County of Monroe, New York
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

Prepared by
Department of Finance
Office of the Controller

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INTRODUCTORY SECTION

This section contains the following:

• TABLE OF CONTENTS
• LETTER OF TRANSMITTAL
• COUNTY EXECUTIVE’S OFFICE
• ELECTED COUNTY OFFICIALS
• LEGISLATIVE LEADERSHIP AND STAFF
• LEGISLATORS
• COUNTY DEPARTMENTS
# Table of Contents

## Introductory Section (Unaudited)

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letter of Transmittal</td>
<td>i</td>
</tr>
<tr>
<td>Profile of Monroe County Government</td>
<td>ii</td>
</tr>
<tr>
<td>Economic Profile and Outlook</td>
<td>vi</td>
</tr>
<tr>
<td>Financial Information</td>
<td>viii</td>
</tr>
<tr>
<td>Other Information</td>
<td>ix</td>
</tr>
<tr>
<td>County Executive's Office</td>
<td>x</td>
</tr>
<tr>
<td>Elected County Officials</td>
<td>xi</td>
</tr>
<tr>
<td>Legislative Leadership and Staff</td>
<td>xii</td>
</tr>
<tr>
<td>Legislators</td>
<td>xiii</td>
</tr>
<tr>
<td>County Departments</td>
<td></td>
</tr>
</tbody>
</table>

## Financial Section

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Auditors' Report</td>
<td>1</td>
</tr>
<tr>
<td>Management's Discussion and Analysis (Unaudited)</td>
<td>4</td>
</tr>
<tr>
<td>Basic Financial Statements</td>
<td></td>
</tr>
<tr>
<td>Government-wide Financial Statements</td>
<td></td>
</tr>
<tr>
<td>Statement of Net Position</td>
<td>20</td>
</tr>
<tr>
<td>Statement of Activities</td>
<td>21</td>
</tr>
<tr>
<td>Fund Financial Statements</td>
<td></td>
</tr>
<tr>
<td>Governmental Funds Financial Statements</td>
<td></td>
</tr>
<tr>
<td>Balance Sheet</td>
<td>22</td>
</tr>
<tr>
<td>Reconciliation of the Governmental Funds Balance Sheet to the</td>
<td></td>
</tr>
<tr>
<td>Statement of Net Position</td>
<td>23</td>
</tr>
<tr>
<td>Statement of Revenues, Expenditures, and Changes in Fund Bal</td>
<td></td>
</tr>
<tr>
<td>ances</td>
<td>24</td>
</tr>
<tr>
<td>Reconciliation of the Statement of Revenues, Expenditures, a</td>
<td></td>
</tr>
<tr>
<td>nd Changes in Fund Balances of Governmental Funds to the</td>
<td>25</td>
</tr>
<tr>
<td>Statement of Activities</td>
<td></td>
</tr>
<tr>
<td>Proprietary Funds Financial Statements</td>
<td></td>
</tr>
<tr>
<td>Statement of Net Position</td>
<td>26</td>
</tr>
<tr>
<td>Statement of Revenues, Expenses and Changes in Net Position</td>
<td>28</td>
</tr>
<tr>
<td>Statement of Cash Flows</td>
<td>29</td>
</tr>
</tbody>
</table>

*continued*
# COUNTY OF MONROE, NEW YORK
# COMPREHENSIVE ANNUAL FINANCIAL REPORT
# YEAR ENDED DECEMBER 31, 2013

## Table of Contents

- Fiduciary Fund Financial Statements
  - Statement of Fiduciary Net Position ................................................................. 31
  - Statement of Changes in Fiduciary Net Position ..................................................... 32

- Component Units Financial Statements
  - Combining Statement of Net Position .................................................................. 33
  - Combining Statement of Activities ....................................................................... 34

- Notes of the Basic Financial Statements ......................................................... 35

- Required Supplementary Information (Unaudited)
  - Schedule of Revenues, Expenditures and Changes in Fund Balances -
    General Fund – Budget and Actual ........................................................................ 78
  - Notes to Required Supplementary Information ................................................. 79

- Combining Financial Information
  - Combining Balance Sheet – Nonmajor Governmental Funds ............................... 82
  - Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
    Nonmajor Governmental Funds ........................................................................... 83
  - Combining Balance Sheet – Special Revenue Funds ............................................. 84
  - Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
    Special Revenue Funds ....................................................................................... 86
  - Combining Statement of Net Position – Internal Service Funds ......................... 88
  - Combining Statement of Revenues, Expenses and Changes in Net Position -
    Internal Service Funds ....................................................................................... 89
  - Statement of Cash Flows – Internal Service Funds ............................................. 90

- Statistical Section (Unaudited)
  - Net Position by Component .................................................................................. 93
  - Changes in Net Position ....................................................................................... 94
  - Fund Balances, Governmental Funds ..................................................................... 96
  - Changes in Fund Balances, Governmental Funds .................................................. 97
  - Taxing Power ......................................................................................................... 98
  - Assessed Value of Taxable Property .................................................................... 99
  - Property Tax Levies and Collections .................................................................... 100
  - Principal Property Tax Payers ............................................................................ 101
  - Legal Debt Margin Information ......................................................................... 102
  - Ratio of Outstanding Debt by Type and Activity ............................................... 103
  - Ratios of Net General Obligation Bonded Debt Outstanding ......................... 104
  - Demographic and Economic Statistics ............................................................... 105
  - Principal Employers ............................................................................................ 106
  - Budgeted Full-Time County Employees by Department .................................... 107
  - Operating Indicators ......................................................................................... 108
  - Capital Asset Statistics ....................................................................................... 109
May 27, 2014

Taxpayers of Monroe County,
Honorable County Executive,
Members of the Monroe County Legislature, and
Employees of Monroe County

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the County of Monroe, State of New York (the County) for the year ended December 31, 2013, in accordance with the requirements of Article VI, Section C6-5C(2)(d)(1) of the County Charter. This report has been compiled and prepared by the Department of Finance, which assumes full responsibility for the completeness and accuracy of the financial data contained herein. We believe the information presented in this report fairly portrays the County’s financial position and results of operations for 2013.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section consists of this letter of transmittal, which gives an overview of the County’s history and highlights of key departmental accomplishments. The Financial Section includes the Independent Auditors’ Report, Management’s Discussion and Analysis (MD&A), the basic financial statements and notes thereto, required supplementary information other than MD&A, and the underlying combining and individual fund financial statements and supporting schedules for the year ended December 31, 2013. The Statistical Section sets forth selected economic and demographic information for the County on a multi-year basis.

Pursuant to Article VI, Section C2-6C(11) of the Monroe County Charter, the basic financial statements of the County are independently audited each year by an independent Certified Public Accounting firm. KPMG, LLP has completed the independent audit for the year ended December 31, 2013 using auditing standards generally accepted in the United States of America. The audited financial statements are included in the Financial Section of this report in its entirety and without edit.

On a yearly basis, we strive to achieve an unmodified opinion for the audited financial statements, which is the highest rated opinion that can be given by an independent auditor. Our independent auditors’ have issued an unmodified opinion, stating that the basic financial statements, “present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2013, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.”
The County is also required to undergo an annual audit in conformance with the provisions of the Federal Single Audit Act (as amended) and the United States Office of Management and Budget’s Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations. Information related to this audit (including the schedule of expenditures of federal awards; summary of findings and questioned costs; the Independent Auditors’ Report on internal controls over financial reporting, based on an audit of financial statements performed in accordance with Government Auditing Standards; and a report on compliance with applicable laws, regulations, contracts and grants applicable to major federal programs; and internal controls over such compliance) is not provided in this report. This information is presented as a separate report.

PROFILE OF MONROE COUNTY GOVERNMENT

LOCATION

The County is located in western New York State on the south shore of Lake Ontario and is the northernmost portion of the Genesee River valley and contains one city, nineteen towns and ten villages. The City of Rochester is the County seat and New York State’s third largest industrial and commercial center next to New York City and Buffalo. The area is accessible via the Greater Rochester International Airport, CSX and Genesee & Wyoming, Inc. railroads, Amtrak, the New York State Thruway, the St. Lawrence Seaway, and the New York State Erie Canal System. The County is within 400 miles of many major metropolitan areas such as New York City, Toronto, Boston, Philadelphia and Washington, D.C.

GOVERNMENT STRUCTURE AND REPORTING ENTITY

The County Executive is the Chief Executive Officer and the administrative head of the County with authority to approve or veto any local law, legalizing act, or resolution adopted by the County Legislature. The County Executive is elected in a general county-wide election to serve a four year term. The County is divided into twenty-nine legislative districts with an elected legislator representing each district in the County Legislature. County Legislators may serve for two four-year terms and one two-year term during a ten year cycle. The County Legislature is the legislative, appropriating, and governing body of the County.

The County’s reporting entity is based on criteria set forth by the Governmental Accounting Standards Board Statement Nos. 14, 39, and 61 as discussed in Note 1 to the Basic Financial Statements. The County reports the following: governmental activities, business-type activities, discretely presented and blended component units, general fund, aggregate non-major governmental funds, five major enterprise funds, internal service funds type, private-purpose trust fund, and agency fund. The County’s component units are comprised of Monroe Community College (MCC), Monroe County Airport Authority (MCAA), Monroe County Water Authority (MCWA), County of Monroe Industrial Development Agency (COMIDA), Monroe Security and Safety Systems Local Development Corporation (M3S), Monroe Newpower Corporation, Civic Center Local Development Corporation, Upstate Telecommunication Corporation, and the Monroe Tobacco Asset Securitization Corporation (MTASC).
The County provides its residents with diverse services and programs, including human services, public safety, public and mental health, wastewater management, public works, economic development, and cultural, educational, and recreational programs. Public facilities are also available and include the Greater Rochester International Airport, Monroe Community Hospital (the Hospital), Monroe Community College, and numerous County parks.

MAJOR INITIATIVES AND ACCOMPLISHMENTS IN 2013

**Environmental** – To continue high levels of service to County residents at reduced costs, several intermunicipal initiatives were undertaken in 2013 by the Department of Environmental Services (DES). These projects were geared toward meeting DES’s goal of providing continued and reliable services to Pure Waters customers.

The Rochester Pure Waters District owns, operates, and maintains the Frank E. VanLare Wastewater Treatment Plant (Plant), located in the City of Rochester. In 2013, construction continued on a project to replace the aeration system throughout the Plant. The upgraded aeration system will improve the operators’ ability to control the biology of the treatment process and also reduce electricity consumption throughout the plant. In addition, construction began on Primary Tank Improvement Project at the Plant.

The Northwest Quadrant Pure Waters District owns, operates, and maintains the Northwest Quadrant Wastewater Treatment Facility, located in the Town of Greece. In 2013, construction began on a new secondary clarifier, a new flow distribution structure, and related mechanicals and appurtenances to improve hydraulic throughput and increase overall capacity.

In 2013, the Division of Solid Waste began working with Waste Management to convert the Monroe County Recycling Center to a single-stream process. Upon completion of this conversion, it is anticipated that the change to single-stream will increase the amount of recyclables collected and diverted from landfills, as well as increase the County’s revenues from recycling. DES expanded the use of the Ecopark to provide County residents one-stop recycling of difficult to recycle household items. Over 29,669 residents have been served by the Ecopark since its inception, and over 1,018 tons of materials have been recycled or disposed of safely.

Monroe County delivered on the County Executive’s mandate to be a leader in alternative fuels and energy efficiency. In 2013, Monroe County was recognized as the 2nd best "Green Fleet" in the nation when measured for fleet composition, fuel and emissions, policy and planning, fleet utilization, education, executive and employee involvement, and supporting programs. This is Monroe County’s third consecutive year being named a top-10 fleet for this important honor. In addition, Monroe County Fleet began operation of a new Multi-Agency Green Fueling Station located at its Frank E. VanLare Wastewater Treatment Plant. The new fueling station offers a variety of alternative fuels for the County fleet including LPG, CNG, and Biodiesel.

DES also undertook several projects aimed at improving County facilities in 2013. Notably, DES began construction of improvements at the Civic Center Complex, including chiller plant renovations and numerous energy efficiency projects.
**Health Care** - The Department of Public Health (DPH) focused on four main areas in 2013: community health improvement, service enhancement, public health preparedness and process improvement.

In the area of community health improvement, in cooperation with community partners, DPH published the 2013 Adult Health Survey Report, the 2013 Adult Health Report Card, the 2013 Community Health Assessment and developed and submitted to NYSDOH the 2013-2017 Community Health Improvement Plan. These reports inform our partners, stakeholders and community about our current health status and needs and assist us in planning and evaluating interventions to improve the health status of our community.

In the Environmental Health Division, DPH established a new online Food Worker Certification training program. This has greatly enhanced the division’s capacity to provide comprehensive training in safe food handling and food sanitation principals to operators of Food Service Establishments and food workers in Monroe County. DPH continues to expand Lead Poisoning Primary Prevention interventions by integrating additional Lead Risk Assessments and Healthy Home evaluations targeted toward the most vulnerable at-risk families with young children.

In the area of service enhancement, DPH initiated a targeted educational campaign to increase immunizations rates of pneumococcal and Zoster vaccine in underserved and minority adults over age 65. The Office of Public Health Preparedness (OPHP) integrated the new “Emergency Preparedness for Monroe County Workers” video into the Monroe County New Employee Orientation Training and into ongoing county departments’ staff training. OPHP also implemented a sustainable, long-term Point of Dispensing (POD) Plan Maintenance strategy on the newly-developed Public Health Plans Management System on WebEOC. This new system uses collaborative efforts with municipality partners to update POD facility plans.

In the area of process improvements, DPH implemented an Electronic Health Record (EHR) system in Immunization, TB and STD clinics and also the STD-HIV/TB Outreach programs. The Office of Vital Records successfully implemented co-location with Department of Motor Vehicles to allow additional customer service hours on the last Saturday of each month and extended service hours once a week. Vital Records also completed digital imaging of 20 additional years of vital birth and death records (approximately 200,000 records).

**Public Safety** – The Public Safety Communications division has complied with the FCC “narrow banding” regulation with the County’s first responder systems. As a member of the Finger Lakes Communications Consortium, Monroe County continues to enhance regional interoperability by reviewing the counties’ communications status and realize potential resource sharing prospects with the most prudent methods.

Technological advances continued at the 9-1-1 Center. These included “Texting to 9-1-1” via Verizon and electronic medical priority dispatching for Emergency Medical Services (EMS). It is anticipated that “Texting to 9-1-1” will be expanded by other carrier’s offerings in the future. The electronic version of the medical priority dispatch eliminates the manual ‘card sets’ to prompt medical questions asked by EMS dispatchers in order to assess the situation.

With the Crime Laboratory’s new international accreditation through the American Society of Crime Laboratory Directors / Laboratory Accreditation Board’s International Program, the Laboratory began providing a new service to its law enforcement customers: the examination of computers and digital
evidence.

The Monroe County Office of Emergency Management (OEM), jointly through their Homeland Security Exercise and Evaluation Program (HSEEP) manager and the federal Terrorism Prevention Exercise Program (TPEP) representatives conducted a second Lake Ontario Border Security Information Sharing full scale exercise and after action conference in 2013.

With grant funding, OEM continued to support the efforts of Monroe Community College’s Homeland Security Management Institutes’ Community Emergency Responses Team (CERT) training which encompass citizen volunteers across the community to strengthen local municipal readiness with outreach to special populations. The thirty-third (33rd) class graduated in 2013.

The Fire Bureau completed nine state certified Firefighter I Training Programs in 2013 required for 195 new County firefighters. Record numbers of firefighters completed additional tactical training at the Public Safety Training Facility in the areas of fire suppression, ventilation, technical rescue training programs, fire pump, and aerial ladder certifications.

Two special operations paramedics classes were completed in 2013 in which EMS personnel were trained to support public safety incidents that include, but are not limited to, Haz-Mat, trench/collapse rescue, water rescue, rope rescue, confined space rescue, law enforcement special operations (SWAT/Bomb/SCUBA), and fire scenes to provide emergency scene rehabilitation, scene safety, and medical needs assessments.

**Economic Development** - During 2013, The Planning and Economic Development Department approved 118 projects that will result in the investment of over $933 million for Monroe County businesses. These projects will create 1,708 new jobs over the next three years and retain 7,296 jobs in the County. Over 98% of the funds leveraged came from private funding sources. Staff from Economic Development contacted over 275 companies and made presentations to thirty-one service providers (bankers, CPAs, attorneys) and community organizations.

**Aviation** – The Department of Aviation works closely with the business community and travel representatives to encourage the use of affordable, competitive low fare air service from the Greater Rochester International Airport (GRIA) to key business centers and popular leisure destinations throughout the United States. Total aircraft operations (commercial, military, corporate, and general aviation) in 2013 were 91,847. Total scheduled passenger boardings, or enplanements in 2013 were 1,222,055.

Ticketing lobby renovations were completed in 2013. New airline gate counters and e-ticket check-in kiosks were installed, as well as new signage and lighting improvements, and a redesign of passenger seating to facilitate passenger flow throughout the ticketing lobby. Also improved was the upper level roadway, including new signage.

Southwest Airlines, the largest low-cost carrier in the nation, launched service to/from GRIA in April 2013. Daily non-stop flights began to Baltimore, Washington, Chicago Midway, Tampa, and Orlando. Chicago Midway (MDW), a large mid-west hub for Southwest, increases western connectivity for area travelers.
The latest study published in 2011 by The New York State Department of Transportation (NYSDOT) states that GRIA creates and sustains nearly 10,000 jobs, generates $295 million in income, and contributes over $800 million into our local economy each year.

ECONOMIC PROFILE AND OUTLOOK

Local Economy

A business-friendly infrastructure, a community centered on partnership and collaboration, nationally ranked colleges and universities, four-season weather, and affordable housing are just a few of the many reasons people locate in Monroe County. A strong industrial history, an emerging technology sector and an emphasis on high quality services, including higher education, ensure a technically sophisticated and reliable workforce. Business Insider reports Rochester, NY is the 13th "Most Innovative City in the U.S." (February 2013). Techie.com ranks Rochester, NY one of the "Ten Most Unexpected Cities for High-Tech Innovation" in U.S. (April 2013). Scientific Reports named Rochester 18th among "The World's Leading Science Cities." (May 2013).

According to The Business Journals, the county is recognized as having the shortest average major metro commute in the nation, at 19.6 minutes. Multi-modal transportation is also available in Monroe County, at the Greater Rochester International Airport (GRIA), Amtrak, and Rochester Genesee Regional Transportation Authority bus service.

Seven exceptional colleges and universities provide quality educational opportunities for students from throughout the Greater Rochester area, New York State, the nation and the world. These world-class institutions help support the local economy and bring a talented workforce of professionals into the community. US News and World Report ranks The University of Rochester as one of the top 35 national universities in the country (2013).

The County is home to the University of Rochester/Strong Medical Center, Wegmans Food Markets, Eastman Kodak, Xerox, Bausch & Lomb, and Paychex, as well as nearly 23,000 businesses with less than 500 employees.

Population - The County has a population of approximately 744,000 people, according to the 2010 U.S. Census Bureau, and is the central county in the five-county Rochester Metropolitan Statistical Area (MSA), which has a population of approximately 1.1 million. The labor force measures approximately 363,000 and the economy draws from an MSA labor force totaling approximately 521,900.

Industry Sectors - Until the last decade, Monroe County’s economy was dominated by major manufacturers. As these companies restructured and transitioned, their highly skilled workers fueled the growth of numerous small and medium-sized firms in a range of industries. Today, 97% of the region’s job growth is in small business, 52% of the companies have one to four employees, and our manufacturing workforce is the second largest in New York State. The economy is largely private sector (Private 84%; Government 16%). Service producing employment accounts for 85% of the local economy, driven largely by educational and health services (representing 23%). Manufacturing accounts for 11% of total non-agricultural employment.
The total manufacturing workforce of approximately 59,300 is smaller than health care and social assistance (73,900) and slightly larger than retail (59,000).

Monroe County manufacturers continue to play a significant role in the world marketplace of photographic products, optics, graphics technology, communications, electronics, medical instrumentation, machine tooling, and pharmaceuticals, exporting more than $5.3 billion.

Monroe County’s higher education and health services sectors continue to drive economic growth and job creation in the community. Within the next decade, new research and patient care investments will change the footprint of the University of Rochester Medical Center (URMC) as it aims to become one of the top 20 academic medical centers in the nation.

**Housing** - Homeownership is affordable in Monroe County. A variety of urban and suburban neighborhoods offer an array of housing options at reasonable prices. From downtown lofts to suburban subdivisions to rural farmhouses, high quality housing is within reach for Monroe County residents. According to the National Association of Realtors, median home prices for the metropolitan area remain well below the national median. In fact, when compared to other metropolitan areas throughout the country, the Rochester area ranks among the most reasonably priced, and is recognized as one of the most affordable housing markets in the country, based on percentage of house an average family can afford (Source: Economy.com). At $112,200, the median home sales price is 32.5% more affordable than the national average.

**Tourism** - According to VisitRochester, Monroe County’s tourism promotion agency, more than 1.5 million visitors to the Monroe County area in 2013 generated more than $1 billion for our economy. There are over 20,000 people employed in the local tourism industry.

The Monroe County Sports Commission continues to attract and assist regional and national sporting events that in 2013 brought in over 85,000 visitors.

**Unemployment** - The unemployment rate for Monroe County was 7.3% in December 2013. This compares with the national average of 7.4% and the State average of 7.92%.

**Significant Community Announcements**

During 2013, many significant projects involved investments for renovations and upgrades to residential housing, services and manufacturing companies, and local education and health care institutions.

**College Town Rochester LLC** began developing a mixed-use development adjacent to the University of Rochester, in the City of Rochester. The project includes redevelopment of the 14 acre site including the demolition of all existing structures and construction of a new, mixed use development, including retail, office, residential, hotel and parking facilities. The redevelopment plan seeks to strengthen surrounding neighborhoods, increase tax revenues and create jobs while establishing a vibrant mixed-use environment that will become a regional magnet for those that live, work, shop, visit and study nearby. Anchor tenants will include Barnes & Noble and the University of Rochester. The $60.8 million is projected to create 180 new FTEs over the next three years.
Midtown Tower LLC received approvals to redevelop the vacant shell of the 17-story Midtown Tower building into a mixed-use structure which will include 158,000 square feet of office & retail space on the first three floors, and 181 residential units on the upper floors. The $54,485,000 project will create 29 new FTEs over the next three years. With investments from state and local governments, the entire Midtown redevelopment project is aimed at significantly shaping the rebirth of the downtown core through major public and private investment, job creation and infrastructure development.

CityGate received initial approvals of its proposed redevelopment of the approximately 45 acre campus of the former Monroe County Iola Complex located in the City of Rochester. The CityGate project will include over 550,000 square feet of new construction development that includes a mix of retail, commercial, hospitality, and residential uses consisting of: a 150-room hotel, a 300-unit apartment complex (including 20 affordable housing apartments), approximately 78,000 square feet of retail store space on 8-10 building pads and approximately 100,000 square feet of office/retail space located on the first floors of canal front mixed use buildings and a “street of shops”, together with improvements to the open spaces and the canal, a 560-vehicle parking garage and an RGRTA Transit Center. The $101 Million project is projected to create 255 new FTEs over the next three years.

Xerox announced in July 2013, a $35 Million expansion of its global toner production facility that will add 50,000 square feet of space and add manufacturing equipment. The project is projected to create 25 new jobs.

LiDestri Foods, Inc. is a private label and contract manufacturer of food products, primarily sauces, dips and salsas. Headquartered in Fairport NY, LiDestri has manufacturing facilities in Fairport, Rochester, Pennsylvania, New Jersey, and California. In April 2013, LiDestri announced a new $5.3 Million Innovation Center of Excellence at the Eastman Business Park to support their food, beverage and spirits businesses. In October 2013, LiDestri acquired an adjacent 397,600 square foot building on 25 acres for $12 Million. This building will provide space for finished goods inventory which will free up additional space for manufacturing in the adjacent buildings.

FINANCIAL INFORMATION

Policies and Practices

**Internal Controls** - The County Administration is responsible for establishing and maintaining internal controls capable of ensuring that the assets of the County are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for basic financial statement preparation in conformity with U.S. generally accepted accounting principles. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgment by management. The County's internal controls are monitored and evaluated by the Department of Finance, specifically the Office of the Controller and Internal Audit. As part of this effort, an internal auditing program to review and evaluate the adequacy and effectiveness of the County's internal controls has been developed.
**Budgetary Controls** - The County maintains budgetary controls to ensure compliance with the operating budget as approved annually by the County Legislature. Control is exercised over expenditures at the commitment item group level for all departments. Activities in the governmental funds are funded and controlled through the annual operating budget. The County also maintains expenditure control via an encumbrance accounting system which provides that unencumbered, unexpended appropriations lapse at year-end unless explicitly reapportioned by the County Legislature. Encumbrances outstanding at year-end are recorded in order to reserve that portion of the applicable appropriation for expenditure in the ensuing year. The Office of Management and Budget has the authority to transfer budget amounts between accounts within any department up to and including $10,000 for all funds.

**Capital Improvement Plan** - Capital projects are planned for in a six-year Capital Improvement Program. This program is updated annually with its first year becoming the County's Proposed Capital Budget for that year. Appropriations for each capital project are approved by the County Legislature and each project is accounted for in a separate capital fund.

**Cash Management** - The County utilizes a pooled-cash concept to optimize its investment earnings. Earnings are allocated to the participating funds based upon their equity in the investment pool. All County investments are managed in accordance with New York State Law and the County Legislature's approved investment and deposit policy that emphasizes safety and liquidity above yield as management priorities.

**ACKNOWLEDGEMENTS**

The preparation of this report could not have been accomplished without the dedicated efforts of the Accounting Unit of the Office of the Controller and the entire Department of Finance. We would also like to thank Amy Molinari, Maryanne Fedison, Josette Mangieri along with the Department of Communications and Special Events for their support and assistance with this report.

We, therefore, transmit this report to you, the reader, in the spirit of accounting for our stewardship of the public’s assets and interests.

Respectfully Submitted,

Robert Franklin  
*Chief Financial Officer*

Anthony Feroce  
*Controller*
COUNTY EXECUTIVE’S OFFICE

COUNTY EXECUTIVE  
Maggie Brooks

DEPUTY COUNTY EXECUTIVE  
Daniel M. DeLaus

ASSISTANT COUNTY EXECUTIVE  
William W. Napier

ELECTED COUNTY OFFICIALS

COUNTY EXECUTIVE  
Maggie Brooks

COUNTY CLERK  
Cheryl L. Dinolfo

DISTRICT ATTORNEY  
Sandra Doorley

SHERIFF  
Patrick M. O’Flynn
LEGISLATIVE LEADERSHIP AND STAFF
As of December 31, 2013

PRESIDENT
Jeffrey R. Adair, District 12

VICE PRESIDENT
Michael G. Barker, District 11

MAJORITY LEADER
Anthony Daniele, District 10

ASSISTANT MAJORITY LEADERS
Jeffrey L. McCann, District 19
Stephen Tuccionello, District 4

MINORITY LEADER
Carrie M. Andrews, District 21

ASSISTANT MINORITY LEADERS
Cynthia Kaleh, District 28
Willie Joe Lightfoot, District 27

CLERK OF THE LEGISLATURE
Cheryl M. Rozzi

REPUBLICAN MAJORITY CHIEF OF STAFF
William W. Napier

DEMOCRATIC MINORITY STAFF DIRECTOR
Joe Rittler
LEGISLATORS
As of December 31, 2013

District 1 ................................................ Richard Yolevich
District 2 ................................................ Michael J. Rockow
District 3 ................................................ Mary A. Valerio
District 4 ................................................ Steve Tucciarello
District 5 ................................................ Karla Boyce
District 6 ................................................ Fred Ancello
District 7 ................................................ Rick Antelli
District 8 ................................................ Carmen F. Gumina
District 9 ................................................ Debbie Drawe
District 10 .............................................. Anthony Daniele
District 11 .............................................. Michael Barker
District 12 .............................................. Jeffrey R. Adair
District 13 .............................................. John J. Howland
District 14 .............................................. Justin Wilcox
District 15 .............................................. E. Daniel Quatro
District 16 .............................................. Joe Carbone
District 17 .............................................. Joseph Morelle, Jr.
District 18 .............................................. Ciaran Hanna
District 19 .............................................. Jeffery L. McCann
District 20 .............................................. Robert J. Colby
District 21 .............................................. Carrie M. Andrews
District 22 .............................................. Glenn J. Gamble
District 23 .............................................. Paul E. Haney
District 24 .............................................. Joshua Bauroth
District 25 .............................................. John Lightfoot
District 26 .............................................. Tony Micciche
District 27 .............................................. Willie J. Lightfoot
District 28 .............................................. Cynthia Kaleh
District 29 .............................................. Mike Patterson
COUNTY DEPARTMENTS

AVIATION
  Michael Giardino, Director

BOARD OF ELECTIONS
  Peter M. Quinn, Commissioner
  Thomas F. Ferrarese, Commissioner

COMMUNICATIONS
  Justin P. Feasel, Director

COUNTY CLERK
  Cheryl Dinolfo, County Clerk

DISTRICT ATTORNEY
  Sandra Doorley, District Attorney

ENVIRONMENTAL SERVICES
  Michael J. Garland, Director

FINANCE
  Robert Franklin, Chief Financial Officer

DEPARTMENT OF HUMAN SERVICES
  Kelly A. Reed, Commissioner

HUMAN RESOURCES
  Brayton M. Connard, Director

INFORMATION SERVICES
  Jennifer R. Kusse, Acting Chief Information Officer

LAW
  Merideth H. Smith, County Attorney

MONROE COMMUNITY HOSPITAL
  Gene R. Larrabee, Executive Health Director

PARKS
  Lawrence A. Staub, Jr., Director

PLANNING & DEVELOPMENT
  Judy A. Seil, Director

PUBLIC DEFENDER
  Timothy P. Donaher, Public Defender

PUBLIC HEALTH
  Byron S. Kennedy, M.D., Director

PUBLIC SAFETY
  David Moore, Director

SHERIFF
  Patrick M. O'Flynn, Sheriff

TRANSPORTATION
  Terrence J. Rice, Director

VETERANS SERVICE AGENCY
  Laura Stradley, Director
FINANCIAL SECTION

This section contains the following:

- INDEPENDENT AUDITORS’ REPORT
- MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)
- BASIC FINANCIAL STATEMENTS
- REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
- COMBINING FINANCIAL INFORMATION
Independent Auditors’ Report

The County Executive and Members of the County Legislature
County of Monroe, New York:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Monroe, New York (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Monroe Community College, Monroe County Airport Authority, Monroe Community Hospital, Monroe Tobacco Asset Securitization Corporation, Monroe County Water Authority, County of Monroe Industrial Development Agency, the Monroe Security and Safety Systems Local Development Corporation, Monroe Newpower Corporation, Civic Center Monroe County Local Development Corporation, and Upstate Telecommunications Corporation which statements reflect the percentages of total assets, net position/fund balance, and total revenues of the respective opinion units as presented in the table below. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

<table>
<thead>
<tr>
<th>Opinion units</th>
<th>Total assets</th>
<th>Net position/fund balance</th>
<th>Total revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government-wide:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities</td>
<td>2%</td>
<td>—%</td>
<td>1%</td>
</tr>
<tr>
<td>Business-type activities</td>
<td>9</td>
<td>—</td>
<td>37</td>
</tr>
<tr>
<td>Component units</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Fund level:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hospital enterprise fund</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Aggregate remaining fund</td>
<td>10</td>
<td>100</td>
<td>8</td>
</tr>
</tbody>
</table>

KPMG LLP is a Delaware limited liability partnership, the U.S. member firm of KPMG International Cooperative (“KPMG International”), a Swiss entity.
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Monroe, New York, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

As discussed in Note 1P to the financial statements, in 2013, the County adopted Government Accounting Standards Board Statement No. 65, "Items Previously Reported as Assets and Liabilities." Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require that the management’s discussion and analysis, the other postemployment benefit schedule of funding progress and the schedule of revenues, expenditures and changes in fund balance – general fund – budget and actual on pages 4 through 18, 74 and 78 through 80, respectively, be presented to supplement the basic financial statements. Such information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate context.
operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining financial information section and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial information section is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the reports of other auditors, the combining financial information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Rochester, New York
May 27, 2014
This Management’s Discussion and Analysis (MD&A) of the County of Monroe, New York (the County) financial statements provides an overview of the County’s financial activities for the year ended December 31, 2013. Please read it in conjunction with the County’s financial statements and footnotes, which follow this section.

The basic financial statements are arranged to take the reader from a general overview of the entire County to very detailed information about particular funds. First, the financial highlights are provided through the MD&A. Second, an overall picture of the entire County is provided through the government-wide financial statements. Third, details about the major funds are provided through the fund financial statements.

Data as of December 31, 2013 and comparative data from the year ended December 31, 2012 follows.

FINANCIAL HIGHLIGHTS

- The County overall finished 2013 with a net position of $333.4 million, a decrease of $83.6 million during the year. The County’s net position is segregated into three components: (1) net investment in capital assets; (2) restricted; and (3) unrestricted.

- The County’s most significant asset classification is capital assets. The County reports capital assets, net of depreciation, totaling approximately $1.2 billion for the year ended December 31, 2013, compared to $1.3 billion for the year ended December 31, 2012. Of these capital assets, net of depreciation, infrastructure assets total approximately 50.1% and 50.7% for the years ended December 31, 2013 and 2012, respectively. Infrastructure assets primarily consist of the pure waters system, roads and bridges.

- The County’s most significant liability classification is bonds payable. The County reports bonds payable totaling approximately $676.3 million and $723.6 million for the years ended December 31, 2013 and 2012, respectively. As of December 31, 2013, the County had exhausted 15.3% of its constitutional debt limit of $2.7 billion, the same level as of December 31, 2012. The debt-contracting margin of the County at December 31, 2013 was $2.3 billion, the same amount as of December 31, 2012.

- The County’s governmental activities finished 2013 with a net position of $7.9 million, a decrease of $59 million from the past year. The net position of the County’s governmental activities for 2013 is reported as $527.5 million of net investment in capital assets, $26.0 million of restricted and $545.6 million of unrestricted deficit. The changes in each reported net position category are: an increase of $2.4 million in net investment in capital assets; a decrease of $1.2 million in restricted; and an increase of $67.7 million in the unrestricted deficit. The largest component of the unrestricted deficit is the reporting of the Monroe Tobacco Asset Securitization Corporation as a blended component unit. The Monroe Tobacco Asset Securitization unrestricted deficit at December 31, 2013 was $246.1 million.

- The County’s business-type activities finished 2013 with a net position of $325.5 million, a decrease of $24.5 million from the past year. The net position of the County’s business-type activities for 2013 is reported as $341.3 million of net investment in capital assets, $3.9 million of restricted and $19.7 million of unrestricted deficit. An explanation of each change by business-type activity is provided in the proprietary fund section of the MD&A on page 13.

- As of the close of 2013, the County’s governmental funds reported combined fund balances of $32.7, a decrease of $23.8 million from the prior year. An explanation of changes in the governmental funds is provided in the governmental fund section of the MD&A on page 11.

- The County’s general fund equity was $11.2 million as of December 31, 2013, compared to the December 31, 2012 fund equity of $14.1 million, a decrease of $2.9 million.

- The County’s discretely presented component units finished 2013 with a net position of $519.7 million. The total net position for each of the major component units are as follows: $166.3 million for Monroe Community College; $18.7 million for Monroe County Airport Authority; and $330.1 million for Monroe County Water Authority. The non-major component units finished 2013 with a net position of $4.6 million.
The County implemented Government and Accounting Standards Board Statement No.65, *Items Previously Reported as Assets and Liabilities*, effective for fiscal year ending December 31, 2013. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The effect of implementation resulted in a decrease in beginning net position of $7.5 million for governmental activities and $1.4 million for business type activities.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements provide the financial condition and results of operations of the primary government along with its discretely presented component units. The statement of net position provides the financial condition of the County, while the statement of activities provides the results of operations. These statements focus on the two main types of activities carried out by the County: governmental and business-type.

Governmental activities include most of the County’s basic services, such as public safety, culture, recreation and education, transportation, sanitation, economic development, health and welfare, and general government. These activities are financed mainly through property taxes, sales taxes, and state and federal grants. Business-type activities include aviation, refuse, sewer, utilities and health services. These activities rely to a significant extent on user fees.

In addition to focusing on governmental and business-type activities, the government-wide financial statements also include the County’s discretely presented component units: Monroe Community College, Monroe County Airport Authority, Monroe County Water Authority, the County of Monroe Industrial Development Agency, Monroe Security and Safety Systems Local Development Corporation, Civic Center Monroe County Local Development Corporation, Monroe NewPower Corporation, and Upstate Telecommunications Corporation. Though these are separate legal entities, the County is financially accountable for their activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, which requires that a transaction be recorded when it occurs, not when its related cash receipt or disbursement occurs. Since these financial statements include all economic resources of the County, such as capital assets including infrastructure, as well as all liabilities including debt, they provide a long-term view of the County’s financial position.

**FUND FINANCIAL STATEMENTS**

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances or net position, revenues and expenditures or expenses as appropriate.

The County’s funds are presented in separate fund financial statements. These funds are presented as governmental funds, proprietary funds and fiduciary funds. The County’s major funds are presented in separate columns on the fund financial statements. The definition of a major fund is one that meets the following criteria:

a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10.0% of the corresponding total (assets, liabilities and so forth) for all funds of that category or type (that is, total governmental or total enterprise funds), and

b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 5.0% of the corresponding total for all governmental and enterprise funds combined.

In addition to funds that meet the major fund criteria, any other governmental or enterprise fund that the government’s officials believe is particularly important to financial statement users may be reported as a major fund.

The funds that do not meet the criteria of a major fund are considered non-major funds and are combined into a single column on each of the fund’s financial statements.
The County utilizes three fund types to group its respective funds:

**Governmental Funds** – Most of the County’s basic services are reported in governmental funds, which focus on resource flows into and out of those funds. The governmental funds’ statements provide a detailed short-term view of the County’s general government operations and the basic services it provides. All governmental funds are accounted for using the modified accrual basis of accounting and current financial resources measurement focus. Under this basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” generally means collectible within the current period or within 60 days after year-end other than Federal or State aid. Reimbursements of expenditures due from other governments for Federal and State aid are recorded primarily when the qualifying expenditures have been incurred and all requirements have been met. Federal and State aid are generally considered available when collection within one year is anticipated. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred except for certain expenditures and liabilities such as debt service, compensated absences and claims and judgments which are recorded when due for payment.

The County’s sole major governmental fund is the General Fund. All other governmental funds have been determined to be non-major and include Debit Service Funds, Capital Project Funds and Special Revenue Funds.

*Debt Service Funds* - accounts for reserve funds established for the retirement of outstanding debt, as well as activities in the County’s coupon trust accounts. The funds are used to record and appropriate payment of principal and interest on serial bonds, other than those accounted for in the proprietary funds and the discretely presented component units. This includes Monroe Tobacco Securitization Corporation (MTASC), a special purpose local development corporation organized under the laws of the State of New York. MTASC is blended as a non-major governmental fund (debt service).

*Capital Project Funds* - accounts for financial resources to be used for the acquisition of major equipment items and the construction of major capital facilities and other capital assets other than those accounted for in the proprietary funds and the discretely presented component units. Funds include capital project funds for general government, public safety and fire protection, transportation, cultural and recreation and education.

*Special Revenue Funds:*

Road Fund – accounts for all revenues and expenditures related to the maintenance of County roads and bridges, snow removal and construction and reconstruction of County roads not recorded in a capital project fund.

Special Grants Fund – accounts for grants authorized under the Housing and Community Development Act of 1974.

Green Space Initiative Fund – accounts for funds established through Local Law No. 3 to finance a green space initiative program developed by the County.

Jail Funds – accounts for jail enhancements, jail commissary funds and asset forfeiture funds. The jail enhancements fund is supported through suspended inmate payments from the Social Security Administration benefits. This fund is used for jail projects, activities, programs and other initiatives not otherwise provided by other sources. The jail commissary fund is pursuant to New York State (NYS) law requiring all profit realized on commissary jail sales be used to purchase items to benefit jail inmates. The asset forfeiture fund is pursuant to the US Department of Justice’s Asset Forfeiture program and equitable sharing agreement requiring expenditures for law enforcement purposes.

Golf Course Funds – accounts for equipment, leasing fees, and operating commissions pursuant to a contract with an outside third party operator for the operation of golf courses.

Library System Automation Fund – was established to record funds received from the member libraries of the Monroe County Library System for future automation projects.

Library Fund – accounts for the activities of the Monroe County Library System which exists to serve member libraries in the County.

Parkland Acquisition Fund – accounts for proceeds from sales of existing parkland to be used for future parkland development or acquisition.

Horticulture Division Fund – accounts for special projects within the County Parks department’s horticulture division.
Stormwater Coalition Dues Fund – accounts for fees paid by members of the coalition to support efforts to keep municipalities in compliance with storm water regulations.

Hazmat Team Fund – accounts for all donation/payments and incurs expenditures to the team solely for the operational needs of the Hazmat Team.

Carousel Fund – accounts for the funds used in the restoration of the historic Ontario Beach Park carousel.

Highland Park Trust Fund – accounts for funds from special events, granting agencies, and private donations. The funds are used for park improvements and recreation/educational opportunities. The funds provide an opportunity for private donors to make targeted donations for projects in Highland Park.

The Ontario Beach Park Trust Fund – accounts for funds from granting agencies, special events, and private donations. The funds are used for park improvements and recreation/educational opportunities. The funds provide an opportunity for private donors to make targeted donations for projects in Ontario Beach Park.

Northampton Park Trust Fund - accounts for funds from granting agencies, special events, and private donations. The funds are used for park improvements and recreation/educational opportunities. The funds provide an opportunity for private donors to make targeted donations for projects in Northampton Park.

Movies in the Park Trust Fund – accounts for funds from granting agencies. The funds are used to provide for the presentation of films to the general public at Ontario Beach Park and Highland Park.

The Excel Fund – accounts for corporate and private contributions for the expanded choices for elder lifestyles (Excel).

The NYS Urban Development Corporation Fund – accounts for a grant/loan from NYS Urban Development Corp and the disbursing of funds for the KCPD (Clinical Products Division, Eastman Kodak) project.

The Monroe County RARES Fund – accounts for the sale of event tickets to County employees and payment to ticket vendors.

The Pediatrics and Visitation Center Fund – accounts for contributions from private corporations for the new Monroe County’s Pediatric and Visitation Center, a facility that co-locates the County’s medical services for foster children with a supervised visitation center.

Monroe County DSS Childcare Fund – accounts for contributions from private individuals who wish to contribute to the cost of providing day care subsidies.

In addition, the Governmental Funds balance sheet and statement of revenues, expenditures and changes in fund balance are reconciled to the governmental activities statement of net position and statement of activities due to the differing measurement focus and basis of accounting.

Proprietary Funds – When the County charges customers for the services it provides – whether to outside customers or to other funds of the County – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. Proprietary funds use the economic resources measurement focus and accrual basis of accounting. The major funds comprising the proprietary funds include the enterprise funds: solid waste, airport, hospital, pure waters and energy. The proprietary funds also include internal service funds, which are reported separately because the nature of their activity is primarily governmental.

Fiduciary Funds – These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments or funds. They cannot be used to support the County’s own programs. Fiduciary funds include private purpose trust funds that are used to report trust arrangements and agency funds, which are utilized in situations where the County’s role is purely custodial.

The private purpose trust funds use the economic resource measurement focus and accrual basis of accounting. Agency funds, however, report only assets and liabilities, and thus have no measurement focus but do use the accrual basis of accounting to recognize receivables and payables.
COUNTY OF MONROE, NEW YORK
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Condensed Schedule of Net Position

In the government-wide financial statements, net position reports the financial condition for both the governmental and business-type activities.

* As noted in Footnote 1P, with the implementation of GASB 65, beginning net position has been restated for the year ending December 31, 2013. The beginning net position for the earliest comparative year (2012) presented in this Management Discussion and Analysis has also been restated affecting both current assets and unrestricted net position for 2012 in Table 1 and beginning net position for 2012 in Table 2. The Schedule of Revenues, Expenses and Changes in Net Position for 2012 has not been restated to reflect the implementation of GASB 65, other than to restate the beginning and ending net position, as the amounts are deemed immaterial.

Table 1 summarizes the County’s financial position related to each of these activities:

<table>
<thead>
<tr>
<th>Table 1</th>
<th>County of Monroe, New York</th>
<th>Condensed Schedules of Net Position</th>
<th>As of December 31, (000’s omitted)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2013</td>
<td>2012</td>
<td>Total</td>
</tr>
<tr>
<td>Current and other assets</td>
<td>$337,321</td>
<td>67,165</td>
<td>404,486</td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>$718,870</td>
<td>527,966</td>
<td>1,246,836</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$1,056,191</td>
<td>595,131</td>
<td>1,651,322</td>
</tr>
<tr>
<td>Deferred outflows</td>
<td>1,482</td>
<td>352</td>
<td>1,834</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>376,599</td>
<td>84,279</td>
<td>460,878</td>
</tr>
<tr>
<td>Non-current liabilities</td>
<td>672,110</td>
<td>185,647</td>
<td>857,757</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>$1,048,709</td>
<td>269,926</td>
<td>1,318,635</td>
</tr>
<tr>
<td>Deferred inflows</td>
<td>1,102</td>
<td>48</td>
<td>1,150</td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>527,458</td>
<td>341,366</td>
<td>868,824</td>
</tr>
<tr>
<td>Restricted</td>
<td>25,993</td>
<td>3,867</td>
<td>29,860</td>
</tr>
<tr>
<td>Unrestricted (deficit)</td>
<td>(545,589)</td>
<td>(19,724)</td>
<td>(565,313)</td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td><strong>$7,862</strong></td>
<td><strong>325,509</strong></td>
<td><strong>333,371</strong></td>
</tr>
</tbody>
</table>

Restricted net position in the County’s governmental activities for 2013 is $26.0 million. This is comprised primarily of restriction for debt service in the sum of $15.7 million and restricted for grants and trusts of $10.3 million.

Unrestricted net position in the County’s governmental activities shows a deficit of $545.6 million at December 31, 2013 comprised primarily of the $255.9 million outstanding bond liability of the Monroe Tobacco Asset Securitization Corporation (MTASC) to refinance the purchase of the future right, title and interest to the tobacco settlement revenues. This is compared to the December 31, 2012 balance, when unrestricted net position in the County’s governmental activities had a
$485.4 million deficit with MTASC recording a $251.7 million bond liability. Also, contributing to the unrestricted deficit is the recognition of the liability for post-employment benefits other than pension (OPEB) which at December 31, 2013 was $130 million, compared to $106 million at December 31, 2012.

The non-current liabilities include OPEB, accrued employee compensated absences, retirement costs and debt. These non-current liabilities will be funded in future budgets as they become due.

Condensed Schedule of Changes in Net Position

In the government-wide financial statements, changes in net position provides the results of operations for both the governmental and business-type activities for the past year. Table 2 summarizes these results:

<table>
<thead>
<tr>
<th>Table 2</th>
<th>County of Monroe, New York</th>
<th>Condensed Schedules of Revenues, Expenses and Changes in Net Position for the Years Ended December 31, (000’s omitted)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Governmental Activities</td>
<td>Business- Type Activities</td>
</tr>
<tr>
<td>Program revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>85,868</td>
<td>168,774</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>370,041</td>
<td>1,122</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>36,855</td>
<td>13,259</td>
</tr>
<tr>
<td>General revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes and other tax items</td>
<td>817,430</td>
<td>---</td>
</tr>
<tr>
<td>Tobacco settlement</td>
<td>10,870</td>
<td>---</td>
</tr>
<tr>
<td>Investment income</td>
<td>162</td>
<td>---</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>3,866</td>
<td>11,491</td>
</tr>
<tr>
<td>Total revenues</td>
<td>1,325,092</td>
<td>194,646</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>367,927</td>
<td>---</td>
</tr>
<tr>
<td>Public safety</td>
<td>253,090</td>
<td>---</td>
</tr>
<tr>
<td>Health and welfare</td>
<td>579,703</td>
<td>---</td>
</tr>
<tr>
<td>Culture, recreation, and education</td>
<td>98,672</td>
<td>---</td>
</tr>
<tr>
<td>Transportation</td>
<td>58,926</td>
<td>---</td>
</tr>
<tr>
<td>Sanitation</td>
<td>74</td>
<td>---</td>
</tr>
<tr>
<td>Economic development</td>
<td>3,381</td>
<td>---</td>
</tr>
<tr>
<td>Interest on bonds and notes payable</td>
<td>22,345</td>
<td>---</td>
</tr>
<tr>
<td>Refuse</td>
<td>---</td>
<td>18,702</td>
</tr>
<tr>
<td>Airport</td>
<td>---</td>
<td>30,884</td>
</tr>
<tr>
<td>Hospital</td>
<td>---</td>
<td>72,316</td>
</tr>
<tr>
<td>Sewer</td>
<td>---</td>
<td>81,082</td>
</tr>
<tr>
<td>Utilities</td>
<td>---</td>
<td>16,208</td>
</tr>
<tr>
<td>Total expenses</td>
<td>1,384,118</td>
<td>219,192</td>
</tr>
<tr>
<td>Changes in net position</td>
<td>(59,026)</td>
<td>(24,546)</td>
</tr>
<tr>
<td>Net position-beginning as restated*</td>
<td>66,888</td>
<td>350,055</td>
</tr>
<tr>
<td>Net position-ending</td>
<td>$7,862</td>
<td>325,509</td>
</tr>
</tbody>
</table>
For governmental activities, overall net position decreased by $59 million for the year ended December 31, 2013 (see Table 2). This decrease in net position was primarily caused by the increased liability incurred as a result of GASB Statement No. 45 which recognizes the County’s costs associated with Post Employment Benefits Other than Pension (OPEB). Other factors contributing to the decrease were increased pension liabilities and increased liability recognized in the internal Service Fund for legal claims and actuarial workers compensation claims.

Business-type activities decreased the County’s net position by $24.5 million for the year ended December 31, 2013. Net position decreases were reported in the Hospital, Pure Waters and Solid Waste funds. The decrease in net position was primarily due to a planned spend down of net position and increased OPEB liability.

The following chart (000’s omitted) compares the net cost (defined as expenses less program revenues) of each County function/program within the governmental activities of the primary government:

### Primary Government

#### Governmental Activities - Net Cost

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Year 2013</th>
<th>Year 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$332,479</td>
<td>$323,479</td>
</tr>
<tr>
<td>Public safety</td>
<td>$286,592</td>
<td>$205,388</td>
</tr>
<tr>
<td>Health and welfare</td>
<td>$286,883</td>
<td>$285,883</td>
</tr>
<tr>
<td>Cultural, recreation and education</td>
<td>$34,799</td>
<td>$34,799</td>
</tr>
<tr>
<td>Transportation</td>
<td>$18,157</td>
<td>$18,157</td>
</tr>
<tr>
<td>Sanitation</td>
<td>$17</td>
<td>$17</td>
</tr>
<tr>
<td>Economic Development</td>
<td>$22,345</td>
<td>$22,345</td>
</tr>
<tr>
<td>Debt service and interest</td>
<td>$23,406</td>
<td>$23,406</td>
</tr>
</tbody>
</table>
COUNTY OF MONROE, NEW YORK
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

The following chart (000's omitted) compares the revenue sources by category of the total primary government (governmental and business-type activities):

Primary Government
Revenues by Source
Years Ending December 31, 2013 and 2012
FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

Governmental Funds

As of December 31, 2013, the County’s governmental funds reported total governmental fund balances of $32.7 million.

The County’s general fund equity was $11.2 million as of December 31, 2013, compared to the December 31, 2012 fund equity of $14.1 million, a decrease in the fund equity of $2.9 million. The unassigned fund balance of the general fund was $17 thousand as of December 31, 2013.

During a nationwide period of significant residential real estate value decline in the United States, the County continued its solid housing value base resulting in an increase in assessed value of 0.5%. This increase along with controlled expenditure growth of less than the Consumer Price Index has allowed us to maintain positive fund equity. One of our financial strategies continues to be to rebuild general fund reserves. We continue to balance the accomplishment of our financial strategies with the needs of the taxpayers and residents of the County.

The different results of the governmental activities and governmental funds are due primarily to the basis of accounting and measurement focus of these accounting units. Items that result in differences are accounting for debt and other long term liabilities, capital assets, depreciation and inclusion of internal service funds at the governmental activities level of reporting. All of the differences are noted in detail in the reconciliations of the governmental funds balance sheet and the statement of revenues, expenditures and changes in fund balance to the statement of governmental activities.

The non-major governmental funds total fund balance was $21.4 million as of December 31, 2013, compared to a total fund balance of $42.4 million as of December 31, 2012, a decrease of $21 million. The decrease was primarily in the capital projects funds, which generated a decrease in fund balance of $20.9 million, and is primarily due to timing of capital financing.

Table 3 summarizes the changes in the fund balances of the County's governmental funds as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Fund</td>
<td>Non-major Funds</td>
</tr>
<tr>
<td>Fund balances, beginning</td>
<td>$14,102</td>
<td>42,388</td>
</tr>
<tr>
<td>Revenues</td>
<td>1,253,169</td>
<td>69,829</td>
</tr>
<tr>
<td>Expenditures</td>
<td>(1,212,945)</td>
<td>(131,649)</td>
</tr>
<tr>
<td>Other financing sources, net</td>
<td>(43,087)</td>
<td>40,865</td>
</tr>
<tr>
<td>Fund balances, ending</td>
<td>$11,239</td>
<td>21,433</td>
</tr>
</tbody>
</table>
Proprietary Funds

As of December 31, 2013, the County's proprietary funds reported combined net position for the enterprise funds of $325.5 million and a net position deficit for the internal service funds of $11.3 million.

* As noted in Footnote 1P, with the implementation of GASB 65, beginning net position has been restated for the year ending December 31, 2013. The Schedule of Revenues, Expenses and Changes in Net Position for 2012 (Table 4) has not been restated to reflect the implementation of GASB 65, other than to restate the beginning and ending net position, as the amounts are deemed immaterial.

Table 4 summarizes the changes in net position for the County's proprietary funds as follows:

<table>
<thead>
<tr>
<th>Table 4</th>
<th>County of Monroe, New York</th>
<th>Condensed Schedules of Proprietary Funds</th>
<th>Changes in Net Position</th>
<th>for the Years Ended December 31,</th>
<th>(000's omitted)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Solid Waste</strong></td>
<td><strong>Airport</strong></td>
<td><strong>Hospital</strong></td>
<td><strong>Pure Waters</strong></td>
<td><strong>Energy</strong></td>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>Net position (deficit) restated December 31, 2012*</td>
<td>$ (8,198)</td>
<td>(157,332)</td>
<td>(14,431)</td>
<td>215,354</td>
<td>(2)</td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>15,173</td>
<td>18,970</td>
<td>71,021</td>
<td>58,810</td>
<td>16,291</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>(18,150)</td>
<td>(29,923)</td>
<td>(71,485)</td>
<td>(75,367)</td>
<td>(16,208)</td>
</tr>
<tr>
<td>Operating income (loss)</td>
<td>(2,977)</td>
<td>(10,953)</td>
<td>(464)</td>
<td>(16,557)</td>
<td>83</td>
</tr>
<tr>
<td>Total nonoperating expenses, net</td>
<td>(431)</td>
<td>(739)</td>
<td>(793)</td>
<td>(4,974)</td>
<td>---</td>
</tr>
<tr>
<td>Income (loss) before contributions and transfers</td>
<td>(3,408)</td>
<td>(11,692)</td>
<td>(1,257)</td>
<td>(21,531)</td>
<td>83</td>
</tr>
<tr>
<td>Capital contributions</td>
<td>---</td>
<td>13,170</td>
<td>---</td>
<td>89</td>
<td>---</td>
</tr>
<tr>
<td>Net transfers</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Net position (deficit) December 31, 2013</td>
<td>$ (11,606)</td>
<td>158,810</td>
<td>(15,688)</td>
<td>193,912</td>
<td>81</td>
</tr>
</tbody>
</table>
### Table 4, continued

#### 2012

<table>
<thead>
<tr>
<th>Business-type Activities - Enterprise Funds</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Solid Waste</td>
</tr>
<tr>
<td>Net position (deficit), restated December 31, 2011*</td>
<td>$ (4,330)</td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>13,234</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>(16,485)</td>
</tr>
<tr>
<td>Operating income (loss)</td>
<td>(3,251)</td>
</tr>
<tr>
<td>Total nonoperating expenses, net</td>
<td>(617)</td>
</tr>
<tr>
<td>Income (loss) before contributions and transfers</td>
<td>(3,868)</td>
</tr>
<tr>
<td>Capital contributions</td>
<td>---</td>
</tr>
<tr>
<td>Net transfers</td>
<td>---</td>
</tr>
<tr>
<td>Net position (deficit), restated December 31, 2012*</td>
<td>$ (8,198)</td>
</tr>
</tbody>
</table>

#### Proprietary Funds - Changes in Net Position:

**Solid Waste Fund:** Net position decreased by $3.4 million. The operating loss which includes the recognition of depreciation expense was $3.0 million and $3.3 million for 2013 and 2012, respectively. The solid waste fund operations are currently being reviewed and future year’s anticipated revenue from energy sales will improve overall operating results.

**Airport Fund:** Net position increased by $1.5 million. The operating loss of $11 million, which includes the recognition of depreciation expense, is comparable to the previous year’s operating loss of $11.7 million. This year’s operating loss was offset by capital contributions of $13.2 million.

**Hospital Fund:** Net position decreased by $1.3 million. The 2013 operating loss was $464 thousand compared to the previous year’s operating income of $1.1 million. The operating loss was primarily the result of recording the OPEB expense for the current year. Offsetting the loss were proceeds received from the Federal government’s Upper Medicaid Payment Limit Program. Participation in this program is supported by the County’s matching funds paid into this program.

**Pure Waters Fund:** Net position decreased by $21.4 million, primarily due to a planned spend down. The 2013 operating loss of $16.6 million, which includes the recognition of depreciation expense, compares to a 2012 operating loss of $15 million. This planned spend down of net position allowed the Pure Waters rates to remain stable.

**Energy Fund:** Net position increased by $83 thousand. The Energy fund was established to record activities (transactions) relative to the County’s movement into the energy supplier arena. As part of the process, the County offers energy to other municipalities at competitive rates.

**Internal Service Funds:** Net position decreased by $1.1 million. The 2013 operating loss of $6.1 million compares to a 2012 operating loss of $14.5 million. The largest internal services fund, risk management’s net position decreased by $6.3 million, primarily as a result of recognizing a higher level of potential liability for unsettled legal claims, which were still in litigation as of December 31, 2013, and recognizing a higher level of potential liability for workers’ compensation claims.
General Fund Budgetary Highlights

There are two components of the increase between the adopted budget and the modified budget. Those two components are: (1) newly awarded state and federal funded programs and grants; and (2) grant re-appropriations representing authorized grants from the prior year that will be expended in later years of multi-year funded federal and state grants. Additional details are provided in the notes to the Required Supplementary Information on the Budget Schedule.

Table 5 summarizes and compares actual general fund revenue on a budgetary basis by category to the adopted and modified budgets (excluding interfund transfers), as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013 Adopted Budget</th>
<th>2013 Modified Budget</th>
<th>2013 Budget Basis Actual</th>
<th>2012 Adopted Budget</th>
<th>2012 Modified Budget</th>
<th>2012 Budget Basis Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real property tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Levy and delinquencies</td>
<td>$353,499</td>
<td>353,499</td>
<td>352,146 ($357,217)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales taxes</td>
<td>143,636</td>
<td>143,636</td>
<td>136,237 ($89,531)</td>
<td>86,538</td>
<td>86,538</td>
<td>88,531 ($92,502)</td>
</tr>
<tr>
<td>Federal aid</td>
<td>132,841</td>
<td>153,416</td>
<td>147,162 ($144,090)</td>
<td>133,672</td>
<td>159,794</td>
<td>144,090 ($144,090)</td>
</tr>
<tr>
<td>State aid</td>
<td>199,514</td>
<td>216,577</td>
<td>193,584 ($194,264)</td>
<td>200,827</td>
<td>213,595</td>
<td>194,264 ($194,264)</td>
</tr>
<tr>
<td>Other revenues</td>
<td>136,681</td>
<td>137,997</td>
<td>117,702 ($115,466)</td>
<td>138,175</td>
<td>138,679</td>
<td>115,466 ($115,466)</td>
</tr>
<tr>
<td>Total Revenue–Budgetary Basis</td>
<td>$966,171</td>
<td>1,005,125</td>
<td>946,831 ($900,568)</td>
<td>$910,777</td>
<td>950,171</td>
<td>900,568 ($900,568)</td>
</tr>
</tbody>
</table>

Table 6 summarizes and compares actual general fund expenditures on a budgetary basis by function to the adopted and modified budgets as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013 Adopted Budget</th>
<th>2013 Modified Budget</th>
<th>2013 Budget Basis Actual</th>
<th>2012 Adopted Budget</th>
<th>2012 Modified Budget</th>
<th>2012 Budget Basis Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and welfare</td>
<td>$576,047</td>
<td>587,444</td>
<td>553,131 ($386,298)</td>
<td>397,310</td>
<td>414,481</td>
<td>386,298 ($386,298)</td>
</tr>
<tr>
<td>Public safety</td>
<td>221,642</td>
<td>240,995</td>
<td>224,422 ($216,704)</td>
<td>214,951</td>
<td>233,937</td>
<td>216,704 ($216,704)</td>
</tr>
<tr>
<td>Culture, recreation, and education</td>
<td>59,062</td>
<td>61,292</td>
<td>54,571 ($59,521)</td>
<td>58,850</td>
<td>61,136</td>
<td>59,521 ($59,521)</td>
</tr>
<tr>
<td>General government</td>
<td>41,671</td>
<td>50,645</td>
<td>45,999 ($169,317)</td>
<td>166,146</td>
<td>170,098</td>
<td>169,317 ($169,317)</td>
</tr>
<tr>
<td>Transportation</td>
<td>3,524</td>
<td>3,524</td>
<td>3,524 ($3,524)</td>
<td>3,524</td>
<td>3,524</td>
<td>3,524 ($3,524)</td>
</tr>
<tr>
<td>Total Expenditures–Budgetary Basis</td>
<td>$901,946</td>
<td>943,900</td>
<td>881,647 ($835,364)</td>
<td>$840,781</td>
<td>883,176</td>
<td>835,364 ($835,364)</td>
</tr>
</tbody>
</table>
### Table 7

**County of Monroe, New York**  
**Condensed Schedules of Capital Assets**  
*(000's omitted)*

At the end of 2013, the County had invested $1.2 billion in a broad range of capital assets, including $625.7 million in infrastructure, net of depreciation, which includes bridges, culverts and sewers.

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total Primary Government</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$23,376</td>
<td>27,270</td>
<td>50,646</td>
</tr>
<tr>
<td>Assets under construction</td>
<td>27,985</td>
<td>28,786</td>
<td>56,771</td>
</tr>
<tr>
<td>Buildings</td>
<td>172,922</td>
<td>195,037</td>
<td>367,959</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>935,120</td>
<td>690,167</td>
<td>1,625,287</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>239,200</td>
<td>450,498</td>
<td>689,698</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>112,055</td>
<td>121,035</td>
<td>233,090</td>
</tr>
<tr>
<td><strong>Total Capital Assets</strong></td>
<td><strong>1,510,658</strong></td>
<td><strong>1,512,793</strong></td>
<td><strong>3,023,451</strong></td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td><strong>(791,788)</strong></td>
<td><strong>(984,827)</strong></td>
<td><strong>(1,776,615)</strong></td>
</tr>
<tr>
<td><strong>Total Net Capital Assets</strong></td>
<td><strong>$718,870</strong></td>
<td><strong>527,966</strong></td>
<td><strong>1,246,836</strong></td>
</tr>
</tbody>
</table>

At the end of 2012, the County had invested $1.3 billion in a broad range of capital assets, including $645.3 million in infrastructure, net of depreciation, which includes bridges, culverts and sewers.

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total Primary Government</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$22,734</td>
<td>27,270</td>
<td>50,004</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>35,882</td>
<td>31,255</td>
<td>67,137</td>
</tr>
<tr>
<td>Buildings</td>
<td>172,707</td>
<td>192,787</td>
<td>365,494</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>920,647</td>
<td>690,167</td>
<td>1,610,797</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>226,133</td>
<td>423,407</td>
<td>649,540</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>110,217</td>
<td>118,184</td>
<td>228,401</td>
</tr>
<tr>
<td><strong>Total Capital Assets</strong></td>
<td><strong>1,488,320</strong></td>
<td><strong>1,483,053</strong></td>
<td><strong>2,971,373</strong></td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td><strong>(762,056)</strong></td>
<td><strong>(935,980)</strong></td>
<td><strong>(1,698,036)</strong></td>
</tr>
<tr>
<td><strong>Total Net Capital Assets</strong></td>
<td><strong>$726,264</strong></td>
<td><strong>547,073</strong></td>
<td><strong>1,273,337</strong></td>
</tr>
</tbody>
</table>

The 2013 decrease in governmental activities capital assets is primarily related to general County transportation projects, while the decrease in business-type activities is primarily related to Pure Waters projects.

On July 9, 2013, the County Legislature adopted the 2014 - 2019 Capital Improvement Program (CIP).

More detailed information about the County's capital assets are presented in Note 9 to the financial statements.
Debt Administration

At year-end, total debt payable for the primary government was $798.3 million. General obligation debt totaled $542.4 million. These amounts of outstanding general obligation debt exclude amounts relating to the debt of the Monroe Tobacco Asset Securitization Corporation.

Table 8 summarizes the County's outstanding debt for the primary government, as reported in the statement of net assets as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>General Obligation Debt</th>
<th>Non-General Obligation Debt</th>
<th>Total Debt Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Governmental Activities</td>
<td>Business-type Activities</td>
<td>Total Primary Government</td>
</tr>
<tr>
<td>2013</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>General Obligation Debt</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total revenue anticipation notes payable</td>
<td>$58,000</td>
<td>17,000</td>
</tr>
<tr>
<td></td>
<td>Total bond anticipation notes payable</td>
<td>26,344</td>
<td>20,656</td>
</tr>
<tr>
<td></td>
<td>Total bonds payable</td>
<td>258,208</td>
<td>162,163</td>
</tr>
<tr>
<td></td>
<td>Total general obligation debt</td>
<td>342,552</td>
<td>199,819</td>
</tr>
<tr>
<td></td>
<td>Non-General Obligation Debt</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total non-general obligation debt</td>
<td>255,904</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>Total Debt Payable</td>
<td>$598,456</td>
<td>199,819</td>
</tr>
<tr>
<td></td>
<td>Total current debt payable</td>
<td>118,303</td>
<td>53,629</td>
</tr>
<tr>
<td></td>
<td>Total long-term debt payable</td>
<td>480,153</td>
<td>146,190</td>
</tr>
<tr>
<td>2012</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>General Obligation Debt</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total revenue anticipation notes payable</td>
<td>$58,000</td>
<td>17,000</td>
</tr>
<tr>
<td></td>
<td>Total bond anticipation notes payable</td>
<td>---</td>
<td>9,000</td>
</tr>
<tr>
<td></td>
<td>Total bonds payable</td>
<td>291,493</td>
<td>180,398</td>
</tr>
<tr>
<td></td>
<td>Total general obligation debt</td>
<td>349,493</td>
<td>206,398</td>
</tr>
<tr>
<td></td>
<td>Non-General Obligation Debt</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total non-general obligation debt</td>
<td>251,709</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>Total Debt Payable</td>
<td>$601,202</td>
<td>206,398</td>
</tr>
<tr>
<td></td>
<td>Total current debt payable</td>
<td>90,250</td>
<td>44,149</td>
</tr>
<tr>
<td></td>
<td>Total long-term debt payable</td>
<td>510,952</td>
<td>162,249</td>
</tr>
</tbody>
</table>
The County issued a total of $122 million of outstanding notes payable in 2013. This was comprised of $47 million of bond anticipation notes (BANS) and $75 million of revenue anticipation notes. During 2013 the County issued $4 million bond anticipation notes to renew previously issued bond anticipation notes and $4 million new funds for the Airport. $39 million new funds bond anticipation notes were issued for various County projects. $75 million in revenue anticipation notes were issued in November 2013 providing $58 million in working capital for the general fund and $17 million for the Monroe Community Hospital enterprise fund. The issuance of revenue anticipation notes was necessary due to the delay in receiving various state and federal aid.

At December 31, 2013, $189 million of debt remained authorized and unissued for various capital projects.

The three nationally-recognized credit rating agencies continue to monitor the County’s economic and financial conditions. In August 2013, Moody’s downgraded the County’s rating to Baa1. In September 2013, S&P upgraded the County’s rating to A, while in October 2013 Fitch reaffirmed the County’s A- rating.

More detailed information about the County’s debt obligations is presented in Note 10 to the financial statements.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

These financial statements are designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County’s finances and to demonstrate the County’s accountability for the money it receives. If you have questions about this report, please contact the County of Monroe Department of Finance, 39 West Main St. Room 402, Rochester, New York 14614.
BASIC
FINANCIAL
STATEMENTS
## COUNTY OF MONROE, NEW YORK
### STATEMENT OF NET POSITION
#### AS OF DECEMBER 31, 2013
(000's Omitted)

<table>
<thead>
<tr>
<th>Primary Government</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
<th>Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$17,382</td>
<td>42,674</td>
<td>60,056</td>
<td>96,789</td>
</tr>
<tr>
<td>Investments</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>32,376</td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>37,017</td>
<td>17,762</td>
<td>54,779</td>
<td>23,978</td>
</tr>
<tr>
<td>Internal balances</td>
<td>21,800</td>
<td>(21,800)</td>
<td>---</td>
<td>1,570</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>198,469</td>
<td>9,839</td>
<td>208,308</td>
<td>6,140</td>
</tr>
<tr>
<td>Inventories</td>
<td>2,882</td>
<td>4,755</td>
<td>7,637</td>
<td>---</td>
</tr>
<tr>
<td>Other</td>
<td>3,264</td>
<td>975</td>
<td>4,239</td>
<td>---</td>
</tr>
<tr>
<td>Total current assets</td>
<td>280,814</td>
<td>54,205</td>
<td>335,019</td>
<td>160,853</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>55,804</td>
<td>12,130</td>
<td>67,934</td>
<td>38,973</td>
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<tr>
<td>Investments</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>65,448</td>
</tr>
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<td>Funds held by trustee</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>59,911</td>
</tr>
<tr>
<td>Custodial accounts</td>
<td>---</td>
<td>599</td>
<td>599</td>
<td>---</td>
</tr>
<tr>
<td>Securities in lieu of retained percentages</td>
<td>703</td>
<td>231</td>
<td>934</td>
<td>---</td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>718,870</td>
<td>527,966</td>
<td>1,246,836</td>
<td>614,170</td>
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<tr>
<td>Other</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>11,681</td>
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<tr>
<td>Total noncurrent assets</td>
<td>775,377</td>
<td>540,926</td>
<td>1,316,303</td>
<td>790,183</td>
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<tr>
<td>Total assets</td>
<td>1,056,191</td>
<td>595,131</td>
<td>1,651,322</td>
<td>951,036</td>
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<tr>
<td><strong>DEFERRED OUTFLOWS</strong></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Deferred loss on refunding</td>
<td>1,482</td>
<td>352</td>
<td>1,834</td>
<td>1,369</td>
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<tr>
<td>Deferred amount on interest swap</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>2,742</td>
</tr>
<tr>
<td>Total deferred outflows</td>
<td>1,482</td>
<td>352</td>
<td>1,834</td>
<td>4,111</td>
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<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>130,794</td>
<td>22,137</td>
<td>152,931</td>
<td>31,452</td>
</tr>
<tr>
<td>Accrued interest payable</td>
<td>2,506</td>
<td>1,453</td>
<td>3,959</td>
<td>5,173</td>
</tr>
<tr>
<td>Due to other governments</td>
<td>115,550</td>
<td>6,327</td>
<td>121,877</td>
<td>---</td>
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<tr>
<td>Unearned revenue</td>
<td>9,022</td>
<td>---</td>
<td>9,022</td>
<td>13,041</td>
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<tr>
<td>Notes payable</td>
<td>84,344</td>
<td>37,656</td>
<td>122,000</td>
<td>492</td>
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<tr>
<td>Current portion of:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Capital leases payable</td>
<td>424</td>
<td>733</td>
<td>1,157</td>
<td>1,391</td>
</tr>
<tr>
<td>Bonds payable</td>
<td>33,959</td>
<td>15,973</td>
<td>49,932</td>
<td>15,793</td>
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<tr>
<td>Total current liabilities</td>
<td>376,599</td>
<td>84,279</td>
<td>460,878</td>
<td>67,342</td>
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<tr>
<td>Noncurrent liabilities:</td>
<td></td>
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<tr>
<td>Capital leases payable</td>
<td>365</td>
<td>7,123</td>
<td>7,488</td>
<td>3,448</td>
</tr>
<tr>
<td>Bonds payable</td>
<td>480,153</td>
<td>146,190</td>
<td>626,343</td>
<td>308,626</td>
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<tr>
<td>Patient funds held in trust</td>
<td>---</td>
<td>599</td>
<td>599</td>
<td>---</td>
</tr>
<tr>
<td>Other long-term liabilities</td>
<td>191,592</td>
<td>31,735</td>
<td>223,327</td>
<td>52,587</td>
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<tr>
<td>Total noncurrent liabilities</td>
<td>672,110</td>
<td>185,647</td>
<td>857,757</td>
<td>364,661</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>1,048,709</td>
<td>269,926</td>
<td>1,318,635</td>
<td>432,003</td>
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<tr>
<td><strong>DEFERRED INFLOWS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Deferred gain on refunding</td>
<td>1,102</td>
<td>48</td>
<td>1,150</td>
<td>---</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>3,400</td>
</tr>
<tr>
<td>Total deferred inflows</td>
<td>1,102</td>
<td>48</td>
<td>1,150</td>
<td>3,400</td>
</tr>
<tr>
<td><strong>NET POSITION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>527,458</td>
<td>341,366</td>
<td>868,824</td>
<td>368,280</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>Debt service</td>
<td>15,693</td>
<td>1,268</td>
<td>16,961</td>
<td>23,039</td>
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<td>Capital projects</td>
<td>---</td>
<td>2,599</td>
<td>2,599</td>
<td>---</td>
</tr>
<tr>
<td>Nonexpendable</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>8,626</td>
</tr>
<tr>
<td>Expendable</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>9,705</td>
</tr>
<tr>
<td>Grants, Trust and Other Purposes</td>
<td>10,300</td>
<td>---</td>
<td>10,300</td>
<td>---</td>
</tr>
<tr>
<td>Passenger facility charges</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>154</td>
</tr>
<tr>
<td>Unrestricted (deficit)</td>
<td>(545,589)</td>
<td>(19,724)</td>
<td>(565,313)</td>
<td>109,941</td>
</tr>
<tr>
<td>Total net position</td>
<td>$ 7,862</td>
<td>325,509</td>
<td>333,371</td>
<td>519,745</td>
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</tbody>
</table>

The notes to the basic financial statements are an integral part of this statement.
<table>
<thead>
<tr>
<th>Function/Programs</th>
<th>Net (Expense) Revenue and Changes in Net Position</th>
<th>Operating Expenses</th>
<th>Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Components</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Governmental Activities</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>General government</td>
<td>$ 367,927</td>
<td>30,140</td>
<td>8,984</td>
<td>(32,932)</td>
</tr>
<tr>
<td></td>
<td>Public safety</td>
<td>253,090</td>
<td>11,664</td>
<td>32,755</td>
<td>(20,592)</td>
</tr>
<tr>
<td></td>
<td>Health and welfare</td>
<td>579,703</td>
<td>3,893</td>
<td>289,927</td>
<td>(285,883)</td>
</tr>
<tr>
<td></td>
<td>Culture, recreation and education</td>
<td>98,672</td>
<td>29,241</td>
<td>289,927</td>
<td>(34,799)</td>
</tr>
<tr>
<td></td>
<td>Transportation</td>
<td>58,926</td>
<td>10,930</td>
<td>6,064</td>
<td>(18,157)</td>
</tr>
<tr>
<td></td>
<td>Sanitation</td>
<td>74</td>
<td>--</td>
<td></td>
<td>(74)</td>
</tr>
<tr>
<td></td>
<td>Economic development</td>
<td>3,381</td>
<td>--</td>
<td></td>
<td>(25)</td>
</tr>
<tr>
<td></td>
<td>Interest on bonds and notes payable</td>
<td>3,381</td>
<td>--</td>
<td></td>
<td>(25)</td>
</tr>
<tr>
<td></td>
<td><strong>Total governmental activities</strong></td>
<td>$1,384,118</td>
<td>85,868</td>
<td>370,041</td>
<td>(891,354)</td>
</tr>
<tr>
<td></td>
<td>Business-type activities</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Refuse</td>
<td>18,702</td>
<td>5,755</td>
<td>121</td>
<td>(12,826)</td>
</tr>
<tr>
<td></td>
<td>Airport</td>
<td>30,884</td>
<td>18,852</td>
<td>222</td>
<td>(2,989)</td>
</tr>
<tr>
<td></td>
<td>Hospital</td>
<td>72,316</td>
<td>69,289</td>
<td>38</td>
<td>(2,989)</td>
</tr>
<tr>
<td></td>
<td>Sewer</td>
<td>81,082</td>
<td>58,587</td>
<td>741</td>
<td>(21,665)</td>
</tr>
<tr>
<td></td>
<td>Utilities</td>
<td>16,208</td>
<td>16,291</td>
<td>82</td>
<td>83</td>
</tr>
<tr>
<td></td>
<td><strong>Total business-type activities</strong></td>
<td>$219,192</td>
<td>168,774</td>
<td>1,122</td>
<td>(36,037)</td>
</tr>
<tr>
<td></td>
<td><strong>Total primary government</strong></td>
<td>$1,603,310</td>
<td>254,642</td>
<td>371,163</td>
<td>(891,354)</td>
</tr>
<tr>
<td></td>
<td>Component units</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Major Component Units</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Community College</td>
<td>179,274</td>
<td>46,555</td>
<td>128,185</td>
<td>682</td>
</tr>
<tr>
<td></td>
<td>Airport Authority</td>
<td>32,050</td>
<td>30,610</td>
<td>---</td>
<td>(1,659)</td>
</tr>
<tr>
<td></td>
<td>Water Authority</td>
<td>56,842</td>
<td>57,292</td>
<td>---</td>
<td>5,593</td>
</tr>
<tr>
<td></td>
<td>Non-Major Component Units</td>
<td>22,363</td>
<td>26,778</td>
<td>149</td>
<td>4,564</td>
</tr>
<tr>
<td></td>
<td><strong>Total component units</strong></td>
<td>$ 290,529</td>
<td>161,235</td>
<td>128,334</td>
<td>10,140</td>
</tr>
</tbody>
</table>

General revenues:
- Taxes:
  - Property tax and tax items 368,978
  - Sales and other taxes 448,452
  - Tobacco settlement revenues 10,870
  - Unrestricted interest earnings 162
  - Miscellaneous revenue 3,866
  - Special Item: EFC loan principal forgiveness 832,328
  - Change in net position (59,026)
  - Net position-beginning, as restated, see note 1P 66,888
  - Net position-ending 7,862

The notes to the basic financial statements are an integral part of this statement.
COUNTY OF MONROE, NEW YORK
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2013
(000’s Omitted)

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 299</td>
<td>10,370</td>
<td>10,669</td>
</tr>
<tr>
<td>Accounts receivables, net:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes and assessments</td>
<td>5,545</td>
<td>---</td>
<td>5,545</td>
</tr>
<tr>
<td>Returned school taxes</td>
<td>18,891</td>
<td>---</td>
<td>18,891</td>
</tr>
<tr>
<td>Other receivables</td>
<td>1,848</td>
<td>10,688</td>
<td>12,536</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>47,426</td>
<td>19,898</td>
<td>67,324</td>
</tr>
<tr>
<td>Due from other governments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State and Federal - social services</td>
<td>83,070</td>
<td>---</td>
<td>83,070</td>
</tr>
<tr>
<td>State and Federal - other</td>
<td>69,469</td>
<td>23,106</td>
<td>92,575</td>
</tr>
<tr>
<td>Local governments</td>
<td>15,574</td>
<td>6,011</td>
<td>21,585</td>
</tr>
<tr>
<td>Inventories</td>
<td>1,691</td>
<td>697</td>
<td>2,388</td>
</tr>
<tr>
<td>Restricted assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>15,000</td>
<td>35,929</td>
<td>50,929</td>
</tr>
<tr>
<td>Securities in lieu of retained percentages</td>
<td>---</td>
<td>363</td>
<td>363</td>
</tr>
<tr>
<td>Other assets</td>
<td>2,066</td>
<td>1,145</td>
<td>3,211</td>
</tr>
<tr>
<td>Total assets</td>
<td>$ 260,879</td>
<td>108,207</td>
<td>369,086</td>
</tr>
</tbody>
</table>

| **LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES** |         |                            |                          |
| Liabilities:                                |         |                            |                          |
| Accounts payable and accrued liabilities    | 55,358  | 10,311                     | 65,669                   |
| Due to other funds                         | 8,000   | 41,124                     | 49,124                   |
| Due to other governments                   | 113,802 | 977                        | 114,779                  |
| Unearned revenue                           | 9,022   | ---                        | 9,022                    |
| Notes payable                              | 58,000  | 24,125                     | 82,125                   |
| Total liabilities                          | 244,182 | 76,537                     | 320,719                  |

| Deferred inflows:                          |         |                            |                          |
| Deferred property tax revenue              | 5,458   | ---                        | 5,458                    |
| Tobacco settlement revenue                 | ---     | 10,237                     | 10,237                   |
| Total Deferred Inflows                     | 5,458   | 10,237                     | 15,695                   |

| Fund balances:                             |         |                            |                          |
| Nonspendable                               | 2,794   | 697                        | 3,491                    |
| Restricted                                 | 4,401   | 38,939                     | 43,340                   |
| Committed                                  | 3,110   | 1,713                      | 4,823                    |
| Assigned                                   | 917     | 3,376                      | 4,293                    |
| Unassigned                                 | 17      | (23,292)                   | (23,275)                 |
| Total fund balances                        | 11,239  | 21,433                     | 32,672                   |

| Total liabilities, deferred inflows and fund balances | $ 260,879 | 108,207 | 369,086 |

The notes to the basic financial statements are an integral part of this statement
Total fund balances - governmental funds

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Nondepreciable assets:
- Land 22,734
- Assets under construction 17,881
  Total 40,615

Depreciable assets:
- Buildings 117,962
- Infrastructure 935,120
- Improvements other than buildings 136,761
- Machinery and equipment 100,143
- Accumulated depreciation (697,181)
  Total capital assets 633,420

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. (11,301)

Some of the county's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds. 15,695

Deferred inflows and outflows amortized over multiple years are not reported in the funds. Those items included in the governmental activities in the statement of net position consist of:

Deferred gain on refunding (898)
Deferred loss on refunding 1,444
Total deferred inflows/outflows 546

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those long-term liabilities included in the governmental activities in the statement of net position consist of:

Compensated absences (24,788)
Bonds payable (455,924)
Capital leases payable (648)
Accrued interest on bonds (2,254)
Long-term retirement costs (50,684)
Post-employment benefits other than pensions (127,054)
Federal, State and other long-term liabilities (1,818)
Total long-term liabilities (663,170)

Net position of governmental activities $ 7,862

The notes to the basic financial statements are an integral part of this statement
Nonmajor Total

<table>
<thead>
<tr>
<th>Source</th>
<th>General</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real property tax</td>
<td>$352,146</td>
<td>---</td>
<td>352,146</td>
</tr>
<tr>
<td>Sales and other taxes</td>
<td>448,453</td>
<td>---</td>
<td>448,453</td>
</tr>
<tr>
<td>Federal aid</td>
<td>145,458</td>
<td>22,553</td>
<td>168,011</td>
</tr>
<tr>
<td>State aid</td>
<td>191,047</td>
<td>16,330</td>
<td>207,377</td>
</tr>
<tr>
<td>Charges for services</td>
<td>21,725</td>
<td>8,197</td>
<td>29,922</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>36,685</td>
<td>8,700</td>
<td>45,385</td>
</tr>
<tr>
<td>Interdepartmental</td>
<td>2,036</td>
<td>119</td>
<td>2,155</td>
</tr>
<tr>
<td>Use of money and property</td>
<td>6,685</td>
<td>476</td>
<td>7,161</td>
</tr>
<tr>
<td>Repayments and refunds</td>
<td>14,610</td>
<td>171</td>
<td>14,781</td>
</tr>
<tr>
<td>Payments in lieu of taxes</td>
<td>8,099</td>
<td>---</td>
<td>8,099</td>
</tr>
<tr>
<td>Tobacco settlement</td>
<td>---</td>
<td>10,773</td>
<td>10,773</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>26,225</td>
<td>2,510</td>
<td>28,735</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,253,169</td>
<td>69,829</td>
<td>1,322,998</td>
</tr>
</tbody>
</table>

**EXPENDITURES:**

<table>
<thead>
<tr>
<th>Category</th>
<th>General</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health and welfare</td>
<td>569,178</td>
<td>---</td>
<td>569,178</td>
</tr>
<tr>
<td>Public safety</td>
<td>221,370</td>
<td>2,567</td>
<td>223,937</td>
</tr>
<tr>
<td>Culture, recreation and education</td>
<td>73,937</td>
<td>10,672</td>
<td>84,609</td>
</tr>
<tr>
<td>General government</td>
<td>344,936</td>
<td>215</td>
<td>345,151</td>
</tr>
<tr>
<td>Transportation</td>
<td>3,524</td>
<td>18,062</td>
<td>21,586</td>
</tr>
<tr>
<td>Economic development</td>
<td>---</td>
<td>3,381</td>
<td>3,381</td>
</tr>
<tr>
<td>Debt service:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal retirement</td>
<td>---</td>
<td>29,137</td>
<td>29,137</td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
<td>---</td>
<td>19,889</td>
<td>19,889</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>---</td>
<td>47,726</td>
<td>47,726</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,212,945</td>
<td>131,649</td>
<td>1,344,594</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over (under) expenditures</td>
<td>40,224</td>
<td>(61,820)</td>
<td>(21,596)</td>
</tr>
</tbody>
</table>

**OTHER FINANCING SOURCES (USES):**

<table>
<thead>
<tr>
<th>Source</th>
<th>General</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>---</td>
<td>53,762</td>
<td>53,762</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(43,087)</td>
<td>(12,897)</td>
<td>(55,984)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(43,087)</td>
<td>40,865</td>
<td>(2,222)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(2,863)</td>
<td>(20,955)</td>
<td>(23,818)</td>
</tr>
<tr>
<td>Fund balances at beginning of year</td>
<td>14,102</td>
<td>42,388</td>
<td>56,490</td>
</tr>
<tr>
<td>Fund balances at end of year</td>
<td>$11,239</td>
<td>21,433</td>
<td>32,672</td>
</tr>
</tbody>
</table>

The notes to the basic financial statements are an integral part of this statement.
Net change in fund balances - total governmental funds $ (23,818)

Amounts reported for governmental activities in the statement of activities are different because:

The issuance of debt provides current financial resources to governmental funds, while the repayment of the principal of debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of refunding gain/loss, accreted interest and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Deferred refunding gain/loss, net (191)
Interest accreted on capital appreciation debt, net (4,913)
Total proceeds/additions (5,104)

Repayment of bond principal is reported as an expenditure and an other financing use in governmental funds and, thus, has the effect of reducing fund balance because current financial resources have been used. The principal payments reduce the liabilities in the statement of net position and do not result in an expense in the statement of activities. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Principal retirement 29,137
Premium/Discount on bond issuance 1,175
Total repayments/deductions 30,312

Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is reported in governmental activities. (1,058)

Some revenues will not be collected for several months after the County's fiscal year end. They are not considered "available" revenues and are reported as deferred inflows in the governmental funds. Deferred inflows decreased by this amount this year. (16,077)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.

Capital outlay 32,744
Capital grants and contributions 2,704
Loss on retirement of capital assets (10,740)
Depreciation expense (35,165)
Excess(deficiency) of capital outlay over depreciation expense (10,457)

Certain expenses reported in the statement of activities do not require the use of financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Change in accrued interest 114
Change in capital leases payable 96
Change in compensated absences 1,400
Change in long-term retirement costs (17,318)
Change in post-employment benefits other than pensions (23,386)
Change in sales tax payable 5,814
Change in Federal, State and other long-term liabilities 456
Total additional expenditures (32,824)

Change in net position of governmental activities $ (59,026)

The notes to the basic financial statements are an integral part of this statement.
<table>
<thead>
<tr>
<th></th>
<th>Solid Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure Waters</th>
<th>Energy</th>
<th>Total</th>
<th>Governmental Activities - Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 77</td>
<td>2,354</td>
<td>10,921</td>
<td>29,273</td>
<td>49</td>
<td>42,674</td>
<td></td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>2,812</td>
<td>622</td>
<td>13,695</td>
<td>593</td>
<td>40</td>
<td>17,762</td>
<td></td>
</tr>
<tr>
<td>Due from other funds</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>Due from other governments:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State and Federal - other</td>
<td>113</td>
<td>1,761</td>
<td>---</td>
<td>113</td>
<td>---</td>
<td>1,987</td>
<td></td>
</tr>
<tr>
<td>Local governments</td>
<td>380</td>
<td>5,002</td>
<td>---</td>
<td>7</td>
<td>2,463</td>
<td>7,852</td>
<td></td>
</tr>
<tr>
<td>Inventories</td>
<td>---</td>
<td>---</td>
<td>425</td>
<td>4,202</td>
<td>128</td>
<td>4,755</td>
<td></td>
</tr>
<tr>
<td>Other assets</td>
<td>30</td>
<td>---</td>
<td>249</td>
<td>---</td>
<td>696</td>
<td>975</td>
<td></td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>3,412</td>
<td>9,739</td>
<td>25,290</td>
<td>34,188</td>
<td>3,376</td>
<td>76,005</td>
<td></td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>1,586</td>
<td>3,202</td>
<td>1,114</td>
<td>6,228</td>
<td>---</td>
<td>12,130</td>
<td></td>
</tr>
<tr>
<td>Custodial accounts</td>
<td>---</td>
<td>---</td>
<td>599</td>
<td>---</td>
<td>---</td>
<td>599</td>
<td></td>
</tr>
<tr>
<td>Securities in lieu of retained percentages</td>
<td>---</td>
<td>---</td>
<td>231</td>
<td>---</td>
<td>231</td>
<td>340</td>
<td></td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>16,508</td>
<td>179,080</td>
<td>25,911</td>
<td>306,467</td>
<td>---</td>
<td>527,966</td>
<td>85,450</td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td>18,094</td>
<td>182,282</td>
<td>27,624</td>
<td>312,926</td>
<td>---</td>
<td>540,926</td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>21,506</td>
<td>192,021</td>
<td>52,914</td>
<td>347,114</td>
<td>3,376</td>
<td>616,931</td>
<td></td>
</tr>
<tr>
<td><strong>DEFERRED OUTFLOWS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred loss on refunding</td>
<td>144</td>
<td>58</td>
<td>77</td>
<td>73</td>
<td>---</td>
<td>352</td>
<td>38</td>
</tr>
<tr>
<td>Total deferred outflows</td>
<td>$ 144</td>
<td>58</td>
<td>77</td>
<td>73</td>
<td>---</td>
<td>352</td>
<td>38</td>
</tr>
</tbody>
</table>

(continued)
## Governmental Activities - Solid Pure Internal Service

<table>
<thead>
<tr>
<th>Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure Waters</th>
<th>Energy</th>
<th>Total</th>
<th>Internal Service</th>
<th>Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,115</td>
<td>2,087</td>
<td>8,351</td>
<td>8,389</td>
<td>1,195</td>
<td>22,137</td>
<td>49,237</td>
<td></td>
</tr>
<tr>
<td>105</td>
<td>137</td>
<td>399</td>
<td>812</td>
<td>---</td>
<td>1,453</td>
<td>252</td>
<td></td>
</tr>
<tr>
<td>19,700</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>2,100</td>
<td>21,800</td>
<td>1,900</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>782</td>
<td>3,446</td>
<td>2,085</td>
<td>---</td>
<td>6,327</td>
<td>71</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>8,000</td>
<td>19,992</td>
<td>9,664</td>
<td>---</td>
<td>37,656</td>
<td>2,219</td>
<td></td>
</tr>
</tbody>
</table>

### LIABILITIES

**Current liabilities:**
- Accounts payable and accrued liabilities: $2,115, 2,087, 8,351, 8,389, 1,195, 22,137, 49,237
- Accrued interest payable: 105, 137, 399, 812, ---, 1,453, 252
- Due to other funds: 19,700, ---, ---, ---, 2,100, 21,800, 1,900
- Due to other governments: 14, 782, 3,446, 2,085, ---, 6,327, 71
- Notes payable: ---, 8,000, 19,992, 9,664, ---, 37,656, 2,219

**Current portion of:**
- Capital leases payable: ---, 8, 6,744, 371, ---, 7,123, 7
- Bonds payable: 8,744, 16,427, 9,756, 111,263, ---, 146,190, 52,564
- Patient funds held in trust: ---, ---, 599, ---, ---, 599, ---
- Other long-term liabilities: ---, 3,964, 17,025, 10,746, ---, 31,735, 3,136

**Total current liabilities:** 24,512, 12,870, 34,552, 30,850, 3,295, 106,079, 60,137

**Noncurrent liabilities:**
- Capital leases payable: ---, 8, 6,744, 371, ---, 7,123, 7
- Bonds payable: 8,744, 16,427, 9,756, 111,263, ---, 146,190, 52,564
- Patient funds held in trust: ---, ---, 599, ---, ---, 599, ---
- Other long-term liabilities: ---, 3,964, 17,025, 10,746, ---, 31,735, 3,136

**Total noncurrent liabilities:** 8,744, 20,399, 34,124, 122,380, ---, 185,647, 55,707

**Total liabilities:** 33,256, 33,269, 68,676, 153,230, 3,295, 291,726, 115,844

### DEFERRED INFLOWS

**Deferred gain on refunding:** ---, ---, 3, 45, ---, 48, 204

**Total deferred inflows:** ---, ---, 3, 45, ---, 48, 204

### NET POSITION

**Net investment in capital assets:** 5,922, 152,089, 4,228, 179,127, ---, 341,366, 27,533

**Restricted for:**
- Debt service: 569, ---, ---, 699, ---, 1,268, 165
- Capital projects: ---, 1,485, 1,114, ---, ---, 2,599, ---
- Unrestricted (deficit): (18,097), 5,236, (21,030), 14,086, 81, (19,724), (38,999)

**Total net position (deficit):** $(11,606), 158,810, (15,688), 193,912, 81, 325,509, (11,301)

The notes to the basic financial statements are an integral part of this statement.
### COUNTY OF MONROE, NEW YORK
#### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
#### PROPRIETARY FUNDS
#### FOR THE YEAR ENDED DECEMBER 31, 2013
#### (000’s Omitted)

#### Business-type Activities - Enterprise Funds

<table>
<thead>
<tr>
<th>Solid Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure Waters</th>
<th>Energy</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,735</td>
<td>18,831</td>
<td>69,004</td>
<td>58,552</td>
<td>15,996</td>
<td>168,118</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Operating expenses:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel services</td>
</tr>
<tr>
<td>Employee benefits</td>
</tr>
<tr>
<td>Contractual</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total operating expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>18,150</td>
</tr>
</tbody>
</table>

#### Nonoperating revenues (expenses):

| Federal aid | 3       | 216     | ---       | 32     | ---   | 251 |
| State aid   | 113     | ---     | ---       | ---    | ---   | 113 |
| Use of money and property | 5 | 6 | 38 | 709 | --- | 758 |
| Interest and fiscal charges | (551) | (956) | (831) | (5,636) | --- | (7,974) |
| Gain (loss) on disposal of capital assets | (1) | (5) | --- | (9) | --- | (15) |
| Other income (expense) | --- | --- | --- | (70) | --- | (70) |

<table>
<thead>
<tr>
<th>Total nonoperating revenues (expenses)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(431)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Income (loss) before contributions and transfers</th>
</tr>
</thead>
<tbody>
<tr>
<td>(3,408)</td>
</tr>
</tbody>
</table>

| Capital contributions | ---     | 13,170 | ---       | 89    | ---    | 13,259 |
| Transfers in          | ---     | ---    | ---       | ---   | ---    | 2,222 |

<table>
<thead>
<tr>
<th>Change in net position (deficit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(3,408)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net position (deficit) - beginning, as restated, see note 1P</th>
</tr>
</thead>
<tbody>
<tr>
<td>(8,198)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total net position (deficit) at end of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ (11,606)</td>
</tr>
</tbody>
</table>

The notes to the basic financial statements are an integral part of this statement.
### Business-type Activities - Enterprise Funds

<table>
<thead>
<tr>
<th>Solid Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure Waters</th>
<th>Energy</th>
<th>Total</th>
<th>Governmental Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash received from providing services</td>
<td>$5,702</td>
<td>18,209</td>
<td>73,893</td>
<td>58,430</td>
<td>16,232</td>
<td>172,466</td>
</tr>
<tr>
<td>Cash received from other funds for services</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Payments to or on behalf of employees</td>
<td>(152)</td>
<td>(8,302)</td>
<td>(44,935)</td>
<td>(18,705)</td>
<td>---</td>
<td>(72,094)</td>
</tr>
<tr>
<td>Payments to suppliers</td>
<td>(13,786)</td>
<td>(4,187)</td>
<td>(19,197)</td>
<td>(18,631)</td>
<td>(16,205)</td>
<td>(72,006)</td>
</tr>
<tr>
<td>Payments for interfund services</td>
<td>(687)</td>
<td>(4,411)</td>
<td>---</td>
<td>(2,053)</td>
<td>---</td>
<td>(7,151)</td>
</tr>
<tr>
<td>Claims paid</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Other receipts (payments)</td>
<td>9,017</td>
<td>(238)</td>
<td>308</td>
<td>385</td>
<td>185</td>
<td>9,657</td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td>94</td>
<td>1,071</td>
<td>10,069</td>
<td>19,426</td>
<td>212</td>
<td>30,872</td>
</tr>
</tbody>
</table>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

| Federal aid | 3 | 216 | --- | 32 | --- | 251 | 49 |
| State aid | 113 | --- | --- | --- | --- | 113 | --- |
| Proceeds from revenue anticipation notes | --- | --- | 17,000 | --- | --- | 17,000 | --- |
| Principal payments on revenue anticipation notes | --- | --- | (17,000) | --- | --- | (17,000) | --- |
| Receipts from other funds | 3,400 | --- | --- | 1 | --- | 3,401 | 1,900 |
| Payments to other funds | --- | --- | --- | --- | --- | (200) | (450) |
| Transfers in | --- | --- | --- | --- | --- | --- | 2,222 |
| Net cash provided by (used in) noncapital financing activities | 3,516 | 216 | --- | 33 | (200) | 3,565 | 3,721 |

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

| Interest paid | (523) | (956) | (907) | (5,636) | --- | (8,022) | (2,456) |
| Change in securities and retainage | --- | --- | --- | (194) | --- | (194) | 92 |
| Proceeds from the issuance of notes | --- | 8,000 | 2,992 | 9,664 | --- | 20,656 | 2,219 |
| Principal paid on notes | --- | (9,000) | --- | --- | --- | (9,000) | --- |
| Principal paid on bonds | (2,471) | (1,764) | (4,700) | (9,288) | --- | (18,223) | (4,078) |
| Capital contributions | --- | 17,119 | --- | 89 | --- | 17,208 | 5,155 |
| CAB/Zero Bonds | (34) | --- | --- | --- | --- | (34) | --- |
| Change in principal on capital leases | --- | (8) | (552) | 272 | --- | (288) | (133) |
| Proceeds from the sale of capital assets | --- | --- | --- | --- | --- | --- | 10 |
| Additions to capital assets, net | (848) | (13,328) | (2,314) | (16,073) | --- | (32,563) | (8,792) |
| Other payments | --- | --- | --- | --- | --- | --- | 15 |
| Net cash provided by (used in) capital and related financing activities | $ (3,876) | 63 | (5,481) | 21,166 | --- | (30,480) | (7,968) |

(continued)
### Cash Flows from Investing Activities

<table>
<thead>
<tr>
<th>Description</th>
<th>Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure</th>
<th>Waters</th>
<th>Energy</th>
<th>Total</th>
<th>Governmental Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts from/payments to trustee</td>
<td>5</td>
<td>6</td>
<td>(308)</td>
<td>---</td>
<td>---</td>
<td>(308)</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Receipts from use of money and property</td>
<td>5</td>
<td>6</td>
<td>39</td>
<td>709</td>
<td>---</td>
<td>759</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Net cash provided by (used in) investing activities</td>
<td>5</td>
<td>6</td>
<td>(269)</td>
<td>709</td>
<td>---</td>
<td>451</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Net increase (decrease) in cash and cash equivalents</td>
<td>(261)</td>
<td>1,356</td>
<td>4,319</td>
<td>(998)</td>
<td>12</td>
<td>4,428</td>
<td>(2,821)</td>
<td></td>
</tr>
</tbody>
</table>

### Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:

<table>
<thead>
<tr>
<th>Description</th>
<th>Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure</th>
<th>Waters</th>
<th>Energy</th>
<th>Total</th>
<th>Governmental Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating income (loss)</td>
<td>(2,977)</td>
<td>(10,953)</td>
<td>(464)</td>
<td>(16,557)</td>
<td>83</td>
<td>(30,868)</td>
<td>(6,095)</td>
<td></td>
</tr>
<tr>
<td>Adjustments to reconcile operating income (loss) to net cash provided by operations:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>2,963</td>
<td>13,013</td>
<td>3,974</td>
<td>31,466</td>
<td>---</td>
<td>51,416</td>
<td>5,577</td>
<td></td>
</tr>
<tr>
<td>Change in:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>(33)</td>
<td>(622)</td>
<td>1,180</td>
<td>(122)</td>
<td>(3)</td>
<td>400</td>
<td>(45)</td>
<td></td>
</tr>
<tr>
<td>Due from other governments</td>
<td>(423)</td>
<td>---</td>
<td>---</td>
<td>42</td>
<td>(56)</td>
<td>(437)</td>
<td>(918)</td>
<td></td>
</tr>
<tr>
<td>Inventories</td>
<td>---</td>
<td>---</td>
<td>(27)</td>
<td>(257)</td>
<td>(93)</td>
<td>(377)</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>Other assets</td>
<td>2</td>
<td>---</td>
<td>40</td>
<td>---</td>
<td>278</td>
<td>320</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>Accounts payable, accrued and other liabilities</td>
<td>560</td>
<td>(62)</td>
<td>5,066</td>
<td>4,314</td>
<td>3</td>
<td>9,881</td>
<td>2,850</td>
<td></td>
</tr>
<tr>
<td>Due to other governments</td>
<td>2</td>
<td>(305)</td>
<td>300</td>
<td>540</td>
<td>---</td>
<td>537</td>
<td>56</td>
<td></td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td>$94</td>
<td>1,071</td>
<td>10,069</td>
<td>19,426</td>
<td>212</td>
<td>30,872</td>
<td>1,416</td>
<td></td>
</tr>
</tbody>
</table>

The notes to the basic financial statements are an integral part of this statement.
## COUNTY OF MONROE, NEW YORK
## STATEMENT OF FIDUCIARY NET POSITION
### FIDUCIARY FUNDS
### AS OF DECEMBER 31, 2013
(000's Omitted)

<table>
<thead>
<tr>
<th>Private Purpose</th>
<th>Trusts</th>
<th>Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted cash and cash equivalents</td>
<td>$ 119</td>
<td>21,040</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>---</td>
<td>1</td>
</tr>
<tr>
<td>Total assets</td>
<td>119</td>
<td>21,041</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>---</td>
<td>21,041</td>
</tr>
<tr>
<td><strong>NET POSITION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Held in trust for private purpose</td>
<td>$ 119</td>
<td>0</td>
</tr>
</tbody>
</table>

The notes to the basic financial statements are an integral part of this statement.
COUNTY OF MONROE, NEW YORK
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013
(000's Omitted)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADDITIONS</strong></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>$ 2</td>
</tr>
<tr>
<td>Total additions</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DEDUCTIONS</strong></td>
<td></td>
</tr>
<tr>
<td>Payments in accordance with trust agreements</td>
<td>5</td>
</tr>
<tr>
<td>Change in net position</td>
<td>(3)</td>
</tr>
<tr>
<td>Net position at beginning of year</td>
<td>122</td>
</tr>
<tr>
<td>Net position at end of year</td>
<td>$ 119</td>
</tr>
</tbody>
</table>

The notes to the basic financial statements are an integral part of this statement

32
## ASSETS

### Current assets:
<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$31,524</td>
<td>12,513</td>
<td>45,588</td>
<td>7,164</td>
</tr>
<tr>
<td>Investments</td>
<td>29,079</td>
<td>---</td>
<td>---</td>
<td>3,297</td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>10,440</td>
<td>925</td>
<td>11,664</td>
<td>949</td>
</tr>
<tr>
<td>Inventories</td>
<td>---</td>
<td>---</td>
<td>1,570</td>
<td>---</td>
</tr>
<tr>
<td>Other assets</td>
<td>1,725</td>
<td>---</td>
<td>1,211</td>
<td>3,204</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>72,768</td>
<td>13,438</td>
<td>60,033</td>
<td>14,614</td>
</tr>
</tbody>
</table>

### Noncurrent assets:

#### Restricted assets:
<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>27,372</td>
<td>8,285</td>
<td>3,316</td>
<td>---</td>
</tr>
<tr>
<td>Investments</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>65,448</td>
</tr>
<tr>
<td>Funds held by trustee</td>
<td>---</td>
<td>11,772</td>
<td>40,204</td>
<td>7,935</td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>154,162</td>
<td>32,184</td>
<td>405,250</td>
<td>22,574</td>
</tr>
<tr>
<td>Other assets</td>
<td>5,665</td>
<td>---</td>
<td>1,211</td>
<td>6,016</td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td>187,199</td>
<td>52,241</td>
<td>448,770</td>
<td>101,973</td>
</tr>
</tbody>
</table>

### Total assets:

<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total assets</td>
<td>259,967</td>
<td>65,679</td>
<td>508,803</td>
<td>116,587</td>
</tr>
</tbody>
</table>

## DEFERRED OUTFLOWS

<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred loss on refunding</td>
<td>---</td>
<td>709</td>
<td>660</td>
<td>---</td>
</tr>
<tr>
<td>Deferred amount on interest rate swap</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>2,742</td>
</tr>
<tr>
<td><strong>Total deferred outflows</strong></td>
<td>---</td>
<td>709</td>
<td>660</td>
<td>2,742</td>
</tr>
</tbody>
</table>

## LIABILITIES

### Current liabilities:

<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>10,601</td>
<td>2,079</td>
<td>11,699</td>
<td>5,712</td>
</tr>
<tr>
<td>Accrued interest payable</td>
<td>---</td>
<td>1,177</td>
<td>3,114</td>
<td>---</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>12,642</td>
<td>399</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Other</td>
<td>697</td>
<td>568</td>
<td>---</td>
<td>96</td>
</tr>
<tr>
<td>Notes payable</td>
<td>429</td>
<td>---</td>
<td>---</td>
<td>63</td>
</tr>
<tr>
<td>Current portion of:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital leases payable</td>
<td>---</td>
<td>---</td>
<td>1,086</td>
<td>---</td>
</tr>
<tr>
<td>Bonds payable</td>
<td>845</td>
<td>6,275</td>
<td>2,850</td>
<td>5,823</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>25,214</td>
<td>10,498</td>
<td>18,749</td>
<td>12,881</td>
</tr>
</tbody>
</table>

### Noncurrent liabilities:

<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital leases payable</td>
<td>---</td>
<td>---</td>
<td>2,267</td>
<td>1,181</td>
</tr>
<tr>
<td>Bonds payable</td>
<td>30,590</td>
<td>37,193</td>
<td>146,805</td>
<td>94,038</td>
</tr>
<tr>
<td>Other long-term liabilities</td>
<td>37,892</td>
<td>---</td>
<td>11,508</td>
<td>3,187</td>
</tr>
<tr>
<td><strong>Total noncurrent liabilities</strong></td>
<td>68,482</td>
<td>37,193</td>
<td>160,580</td>
<td>98,406</td>
</tr>
</tbody>
</table>

### Total liabilities:

<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total liabilities</td>
<td>93,696</td>
<td>47,691</td>
<td>179,329</td>
<td>111,287</td>
</tr>
</tbody>
</table>

## DEFERRED INFLOWS

<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred revenue</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>3,400</td>
</tr>
<tr>
<td><strong>Total deferred inflows</strong></td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>3,400</td>
</tr>
</tbody>
</table>

## NET POSITION

<table>
<thead>
<tr>
<th>Component</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net investment in capital assets</td>
<td>126,449</td>
<td>(11,284)</td>
<td>259,963</td>
<td>(6,848)</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>---</td>
<td>7,561</td>
<td>3,316</td>
<td>12,162</td>
</tr>
<tr>
<td>Nonexpendable</td>
<td>8,626</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Expendable</td>
<td>9,705</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Passenger facility charges</td>
<td>---</td>
<td>154</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>21,492</td>
<td>22,266</td>
<td>66,855</td>
<td>(672)</td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td>$166,272</td>
<td>18,697</td>
<td>330,134</td>
<td>4,642</td>
</tr>
</tbody>
</table>

The notes to the financial statements are an integral part of this statement.
## Community Non-Major College (Year Airport Water Component End 8/31/13) Authority Units Total

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Community College (Year End 8/31/13)</th>
<th>Airport Authority</th>
<th>Water Authority</th>
<th>Non-Major Component Units</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 179,274</td>
<td>32,050</td>
<td>56,842</td>
<td>22,363</td>
<td>290,529</td>
</tr>
</tbody>
</table>

### Program revenues:

- **Charges for services**: 46,555, 30,610, 57,292, 26,778, 161,235
- **Operating grants and contributions**: 128,185, ---, ---, 149, 128,334
- **Capital grants and contributions**: 5,216, (219), 5,143, ---, 10,140

**Total program revenues**: 179,956, 30,391, 62,435, 26,927, 299,709

**Net program revenue**: 682, (1,659), 5,593, 4,564, 9,180

### General revenues:

- **Unrestricted investment earnings**: 2,614, 37, 2,003, 127, 4,781
- **Miscellaneous revenue**: ---, ---, ---, 146, 146

**Special item: EFC loan principal forgiveness**: ---, ---, 17,750, ---, 17,750

**Change in net position**: 3,296, (1,622), 25,346, 4,837, 31,857

**Total net position (deficit) at beginning of year, as restated, see note 1P**: 162,976, 20,319, 304,788, (195), 487,888

**Total net position at end of year**: $166,272, 18,697, 330,134, 4,642, 519,745

The notes to the basic financial statements are an integral part of this statement.
1. Background and Summary of Significant Accounting Policies

A. Background

The County of Monroe (County) was established in 1821 and is governed by the County Charter, general laws of the State of New York, and various local laws. The County is New York State’s third largest industrial and commercial center. The County Executive is the Chief Executive Officer and the administrative head of the County with authority to approve or veto any local law, legalizing act or resolution adopted by the County Legislature. The County Executive is elected in a general county-wide election to serve a four year term, subject to a limit of three four year terms. The County is divided into 29 legislative districts with an elected legislator representing each district in the County Legislature. County Legislators may serve for two four-year terms and one two-year term during a ten year cycle. The County Legislature is the legislative, appropriating and governing body of the County. The County provides its residents with diverse services. Programs provided are human services, public safety, public and mental health, wastewater management, public works, economic development, culture, education and recreation programs. Public facilities available are the Greater Rochester International Airport, Monroe Community Hospital (the Hospital), Monroe Community College (the College), and County parks.

The County’s financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB), which is the primary standard-setting body for establishing governmental accounting and financial reporting principles, is responsible for establishing GAAP for state and local governments through its Statements and Interpretations. The more significant accounting policies used by the County are discussed below.

B. Financial Reporting Entity

The financial reporting entity consists of the County (primary government) and organizations for which the primary government is financially accountable, and organizations where the nature and significance of their relationship with the County is such that exclusion would cause the County’s financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are in substance, part of the government’s operations and are therefore reported within the County’s financial statements. Discretely presented component units, both major and nonmajor, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Based upon the foregoing criteria and the significant factors presented below, the following organizations, functions, or activities are included as blended component units of the primary government, discretely presented component units or related organizations and joint ventures:

Monroe Community College – Major Discretely Presented Component Unit

Monroe Community College (the College) was founded in 1961 with the County of Monroe as the local sponsor under provisions of Article 126 of the New York State Education Law. The College is administered by a Board of Trustees consisting of ten voting members; five are appointed by the County Legislature, four by the Governor, and one student is elected by the student body. The College budget is subject to the approval of the County Executive and the County Legislature, with the County providing funding for one-half of the capital costs and a portion of the operating costs for the College. As a result, the College, a legally separate entity, is included as a discretely presented component unit within the County’s basic financial statements.

The College has its own financial system, which is independent of the County’s centralized financial system, which accounts for resources received and used. A fiscal year ending August 31 is mandated by state law for the College. Certain amounts have been reclassified to conform to the County’s presentation. Requests for financial statements may be made in writing to Monroe Community College, Controller’s Office, 1000 East Henrietta Road, Rochester, New York 14623.
1. Background and Summary of Significant Accounting Policies (continued)

B. Financial Reporting Entity (continued)

**Monroe County Airport Authority** – Major Discretely Presented Component Unit

The Monroe County Airport Authority (Airport Authority) is a public benefit corporation organized under the Public Authorities Law of the State of New York on October 1, 1989. The Airport Authority was created to finance, construct and develop aviation facilities. The oversight body is the Airport Authority board which is appointed by the County Legislature on the recommendation of the County Executive. The chairperson is appointed by the County Executive. Pursuant to a lease and operating agreement, the Airport Authority leases the properties comprising the Airport from the County. The lease expires 30 days after final repayment of the Airport Revenue Bonds, which are scheduled to be repaid by January 1, 2019. A separate legal entity, the Airport Authority is included as a discretely presented component unit within the County’s basic financial statements due to the County’s ability to impose will.

The Airport Authority reimburses the County for expenses incurred in the administration and operation of the Airport. The charges to the Airport Authority for the year ended December 31, 2013 were approximately $16.2 million. Upon expiration or earlier termination of the lease term, the Airport reverts to the County and the County will continue to administer and operate the Airport. Separate financial statements may be obtained from the Monroe County Airport Authority, 1200 Brooks Avenue, Rochester, New York 14624.

**Monroe County Water Authority** – Major Discretely Presented Component Unit

The Monroe County Water Authority (Water Authority) was established in 1951 as a public benefit corporation created by and existing under Title 5 of Article 5 of the Public Authorities Law of the State of New York. The Water Authority is authorized under the act to acquire, construct, develop, operate and manage water supply and water distribution systems within the County and in the Town and Village of Bergen and the Town of LeRoy in Genesee County. The Water Authority maintains primary responsibility for the construction of water facilities. The Water Authority’s seven-member board, which is appointed by the County Legislature, has complete responsibility for its management and financial operations. The County does not provide operating assistance to the Water Authority. However, the County Legislature’s approval is needed for the Water Authority to issue bonded debt.

In 1969, the Water Authority entered into an agreement with the County whereby the Water Authority agreed to plan, construct, operate, manage, repair and maintain certain improvements to the water system which are financed and owned by the County and leased to the Water Authority for operation as part of the water system. The Water Authority's lease payments for such improvements are equal to the debt service costs associated with financing such improvements through the issuance of bonds or bond anticipation notes by the County. Currently, the County has approximately $3.3 million of bonds outstanding under this lease program with the Water Authority. Based upon the financial interdependence of this agreement and because the County must authorize all debt issuances of the Water Authority, the Water Authority is included as a discretely presented component unit within the County’s basic financial statements.

The Water Authority has its own financial system, which is independent of the County’s centralized financial system, which accounts for resources received and used. Requests for financial statements should be addressed in writing to the Director of Finance and Business Services, Monroe County Water Authority, 475 Norris Drive, Rochester, New York 14610.

**County of Monroe Industrial Development Agency (COMIDA)** – Nonmajor Discretely Presented Component Unit

On June 6, 1972, the County of Monroe Industrial Development Agency (COMIDA) was established by a special act of the County Legislature under the New York State Industrial Development Act of 1969. COMIDA’s purpose is to provide, develop, encourage and assist existing and new businesses to acquire, construct, reconstruct, improve, maintain, equip and furnish industrial facilities in the County. COMIDA is a New York State not-for-profit public benefit corporation. Based on the authority that the County Legislature has to appoint or remove COMIDA board members and significant influence the County can impose, COMIDA is included as a discretely presented component unit within the County’s basic financial statements. COMIDA has its own financial system, which is independent of the County’s centralized financial system, which accounts for resources received and used. Requests for financial statements from COMIDA should be addressed in writing to COMIDA, Business Office, 50 West Main Street, Suite 8100, Rochester, New York 14614.
1. Background and Summary of Significant Accounting Policies (continued)

B. Financial Reporting Entity (continued)

**Monroe Security and Safety Systems (M3SLDC) – Nonmajor Discretely Presented Component Unit**

In May 2009, the Monroe Security and Safety Systems Local Development Corporation (M3SLDC) was established as a local development corporation. M3SLDC was organized to provide certain public safety and related security services to the County and other municipal organizations. M3SLDC is governed by a Board of Directors whose members are appointed by the County Executive of Monroe County. M3SLDC is included as a discretely presented component unit within the County’s basic financial statements due to the County's ability to impose will on M3SLDC.

M3SLDC has its own financial system, which is independent of the County’s centralized financial system, which accounts for resources received and used. Requests for financial statements from M3SLDC should be addressed in writing to M3SLDC, 50 West Main Street, Suite 6100, Rochester, New York 14614.

**Monroe Tobacco Asset Securitization Corporation (MTASC) - Blended Component Unit**

Monroe Tobacco Asset Securitization Corporation (MTASC) is a special purpose, local development corporation organized under the laws of the State of New York. MTASC was established on May 11, 2000. MTASC is an instrumentality of the County, but is a separate legal entity from the County. MTASC will have not less than three nor more than five directors, consisting of two ex-officio positions including the County Executive and the Director of Finance, up to two additional directors selected by the member of MTASC (i.e. the County Executive, ex-officio, the "member") and one independent director appointed by the member of MTASC, and thus the County is able to impose its will on MTASC. Although legally separate from the County, MTASC is a component unit of the County and accordingly, is presented in the County’s financial statements as a blended component unit due to the fact that it exclusively serves the County. MTASC is blended in the governmental activities and as a nonmajor governmental (debt service) fund. Separate financial statements may be obtained from the Monroe County Finance Department, 39 West Main Street, Rochester, New York 14614.

**Monroe Newpower Corporation – Nonmajor Discretely Presented Component Unit**

Monroe Newpower Corporation, a local development corporation, was formed in 2002 to buy the Iola Powerhouse from the County and to borrow funds to build natural gas-fired units as its replacement. The Corporation is governed by a Board of Directors whose members are appointed by the County Executive of Monroe County. Monroe Newpower Corporation is included as a discretely presented component unit within the County’s basic financial statements due to the County’s ability to impose will on Monroe Newpower Corporation.

Monroe Newpower Corporation has its own financial system, which is independent of the County's centralized financial system, which accounts for resources received and used. Requests for financial statements from Monroe Newpower Corporation should be addressed in writing to: 50 West Main Street, Suite 6100, Rochester, New York 14614.

**Civic Center Monroe County Local Development Corporation (CCLDC) – Nonmajor Discretely Presented Component Unit**

Civic Center Monroe County Local Development Corporation (CCLDC) was formed in 2002 to purchase the Civic Center Garage and manage other surface parking lots. The Corporation is governed by a Board of Directors whose members are appointed by the County Executive of Monroe County. CCLDC is included as a discretely presented component unit within the County’s basic financial statements due to the County’s ability to impose will on CCLDC.

CCLDC has its own financial system, which is independent of the County’s centralized financial system, which accounts for resources received and used. Requests for financial statements from CCLDC should be addressed in writing to: 50 West Main Street, Suite 6100, Rochester, New York 14614.

**Upstate Telecommunications Corporation (UTC) – Nonmajor Discretely Presented Component Unit**

Upstate Telecommunications Corporation (UTC), a local development corporation was organized in 2005 to provide technology and telecommunications services. The Corporation is governed by a Board of Directors whose members are appointed by the County Executive of Monroe County. UTC is included as a discretely presented component unit within the County’s financial statements due to the County’s ability to impose will on UTC.
1. Background and Summary of Significant Accounting Policies (continued)

B. Financial Reporting Entity (continued)

UTC has its own financial system, which is independent of the County’s centralized financial system, which accounts for resources received and used. Requests for financial statements from UTC should be addressed in writing to: 50 West Main Street, Suite 6100, Rochester, New York 14614.

Related Organizations and Joint Ventures

Organizations for which a primary government is accountable because that government appoints a voting majority of the board, but is not financially accountable, are related organizations.

The Soil and Water Conservation Board, which serves municipalities and landowners of the County, is considered a related organization of the County. Requests for financial statements from Monroe County Soil and Water Conservation District should be addressed in writing to: 1200A Scottsville Road Suite 160, Rochester, New York 14624.

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate specific activity subject to joint control, in which the participants retain an ongoing financial interest or an ongoing financial responsibility. The Cultural Center Commission (the Commission), a joint venture, was established as a result of debt issued by the County and the City of Rochester. The Commission’s operating expenses each year are offset by parking lot revenues and revenues from mortgages on properties. The Commission’s budget is subject to approval each year by the City Council and the County Legislature. Requests for financial statements from the Commission should be addressed in writing to: Cultural Center Commission, City Hall, Room 005A, 30 Church Street, Rochester, New York 14614-1290.

C. Non-Major Fund Deficits

The internal services fund had a negative position of $11.3 million at December 31, 2013. This deficit is primarily due to the increasing actuarial liability for workers compensation claims. The internal services fund recovers its costs by charging other funds for current year payments. This is an area of risk management that the County continues to address looking for opportunities to reduce claim expenses. At December 31, 2013, within the capital projects fund, the transportation project fund had a deficit fund balance of $4.9 million, the cultural and recreation project fund had a deficit fund balance of $1.9 million and the education project fund had a deficit fund balance of $3.3 million. These deficits in the capital project fund are due to the timing of capital financing.

D. Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) concentrate on the County as a whole and do not emphasize fund types but rather a governmental or a business-type activities classification, which are presented in separate columns. The governmental activities and business-type activities comprise the primary government and are reported separately from the discretely presented component units for which the County is accountable. General governmental and intergovernmental revenues support the governmental activities, whereas the business-type activities are primarily supported by charges for services.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County’s own programs.

The statement of activities reflects the expenses of a given function or segment and demonstrates the extent to which they are offset by program revenues. Administrative overhead charges are included in function expenses. Program revenues are defined as charges for services, operating grants and contributions (which would include reimbursement for debt payments) and capital grants and contributions directly associated within a given function. Taxes and other revenues not associated with a specific function are reported under general revenues.
1. Background and Summary of Significant Accounting Policies (continued)

D. Basis of Presentation (continued)

The effect of interfund activity has been removed from the government-wide financial statements. However, the interfund services between functions are not eliminated. The internal service activity has been eliminated except for the outside activity and is combined with the governmental activities on the government-wide financial statements.

**Fund Financial Statements**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows/outflows, fund equity/net position, revenues, and expenditures/expenses.

**Governmental Fund Types**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers certain revenues (i.e. property taxes) to be available if they are collected within 60 days after the end of the current fiscal period. Amounts due for State and Federal aid are generally considered available if they are expected to be collected within one year after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, and certain other long-term liabilities are recorded only when payment is due.

The County has the following major governmental fund:

**General Fund** - is the County's principal operating fund. It is used to account for all financial resources except those required to be accounted for in other funds.

**Proprietary Fund Types**

All proprietary funds are major funds with the exception of the internal service funds, and are used to account for a government's business-type activities which are similar to those often found in the private sector. Proprietary fund types use the economic resources measurement focus and accrual basis of accounting. Proprietary funds are comprised of:

**Enterprise Funds** - The enterprise funds are used to account for operations that provide services primarily to customers other than governments outside the financial reporting entity and are financed primarily by user charges. The enterprise funds include:

- **Solid Waste Fund** - accounts for the planning, development, operation and maintenance of County solid waste handling facilities. Substantially all revenues are from user fees and it is the County's intention that the solid waste operation be self-supporting.

- **Airport Fund** - accounts for the operation and maintenance of the Greater Rochester International Airport. The primary revenue source for the Airport fund is reimbursement from the Airport Authority.

- **Hospital Fund** - accounts for the County's medical facility which provides for the care and treatment of the chronically ill and is comprised of a residential health care facility. It also provides out-patient services.

- **Pure Waters Fund** - accounts for financing of wastewater related public improvements as well as operation and maintenance services deemed to benefit the properties against which user fees are charged.
1. **Background and Summary of Significant Accounting Policies (continued)**

   **D. Basis of Presentation (continued)**

   **Energy Fund** - accounts for the buying and selling of gas and electric commodities in large quantities for the consumption by the County and other local governments. With the onset of deregulation, it was determined that it would be beneficial to the County to buy and sell the gas and electric commodities at wholesale prices.

   **Internal Service Funds** - The internal service funds are used to account for special activities or services provided by one department of the County to other departments, to agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis. Internal service funds include: Central Services, Building Accounts, Information Services, Fleet Management, and Risk Management.

   **Fiduciary Funds**

   Fiduciary funds are used to account for assets held by the County in a trustee capacity or as agent for individuals, private organizations, other governments and/or funds. They cannot be used to support the government’s own programs. Fiduciary funds are comprised of:

   **Private Purpose Funds** - The Private Purpose funds are used to report trust arrangements under which principal and income benefit individuals, private organizations or other governments.

   **Agency Funds** - Agency funds account for situations where the government’s role is purely custodial. Accordingly, all assets are offset by a liability to the authorized party.

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

   The accounting basis for each fund is determined by its measurement focus. The measurement focus for governmental funds is based upon determination of current financial resources. Proprietary funds and private purpose trust funds are accounted for on a flow of economic resources measurement focus. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

   The government-wide financial statements are prepared on a full accrual basis using the economic resources measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all of the eligibility requirements have been met. Proprietary and fiduciary fund financial statements are also prepared on an accrual basis.

   **Modified Accrual Basis** - All governmental funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. The three primary revenue sources which are treated as susceptible to accrual are: (1) property tax recorded when collected during the current period or within 60 days after year end; (2) reimbursements of expenditures due from other governments recorded primarily when the qualifying expenditures have been incurred and all other grant requirement have been met and are expected to be collected within one year after the end of the current fiscal period; and (3) sales tax, which is recorded based on the date of sales. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on long-term debt, which are recorded as expenditures when paid, and compensated absences and claims/judgments, which are recognized as a liability in the applicable fund if payable with current financial resources. Allowances have been provided for any receivables where collection is doubtful. In addition, revenues relating to property taxes in the governmental funds which are not available to finance current operations have been reported as deferred inflows of resources. At the government-wide level, these are recognized as revenues.

   **Accrual Basis** – Proprietary and fiduciary fund types and discretely presented component units are accounted for using the accrual basis of accounting. Under this method, revenues, including unbilled amounts, are recognized when earned; expenses are recorded when the liabilities are incurred, regardless of the timing of related cash inflows and outflows. Capital assets, the related outstanding debt and other long-term liabilities related to activities of the proprietary and fiduciary fund types, and the discretely presented component units are recorded within these fund types. Operating revenues and expenses generally result from the proprietary funds’ principal operations, providing services and producing and delivering goods. Non-operating revenues and expenses, such as interest and fiscal charges, are reported as capital and related financing activities, noncapital financing activities, or investing activities.
1. Background and Summary of Significant Accounting Policies (continued)

F. Cash Equivalents

Cash equivalents include certificates of deposit, U.S. government securities and repurchase agreements with maturity dates of three months or less from the purchase date. Cash equivalents are stated at cost which approximates fair value.

G. Investments

Investments include certificates of deposit, U.S. government securities and repurchase agreements with maturities of more than three months from the purchase date. Investments are stated at fair value.

H. Statement of Cash Flows

For the purpose of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all unrestricted and restricted cash and cash equivalents of those funds. The statement of cash flows is presented using the direct method of reporting.

I. Encumbrances

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 applicable appropriation, is employed by governmental funds only. Encumbrances do not constitute expenditures or liabilities.

In governmental funds, encumbrances outstanding at year-end are included on the face of the financial statements in the restricted, committed, and assigned fund balance amounts. Governmental funds’ encumbrances, as of December 31, 2013 included $7.7 million in the general fund and $16.5 million in other nonmajor governmental funds of which $15.7 million was related to capital projects.

J. Inventories

The County maintains inventories of various operational supplies.

Inventories for both governmental and proprietary funds are computed using the purchase method. Inventories are valued at cost using the first-in-first-out (FIFO) method.

K. Capital Assets

Primary Government

Capital assets purchased or acquired at an original cost of $2,500 or more are reported at historical cost or estimated historical cost for all governmental and business-type activities. Donated assets are reported at fair market value as of the date received. Capital assets recognized under capital lease arrangements are amortized over their expected useful life or the lease term, whichever is shorter.

Capital assets which are used for general governmental purposes and are not available for expenditure are accounted for and reported in governmental activities in the government-wide financial statements.

Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for routine repairs and maintenance are expensed as incurred.
1. **Background and Summary of Significant Accounting Policies (continued)**

K. **Capital Assets (continued)**

Depreciation on all assets is calculated using the straight-line method over estimated useful lives ranging from three to fifty-five years. The estimated useful lives for the major classes of depreciable capital assets include the following:

<table>
<thead>
<tr>
<th>Class</th>
<th>Life in Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings</td>
<td>30-55</td>
</tr>
<tr>
<td>Improvements</td>
<td>10-20</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>35-50</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>3-15</td>
</tr>
</tbody>
</table>

**Hospital Fund (Monroe Community Hospital)**

Capital assets are recorded at cost. Depreciation expense is computed on all depreciable assets based on the straight-line method utilizing estimated lives as established by the American Hospital Association, ranging from three to forty years.

L. **Due to Other Governments**

In the 2013 government-wide and fund financial statements, the category “due to other governments” includes primarily sales tax collections of $53.9 million and school tax collections of $20.1 million that are due to other municipalities within the County. It also includes $23.6 million due to the New York State and Local Employees’ Retirement System (ERS) and New York State Police and Firefighters’ Retirement System (PFRS).

M. **Compensated Absences**

At the governmental and business-type activities level, liabilities for compensated absences, such as vacation and unpaid overtime, are recorded when vested and earned by the employees and payment is not dependent upon a future event. The total compensated absence liabilities attributable to the proprietary fund types and governmental funds at the government-wide level are recorded as an accrued liability in the respective funds. At the governmental fund level, liabilities for compensated absences are recorded when due and payable. The liabilities are recorded based on employees’ rates of pay as of December 31, 2013 and include all payroll related liabilities. Primarily, the general fund and the road fund are used to liquidate the liability for compensated absences in the governmental funds.

N. **Unamortized Bond Discounts, Premiums and Refunding Gain or Loss**

Bond discounts, premiums and refunding gain or loss are amortized over the term of the respective bond issues for the governmental and business-type activities, and those funds reporting on the full accrual basis. Bond premiums and discounts are included in the outstanding bond liability, whereas the refunding gain or loss is reported as a deferred inflow or outflow. In the governmental funds, bond discounts, premiums and refunding gain or loss are reported as other financing sources or uses in the year that the bonds are issued.

O. **Medicaid Claims**

Physicians, hospitals, pharmacists, and others who provide services to public assistance recipients and other individuals enrolled in the Medical Assistance Program, are entitled to reimbursement of the defined cost of such services through the Federal, State and locally-funded Medicaid programs. The County participates in a state-wide system to process and pay such claims.
1. **Background and Summary of Significant Accounting Policies (continued)**

**P. Accounting and Reporting Change**

In March 2012, GASB issued GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, effective for fiscal year ending December 31, 2013. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The County has implemented this Statement for fiscal year ending December 31, 2013. The effect of implementation resulted in a decrease in beginning net position of $7.5 million for governmental activities and $1.4 million for business type activities. Within business-type activities, the effect was a decrease of $85 thousand in the solid waste fund, a decrease of $327 thousand in the airport fund and a decrease of $981 thousand in the pure waters fund. The effect of the implementation of this Statement also resulted in a reclassification of certain assets and liabilities to deferred inflows and outflows as shown on the Statement of Net Position, the Statement of Net Position - Proprietary Funds and the Governmental Funds Balance Sheet.

Three non-major component units of the County, Monroe Security and Safety Systems (M3S), Upstate Telecommunication Corporation (UTC) and Monroe Newpower Corporation have also implemented Statement No. 65 for fiscal year ending December 31, 2013. The effect of implementation resulted in a decrease in beginning net position of $2.1 million for these three component units. M3S and UTC were further impacted by the implementation of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, for fiscal year ending December 31, 2013. Implementation of this standard was necessary due to the change in reporting standards applied to these two component units. Both entities converted from a FASB (financial accounting standards) presentation to a GASB (government accounting standards) presentation. The implementation of this standard resulted in an increase in beginning net position of $4.3 million for these two component units.

In March 2012, GASB issued GASB Statement No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*, effective for fiscal year ending December 31, 2013. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance. This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the general fund and the internal service fund type. This Statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. This Statement had no impact on the County’s financial statements for the year ended December 31, 2013.

In June 2012, GASB issued GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statements No. 25*, effective for fiscal year ending December 31, 2014 and Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, effective for fiscal year ending December 31, 2015. In November 2013, GASB issued GASB Statement No 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, effective for fiscal year ending December 31, 2015. The objective of Statement No 67 is to improve financial reporting by state and local governmental pension plans, establishing requirements for pension plans that are administered through trusts. Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions as well as non-employer governments that have a legal obligation to contribute to those plans. Statement No. 71 addresses an issue regarding application of the transition provisions of Statement No. 68. We are reviewing the impact of adopting this Statement, and we do not expect that it will have a material impact on our financial condition or results of operation.

In January 2013, GASB issued GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, effective for fiscal year ending December 31, 2014. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combination includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. We are reviewing the impact of adopting this Statement, and we do not expect that it will have a material impact on our financial condition or results of operation.
1. Background and Summary of Significant Accounting Policies (continued)

P. Accounting and Reporting Change (continued)

In April 2013, GASB issued GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, effective for fiscal year ending December 31, 2014. This Statement improves accounting and financial reporting by state and local governments that extend and receive non-exchange financial guarantees. We are reviewing the impact of adopting this Statement, and we do not expect that it will have a material impact on our financial condition or results of operation.

The impact of the adoption of GASB Statement Nos. 53 and 65 and the change in accounting principle has the following effect on the statement of activities (000’s omitted):

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
<th>Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>As originally presented</td>
<td>$74,409</td>
<td>351,448</td>
<td>425,857</td>
<td>485,749</td>
</tr>
<tr>
<td>Adoption of GASB 53</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,269</td>
</tr>
<tr>
<td>Adoption of GASB 65</td>
<td>(7,521)</td>
<td>(1,393)</td>
<td>(8,914)</td>
<td>(2,130)</td>
</tr>
<tr>
<td>As restated</td>
<td>$66,888</td>
<td>350,055</td>
<td>416,943</td>
<td>487,888</td>
</tr>
</tbody>
</table>

Q. Use of Estimates

The preparation of the basic financial statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses/expenditures during the year. Actual results could differ from those estimates.

R. Net Position/Fund Balance

Net Position

Net Position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted and unrestricted. Net investment in capital assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through State statute.

As of December 31, 2013 these restrictions include:

Debt Service - represents resources that have been legally restricted for debt service payments that will be made in future periods.

Capital Projects – represents funds restricted for major capital acquisitions and construction activities through borrowings or contributions.

Nonexpendable - represents the net position whose use is subject to externally imposed conditions and the County must maintain them in perpetuity.

Expendable – represents the net position whose use is subject to externally imposed conditions that can be fulfilled by the actions or by the passage of time.
1. **Background and Summary of Significant Accounting Policies (continued)**

   R. **Net Position/Fund Balance (continued)**

   - **Grant, Trusts and Other Purposes** - represents available grant, trust and other funds which are restricted to meet legal State or Federal requirements and other purposes.

   - **Passenger Facility Charges** - represents the cumulative unexpended passenger facility charge amounts reflected as restricted net position to be used for Federal Aviation Administration approved projects.

   When net position resources are available for a specific purpose in more than one classification, it is the County's practice to use restricted funds first.

**Fund Balance**

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable** – amounts that are not in spendable form (such as inventory and prepaids) or are legally or contractually required to be maintained intact.

- **Restricted** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

- **Committed** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (County Legislature – by resolution); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

- **Assigned** – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body (County Legislature) or by an official (Director of Finance) to which the governing body delegates the authority. This category of fund balance also represents the residual amounts not otherwise reported as unspendable, restricted, or committed in governmental funds outside of the General Fund.

- **Unassigned** – amounts that have not been assigned to another fund or are not restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in more than one classification, it is the County’s practice to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.
1. Background and Summary of Significant Accounting Policies (continued)

R. Net Position/Fund Balance (continued)

As of December 31, 2013 Governmental Fund Balances were classified as follows (000’s omitted):

<table>
<thead>
<tr>
<th>category</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory</td>
<td>$1,691</td>
<td>697</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>1,103</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Nonspendable</td>
<td>2,794</td>
<td>697</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>category</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jail Trust Funds</td>
<td>-</td>
<td>5,899</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>2,645</td>
</tr>
<tr>
<td>STOP DWI</td>
<td>663</td>
<td>-</td>
<td>12,883</td>
</tr>
<tr>
<td>Handicapped Parking</td>
<td>49</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Programs</td>
<td>3,689</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>-</td>
<td>-</td>
<td>17,512</td>
</tr>
<tr>
<td>Total Restricted</td>
<td>4,401</td>
<td>5,899</td>
<td>2,645</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>category</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unspent Contract Encumbrances</td>
<td>3,110</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Green Space Initiative</td>
<td>-</td>
<td>325</td>
<td>-</td>
</tr>
<tr>
<td>Trust Funds</td>
<td>-</td>
<td>1,388</td>
<td>-</td>
</tr>
<tr>
<td>Total Committed</td>
<td>3,110</td>
<td>1,713</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>category</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assigned</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unspent Purchase Order Encumbrances</td>
<td>917</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>2,201</td>
</tr>
<tr>
<td>Appropriated Library Fund</td>
<td>-</td>
<td>200</td>
<td>-</td>
</tr>
<tr>
<td>Road Fund</td>
<td>-</td>
<td>14</td>
<td>-</td>
</tr>
<tr>
<td>Library Fund</td>
<td>-</td>
<td>574</td>
<td>-</td>
</tr>
<tr>
<td>Total Assigned</td>
<td>917</td>
<td>790</td>
<td>2,201</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>category</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unassigned</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Fund Balance (Deficit)</td>
<td>$11,239</td>
<td>9,099</td>
<td>4,846</td>
</tr>
</tbody>
</table>

(000's omitted)
2. **Real Property Tax**

   Section 10 of Article VIII of the State Constitution dictates the amount which may be raised in the County by tax on real property, in any fiscal year, for County purposes. This amount may not exceed 1.5 percent of the five year average full valuation of taxable real property of the County, less certain deductions as specified within.

   The computation in accordance with the constitutional provision for the December 31, 2013 budget is (000's omitted):

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Five year average full valuation of taxable real property</td>
<td>$38,687,746</td>
</tr>
<tr>
<td>Tax limit (1.5% of 5-year average full valuation of property)</td>
<td>580,316</td>
</tr>
<tr>
<td>Total Tax Levy</td>
<td>348,240</td>
</tr>
<tr>
<td>Less: Exclusions from tax limit</td>
<td>42,158</td>
</tr>
<tr>
<td>Total tax levy subject to taxing power limit</td>
<td>306,082</td>
</tr>
<tr>
<td>Tax margin (Unused Taxing Power)</td>
<td>$274,234</td>
</tr>
</tbody>
</table>

Real property taxes include the property tax levy, delinquent taxes, and sales tax attributable to the towns in consideration for credits given the towns' residents on their property tax bills. County real property taxes are levied annually and become a lien on January 1. Taxes for County purposes are levied together with taxes for town and town special district purposes, and with user charges of the various Pure Waters districts. The towns and special districts, as well as the Pure Waters districts, receive the full amount of their levies annually out of the first amounts collected on the combined bills. The County issues a warrant to each town's receiver or collector exclusively empowering them to collect both County and town charges.

   The warrants, which initially expire on January 31, may be (and are, as a matter of practice) extended to June 1, after which collection and enforcement procedures revert to the County Treasurer. The Monroe County Tax Act also empowers the City Treasurer to collect County taxes and user fees, levied on property situated within the City of Rochester, through February 15. Unlike procedures in effect for the towns, the County Treasurer also collects County taxes and fees on property situated in the City concurrently with the City Treasurer. Full payments are due before February 10. After February 10, interest accrues at a rate of 1.5% per month. The County also allows for installment payments with accrued interest on February 28, March 31, and April 30.

   On August 20 of each year, the County purchases the tax liens on all properties for which there are unpaid property taxes. The tax lien, if still unpaid upon the expiration of one year from the August 20 tax sale date, qualifies the subject property for tax foreclosure proceedings. Unpaid taxes resulting from tax levies, which are identified as tax sale certificates, are required to be reported as deferred inflows of resources on the basis that they are not available to finance current operations. Those collected within the first sixty days of 2014 are recorded as revenue at the governmental fund level. For the governmental activities, all uncollected tax sale certificates are recorded as revenue in the year levied.

3. **Sales Tax**

   Monroe County and the State of New York each currently impose sales and use tax. The State of New York imposes a sales and use tax of four percent and the County imposes four percent making a total of eight percent imposed within the County. The County's sales and use tax is composed of an original three percent and an additional one percent authorized by State law. The current law provides for continuation of the additional one percent through November 30, 2015.

   The County's original three percent tax is allocated through a complex formula among the City of Rochester (approximately 35.6 percent), the towns and villages (approximately 29.2 percent) and suburban school districts (approximately 17.9 percent) with the County retaining the balance (approximately 17.3 percent). The additional one percent tax is allocated through another sharing formula whereby the towns (3 percent), villages (1.25 percent) and school districts (5 percent) each receive a percentage share. The remaining balance of the additional one percent is divided between the City of Rochester and the County so that when added to the original three percent tax, the total share (4 percent) for the City of Rochester and the County is equal.
3. Sales Tax (continued)

The County recognizes as sales tax revenue the entire four percent in the general fund. The subsequent payments to the County’s partners are recognized as general fund general government expenditures.

Beginning in 2008, Monroe County opted to participate in the New York State program to swap sales tax receipts to cover the local cost of Medicaid. The New York State Tax Commissioner determined that 1.61% of Monroe County sales tax rate (4.0%) would be used to pay for Medicaid. The remaining 2.39% of the sales tax rate was distributed to the County. Sales tax swapped by New York State is recognized as general fund health and welfare expenditures. In 2008, the County distribution to the City of Rochester, towns and villages was based on the pre-swap revenue amount, whereas the amount distributed to school districts was based on the post-swap revenue amount. Subsequent to 2008, the distribution to the school districts was based on the pre-swap revenue amount. The difference between the pre and post swap revenue amount for school districts for 2008 amounted to $29.1 million. Based on a settlement agreement between the County and the school districts, this amount, with interest, is to be repaid over five years starting in 2010. The remaining portion of this liability, to be paid in 2014, has been recognized in the governmental funds and on the government-wide financial statements and as an expenditure in the governmental funds in 2013.

Monroe County opted out of the Medicaid swap program with New York State, effective January 1, 2013.

4. Deposits and Investments

A. Deposit and Investment Policies

The County maintains an investment and deposit policy, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; conformance with federal, state and other legal requirements; provide sufficient liquidity of invested funds in order to meet obligations as they become due; and attainment of a market rate of return. Oversight of investment activity is the responsibility of the Director of Finance – Chief Financial Officer.

B. Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County has no long-term investments that expose it to significant interest rate risk.

C. Credit Risk

For investments, credit risk is the risk that in the event of a failure of a counterparty, the County may not be able to recover the value of its investments. New York State General Municipal Law and the County’s Investment and Deposit Policy authorize the County to purchase the following types of investments:

- Obligations of the United States of America
- Obligations guaranteed by the United States of America where payment of principal and interest are guaranteed by the United States of America
- Obligations of the State of New York
- Special time deposit accounts
- Certificates of Deposits
- Repurchase agreements limited to obligations of the United States of America, or obligations whose principal and interest are fully guaranteed, or insured by the United States of America. The term of each agreement shall generally not exceed 180 days. The agreement shall be confirmed in writing by the seller, and each security purchased under the agreement shall be specifically identified, segregated from the assets of the seller and delivered for safekeeping into an account designated and controlled by the County. Also, each seller shall enter into a master Repurchase Agreement with the County which shall specify the rights and obligations of the County and the Seller in all transactions
- Obligations of public authorities, public housing authorities, urban renewal agencies, and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments
COUNTY OF MONROE, NEW YORK
Notes to Basic Financial Statements
Year Ended December 31, 2013

4. Deposits and Investments (continued)

C. Credit Risk (continued)

Obligations issued pursuant to New York State Local Finance Law Section 24.00 and 25.00 (with approval of the New York State Comptroller) by any municipality, school district or district corporation other than the County of Monroe, New York

The County has no investments that expose it to significant credit risk.

D. Custodial Credit Risk

1. Deposits

For deposits, custodial credit risk is the risk that in the event of a failure of a depository financial institution, the County may not recover its deposits. In accordance with New York State General Municipal Law and the County’s Investment and Deposit Policy, all deposits of the County including certificates of deposits and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by a pledge of securities with an aggregate value equal to the aggregate amount of deposits. The County restricts the securities to the following eligible items: (a) obligations issued, or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation; (b) obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, and the African Development Bank; (c) obligations partially insured or guaranteed by any agency of the United States of America; (d) obligations issued or fully insured or guaranteed by the State of New York, obligations issued by municipal corporation, school district or district corporation of New York State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public monies; (e) obligations issued by states (other than the State of New York) of the United States rated in one of the two highest rating categories by at least one Nationally Recognized Statistical Rating Organization; (f) obligations of Puerto Rico rated in the highest rating category by at least one Nationally Recognized Statistical Rating Organization; (g) obligations of counties, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the two highest categories by at least one Nationally Recognized Statistical Rating Organization; (h) obligations of domestic corporations rated in one of the two highest rating categories by at least one Nationally Recognized Statistical Rating Organization; and (i) Zero coupon obligations of the United States of America marketed as “treasury strips”.

As of December 31, 2013, $125.2 million of the County’s deposits of $128.0 million, which are included in cash and cash equivalents, was exposed to custodial credit risk. This credit risk was uninsured and collateralized by securities or money market fund held by the pledging bank’s trust department not in the County’s name. The difference is insured under the provisions of the Federal Deposit Insurance Act.

2. Investments

For investments, custodial credit risk is the risk that a government will not be able to recover the value of an investment or collateral securities that are in the possession of an outside party if the counterparty to the transaction fails. The County’s Investment and Deposit Policy requires that all investments be registered or insured in the County’s name and held in the custody of the bank or the bank’s trust department. The County requires that all repurchase agreements be limited to obligations of the United States of America or obligations whose principal and interest are fully guaranteed, or insured by the United States of America. At year end, the County had no custodial credit risk related to repurchase agreements since no repurchase agreements were purchased or outstanding during 2013.

E. Concentration of Credit Risk

The County places no limit on the amount that may be invested in any one issuer. At year end, the County had no investments.
5. **Custodial Accounts**

Custodial assets refer to cash and cash equivalents held by the County for a third party. The Monroe Community Hospital holds $599 thousand of funds owned by its patients and residents at the end of 2013.

6. **Funds Held by Trustee**

Funds held by trustee for the primary government refer to cash and investments held by a third party for the County. The funds held by trustee are not subject to the County’s Investment and Deposit Policy. As of December 31, 2013, the County has no funds held by trustee.

7. **Restricted Cash and Cash Equivalents**

Certain County cash and cash equivalents, excluding funds held by trustee, custodial accounts, and securities and retained percentages as of December 31, 2013 are restricted to the following uses (000's omitted):

<table>
<thead>
<tr>
<th>Restricted Cash and Cash Equivalents</th>
<th>Capital Projects</th>
<th>Debt Service</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$ -</td>
<td>15,000</td>
<td>-</td>
<td>15,000</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>17,487</td>
<td>-</td>
<td>17,487</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>18,442</td>
<td>-</td>
<td>-</td>
<td>18,442</td>
</tr>
<tr>
<td>Total Non-major Governmental Funds</td>
<td>18,442</td>
<td>17,487</td>
<td>-</td>
<td>35,929</td>
</tr>
<tr>
<td>Internal Service</td>
<td>4,710</td>
<td>165</td>
<td>-</td>
<td>4,875</td>
</tr>
<tr>
<td>Total Governmental Activities</td>
<td>23,152</td>
<td>32,652</td>
<td>-</td>
<td>55,804</td>
</tr>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste</td>
<td>1,106</td>
<td>480</td>
<td>-</td>
<td>1,586</td>
</tr>
<tr>
<td>Airport</td>
<td>3,202</td>
<td>-</td>
<td>-</td>
<td>3,202</td>
</tr>
<tr>
<td>Hospital</td>
<td>1,114</td>
<td>-</td>
<td>-</td>
<td>1,114</td>
</tr>
<tr>
<td>Pure Waters</td>
<td>6,228</td>
<td>-</td>
<td>-</td>
<td>6,228</td>
</tr>
<tr>
<td>Total Business-type Activities</td>
<td>11,650</td>
<td>480</td>
<td>-</td>
<td>12,130</td>
</tr>
<tr>
<td><strong>Fiduciary Funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agency</td>
<td>-</td>
<td>-</td>
<td>21,040</td>
<td>21,040</td>
</tr>
<tr>
<td>Private Purpose Trust</td>
<td>-</td>
<td>-</td>
<td>119</td>
<td>119</td>
</tr>
<tr>
<td>Total Fiduciary Funds</td>
<td>-</td>
<td>-</td>
<td>21,159</td>
<td>21,159</td>
</tr>
<tr>
<td><strong>Total Restricted Cash and Cash Equivalents</strong></td>
<td>$ 34,802</td>
<td>33,132</td>
<td>21,159</td>
<td>89,093</td>
</tr>
</tbody>
</table>

Restrictions for capital projects mainly represent funds raised through debt issuances for this purpose. Restrictions for debt service represent interest earned, unexpended proceeds and/or other assets specifically required under New York State’s Local Finance Law to reduce future debt service payments. Restrictions for agency funds are primarily composed of third-party medical insurance and mortgage tax monies.
8. Receivables and Payables

A. Receivables

As of December 31, 2013 receivables are summarized as follows (000’s omitted):

<table>
<thead>
<tr>
<th>Accounts Receivable</th>
<th>Taxes</th>
<th>Returned School Assessments</th>
<th>Other Accounts Receivable</th>
<th>Allowance for Doubtful Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>5,545</td>
<td>18,891</td>
<td>1,848</td>
<td>-</td>
<td>26,284</td>
</tr>
<tr>
<td>Nonmajor Governmental:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Revenue</td>
<td>-</td>
<td>-</td>
<td>451</td>
<td>-</td>
<td>451</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>39,046</td>
<td>(28,809)</td>
<td>10,237</td>
</tr>
<tr>
<td>Total Nonmajor Governmental</td>
<td>-</td>
<td>-</td>
<td>39,497</td>
<td>(28,809)</td>
<td>10,688</td>
</tr>
<tr>
<td>Internal Service</td>
<td>-</td>
<td>-</td>
<td>45</td>
<td>-</td>
<td>45</td>
</tr>
<tr>
<td>Total Governmental Activities</td>
<td>5,545</td>
<td>18,891</td>
<td>41,390</td>
<td>(28,809)</td>
<td>37,017</td>
</tr>
<tr>
<td>Business-type Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste</td>
<td>-</td>
<td>-</td>
<td>2,812</td>
<td>-</td>
<td>2,812</td>
</tr>
<tr>
<td>Airport</td>
<td>-</td>
<td>-</td>
<td>622</td>
<td>-</td>
<td>622</td>
</tr>
<tr>
<td>Hospital</td>
<td>-</td>
<td>-</td>
<td>15,702</td>
<td>(2,007)</td>
<td>13,695</td>
</tr>
<tr>
<td>Pure Waters</td>
<td>-</td>
<td>-</td>
<td>593</td>
<td>-</td>
<td>593</td>
</tr>
<tr>
<td>Energy</td>
<td>-</td>
<td>-</td>
<td>40</td>
<td>-</td>
<td>40</td>
</tr>
<tr>
<td>Total Business-type Activities</td>
<td>-</td>
<td>-</td>
<td>19,769</td>
<td>(2,007)</td>
<td>17,762</td>
</tr>
<tr>
<td>Total Accounts Receivable</td>
<td>5,545</td>
<td>18,891</td>
<td>61,159</td>
<td>(30,816)</td>
<td>54,779</td>
</tr>
</tbody>
</table>

Accounts receivable as of December 31, 2013 for governmental activities are comprised mainly of property tax and assessments of $5.5 million and returned school taxes of $18.9 million. The nonmajor governmental funds receivable of $39.5 million is comprised primarily of an amount billed to the Greater Rochester Outdoor Sports Facility Corporation for stadium related debt service, of which $28.8 million is in allowance for doubtful accounts, and Tobacco Settlement Revenues due to MTASC of $10.2 million. Business-type activity accounts receivable are comprised primarily of $2.8 million for solid waste user fees, and $13.7 million, net relating to patient accounts and third-party settlements in the Hospital.

B. Accounts Payable and Accrued Liabilities

The accounts payable and accrued liabilities balances in governmental activities include approximately 64 percent payable to vendors and 36 percent accrued salaries and benefits. The accounts payable and accrued liabilities in the business-type activities include approximately 63 percent payable to vendors and 37 percent accrued salaries and benefits. The accounts payable and accrued liabilities balances in governmental funds include approximately 71 percent payable to vendors and 29 percent accrued salaries and benefits. The accounts payable and accrued liabilities balances in proprietary funds approximate 21 percent payable to vendors and 79 percent accrued salaries and benefits.

C. Deferred Inflows/Unearned Revenues

At the governmental fund level, revenues that are measurable but not available to finance current operations have been reported as deferred inflows. Unearned revenues in the general fund as of December 31, 2013 include state aid advances for social services and mental health programs. Deferred inflows in the general and non-major governmental funds represent property tax receivables and MTASC tobacco proceeds, respectively.
9. Capital Assets

Capital asset activity for the County’s governmental activities consists of the following for the year ended December 31, 2013 (000’s omitted):

### Capital Asset Activity – Governmental Activities

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Capitalization of AuC</th>
<th>Retirements</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Nondepreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$22,734</td>
<td>642</td>
<td>-</td>
<td>-</td>
<td>23,376</td>
</tr>
<tr>
<td>Assets under Construction</td>
<td>35,882</td>
<td>37,806</td>
<td>(45,703)</td>
<td>-</td>
<td>27,985</td>
</tr>
<tr>
<td><strong>Total Nondepreciable Assets</strong></td>
<td>58,616</td>
<td>38,448</td>
<td>(45,703)</td>
<td>-</td>
<td>51,361</td>
</tr>
<tr>
<td><strong>Depreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>172,707</td>
<td>215</td>
<td>-</td>
<td>-</td>
<td>172,922</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>920,647</td>
<td>33,695</td>
<td>-</td>
<td>(19,222)</td>
<td>935,120</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>226,133</td>
<td>13,079</td>
<td>-</td>
<td>(12)</td>
<td>239,200</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>110,217</td>
<td>5,333</td>
<td>-</td>
<td>(3,495)</td>
<td>112,055</td>
</tr>
<tr>
<td><strong>Total Depreciable Assets</strong></td>
<td>1,429,704</td>
<td>52,322</td>
<td>-</td>
<td>(22,729)</td>
<td>1,459,297</td>
</tr>
<tr>
<td><strong>Total Investments in Capital Assets</strong></td>
<td>1,488,320</td>
<td>90,770</td>
<td>(45,703)</td>
<td>(22,729)</td>
<td>1,510,658</td>
</tr>
<tr>
<td><strong>Less Accumulated Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>(91,402)</td>
<td>(4,610)</td>
<td>-</td>
<td>-</td>
<td>(96,012)</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>(477,907)</td>
<td>(19,736)</td>
<td>-</td>
<td>8,932</td>
<td>(488,711)</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>(115,510)</td>
<td>(10,418)</td>
<td>-</td>
<td>11</td>
<td>(125,917)</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>(77,237)</td>
<td>(6,127)</td>
<td>-</td>
<td>2,216</td>
<td>(81,148)</td>
</tr>
<tr>
<td><strong>Total Accumulated Depreciation</strong></td>
<td>(762,056)</td>
<td>(40,891)</td>
<td>-</td>
<td>11,159</td>
<td>(791,788)</td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
<td>$726,264</td>
<td>49,879</td>
<td>(45,703)</td>
<td>(11,570)</td>
<td>718,870</td>
</tr>
</tbody>
</table>

Assets under Construction (AuC) include work in progress on buildings, improvements, infrastructure and equipment.

Depreciation expense was charged to functions/programs of the County for the year ended December 31, 2013 as follows (000’s omitted):

### Depreciation Expense Charged to Functions / Programs

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$8,388</td>
</tr>
<tr>
<td>Public safety</td>
<td>8,356</td>
</tr>
<tr>
<td>Health and welfare</td>
<td>472</td>
</tr>
<tr>
<td>Culture, recreation and education</td>
<td>3,477</td>
</tr>
<tr>
<td>Transportation</td>
<td>20,123</td>
</tr>
<tr>
<td>Sanitation</td>
<td>75</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$40,891</td>
</tr>
</tbody>
</table>
9. **Capital Assets (continued)**

Capital asset activity of the County’s *business-type activities* consists of the following for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Capital Asset Activity – Business-type Activities</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Capitalization of AuC</th>
<th>Retirements</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Nondepreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$27,270</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>27,270</td>
</tr>
<tr>
<td>Assets under Construction</td>
<td>31,255</td>
<td>28,651</td>
<td>(31,120)</td>
<td>-</td>
<td>28,786</td>
</tr>
<tr>
<td><strong>Total Nondepreciable Assets</strong></td>
<td>58,525</td>
<td>28,651</td>
<td>(31,120)</td>
<td>-</td>
<td>56,056</td>
</tr>
<tr>
<td><strong>Depreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>192,787</td>
<td>2,250</td>
<td>-</td>
<td>-</td>
<td>195,037</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>690,150</td>
<td>17</td>
<td>-</td>
<td>-</td>
<td>690,167</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>423,407</td>
<td>27,830</td>
<td>-</td>
<td>(739)</td>
<td>450,498</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>118,184</td>
<td>4,996</td>
<td>-</td>
<td>(2,145)</td>
<td>121,035</td>
</tr>
<tr>
<td><strong>Total Depreciable Assets</strong></td>
<td>1,424,528</td>
<td>35,093</td>
<td>-</td>
<td>(2,884)</td>
<td>1,456,737</td>
</tr>
<tr>
<td><strong>Total Investments in Capital Assets</strong></td>
<td>1,483,053</td>
<td>63,744</td>
<td>(31,120)</td>
<td>(2,884)</td>
<td>1,512,793</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>(139,581)</td>
<td>(4,697)</td>
<td>-</td>
<td>-</td>
<td>(144,278)</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>(487,541)</td>
<td>(23,357)</td>
<td>-</td>
<td>-</td>
<td>(510,898)</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>(206,065)</td>
<td>(20,493)</td>
<td>-</td>
<td>731</td>
<td>(225,827)</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>(102,793)</td>
<td>(3,038)</td>
<td>-</td>
<td>2,007</td>
<td>(103,824)</td>
</tr>
<tr>
<td><strong>Total Accumulated Depreciation</strong></td>
<td>(935,980)</td>
<td>(51,585)</td>
<td>-</td>
<td>2,738</td>
<td>(984,827)</td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
<td>$547,073</td>
<td>12,159</td>
<td>(31,120)</td>
<td>(146)</td>
<td>527,966</td>
</tr>
</tbody>
</table>

Assets under Construction (AuC) include work in progress on buildings, improvements, infrastructure and equipment.
9. Capital Assets (continued)

Capital asset activity of the County’s solid waste enterprise fund consists of the following for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Solid Waste Enterprise Fund – Capital Asset Activity</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Capitalization of AuC</th>
<th>Retirements</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Nondepreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$6,324</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,324</td>
</tr>
<tr>
<td>Assets under Construction</td>
<td>820</td>
<td>842</td>
<td>-</td>
<td>-</td>
<td>1,662</td>
</tr>
<tr>
<td>Total Nondepreciable Assets</td>
<td>7,144</td>
<td>842</td>
<td>-</td>
<td>-</td>
<td>7,986</td>
</tr>
<tr>
<td><strong>Depreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>11,375</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,375</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>57,362</td>
<td>-</td>
<td>(4)</td>
<td></td>
<td>57,358</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>3,142</td>
<td>6</td>
<td>(323)</td>
<td></td>
<td>2,825</td>
</tr>
<tr>
<td>Total Depreciable Assets</td>
<td>71,879</td>
<td>6</td>
<td>(327)</td>
<td></td>
<td>71,558</td>
</tr>
<tr>
<td><strong>Total Investments in Capital Assets</strong></td>
<td>79,023</td>
<td>848</td>
<td>(327)</td>
<td></td>
<td>79,544</td>
</tr>
<tr>
<td><strong>Less Accumulated Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>(10,817)</td>
<td>(53)</td>
<td>-</td>
<td>(10,870)</td>
<td></td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>(47,089)</td>
<td>(2,836)</td>
<td>2</td>
<td>(49,923)</td>
<td></td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>(2,513)</td>
<td>(53)</td>
<td>323</td>
<td>(2,243)</td>
<td></td>
</tr>
<tr>
<td>Total Accumulated Depreciation</td>
<td>(60,419)</td>
<td>(2,942)</td>
<td>325</td>
<td>(63,036)</td>
<td></td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
<td>$18,604</td>
<td>(2,094)</td>
<td>(2)</td>
<td></td>
<td>16,508</td>
</tr>
</tbody>
</table>

Assets under Construction (AuC) include work in progress on improvements and equipment.
9. **Capital Assets (continued)**

Capital asset activity of the County’s airport enterprise fund consists of the following for the year ended December 31, 2013 (000’s omitted):

### Airport Enterprise Fund – Capital Asset Activity

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Capitalization of AuC</th>
<th>Retirements</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Nondepreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$18,466</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>18,466</td>
</tr>
<tr>
<td>Assets under Construction</td>
<td>9,650</td>
<td>11,239</td>
<td>(16,635)</td>
<td>-</td>
<td>4,254</td>
</tr>
<tr>
<td><strong>Total Nondepreciable Assets</strong></td>
<td>28,116</td>
<td>11,239</td>
<td>(16,635)</td>
<td>-</td>
<td>22,720</td>
</tr>
<tr>
<td><strong>Depreciable Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>22,723</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>22,723</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>260,257</td>
<td>16,593</td>
<td>-</td>
<td>(734)</td>
<td>276,116</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>11,292</td>
<td>2,155</td>
<td>-</td>
<td>(866)</td>
<td>12,581</td>
</tr>
<tr>
<td><strong>Total Depreciable Assets</strong></td>
<td>294,272</td>
<td>18,748</td>
<td>-</td>
<td>(1,600)</td>
<td>311,420</td>
</tr>
<tr>
<td><strong>Total Investments in Capital Assets</strong></td>
<td>322,388</td>
<td>29,987</td>
<td>(16,635)</td>
<td>(1,600)</td>
<td>334,140</td>
</tr>
<tr>
<td><strong>Less Accumulated Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>(14,028)</td>
<td>(623)</td>
<td>-</td>
<td>-</td>
<td>(14,651)</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
<td>(120,736)</td>
<td>(12,026)</td>
<td>-</td>
<td>728</td>
<td>(132,034)</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>(8,809)</td>
<td>(410)</td>
<td>-</td>
<td>844</td>
<td>(8,375)</td>
</tr>
<tr>
<td><strong>Total Accumulated Depreciation</strong></td>
<td>(143,573)</td>
<td>(13,059)</td>
<td>-</td>
<td>1,572</td>
<td>(155,060)</td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
<td>$178,815</td>
<td>16,928</td>
<td>(16,635)</td>
<td>(28)</td>
<td>179,080</td>
</tr>
</tbody>
</table>

Assets under Construction (AuC) include work in progress on improvements.
9. **Capital Assets (continued)**

Capital asset activity of the County’s hospital enterprise fund consists of the following for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Hospital Enterprise Fund – Capital Asset Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business-type Activities:</strong></td>
</tr>
<tr>
<td>Nondepreciable Assets</td>
</tr>
<tr>
<td>Land</td>
</tr>
<tr>
<td>Beginning Balance</td>
</tr>
<tr>
<td>$109</td>
</tr>
<tr>
<td>Assets under Construction</td>
</tr>
<tr>
<td>1,823</td>
</tr>
<tr>
<td>Total Nondepreciable Assets</td>
</tr>
<tr>
<td>1,932</td>
</tr>
<tr>
<td>Depreciable Assets</td>
</tr>
<tr>
<td>Buildings</td>
</tr>
<tr>
<td>90,618</td>
</tr>
<tr>
<td>Infrastructure</td>
</tr>
<tr>
<td>3,597</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
</tr>
<tr>
<td>48,844</td>
</tr>
<tr>
<td>Total Depreciable Assets</td>
</tr>
<tr>
<td>143,059</td>
</tr>
<tr>
<td>Total Investments in Capital Assets</td>
</tr>
<tr>
<td>144,991</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
</tr>
<tr>
<td>Buildings</td>
</tr>
<tr>
<td>(72,208)</td>
</tr>
<tr>
<td>Infrastructure</td>
</tr>
<tr>
<td>(2,669)</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
</tr>
<tr>
<td>(42,543)</td>
</tr>
<tr>
<td>Total Accumulated Depreciation</td>
</tr>
<tr>
<td>(117,420)</td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
</tr>
<tr>
<td>$27,571</td>
</tr>
</tbody>
</table>

Assets under Construction (AuC) include work in progress on buildings, infrastructure and equipment.
COUNTY OF MONROE, NEW YORK  
Notes to Basic Financial Statements  
Year Ended December 31, 2013

## 9. Capital Assets (continued)

Capital asset activity of the County’s pure waters enterprise fund consists of the following for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Pure Waters Enterprise Fund – Capital Asset Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
</tr>
<tr>
<td>-------------------</td>
</tr>
<tr>
<td><strong>Nondepreciable Assets</strong></td>
</tr>
<tr>
<td>Land</td>
</tr>
<tr>
<td>Assets under Construction</td>
</tr>
<tr>
<td>Total Nondepreciable Assets</td>
</tr>
<tr>
<td><strong>Depreciable Assets</strong></td>
</tr>
<tr>
<td>Buildings</td>
</tr>
<tr>
<td>Infrastructure</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
</tr>
<tr>
<td><strong>Total Depreciable Assets</strong></td>
</tr>
<tr>
<td><strong>Total Investments in Capital Assets</strong></td>
</tr>
<tr>
<td><strong>Less Accumulated Depreciation</strong></td>
</tr>
<tr>
<td>Buildings</td>
</tr>
<tr>
<td>Infrastructure</td>
</tr>
<tr>
<td>Improvements other than Buildings</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
</tr>
<tr>
<td><strong>Total Accumulated Depreciation</strong></td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
</tr>
</tbody>
</table>

Assets under Construction (AuC) include work in progress on buildings, improvements and infrastructure.
10. Indebtedness and Certain Long-term Obligations

A. Short Term Indebtedness

The County had a total of $122 million in outstanding notes payable as of December 31, 2013. This was comprised of $47 million of bond anticipation notes (BANS) and $75 million of revenue anticipation notes (RANS).

During 2013, the County issued a total of $47 million in bond anticipation notes. $4 million were to renew previously issued bond anticipation notes for the Airport enterprise fund. $4 million in new bond anticipation notes were issued for the Airport enterprise fund and the remaining $39 million in new funds were issued for various other county projects. The County also issued a total of $75 million in revenue anticipation notes, which provided $58 million of working capital for the general fund and $17 million for the Monroe Community Hospital enterprise fund. The issuance of the revenue anticipation notes was necessary due to the delay in receiving various state and federal aid.

The following is a summary of changes in notes payable for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Change in Notes Payable - Primary Government</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Project Funds-Bond Anticipation Notes</td>
<td>$</td>
<td>24,125</td>
<td>-</td>
<td>24,125</td>
</tr>
<tr>
<td>Internal Service Funds-Bond Anticipation Notes</td>
<td>-</td>
<td>2,219</td>
<td>-</td>
<td>2,219</td>
</tr>
<tr>
<td>General Fund-Revenue Anticipation Notes</td>
<td>58,000</td>
<td>58,000</td>
<td>(58,000)</td>
<td>58,000</td>
</tr>
<tr>
<td><strong>Total Governmental Activities</strong></td>
<td>58,000</td>
<td>84,344</td>
<td>(58,000)</td>
<td>84,344</td>
</tr>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pure Waters-Bond Anticipation Notes</td>
<td>-</td>
<td>9,664</td>
<td>-</td>
<td>9,664</td>
</tr>
<tr>
<td>Solid Waste-Bond Anticipation Notes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Airport-Bond Anticipation Notes</td>
<td>9,000</td>
<td>8,000</td>
<td>(9,000)</td>
<td>8,000</td>
</tr>
<tr>
<td>Hospital-Bond Anticipation Notes</td>
<td>-</td>
<td>2,992</td>
<td>-</td>
<td>2,992</td>
</tr>
<tr>
<td>Hospital-Revenue Anticipation Notes</td>
<td>17,000</td>
<td>17,000</td>
<td>(17,000)</td>
<td>17,000</td>
</tr>
<tr>
<td><strong>Total Business-type Activities</strong></td>
<td>26,000</td>
<td>37,656</td>
<td>(26,000)</td>
<td>37,656</td>
</tr>
<tr>
<td><strong>Total Notes Payable</strong></td>
<td>$ 84,000</td>
<td>122,000</td>
<td>(84,000)</td>
<td>122,000</td>
</tr>
</tbody>
</table>
10. **Indebtedness and Certain Long-term Obligations (continued)**

   A. **Short Term Indebtedness (continued)**

   The following is a summary of notes payable as of December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Notes Payable – Primary Government</th>
<th>Issue Date</th>
<th>Interest Rate</th>
<th>Final Maturity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue Anticipation Notes</td>
<td>11/7/2013</td>
<td>0.86%</td>
<td>4/7/2014</td>
<td>$ 58,000</td>
</tr>
<tr>
<td>Public Improvement Bond Anticipation Notes</td>
<td>7/10/2013</td>
<td>0.84%</td>
<td>7/9/2014</td>
<td>24,125</td>
</tr>
<tr>
<td>Internal Service Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Improvement Bond Anticipation Notes</td>
<td>7/10/2013</td>
<td>0.84%</td>
<td>7/9/2014</td>
<td>2,219</td>
</tr>
<tr>
<td><strong>Total Governmental Activities</strong></td>
<td></td>
<td></td>
<td></td>
<td>84,344</td>
</tr>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airport</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Improvement Bond Anticipation Notes</td>
<td>7/10/2013</td>
<td>0.84%</td>
<td>7/9/2014</td>
<td>8,000</td>
</tr>
<tr>
<td>Pure Waters</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Improvement Bond Anticipation Notes</td>
<td>7/10/2013</td>
<td>0.84%</td>
<td>7/9/2014</td>
<td>9,664</td>
</tr>
<tr>
<td>Hospital</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Improvement Bond Anticipation Notes</td>
<td>7/10/2013</td>
<td>0.84%</td>
<td>7/9/2014</td>
<td>2,992</td>
</tr>
<tr>
<td>Revenue Anticipation Notes</td>
<td>11/7/2013</td>
<td>0.86%</td>
<td>4/7/2014</td>
<td>17,000</td>
</tr>
<tr>
<td><strong>Total Business-type Activities</strong></td>
<td></td>
<td></td>
<td></td>
<td>37,656</td>
</tr>
<tr>
<td><strong>Total Notes Payable</strong></td>
<td></td>
<td></td>
<td></td>
<td>$ 122,000</td>
</tr>
</tbody>
</table>
10. Indebtedness and Certain Long-term Obligations (continued)

B. Long-term Liabilities

The following is a summary of long-term liabilities for the primary government as of December 31, 2013 (000’s omitted):

### Long-term Liabilities – Primary Government

<table>
<thead>
<tr>
<th>Long-term Liabilities</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Current Portion</th>
<th>Long-term Portion</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Leases Payable</td>
<td>$1,018</td>
<td>180</td>
<td>(409)</td>
<td>424</td>
<td>365</td>
</tr>
<tr>
<td>Bonds Payable</td>
<td>543,202</td>
<td>-</td>
<td>(29,090)</td>
<td>33,959</td>
<td>480,153</td>
</tr>
<tr>
<td><strong>Other Long-term Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to New York State Retirement System</td>
<td>49,752</td>
<td>34,947</td>
<td>(16,292)</td>
<td>17,658</td>
<td>50,749</td>
</tr>
<tr>
<td>Postemployment benefits other than pension</td>
<td>105,961</td>
<td>24,013</td>
<td>-</td>
<td>-</td>
<td>129,974</td>
</tr>
<tr>
<td>Federal, State and other long-term liabilities</td>
<td>4,847</td>
<td>655</td>
<td>(817)</td>
<td>2,867</td>
<td>1,818</td>
</tr>
<tr>
<td>Sales Tax due to school districts</td>
<td>11,628</td>
<td>-</td>
<td>(5,814)</td>
<td>5,814</td>
<td>-</td>
</tr>
<tr>
<td>Compensated Absences</td>
<td>26,884</td>
<td>-</td>
<td>(1,422)</td>
<td>16,411</td>
<td>9,051</td>
</tr>
<tr>
<td><strong>Total Other Long-term Liabilities</strong></td>
<td>199,072</td>
<td>59,615</td>
<td>(24,345)</td>
<td>42,750</td>
<td>191,592</td>
</tr>
<tr>
<td><strong>Total Governmental Long-term Liabilities</strong></td>
<td>$743,292</td>
<td>59,795</td>
<td>(53,844)</td>
<td>77,133</td>
<td>672,110</td>
</tr>
</tbody>
</table>

| Business-type Activities: | | | | | |
| Capital Leases Payable | 8,144 | 416 | (704) | 733 | 7,123 |
| Bonds Payable | 180,398 | - | (18,235) | 15,973 | 146,190 |
| Patient funds held in trust | 531 | 68 | - | - | 599 |
| **Other Long-term Liabilities** | | | | | |
| Due to New York State Retirement System | 5,719 | 5,868 | (5,384) | 5,971 | 232 |
| Postemployment benefits other than pension | 26,053 | 5,164 | - | - | 31,217 |
| Pollution Remediation | - | - | - | - | - |
| Compensated Absences | 1,986 | 32 | (56) | 1,676 | 286 |
| **Total Other Long-term Liabilities** | 33,758 | 11,064 | (5,440) | 7,647 | 31,735 |
| **Total Business-type Long-term Liabilities** | $222,831 | 11,548 | (24,379) | 24,353 | 185,647 |

The current portion of the amount Due to New York State Retirement System in the statement of net position represents the next payment to the New York State Retirement System due on February 1, 2014. The current portion of compensated absences is included in accounts payable and accrued liabilities in the statement of net position. The County borrows funds on a long-term basis for the purpose of financing acquisitions of land, equipment, construction of buildings and improvements. This policy enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. The liability for long-term debt for governmental funds appears on the government-wide statements, and is shown on the reconciliation between the fund level and the government-wide statements. The liability for long-term debt for proprietary funds is presented in the statements both at the government-wide and the fund level. Interest expense for business-type activities that is directly related to the enterprise fund is included as a direct function expense.
**COUNTY OF MONROE, NEW YORK**  
Notes to Basic Financial Statements  
Year Ended December 31, 2013

10. **Indebtedness and Certain Long-term Obligations (continued)**

**B. Long-term Liabilities (continued)**

The following is a summary of changes in bonds payable for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental Funds</td>
<td>$480,586</td>
<td>-</td>
<td>(24,662)</td>
<td>455,924</td>
<td>28,335</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>62,616</td>
<td>-</td>
<td>(4,428)</td>
<td>58,188</td>
<td>5,624</td>
</tr>
<tr>
<td><strong>Total Governmental Activities</strong></td>
<td>543,202</td>
<td>-</td>
<td>(29,090)</td>
<td>514,112</td>
<td>33,959</td>
</tr>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste</td>
<td>13,636</td>
<td>-</td>
<td>(2,314)</td>
<td>11,322</td>
<td>2,578</td>
</tr>
<tr>
<td>Airport</td>
<td>20,035</td>
<td>-</td>
<td>(1,752)</td>
<td>18,283</td>
<td>1,856</td>
</tr>
<tr>
<td>Hospital</td>
<td>16,305</td>
<td>-</td>
<td>(4,766)</td>
<td>11,539</td>
<td>1,783</td>
</tr>
<tr>
<td>Pure Waters</td>
<td>130,422</td>
<td>-</td>
<td>(9,403)</td>
<td>121,019</td>
<td>9,756</td>
</tr>
<tr>
<td><strong>Total Business Type Activities</strong></td>
<td>180,398</td>
<td>-</td>
<td>(18,235)</td>
<td>162,163</td>
<td>15,973</td>
</tr>
<tr>
<td><strong>Total Bonds Payable</strong></td>
<td>$723,600</td>
<td>-</td>
<td>(47,325)</td>
<td>676,275</td>
<td>49,932</td>
</tr>
</tbody>
</table>
10. **Indebtedness and Certain Long-term Obligations (continued)**

**B. Long-term Liabilities (continued)**

The following is a summary of serial bonded indebtedness for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Governmental Activities:</th>
<th>Original Amount</th>
<th>Date of Bonds</th>
<th>Interest Rate Percent</th>
<th>Final Maturity</th>
<th>Outstanding Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonds issued by the County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PI-1996</td>
<td>$ 33,313</td>
<td>7/2/1996</td>
<td>5.75</td>
<td>2016</td>
<td>$ 12</td>
</tr>
<tr>
<td>PI Refunding-1996-Series A</td>
<td>56,613</td>
<td>12/1/1996</td>
<td>6.00</td>
<td>2019</td>
<td>2,815</td>
</tr>
<tr>
<td>PI-1997-Series A</td>
<td>25,580</td>
<td>12/1/1997</td>
<td>4.90/5.00</td>
<td>2017</td>
<td>68</td>
</tr>
<tr>
<td>Public Stadium-1999</td>
<td>13,550</td>
<td>5/27/1999</td>
<td>7.10</td>
<td>2024</td>
<td>8,785</td>
</tr>
<tr>
<td>PI-2002 CABS</td>
<td>61,091</td>
<td>3/14/2002</td>
<td>4.49/4.96</td>
<td>2019</td>
<td>1,779</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2004</td>
<td>36,385</td>
<td>10/21/2004</td>
<td>5.00</td>
<td>2014</td>
<td>4,077</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2008-A</td>
<td>20,032</td>
<td>6/19/2008</td>
<td>3.75/4.00</td>
<td>2017</td>
<td>2,109</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2008-C</td>
<td>2,570</td>
<td>6/19/2008</td>
<td>3.75/4.00</td>
<td>2017</td>
<td>1,060</td>
</tr>
<tr>
<td>PI-2009-A</td>
<td>27,253</td>
<td>7/14/2009</td>
<td>4.00/5.00</td>
<td>2029</td>
<td>17,639</td>
</tr>
<tr>
<td>PI-2010</td>
<td>38,812</td>
<td>7/13/2010</td>
<td>3.00/4.375</td>
<td>2030</td>
<td>32,695</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2012</td>
<td>35,299</td>
<td>4/3/2012</td>
<td>3.75/5.00</td>
<td>2023</td>
<td>29,923</td>
</tr>
<tr>
<td>PI-2012</td>
<td>30,350</td>
<td>6/27/2012</td>
<td>3.00/5.00</td>
<td>2031</td>
<td>29,394</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>165,343</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accretion of capital appreciation bonds</td>
<td>1,516</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unamortized bond premium</td>
<td>5,752</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Bonds Issued by the County</strong></td>
<td>172,611</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Bonds Issued by MTASC**

<table>
<thead>
<tr>
<th>MTASC Series 2005</th>
<th>157,720</th>
<th>8/25/2005</th>
<th>5.00/6.65</th>
<th>2060</th>
<th>147,276</th>
</tr>
</thead>
<tbody>
<tr>
<td>MTASC Series 2006</td>
<td>14,579</td>
<td>2/7/2006</td>
<td>7.70</td>
<td>2061</td>
<td>14,579</td>
</tr>
<tr>
<td>MTASC Series 2010</td>
<td>63,100</td>
<td>6/1/2010</td>
<td>6.25</td>
<td>2060</td>
<td>63,100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>224,955</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accretion of capital appreciation bonds</td>
<td>33,103</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Unamortized bond discount</td>
<td>(2,154)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Bonds Issued by MTASC</strong></td>
<td>$ 255,904</td>
<td></td>
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</tr>
</tbody>
</table>

*PI: Public Improvement, GO: General Obligation*
10. Indebtedness and Certain Long-term Obligations (continued)

B. Long-term Liabilities (continued)

<table>
<thead>
<tr>
<th>Bonds Issued by the County for Monroe Community College (MCC)</th>
<th>Original Amount</th>
<th>Date of Bonds</th>
<th>Interest Rate Percent</th>
<th>Final Maturity</th>
<th>Outstanding Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI-1997-Series A</td>
<td>3,400</td>
<td>12/1/1997</td>
<td>4.90/5.00</td>
<td>2017</td>
<td>$ 6</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2004</td>
<td>4,823</td>
<td>10/21/2004</td>
<td>5.00</td>
<td>2014</td>
<td>508</td>
</tr>
<tr>
<td>PI-2005</td>
<td>1,328</td>
<td>7/15/2005</td>
<td>4.125/4.25</td>
<td>2025</td>
<td>847</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2008-A</td>
<td>2,073</td>
<td>6/19/2008</td>
<td>3.75/4.00</td>
<td>2017</td>
<td>761</td>
</tr>
<tr>
<td>PI-2009-A</td>
<td>7,910</td>
<td>7/14/2009</td>
<td>4.50/5.00</td>
<td>2029</td>
<td>6,145</td>
</tr>
<tr>
<td>PI-2010</td>
<td>5,300</td>
<td>7/13/2010</td>
<td>3.00/4.375</td>
<td>2030</td>
<td>4,788</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2012</td>
<td>7,792</td>
<td>4/3/2012</td>
<td>3.75/5.00</td>
<td>2022</td>
<td>6,719</td>
</tr>
<tr>
<td>PI-2012</td>
<td>6,778</td>
<td>6/27/2012</td>
<td>3.00/5.00</td>
<td>2031</td>
<td>6,307</td>
</tr>
</tbody>
</table>

26,190

Add: Unamortized bond premium
1,219

Total Bonds Issued by the County for MCC
27,409

Total Governmental Funds
455,924

Internal Service Funds

| PI Refunding-1996-Series A                                    | 6,128           | 12/1/1996     | 6.00                  | 2019           | 206               |
| PI-1999                                                       | 21,025          | 5/27/1999     | 4.50                  | 2015           | -                 |
| GO Refunding Bonds - 2004                                     | 8,555           | 10/21/2004    | 5.00                  | 2014           | 960               |
| PI-2005                                                       | 8,880           | 7/15/2005     | 4.125/4.25            | 2025           | 5,725             |
| PI-2009-A                                                    | 10,590          | 7/14/2009     | 4.00/5.00             | 2029           | 7,050             |
| PI-2010                                                       | 24,088          | 7/13/2010     | 3.00/4.375            | 2030           | 21,516            |
| GO Refunding Bonds - 2012                                     | 3,621           | 4/3/2012      | 5.00                  | 2019           | 3,030             |
| PI-2012                                                       | 12,918          | 6/27/2012     | 2.00/5.00             | 2031           | 12,577            |

56,533

Add: Unamortized bond premium
1,655

Total Internal Service Funds
58,188

Total Governmental Activities
$ 514,112

*PI: Public Improvement, GO: General Obligation
10. **Indebtedness and Certain Long-term Obligations (continued)**

**B. Long-term Liabilities (continued)**

<table>
<thead>
<tr>
<th>Bonds Payable – Primary Government (continued)</th>
<th>Original Amount</th>
<th>Date of Bonds</th>
<th>Interest Rate Percent</th>
<th>Final Maturity</th>
<th>Outstanding Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business-type Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonds issued by the County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PI Refunding-1996-Series A</td>
<td>46,343</td>
<td>12/1/1996</td>
<td>6.00</td>
<td>2019</td>
<td>2,737</td>
</tr>
<tr>
<td>PI-1997-Series A</td>
<td>5,714</td>
<td>12/1/1997</td>
<td>4.90/5.00</td>
<td>2017</td>
<td>205</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2008-A</td>
<td>770</td>
<td>6/19/2008</td>
<td>3.75/4.00</td>
<td>2016</td>
<td>265</td>
</tr>
<tr>
<td>PI-2009-A</td>
<td>665</td>
<td>7/14/2009</td>
<td>4.00/5.00</td>
<td>2018</td>
<td>157</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2012</td>
<td>81</td>
<td>4/3/2012</td>
<td>5.00</td>
<td>2019</td>
<td>70</td>
</tr>
<tr>
<td>PI-2012</td>
<td>2,009</td>
<td>6/27/2012</td>
<td>3.00/5.00</td>
<td>2031</td>
<td>2,002</td>
</tr>
<tr>
<td>Add:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accretion of capital appreciation bonds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>499</td>
</tr>
<tr>
<td>Unamortized bond premium</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>99</td>
</tr>
<tr>
<td>Total Solid Waste Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11,322</td>
</tr>
<tr>
<td><strong>Airport Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GO Refunding Bonds - 2008-A</td>
<td>1,155</td>
<td>6/19/2008</td>
<td>3.75/4.00</td>
<td>2017</td>
<td>240</td>
</tr>
<tr>
<td>PI-2009-B</td>
<td>14,200</td>
<td>7/14/2009</td>
<td>4.25/5.25</td>
<td>2029</td>
<td>11,810</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2012</td>
<td>2,942</td>
<td>4/3/2012</td>
<td>3.75/5.00</td>
<td>2023</td>
<td>2,606</td>
</tr>
<tr>
<td>Add:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unamortized bond premium</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>511</td>
</tr>
<tr>
<td>Total Airport Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 18,283</td>
</tr>
</tbody>
</table>

*PI: Public Improvement, GO: General Obligation*
COUNTY OF MONROE, NEW YORK
Notes to Basic Financial Statements
Year Ended December 31, 2013

10. Indebtedness and Certain Long-term Obligations (continued)

B. Long-term Liabilities (continued)

<table>
<thead>
<tr>
<th>Bonds Payable – Primary Government (continued)</th>
<th>Original Amount</th>
<th>Date of Bonds</th>
<th>Interest Rate Percent</th>
<th>Final Maturity</th>
<th>Outstanding Amount</th>
</tr>
</thead>
</table>

**Business-type Activities (continued):**

Bonds issued by the County

**Hospital Fund**

<table>
<thead>
<tr>
<th>Bond</th>
<th>Original Amount</th>
<th>Date of Issue</th>
<th>Interest Rate</th>
<th>Final Maturity</th>
<th>Outstanding Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI-2005</td>
<td>$1,515</td>
<td>7/15/2005</td>
<td>4.125/4.25</td>
<td>2025</td>
<td>$972</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2008-A</td>
<td>595</td>
<td>6/19/2008</td>
<td>3.75</td>
<td>2015</td>
<td>20</td>
</tr>
<tr>
<td>PI-2009-A</td>
<td>2,382</td>
<td>7/14/2009</td>
<td>4.00/5.00</td>
<td>2023</td>
<td>1,402</td>
</tr>
<tr>
<td>PI-2010</td>
<td>1,560</td>
<td>7/13/2010</td>
<td>3.00/4.00</td>
<td>2025</td>
<td>1,114</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2012</td>
<td>2,350</td>
<td>4/3/2012</td>
<td>5.00</td>
<td>2019</td>
<td>2,041</td>
</tr>
<tr>
<td>PI-2012</td>
<td>5,660</td>
<td>6/27/2012</td>
<td>3.00/5.00</td>
<td>2027</td>
<td>5,201</td>
</tr>
</tbody>
</table>

**Add:** Unamortized bond premium 453

**Total Hospital Fund** 11,539

**Pure Waters Fund**

<table>
<thead>
<tr>
<th>Bond</th>
<th>Original Amount</th>
<th>Date of Issue</th>
<th>Interest Rate</th>
<th>Final Maturity</th>
<th>Outstanding Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI-1996</td>
<td>2,850</td>
<td>7/2/1996</td>
<td>5.75</td>
<td>2016</td>
<td>358</td>
</tr>
<tr>
<td>PI Refunding-1996-Series A</td>
<td>46,343</td>
<td>12/1/1996</td>
<td>6.00</td>
<td>2019</td>
<td>14,132</td>
</tr>
<tr>
<td>PI-1997-Series A</td>
<td>5,714</td>
<td>12/1/1997</td>
<td>4.90/5.00</td>
<td>2017</td>
<td>226</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2004</td>
<td>1,242</td>
<td>10/21/2004</td>
<td>5.00</td>
<td>2014</td>
<td>225</td>
</tr>
<tr>
<td>PI-2007</td>
<td>23,903</td>
<td>7/15/2007</td>
<td>4.25/4.375</td>
<td>2027</td>
<td>18,004</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2008-A</td>
<td>665</td>
<td>6/19/2008</td>
<td>3.75/4.00</td>
<td>2017</td>
<td>295</td>
</tr>
<tr>
<td>PI-2009-A</td>
<td>18,300</td>
<td>7/14/2009</td>
<td>4.00/5.00</td>
<td>2029</td>
<td>15,242</td>
</tr>
<tr>
<td>PI-2010</td>
<td>1,560</td>
<td>7/13/2010</td>
<td>3.00/4.375</td>
<td>2030</td>
<td>13,652</td>
</tr>
<tr>
<td>GO Refunding Bonds - 2012</td>
<td>4,490</td>
<td>4/3/2012</td>
<td>3.75/5.00</td>
<td>2023</td>
<td>3,944</td>
</tr>
<tr>
<td>PI-2012</td>
<td>21,950</td>
<td>6/27/2012</td>
<td>3.00/5.00</td>
<td>2031</td>
<td>21,594</td>
</tr>
</tbody>
</table>

**Add:** Unamortized bond premium 2,088

**Total Pure Waters Fund** 121,019

**Total Business-type Activities** 162,163

**Total Primary Government** 676,275

*PI: Public Improvement, GO: General Obligation, EI: Environmental Improvement*
10. **Indebtedness and Certain Long-term Obligations (continued)**

**C. Future Debt Service**

The following is a schedule of annual principal and interest payments on bonds outstanding for the primary government as of December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th></th>
<th>Governmental Funds</th>
<th>Internal Service</th>
<th>Solid Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure Waters</th>
<th>Total Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Principal</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>$ 28,335</td>
<td>5,624</td>
<td>2,578</td>
<td>1,856</td>
<td>1,783</td>
<td>9,756</td>
<td>49,932</td>
</tr>
<tr>
<td>2015</td>
<td>24,000</td>
<td>4,598</td>
<td>2,650</td>
<td>1,856</td>
<td>1,790</td>
<td>10,332</td>
<td>45,226</td>
</tr>
<tr>
<td>2016</td>
<td>22,590</td>
<td>4,194</td>
<td>1,670</td>
<td>1,405</td>
<td>1,621</td>
<td>10,604</td>
<td>42,084</td>
</tr>
<tr>
<td>2017</td>
<td>21,116</td>
<td>4,145</td>
<td>543</td>
<td>1,302</td>
<td>1,341</td>
<td>10,720</td>
<td>39,167</td>
</tr>
<tr>
<td>2018</td>
<td>14,963</td>
<td>3,357</td>
<td>519</td>
<td>1,318</td>
<td>1,249</td>
<td>11,062</td>
<td>32,468</td>
</tr>
<tr>
<td>2019-2023</td>
<td>55,963</td>
<td>16,567</td>
<td>2,152</td>
<td>5,070</td>
<td>2,774</td>
<td>35,489</td>
<td>118,015</td>
</tr>
<tr>
<td>2024-2028</td>
<td>47,469</td>
<td>13,634</td>
<td>567</td>
<td>4,269</td>
<td>528</td>
<td>24,158</td>
<td>90,625</td>
</tr>
<tr>
<td>2029-2033</td>
<td>3,317</td>
<td>4,414</td>
<td>45</td>
<td>696</td>
<td>-</td>
<td>6,810</td>
<td>15,282</td>
</tr>
<tr>
<td>2034-2038</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2039-2043</td>
<td>118,755</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>118,755</td>
</tr>
<tr>
<td>2044-2048</td>
<td>35,465</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>35,465</td>
</tr>
<tr>
<td>2049-2053</td>
<td>5,387</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,387</td>
</tr>
<tr>
<td>2054-2058</td>
<td>8,924</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,924</td>
</tr>
<tr>
<td>2059-2061</td>
<td>30,204</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30,204</td>
</tr>
<tr>
<td><strong>Total Principal</strong></td>
<td>$416,488</td>
<td>56,533</td>
<td>10,724</td>
<td>17,772</td>
<td>11,086</td>
<td>118,931</td>
<td>631,534</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Governmental Funds</th>
<th>Internal Service</th>
<th>Solid Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure Waters</th>
<th>Total Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Interest</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>18,085</td>
<td>2,258</td>
<td>638</td>
<td>814</td>
<td>456</td>
<td>5,196</td>
<td>27,447</td>
</tr>
<tr>
<td>2015</td>
<td>16,973</td>
<td>2,039</td>
<td>436</td>
<td>733</td>
<td>382</td>
<td>4,724</td>
<td>25,287</td>
</tr>
<tr>
<td>2016</td>
<td>15,980</td>
<td>1,844</td>
<td>422</td>
<td>660</td>
<td>304</td>
<td>4,216</td>
<td>23,426</td>
</tr>
<tr>
<td>2017</td>
<td>15,158</td>
<td>1,655</td>
<td>154</td>
<td>596</td>
<td>232</td>
<td>3,691</td>
<td>21,466</td>
</tr>
<tr>
<td>2018</td>
<td>14,888</td>
<td>1,494</td>
<td>129</td>
<td>531</td>
<td>171</td>
<td>3,160</td>
<td>20,373</td>
</tr>
<tr>
<td>2019-2023</td>
<td>61,096</td>
<td>5,335</td>
<td>328</td>
<td>1,836</td>
<td>325</td>
<td>9,746</td>
<td>78,666</td>
</tr>
<tr>
<td>2024-2028</td>
<td>50,279</td>
<td>2,203</td>
<td>36</td>
<td>697</td>
<td>22</td>
<td>3,570</td>
<td>56,807</td>
</tr>
<tr>
<td>2029-2033</td>
<td>42,634</td>
<td>192</td>
<td>2</td>
<td>18</td>
<td>-</td>
<td>308</td>
<td>43,154</td>
</tr>
<tr>
<td>2034-2038</td>
<td>42,499</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>42,499</td>
</tr>
<tr>
<td>2039-2043</td>
<td>28,465</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>28,465</td>
</tr>
<tr>
<td>2044-2048</td>
<td>2,660</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,660</td>
</tr>
<tr>
<td>2049-2053</td>
<td>63,228</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>63,228</td>
</tr>
<tr>
<td>2054-2058</td>
<td>187,645</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>187,645</td>
</tr>
<tr>
<td>2059-2061</td>
<td>1,497,807</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,497,807</td>
</tr>
<tr>
<td><strong>Total Interest</strong></td>
<td>$2,057,397</td>
<td>17,020</td>
<td>2,145</td>
<td>5,885</td>
<td>1,892</td>
<td>34,611</td>
<td>2,118,950</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Governmental Funds</th>
<th>Internal Service</th>
<th>Solid Waste</th>
<th>Airport</th>
<th>Hospital</th>
<th>Pure Waters</th>
<th>Total Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Principal and Interest</strong></td>
<td>$2,473,885</td>
<td>73,553</td>
<td>12,869</td>
<td>23,657</td>
<td>12,978</td>
<td>153,542</td>
<td>2,750,484</td>
</tr>
</tbody>
</table>

Approximately $383.5 million of the total principal is anticipated to be financed by user charges or tobacco settlement revenues. The remainder will be financed through the real property tax levy, general County revenues or existing reserves available for the retirement of debt. All proprietary fund debt is secured by the County’s full faith and credit. Included in the interest payments for 2059-2061 are the tobacco settlement capital appreciation bonds maturing in 2061.
10. Indebtedness and Certain Long-term Obligations (continued)

D. Advanced Refunding/Defeased Debt

As of December 31, 2013, the County’s total outstanding defeased debt is as follows (000’s omitted):

<table>
<thead>
<tr>
<th>Bond Issue</th>
<th>Outstanding Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Improvement-1994 (Capital Appreciation)</td>
<td>$872</td>
</tr>
<tr>
<td>Total:</td>
<td>$872</td>
</tr>
</tbody>
</table>

E. Commitments

The County has a service agreement with Monroe Security and Safety Systems Local Development Corporation (M3SLDC). M3SLDC provides certain public safety and related security services. Under the service agreement, the County will pay average annual payments of $11.2 million per year commencing January 1, 2010 and terminating December 31, 2029. In 2013, the County paid $10.4 million.
11. Leases

Capital Lease Agreements

The following is a schedule of the future minimum lease payments for equipment leases capitalized together with the present value of the net minimum lease payments as of December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Year</th>
<th>Internal General Fund</th>
<th>Revenue Service Funds</th>
<th>Revenue Road</th>
<th>Revenue Library</th>
<th>Business-type Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>$268</td>
<td>139</td>
<td>13</td>
<td>34</td>
<td>8</td>
</tr>
<tr>
<td>2015</td>
<td>216</td>
<td>7</td>
<td>13</td>
<td>34</td>
<td>8</td>
</tr>
<tr>
<td>2016</td>
<td>59</td>
<td>-</td>
<td>13</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2017</td>
<td>29</td>
<td>-</td>
<td>9</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2019-2023</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>572</td>
<td>146</td>
<td>48</td>
<td>68</td>
<td>16</td>
</tr>
<tr>
<td>Less amounts representing interest rates ranging from 2.3% to 7.7%</td>
<td>(36)</td>
<td>(5)</td>
<td>(2)</td>
<td>(2)</td>
<td>(2,193)</td>
</tr>
<tr>
<td>Net minimum lease payments</td>
<td>$536</td>
<td>141</td>
<td>46</td>
<td>66</td>
<td>16</td>
</tr>
</tbody>
</table>

Monroe Community Hospital entered into a lease agreement through Siemens with Premier National Investment Company, a subsidiary of Manufacturers and Traders Trust Company (M&T), on August 7, 2007, for energy enhancements at the Hospital. The lease agreement has been recognized with an initial value of $10.1 million and accumulated amortization of $3.0 million at December 31, 2013.
12. **Employee Pension Plans**

The County participates in the New York State and Local Employees’ Retirement System (ERS) and New York State Police and Firefighters Retirement System (PFRS). Both ERS and PFRS are cost-sharing multiple-employee retirement plans that provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of ERS and PFRS. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of ERS and PFRS and for the custody and control of their funds. ERS and PFRS issue publicly available financial reports that include financial statements and required supplementary information. These reports may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244-0001.

ERS and PFRS are noncontributory except for employees who joined the New York State and Local Employee’s Retirement System between July 28, 1976 and December 31, 2009 and have less than ten years of credited service. These members contribute 3% of their salary. Prior to October 2000, all County and Monroe Community College employees who joined between July 28, 1976 and December 31, 2009 were required to contribute 3%, but the laws were modified to forgive the 3% contribution for those with ten or more years of service time. All members who joined between January 1, 2010 and March 31, 2012 are required to contribute 3% of their salary for the duration of service. Effective April 1, 2012 all members joining the system are required to contribute 3% of their salary for the duration of service. This contribution rate will remain in effect until March 31, 2013. Beginning April 1, 2013 those members having joined as of April 1, 2012 and subsequently will then have their contribution rates vary from 3% to 6% based on their level of annualized wages for the duration of service. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

ERS and PFRS are noncontributory except for employees who joined the New York State and Local Employee’s Retirement System between July 28, 1976 and December 31, 2009 and have less than ten years of credited service. These members contribute 3% of their salary. Prior to October 2000, all County and Monroe Community College employees who joined between July 28, 1976 and December 31, 2009 were required to contribute 3%, but the laws were modified to forgive the 3% contribution for those with ten or more years of service time. All members who joined between January 1, 2010 and March 31, 2012 are required to contribute 3% of their salary for the duration of service. Effective April 1, 2012 all members joining the system are required to contribute 3% of their salary for the duration of service. This contribution rate will remain in effect until March 31, 2013. Beginning April 1, 2013 those members having joined as of April 1, 2012 and subsequently will then have their contribution rates vary from 3% to 6% based on their level of annualized wages for the duration of service. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The County of Monroe is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years for ERS and PFRS were as follows (000’s omitted):

<table>
<thead>
<tr>
<th>Year</th>
<th>ERS</th>
<th>PFRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>$35,006</td>
<td>407</td>
</tr>
<tr>
<td>2012</td>
<td>31,735</td>
<td>370</td>
</tr>
<tr>
<td>2011</td>
<td>32,394</td>
<td>316</td>
</tr>
</tbody>
</table>

The County’s contributions made to ERS and PFRS were equal to 100% of the contributions required for each year, net of those portions elected to be amortized.
12. Employee Pension Plans (continued)

ERS and PFRS, effective with Chapter 260, Laws of 2004, changed the payment due date for participating employers from December 15th of the current year to February 1st of the subsequent year. In addition, the change in the Law provided participating employers alternative financing options. These options included: (1) amortizing a portion of the pension cost, based on a graduated scale, with the ERS or PFRS over 5 or 10 years, interest for the amortization is based on a rate established by the Comptroller using current market rates; (2) allowing participating employers to bond the costs. In 2004, in accordance with Chapter 260 Laws, the County elected to amortize a portion of retirement costs over 10 years.

ERS and PFRS, effective with Chapter 57, Laws of 2010, initiated the employer contribution stabilization program. This provided the option of amortizing a portion of the pension cost over 10 years. The Chapter 57 Laws, in 2013, allowed for an alternate program allowing the option of amortizing over 12 years. Interest for the amortization is based on a rate established by the Comptroller using current market rates. In the years 2010 through 2012, in accordance with Chapter 57 Laws, the County elected to amortize a portion of retirement costs over 10 years. In 2013, in accordance with Chapter 57 Laws, the County elected to amortize a portion of retirement costs over 12 years.

Pursuant to Chapter 105, Part A, Laws of 2010, the State Legislature authorized local governments to make available retirement incentive programs. The County participated in the 2010 retirement incentive program and the resulting cost is to be paid in five annual increments through 2016.

The County elected to pay the retirement system invoice of $35.4 million on February 1, 2014. The following is a breakdown of the retirement liability as of December 31, 2013 by activity (000's omitted):

<table>
<thead>
<tr>
<th>Year</th>
<th>Chapter 260</th>
<th>Chapter 57</th>
<th>Chapter 105, Part A</th>
<th>Chapter 260</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Elective Deferral</td>
<td>Elective Deferral</td>
<td>Early Incentive</td>
<td>Current Year</td>
</tr>
<tr>
<td>2014</td>
<td>1,639</td>
<td>3,794</td>
<td>260</td>
<td>11,965</td>
</tr>
<tr>
<td>2015</td>
<td>1,561</td>
<td>4,309</td>
<td>225</td>
<td>-</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
<td>4,465</td>
<td>242</td>
<td>-</td>
</tr>
<tr>
<td>2017</td>
<td>-</td>
<td>4,628</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>-</td>
<td>4,798</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2019</td>
<td>-</td>
<td>4,974</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2020</td>
<td>-</td>
<td>5,155</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2021</td>
<td>-</td>
<td>5,345</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2022</td>
<td>-</td>
<td>4,745</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2023</td>
<td>-</td>
<td>3,936</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2024</td>
<td>-</td>
<td>2,044</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2025</td>
<td>-</td>
<td>2,121</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2026</td>
<td>-</td>
<td>2,201</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Total Governmental Activities: 3,200 52,515 727 11,965 68,407

<table>
<thead>
<tr>
<th>Year</th>
<th>Business-type Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Elective Deferral</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
</tr>
</tbody>
</table>

Total Business-type Activities: - - 361 5,842 6,203

Total Retirement Liability: $3,200 52,515 1,088 17,807 74,610
13. **Post-Employment Health Care Benefits**

**Plan Description**

The County administers a single-employer defined benefit healthcare plan. The plan provides lifetime healthcare medical and dental insurance benefits for eligible retirees and their spouses. Eligibility requirements and benefit provisions are established through negotiations between the County and the various collective bargaining units and their employment agreements. The plan does not issue a publicly available financial report.

**Funding Policy**

The obligations of the plan are negotiated between the County and the applicable union representatives. The required contribution rates of the County and the members vary depending on the applicable agreement. The County currently contributes the amounts required to satisfy current obligations on a pay-as-you-go basis which for 2013 was $25.1 million. The costs of administering the plan are paid by the County.

**Annual OPEB Cost and Net OPEB Obligation**

The County’s annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with generally accepted accounting principles. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year plus the amortization of the unfunded actuarial accrued liability over a period not to exceed thirty years. The following table shows the components of the County’s annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the County’s net OPEB obligation:

<table>
<thead>
<tr>
<th>Annual OPEB Cost</th>
<th>(000’s omitted)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities</strong></td>
<td><strong>Business-type Activities</strong></td>
</tr>
<tr>
<td>Annual Required Contribution (ARC)</td>
<td>46,714</td>
</tr>
<tr>
<td>Interest on Net OPEB Obligation</td>
<td>4,238</td>
</tr>
<tr>
<td>Adjustments to ARC</td>
<td>(6,128)</td>
</tr>
<tr>
<td>Annual OPEB cost</td>
<td>44,824</td>
</tr>
<tr>
<td>Contributions made</td>
<td>(20,811)</td>
</tr>
<tr>
<td>Increase in Net OPEB Obligation</td>
<td>24,013</td>
</tr>
<tr>
<td>Net OPEB Obligation – 12/31/12</td>
<td>105,961</td>
</tr>
<tr>
<td>Net OPEB Obligation – 12/31/13</td>
<td>129,974</td>
</tr>
<tr>
<td>Net OPEB Obligation – 12/31/11</td>
<td>82,712</td>
</tr>
</tbody>
</table>

**Annual OPEB Cost:**

- **2013** $44,824 9,406 54,230
- **2012** 42,812 9,479 52,291
- **2011** 43,280 9,583 52,863

**Percentage of Annual OPEB cost contributed:**

- **2013** 46.4% 45.1% 46.2%
- **2012** 45.7% 42.8% 45.2%
- **2011** 39.3% 38.2% 39.1%
13. Post-Employment Health Care Benefits (continued)

The net OPEB obligation at December 31, 2013 is recorded as follows (000's omitted):

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets – other</td>
<td>$</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>Other long-term liabilities</td>
<td>129,974</td>
<td>31,217</td>
<td>161,191</td>
</tr>
<tr>
<td>Net OPEB Obligation</td>
<td>$ 129,974</td>
<td>31,187</td>
<td>161,161</td>
</tr>
</tbody>
</table>

**Funded Status and Funding Progress**

As of December 31, 2013, the actuarial accrued liability for benefits was $686.7 million, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $231.3 million, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 296.9%.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

**Actuarial Accrued Liability**

(000's omitted)

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Accrued Liability (AAL) at 12/31/2013 (unfunded)</td>
<td>$ 572,738</td>
<td>113,963</td>
<td>686,701</td>
</tr>
<tr>
<td>Covered Payroll</td>
<td>$ 187,686</td>
<td>43,609</td>
<td>231,295</td>
</tr>
<tr>
<td>Ratio of Unfunded AAL to Covered Payroll</td>
<td>305.2%</td>
<td>261.3%</td>
<td>296.9%</td>
</tr>
</tbody>
</table>

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan as understood by the employer and plan members and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following methods and assumptions were used:

- **Measurement Date**: January 1, 2013
- **Actuarial Cost Method**: Projected Unit Credit
- **Discount Rate**: 4%
- **Health Care Trends**: 9% in 2013, reduced by decrements to an ultimate rate of 5.0% in 2017
- **Dental Care Costs**: 3.5 % increase per year
- **Unfunded Actuarial Accrued Liability**
  - **Amortization Period**: 30 years
  - **Amortization Method**: Level Dollar
  - **Amortization Basis**: Open
13. Post-Employment Health Care Benefits (continued)

**Schedule of Funding Progress (RSI – Unaudited)**

The schedule of funding progress presents information on the actuarial accrued liabilities for benefits relative to the actuarial value of plan assets and covered payroll.

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Unfunded AAL (UAAL) (b) – (a)</th>
<th>Funded Ratio (a)/(b)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a % of Covered Payroll (b-a)/(c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/01/2009</td>
<td>$</td>
<td>488,670</td>
<td>488,670</td>
<td>0.00%</td>
<td>236,300</td>
<td>206.8%</td>
</tr>
<tr>
<td>01/01/2011</td>
<td>-</td>
<td>629,654</td>
<td>629,654</td>
<td>0.00%</td>
<td>227,920</td>
<td>276.3%</td>
</tr>
<tr>
<td>01/01/2013</td>
<td>-</td>
<td>686,701</td>
<td>686,701</td>
<td>0.00%</td>
<td>231,295</td>
<td>296.9%</td>
</tr>
</tbody>
</table>
14. **Interfund Activity**

Interfund activity is reported as loans, services provided, and reimbursements or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near-market rates, are treated as revenues and expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and recognizes revenue. All other interfund transactions are treated as transfers.

A. **Receivables and Payables**

Seventy five percent of the total amount of receivables and payables is a result of the overdraft of other funds’ share of pooled cash, and twenty five percent is a result of initial financing of capital projects. The following is a summary of interfund receivables and payables as of December 31, 2013 (000's omitted):

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th></th>
<th>Internal Service Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Fund</td>
<td>Special Revenue-</td>
<td>Internal Service Fund</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Nonmajor Funds</td>
<td>Fund</td>
<td></td>
</tr>
<tr>
<td>Governmental Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$</td>
<td>-</td>
<td>2,500</td>
<td>5,500</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Revenue - Road</td>
<td>22,880</td>
<td>-</td>
<td>-</td>
<td>22,880</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>846</td>
<td>17,156</td>
<td>-</td>
<td>18,002</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>242</td>
<td>-</td>
<td>242</td>
</tr>
<tr>
<td>Total Nonmajor Governmental Funds</td>
<td>23,726</td>
<td>17,398</td>
<td>-</td>
<td>41,124</td>
</tr>
<tr>
<td>Internal Service Fund</td>
<td>1,900</td>
<td>-</td>
<td>-</td>
<td>1,900</td>
</tr>
<tr>
<td>Total Governmental Activities</td>
<td>25,626</td>
<td>19,898</td>
<td>5,500</td>
<td>51,024</td>
</tr>
</tbody>
</table>

**Business-type Activities:**

|                          | Solid Waste | - | - | 19,700 |
| Energy                  | 2,100       | - | - | 2,100  |
| Total Business-type Activities | 21,800 | - | - | 21,800 |

**Total Governmental/Business-type Activities**

|                          | $ 47,426     | 19,898 | 5,500 | 72,824 |

<table>
<thead>
<tr>
<th></th>
<th>Governmental Receivables</th>
<th></th>
<th>Internal Service Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Fund</td>
<td>Special Revenue-</td>
<td>Internal Service Fund</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Nonmajor Funds</td>
<td>Fund</td>
<td></td>
</tr>
<tr>
<td>Governmental Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$</td>
<td>-</td>
<td>2,500</td>
<td>5,500</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Revenue - Road</td>
<td>22,880</td>
<td>-</td>
<td>-</td>
<td>22,880</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>846</td>
<td>17,156</td>
<td>-</td>
<td>18,002</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>242</td>
<td>-</td>
<td>242</td>
</tr>
<tr>
<td>Total Nonmajor Governmental Funds</td>
<td>23,726</td>
<td>17,398</td>
<td>-</td>
<td>41,124</td>
</tr>
<tr>
<td>Internal Service Fund</td>
<td>1,900</td>
<td>-</td>
<td>-</td>
<td>1,900</td>
</tr>
<tr>
<td>Total Governmental Activities</td>
<td>25,626</td>
<td>19,898</td>
<td>5,500</td>
<td>51,024</td>
</tr>
</tbody>
</table>

**Business-type Activities:**

|                          | Solid Waste | - | - | 19,700 |
| Energy                  | 2,100       | - | - | 2,100  |
| Total Business-type Activities | 21,800 | - | - | 21,800 |

**Total Governmental/Business-type Activities**

|                          | $ 47,426     | 19,898 | 5,500 | 72,824 |
14. **Interfund Activity (continued)**

**B. Transfers**

One hundred percent of transfers to road and library funds were from revenues collected in the general fund to finance various programs within the road and library funds. One hundred percent of transfers to the debt service fund are the result of moving receipts restricted to debt service to fund debt service payments as they come due. The following is a summary of interfund transfers for the year ended December 31, 2013 (000’s omitted):

<table>
<thead>
<tr>
<th>Interfund Transfers From:</th>
<th>Governmental Activities</th>
<th>Interfund Transfers To: Non-major Governmental Funds</th>
<th>Debt Service</th>
<th>Internal Service</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Road</td>
<td>Library Funds</td>
<td>Special Revenue Funds</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$10,000</td>
<td>6,931</td>
<td>23,984</td>
<td>2,172</td>
</tr>
<tr>
<td>Nonmajor Governmental Funds</td>
<td></td>
<td></td>
<td>10,365</td>
<td>-</td>
</tr>
<tr>
<td>Road</td>
<td>-</td>
<td>-</td>
<td>10,365</td>
<td>-</td>
</tr>
<tr>
<td>Library</td>
<td>-</td>
<td>-</td>
<td>311</td>
<td>-</td>
</tr>
<tr>
<td>Trust Funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>-</td>
<td>-</td>
<td>2,171</td>
<td>-</td>
</tr>
<tr>
<td>Total Nonmajor Governmental Funds</td>
<td></td>
<td>-</td>
<td>12,847</td>
<td>50</td>
</tr>
<tr>
<td>Total Governmental Activities</td>
<td></td>
<td></td>
<td>36,831</td>
<td>2,222</td>
</tr>
<tr>
<td>Total Transfers</td>
<td>$10,000</td>
<td>6,931</td>
<td>36,831</td>
<td>2,222</td>
</tr>
</tbody>
</table>

15. **Miscellaneous Revenue**

For the year ended December 31, 2013, the miscellaneous revenue for the primary government is $15.4 million, consisting of $3.9 million for governmental activities and $11.5 million for business-type activities. This includes $9.4 million in the solid waste fund for the sale of recycled materials and waste refuse complex fees and $1.7 million in the hospital fund, consisting primarily of rental fees.

16. **Federal and State Funded Programs**

The County participates in a number of Federal and New York State grant and assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial. Expenditures disallowed by completed audits have generally been immaterial in nature and, accordingly, have been reflected as adjustments to revenues in the year the expenditure was determined to be unallowable.
17. **Risk Management/Insurance**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The internal service fund (risk management fund) is used to account for and finance the County's uninsured risks of loss. Under this program, the risk management fund provides self-insurance coverage for up to a maximum of $2 million for each Workers’ Compensation claim. The County purchases commercial insurance for claims in excess of self-insurance coverage provided by the fund and all other risks of loss.

In addition to the self-insured risks noted above, the County is also self-insured for any malpractice claims against the Monroe Community Hospital. As of December 31, 2013 there were no material claims pending against the Hospital. The County is a defendant in various claims and litigation. Because actual claim liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, it is not possible to determine an exact measure of claim liabilities. The County Attorney is responsible for analyzing the County’s claims and providing an opinion regarding the County’s ability to cover its liabilities in the self-insurance program. Based on the analysis for the year ending December 31, 2013, the County Attorney has determined that the County is adequately covered through its insurance and self-insurance programs described above.

All funds of the County participate in the self-insurance program and make payments to the internal service fund. Payments from other funds and the component unit are determined by two methods. The first method reimburses the risk management fund for “small claims” (those under $10 thousand) and insurance premiums by assessment against County organizations based upon actual payroll. The second method results in charges to County organizations based upon two factors: the number of vehicles assigned to the organization and claims history for the preceding three years (a rolling average).

The internal service fund is maintained in accordance with the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that claim liabilities be recorded when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. All liabilities are recorded at their value as of December 31, 2013.

The table below illustrates changes in the fund’s liabilities for the last two years (000’s omitted):

<table>
<thead>
<tr>
<th>Year</th>
<th>Balance January 1</th>
<th>Current-Year Claims and Changes In Estimates</th>
<th>Claim Payments</th>
<th>Balance December 31</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>$42,740</td>
<td>15,128</td>
<td>(11,085)</td>
<td>46,783</td>
</tr>
<tr>
<td>2012</td>
<td>29,783</td>
<td>23,658</td>
<td>(10,701)</td>
<td>42,740</td>
</tr>
</tbody>
</table>

The estimated accrued liabilities are reported in the accounts payable and accrued liabilities in the internal service fund. This is comprised of $10.9 million, which is the County Attorney’s estimate of general liability claims which may likely settle, $35.7 million representing Workers’ Compensation claims already reported and additional claims incurred but not yet reported, and other liabilities amounting to $0.2 million. The County utilizes a third party administrator who is responsible for processing claims and estimating liabilities under this coverage.

In accordance with the adoption of GASB Statement No. 49, the County has evaluated pollution remediation obligations. As of December 31, 2013, the County is aware of certain contamination sites and is working with the NYS DEC on remediation methods. The County expects, at this time, that costs associated with remediation would be, if any, immaterial.

Pollution remediation obligations are estimates and are subject to changes resulting from price increases or reductions, technology, or changes in applicable laws and regulations.
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
## Schedule of Revenues, Expenditures and Changes in Fund Balances

### General Fund - Budget and Actual

<table>
<thead>
<tr>
<th>Description</th>
<th>Original Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance Favorable (Unfavorable)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real property tax levy and delinquencies</td>
<td>$353,499</td>
<td>353,499</td>
<td>352,146</td>
<td>(1,353)</td>
</tr>
<tr>
<td>Sales tax</td>
<td>143,636</td>
<td>143,636</td>
<td>136,237</td>
<td>(7,399)</td>
</tr>
<tr>
<td>Federal aid</td>
<td>132,841</td>
<td>153,416</td>
<td>147,162</td>
<td>(6,254)</td>
</tr>
<tr>
<td>State aid</td>
<td>199,514</td>
<td>216,577</td>
<td>193,584</td>
<td>(22,993)</td>
</tr>
<tr>
<td>Charges for services</td>
<td>26,017</td>
<td>26,017</td>
<td>21,801</td>
<td>(4,216)</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>39,349</td>
<td>39,357</td>
<td>36,685</td>
<td>(2,672)</td>
</tr>
<tr>
<td>Interdepartmental</td>
<td>2,165</td>
<td>2,165</td>
<td>2,036</td>
<td>(129)</td>
</tr>
<tr>
<td>Use of money and property</td>
<td>6,182</td>
<td>6,182</td>
<td>6,685</td>
<td>503</td>
</tr>
<tr>
<td>Repayments and refunds</td>
<td>15,011</td>
<td>15,011</td>
<td>14,610</td>
<td>(401)</td>
</tr>
<tr>
<td>Payments in lieu of taxes</td>
<td>7,330</td>
<td>7,330</td>
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<tr>
<td>Miscellaneous</td>
<td>40,627</td>
<td>41,935</td>
<td>27,786</td>
<td>(14,149)</td>
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<tr>
<td><strong>Total revenues</strong></td>
<td>966,171</td>
<td>1,005,125</td>
<td>946,831</td>
<td>(58,294)</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
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<td></td>
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<tr>
<td>Health and welfare</td>
<td>576,047</td>
<td>587,444</td>
<td>553,131</td>
<td>34,313</td>
</tr>
<tr>
<td>Public safety</td>
<td>221,642</td>
<td>240,995</td>
<td>224,422</td>
<td>16,573</td>
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<tr>
<td>Culture, recreation and education</td>
<td>59,062</td>
<td>61,292</td>
<td>54,571</td>
<td>6,721</td>
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<tr>
<td>General government</td>
<td>41,671</td>
<td>50,645</td>
<td>45,999</td>
<td>4,646</td>
</tr>
<tr>
<td>Transportation</td>
<td>3,524</td>
<td>3,524</td>
<td>3,524</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>901,946</td>
<td>943,900</td>
<td>881,647</td>
<td>62,253</td>
</tr>
<tr>
<td><strong>Excess of revenues over expenditures</strong></td>
<td>64,225</td>
<td>61,225</td>
<td>65,184</td>
<td>(3,959)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>(66,388)</td>
<td>(63,388)</td>
<td>(61,467)</td>
<td>1,921</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(66,388)</td>
<td>(63,388)</td>
<td>(61,467)</td>
<td>1,921</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues, other financing sources and special items over expenditures and other financing uses - budget basis</strong></td>
<td>$ (2,163)</td>
<td>$ (2,163)</td>
<td>3,717</td>
<td>5,880</td>
</tr>
<tr>
<td><strong>Add: Encumbrances at end of year included in actual</strong></td>
<td></td>
<td></td>
<td>7,735</td>
<td></td>
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<tr>
<td><strong>Adjust for changes in:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>due from other governments</td>
<td></td>
<td></td>
<td>2,138</td>
<td></td>
</tr>
<tr>
<td>accounts payable and accrued liabilities</td>
<td></td>
<td></td>
<td>(1,716)</td>
<td></td>
</tr>
<tr>
<td>due to other governments</td>
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<td>2,165</td>
<td></td>
</tr>
<tr>
<td>unearned revenue</td>
<td></td>
<td></td>
<td>(8,944)</td>
<td></td>
</tr>
<tr>
<td><strong>Less: Expenditure of prior year's encumbrances</strong></td>
<td></td>
<td></td>
<td>(7,958)</td>
<td></td>
</tr>
<tr>
<td><strong>Deficiency of revenues and other financing sources over expenditures and other financing uses - GAAP basis</strong></td>
<td></td>
<td></td>
<td>(2,863)</td>
<td></td>
</tr>
<tr>
<td><strong>Fund balance at beginning of year</strong></td>
<td></td>
<td></td>
<td>14,102</td>
<td></td>
</tr>
<tr>
<td><strong>Fund balance at end of year</strong></td>
<td></td>
<td></td>
<td></td>
<td>$11,239</td>
</tr>
</tbody>
</table>

See accompanying notes to required supplementary information
Budgetary Basis Reporting

The procedures governing the preparation, submission and adoption of the County's annual budget are stipulated in Article IV of the County Charter and in Article VI of the County Administrative Code.

The County Executive, with the assistance of the Office of Management and Budget (OMB), prepares the annual budget for submission to the County Legislature in a manner and form consistent with these articles. County departments and authorized agencies are required to submit their budget requests and revenue estimates to OMB. These requests are reviewed and analyzed, and the proposed budget is prepared for submission to the County Legislature.

The County Executive is required to submit the proposed budget to the Legislature on or before November 15th. The County Legislature must meet to deliberate on the budget and also must hold at least one public hearing prior to budget adoption. If the Legislature passes the budget as proposed, no further action is required on the part of the County Executive. If the Legislature changes the budget, the changes must be submitted to the County Executive for consideration. The County Executive then has 48 hours to approve or disapprove each of the Legislative changes. The Legislature can override a County Executive veto within the next 48 hours with a three-fifths majority vote.

If a budget has not been passed on or before the second Tuesday in December, the Legislature must meet daily until the budget is passed. If the budget is not passed by December 16th, then the budget as submitted by the County Executive, with any Legislative changes agreed to by the County Executive, becomes the adopted budget for the next year. The Office of Management and Budget has the authority to transfer budget amounts between accounts within any department up to and including $10 thousand on an annual aggregate basis for all funds of the County. The County Legislature must approve amounts exceeding this limitation.

The general fund is the only major fund with a legally-adopted budget. Appropriations for all budgets lapse at fiscal year-end. The general fund's budget is adopted on a departmental and object level of expenditure basis in which expenditures may not legally exceed appropriations on a departmental and object of expenditure level. The debt service fund's budget consists primarily of transfers from the general and the special revenue fund budgets and funds received from the Water Authority for its debt service requirements under related County debt obligations and expenditures.

Individual governmental fund comparisons of budgetary and actual data at the legal level of control established by the adopted budget (i.e., minimally at the department and object level) are not presented in this report for those funds with annual adopted budgets due to the excessive detail involved.
Budgetary Basis Reporting (continued)

A summary of legally-adopted budgetary activity for the County's general fund for the year ended 2013 follows (000's omitted):

<table>
<thead>
<tr>
<th>Description</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Original Revenue Budget:</strong></td>
<td></td>
</tr>
<tr>
<td>Revenues and Other Financing Sources</td>
<td>$966,171</td>
</tr>
<tr>
<td><strong>Authorized:</strong></td>
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</tr>
<tr>
<td>Revisions and Transfers</td>
<td>16,546</td>
</tr>
<tr>
<td>Grant Reappropriations</td>
<td>22,408</td>
</tr>
<tr>
<td><strong>Modified Revenue Budget-Budget Basis</strong></td>
<td>$1,005,125</td>
</tr>
<tr>
<td><strong>Original Expenditures Budget:</strong></td>
<td></td>
</tr>
<tr>
<td>Expenditures and Other Financing Uses</td>
<td>$968,334</td>
</tr>
<tr>
<td><strong>Authorized:</strong></td>
<td></td>
</tr>
<tr>
<td>Revisions and Transfers</td>
<td>16,546</td>
</tr>
<tr>
<td>Grant Reappropriations</td>
<td>22,408</td>
</tr>
<tr>
<td><strong>Modified Expenditure Budget-Budget Basis</strong></td>
<td>$1,007,288</td>
</tr>
</tbody>
</table>

Appropriated fund balance in the general fund for 2013 amounted to $2,162,903, accounting for the difference between revenues and expenditures. Revisions and Transfers include new awards of state and federal funded programs, offset by grant returns. In addition, reappropriations of $22.4 million represent authorized grants from the prior year that will be expended in later years of multi-year funded federal and state grants.
COMBINING
FINANCIAL
INFORMATION
### COMBINING BALANCE SHEET  
**NONMAJOR GOVERNMENTAL FUNDS**  
**AS OF DECEMBER 31, 2013**  
(000’s Omitted)

<table>
<thead>
<tr>
<th></th>
<th>Special Revenue Funds</th>
<th>General Government</th>
<th>Public Safety and Fire Protection</th>
<th>Transportation</th>
<th>Culture and Recreation</th>
<th>Education</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 9,993</td>
<td>---</td>
<td>377</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>10,370</td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>451</td>
<td>---</td>
<td>10,237</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>10,688</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>19,656</td>
<td>242</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>19,898</td>
</tr>
<tr>
<td>Due from other governments:</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State and Federal - other</td>
<td>1,982</td>
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<td>---</td>
<td>---</td>
<td>17,182</td>
<td>---</td>
<td>23,106</td>
</tr>
<tr>
<td>Local governments</td>
<td>5,666</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>118</td>
<td>227</td>
<td>6,011</td>
</tr>
<tr>
<td>Inventories</td>
<td>697</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>697</td>
</tr>
<tr>
<td>Restricted assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>---</td>
<td>4,604</td>
<td>12,883</td>
<td>6,016</td>
<td>3,788</td>
<td>2,292</td>
<td>35,929</td>
</tr>
<tr>
<td>Securities in lieu of retained percentages</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>17</td>
<td>50</td>
<td>296</td>
<td>363</td>
</tr>
<tr>
<td>Other assets</td>
<td>---</td>
<td>---</td>
<td>8</td>
<td>---</td>
<td>1,137</td>
<td>---</td>
<td>1,145</td>
</tr>
<tr>
<td>Total assets</td>
<td>$ 38,445</td>
<td>4,846</td>
<td>23,505</td>
<td>825</td>
<td>6,033</td>
<td>22,225</td>
<td>2,569</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES (DEFICITS)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities:</td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>5,247</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>23,122</td>
</tr>
<tr>
<td>Due to other governments</td>
<td>977</td>
</tr>
<tr>
<td>Notes payable</td>
<td>---</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>29,346</td>
</tr>
<tr>
<td>Deferred inflows</td>
<td></td>
</tr>
<tr>
<td>Tobacco settlement revenue</td>
<td>---</td>
</tr>
<tr>
<td>Total deferred inflows</td>
<td>---</td>
</tr>
<tr>
<td>Fund balances (deficits):</td>
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</tr>
<tr>
<td>Nonspendable</td>
<td>697</td>
</tr>
<tr>
<td>Restricted</td>
<td>5,899</td>
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<tr>
<td>Committed</td>
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<tr>
<td>Assigned</td>
<td>790</td>
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<tr>
<td>Unassigned</td>
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</tr>
<tr>
<td>Total fund balances (deficits)</td>
<td>9,099</td>
</tr>
<tr>
<td>Total liabilities, deferred inflows and fund balances</td>
<td>$ 38,445</td>
</tr>
</tbody>
</table>

See accompanying independent auditors’ report
### COUNTY OF MONROE, NEW YORK

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS)

#### NONMAJOR GOVERNMENTAL FUNDS

#### AS OF DECEMBER 31, 2013

<table>
<thead>
<tr>
<th>Special Revenue Funds</th>
<th>Debt Service Funds</th>
<th>Capital Projects</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General MTASC</td>
<td>General MTASC</td>
<td>General MTASC</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Public Safety</td>
<td>Fire Protection</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transportation</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Culture and</td>
<td>Recreation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Education</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal aid</td>
<td>$ 3,684</td>
<td>---</td>
<td>122</td>
</tr>
<tr>
<td></td>
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<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>18,747</td>
</tr>
<tr>
<td></td>
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<td>---</td>
<td>3,565</td>
</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>493</td>
</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>4,946</td>
</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>16,330</td>
</tr>
<tr>
<td>State aid</td>
<td>7,326</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>3,565</td>
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<tr>
<td></td>
<td></td>
<td>---</td>
<td>4,946</td>
</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>16,330</td>
</tr>
<tr>
<td>Charges for services</td>
<td>8,197</td>
<td>---</td>
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</tr>
<tr>
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<td></td>
<td>---</td>
<td>---</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>8,197</td>
</tr>
<tr>
<td>Intergovernmental</td>
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<td>1,303</td>
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<td></td>
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<tr>
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<td></td>
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<td></td>
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<td>---</td>
<td>8,700</td>
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<tr>
<td>Interdepartmental</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>119</td>
</tr>
<tr>
<td>Use of money and property</td>
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<td>37</td>
<td>2</td>
</tr>
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<td></td>
<td>---</td>
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<td></td>
<td></td>
<td>---</td>
<td>476</td>
</tr>
<tr>
<td>Repayments and refunds</td>
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<td>---</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>---</td>
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<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td></td>
<td>---</td>
<td>171</td>
</tr>
<tr>
<td>Tobacco settlement</td>
<td>---</td>
<td>---</td>
<td>10,773</td>
</tr>
<tr>
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<td></td>
<td></td>
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</tr>
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<td></td>
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<td>10,773</td>
</tr>
<tr>
<td>Miscellaneous</td>
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<td>---</td>
<td>---</td>
</tr>
<tr>
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<td></td>
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</tr>
<tr>
<td></td>
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<td>2,510</td>
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<td><strong>Total revenues</strong></td>
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<td>23,248</td>
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<td>98</td>
<td>69,829</td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
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<td></td>
</tr>
<tr>
<td>Public safety</td>
<td>2,567</td>
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<td>---</td>
</tr>
<tr>
<td>Culture, recreation and education</td>
<td>10,672</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>General government</td>
<td>138</td>
<td>---</td>
<td>77</td>
</tr>
<tr>
<td>Transportation</td>
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<td>---</td>
</tr>
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<td>28,172</td>
<td>965</td>
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<tr>
<td>Interest and fiscal charges</td>
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<td>9,757</td>
<td>10,132</td>
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<td>Capital outlay</td>
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</tr>
<tr>
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<td>2,867</td>
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<td>33,600</td>
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<td>2,456</td>
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<td></td>
<td></td>
<td></td>
<td>8,334</td>
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<tr>
<td><strong>Total expenditures</strong></td>
<td>34,820</td>
<td>37,929</td>
<td>11,174</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>(6,334)</td>
<td>(36,347)</td>
<td>(399)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES):</strong></td>
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<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>16,931</td>
<td>36,831</td>
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</tr>
<tr>
<td>Transfers out</td>
<td>(10,726)</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>6,205</td>
<td>36,831</td>
<td>---</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</strong></td>
<td>(129)</td>
<td>484</td>
<td>(399)</td>
</tr>
<tr>
<td>Fund balances (deficits) at beginning of year</td>
<td>9,228</td>
<td>4,362</td>
<td>13,667</td>
</tr>
<tr>
<td><strong>Fund balances (deficits) at end of year</strong></td>
<td>$ 9,099</td>
<td>4,846</td>
<td>13,268</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report
### COUNTY OF MONROE, NEW YORK
#### COMBINING BALANCE SHEET
#### SPECIAL REVENUE FUNDS
#### AS OF DECEMBER 31, 2013
#### (000's Omitted)

<table>
<thead>
<tr>
<th></th>
<th>Road</th>
<th>Special Grants</th>
<th>Green Space Initiative</th>
<th>Jail Funds</th>
<th>Golf Course Funds</th>
<th>Library System Automation</th>
<th>Library</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$6</td>
<td>6 (100)</td>
<td>325</td>
<td>6,181</td>
<td>245</td>
<td>190</td>
<td>1,839</td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>18</td>
<td>313</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>120</td>
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<tr>
<td>Due from other funds</td>
<td>17,154</td>
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<td>---</td>
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<td>---</td>
<td>2,502</td>
</tr>
<tr>
<td>Due from other governments:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State and Federal - other</td>
<td>1,361</td>
<td>546</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>75</td>
</tr>
<tr>
<td>Local governments</td>
<td>5,666</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Inventories</td>
<td>697</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$24,902</td>
<td>759</td>
<td>325</td>
<td>6,181</td>
<td>245</td>
<td>190</td>
<td>4,536</td>
</tr>
</tbody>
</table>

|                     |      |                |                        |            |                  |                          |         |
| LIABILITIES AND FUND BALANCES |      |                |                        |            |                  |                          |         |
| Liabilities:        |      |                |                        |            |                  |                          |         |
| Accounts payable and accrued liabilities | 842 | 249            | ---                    | 282        | ---              | ---                      | 3,762   |
| Due to other funds  | 22,880 | ---            | ---                    | ---        | 242              | ---                      | ---     |
| Due to other governments | 467 | 510            | ---                    | ---        | ---              | ---                      | ---     |
| **Total liabilities** | 24,189 | 759            | ---                    | 282        | 242              | ---                      | 3,762   |

| Fund balances:      |      |                |                        |            |                  |                          |         |
| Nonspendable        | 697   | ---            | ---                    | ---        | ---              | ---                      | ---     |
| Restricted          | ---   | ---            | ---                    | 5,899      | ---              | ---                      | ---     |
| Committed           | ---   | ---            | 325                    | ---        | 3                | 190                      | ---     |
| Assigned            | 16    | ---            | ---                    | ---        | ---              | ---                      | 774     |
| **Total fund balances** | 713 | ---            | 325                    | 5,899      | 3                | 190                      | 774     |

| Total liabilities and fund balances | $24,902 | 759 | 325 | 6,181 | 245 | 190 | 4,536 |

(continued)
## COUNTY OF MONROE, NEW YORK
### COMBINING BALANCE SHEET
#### SPECIAL REVENUE FUNDS
#### AS OF DECEMBER 31, 2013
(000's Omitted)

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Parkland Acquisition</th>
<th>Horticulture Division Fund</th>
<th>Stormwater Coalition Dues</th>
<th>Hazmat Team Fund</th>
<th>Carousel Fund</th>
<th>Miscellaneous Funds</th>
<th>Total Special Revenue Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$</td>
<td>98</td>
<td>23</td>
<td>698</td>
<td>52</td>
<td>---</td>
<td>436</td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Due from other governments:</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>State and Federal - other</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Local governments</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Inventories</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Total assets</td>
<td>$</td>
<td>98</td>
<td>23</td>
<td>698</td>
<td>52</td>
<td>---</td>
<td>436</td>
</tr>
</tbody>
</table>

| LIABILITIES AND FUND BALANCES | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable and accrued liabilities | --- | 2 | 92 | --- | --- | --- | 18 | 5,247 |
| Due to other funds | --- | --- | --- | --- | --- | --- | --- | 23,122 |
| Due to other governments | --- | --- | --- | --- | --- | --- | --- | 977 |
| Total liabilities | --- | 2 | 92 | --- | --- | --- | 18 | 29,346 |

| Fund balances: | | | | | | | | |
| Nonspendable | --- | --- | --- | --- | --- | --- | --- | 697 |
| Restricted | --- | --- | --- | --- | --- | --- | --- | 5,899 |
| Committed | 98 | 21 | 606 | 52 | --- | 418 | 1,713 |
| Assigned | --- | --- | --- | --- | --- | --- | --- | 790 |
| Total fund balances | 98 | 21 | 606 | 52 | --- | 418 | 9,099 |
| Total liabilities and fund balances | $ | 98 | 23 | 698 | 52 | --- | 436 | 38,445 |

See accompanying independent auditors’ report
## COUNTY OF MONROE, NEW YORK
### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
#### SPECIAL REVENUE FUNDS
##### AS OF DECEMBER 31, 2013

#### (000’s Omitted)

<table>
<thead>
<tr>
<th></th>
<th>Road</th>
<th>Special Grants</th>
<th>Green Space Initiative</th>
<th>Jail Funds</th>
<th>Golf Course Funds</th>
<th>Library System Automation</th>
<th>Library</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Federal aid</td>
<td>$</td>
<td>631</td>
<td>3,060</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>3</td>
</tr>
<tr>
<td>State aid</td>
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<td>5,278</td>
<td>---</td>
<td>---</td>
<td>2,892</td>
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<tr>
<td>Charges for services</td>
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<td>4,586</td>
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<td>---</td>
<td>50</td>
<td>---</td>
<td>1,123</td>
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<td>6,224</td>
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<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Interdepartmental</td>
<td></td>
<td>119</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Use of money and property</td>
<td></td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>437</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Repayments and refunds</td>
<td></td>
<td>157</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td>164</td>
<td>306</td>
<td>61</td>
<td>---</td>
<td>---</td>
<td>518</td>
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<tr>
<td><strong>Total revenues</strong></td>
<td>17,159</td>
<td>3,356</td>
<td>---</td>
<td>3,440</td>
<td>242</td>
<td>---</td>
<td>3,692</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td>18,062</td>
<td>3,356</td>
<td>124</td>
<td>2,377</td>
<td>242</td>
<td>-</td>
<td>10,138</td>
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<td>Public safety</td>
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<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Culture, recreation and education</td>
<td></td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>242</td>
<td>---</td>
<td>10,138</td>
</tr>
<tr>
<td>General government</td>
<td></td>
<td>---</td>
<td>124</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td>18,062</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Economic development</td>
<td></td>
<td>---</td>
<td>3,356</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td></td>
<td>18,062</td>
<td>3,356</td>
<td>124</td>
<td>2,377</td>
<td>242</td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td></td>
<td>(903)</td>
<td>---</td>
<td>(124)</td>
<td>1,063</td>
<td>---</td>
<td>(6,446)</td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>10,000</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>6,931</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(10,365)</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>(311)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td></td>
<td>(365)</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>6,620</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</strong></td>
<td>(1,268)</td>
<td>---</td>
<td>(124)</td>
<td>1,063</td>
<td>---</td>
<td>---</td>
<td>174</td>
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<td>Fund balances at beginning of year</td>
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<td>449</td>
<td>4,836</td>
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<td>190</td>
<td>600</td>
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<td><strong>Fund balances at end of year</strong></td>
<td>$713</td>
<td>---</td>
<td>325</td>
<td>5,899</td>
<td>3</td>
<td>190</td>
<td>774</td>
</tr>
</tbody>
</table>

(continued)
## COUNTY OF MONROE, NEW YORK
### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
#### SPECIAL REVENUE FUNDS
##### AS OF DECEMBER 31, 2013

(000's Omitted)

<table>
<thead>
<tr>
<th>Parkland Acquisition</th>
<th>Horticulture Division Fund</th>
<th>Stormwater Coalition Dues</th>
<th>Hazmat Team Fund</th>
<th>Carousel Fund</th>
<th>Miscellaneous Funds</th>
<th>Total Special Revenue Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal aid</td>
<td>$</td>
<td>---</td>
<td>---</td>
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<td>3,684</td>
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<tr>
<td>State aid</td>
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<td>---</td>
<td>---</td>
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<td>7,326</td>
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<tr>
<td>Charges for services</td>
<td>---</td>
<td>52</td>
<td>198</td>
<td>30</td>
<td>---</td>
<td>8,197</td>
</tr>
<tr>
<td>Intergovernmental</td>
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<td>---</td>
<td>---</td>
<td>---</td>
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<td>7,397</td>
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<tr>
<td>Interdepartmental</td>
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<td>---</td>
<td>---</td>
<td>---</td>
<td>119</td>
</tr>
<tr>
<td>Use of money and property</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>437</td>
</tr>
<tr>
<td>Repayments and refunds</td>
<td>---</td>
<td>---</td>
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<td>---</td>
<td>14</td>
<td>171</td>
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<tr>
<td>Miscellaneous</td>
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<td>---</td>
<td>---</td>
<td>75</td>
<td>1,155</td>
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<tr>
<td><strong>Total revenues</strong></td>
<td>31</td>
<td>52</td>
<td>198</td>
<td>30</td>
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<td>286</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>28,486</td>
</tr>
</tbody>
</table>

| **EXPENDITURES:**    |                            |                           |                  |               |                     |                             |
| Public safety        | ---                        | ---                       | 169              | 21            | ---                 | 2,567                       |
| Culture, recreation and education | 112            | 44                        | ---              | 2             | 134                 | 10,672                      |
| General government   | ---                        | ---                       | ---              | ---           | 14                  | 138                         |
| Transportation       | ---                        | ---                       | ---              | ---           | ---                 | 18,062                      |
| Economic development | ---                        | ---                       | ---              | ---           | ---                 | 25                          |
| **Total expenditures** | 112                     | 44                        | 169              | 21            | 2                   | 173                         |
|                       |                            |                           |                  |               |                     | 34,820                      |

**Excess (deficiency) of revenues over expenditures**

(81) 8 29 9 (2) 113 (6,334)

### OTHER FINANCING SOURCES (USES):

| Transfers in | --- | --- | --- | --- | --- | 16,931 |
| Transfers out | --- | --- | --- | --- | --- | (50) (10,726) |
| **Total other financing sources (uses)** | --- | --- | --- | --- | --- | (50) 6,205 |

Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses

(81) 8 29 9 (2) 63 (129)

Fund balances at beginning of year

179 13 577 43 2 355 9,228

Fund balances at end of year

$ 98 21 606 52 --- 418 9,099

See accompanying independent auditors' report
<table>
<thead>
<tr>
<th></th>
<th>Central Services</th>
<th>Building Accounts</th>
<th>Information Services</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
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<td>2,007</td>
<td>24</td>
<td>27</td>
<td>6,713</td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>---</td>
<td>45</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>45</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>5,500</td>
<td>5,500</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>---</td>
<td>54</td>
<td>---</td>
<td>1,185</td>
<td>---</td>
<td>1,239</td>
</tr>
<tr>
<td>Inventories</td>
<td>144</td>
<td>---</td>
<td>14</td>
<td>336</td>
<td>---</td>
<td>494</td>
</tr>
<tr>
<td>Other assets</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>53</td>
<td>53</td>
</tr>
<tr>
<td>Total current assets</td>
<td>817</td>
<td>4,081</td>
<td>2,021</td>
<td>1,545</td>
<td>5,580</td>
<td>14,044</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted assets</td>
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<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>---</td>
<td>4,799</td>
<td>76</td>
<td>---</td>
<td>---</td>
<td>4,875</td>
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<tr>
<td>Securities in lieu of retained percentages</td>
<td>---</td>
<td>340</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>340</td>
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<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>---</td>
<td>75,906</td>
<td>3,021</td>
<td>6,523</td>
<td>---</td>
<td>85,450</td>
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<td>Total noncurrent assets</td>
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<td>81,045</td>
<td>3,097</td>
<td>6,523</td>
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<td>90,665</td>
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<tr>
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<td>5,118</td>
<td>8,068</td>
<td>5,580</td>
<td>104,709</td>
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<td><strong>DEFERRED OUTFLOWS</strong></td>
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<td></td>
</tr>
<tr>
<td>Deferred loss on refunding</td>
<td>---</td>
<td>29</td>
<td>9</td>
<td>---</td>
<td>---</td>
<td>38</td>
</tr>
<tr>
<td>Total deferred outflows</td>
<td>---</td>
<td>29</td>
<td>9</td>
<td>---</td>
<td>---</td>
<td>38</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>71</td>
<td>1,708</td>
<td>718</td>
<td>209</td>
<td>46,783</td>
<td>49,489</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>1,900</td>
<td>---</td>
<td>1,900</td>
</tr>
<tr>
<td>Due to other governments</td>
<td>30</td>
<td>284</td>
<td>372</td>
<td>85</td>
<td>---</td>
<td>771</td>
</tr>
<tr>
<td>Current portion of:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital leases payable</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>134</td>
<td>---</td>
<td>134</td>
</tr>
<tr>
<td>Notes payable</td>
<td>---</td>
<td>2,159</td>
<td>60</td>
<td>---</td>
<td>2,219</td>
<td></td>
</tr>
<tr>
<td>Bonds payable</td>
<td>---</td>
<td>4,841</td>
<td>783</td>
<td>---</td>
<td>5,624</td>
<td></td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>101</td>
<td>8,992</td>
<td>1,933</td>
<td>2,328</td>
<td>46,783</td>
<td>60,137</td>
</tr>
<tr>
<td>Noncurrent liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital lease obligations</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>7</td>
<td>---</td>
<td>7</td>
</tr>
<tr>
<td>Bonds payable</td>
<td>---</td>
<td>51,086</td>
<td>1,478</td>
<td>---</td>
<td>52,564</td>
<td></td>
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<tr>
<td>Other long-term liabilities</td>
<td>230</td>
<td>1,693</td>
<td>944</td>
<td>289</td>
<td>---</td>
<td>3,136</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>230</td>
<td>52,779</td>
<td>2,422</td>
<td>278</td>
<td>---</td>
<td>55,707</td>
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<tr>
<td>Total liabilities</td>
<td>331</td>
<td>61,771</td>
<td>4,355</td>
<td>2,604</td>
<td>46,783</td>
<td>115,844</td>
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<td><strong>DEFERRED INFLOWS</strong></td>
<td></td>
<td></td>
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<tr>
<td>Deferred gain on refunding</td>
<td>---</td>
<td>178</td>
<td>26</td>
<td>---</td>
<td>---</td>
<td>204</td>
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<tr>
<td>Total deferred inflows</td>
<td>---</td>
<td>178</td>
<td>26</td>
<td>---</td>
<td>---</td>
<td>204</td>
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<tr>
<td><strong>NET POSITION</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>---</td>
<td>20,469</td>
<td>688</td>
<td>6,376</td>
<td>---</td>
<td>27,533</td>
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<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>---</td>
<td>165</td>
<td>---</td>
<td>---</td>
<td>165</td>
<td></td>
</tr>
<tr>
<td>Unrestricted (deficit)</td>
<td>486</td>
<td>2,572</td>
<td>58</td>
<td>(912)</td>
<td>(41,203)</td>
<td>(38,999)</td>
</tr>
<tr>
<td>Total net position (deficit)</td>
<td>$ 486</td>
<td>23,206</td>
<td>746</td>
<td>5,464</td>
<td>(41,203)</td>
<td>(11,301)</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report
## COUNTY OF MONROE, NEW YORK

### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

**INTERNAL SERVICE FUNDS**

**AS OF DECEMBER 31, 2013**

(000's Omitted)

<table>
<thead>
<tr>
<th>Central Services</th>
<th>Building Accounts</th>
<th>Information Services</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Charges for services</td>
<td>$</td>
<td>---</td>
<td>158</td>
<td>---</td>
<td>88</td>
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<tr>
<td>Interdepartmental</td>
<td>1,676</td>
<td>32,104</td>
<td>14,155</td>
<td>3,477</td>
<td>12,023</td>
</tr>
<tr>
<td>Repayments and refunds</td>
<td>---</td>
<td>10</td>
<td>---</td>
<td>---</td>
<td>---</td>
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<tr>
<td>Miscellaneous</td>
<td>---</td>
<td>483</td>
<td>---</td>
<td>---</td>
<td>3</td>
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<tr>
<td><strong>Total operating revenues</strong></td>
<td>1,676</td>
<td>32,755</td>
<td>14,155</td>
<td>3,568</td>
<td>12,082</td>
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<tr>
<td><strong>Operating expenses:</strong></td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Personnel services</td>
<td>199</td>
<td>1,888</td>
<td>2,486</td>
<td>629</td>
<td>---</td>
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<tr>
<td>Employee benefits</td>
<td>184</td>
<td>1,653</td>
<td>1,606</td>
<td>411</td>
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<tr>
<td>Contractual</td>
<td>867</td>
<td>13,742</td>
<td>9,305</td>
<td>109</td>
<td>17,837</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>---</td>
<td>5,286</td>
<td>143</td>
<td>148</td>
<td>---</td>
</tr>
<tr>
<td>Other</td>
<td>477</td>
<td>10,091</td>
<td>491</td>
<td>2,241</td>
<td>538</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>1,727</td>
<td>32,660</td>
<td>14,031</td>
<td>3,538</td>
<td>18,375</td>
</tr>
<tr>
<td><strong>Operating income (loss)</strong></td>
<td>(51)</td>
<td>95</td>
<td>124</td>
<td>30</td>
<td>(6,293)</td>
</tr>
<tr>
<td><strong>Nonoperating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal aid</td>
<td>4</td>
<td>30</td>
<td>12</td>
<td>3</td>
<td>---</td>
</tr>
<tr>
<td>Use of money and property</td>
<td>---</td>
<td>10</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
<td>---</td>
<td>(2,345)</td>
<td>(102)</td>
<td>(9)</td>
<td>---</td>
</tr>
<tr>
<td>Gain (loss) on disposal of capital assets</td>
<td>---</td>
<td>31</td>
<td>4</td>
<td>12</td>
<td>---</td>
</tr>
<tr>
<td>Other income (expense)</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>10</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total nonoperating revenues (expenses)</strong></td>
<td>4</td>
<td>(2,274)</td>
<td>(86)</td>
<td>16</td>
<td>---</td>
</tr>
<tr>
<td><strong>Income (loss) before transfers</strong></td>
<td>(47)</td>
<td>(2,179)</td>
<td>38</td>
<td>46</td>
<td>(6,293)</td>
</tr>
<tr>
<td>Capital contributions</td>
<td>---</td>
<td>198</td>
<td>4</td>
<td>4,953</td>
<td>---</td>
</tr>
<tr>
<td>Transfers in</td>
<td>2</td>
<td>2,220</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Change in net position</strong></td>
<td>(45)</td>
<td>239</td>
<td>42</td>
<td>4,999</td>
<td>(6,293)</td>
</tr>
<tr>
<td>Net position (deficit)-beginning, as restated, see note 1P</td>
<td>531</td>
<td>22,967</td>
<td>704</td>
<td>465</td>
<td>(34,910)</td>
</tr>
<tr>
<td><strong>Total net position (deficit) at end of year</strong></td>
<td>$ 486</td>
<td>23,206</td>
<td>746</td>
<td>5,464</td>
<td>(41,203)</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report
<table>
<thead>
<tr>
<th>Central Services</th>
<th>Building Accounts</th>
<th>Information Services</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash received from providing services</td>
<td>$</td>
<td>---</td>
<td>116</td>
<td>---</td>
<td>86</td>
</tr>
<tr>
<td>Cash received from other funds for services</td>
<td>1,676</td>
<td>32,104</td>
<td>14,155</td>
<td>3,477</td>
<td>12,023</td>
</tr>
<tr>
<td>Payments to or on behalf of employees</td>
<td>(388)</td>
<td>(3,557)</td>
<td>(4,094)</td>
<td>(1,023)</td>
<td>(4,870)</td>
</tr>
<tr>
<td>Payments to suppliers</td>
<td>(986)</td>
<td>(14,564)</td>
<td>(9,133)</td>
<td>(2,961)</td>
<td>(9,038)</td>
</tr>
<tr>
<td>Payments for interfund services</td>
<td>(333)</td>
<td>(9,851)</td>
<td>(456)</td>
<td>(226)</td>
<td>(538)</td>
</tr>
<tr>
<td>Claims paid</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>(11,085)</td>
</tr>
<tr>
<td>Other receipts (payments)</td>
<td>23</td>
<td>759</td>
<td>38</td>
<td>(1,187)</td>
<td>11,190</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) operating activities</strong></td>
<td>(8)</td>
<td>5,007</td>
<td>510</td>
<td>(1,834)</td>
<td>(2,259)</td>
</tr>
</tbody>
</table>

| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | |
| Federal aid | 4 | 30 | 12 | 3 | --- | 49 |
| Receipts from other funds | --- | --- | --- | 1,900 | --- | 1,900 |
| Payments to other funds | --- | --- | --- | --- | (450) | (450) |
| Transfers in | 2 | 2,220 | --- | --- | --- | 2,222 |
| **Net cash provided by (used in) noncapital financing activities** | 6 | 2,250 | 12 | 1,903 | (450) | 3,721 |

| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | |
| Interest paid | --- | (2,345) | (102) | (9) | --- | (2,456) |
| Changes in securities and retainage | --- | 92 | --- | --- | --- | 92 |
| Proceeds from the issuance of notes | --- | 2,159 | 60 | --- | --- | 2,219 |
| Principal paid on bonds | --- | (3,459) | (619) | --- | --- | (4,078) |
| Capital contributions | --- | 198 | 4 | 4,953 | --- | 5,155 |
| Change in principal on capital leases | --- | --- | --- | (133) | --- | (133) |
| Proceeds from the sale of capital assets | --- | --- | --- | 10 | --- | 10 |
| Additions to capital assets, net | --- | (3,146) | (575) | (5,071) | --- | (8,792) |
| Other receipts (payments) | --- | 5 | --- | 10 | --- | 15 |
| **Net cash provided by (used in) capital and related financing activities** | $ | --- | (6,496) | (1,232) | (240) | --- | (7,968) |
### CASH FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th>Central Services</th>
<th>Building Accounts</th>
<th>Information Services</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from use of money and property</td>
<td>$ ---</td>
<td>---</td>
<td>10</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

|                  | --- | --- | 10 | --- | --- | --- | --- | --- | 10 |
| Net cash provided by (used in) investing activities | --- | --- | --- | --- | --- | --- | --- | --- | 10 |
| Net increase (decrease) in cash and cash equivalents | (2) | 771 | (710) | (171) | (2,709) | (2,821) |
| Cash and cash equivalents, beginning of year | 675 | 8,010 | 2,793 | 195 | 2,736 | 14,409 |
| Cash and cash equivalents, end of year | 673 | 8,781 | 2,083 | 24 | 27 | 11,588 |

**Classified as:**

| Cash and cash equivalents - unrestricted | 673 | 3,982 | 2,007 | 24 | 27 | 6,713 |
| Cash and cash equivalents - restricted | --- | 4,799 | 76 | --- | --- | 4,875 |
| Total cash and cash equivalents | 673 | 8,781 | 2,083 | 24 | 27 | 11,588 |

**Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:**

<table>
<thead>
<tr>
<th>Central Services</th>
<th>Building Accounts</th>
<th>Information Services</th>
<th>Fleet Management</th>
<th>Risk Management</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating income (loss)</td>
<td>(51)</td>
<td>95</td>
<td>124</td>
<td>30</td>
<td>(6,293)</td>
</tr>
<tr>
<td>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operations:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>---</td>
<td>5,286</td>
<td>143</td>
<td>148</td>
<td>---</td>
</tr>
<tr>
<td>Change in:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>---</td>
<td>(45)</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>---</td>
<td>262</td>
<td>---</td>
<td>(1,180)</td>
<td>---</td>
</tr>
<tr>
<td>Inventories</td>
<td>20</td>
<td>---</td>
<td>6</td>
<td>(26)</td>
<td>---</td>
</tr>
<tr>
<td>Other assets</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>(9)</td>
</tr>
<tr>
<td>Accounts payable, accrued and other liabilities</td>
<td>20</td>
<td>(598)</td>
<td>205</td>
<td>(820)</td>
<td>4,043</td>
</tr>
<tr>
<td>Due to other governments</td>
<td>3</td>
<td>7</td>
<td>32</td>
<td>14</td>
<td>---</td>
</tr>
<tr>
<td>Net cash provided by (used in) operating activities</td>
<td>$ (8)</td>
<td>5,007</td>
<td>510</td>
<td>(1,834)</td>
<td>(2,259)</td>
</tr>
</tbody>
</table>

See accompanying independent auditors’ report
STATISTICAL SECTION

This section contains the following:

- **FINANCIAL TRENDS** – These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

- **REVENUE CAPACITY** – These schedules contain information to help the reader assess the County’s most significant local revenue sources, property and sales taxes.

- **DEBT CAPACITY** – These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue debt in the future.

- **DEMOGRAPHIC AND ECONOMIC INFORMATION** – These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

- **OPERATING INFORMATION** – These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002 and all schedules presented include information beginning in that year.
**County of Monroe, New York**  
**Net Position by Component**  
**Last Ten Years**  
*(accrual basis of accounting and 000's omitted)*

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
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<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental activities:</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in capital assets, net of related debt</td>
<td>$478,163</td>
<td>$447,552</td>
<td>$440,162</td>
<td>$406,161</td>
<td>$433,694</td>
<td>$454,550</td>
<td>$450,049</td>
<td>$459,858</td>
<td>$525,032</td>
<td>$527,458</td>
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<tr>
<td>Restricted</td>
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<td>25,058</td>
<td>23,966</td>
<td>24,103</td>
<td>19,118</td>
<td>18,231</td>
<td>16,818</td>
<td>27,203</td>
<td>27,226</td>
<td>25,993</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>(140,550)</td>
<td>(169,373)</td>
<td>(217,469)</td>
<td>(231,669)</td>
<td>(300,150)</td>
<td>(310,975)</td>
<td>(301,696)</td>
<td>(341,035)</td>
<td>(477,849)</td>
<td>(545,589)</td>
</tr>
<tr>
<td>Total governmental activities</td>
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<td>$303,237</td>
<td>$246,659</td>
<td>$198,595</td>
<td>$152,662</td>
<td>$165,171</td>
<td>$161,806</td>
<td>$146,026</td>
<td>$74,409</td>
<td>$7,862</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
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</thead>
<tbody>
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<td><strong>Business-type activities:</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>10,491</td>
<td>6,157</td>
<td>15,135</td>
<td>32,690</td>
<td>31,978</td>
<td>151</td>
<td>1,009</td>
<td>3,429</td>
<td>2,654</td>
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<td>$439,350</td>
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<td>Invested in capital assets, net of related debt</td>
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<td>17,827</td>
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<td>(141,065)</td>
<td>(197,782)</td>
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<td>(285,403)</td>
<td>(300,450)</td>
<td>(292,414)</td>
<td>(342,663)</td>
<td>(487,875)</td>
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<td>$570,821</td>
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**Source:** Monroe County Department of Finance - Controller's Division
### County of Monroe, New York

#### Changes in Net Position

**Last Ten Years**

*(accrual basis of accounting and 000's omitted)*

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<thead>
<tr>
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<td><strong>Governmental activities:</strong></td>
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<td>253,090</td>
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<td>95,862</td>
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<td>75</td>
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<td>75</td>
<td>76</td>
<td>74</td>
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<tr>
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<td>66,664</td>
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<td>75,797</td>
<td>75,549</td>
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#### Program Revenues

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<td>3,529</td>
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<td>27,999</td>
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<tr>
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<td>363,347</td>
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<td>376,555</td>
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<td>395,445</td>
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(continued)
### County of Monroe, New York

**Changes in Net Position**

**Last Ten Years**

(accrual basis of accounting and 000's omitted)

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<tr>
<th>Business-type activities</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tbody>
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<td>Refuse</td>
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<td>6,701</td>
<td>6,700</td>
<td>5,978</td>
<td>5,814</td>
<td>5,831</td>
<td>5,927</td>
<td>6,471</td>
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<td>5,755</td>
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<td>17,924</td>
<td>19,651</td>
<td>19,056</td>
<td>18,463</td>
<td>18,852</td>
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<tr>
<td>Hospital</td>
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<td>53,193</td>
<td>58,667</td>
<td>58,872</td>
<td>67,298</td>
<td>69,470</td>
<td>68,856</td>
<td>67,423</td>
<td>70,883</td>
<td>69,289</td>
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<td>Sewer</td>
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<td>51,032</td>
<td>52,617</td>
<td>54,454</td>
<td>54,783</td>
<td>54,608</td>
<td>56,047</td>
<td>55,003</td>
<td>58,552</td>
<td>58,587</td>
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<td>15,076</td>
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<td>180,319</td>
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<tr>
<td>Governmental activities</td>
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<td>$ (933,103)</td>
<td>$ (927,391)</td>
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</table>

<table>
<thead>
<tr>
<th>General Revenues and Other Changes in Net Position</th>
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</thead>
<tbody>
<tr>
<td>Governmental activities</td>
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<tr>
<td>Taxes</td>
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<td>Tobacco settlement revenues</td>
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<td>Investment earnings</td>
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<td>Miscellaneous</td>
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<tr>
<td>Transfers</td>
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<tr>
<td>Special items</td>
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<td>Total governmental activities</td>
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<tr>
<td>Business-type activities</td>
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<tr>
<td>Investment earning</td>
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<td>Miscellaneous</td>
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<td>Transfers</td>
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<td>Total business-type activities</td>
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<tr>
<td>Total primary government</td>
</tr>
<tr>
<td>Change in Net Position</td>
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<tr>
<td>Governmental activities</td>
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<tr>
<td>Business-type activities</td>
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<tr>
<td>Total primary government</td>
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Source: Monroe County Department of Finance - Controller's Division
County of Monroe, New York  
Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting and 000's omitted)

For the year ended December 31,

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</tr>
<tr>
<td>Total general fund</td>
<td>$19,526</td>
<td>$14,852</td>
<td>$517</td>
<td>$1,702</td>
<td>$(1,070)</td>
<td>$6,238</td>
<td>$12,167</td>
<td>$18,956</td>
<td>$14,102</td>
<td>$11,239</td>
</tr>
</tbody>
</table>

All Other Governmental Funds

|                |       |       |       |       |       |       |       |       |       |       |
| Reserved       | $37,598 | $37,832 | $31,683 | $42,253 | $34,577 | $52,748 | $37,527 | -     | -     | -     |
| Special revenue funds | 4,735  | 3,709  | 3,633  | 4,360  | 6,750  | 7,297  | 8,306  | -     | -     | -     |
| Capital projects funds | (18,172) | 1,946  | (11,840) | (10,861) | (29,474) | (32,985) | (1,104) | -     | -     | -     |
| Debt service funds | (871)  | (1,013) | (1,529) | (91)   | 1,523  | 720   | 1,063  | 955   | 736   | 697   |
| Restricted      | -     | -     | -     | -     | -     | -     | -     | 36,532 | 46,611 | 38,939 |
| Committed       | -     | -     | -     | -     | -     | -     | -     | 2,087 | 1,811 | 1,713 |
| Assigned        | -     | -     | -     | -     | -     | -     | -     | 3,205 | 3,187 | 3,376 |
| Unassigned      | -     | -     | -     | -     | -     | -     | -     | (21,541) | (9,957) | (23,292) |
| Total all other governmental funds | $23,290 | $42,474 | $21,947 | $35,661 | $13,376 | $27,780 | $45,792 | $21,238 | $42,388 | $21,433 |

Source: Monroe County Department of Finance - Controller's Division
### County of Monroe, New York
#### Governmental Funds, Changes in Fund Balances
#### Last Ten Years

(modified accrual basis of accounting and 000's omitted)

<table>
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<tbody>
<tr>
<td><strong>Revenues</strong></td>
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<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Taxes</td>
<td>$404,563</td>
<td>$687,434</td>
<td>$699,007</td>
<td>$727,594</td>
<td>$739,655</td>
<td>$726,995</td>
<td>$755,293</td>
<td>$778,843</td>
<td>$797,472</td>
<td>$800,599</td>
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<td>118,825</td>
<td>125,689</td>
<td>100,252</td>
<td>127,223</td>
<td>166,623</td>
<td>193,500</td>
<td>196,555</td>
<td>162,471</td>
<td>168,011</td>
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<td>State aid</td>
<td>248,897</td>
<td>231,472</td>
<td>219,974</td>
<td>232,275</td>
<td>228,614</td>
<td>219,084</td>
<td>202,808</td>
<td>202,220</td>
<td>207,377</td>
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<td>Charges for services</td>
<td>20,559</td>
<td>20,852</td>
<td>19,429</td>
<td>19,904</td>
<td>22,386</td>
<td>24,369</td>
<td>24,748</td>
<td>27,550</td>
<td>28,381</td>
<td>29,922</td>
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<tr>
<td>Intergovernmental</td>
<td>17,372</td>
<td>15,911</td>
<td>19,280</td>
<td>18,508</td>
<td>34,987</td>
<td>35,476</td>
<td>37,233</td>
<td>38,080</td>
<td>47,386</td>
<td>45,385</td>
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<td>Interaldepartmental</td>
<td>15,986</td>
<td>15,671</td>
<td>2,312</td>
<td>3,184</td>
<td>3,293</td>
<td>3,351</td>
<td>2,904</td>
<td>2,509</td>
<td>2,155</td>
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<tr>
<td>Use of money and property</td>
<td>9,338</td>
<td>10,505</td>
<td>10,650</td>
<td>13,522</td>
<td>15,112</td>
<td>6,502</td>
<td>8,712</td>
<td>7,823</td>
<td>7,161</td>
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<td>Repayments and refunds</td>
<td>14,235</td>
<td>13,001</td>
<td>15,403</td>
<td>15,027</td>
<td>17,211</td>
<td>18,173</td>
<td>16,518</td>
<td>15,404</td>
<td>16,469</td>
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<tr>
<td>Payments in lieu of taxes</td>
<td>6,421</td>
<td>5,967</td>
<td>6,304</td>
<td>6,710</td>
<td>7,858</td>
<td>7,557</td>
<td>8,062</td>
<td>7,836</td>
<td>8,099</td>
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<tr>
<td>Tobacco settlement</td>
<td>12,323</td>
<td>12,497</td>
<td>11,434</td>
<td>11,899</td>
<td>12,148</td>
<td>13,397</td>
<td>11,149</td>
<td>10,579</td>
<td>10,773</td>
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<tr>
<td>Sale of Tax Liens</td>
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<td>-</td>
<td>21,277</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Miscellaneous</td>
<td>8,045</td>
<td>14,170</td>
<td>10,280</td>
<td>17,546</td>
<td>16,318</td>
<td>11,205</td>
<td>13,973</td>
<td>25,675</td>
<td>28,735</td>
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<tr>
<td>Total revenues</td>
<td>887,522</td>
<td>1,146,305</td>
<td>1,139,762</td>
<td>1,187,698</td>
<td>1,236,269</td>
<td>1,242,262</td>
<td>1,289,298</td>
<td>1,304,118</td>
<td>1,308,697</td>
<td>1,322,998</td>
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<tbody>
<tr>
<td><strong>Expenditures</strong></td>
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<td></td>
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<tr>
<td>Health and welfare</td>
<td>561,739</td>
<td>548,881</td>
<td>546,223</td>
<td>530,888</td>
<td>563,305</td>
<td>552,824</td>
<td>568,672</td>
<td>565,953</td>
<td>560,448</td>
<td>569,178</td>
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<td>Public safety</td>
<td>161,426</td>
<td>171,768</td>
<td>179,166</td>
<td>187,227</td>
<td>191,529</td>
<td>193,969</td>
<td>204,167</td>
<td>212,549</td>
<td>223,937</td>
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<td>Culture, recreation and education</td>
<td>71,708</td>
<td>73,549</td>
<td>74,915</td>
<td>78,291</td>
<td>85,468</td>
<td>82,055</td>
<td>84,813</td>
<td>82,779</td>
<td>84,609</td>
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<tr>
<td>General government</td>
<td>37,994</td>
<td>301,548</td>
<td>303,000</td>
<td>309,554</td>
<td>293,235</td>
<td>307,262</td>
<td>318,123</td>
<td>333,234</td>
<td>343,307</td>
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<tr>
<td>Transportation</td>
<td>20,287</td>
<td>19,619</td>
<td>19,000</td>
<td>19,415</td>
<td>20,020</td>
<td>21,320</td>
<td>20,840</td>
<td>21,635</td>
<td>21,586</td>
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<td>Sanitation</td>
<td>586</td>
<td>550</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<tr>
<td>Economic development</td>
<td>2,988</td>
<td>3,239</td>
<td>3,584</td>
<td>3,774</td>
<td>3,800</td>
<td>4,519</td>
<td>5,583</td>
<td>4,620</td>
<td>3,009</td>
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<tr>
<td>Debt service:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Principal</td>
<td>18,900</td>
<td>24,425</td>
<td>15,468</td>
<td>21,948</td>
<td>21,358</td>
<td>30,222</td>
<td>30,041</td>
<td>25,211</td>
<td>27,301</td>
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<tr>
<td>Interest</td>
<td>20,145</td>
<td>35,333</td>
<td>24,851</td>
<td>23,019</td>
<td>21,970</td>
<td>21,251</td>
<td>20,467</td>
<td>21,024</td>
<td>19,899</td>
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</tr>
<tr>
<td>Total expenditures</td>
<td>934,964</td>
<td>1,193,703</td>
<td>1,188,623</td>
<td>1,209,634</td>
<td>1,285,790</td>
<td>1,253,765</td>
<td>1,307,227</td>
<td>1,319,224</td>
<td>1,329,035</td>
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<tbody>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Bonds Issued</td>
<td>44,067</td>
<td>251,517</td>
<td>14,579</td>
<td>37,614</td>
<td>26,160</td>
<td>35,163</td>
<td>44,112</td>
<td>37,128</td>
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<tr>
<td>Refunding bonds Issued</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>43,091</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Premium on bonds issued</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,262</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Escrow Agent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(45,744)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers in</td>
<td>63,632</td>
<td>101,213</td>
<td>60,559</td>
<td>61,840</td>
<td>63,860</td>
<td>69,629</td>
<td>63,356</td>
<td>57,559</td>
<td>54,866</td>
<td>53,762</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(95,050)</td>
<td>(251,770)</td>
<td>(61,139)</td>
<td>(62,619)</td>
<td>(65,556)</td>
<td>(71,577)</td>
<td>(65,598)</td>
<td>(60,218)</td>
<td>(57,969)</td>
<td>(55,984)</td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>12,649</td>
<td>100,960</td>
<td>13,999</td>
<td>36,835</td>
<td>24,464</td>
<td>33,215</td>
<td>41,870</td>
<td>(2,659)</td>
<td>36,634</td>
<td>(2,222)</td>
</tr>
</tbody>
</table>

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<thead>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>$34,793</td>
<td>$53,562</td>
<td>$34,862</td>
<td>$14,899</td>
<td>$25,057</td>
<td>$21,712</td>
<td>$23,941</td>
<td>$17,765</td>
<td>$16,296</td>
<td>$23,818</td>
</tr>
</tbody>
</table>

Debt service as a percentage of noncapital expenditures: 4.4% 5.3% 3.5% 3.8% 6.5% 4.5% 4.1% 3.6% 3.7% 3.8%

Source: Monroe County Department of Finance - Controller's Division
## County of Monroe, New York
### Taxing Power
#### Last Ten Years

(000's omitted)

<table>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Five-Year Average Full Valuation of Taxable Property(^1)</td>
<td>$29,468,743</td>
<td>$30,298,412</td>
<td>$31,231,771</td>
<td>$32,392,529</td>
<td>$33,711,847</td>
<td>$35,108,215</td>
<td>$36,321,487</td>
<td>$37,381,847</td>
<td>$38,157,176</td>
<td>$38,687,746</td>
</tr>
<tr>
<td>Constitutional Property Tax Limit</td>
<td>462,106</td>
<td>483,337</td>
<td>468,477</td>
<td>485,888</td>
<td>505,678</td>
<td>526,623</td>
<td>544,822</td>
<td>560,729</td>
<td>572,358</td>
<td>580,316</td>
</tr>
<tr>
<td>Total Tax Levy Subject to Constitutional Limit</td>
<td>240,983</td>
<td>258,576</td>
<td>239,426</td>
<td>250,714</td>
<td>270,522</td>
<td>277,154</td>
<td>286,427</td>
<td>296,402</td>
<td>297,501</td>
<td>306,082</td>
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<tr>
<td>Taxing Power Unused</td>
<td>$221,123</td>
<td>$224,761</td>
<td>$229,051</td>
<td>$235,174</td>
<td>$235,156</td>
<td>$249,469</td>
<td>$258,396</td>
<td>$264,327</td>
<td>$274,857</td>
<td>$274,234</td>
</tr>
<tr>
<td>Percent of Taxing Power Used</td>
<td>52.1%</td>
<td>53.5%</td>
<td>51.1%</td>
<td>51.6%</td>
<td>53.5%</td>
<td>52.6%</td>
<td>52.6%</td>
<td>52.9%</td>
<td>52.0%</td>
<td>52.7%</td>
</tr>
</tbody>
</table>

**Notes:**

The Constitutional tax limit is the maximum amount of real property tax that may be levied by the County in any fiscal year. The Constitutional limit for Monroe County purposes, exclusive of debt service, is 1.5% of the preceding five year-average full value of taxable property. Cash capital expenditures can also be excluded from the levy for purposes of calculating compliance with the tax limit, but the County does not engage in this practice. The limit can be increased to a maximum of 2% of the five year average full value.

\(^1\)Based on full valuation calculated for the referenced tax year and prior four years.

**Source:** Monroe County Department of Finance - Finance Division
### County of Monroe, New York
#### Assessed Value of Taxable Property
#### Last Ten Years
#### (000's omitted)

<table>
<thead>
<tr>
<th>Year Ended December 31,</th>
<th>Residential Property</th>
<th>Commercial Property</th>
<th>Industrial Property</th>
<th>Other Property(^1)</th>
<th>Tax Exempt Property</th>
<th>Assessed Value of Taxable Property</th>
<th>Full Value of Taxable Property</th>
<th>Full Value Tax Rate(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>28,968,978</td>
<td>6,064,981</td>
<td>826,765</td>
<td>2,892,861</td>
<td>7,554,849</td>
<td>38,753,585</td>
<td>39,106,258</td>
<td>8.99</td>
</tr>
<tr>
<td>2010</td>
<td>28,183,069</td>
<td>5,900,300</td>
<td>824,143</td>
<td>3,003,693</td>
<td>7,548,942</td>
<td>37,911,205</td>
<td>38,500,704</td>
<td>8.99</td>
</tr>
<tr>
<td>2008</td>
<td>26,134,635</td>
<td>5,470,262</td>
<td>797,681</td>
<td>2,553,599</td>
<td>7,056,274</td>
<td>34,956,177</td>
<td>36,668,517</td>
<td>8.99</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year Ended December 31,</th>
<th>Assessed Value of Taxable Property</th>
<th>Full Value of Taxable Property</th>
<th>Full Value Rate(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>$34,369,302</td>
<td>$35,230,115</td>
<td>9.10</td>
</tr>
<tr>
<td>2006</td>
<td>32,937,079</td>
<td>33,535,276</td>
<td>9.10</td>
</tr>
<tr>
<td>2005</td>
<td>31,833,026</td>
<td>32,434,345</td>
<td>9.10</td>
</tr>
<tr>
<td>2004</td>
<td>30,076,629</td>
<td>30,697,813</td>
<td>9.10</td>
</tr>
</tbody>
</table>

**Notes:**

Figures represent values for referenced tax year.

Properties are independently assessed by the City of Rochester and the 20 towns.

\(^1\)“Other Property” includes Agricultural, Amusement, Community Service, Forest, Public Service, and Vacant Lands.

\(^2\)Tax Rate is per $1,000 of full value.

**Source:** Monroe County Department of Finance - Division of Real Property
## County of Monroe, New York
### Property Tax Levies and Collections
#### Last Ten Years
(000's omitted)

<table>
<thead>
<tr>
<th>Year ended December 31,</th>
<th>Total Tax Levy</th>
<th>Taxes Levied for County Purposes ¹</th>
<th>Collected Within the Fiscal Year of the Levy</th>
<th>Collections in Subsequent Years</th>
<th>Total Collections to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount</td>
<td>Percentage of Total Levy</td>
<td>Amount</td>
<td>Percentage of Total Levy</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>$648,405</td>
<td>$646,206</td>
<td>99.7%</td>
<td>$14,114</td>
<td>$660,320</td>
</tr>
<tr>
<td>2012</td>
<td>633,445</td>
<td>620,664</td>
<td>98.0%</td>
<td>16,337</td>
<td>637,001</td>
</tr>
<tr>
<td>2011</td>
<td>623,239</td>
<td>611,228</td>
<td>98.1%</td>
<td>11,307</td>
<td>622,535</td>
</tr>
<tr>
<td>2010</td>
<td>615,031</td>
<td>602,964</td>
<td>98.0%</td>
<td>8,545</td>
<td>611,509</td>
</tr>
<tr>
<td>2009</td>
<td>600,762</td>
<td>588,710</td>
<td>98.0%</td>
<td>4,452</td>
<td>593,162</td>
</tr>
<tr>
<td>2008</td>
<td>579,708</td>
<td>569,700</td>
<td>98.3%</td>
<td>344</td>
<td>570,044</td>
</tr>
<tr>
<td>2007</td>
<td>551,811</td>
<td>547,274</td>
<td>99.2%</td>
<td>16,789</td>
<td>564,063</td>
</tr>
<tr>
<td>2006</td>
<td>515,377</td>
<td>508,162</td>
<td>98.6%</td>
<td>9,593</td>
<td>517,755</td>
</tr>
<tr>
<td>2005</td>
<td>494,582</td>
<td>484,672</td>
<td>98.0%</td>
<td>10,106</td>
<td>494,778</td>
</tr>
<tr>
<td>2004</td>
<td>461,390</td>
<td>451,839</td>
<td>97.9%</td>
<td>4,055</td>
<td>455,894</td>
</tr>
</tbody>
</table>

Note: ¹ Does not include allowance for uncollectible taxes and deferred tax revenue.

Source: Monroe County Department of Finance - Treasury Division
<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Taxable Full Value (Dollars)</th>
<th>Rank</th>
<th>Percentage of Total County Taxable Full Value</th>
<th>Taxable Full Value (Dollars)</th>
<th>Rank</th>
<th>Percentage of Total County Taxable Full Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rochester Gas &amp; Electric Corporation</td>
<td>$1,411,317</td>
<td>1</td>
<td>3.59%</td>
<td>$866,059.00</td>
<td>1</td>
<td>2.89%</td>
</tr>
<tr>
<td>Frontier Telephone / Citizens Communications</td>
<td>278,461</td>
<td>2</td>
<td>0.71%</td>
<td>242,712</td>
<td>2</td>
<td>0.79%</td>
</tr>
<tr>
<td>(formerly Rochester Telephone Corp.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wegmans</td>
<td>214,322</td>
<td>3</td>
<td>0.55%</td>
<td>82,850</td>
<td>7</td>
<td>0.27%</td>
</tr>
<tr>
<td>Morgan Management</td>
<td>195,364</td>
<td>4</td>
<td>0.50%</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Farash</td>
<td>164,064</td>
<td>5</td>
<td>0.42%</td>
<td>106,818</td>
<td>5</td>
<td>0.35%</td>
</tr>
<tr>
<td>HUB Properties</td>
<td>105,445</td>
<td>6</td>
<td>0.27%</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Hylan Flying Services</td>
<td>103,433</td>
<td>7</td>
<td>0.26%</td>
<td>67,881</td>
<td>9</td>
<td>0.22%</td>
</tr>
<tr>
<td>Mark IV Enterprises</td>
<td>102,105</td>
<td>8</td>
<td>0.26%</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Corporate Woods</td>
<td>97,981</td>
<td>9</td>
<td>0.25%</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Eastman Kodak</td>
<td>96,983</td>
<td>10</td>
<td>0.25%</td>
<td>235,636</td>
<td>3</td>
<td>0.77%</td>
</tr>
<tr>
<td>Xerox Corp.</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>195,022</td>
<td>4</td>
<td>0.64%</td>
</tr>
<tr>
<td>RAM Limited Partnership</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>94,386</td>
<td>6</td>
<td>0.31%</td>
</tr>
<tr>
<td>Greece Ridge LLC</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>78,230</td>
<td>8</td>
<td>0.26%</td>
</tr>
<tr>
<td>Niagara Mohawk Power Company</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>44,122</td>
<td>10</td>
<td>0.14%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,769,475</strong></td>
<td><strong>7.06%</strong></td>
<td></td>
<td><strong>$2,033,716.00</strong></td>
<td><strong>6.64%</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Source:** Monroe County Department of Finance: Division of Real Property.
County of Monroe, New York  
Legal Debt Margin Information  
Last Ten Years  
(000’s omitted)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Constitutional Debt Limit</td>
<td>2,120,889</td>
<td>2,186,224</td>
<td>2,267,477</td>
<td>2,359,829</td>
<td>2,457,575</td>
<td>2,542,504</td>
<td>2,616,736</td>
<td>2,671,002</td>
<td>2,708,142</td>
<td>2,736,468</td>
</tr>
<tr>
<td>Total Net Debt Applicable to Limit</td>
<td>412,495</td>
<td>416,936</td>
<td>415,109</td>
<td>417,331</td>
<td>403,825</td>
<td>429,946</td>
<td>414,358</td>
<td>420,207</td>
<td>418,084</td>
<td></td>
</tr>
<tr>
<td>Legal Debt Margin</td>
<td>$1,708,394</td>
<td>$1,769,288</td>
<td>$1,852,368</td>
<td>$1,942,498</td>
<td>$2,053,750</td>
<td>$2,145,843</td>
<td>$2,186,790</td>
<td>$2,256,644</td>
<td>$2,287,935</td>
<td>$2,318,384</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Percent of Debt Limit Used</td>
<td>19.4%</td>
<td>19.1%</td>
<td>18.3%</td>
<td>17.7%</td>
<td>16.4%</td>
<td>15.6%</td>
<td>16.4%</td>
<td>15.5%</td>
<td>15.5%</td>
<td>15.3%</td>
</tr>
</tbody>
</table>

Notes:  
The Constitutional debt limit is the maximum amount of indebtedness that may be incurred by the County, as outlined in the State Constitution. The Constitutional limit for Monroe County purposes is 7% of the preceding five-year average full value of taxable property, subject to certain allowable exclusions and deductions, including current debt service. The Debt Limit of the County is computed in accordance with the provisions of Article VIII of the State Constitution and Article 2 of the Local Finance Law.

1 Based on full valuation determined as of December 31 of the referenced fiscal year.

Source: Monroe County Department of Finance - Finance Division
## County of Monroe, New York
### Ratios of Outstanding Debt by Type and Activity
#### Last Ten Years
(000's omitted, except per capita)

<table>
<thead>
<tr>
<th>Year ended December 31</th>
<th>General Obligation Bonds</th>
<th>Bond Anticipation Notes</th>
<th>Revenue Anticipation Notes</th>
<th>Capital Leases</th>
<th>General Bonds Payable</th>
<th>Bond Anticipation Notes</th>
<th>Revenue Anticipation Notes</th>
<th>Capital Leases</th>
<th>Total Primary Government</th>
<th>Percentage of Full Value on Property</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>$258,208</td>
<td>$39,000</td>
<td>$58,000</td>
<td>$789</td>
<td>$162,163</td>
<td>$8,000</td>
<td>$17,000</td>
<td>$7,856</td>
<td>$551,016</td>
<td>1.40%</td>
<td>$736.84</td>
</tr>
<tr>
<td>2012</td>
<td>$291,493</td>
<td></td>
<td>$58,000</td>
<td>1,018</td>
<td>180,398</td>
<td>9,000</td>
<td>17,000</td>
<td>8,144</td>
<td>565,053</td>
<td>1.44%</td>
<td>757.82</td>
</tr>
<tr>
<td>2011</td>
<td>$270,203</td>
<td>17,856</td>
<td>$58,000</td>
<td>1,362</td>
<td>166,875</td>
<td>21,124</td>
<td>17,000</td>
<td>8,046</td>
<td>560,466</td>
<td>1.44%</td>
<td>752.97</td>
</tr>
<tr>
<td>2010</td>
<td>$298,645</td>
<td>815</td>
<td>$58,000</td>
<td>638</td>
<td>185,266</td>
<td>16,000</td>
<td>17,000</td>
<td>9,209</td>
<td>585,573</td>
<td>1.52%</td>
<td>759.24</td>
</tr>
<tr>
<td>2009</td>
<td>$262,904</td>
<td>4,591</td>
<td>$58,000</td>
<td>89</td>
<td>186,255</td>
<td>16,000</td>
<td>17,000</td>
<td>11,504</td>
<td>556,343</td>
<td>1.48%</td>
<td>759.24</td>
</tr>
<tr>
<td>2008</td>
<td>$248,394</td>
<td>32,680</td>
<td>$63,000</td>
<td>133</td>
<td>167,410</td>
<td>9,485</td>
<td>17,000</td>
<td>12,844</td>
<td>550,946</td>
<td>1.50%</td>
<td>754.80</td>
</tr>
<tr>
<td>2007</td>
<td>$277,881</td>
<td>11,620</td>
<td>$68,000</td>
<td>386</td>
<td>182,543</td>
<td>7,795</td>
<td>17,000</td>
<td>13,241</td>
<td>578,466</td>
<td>1.58%</td>
<td>791.54</td>
</tr>
<tr>
<td>2006</td>
<td>$258,071</td>
<td>27,440</td>
<td>$71,000</td>
<td>473</td>
<td>167,111</td>
<td>24,650</td>
<td>14,000</td>
<td>4,415</td>
<td>567,160</td>
<td>1.61%</td>
<td>776.07</td>
</tr>
<tr>
<td>2005</td>
<td>$279,432</td>
<td>6,240</td>
<td>$45,000</td>
<td>912</td>
<td>182,119</td>
<td>12,930</td>
<td>10,000</td>
<td>5,200</td>
<td>541,833</td>
<td>1.62%</td>
<td>738.83</td>
</tr>
<tr>
<td>2004</td>
<td>$261,053</td>
<td>22,004</td>
<td>$80,000</td>
<td>2,387</td>
<td>161,076</td>
<td>35,566</td>
<td>10,000</td>
<td>6,152</td>
<td>578,238</td>
<td>1.78%</td>
<td>786.53</td>
</tr>
</tbody>
</table>

1Amounts do not include blended component units of the primary government.

Source: Monroe County Department of Finance - Controller's Division
County of Monroe, New York
Ratios of Net General Obligation Bonded Debt Outstanding
Last Ten Years
(000's omitted, except per capita)

<table>
<thead>
<tr>
<th>Year ended December 31,</th>
<th>General Obligation Debt Outstanding¹</th>
<th>Less: Debt Service Funds</th>
<th>Net General Obligation Debt Outstanding</th>
<th>Percentage of Full Value on Property</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>258,208</td>
<td>4,604</td>
<td>253,604</td>
<td>0.64%</td>
<td>339.13</td>
</tr>
<tr>
<td>2012</td>
<td>291,493</td>
<td>4,362</td>
<td>287,131</td>
<td>0.73%</td>
<td>385.09</td>
</tr>
<tr>
<td>2011</td>
<td>270,203</td>
<td>2,895</td>
<td>267,308</td>
<td>0.69%</td>
<td>359.12</td>
</tr>
<tr>
<td>2010</td>
<td>298,645</td>
<td>3,306</td>
<td>295,339</td>
<td>0.77%</td>
<td>396.78</td>
</tr>
<tr>
<td>2009</td>
<td>262,904</td>
<td>4,214</td>
<td>258,690</td>
<td>0.69%</td>
<td>353.03</td>
</tr>
<tr>
<td>2008</td>
<td>248,394</td>
<td>5,248</td>
<td>243,146</td>
<td>0.66%</td>
<td>333.11</td>
</tr>
<tr>
<td>2007</td>
<td>277,881</td>
<td>8,258</td>
<td>269,623</td>
<td>0.77%</td>
<td>368.94</td>
</tr>
<tr>
<td>2006</td>
<td>258,071</td>
<td>6,845</td>
<td>251,226</td>
<td>0.75%</td>
<td>343.77</td>
</tr>
<tr>
<td>2005</td>
<td>279,432</td>
<td>4,679</td>
<td>274,753</td>
<td>0.85%</td>
<td>374.65</td>
</tr>
<tr>
<td>2004</td>
<td>261,053</td>
<td>5,051</td>
<td>256,002</td>
<td>0.83%</td>
<td>348.22</td>
</tr>
</tbody>
</table>

Note:
¹Amounts do not include blended component units of the primary government.

Source: Monroe County Department of Finance - Finance Division
## County of Monroe, New York
### Demographic and Economic Statistics
#### Last Ten Years

<table>
<thead>
<tr>
<th>Year ended December 31</th>
<th>Population(^1) (000\text{'s omitted})</th>
<th>Total Personal Income(^2) (Dollars)</th>
<th>Per Capita Personal Income(^2) (Dollars)</th>
<th>Median Household Income(^1) (Dollars)</th>
<th>Unemployment Rate(^3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>747,813</td>
<td>$ 34,478,067</td>
<td>$ 46,105</td>
<td>$ 52,700</td>
<td>7.0%</td>
</tr>
<tr>
<td>2012</td>
<td>745,625</td>
<td>32,728,163</td>
<td>43,894</td>
<td>52,260</td>
<td>8.0%</td>
</tr>
<tr>
<td>2011</td>
<td>744,344</td>
<td>30,077,573</td>
<td>40,994</td>
<td>51,303</td>
<td>7.6%</td>
</tr>
<tr>
<td>2010</td>
<td>744,344</td>
<td>30,785,053</td>
<td>42,082</td>
<td>51,105</td>
<td>8.0%</td>
</tr>
<tr>
<td>2009</td>
<td>732,762</td>
<td>28,768,865</td>
<td>39,314</td>
<td>50,050</td>
<td>7.9%</td>
</tr>
<tr>
<td>2008</td>
<td>729,921</td>
<td>28,099,299</td>
<td>38,496</td>
<td>49,374</td>
<td>5.5%</td>
</tr>
<tr>
<td>2007</td>
<td>730,807</td>
<td>26,399,273</td>
<td>36,062</td>
<td>47,339</td>
<td>4.3%</td>
</tr>
<tr>
<td>2006</td>
<td>730,807</td>
<td>26,399,273</td>
<td>36,062</td>
<td>47,339</td>
<td>4.0%</td>
</tr>
<tr>
<td>2005</td>
<td>733,366</td>
<td>26,399,273</td>
<td>36,062</td>
<td>44,891</td>
<td>4.8%</td>
</tr>
<tr>
<td>2004</td>
<td>735,177</td>
<td>25,431,131</td>
<td>34,606</td>
<td>46,412</td>
<td>5.4%</td>
</tr>
</tbody>
</table>

**Sources:**

\(^1\) U.S. Census Bureau.

\(^2\) U.S. Bureau of Economic Analysis.

\(^3\) New York State Department of Labor (average annual rate)
### County of Monroe, New York
### Principal Private-Sector Employers
### Current Year and Ten Years Prior

<table>
<thead>
<tr>
<th>Employer</th>
<th>2013 Number of Full-Time Employees</th>
<th>2013 Percentage of Total Local Area Employment</th>
<th>2004 Number of Full-Time Employees</th>
<th>2004 Percentage of Total Local Area Employment</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Rochester / Strong Health</td>
<td>21,881 2 1 4.19%</td>
<td></td>
<td>16,595 1 2.90%</td>
<td></td>
</tr>
<tr>
<td>Rochester General Health System</td>
<td>8,100 2 2 1.55%</td>
<td></td>
<td>---- ---- ----</td>
<td></td>
</tr>
<tr>
<td>Wegmans Food Market, Inc</td>
<td>5,880 3 1.13%</td>
<td>14,897 2 3 2.60%</td>
<td>8,325 2 4 1.45%</td>
<td></td>
</tr>
<tr>
<td>Xerox Corp</td>
<td>5,617 4 1.08%</td>
<td></td>
<td>16,300 2 2 2.85%</td>
<td></td>
</tr>
<tr>
<td>Unity Health System</td>
<td>5,358 2 5 1.03%</td>
<td></td>
<td>4,716 6 0.82%</td>
<td></td>
</tr>
<tr>
<td>Paychex, Inc.</td>
<td>3,750 6 0.72%</td>
<td></td>
<td>---- ---- ----</td>
<td></td>
</tr>
<tr>
<td>Lifetime Healthcare Co.</td>
<td>3,749 2 7 0.72%</td>
<td>3,642 2 7 0.64%</td>
<td>16,300 2 2 2.85%</td>
<td></td>
</tr>
<tr>
<td>Eastman Kodak Co.</td>
<td>3,429 8 0.66%</td>
<td></td>
<td>3,433 2 9 0.64%</td>
<td></td>
</tr>
<tr>
<td>Sutherland Global Services</td>
<td>3,116 10 0.60%</td>
<td></td>
<td>2,802 8 0.49%</td>
<td></td>
</tr>
<tr>
<td>Rochester Institute of Tech.</td>
<td>---- ---- ----</td>
<td>6,565 5 1.15%</td>
<td>2,350 2 9 0.41%</td>
<td></td>
</tr>
<tr>
<td>Via Health</td>
<td>---- ---- ----</td>
<td></td>
<td>---- ---- ----</td>
<td></td>
</tr>
<tr>
<td>Delphi Energy &amp; Engine Management Systems</td>
<td>---- ---- ----</td>
<td></td>
<td>---- ---- ----</td>
<td></td>
</tr>
<tr>
<td>Tops Market LLC</td>
<td>---- ---- ----</td>
<td></td>
<td>2,307 10 0.40%</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>64,223 12.32%</strong></td>
<td></td>
<td><strong>78,499 13.71%</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**

Table only includes the top ten firms for the referenced year. If firm was not in the top ten for that year, no comparative figure is presented. Certain of the companies presented in the above table may have performed layoffs and/or job increases that are not reflected in the numbers presented herein.


2. Reports total number of employees. Separate numbers for full and part-time employees were not available.
### County of Monroe, New York

**Budgeted Full-Time County Employees by Department**

**Last Ten Years**

<table>
<thead>
<tr>
<th>Department</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aviation</td>
<td>98</td>
<td>99</td>
<td>100</td>
<td>104</td>
<td>108.5</td>
<td>107.5</td>
<td>107.5</td>
<td>106.0</td>
<td>104.0</td>
<td>103.0</td>
</tr>
<tr>
<td>Board of Elections</td>
<td>44</td>
<td>44</td>
<td>44</td>
<td>48</td>
<td>55.0</td>
<td>53.0</td>
<td>53.0</td>
<td>52.0</td>
<td>52.0</td>
<td>52.0</td>
</tr>
<tr>
<td>Communications</td>
<td>9</td>
<td>6</td>
<td>6</td>
<td>5</td>
<td>5.5</td>
<td>5.5</td>
<td>5.5</td>
<td>5.5</td>
<td>5.5</td>
<td>5.5</td>
</tr>
<tr>
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**Source:** Monroe County Budget for the relevant year.

Starting in 2008, figures represent "Full-Time Equivalents."
## County of Monroe, New York
### Operating Indicators
#### Last Ten Years

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¹In years, 2002-2005 signs fabricated were reported in "square feet." In subsequent years, signs fabricated are reported as "signs manufactured."

Source: Monroe County Budget for the relevant year.
### County of Monroe, New York
#### Capital Asset Statistics
#### Last Ten Years

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**Sources:**

\(^1\) Monroe County Department of Transportation

\(^2\) Monroe County Department of Environmental Services, Fleet Services