ROCKLAND, NEW YORK

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES  
 IN RETAINED EARNINGS  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Workers' Compensation Benefits Fund	General Liability Claims Fund	Unemployment Benefits Fund
Operating Revenues:			
Charges for services	\$ 4,130,316	\$ 1,100,000	\$ 296,824
Miscellaneous	-	-	-
Total Operating Revenues	<u>4,130,316</u>	<u>1,100,000</u>	<u>296,824</u>
Operating Expenses:			
Administrative and general expenses	352,414	-	-
Salaries and wage expenses	66,950	-	-
Judgments and claims	-	1,079,010	-
Employee benefits	2,682,216	-	296,833
Total Operating Expenses	<u>3,101,580</u>	<u>1,079,010</u>	<u>296,833</u>
Income (Loss) From Operations	<u>1,028,736</u>	<u>20,990</u>	<u>(9)</u>
Non-Operating Revenues (Expenses):			
Interest income	235,796	329,133	1,031
Interest on indebtedness	(333)	-	-
Total Non-Operating Revenues	<u>235,463</u>	<u>329,133</u>	<u>1,031</u>
Net Income	1,264,199	350,123	1,022
Retained Earnings (Deficit) - Beginning of Year	(3,891,779)	-	-
Residual Equity Transfer	-	485,328	102,368
Retained Earnings (Deficit) - End of Year	<u>\$ (2,627,580)</u>	<u>\$ 835,451</u>	<u>\$ 103,390</u>

Health Benefits Fund	Totals	
	1995	1994
\$ 24,159,224	\$ 29,686,364	\$ 3,419,186
92,949	92,949	-
<u>24,252,173</u>	<u>29,779,313</u>	<u>3,419,186</u>
-	352,414	323,146
-	66,950	56,666
-	1,079,010	-
<u>23,625,505</u>	<u>26,604,554</u>	<u>2,566,541</u>
<u>23,625,505</u>	<u>28,102,928</u>	<u>2,946,353</u>
<u>626,668</u>	<u>1,676,385</u>	<u>472,833</u>
54,480	620,440	86,253
-	(333)	(356)
<u>54,480</u>	<u>620,107</u>	<u>85,897</u>
681,148	2,296,492	558,730
-	(3,891,779)	(4,450,509)
<u>(572,412)</u>	<u>15,284</u>	<u>-</u>
<u>\$ 108,736</u>	<u>\$ (1,580,003)</u>	<u>\$ (3,891,779)</u>

COUNTY OF ROCKLAND, NEW YORK

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF CASH FLOWS  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Workers' Compensation Benefits Fund	General Liability Claims Fund	Unemployment Benefits Fund
Cash Flows From Operating Activities:			
Income (loss) from operations	\$ 1,028,736	\$ 20,990	\$ (9)
Adjustments to reconcile income (loss) from operations to net cash provided by operating activities:			
Changes in operating assets and liabilities:			
Accounts receivable	20,192	-	(15,989)
State and federal aid receivable	-	-	-
Prepaid expenses	(179)	-	-
Accounts payable	234,081	-	-
Accrued liabilities	(234,931)	6,520,141	84,854
Deferred revenues	-	-	-
Net Cash Provided by Operating Activities	<u>1,047,899</u>	<u>6,541,131</u>	<u>68,856</u>
Cash Flows From Investing Activities:			
Interest income	235,796	329,133	1,031
Sale (Purchase) of investments	264,684	(3,000,000)	-
Net Cash Provided by (Used in) Investing Activities	<u>500,480</u>	<u>(2,670,867)</u>	<u>1,031</u>
Cash Flows From Non-Capital Financing Activities:			
Residual equity transfer	-	485,328	102,368
Due from other funds	-	(687,398)	(86,820)
Due to other funds	127,317	-	-
Retirement of long-term debt	(319)	-	-
Interest on indebtedness	(333)	-	-
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>126,665</u>	<u>(202,070)</u>	<u>15,548</u>
Net Increase (Decrease) in Cash and Equivalents	1,675,044	3,668,194	85,435
Cash and Equivalents - Beginning of Year	<u>1,007,832</u>	<u>-</u>	<u>-</u>
Cash and Equivalents - End of Year	<u>\$ 2,682,876</u>	<u>\$ 3,668,194</u>	<u>\$ 85,435</u>

Health Benefits Fund	Totals	
	1995	1994
\$ 626,668	\$ 1,676,385	\$ 472,833
(143,483)	(139,280)	46,582
(63,005)	(63,005)	-
-	(179)	-
307	234,388	-
4,827,539	11,197,603	309,035
11,520	11,520	-
<u>5,259,546</u>	<u>12,917,432</u>	<u>828,450</u>
54,480	620,440	86,253
-	(2,735,316)	(1,344,684)
<u>54,480</u>	<u>(2,114,876)</u>	<u>(1,258,431)</u>
(572,412)	15,284	-
(1,340,577)	(2,114,795)	-
-	127,317	(835)
-	(319)	(319)
-	(333)	(356)
<u>(1,912,989)</u>	<u>(1,972,846)</u>	<u>(1,510)</u>
3,401,037	8,829,710	(431,491)
-	1,007,832	1,439,323
<u>\$ 3,401,037</u>	<u>\$ 9,837,542</u>	<u>\$ 1,007,832</u>

COUNTY OF ROCKLAND, NEW YORK

WORKERS' COMPENSATION BENEFITS FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash:		
Demand deposits	\$ 132,876	\$ 217,832
Certificates of deposit	2,550,000	790,000
	<u>2,682,876</u>	<u>1,007,832</u>
Investments	1,080,000	1,344,684
Accounts Receivable	24,163	44,355
Prepaid Expenses	<u>179</u>	<u>-</u>
Total Assets	<u>\$ 3,787,218</u>	<u>\$ 2,396,871</u>
<u>LIABILITIES AND DEFICIT</u>		
Liabilities:		
Accounts payable	\$ 234,081	\$ -
Accrued liabilities	6,044,582	6,279,513
Due to other funds	131,843	4,526
Current maturities of bonds payable	<u>334</u>	<u>319</u>
Total Current Liabilities	6,410,840	6,284,358
Bonds Payable, less current maturities	<u>3,958</u>	<u>4,292</u>
Total Liabilities	6,414,798	6,288,650
Deficit	<u>(2,627,580)</u>	<u>(3,891,779)</u>
Total Liabilities and Deficit	<u>\$ 3,787,218</u>	<u>\$ 2,396,871</u>

COUNTY OF ROCKLAND, NEW YORK

WORKERS' COMPENSATION BENEFITS FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES  
 IN RETAINED EARNINGS  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
Operating Revenues - Charges for services	\$ 4,130,316	\$ 3,419,186
Operating Expenses:		
Administrative and general expenses	352,414	323,146
Salaries and wage expenses	66,950	56,666
Employee benefits	<u>2,682,216</u>	<u>2,566,541</u>
Total Operating Expenses	<u>3,101,580</u>	<u>2,946,353</u>
Income From Operations	<u>1,028,736</u>	<u>472,833</u>
Non-Operating Revenues (Expenses):		
Interest income	235,796	86,253
Interest on indebtedness	<u>(333)</u>	<u>(356)</u>
Total Non-Operating Revenues	<u>235,463</u>	<u>85,897</u>
Net Income	1,264,199	558,730
Deficit - Beginning of Year	<u>(3,891,779)</u>	<u>(4,450,509)</u>
Deficit - End of Year	<u>\$ (2,627,580)</u>	<u>\$ (3,891,779)</u>

COUNTY OF ROCKLAND, NEW YORK

WORKERS' COMPENSATION BENEFITS FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
Cash Flows From Operating Activities:		
Income from operations	\$ 1,028,736	\$ 472,833
Adjustments to reconcile income from operations to cash provided by operating activities:		
Changes in operating assets and liabilities:		
Accounts receivable	20,192	46,582
Prepaid expenses	(179)	-
Accounts payable	234,081	-
Accrued liabilities	(234,931)	309,035
Net Cash Provided by Operating Activities	<u>1,047,899</u>	<u>828,450</u>
Cash Flows From Investing Activities:		
Interest income	235,796	86,253
Sale (Purchase) of investments	<u>264,684</u>	<u>(1,344,684)</u>
Net Cash Provided by (Used in) Investing Activities	<u>500,480</u>	<u>(1,258,431)</u>
Cash Flows From Non-Capital Financing Activities:		
Due to other funds	127,317	(835)
Retirement of long-term debt	(319)	(319)
Interest on indebtedness	<u>(333)</u>	<u>(356)</u>
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>126,665</u>	<u>(1,510)</u>
Net Increase (Decrease) in Cash and Equivalents	1,675,044	(431,491)
Cash and Equivalents - Beginning of Year	<u>1,007,832</u>	<u>1,439,323</u>
Cash and Equivalents - End of Year	<u>\$ 2,682,876</u>	<u>\$ 1,007,832</u>

COUNTY OF ROCKLAND, NEW YORK

GENERAL LIABILITY CLAIMS FUND  
BALANCE SHEET  
DECEMBER 31, 1995

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ASSETS

Cash:		
Demand deposits	\$	68,194
Certificates of deposit		<u>3,600,000</u>
		3,668,194
Investments		3,000,000
Due from Other Funds		<u>687,398</u>
Total Assets	\$	<u><u>7,355,592</u></u>

LIABILITIES AND RETAINED EARNINGS

Liabilities -		
Accrued liabilities	\$	6,520,141
Retained Earnings		<u>835,451</u>
Total Liabilities and Retained Earnings	\$	<u><u>7,355,592</u></u>

COUNTY OF ROCKLAND, NEW YORK

GENERAL LIABILITY CLAIMS FUND  
STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN RETAINED EARNINGS  
YEAR ENDED DECEMBER 31, 1995

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Operating Revenues - Charges for services	\$ 1,100,000
Operating Expenses - Judgments and claims	<u>1,079,010</u>
Income from Operations	20,990
Non-Operating Revenues - Interest income	<u>329,133</u>
Net Income	350,123
Retained Earnings - Beginning of Year	-
Residual Equity Transfer	<u>485,328</u>
Retained Earnings - End of Year	<u><u>\$ 835,451</u></u>

COUNTY OF ROCKLAND, NEW YORK

GENERAL LIABILITY CLAIMS FUND  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 1995

---

Cash Flows From Operating Activities:	
Income from operations	\$ 20,990
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Changes in operating assets and liabilities - Accrued liabilities	<u>6,520,141</u>
Net Cash Provided by Operating Activities	<u>6,541,131</u>
Cash Flows From Investing Activities:	
Interest income	329,133
Purchase of investments	<u>(3,000,000)</u>
Net Cash Used in Investing Activities	<u>(2,670,867)</u>
Cash Flows From Non-Capital Financing Activities:	
Residual equity transfer	485,328
Due from other funds	<u>(687,398)</u>
Net Cash Used in Non-Capital Financing Activities	<u>(202,070)</u>
Net Increase in Cash and Equivalents	3,668,194
Cash and Equivalents - Beginning of Year	<u>-</u>
Cash and Equivalents - End of Year	<u>\$ 3,668,194</u>

COUNTY OF ROCKLAND, NEW YORK

UNEMPLOYMENT BENEFITS FUND  
BALANCE SHEET  
DECEMBER 31, 1995

---

ASSETS

Cash - Demand deposits	\$	<u>85,435</u>
Receivables:		
Accounts		15,989
Due from other funds		<u>86,820</u>
		<u>102,809</u>
Total Assets	\$	<u><u>188,244</u></u>

LIABILITIES AND RETAINED EARNINGS

Liabilities -		
Accrued liabilities	\$	84,854
Retained Earnings		<u>103,390</u>
Total Liabilities and Retained Earnings	\$	<u><u>188,244</u></u>

COUNTY OF ROCKLAND, NEW YORK

UNEMPLOYMENT BENEFITS FUND  
STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN RETAINED EARNINGS  
YEAR ENDED DECEMBER 31, 1995

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Operating Revenues - Charges for services	\$ 296,824
Operating Expenses - Employee benefits	<u>296,833</u>
Loss from Operations	(9)
Non-Operating Revenues - Interest income	<u>1,031</u>
Net Income	1,022
Retained Earnings - Beginning of Year	-
Residual Equity Transfer	<u>102,368</u>
Retained Earnings - End of Year	<u>\$ 103,390</u>

COUNTY OF ROCKLAND, NEW YORK

UNEMPLOYMENT BENEFITS FUND  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 1995

---

Cash Flows From Operating Activities:	
Loss from operations	\$ (9)
Adjustments to reconcile loss from operations to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Accounts receivable	(15,989)
Accrued liabilities	<u>84,854</u>
Net Cash Provided by Operating Activities	<u>68,856</u>
Cash Flows From Investing Activities -	
Interest income	<u>1,031</u>
Cash Flows From Non-Capital Financing Activities:	
Residual equity transfer	102,368
Due from other funds	<u>(86,820)</u>
Net Cash Provided by Non-Capital Financing Activities	<u>15,548</u>
Net Increase in Cash and Equivalents	85,435
Cash and Equivalents - Beginning of Year	<u>-</u>
Cash and Equivalents - End of Year	<u><u>\$ 85,435</u></u>

COUNTY OF ROCKLAND, NEW YORK

HEALTH BENEFITS FUND  
BALANCE SHEET  
DECEMBER 31, 1995

---

ASSETS

Cash:		
Demand deposits	\$	151,037
Certificates of deposit		<u>3,250,000</u>
		<u>3,401,037</u>
Receivables:		
Accounts		143,483
State and federal aid		63,005
Due from other funds		<u>1,340,577</u>
		<u>1,547,065</u>
Total Assets	\$	<u><u>4,948,102</u></u>

LIABILITIES AND RETAINED EARNINGS

Liabilities:		
Accounts payable	\$	307
Accrued liabilities		4,827,539
Deferred revenues		<u>11,520</u>
Total Liabilities		4,839,366
Retained Earnings		<u>108,736</u>
Total Liabilities and Retained Earnings	\$	<u><u>4,948,102</u></u>

COUNTY OF ROCKLAND, NEW YORK

HEALTH BENEFITS FUND  
STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN RETAINED EARNINGS  
YEAR ENDED DECEMBER 31, 1995

---

Operating Revenues:	
Charges for services	\$ 24,159,224
Miscellaneous	<u>92,949</u>
Total Operating Revenues	24,252,173
Operating Expenses -	
Employee benefits	<u>23,625,505</u>
Income from Operations	626,668
Non-Operating Revenues -	
Interest income	<u>54,480</u>
Net Income	681,148
Retained Earnings - Beginning of Year	-
Residual Equity Transfer	<u>(572,412)</u>
Retained Earnings - End of Year	<u>\$ 108,736</u>

COUNTY OF ROCKLAND, NEW YORK

HEALTH BENEFITS FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED DECEMBER 31, 1995

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Cash Flows From Operating Activities:	
Income from operations	\$ 626,668
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Accounts receivable	(143,483)
State and federal aid receivable	(63,005)
Accounts payable	307
Accrued liabilities	4,827,539
Deferred revenues	11,520
	<hr/>
Net Cash Provided by Operating Activities	5,259,546
Cash Flows From Investing Activities -	
Interest income	54,480
	<hr/>
Cash Flows From Non-Capital Financing Activities:	
Residual equity transfer	(572,412)
Due from other funds	(1,340,577)
	<hr/>
Net Cash Used in Non-Capital Financing Activities	(1,912,989)
	<hr/>
Net Increase in Cash and Equivalents	3,401,037
Cash and Equivalents - Beginning of Year	
	<hr/>
Cash and Equivalents - End of Year	<u>\$ 3,401,037</u>

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## FIDUCIARY FUNDS

Fiduciary Funds - Fiduciary funds are used to account for assets held by the County in a trustee or custodial capacity. Fiduciary Funds include Expendable Trust and Agency Funds. Expendable trust funds account for assets held by the County in accordance with terms of a trust agreement. Agency funds account for assets held by the County on behalf of others.

COUNTY OF ROCKLAND, NEW YORK

FIDUCIARY FUNDS - TRUST AND AGENCY FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1995  
 (With Comparative Totals for 1994)

	Expendable Trust Funds	Agency Funds	Totals	
			1995	1994
<u>ASSETS</u>				
Cash:				
Demand deposits	\$ -	\$ 1,199,629	\$ 1,199,629	\$ 2,433,074
Time deposits	97,935	3,241,792	3,339,727	4,121,482
Certificates of deposit	-	250,000	250,000	250,000
	<u>97,935</u>	<u>4,691,421</u>	<u>4,789,356</u>	<u>6,804,556</u>
Investments	-	-	-	7,500
Investment of Employees' Deferred Compensation, at market value	-	49,682,004	49,682,004	41,681,378
<b>Total Assets</b>	<u>\$ 97,935</u>	<u>\$ 54,373,425</u>	<u>\$ 54,471,360</u>	<u>\$ 48,493,434</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Employee payroll deductions	\$ -	\$ 1,256	\$ 1,256	\$ 51,635
Deposits	-	3,789,464	3,789,464	5,623,769
Due to other governments	-	829,798	829,798	750,790
Due to other funds	-	70,903	70,903	290,160
Deferred compensation payable to employees	-	49,682,004	49,682,004	41,681,378
<b>Total Liabilities</b>	-	<u>54,373,425</u>	<u>54,373,425</u>	<u>48,397,732</u>
Fund Balance - Reserved for social service programs	<u>97,935</u>	-	<u>97,935</u>	<u>95,702</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 97,935</u>	<u>\$ 54,373,425</u>	<u>\$ 54,471,360</u>	<u>\$ 48,493,434</u>

COUNTY OF ROCKLAND, NEW YORK

FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE  
 YEARS ENDED DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Departmental income	\$ 19,346	\$ 17,802
Use of money and property	<u>1,911</u>	<u>1,945</u>
Total Revenues	21,257	19,747
Expenditures - Current -		
Economic opportunity and development	<u>19,024</u>	<u>35,481</u>
Excess (Deficiency) of Revenues Over Expenditures	2,233	(15,734)
Fund Balance - Beginning of Year	<u>95,702</u>	<u>111,436</u>
Fund Balance - End of Year	<u>\$ 97,935</u>	<u>\$ 95,702</u>

COUNTY OF ROCKLAND, NEW YORK

FIDUCIARY FUNDS - AGENCY FUNDS  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 YEAR ENDED DECEMBER 31, 1995

	Balance January 1, 1995	Increases	Decreases	Balance December 31, 1995
<u>ASSETS</u>				
Cash:				
Demand deposits	\$ 2,433,074	\$ 25,910,708	\$ 27,144,153	\$ 1,199,629
Time deposits	4,025,780	6,916,222	7,700,210	3,241,792
Certificates of deposit	250,000	-	-	250,000
	<u>6,708,854</u>	<u>32,826,930</u>	<u>34,844,363</u>	<u>4,691,421</u>
Investments	7,500	-	7,500	-
Investment of Employees' Deferred Compensation, at market value	<u>41,681,378</u>	<u>8,000,626</u>	<u>-</u>	<u>49,682,004</u>
Total Assets	<u>\$ 48,397,732</u>	<u>\$ 40,827,556</u>	<u>\$ 34,851,863</u>	<u>\$ 54,373,425</u>
<u>LIABILITIES</u>				
Employee Payroll Deductions	\$ 51,635	\$ 22,516,000	\$ 22,566,379	\$ 1,256
Deposits	5,623,769	2,106,084	3,940,389	3,789,464
Due to Other Governments	750,790	4,125,281	4,046,273	829,798
Due to Other Funds	290,160	724,916	944,173	70,903
Deferred Compensation Payable to Employees	<u>41,681,378</u>	<u>8,000,626</u>	<u>-</u>	<u>49,682,004</u>
Total Liabilities	<u>\$ 48,397,732</u>	<u>\$ 37,472,907</u>	<u>\$ 31,497,214</u>	<u>\$ 54,373,425</u>

**STATISTICAL  
SECTION**

(unaudited)

COUNTY OF ROCKLAND, NEW YORK

GENERAL GOVERNMENTAL EXPENDITURES AND OTHER USES BY FUNCTION  
 LAST TEN FISCAL YEARS

Year	General Government Support	Education	Public Safety	Health	Trans- portation	Economic Opportunity and Development
1986	\$ 19,901,634	\$ 9,351,962	\$ 12,018,468	\$ 11,031,095	\$ 10,460,289	\$ 54,786,270
1987	22,036,332	5,315,827	13,498,556	12,782,014	11,751,103	58,247,006
1988	25,788,762	4,833,756	16,288,819	14,606,095	15,103,672	64,156,360
1989	28,708,420	5,047,657	19,490,380	15,899,193	16,023,100	70,802,023
1990	30,685,755	11,541,197	21,982,110	16,449,262	18,837,996	78,925,789
1991	30,404,654	9,691,948	22,804,413	17,346,088	17,474,874	88,127,072
1992	27,796,672	12,452,826	23,122,479	17,596,762	17,999,395	87,877,436
1993	32,997,465	14,220,285	24,744,881	18,700,722	19,610,997	93,538,114
1994	33,124,434	15,349,657	26,727,082	20,355,900	20,573,652	102,978,654
1995	32,866,153	17,045,488	29,408,241	22,399,878	21,133,640	107,189,665

Note: Includes General and Special Revenue funds.

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Culture and Recreation	Home and Community Services	Employee Benefits	Debt Service	Other Financing Uses	Total
\$ 164,440	\$ 6,623,941	\$ 22,421,289	\$ 12,404,023	\$ 11,788,018	\$ 170,951,429
235,313	7,612,426	22,403,806	15,904,419	19,111,565	188,898,367
374,501	9,894,852	28,652,828	-	35,925,669	215,625,314
420,335	11,480,615	30,573,662	550,000	47,873,310	246,868,695
608,428	10,926,882	32,987,944	1,075,000	56,438,068	280,458,431
601,799	12,915,803	30,214,052	1,312,812	41,206,371	272,099,886
528,622	12,747,796	32,739,812	2,408,358	41,205,570	276,475,728
413,322	11,635,615	35,830,543	1,949,697	43,148,294	296,789,935
547,141	10,873,338	38,056,371	1,097,841	44,033,496	313,717,566
824,572	11,447,765	1,532,165	776,667	45,178,302	289,802,536

COUNTY OF ROCKLAND, NEW YORK

GENERAL GOVERNMENTAL REVENUES AND OTHER SOURCES BY SOURCE  
LAST TEN FISCAL YEARS

Year	Real Property Taxes	Other Tax Items	Non Property Taxes	Departmental Income	Use of Money and Property	Licenses and Permits
1986	\$ 47,744,655	\$ 3,329,297	\$ 37,421,874	\$ 28,822,775	\$ 3,383,294	\$ 341,569
1987	48,977,103	3,138,104	40,213,622	33,826,581	4,271,208	381,656
1988	12,581,309	2,398,281	42,663,523	38,403,428	4,535,813	427,681
1989	51,884,875	3,149,725	43,223,823	48,076,294	4,467,736	541,969
1990	53,821,663	3,591,713	43,505,833	41,259,217	3,382,308	536,905
1991	52,844,448	4,692,996	56,245,486	31,397,243	3,055,891	914,347
1992	56,276,149	5,681,682	66,418,765	32,446,835	2,285,834	853,603
1993	64,946,568	6,086,083	66,759,684	30,843,511	1,667,228	838,573
1994	66,221,367	5,867,112	70,632,560	34,290,569	1,695,380	747,928
1995	66,102,391	6,729,483	71,285,314	28,308,565	2,287,729	824,666

Note: Includes General and Special Revenue funds.

Fines and Forfeitures	Sale of Property and Compensation for Loss	Interfund Revenues	State Aid	Federal Aid	Miscellaneous	Other Financing Sources	Total
\$ 503,584	\$ 110,604	\$ 8,595,048	\$ 29,668,258	\$ 16,964,272	\$ 2,172,019	\$ 7,868,566	\$ 186,925,815
496,607	134,563	9,617,096	33,436,414	18,786,988	1,821,438	9,561,398	204,662,778
433,008	154,816	10,793,991	38,555,258	21,179,403	2,433,947	10,604,687	185,165,145
459,035	277,792	11,756,505	41,565,205	20,392,922	2,664,307	19,853,922	248,314,110
495,381	296,579	16,924,793	45,175,057	23,012,177	2,674,056	29,997,411	264,673,093
408,964	349,423	27,335,915	49,251,183	24,519,253	1,445,482	7,922,003	260,382,634
593,551	294,780	27,905,623	47,908,755	29,011,012	1,715,853	13,210,554	284,602,996
444,235	292,081	33,386,384	53,875,893	25,863,119	1,354,877	10,406,139	296,764,375
791,243	118,370	32,787,426	56,604,573	29,869,759	2,014,760	9,892,007	311,533,054
587,980	399,619	4,037,370	60,510,005	33,347,644	2,363,856	11,745,366	288,529,988

COUNTY OF ROCKLAND, NEW YORK

PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

Year	Total Tax Levy (1)	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections
1986	\$ 308,460,289	\$ 304,425,073	98.69 %	\$ 6,306,207	\$ 310,731,280
1987	333,256,770	329,638,793	98.91	4,131,165	333,769,958
1988	318,079,188	314,786,918	98.97	3,377,689	318,164,607
1989	385,527,540	381,390,091	98.93	2,824,870	384,214,961
1990	417,244,391	410,065,580	98.28	4,886,241	414,951,821
1991	446,763,820	435,078,813	97.38	5,138,298	440,217,111
1992	478,775,851	464,214,767	96.96	5,583,038	469,797,805
1993	488,800,192	474,631,672	97.10	11,655,224	486,286,896
1994	509,605,577	496,583,504	97.44	13,052,061	509,635,565
1995	534,011,807	520,133,056	97.40	11,233,342	531,366,398

(1) Includes County, Town, Village and School re Levy as the County is the levying body.

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Percent of Total Tax Collection To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
100.74 %	\$ 10,458,533	3.39 %
100.15	9,945,345	2.98
100.03	9,859,926	3.10
99.66	11,172,505	2.90
99.44	13,005,899	3.12
98.53	19,552,608	4.38
98.12	28,530,654	5.96
99.49	31,043,950	6.35
100.01	31,013,962	6.08
99.50	33,659,371	6.30

COUNTY OF ROCKLAND, NEW YORK

ASSESSED VALUATION OF TAXABLE REAL PROPERTY, AVERAGE  
 EQUALIZATION RATE AND FULL VALUATION  
 LAST TEN FISCAL YEARS

Year	Assessed Valuation	Average Equalization Rate (1)	Full Valuation
1986	\$ 7,064,117,090 (2)	106.06 %	\$ 6,660,491,316
1987	7,222,272,303	94.21	7,666,141,920
1988	8,980,171,326 (3)	103.52	8,674,817,742
1989	8,851,101,142	81.23	10,895,535,525
1990	9,120,603,214	68.04	13,403,482,251
1991	9,356,831,060	54.97	17,023,230,915
1992	9,478,360,470	50.60	18,731,250,513
1993	9,436,121,381	51.71	18,247,596,664
1994	9,435,211,487	53.67	17,581,112,520
1995	9,882,162,386	53.84	18,353,200,207

- (1) The equalization rate is the weighted average of the State equalization rate established for each Town within the County. The Town's equalization rates are established by the New York State Board of Equalization and Assessment.
- (2) There was a substantial increase in the 1986 assessed valuation is due to a re-evaluation of assessed values in the Towns of Clarkstown and Orangetown.
- (3) The increase in the 1988 assessed valuation is due to a re-evaluation of assessed values in the Town of Orangetown.

COUNTY OF ROCKLAND, NEW YORK

COUNTY PROPERTY TAX RATES BY TOWN  
 PER \$1,000 OF ASSESSED VALUATION  
 LAST TEN FISCAL YEARS

Year	Clarkstown	Haverstraw	Orangetown	Stony Point	Ramapo
1986	\$ 3.625155	\$ 26.834	\$ 5.069	\$ 8.9610	\$ 7.210
1987	3.546985	24.372	4.926	8.6423	7.101
1988		*****	County Tax Suspended for 1988		*****
1989	3.586949	23.116	2.377	8.4225	7.183
1990	3.683839	21.640	2.275	8.1562	7.000
1991	4.095601	22.880	2.402	8.7665	7.370
1992	4.769062	23.840	2.738	10.0498	8.390
1993	4.836896	24.470	2.953	9.7775	9.180
1994	4.866005	24.590	2.808	9.5846	9.410
1995	4.456823	24.880	2.908*/2.948**	9.2872	9.510

\* Town Wide tax rate

\*\* Town Outside Villages tax rate

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COUNTY OF ROCKLAND, NEW YORK

COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 1995

Five Year Full Valuation of Taxable Real Property (1990 - 1994)		<u>\$ 84,986,672,863</u>
Five Year Average Full Valuation		<u>\$ 16,997,334,573</u>
Debt Limit - 7% of Five Year Average Full Valuation		\$ 1,189,813,420
Indebtedness:		
Serial Bonds:		
General Purpose	\$ 82,241,410	
Sewer District Facilities	<u>60,514,090</u>	
		\$ 142,755,500
Bond Anticipation Notes -		
Sewer District Facilities		7,600,000
Revenue Anticipation Notes		<u>25,000,000</u>
Total Indebtedness		175,355,500
Less Exclusions:		
Sewer District Facilities:		
Serial Bonds	60,514,090	
Bond Anticipation Notes	<u>7,600,000</u>	
	68,114,090	
1996 Budget Appropriations for		
Non-Exempt Debt	9,788,940	
Revenue Anticipation Notes	<u>25,000,000</u>	
Total Exclusions		<u>102,903,030</u>
Total Net Indebtedness		<u>72,452,470</u>
Net Debt Contracting Margin		<u>\$ 1,117,360,950</u>
Percentage of Debt Contracting Power Exhausted as of December 31, 1995		6.08 %

COUNTY OF ROCKLAND, NEW YORK

RATIO OF NET GENERAL LONG-TERM DEBT TO ASSESSED VALUATION  
AND NET GENERAL LONG-TERM DEBT PER CAPITA  
LAST TEN FISCAL YEARS

Year	Population (1)	Assessed Valuation (2)	Gross General Long-Term Debt (3)	Less Debt Service Funds Available	Net General Long-Term Debt
1986	265,900	\$ 7,064,117,090	\$ 93,386,598	\$ 6,053,739	\$ 87,332,859
1987	265,900	7,222,272,303	121,627,689	7,316,859	114,310,830
1988	265,800	8,980,171,326	120,933,277	5,090,132	115,843,145
1989	265,600	8,851,101,142	122,975,383	6,225,939	116,749,444
1990	265,475	9,120,603,214	116,286,447	4,246,287	112,040,160
1991	267,922	9,356,831,060	107,722,733	5,564,885	102,157,848
1992	269,925	9,478,360,470	120,606,063	7,502,120	113,103,943
1993	272,700	9,436,121,381	119,388,820	8,177,863	111,210,957
1994	274,834	9,435,211,487	129,813,665	9,076,375	120,737,290
1995	276,898	9,882,162,386	128,712,882	18,287,756	110,425,126

(1) The population figures are based on estimates made by the Rockland County Planning Department (1986-1989), the 1990 U.S. Census and estimates by the U.S. Census Bureau in cooperation with the N.Y.S. Department of Economic Development for 1991-1995.

(2) There was a substantial increase in 1986 due to a re-valuation of assessed values in the Towns of Clarkstown and Orangetown and in 1988 in the Town of Orangetown.

(3) Represents bonds and capital notes recorded in the general long-term debt account group.

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Net General Long-Term Debt to Assessed Valuation	Net General Long-Term Debt Per Capita
1.24 %	\$ 328.44
1.58	429.90
1.29	435.83
1.32	439.57
1.23	422.04
1.09	381.27
1.19	421.24
1.18	412.35
1.28	439.31
1.11	398.79

COUNTY OF ROCKLAND, NEW YORK

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL  
 LONG-TERM DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
 LAST TEN FISCAL YEARS

Year	Principal (1)	Interest (1)	Annual Debt Service Expenditures (1)	Total General Governmental Expenditures (2)	Ratio of Debt Service to Total General Governmental Expenditures
1986	\$ 6,186,041	\$ 6,217,902	\$ 12,404,023	\$ 170,951,429	7.26 %
1987	7,138,267	8,765,791	15,904,418	188,898,367	8.42
1988	7,777,505	9,367,520	17,145,025	215,625,314	7.95
1989	8,064,894	8,498,417	16,563,311	246,868,695	6.71
1990	8,156,258	7,895,937	16,052,195	280,458,431	5.72
1991	9,000,214	7,691,085	16,691,299	272,099,886	6.13
1992	9,239,420	6,978,997	16,218,417	276,475,728	5.87
1993	9,479,269	7,167,903	16,647,172	296,789,935	5.61
1994	10,546,725	6,802,730	17,349,455	313,717,566	5.53
1995	11,221,783	7,514,672	18,736,455	289,802,536	6.46

(1) Reflects debt service expenditures recorded in the Debt Service Fund for bonds and capital notes recorded in the general long-term debt account group.

(2) Includes expenditures and other financing uses for general and special revenue funds.

COUNTY OF ROCKLAND, NEW YORK

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
DECEMBER 31, 1995

Governmental Unit	Gross General Long-Term Debt (1)	Less Exclusions (2)	Amount Applicable to County
County of Rockland	\$ 128,712,882	\$ 18,287,756	\$ 110,425,126
Towns	115,174,000	49,029,800	66,144,200
Villages	25,717,558	3,023,484	22,694,074
School Districts	101,310,000	27,276,383	74,033,617
Total	<u>\$ 370,914,440</u>	<u>\$ 97,617,423</u>	<u>\$ 273,297,017</u>

(1) Excludes enterprise fund bonds.

(2) Exclusions include certain water and sewer bonds and the amount available for repayment in the Debt Service Fund. For the school districts, the State school building aid is excluded.

COUNTY OF ROCKLAND, NEW YORK

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

Year	Population (1)	Per Capita Income (2)	Unemployment Rate (3)
1986	265,900	\$ 19,949	4.10 %
1987	265,900	21,261	4.40
1988	265,800	22,533	2.80
1989	265,600	23,790	3.50
1990	265,475	25,156	3.30
1991	267,922	25,371	5.30
1992	269,925	26,227	6.00
1993	272,700	26,870	5.40
1994	274,834	N/A	5.40
1995	276,898	N/A	4.80

Sources: (1) The population figures are based on estimates made by the Rockland County Planning Department (1986-1989), the 1990 U.S. Census and estimates by the U.S. Census Bureau in cooperation with the N.Y.S. Department of Economic Development for 1991-1995.

(2) U.S. Department of Commerce, Bureau of Economics Analysis, New York State Department of Labor, Division of Research and Statistics.

(3) New York State Department of Labor, Division of Research and Statistics.  
(Note: Figures not seasonally adjusted).

N/A Figures are not available for inclusion in this table.

COUNTY OF ROCKLAND, NEW YORK

CONSTRUCTION PERMIT DATA  
LAST TEN FISCAL YEARS

Year	New Non-Residential			New Residential		
	No. of Permits	Sq. Ft.	Estimated Value	No. of Permits	Sq. Ft.	Estimated Value
1986	965	3,500,000	\$ 96,553,000	610	755,000	\$ 69,263,000
1987	280	975,000	28,275,000	815	956,000	77,276,000
1988	642	N/A	25,884,727	671	N/A	79,118,507
1989	386	N/A	35,299,084	512	N/A	60,177,250
1990	322	N/A	32,716,876	526	N/A	59,106,695
1991	260	N/A	12,380,737	497	N/A	60,919,650
1992	254	N/A	10,188,622	612	N/A	68,987,410
1993	261	N/A	21,224,513	572	N/A	60,512,664
1994	239	N/A	33,476,440	475	N/A	53,230,810
1995	201	N/A	10,082,102	483	N/A	50,650,740

Sources: N.Y.S. Division of Housing and Community Renewal  
U.S. Census Building Permit Survey

N/A Figures are not available for inclusion in this table.

COUNTY OF ROCKLAND, NEW YORK

DEPOSITS IN LOCAL BANKS BY ALL CUSTOMERS  
LAST TEN FISCAL YEARS

Year	No.	Commercial Banks No. of Branches	Total Deposits (1)	Fiscal Ending 6/30	No.	Savings/ Savings and Loan No. of Branches (2)	Total Deposits
1986	10	66	\$ 1,785,594,000	86 (3)	14	32	\$ 1,319,166,000
1987	10	64	2,070,146,000	87	14	31	1,676,905,000
1988	11	67	2,154,490,000	88	15	31	1,836,172,000
1989	11	66	2,257,224,000	89	15	32	1,880,559,000
1990	10	67	2,412,498,000	90	14	32	1,884,132,000
1991	11	72	2,797,782,000	91	9	27	1,112,776,000
1992	10	71	2,732,282,000	92	9	27	1,438,011,000
1993	10	73	2,811,179,000	93	8	22	1,302,500,000
1994	11	78	2,982,574,000	94	7	18	1,183,665,000
1995	11	76	3,013,084,000	95	8	20	1,310,838,000

Sources: (1) N.Y.S. Banking Office and FDIC Research Department  
(2) Federal Home Loan Banking - Research Department  
(3) Crossland Savings Bank Information - Not Available

COUNTY OF ROCKLAND, NEW YORK

PRINCIPAL TAXPAYERS  
DECEMBER 31, 1995

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Full Valuation</u>	<u>Percent of Total Full Valuation</u>
Orange and Rockland Utilities **	Public Utility	\$ 863,672,679	4.71 %
Orange and Rockland Utilities and Con Edison Co. **	Public Utility	696,507,699	3.80
American Home Products	Industrial	343,232,655	1.87
Palisades Interstate Park	State Lands	233,054,984	1.25
Spring Valley Water Co.	Water Supply	165,254,372	0.90
Consolidated Edison	Public Utility	133,326,478	0.73
Blue Hill Plaza, Inc. **	Commercial	118,847,182	0.65
NYNEX **	Public Utility	103,776,903	0.57
International Business Machines	Commercial	77,250,669	0.42
Corporate Property Investors **	Retail Shopping	64,946,584	0.35
American Telephone & Telegraph	Public Utility	55,564,297	0.31
Ciba-Geigy Corp.	Industrial	52,976,459	0.29
Algonquin Gas Trans. Co.	Public Utility	51,901,921	0.28
Bradley Industrial Park	Industrial	33,522,818	0.18
Krupp Realty Corp.	Commercial	29,196,196	0.16
Total		<u>\$ 3,023,031,896</u>	<u>16.47 %</u>

Note: Total taxable full values on the 1995 tax roll are \$18,353,200,207.

\*\* Taxpayer has filed certiorari claim for one or more tax years.

COUNTY OF ROCKLAND, NEW YORK

MISCELLANEOUS STATISTICS  
DECEMBER 31, 1995

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Date of Incorporation: 1798  
Form of Government: County Executive/County Legislature

Location and Area: The County is located in Southeast New York State, on the west bank of the Hudson River. The geographical center of the County is situated about 33 miles north of the Manhattan business district in New York City. The County has a land area of 176 square miles, about 30% of which is devoted to parkland and recreational purposes.

Employees:

(Authorized Positions)	
General Government	362
Transportation	112
Public Safety	391
Social Services	1,846
Environment and Housing	115
Other	97
	<hr/>
	2,923
	<hr/> <hr/>

Fire Protection:

Number of Stations	43
Municipal Fire Departments	26
Number of Volunteer Fire Firefighters	3,000

Police Protection:

Number of Stations	10
Number of Police Officers (Authorized Positions)	600

Ambulance:

Number of Emergency Services	15
	(2 Fire Company Based)
Number of Vehicles	37
	(3 Paramedic)

Water Operations:

Number of Metered Accounts	57,110
Average Daily Consumption	27,400,000
Miles of Water Supply	905
Supply	Several underground stream sources, springs, ponds and wells; also two reservoirs.

COUNTY OF ROCKLAND, NEW YORK

MISCELLANEOUS STATISTICS (Concluded)

DECEMBER 31, 1995

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Natural Gas, Electricity and  
Telephone Services:

Furnished by private corporations.

Public Works:

Number of Street Lights	16,032
Miles of Paved Streets	863
Miles of Sanitary Sewers	1,090

Public Education:

(Independent School District)

Elementary Schools	38
Intermediate Schools	4
Middle Schools	7
High Schools	10
Total Enrollment	37,507

Recreation and Culture:

Total Acres	34,168
Number of Parks and Recreational Facilities	12
Number of Libraries	19
Number of Volumes	880,928

Population (United States Census):

1940	74,261
1950	89,276
1960	136,803
1970	229,903
1980	259,530
1990	265,475

Retail Trade:

Number of Shopping Centers	24
Floor Area	3,340,000 sq. ft.

