

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

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

**Authorization**

Article 3, Section 30 of the General Municipal Law

1. \*\*\*Every Municipal Corporation\*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation\*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller\*\*\* it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report\*\*\*

**Certification Statement**

I, Mark Wojcik (GOWOGO60A), hereby certify that I am the Chief Financial Officer of the County of Rensselaer, and that the information provided in the Annual Financial Report of the County of Rensselaer for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

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

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- EF - Enterprise Health Related Facility
- G - Sewer
- H - Capital Projects
- MS - Self Insurance
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$47,932,002.29	\$37,998,149.24	\$54,984,348.82
201 - Cash In Time Deposits	\$95,299,904.27	\$80,279,055.76	\$48,380,772.90
210 - Petty Cash	\$8,650.00	\$8,650.00	\$8,650.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$143,240,556.56</b>	<b>\$118,285,855.00</b>	<b>\$103,373,771.72</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$1,187,440.30	\$1,046,984.00	\$1,068,799.25
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,187,440.30</b>	<b>\$1,046,984.00</b>	<b>\$1,068,799.25</b>
<b>Net Taxes Receivable</b>			
280 - Returned School Taxes Receivable	\$10,031,655.65	\$7,714,365.64	\$7,046,906.65
290 - City School Taxes Receivable	\$50,289.70	(\$36,375.29)	\$47,123.00
295 - Delinquent Village Taxes Receivable	\$427,255.47	\$504,188.42	\$281,960.29
300 - Taxes Receivable Pending	\$2,338,553.89	\$2,062,348.82	\$2,214,021.54
320 - Tax Sale Certificates	\$12,669,806.17	\$13,985,104.30	\$14,529,297.78
330 - Property Acquired For Taxes	\$1,640,269.63	\$1,580,680.67	\$1,522,145.67
340 - Accrued Taxes Property Stricken from Rolls	-	\$6,253.58	\$13,782.48
342 - Allowance For Uncollectible Taxes	(\$1,789,496.45)	(\$2,143,156.96)	(\$1,197,872.57)
<b>Total for Net Taxes Receivable</b>	<b>\$25,368,334.06</b>	<b>\$23,673,409.18</b>	<b>\$24,457,364.84</b>
<b>Net Other Receivables</b>			

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
380 - Accounts Receivable	\$16,462,470.42	\$26,032,075.73	\$12,999,133.93
<b>Total for Net Other Receivables</b>	<b>\$16,462,470.42</b>	<b>\$26,032,075.73</b>	<b>\$12,999,133.93</b>
<b>Due From</b>			
391 - Due From Other Funds	\$3,692,914.68	\$4,375,534.79	\$1,936,672.68
410 - Due from State and Federal Government	\$16,574,195.06	\$14,711,289.77	\$13,530,378.72
430 - Towns and Cities	\$9,797,998.90	\$8,914,639.64	\$8,601,699.27
440 - Due from Other Governments <i>school Resource officer billings and 911 call center billings</i>	\$552,463.73	\$832,800.73	\$1,352,109.04
<b>Total for Due From</b>	<b>\$30,617,572.37</b>	<b>\$28,834,264.93</b>	<b>\$25,420,859.71</b>
<b>Other Assets</b>			
400 - State and Federal Social Services	\$5,115,843.07	\$5,136,422.99	\$3,418,009.00
480 - Prepaid Expenses	\$2,108,156.70	\$1,780,572.08	\$2,497,935.09
<b>Total for Other Assets</b>	<b>\$7,223,999.77</b>	<b>\$6,916,995.07</b>	<b>\$5,915,944.09</b>
<b>Total for Assets</b>	<b>\$224,100,373.48</b>	<b>\$204,789,583.91</b>	<b>\$173,235,873.54</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$224,100,373.48</b>	<b>\$204,789,583.91</b>	<b>\$173,235,873.54</b>

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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$12,739,460.82	\$12,368,227.16	\$9,860,712.30
601 - Accrued Liabilities	\$14,703,470.34	\$8,870,538.00	\$9,983,262.20
<b>Total for Payables</b>	<b>\$27,442,931.16</b>	<b>\$21,238,765.16</b>	<b>\$19,843,974.50</b>
<b>Due to</b>			
630 - Due To Other Funds	\$2,320,256.86	\$9,792,483.35	\$2,369,426.97
631 - Due To Other Governments	\$11,738,846.26	\$11,603,408.54	\$10,502,208.42
<i>Accrue 4th qtr sales tax due to towns/city</i>			
637 - Due to Employees Retirement System	-	\$0.00	-
640 - Due To Towns For Tax Levies	\$2,013.77	-	-
649 - Due To Social Service Recipient	-	\$1,132.86	\$118.02
660 - Due To School Districts	\$11,261,954.42	\$8,578,642.66	\$7,959,263.82
661 - Due To City School Districts	\$471,469.31	\$185,821.09	\$177,952.83
668 - Due to Village Delinquent Taxes	\$408,463.02	\$487,027.45	\$281,960.23
<b>Total for Due to</b>	<b>\$26,203,003.64</b>	<b>\$30,648,515.95</b>	<b>\$21,290,930.29</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	\$20,358,612.22	\$24,461,005.00	\$15,414,167.00
<i>ARPA</i>			
690 - Overpayments and Clearing Account	\$75,000.00	\$0.00	\$75,000.00
<b>Total for Other Liabilities</b>	<b>\$20,433,612.22</b>	<b>\$24,461,005.00</b>	<b>\$15,489,167.00</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities</b>	<b>\$74,079,547.02</b>	<b>\$76,348,286.11</b>	<b>\$56,624,071.79</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$5,014,908.88	\$0.00	\$825,170.98
694 - Deferred Taxes	\$14,276,705.68	\$14,760,468.39	\$15,869,874.64
<b>Total for Deferred Inflows of Resources</b>	<b>\$19,291,614.56</b>	<b>\$14,760,468.39</b>	<b>\$16,695,045.62</b>
<b>Total for Deferred Inflows</b>	<b>\$19,291,614.56</b>	<b>\$14,760,468.39</b>	<b>\$16,695,045.62</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$2,108,156.70	\$1,780,572.08	\$2,497,935.09
<b>Total for Nonspendable Fund Balance</b>	<b>\$2,108,156.70</b>	<b>\$1,780,572.08</b>	<b>\$2,497,935.09</b>
<b>Restricted Fund Balance</b>			
880 - Reserve For Tax Stabilization	\$1,187,440.30	\$1,046,984.00	\$870,467.08
899 - Other Restricted Fund Balance <i>Opioid Settlement/ Asset Forfeiture/ Youth Dept Donations</i>	\$840,055.27	\$169,846.00	\$198,332.17
<b>Total for Restricted Fund Balance</b>	<b>\$2,027,495.57</b>	<b>\$1,216,830.00</b>	<b>\$1,068,799.25</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$11,750,000.00	\$7,900,000.00	\$5,000,000.00
915 - Assigned Unappropriated Fund Balance	\$7,419,936.26	\$7,907,412.00	\$29,187,902.92
<b>Total for Assigned Fund Balance</b>	<b>\$19,169,936.26</b>	<b>\$15,807,412.00</b>	<b>\$34,187,902.92</b>

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**A - General  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$107,423,623.37	\$96,832,296.00	\$62,162,118.87
<b>Total for Unassigned Fund Balance</b>	<b>\$107,423,623.37</b>	<b>\$96,832,296.00</b>	<b>\$62,162,118.87</b>
<b>Total for Fund Balance</b>	<b>\$130,729,211.90</b>	<b>\$115,637,110.08</b>	<b>\$99,916,756.13</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$224,100,373.48</b>	<b>\$206,745,864.58</b>	<b>\$173,235,873.54</b>

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$54,998,767.60	\$55,061,387.43	\$58,314,412.68
1030 - Special Assessments	\$274,551.00	-	-
<b>Total for Property Taxes</b>	<b>\$55,273,318.60</b>	<b>\$55,061,387.43</b>	<b>\$58,314,412.68</b>
<b>Property Tax Items</b>			
1051 - Gain From Sale of Tax Acquired Property	-	\$24,752.64	\$0.00
1081 - Other Payments In Lieu of Taxes	\$2,706,231.01	\$2,738,444.74	\$2,404,723.55
1090 - Interest and Penalties on Real Prop Taxes	\$2,787,320.53	\$3,184,773.91	\$2,755,474.60
<b>Total for Property Tax Items</b>	<b>\$5,493,551.54</b>	<b>\$5,947,971.29</b>	<b>\$5,160,198.15</b>
<b>Non-Property Tax Items</b>			
1110 - Sales and Use Tax	\$124,706,896.87	\$121,551,710.78	\$110,142,308.58
1113 - Tax on Hotel Room Occupancy	\$855,803.89	\$717,564.58	\$602,583.50
1116 - Tax on Adult-Use Cannabis	\$55,160.34	-	-
1140 - Emergency Telephone System Surcharge	\$627,627.54	\$716,025.87	\$738,810.64
1189 - Other Non Property Tax	\$1,594,005.75	\$2,518,841.99	\$2,775,039.50
<b>Total for Non-Property Tax Items</b>	<b>\$127,839,494.39</b>	<b>\$125,504,143.22</b>	<b>\$114,258,742.22</b>
<b>Departmental Income</b>			
1220 - Public Administrator Fees	-	\$2,500.00	-
1225 - Medical Examiner Fees	-	\$4,574.90	\$50.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1230 - Treasurer Fees	\$7,583.26	\$10,094.09	\$10,509.61
1235 - Charges For Tax Advertising and Redemption	\$56,070.00	\$43,770.00	\$44,840.00
1255 - Clerk Fees	\$2,664,434.94	\$2,791,921.18	\$3,182,608.72
1260 - Personnel Fees	\$11,004.52	\$10,185.00	\$10,590.75
1265 - Attorney Fees	-	-	\$0.00
1289 - Other General Departmental Income	\$10.00	\$20.80	\$147.10
1510 - Sheriff Fees	\$171,659.28	\$171,392.52	\$221,232.48
1515 - Alternative to Incarceration Fees	\$9,153.00	-	-
1520 - Police Fees	\$83,850.00	\$83,850.00	\$83,850.00
1525 - Prisoner Charges	\$221,134.05	\$237,927.24	\$228,454.36
1580 - Restitution Surcharge	\$2,059.58	\$3,101.97	\$8,498.05
1589 - Other Public Safety Departmental Income	\$49,108.85	\$59,804.61	\$68,785.65
1601 - Public Health Fees	\$280,033.90	\$360,214.15	\$452,552.17
1605 - Charges for Care of Handicapped Children	\$1,360,014.72	\$1,465,095.21	\$996,505.85
1620 - Mental Health Fees	\$5,207,226.13	\$6,652,363.29	\$5,100,893.63
1621 - Early Intervention Fees for Services	\$36,295.42	\$50,188.08	\$38,390.50
1630 - Narcotic Program Charges	\$565,240.53	\$453,530.14	\$286,097.81
1689 - Other Health Departmental Income	\$6,220.00	\$3,510.00	\$1,446.92
1801 - Repayment of Medical Assistance	\$347,851.16	\$1,294,326.86	\$1,395,638.27
1809 - Repayment of Family Assistance	\$598,898.89	\$710,865.79	\$913,809.74
1811 - Medical Incentive Earnings	\$342,487.06	\$118,288.75	\$349,700.15
1819 - Repayment of Child Care	\$500,450.07	\$440,827.73	\$431,953.72
1823 - Repayment of Juvenile Delinquent Care	\$7,761.47	\$7,094.97	\$72,474.38
1840 - Repayment of Safety Net Assistance	\$361,090.49	\$414,339.63	\$534,770.26
1841 - Repayment of Home Energy Assistance	\$205,147.74	\$147,949.67	\$182,501.67

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1842 - Repayment of Emergency Care For Adults	\$176.22	\$3,675.33	\$200.00
1855 - Repayment of Day Care	\$4,862.97	\$7,344.83	\$3,594.17
1870 - Repayment of Services For Recipients	-	\$12.08	\$0.00
1894 - Social Services Charges	\$32,654.40	\$48,147.19	\$49,506.39
1962 - Sealer of Weights and Measures Fees	\$2,290.00	\$5,010.00	\$14,670.00
1972 - Charges Programs for the Aging	\$142,202.94	\$110,696.46	\$109,583.88
2801 - Interfund Revenues	\$2,732,553.29	\$2,437,678.78	\$2,568,814.63
<b>Total for Departmental Income</b>	<b>\$16,009,524.88</b>	<b>\$18,150,301.25</b>	<b>\$17,362,670.86</b>
<b>Intergovernmental Charges</b>			
2210 - General Services Other Government <i>local dispatch / Elections charge back / Tax services town &amp; city charge back</i>	\$3,380,708.24	\$3,107,610.97	\$2,563,016.01
2238 - Community College Operating Cost Chargebacks	\$7,034,458.74	\$6,374,438.84	\$6,310,652.88
2240 - Community College Capital Costs	\$2,278,805.16	\$2,288,321.82	\$2,295,342.94
2260 - Public Safety Services Other Governments <i>Fed DOJ Inmate Boarding / School Dist. Resource Officers</i>	\$2,979,116.91	\$2,479,170.99	\$3,086,742.98
2280 - Health Services for Other Governments or Districts	-	-	\$0.00
2372 - Planning Services Other Governments <i>IDA Planning fees</i>	\$103,282.00	\$425,000.00	\$425,000.00
<b>Total for Intergovernmental Charges</b>	<b>\$15,776,371.05</b>	<b>\$14,674,542.62</b>	<b>\$14,680,754.81</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$7,204,345.70	\$1,435,578.29	\$405,751.98
2410 - Rental of Real Property	\$22,133.33	\$227,135.53	\$52,873.08
2414 - Rental of Equipment	\$2,400.00	\$1,800.00	\$1,800.00
2421 - Lease Payments Collected	-	\$0.00	-

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Use of Money and Property</b>	<b>\$7,228,879.03</b>	<b>\$1,664,513.82</b>	<b>\$460,425.06</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$18,981.78	\$55,890.01	\$23,280.80
2611 - Fines and Penalties Dog Cases	\$97,500.00	\$85,200.00	\$59,500.00
2615 - Stop DWI Fines	\$189,162.75	\$179,443.10	\$183,143.93
<b>Total for Fines and Forfeitures</b>	<b>\$305,644.53</b>	<b>\$320,533.11</b>	<b>\$265,924.73</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$216.00	-	\$0.00
2651 - Sales of Refuse For Recycling	-	-	\$0.00
2655 - Sales Other	\$2,191.50	\$0.00	\$21,867.75
2660 - Sales of Real Property	-	-	\$0.00
2680 - Insurance Recoveries	\$56,160.99	\$112,148.14	\$84,563.41
2690 - Other Compensation For Loss	\$688,791.86	\$286,871.20	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$747,360.35</b>	<b>\$399,019.34</b>	<b>\$106,431.16</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$23,876.94	\$348,523.20	\$309,241.02
2705 - Gifts and Donations	\$165,057.51	\$190,943.32	\$108,161.42
2709 - Employees Contributions	\$4,907.00	\$4,959.00	\$5,320.00
2720 - OTB Distributed Earnings	\$272,421.00	\$260,640.26	\$254,783.00
2770 - Unclassified <i>NOC waiting to be reclassified once identified</i>	\$4,582.49	\$210,611.22	\$52,604.55
<b>Total for Other Revenues</b>	<b>\$470,844.94</b>	<b>\$1,015,677.00</b>	<b>\$730,109.99</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>State Aid</b>			
3014 - State Aid VLT Tribal Compact Moneys	\$1,011,193.06	\$1,267,667.46	\$1,131,578.66
3021 - State Aid Court Facilities	\$361,350.00	\$463,482.00	\$367,206.00
3025 - State Aid Indigent Legal Services Fund	\$2,038,568.58	\$1,016,878.26	\$795,074.65
3030 - State Aid District Attorney Salaries	\$512,501.61	\$452,176.30	\$493,587.78
3089 - State Aid Other <i>Stop DWI Patrol / Assigned Counsel 18B</i>	\$94,022.40	\$58,048.56	\$11,303.09
3277 - State Aid Education of Handicapped Child	\$7,985,685.42	\$8,788,039.50	\$6,600,830.32
3306 - State Aid Homeland Security	\$18,971.60	\$24,357.76	\$42,033.58
3310 - State Aid Probation Services	\$1,232,930.71	\$1,142,901.11	\$900,656.34
3315 - State Aid Navigation Law Enforcement	\$10,299.48	-	-
3389 - State Aid Other Public Safety	\$2,758,498.31	\$2,339,461.55	\$2,718,772.35
3397 - State Aid Public Safety Capital Projects	\$1,912,602.41	\$363,536.64	\$519,772.73
3401 - State Aid Public Health	\$624,379.84	\$1,606,080.78	\$1,602,703.84
3402 - State Aid Medical Assistance Program Administration	\$759,005.48	\$898,413.66	\$827,031.91
3449 - State Aid Early Intervention	\$357,898.27	\$371,868.44	\$321,687.33
3489 - State Aid Other Health	\$665,070.98	\$2,014,959.91	\$668,372.85
3490 - State Aid Mental Health	\$10,327,611.41	\$9,081,468.59	\$8,472,598.65
3589 - State Aid Other Transportation	\$163,050.45	\$88,570.21	\$187,702.04
3601 - State Aid Medical Assistance	-	\$0.00	\$0.00
3609 - State Aid Family Assistance	\$1,124.00	\$1,613.00	\$2,552.00
3610 - State Aid Social Services Administration	\$1,679,607.00	\$1,234,596.00	\$1,330,701.00
3619 - State Aid Child Care	\$3,882,373.00	\$3,637,941.00	\$4,622,882.00
3623 - State Aid Juvenile Delinquent	\$104,633.10	\$401,978.04	\$305,284.98
3640 - State Aid Safety Net	\$949,599.00	\$734,902.00	\$639,944.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3642 - State Aid Emergency Aid For Adults	\$92,178.00	\$43,885.00	\$22,424.00
3655 - State Aid Day Care	\$6,176,955.00	\$4,068,533.00	\$3,035,428.00
3670 - State Aid Services for Recipients	\$3,254,527.00	\$3,369,067.00	\$2,020,991.00
3710 - State Aid Veterans Service Agencies	\$30,000.00	\$30,000.00	\$15,750.00
3715 - State Aid Tourism Promotion	\$35,945.68	\$27,803.60	\$35,201.29
3772 - State Aid Programs for Aging	\$877,636.99	\$536,684.08	\$922,595.32
3820 - State Aid Youth Programs	\$150,450.00	\$170,580.65	\$249,121.98
3910 - State Aid Conservation Programs	\$49,359.00	\$38,748.89	\$32,652.58
<b>Total for State Aid</b>	<b>\$48,118,027.78</b>	<b>\$44,274,242.99</b>	<b>\$38,896,440.27</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$460,256.69	\$7,278,961.12	\$1,123,418.97
4310 - Federal Aid Probation Services	\$15,331.07	\$32,849.86	\$4,025.00
4389 - Federal Aid Other Public Safety	\$353,633.46	\$161,624.26	\$333,654.75
4401 - Federal Aid Public Health	-	\$165,979.69	\$120,411.40
4489 - Federal Aid Other Health	\$269,707.01	\$623,085.45	\$579,612.52
4490 - Federal Aid Mental Health	\$318,714.00	\$487,625.00	\$682,827.53
4601 - Federal Aid Medicaid Assistance	\$12,107.00	-	\$0.00
4609 - Federal Aid Family Assistance	\$5,139,130.00	\$4,808,897.00	\$3,870,570.87
4610 - Federal Aid Social Services Administration	\$3,088,699.00	\$3,676,325.00	\$2,443,254.00
4611 - Federal Aid Food Stamp Program Administration	\$1,336,591.00	\$1,752,546.00	\$1,043,349.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$7,213,686.00	\$6,515,858.00	\$6,454,498.00
4640 - Federal Aid Safety Net	\$15,682.00	\$65,733.00	\$40,666.00
4641 - Federal Aid Home Energy Assistance	-	-	\$0.00
4661 - Federal Aid Title IV B Funds	\$157,929.00	\$125,646.00	\$114,351.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
4670 - Federal Aid Services for Recipients	\$241,496.00	\$293,002.00	\$350,248.00
4689 - Federal Aid Other Social Services	\$130,829.00	\$98,122.00	\$130,828.00
4772 - Federal Aid Programs for Aging	\$472,314.96	\$24,531.50	\$731,300.85
4775 - Federal Aid Market Research Tourism	\$8,000.00	-	-
4820 - Federal Aid Youth Programs	\$150,942.00	\$86,201.00	\$201,823.00
4960 - Federal Aid Emergency Disaster Assistance	\$165,203.74	\$1,577,098.08	\$0.00
<b>Total for Federal Aid</b>	<b>\$19,550,251.93</b>	<b>\$27,774,084.96</b>	<b>\$18,224,838.89</b>
<b>Total for Revenues</b>	<b>\$296,813,269.02</b>	<b>\$294,786,417.03</b>	<b>\$268,460,948.82</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5788 - Leases	-	\$484,181.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$484,181.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$484,181.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$296,813,269.02</b>	<b>\$295,270,598.03</b>	<b>\$268,460,948.82</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$648,098.18	\$662,304.47	\$636,010.87
10104 - Legislative Board - Contractual	\$52,504.82	\$47,846.28	\$50,320.75
10108 - Legislative Board - Employee Benefits	\$283,468.54	\$282,254.43	\$274,708.15
10401 - Clerk of the Legislative Board - Personal Services	\$303,221.62	\$295,313.30	\$277,689.01
10404 - Clerk of the Legislative Board - Contractual	\$3,179.26	\$4,240.21	\$4,894.91
10408 - Clerk of the Legislative Board - Employee Benefits	\$124,175.20	\$114,617.67	\$118,013.43
<b>Total for Legislative Board</b>	<b>\$1,414,647.62</b>	<b>\$1,406,576.36</b>	<b>\$1,361,637.12</b>
<b>Judicial</b>			
11651 - District Attorney - Personal Services	\$2,431,048.17	\$2,148,767.43	\$2,126,823.09
11652 - District Attorney - Equipment and Capital Outlay	\$90,166.63	\$21,112.07	\$94,005.43
11654 - District Attorney - Contractual	\$209,283.34	\$173,786.85	\$207,467.61
11658 - District Attorney - Employee Benefits	\$625,148.97	\$593,694.50	\$669,459.91
11701 - Public Defender - Personal Services	\$2,348,844.23	\$2,071,254.08	\$1,818,854.79
11702 - Public Defender - Equipment and Capital Outlay	\$718,191.89	\$44,851.72	\$36,834.50
11704 - Public Defender - Contractual	\$157,079.65	\$98,589.65	\$103,837.23
11708 - Public Defender - Employee Benefits	\$827,207.77	\$706,045.20	\$680,691.60
11751 - Public Administrator - Personal Services	\$66,970.97	\$83,741.18	\$69,547.78
11754 - Public Administrator - Contractual	\$953,871.41	\$536,358.10	\$468,757.40

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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
11758 - Public Administrator - Employee Benefits	\$16,331.42	\$21,081.08	\$15,854.87
11851 - Med Examiners/Coroners - Personal Services	\$546,869.99	\$363,128.94	\$355,681.11
11852 - Med Examiners/Coroners - Equipment and Capital Outlay	-	\$58,075.00	-
11854 - Med Examiners/Coroners - Contractual	\$574,104.54	\$484,898.86	\$405,466.34
11858 - Med Examiners/Coroners - Employee Benefits	\$106,010.13	\$74,542.21	\$83,300.56
<b>Total for Judicial</b>	<b>\$9,671,129.11</b>	<b>\$7,479,926.87</b>	<b>\$7,136,582.22</b>
<b>Executive</b>			
12301 - Municipal Executive - Personal Services	\$465,149.21	\$394,152.60	\$363,395.05
12302 - Municipal Executive - Equipment and Capital Outlay	-	\$0.00	\$479.98
12304 - Municipal Executive - Contractual	\$19,612.84	\$23,274.37	\$14,082.64
12308 - Municipal Executive - Employee Benefits	\$168,766.71	\$167,088.22	\$185,627.57
<b>Total for Executive</b>	<b>\$653,528.76</b>	<b>\$584,515.19</b>	<b>\$563,585.24</b>
<b>Finance</b>			
13201 - Auditor - Personal Services	\$81,912.16	\$80,264.24	\$75,686.02
13204 - Auditor - Contractual	\$225.73	\$397.51	\$254.58
13208 - Auditor - Employee Benefits	\$33,578.86	\$28,552.44	\$32,692.32
13251 - Treasurer - Personal Services	\$1,000,975.15	\$1,167,187.53	\$1,109,733.95
13252 - Treasurer - Equipment and Capital Outlay	\$2,613.47	\$4,443.16	\$899.91
13254 - Treasurer - Contractual	\$317,510.80	\$295,695.76	\$190,340.19
13258 - Treasurer - Employee Benefits	\$449,787.26	\$477,404.48	\$490,868.72
13401 - Budget - Personal Services	\$290,567.29	\$331,618.26	\$341,168.32
13402 - Budget - Equipment and Capital Outlay	\$574.92	\$160.34	\$1,043.18
13404 - Budget - Contractual	\$15,836.93	\$4,504.47	\$1,035.35

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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
13408 - Budget - Employee Benefits	\$155,020.91	\$145,391.87	\$132,381.68
13551 - Assessment - Personal Services	\$407,008.12	\$358,403.47	\$292,375.20
13554 - Assessment - Contractual	\$65.91	\$34.09	\$0.00
13558 - Assessment - Employee Benefits	\$143,251.71	\$135,260.41	\$105,708.69
13624 - Tax Advertising and Expense - Contractual	\$8,463.47	\$8,315.16	\$3,536.60
13644 - Expenditures on Property Acquired for Taxes - Contractual	\$152,788.33	\$1,517.85	\$12,949.30
13754 - Credit Card Fees - Contractual	\$434.66	-	\$0.00
13804 - Fiscal Agents Fees - Contractual	-	\$46.94	\$284.63
<b>Total for Finance</b>	<b>\$3,060,615.68</b>	<b>\$3,039,197.98</b>	<b>\$2,790,958.64</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$1,781,378.32	\$1,581,735.19	\$1,556,147.29
14102 - Clerk - Equipment and Capital Outlay	-	\$9,963.52	\$1,372.96
14104 - Clerk - Contractual	\$168,371.61	\$151,223.27	\$149,073.94
14108 - Clerk - Employee Benefits	\$817,414.31	\$665,148.35	\$695,246.33
14201 - Law - Personal Services	\$891,175.85	\$745,970.57	\$698,650.41
14202 - Law - Equipment and Capital Outlay	\$4,466.43	\$8,983.56	\$0.00
14204 - Law - Contractual	\$23,463.21	\$44,514.44	\$66,385.03
14208 - Law - Employee Benefits	\$283,562.14	\$221,445.16	\$249,216.58
14301 - Personnel - Personal Services	\$425,572.01	\$347,556.45	\$244,850.97
14302 - Personnel - Equipment and Capital Outlay	\$1,169.91	\$1,340.71	\$0.00
14304 - Personnel - Contractual	\$155,252.78	\$166,302.52	\$136,771.74
14308 - Personnel - Employee Benefits	\$138,559.68	\$128,457.63	\$94,053.62
14401 - Engineer - Personal Services	\$191,724.64	\$182,965.46	\$164,216.89
14402 - Engineer - Equipment and Capital Outlay	-	\$0.00	\$119.99

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
14404 - Engineer - Contractual	\$6,177.57	\$5,162.95	\$3,365.00
14408 - Engineer - Employee Benefits	\$60,749.28	\$59,420.92	\$55,021.04
14501 - Elections - Personal Services	\$837,703.56	\$950,302.42	\$751,291.90
14502 - Elections - Equipment and Capital Outlay	\$3,158.62	\$18,959.40	\$98,091.10
14504 - Elections - Contractual	\$217,617.11	\$191,604.35	\$192,698.16
14508 - Elections - Employee Benefits	\$310,447.45	\$277,595.38	\$277,519.64
<b>Total for Municipal Staff</b>	<b>\$6,317,964.48</b>	<b>\$5,758,652.25</b>	<b>\$5,434,092.59</b>
<b>Shared Services</b>			
16101 - Central Services Administration - Personal Services	\$268,341.75	\$262,649.89	\$248,653.65
16104 - Central Services Administration - Contractual	\$56,130.17	\$146,521.58	\$62,325.46
16108 - Central Services Administration - Employee Benefits	\$135,983.77	\$126,571.78	\$119,315.50
16201 - Operation of Plant - Personal Services	\$1,446,478.85	\$1,000,964.23	\$930,850.48
16202 - Operation of Plant - Equipment and Capital Outlay	\$23,560.07	\$6,970.64	\$1,498.90
16204 - Operation of Plant - Contractual	\$744,870.88	\$736,873.14	\$562,450.64
16208 - Operation of Plant - Employee Benefits	\$617,550.94	\$500,966.12	\$461,784.21
16401 - Central Garage - Personal Services	\$197,507.46	\$179,934.00	\$172,158.67
16402 - Central Garage - Equipment and Capital Outlay	\$1,948.30	\$10,735.73	\$2,692.16
16404 - Central Garage - Contractual	\$113,016.00	\$97,107.87	\$107,220.74
16408 - Central Garage - Employee Benefits	\$72,693.79	\$66,914.32	\$68,594.57
16701 - Central Printing and Mailing - Personal Services	\$88,251.21	\$83,740.64	\$80,615.85
16704 - Central Printing and Mailing - Contractual	\$249,180.49	\$251,999.07	\$228,023.92
16708 - Central Printing and Mailing - Employee Benefits	\$79,822.78	\$77,698.05	\$60,872.07
16801 - Central Data Processing - Personal Services	\$704,416.40	\$750,532.59	\$767,148.29
16802 - Central Data Processing - Equipment and Capital Outlay	\$142,799.92	\$143,495.19	\$119,631.70

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
16804 - Central Data Processing - Contractual	\$710,560.96	\$753,308.30	\$543,688.18
16808 - Central Data Processing - Employee Benefits	\$290,241.36	\$295,238.40	\$343,112.38
<b>Total for Shared Services</b>	<b>\$5,943,355.10</b>	<b>\$5,492,221.54</b>	<b>\$4,880,637.37</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$114,267.30	\$110,159.02	\$98,850.58
19204 - Municipal Association Dues - Contractual	\$24,895.14	\$29,073.14	\$28,498.64
19304 - Judgements and Claims - Contractual	\$68,926.29	\$2,534.22	\$3,162.50
19504 - Taxes and Assessments on Municipal Property - Contractual	\$564,142.00	\$564,142.00	\$542,379.00
19854 - Distribution Of Sales Tax - Contractual	\$40,396,469.00	\$39,582,405.67	\$36,518,636.18
19892 - General Government Support, Other - Equipment and Capital Outlay	-	\$484,181.00	-
19894 - General Government Support, Other - Contractual <i>City Town Expense</i>	\$209,008.15	\$122,767.01	\$95,570.08
<b>Total for Special Items</b>	<b>\$41,377,707.88</b>	<b>\$40,895,262.06</b>	<b>\$37,287,096.98</b>
<b>Total for General Government Support</b>	<b>\$68,438,948.63</b>	<b>\$64,656,352.25</b>	<b>\$59,454,590.16</b>
<b>Education</b>			
<b>Community College</b>			
24904 - Community College Tuition - Contractual	\$936,988.70	\$879,391.25	\$813,805.87
24954 - Contribution to Community College - Contractual	\$6,116,184.80	\$5,475,900.00	\$5,475,900.00
<b>Total for Community College</b>	<b>\$7,053,173.50</b>	<b>\$6,355,291.25</b>	<b>\$6,289,705.87</b>
<b>Other Educational Expenditures</b>			
29604 - Education of Handicapped Children - Contractual	\$17,415,719.28	\$16,026,408.20	\$14,350,743.50

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
29894 - Educational, Other - Contractual	-	\$212.50	\$0.00
<b>Total for Other Educational Expenditures</b>	<b>\$17,415,719.28</b>	<b>\$16,026,620.70</b>	<b>\$14,350,743.50</b>
<b>Total for Education</b>	<b>\$24,468,892.78</b>	<b>\$22,381,911.95</b>	<b>\$20,640,449.37</b>
<b>Public Safety</b>			
<b>Administration</b>			
30201 - Public Safety Communication Systems - Personal Services	\$2,800,714.18	\$2,607,714.17	\$2,518,443.96
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$6,326.71	\$10,289.72	\$2,480.99
30204 - Public Safety Communication Systems - Contractual	\$269,564.77	\$118,818.25	\$117,128.02
30208 - Public Safety Communication Systems - Employee Benefits	\$1,187,450.80	\$1,078,843.65	\$1,135,702.53
<b>Total for Administration</b>	<b>\$4,264,056.46</b>	<b>\$3,815,665.79</b>	<b>\$3,773,755.50</b>
<b>Law Enforcement</b>			
31101 - Sheriff - Personal Services	\$4,079,768.44	\$3,887,044.01	\$3,430,382.83
31102 - Sheriff - Equipment and Capital Outlay	\$602,035.61	\$74,953.37	\$447,596.99
31104 - Sheriff - Contractual	\$595,958.52	\$606,556.84	\$563,983.13
31108 - Sheriff - Employee Benefits	\$1,988,132.68	\$1,766,237.31	\$1,866,545.59
31401 - Probation - Personal Services	\$3,699,048.93	\$3,729,508.31	\$3,716,755.85
31402 - Probation - Equipment and Capital Outlay	\$54,232.68	\$1,563.33	\$3,788.81
31404 - Probation - Contractual	\$520,549.79	\$506,665.85	\$507,958.44
31408 - Probation - Employee Benefits	\$1,687,867.30	\$1,662,520.07	\$1,679,687.81
31501 - Jail - Personal Services	\$11,910,445.41	\$12,891,575.71	\$11,884,890.22
31502 - Jail - Equipment and Capital Outlay	\$164,275.14	\$291,306.75	\$337,913.68

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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
31504 - Jail - Contractual	\$5,413,321.82	\$5,107,624.57	\$3,709,564.25
31508 - Jail - Employee Benefits	\$5,597,827.68	\$5,394,515.61	\$5,549,661.09
31511 - Jail Counseling Services - Personal Services	\$125,289.51	\$145,796.51	\$164,165.95
31512 - Jail Counseling Services - Equipment and Capital Outlay	\$1,456.00	\$379.00	\$0.00
31514 - Jail Counseling Services - Contractual	\$2,270.65	\$1,664.63	\$0.00
31518 - Jail Counseling Services - Employee Benefits	\$50,058.08	\$52,490.82	\$46,813.79
31521 - Jail Industries - Personal Services	-	-	\$292,023.13
31522 - Jail Industries - Equipment and Capital Outlay	-	-	\$0.00
31524 - Jail Industries - Contractual	-	-	\$810,951.32
31528 - Jail Industries - Employee Benefits	-	-	\$128,292.11
31704 - Correction Agency, Other - Contractual	-	\$0.00	\$0.00
<b>Total for Law Enforcement</b>	<b>\$36,492,538.24</b>	<b>\$36,120,402.69</b>	<b>\$35,140,974.99</b>
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$600.00	\$450.00	\$870.00
33151 - STOP DWI - Personal Services	\$66,292.54	\$65,405.97	\$61,579.02
33152 - STOP DWI - Equipment and Capital Outlay	-	-	\$0.00
33154 - STOP DWI - Contractual	\$134,842.33	\$131,129.43	\$140,931.42
33158 - STOP DWI - Employee Benefits	\$6,690.12	\$6,077.92	\$6,034.44
<b>Total for Traffic Control</b>	<b>\$208,424.99</b>	<b>\$203,063.32</b>	<b>\$209,414.88</b>
<b>Fire Protection</b>			
34101 - Fire Protection - Personal Services	\$36,750.00	\$47,000.00	\$37,137.93
34102 - Fire Protection - Equipment and Capital Outlay	\$1,123.73	\$10,396.10	\$0.00
34104 - Fire Protection - Contractual	\$30,071.50	\$5,489.34	\$6,548.06

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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
34108 - Fire Protection - Employee Benefits	\$3,064.92	\$3,592.99	\$4,091.94
<b>Total for Fire Protection</b>	<b>\$71,010.15</b>	<b>\$66,478.43</b>	<b>\$47,777.93</b>
<b>Other Public Safety</b>			
36401 - Civil Defense - Personal Services	\$391,318.69	\$391,989.68	\$353,105.53
36402 - Civil Defense - Equipment and Capital Outlay	\$1,197,473.64	\$383,134.09	\$196,023.77
36404 - Civil Defense - Contractual	\$651,394.09	\$851,883.26	\$720,527.37
36408 - Civil Defense - Employee Benefits	\$163,399.43	\$134,152.34	\$136,147.69
<b>Total for Other Public Safety</b>	<b>\$2,403,585.85</b>	<b>\$1,761,159.37</b>	<b>\$1,405,804.36</b>
<b>Total for Public Safety</b>	<b>\$43,439,615.69</b>	<b>\$41,966,769.60</b>	<b>\$40,577,727.66</b>
<b>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	\$438,546.91	\$394,070.72	\$341,731.98
40102 - Public Health - Equipment and Capital Outlay	\$390.84	\$815.00	\$6,263.80
40104 - Public Health - Contractual	\$286,117.78	\$271,520.65	\$253,565.00
40108 - Public Health - Employee Benefits	\$182,862.49	\$142,442.93	\$147,931.72
40171 - Medical Assistance Clinic - Personal Services	\$978,561.62	\$1,187,674.78	\$1,496,788.61
40172 - Medical Assistance Clinic - Equipment and Capital Outlay	\$1,787.60	\$10,736.62	\$3,955.40
40174 - Medical Assistance Clinic - Contractual	\$518,532.97	\$1,950,440.13	\$850,327.54
40178 - Medical Assistance Clinic - Employee Benefits	\$327,367.92	\$405,110.26	\$543,227.48
40254 - Laboratory - Contractual	\$6,210.00	\$8,910.00	\$38,520.00
40504 - Public Health, Other - Contractual <i>FEMA Covid Consulting</i>	\$425,870.60	\$283,971.97	\$1,672,791.22

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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
40591 - Early Intervention Program - Personal Services	\$606,360.02	\$592,984.37	\$598,336.35
40594 - Early Intervention Program - Contractual	\$626,232.33	\$714,930.10	\$604,145.21
40598 - Early Intervention Program - Employee Benefits	\$254,532.26	\$226,092.68	\$252,250.67
40901 - Environmental Health Program - Personal Services	\$1,077,288.39	\$1,068,236.70	\$1,027,415.48
40902 - Environmental Health Program - Equipment and Capital Outlay	\$4,081.06	-	\$390.54
40904 - Environmental Health Program - Contractual	\$318,608.41	\$662,254.99	\$677,277.26
40908 - Environmental Health Program - Employee Benefits	\$432,374.35	\$380,867.24	\$375,409.38
<b>Total for Public Health Program</b>	<b>\$6,485,725.55</b>	<b>\$8,301,059.14</b>	<b>\$8,890,327.64</b>
<b>Addiction Control</b>			
42304 - Narcotics Addiction Control Services - Contractual	\$683,009.00	\$663,084.00	\$448,014.00
42504 - Alcoholic Addiction Control - Contractual	\$463,231.55	\$324,506.00	\$390,918.00
<b>Total for Addiction Control</b>	<b>\$1,146,240.55</b>	<b>\$987,590.00</b>	<b>\$838,932.00</b>
<b>Mental Health</b>			
43201 - Mental Health Programs - Personal Services	\$6,762,495.47	\$6,028,484.22	\$5,732,310.15
43202 - Mental Health Programs - Equipment and Capital Outlay	\$81,376.61	\$60,731.20	\$53,504.45
43204 - Mental Health Programs - Contractual	\$990,481.07	\$1,078,820.37	\$666,748.32
43208 - Mental Health Programs - Employee Benefits	\$2,472,510.90	\$2,187,147.31	\$2,358,870.04
43224 - Contracted Mental Health Services - Contractual	\$6,629,247.10	\$5,602,720.73	\$4,584,268.57
<b>Total for Mental Health</b>	<b>\$16,936,111.15</b>	<b>\$14,957,903.83</b>	<b>\$13,395,701.53</b>
<b>Total for Health</b>	<b>\$24,568,077.25</b>	<b>\$24,246,552.97</b>	<b>\$23,124,961.17</b>
<b>Transportation</b>			

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Public Transportation</b>			
56302 - Bus Operations - Equipment and Capital Outlay	\$23,388.32	-	-
56304 - Bus Operations - Contractual	\$591,175.67	\$552,512.65	\$706,865.25
<b>Total for Public Transportation</b>	<b>\$614,563.99</b>	<b>\$552,512.65</b>	<b>\$706,865.25</b>
<b>Total for Transportation</b>	<b>\$614,563.99</b>	<b>\$552,512.65</b>	<b>\$706,865.25</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
60101 - Social Services Administration - Personal Services	\$10,603,387.45	\$10,627,240.74	\$10,886,196.29
60102 - Social Services Administration - Equipment and Capital Outlay	\$33,357.52	\$59,881.58	\$59,951.87
60104 - Social Services Administration - Contractual	\$3,547,048.64	\$2,959,652.34	\$2,967,170.77
60108 - Social Services Administration - Employee Benefits	\$4,407,552.87	\$4,347,621.37	\$4,818,412.97
60554 - Day Care - Contractual	\$6,073,411.55	\$4,217,667.82	\$2,764,844.02
60704 - Services for Recipients - Contractual	\$2,164,219.21	\$2,044,573.00	\$1,956,717.79
61004 - Medicaid to State - Contractual	\$38,881,812.11	\$32,760,223.25	\$32,362,935.50
61014 - Medicaid , Other - Contractual	\$162,145.00	\$1,080,668.00	\$1,273,162.00
61094 - Family Assistance - Contractual	\$8,843,955.65	\$8,481,454.95	\$6,158,220.20
61194 - Child Care - Contractual	\$6,275,918.73	\$6,497,551.18	\$6,530,160.54
61234 - Juvenile Delinquent - Contractual	\$3,025,800.55	\$2,091,561.71	\$2,173,646.53
61294 - State Training School - Contractual	\$550,291.96	\$831,975.00	\$427,453.00
61404 - Safety Net - Contractual	\$3,400,477.32	\$2,988,907.22	\$2,655,997.60
61414 - Home Energy Assistance - Contractual	\$212,754.24	\$147,951.45	\$189,326.93
61424 - Emergency Aid For Adults - Contractual	\$280,959.57	\$79,302.84	\$54,423.06

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Social Services Programs</b>	<b>\$88,463,092.37</b>	<b>\$79,216,232.45</b>	<b>\$75,278,619.07</b>
<b>Economic Opportunity and Development</b>			
62901 - Job Training Administration - Personal Services	\$21,000.00	-	\$7,000.00
62902 - Job Training Administration - Equipment and Capital Outlay	-	-	\$0.00
62904 - Job Training Administration - Contractual	-	-	\$0.00
62908 - Job Training Administration - Employee Benefits	\$3,440.95	-	\$535.58
63104 - Community Action Administration - Contractual	\$922,522.00	\$844,051.08	\$1,493,345.00
64101 - Publicity - Personal Services	\$59,147.00	\$57,164.34	\$54,966.99
64104 - Publicity - Contractual	\$54,079.13	\$45,625.46	\$12,532.65
64108 - Publicity - Employee Benefits	\$31,798.88	\$31,924.12	\$32,585.36
65101 - Veterans Service - Personal Services	\$159,797.83	\$198,136.42	\$215,363.51
65104 - Veterans Service - Contractual	\$7,848.87	\$7,871.19	\$7,385.99
65108 - Veterans Service - Employee Benefits	\$114,437.55	\$90,183.11	\$95,045.63
66101 - Consumer Affairs - Personal Services	\$69,168.20	\$67,224.56	\$64,464.78
66102 - Consumer Affairs - Equipment and Capital Outlay	-	\$0.00	\$988.00
66104 - Consumer Affairs - Contractual	\$827.38	\$751.74	\$829.15
66108 - Consumer Affairs - Employee Benefits	\$29,330.80	\$26,891.53	\$30,429.77
67721 - Programs for the Aging - Personal Services	\$2,076,389.26	\$2,052,766.31	\$1,880,559.84
67722 - Programs for the Aging - Equipment and Capital Outlay	-	\$0.00	\$0.00
67724 - Programs for the Aging - Contractual	\$1,662,543.76	\$1,436,950.37	\$1,184,524.21
67728 - Programs for the Aging - Employee Benefits	\$684,126.94	\$691,286.86	\$729,251.87
<b>Total for Economic Opportunity and Development</b>	<b>\$5,896,458.55</b>	<b>\$5,550,827.09</b>	<b>\$5,809,808.33</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$94,359,550.92</b>	<b>\$84,767,059.54</b>	<b>\$81,088,427.40</b>

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Culture and Recreation</b>			
<b>Recreation</b>			
73101 - Youth Programs - Personal Services	\$183,041.39	\$179,096.22	\$172,540.78
73102 - Youth Programs - Equipment and Capital Outlay	-	\$0.00	\$0.00
73104 - Youth Programs - Contractual	\$319,862.57	\$253,032.96	\$386,382.48
73108 - Youth Programs - Employee Benefits	\$56,061.36	\$48,145.44	\$51,456.82
<b>Total for Recreation</b>	<b>\$558,965.32</b>	<b>\$480,274.62</b>	<b>\$610,380.08</b>
<b>Total for Culture and Recreation</b>	<b>\$558,965.32</b>	<b>\$480,274.62</b>	<b>\$610,380.08</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80201 - Planning and Surveys - Personal Services	\$437,595.40	\$435,741.50	\$340,373.02
80202 - Planning and Surveys - Equipment and Capital Outlay	-	\$659.97	\$72.88
80204 - Planning and Surveys - Contractual	\$48,343.52	\$51,559.24	\$57,889.86
80208 - Planning and Surveys - Employee Benefits	\$202,750.38	\$176,376.67	\$176,709.60
80901 - Environmental Control - Personal Services	\$73,626.02	\$71,846.64	\$64,889.75
80904 - Environmental Control - Contractual	\$53,183.54	\$91,696.36	\$22,978.00
80908 - Environmental Control - Employee Benefits	\$24,668.92	\$22,948.77	\$23,475.58
<b>Total for General Environment</b>	<b>\$840,167.78</b>	<b>\$850,829.15</b>	<b>\$686,388.69</b>
<b>Natural Resources</b>			
87901 - General Natural Resources - Personal Services	\$67,182.47	\$59,297.95	\$48,481.60
87902 - General Natural Resources - Equipment and Capital Outlay	\$1,364.00	\$0.00	\$0.00

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

	12/31/2023	12/31/2022	12/31/2021
87904 - General Natural Resources - Contractual	\$33,158.31	\$34,959.23	\$33,115.92
87908 - General Natural Resources - Employee Benefits	\$35,508.60	\$34,732.16	\$34,368.99
<b>Total for Natural Resources</b>	<b>\$137,213.38</b>	<b>\$128,989.34</b>	<b>\$115,966.51</b>
<b>Total for Home and Community Services</b>	<b>\$977,381.16</b>	<b>\$979,818.49</b>	<b>\$802,355.20</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$4,923,268.76	\$4,521,986.18	\$5,081,152.00
97107 - Serial Bonds - Debt Interest	\$1,739,263.68	\$1,606,254.10	\$1,848,724.66
97407 - Capital Notes - Debt Interest	\$83,000.00	\$8,761.11	-
97856 - Installment Purchase Debt - Debt Principal	\$1,027,933.11	\$632,071.54	\$566,625.67
97857 - Installment Purchase Debt - Debt Interest	\$2,378,644.06	\$253,789.07	\$235,774.69
<b>Total for Debt Service</b>	<b>\$10,152,109.61</b>	<b>\$7,022,862.00</b>	<b>\$7,732,277.02</b>
<b>Total for Debt Service</b>	<b>\$10,152,109.61</b>	<b>\$7,022,862.00</b>	<b>\$7,732,277.02</b>
<b>Total for Expenditures</b>	<b>\$267,578,105.35</b>	<b>\$247,054,114.07</b>	<b>\$234,738,033.31</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>transfer to highway D for Road paving</i>	\$3,525,865.69	\$3,278,961.12	\$2,944,418.59
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$10,617,199.00	\$29,207,180.00	\$10,185,713.10

County of Rensselaer  
 Annual Financial Report  
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**A - General  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Interfund Transfers</b>	<b>\$14,143,064.69</b>	<b>\$32,486,141.12</b>	<b>\$13,130,131.69</b>
<b>Total for Interfund Transfers</b>	<b>\$14,143,064.69</b>	<b>\$32,486,141.12</b>	<b>\$13,130,131.69</b>
<b>Total for Other Uses</b>	<b>\$14,143,064.69</b>	<b>\$32,486,141.12</b>	<b>\$13,130,131.69</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$281,721,170.04</b>	<b>\$279,540,255.19</b>	<b>\$247,868,165.00</b>

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

**A - General  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$115,647,098.97	\$99,916,756.13	\$79,323,972.31
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$9,986.05	\$0.00	-
<i>This beginning does not match ending on balance sheet. goes back to 2021 not sure why.</i>			
8022 - Restated Fund Balance - Beginning of Year	\$115,637,112.92	\$99,916,756.13	\$79,323,972.31
Add Revenues and Other Sources	\$296,813,269.02	\$295,270,598.03	\$268,460,948.82
Deduct Expenditures and Other Uses	\$281,721,170.04	\$279,540,255.19	\$247,868,165.00
8029 - Fund Balance - End of Year	\$130,729,211.90	\$115,647,098.97	\$99,916,756.13

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

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$52,927,100.00	\$52,927,100.00	\$53,544,609.00
1099 - Est Rev - Property Tax Items	\$5,691,366.00	\$5,730,323.00	\$5,724,420.00
1199 - Est Rev - Non-Property Tax Items	\$113,318,657.00	\$105,490,000.00	\$100,397,000.00
1299 - Est Rev - Departmental Income	-	\$16,489,732.00	\$15,220,827.00
2199 - Est Rev - Departmental Income	\$16,591,656.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$15,494,960.00	\$14,570,213.00	\$15,042,193.00
2499 - Est Rev - Use of Money and Property	\$3,452,020.00	\$1,701,800.00	\$249,673.00
2649 - Est Rev - Fines and Forfeitures	\$196,000.00	\$196,000.00	\$162,500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$370,430.00	\$0.00	\$0.00
2799 - Est Rev - Other Revenues	\$361,399.00	\$138,204.00	\$117,319.00
2801 - Est Rev - Interfund Revenues	-	\$2,601,863.00	\$2,421,168.00
2899 - Est Rev - Interfund Revenues	\$2,610,932.00	-	-
3099 - Est Rev - State Aid	\$44,587,654.00	\$43,008,249.00	\$37,118,707.00
4099 - Est Rev - Federal Aid	\$19,302,345.00	\$19,906,643.00	\$20,711,574.00
<b>Total for Estimated Revenue</b>	<b>\$274,904,519.00</b>	<b>\$262,760,127.00</b>	<b>\$250,709,990.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$11,750,000.00	\$7,900,000.00	\$5,000,000.00
<b>Total for Estimated Other Sources</b>	<b>\$11,750,000.00</b>	<b>\$7,900,000.00</b>	<b>\$5,000,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$286,654,519.00</b>	<b>\$270,660,127.00</b>	<b>\$255,709,990.00</b>

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

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$67,066,746.00	\$62,157,307.00	\$58,877,533.00
2999 - App - Education	\$24,742,144.00	\$23,720,167.00	\$22,403,017.00
3999 - App - Public Safety	\$46,958,230.00	\$43,856,070.00	\$42,172,418.00
4999 - App - Health	\$27,813,699.00	\$24,686,449.00	\$22,805,528.00
5999 - App - Transportation	\$593,744.00	\$583,767.00	\$595,625.00
6999 - App - Economic Assistance and Opportunity	\$101,736,542.00	\$102,408,970.00	\$98,693,386.00
7999 - App - Culture and Recreation	\$818,585.00	\$606,448.00	\$667,075.00
8999 - App - Home and Community Services	\$1,186,989.00	\$1,146,858.00	\$1,014,316.00
9899 - App - Debt Service	\$14,487,840.00	\$9,994,091.00	\$6,981,092.00
<b>Total for Estimated Appropriations</b>	<b>\$285,404,519.00</b>	<b>\$269,160,127.00</b>	<b>\$254,209,990.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$1,250,000.00	\$1,500,000.00	\$1,500,000.00
<b>Total for Estimated Other Uses</b>	<b>\$1,250,000.00</b>	<b>\$1,500,000.00</b>	<b>\$1,500,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$286,654,519.00</b>	<b>\$270,660,127.00</b>	<b>\$255,709,990.00</b>

County of Rensselaer  
Annual Financial Report  
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**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,019,223.93	\$1,284,583.69	\$1,180,243.08
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,019,223.93</b>	<b>\$1,284,583.69</b>	<b>\$1,180,243.08</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$297,631.06	\$142,062.90	\$173,815.63
390 - Rehabilitation Loan Receivable	\$949,392.07	\$778,603.37	\$823,178.99
<b>Total for Net Other Receivables</b>	<b>\$1,247,023.13</b>	<b>\$920,666.27</b>	<b>\$996,994.62</b>
<b>Due From</b>			
391 - Due From Other Funds	\$22,606.45	-	\$0.00
410 - Due from State and Federal Government	\$137,924.28	\$61,410.75	\$61,384.60
<b>Total for Due From</b>	<b>\$160,530.73</b>	<b>\$61,410.75</b>	<b>\$61,384.60</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$17,412.38	\$13,112.00	\$19,020.08
<b>Total for Other Assets</b>	<b>\$17,412.38</b>	<b>\$13,112.00</b>	<b>\$19,020.08</b>
<b>Total for Assets</b>	<b>\$2,444,190.17</b>	<b>\$2,279,772.71</b>	<b>\$2,257,642.38</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,444,190.17</b>	<b>\$2,279,772.71</b>	<b>\$2,257,642.38</b>

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

**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$272,957.67	\$144,007.56	\$118,888.93
601 - Accrued Liabilities	\$52,139.03	\$29,695.92	\$23,047.30
<b>Total for Payables</b>	<b>\$325,096.70</b>	<b>\$173,703.48</b>	<b>\$141,936.23</b>
<b>Due to</b>			
630 - Due To Other Funds	\$92,618.99	\$61,167.28	\$69,238.73
631 - Due To Other Governments <i>Other</i>	\$2,992.46	\$2,125.03	\$0.00
<b>Total for Due to</b>	<b>\$95,611.45</b>	<b>\$63,292.31</b>	<b>\$69,238.73</b>
<b>Other Liabilities</b>			
690 - Overpayments and Clearing Account	\$0.01	\$0.01	\$0.01
<b>Total for Other Liabilities</b>	<b>\$0.01</b>	<b>\$0.01</b>	<b>\$0.01</b>
<b>Total for Liabilities</b>	<b>\$420,708.16</b>	<b>\$236,995.80</b>	<b>\$211,174.97</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$17,412.38	\$13,112.00	\$19,020.08
<b>Total for Nonspendable Fund Balance</b>	<b>\$17,412.38</b>	<b>\$13,112.00</b>	<b>\$19,020.08</b>

County of Rensselaer  
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**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$75,857.00	\$51,827.00	\$51,827.00
915 - Assigned Unappropriated Fund Balance	\$1,930,212.63	\$1,977,837.91	\$1,975,620.33
<b>Total for Assigned Fund Balance</b>	<b>\$2,006,069.63</b>	<b>\$2,029,664.91</b>	<b>\$2,027,447.33</b>
<b>Total for Fund Balance</b>	<b>\$2,023,482.01</b>	<b>\$2,042,776.91</b>	<b>\$2,046,467.41</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,444,190.17</b>	<b>\$2,279,772.71</b>	<b>\$2,257,642.38</b>

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

**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1289 - Other General Departmental Income	\$1,333.55	\$772.29	\$2,345.14
<b>Total for Departmental Income</b>	<b>\$1,333.55</b>	<b>\$772.29</b>	<b>\$2,345.14</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$17,827.13	\$6,545.17	\$6,727.33
<b>Total for Use of Money and Property</b>	<b>\$17,827.13</b>	<b>\$6,545.17</b>	<b>\$6,727.33</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	-	-	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4791 - Federal Aid Workforce Innovation and Opportunity Act	\$2,081,014.40	\$2,379,517.57	\$1,645,044.62
4910 - Federal Aid Community Development Act	\$365,593.57	\$34,845.75	\$19,278.97
<b>Total for Federal Aid</b>	<b>\$2,446,607.97</b>	<b>\$2,414,363.32</b>	<b>\$1,664,323.59</b>
<b>Total for Revenues</b>	<b>\$2,465,768.65</b>	<b>\$2,421,680.78</b>	<b>\$1,673,396.06</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,465,768.65</b>	<b>\$2,421,680.78</b>	<b>\$1,673,396.06</b>

County of Rensselaer  
Annual Financial Report  
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**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
62931 - Workforce Innovation and Opportunity Act - Personal Services	\$916,740.71	\$1,243,676.78	\$763,128.70
62932 - Workforce Innovation and Opportunity Act - Equipment and Capital Outlay	\$29,808.25	\$18,763.21	\$0.00
62934 - Workforce Innovation and Opportunity Act - Contractual	\$850,703.90	\$855,097.88	\$636,632.45
62938 - Workforce Innovation and Opportunity Act - Employee Benefits	\$283,761.54	\$261,979.70	\$245,283.47
<b>Total for Economic Opportunity and Development</b>	<b>\$2,081,014.40</b>	<b>\$2,379,517.57</b>	<b>\$1,645,044.62</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$2,081,014.40</b>	<b>\$2,379,517.57</b>	<b>\$1,645,044.62</b>
<b>Home and Community Services</b>			
<b>Community Development</b>			
86681 - Rehabilitation, Loans and Grants - Personal Services	\$21,320.39	-	-
86684 - Rehabilitation, Loans and Grants - Contractual	\$382,728.76	\$45,853.71	\$36,105.08
<b>Total for Community Development</b>	<b>\$404,049.15</b>	<b>\$45,853.71</b>	<b>\$36,105.08</b>
<b>Total for Home and Community Services</b>	<b>\$404,049.15</b>	<b>\$45,853.71</b>	<b>\$36,105.08</b>
<b>Total for Expenditures</b>	<b>\$2,485,063.55</b>	<b>\$2,425,371.28</b>	<b>\$1,681,149.70</b>

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

**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Expenditures and Other Uses</b>	<b>\$2,485,063.55</b>	<b>\$2,425,371.28</b>	<b>\$1,681,149.70</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,042,778.11	\$2,046,466.76	\$2,055,880.99
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$1,660.59
8022 - Restated Fund Balance - Beginning of Year	\$2,042,778.11	\$2,046,466.76	\$2,054,220.40
Add Revenues and Other Sources	\$2,465,768.65	\$2,421,680.78	\$1,673,396.06
Deduct Expenditures and Other Uses	\$2,485,063.55	\$2,425,371.28	\$1,681,149.70
8029 - Fund Balance - End of Year	\$2,023,483.21	\$2,042,778.11	\$2,046,466.76

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**D - County Road  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,058,438.96	\$3,485,594.83	\$2,732,364.89
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,058,438.96</b>	<b>\$3,485,594.83</b>	<b>\$2,732,364.89</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$64,959.00	\$71,433.88	\$65,837.64
<b>Total for Net Other Receivables</b>	<b>\$64,959.00</b>	<b>\$71,433.88</b>	<b>\$65,837.64</b>
<b>Due From</b>			
391 - Due From Other Funds	\$900.00	\$2,880.00	\$926,370.00
410 - Due from State and Federal Government	\$1,745,463.07	\$750,451.58	\$147,919.60
<b>Total for Due From</b>	<b>\$1,746,363.07</b>	<b>\$753,331.58</b>	<b>\$1,074,289.60</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$569,400.00	\$289,036.50	\$317,462.50
480 - Prepaid Expenses	\$76,870.04	\$68,791.66	\$86,510.69
<b>Total for Other Assets</b>	<b>\$646,270.04</b>	<b>\$357,828.16</b>	<b>\$403,973.19</b>
<b>Total for Assets</b>	<b>\$4,516,031.07</b>	<b>\$4,668,188.45</b>	<b>\$4,276,465.32</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$4,516,031.07</b>	<b>\$4,668,188.45</b>	<b>\$4,276,465.32</b>

County of Rensselaer  
Annual Financial Report  
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**D - County Road  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$22,463.74	\$104,634.35	\$668,938.79
601 - Accrued Liabilities	\$65,525.55	\$61,140.13	\$38,610.42
<b>Total for Payables</b>	<b>\$87,989.29</b>	<b>\$165,774.48</b>	<b>\$707,549.21</b>
<b>Due to</b>			
630 - Due To Other Funds	\$417,476.43	\$148,008.46	\$104,368.49
<b>Total for Due to</b>	<b>\$417,476.43</b>	<b>\$148,008.46</b>	<b>\$104,368.49</b>
<b>Total for Liabilities</b>	<b>\$505,465.72</b>	<b>\$313,782.94</b>	<b>\$811,917.70</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$646,270.04	\$357,828.16	\$403,973.19
<b>Total for Nonspendable Fund Balance</b>	<b>\$646,270.04</b>	<b>\$357,828.16</b>	<b>\$403,973.19</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$675,000.00	-	-
915 - Assigned Unappropriated Fund Balance	\$2,689,295.31	\$3,996,577.35	\$3,060,574.43
<b>Total for Assigned Fund Balance</b>	<b>\$3,364,295.31</b>	<b>\$3,996,577.35</b>	<b>\$3,060,574.43</b>
<b>Total for Fund Balance</b>	<b>\$4,010,565.35</b>	<b>\$4,354,405.51</b>	<b>\$3,464,547.62</b>

County of Rensselaer  
Annual Financial Report  
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**D - County Road  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$4,516,031.07</b>	<b>\$4,668,188.45</b>	<b>\$4,276,465.32</b>

County of Rensselaer  
Annual Financial Report  
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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$6,906,296.00	\$6,906,296.00	\$6,906,296.00
<b>Total for Property Taxes</b>	<b>\$6,906,296.00</b>	<b>\$6,906,296.00</b>	<b>\$6,906,296.00</b>
<b>Non-Property Tax Items</b>			
1110 - Sales and Use Tax	\$1,004,074.26	\$885,089.25	\$998,035.86
<b>Total for Non-Property Tax Items</b>	<b>\$1,004,074.26</b>	<b>\$885,089.25</b>	<b>\$998,035.86</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$76,216.90	\$81,346.74	\$1,465.86
<b>Total for Use of Money and Property</b>	<b>\$76,216.90</b>	<b>\$81,346.74</b>	<b>\$1,465.86</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$2,271.00	\$2,053.00	\$6,714.35
<b>Total for Licenses and Permits</b>	<b>\$2,271.00</b>	<b>\$2,053.00</b>	<b>\$6,714.35</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$29,222.62	\$41,659.89	\$40,470.02
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$29,222.62</b>	<b>\$41,659.89</b>	<b>\$40,470.02</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$6.63	-	\$95.36

County of Rensselaer  
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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Revenues</b>	<b>\$6.63</b>	<b>\$0.00</b>	<b>\$95.36</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$4,096,376.73	\$4,438,758.36	\$4,100,319.87
<b>Total for State Aid</b>	<b>\$4,096,376.73</b>	<b>\$4,438,758.36</b>	<b>\$4,100,319.87</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	-	\$38,176.18	\$38,176.18
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$38,176.18</b>	<b>\$38,176.18</b>
<b>Total for Revenues</b>	<b>\$12,114,464.14</b>	<b>\$12,393,379.42</b>	<b>\$12,091,573.50</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$3,208,000.00	\$2,000,000.00	\$6,772,218.73
<b>Total for Operating Transfers</b>	<b>\$3,208,000.00</b>	<b>\$2,000,000.00</b>	<b>\$6,772,218.73</b>
<b>Total for Other Sources</b>	<b>\$3,208,000.00</b>	<b>\$2,000,000.00</b>	<b>\$6,772,218.73</b>
<b>Total for Revenues and Other Sources</b>	<b>\$15,322,464.14</b>	<b>\$14,393,379.42</b>	<b>\$18,863,792.23</b>

County of Rensselaer  
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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$13,004.33	\$13,711.70	\$12,723.31
<b>Total for Special Items</b>	<b>\$13,004.33</b>	<b>\$13,711.70</b>	<b>\$12,723.31</b>
<b>Total for General Government Support</b>	<b>\$13,004.33</b>	<b>\$13,711.70</b>	<b>\$12,723.31</b>
<b>Public Safety</b>			
<b>Traffic Control</b>			
33101 - Traffic Control - Personal Services	\$70,000.00	\$70,000.00	\$70,000.00
33104 - Traffic Control - Contractual	\$253,738.11	\$189,411.75	\$198,515.25
<b>Total for Traffic Control</b>	<b>\$323,738.11</b>	<b>\$259,411.75</b>	<b>\$268,515.25</b>
<b>Total for Public Safety</b>	<b>\$323,738.11</b>	<b>\$259,411.75</b>	<b>\$268,515.25</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$196,672.39	\$186,447.55	\$162,250.18
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$0.00	\$197.67
50104 - Highway and Street Administration - Contractual	\$465,229.35	\$418,230.18	\$403,916.52

County of Rensselaer  
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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
50108 - Highway and Street Administration - Employee Benefits	\$100,554.20	\$83,968.44	\$86,709.11
51101 - Maintenance of Roads - Personal Services	\$1,759,979.99	\$1,482,035.72	\$1,550,313.33
51104 - Maintenance of Roads - Contractual	\$3,124,917.43	\$2,024,541.48	\$6,915,377.81
51108 - Maintenance of Roads - Employee Benefits	\$1,191,991.13	\$1,152,217.43	\$1,205,875.42
51121 - Permanent Improvements Highway - Personal Services	\$327,076.00	\$327,076.00	\$327,076.00
51124 - Permanent Improvements Highway - Contractual	\$4,903,992.59	\$4,198,878.55	\$3,808,098.17
51201 - Maintenance of Bridges - Personal Services	\$44,000.00	\$44,000.00	\$44,000.00
51204 - Maintenance of Bridges - Contractual	-	\$35,622.24	\$0.00
51421 - Snow Removal - Personal Services	\$562,520.00	\$562,520.00	\$537,326.00
51424 - Snow Removal - Contractual	\$1,833,018.79	\$2,081,707.79	\$1,854,509.63
<b>Total for Highway</b>	<b>\$14,509,951.87</b>	<b>\$12,597,245.38</b>	<b>\$16,895,649.84</b>
<b>Total for Transportation</b>	<b>\$14,509,951.87</b>	<b>\$12,597,245.38</b>	<b>\$16,895,649.84</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$553,690.88	\$544,446.59	\$528,106.00
97107 - Serial Bonds - Debt Interest	\$79,235.11	\$88,706.11	\$109,184.01
<b>Total for Debt Service</b>	<b>\$632,925.99</b>	<b>\$633,152.70</b>	<b>\$637,290.01</b>
<b>Total for Debt Service</b>	<b>\$632,925.99</b>	<b>\$633,152.70</b>	<b>\$637,290.01</b>
<b>Total for Expenditures</b>	<b>\$15,479,620.30</b>	<b>\$13,503,521.53</b>	<b>\$17,814,178.41</b>
<b>Other Uses</b>			

County of Rensselaer  
 Annual Financial Report  
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**D - County Road  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$186,684.00	\$0.00	\$336,125.00
<b>Total for Interfund Transfers</b>	<b>\$186,684.00</b>	<b>\$0.00</b>	<b>\$336,125.00</b>
<b>Total for Interfund Transfers</b>	<b>\$186,684.00</b>	<b>\$0.00</b>	<b>\$336,125.00</b>
<b>Total for Other Uses</b>	<b>\$186,684.00</b>	<b>\$0.00</b>	<b>\$336,125.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$15,666,304.30</b>	<b>\$13,503,521.53</b>	<b>\$18,150,303.41</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$4,354,405.51	\$3,464,547.62	\$2,751,058.80
8022 - Restated Fund Balance - Beginning of Year	\$4,354,405.51	\$3,464,547.62	\$2,751,058.80
Add Revenues and Other Sources	\$15,322,464.14	\$14,393,379.42	\$18,863,792.23
Deduct Expenditures and Other Uses	\$15,666,304.30	\$13,503,521.53	\$18,150,303.41
8029 - Fund Balance - End of Year	\$4,010,565.35	\$4,354,405.51	\$3,464,547.62

County of Rensselaer  
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**DM - Road Machinery  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,215,000.20	\$1,144,802.84	\$1,256,021.62
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,215,000.20</b>	<b>\$1,144,802.84</b>	<b>\$1,256,021.62</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$3,574.60	\$1,373.95	\$2,916.55
<b>Total for Net Other Receivables</b>	<b>\$3,574.60</b>	<b>\$1,373.95</b>	<b>\$2,916.55</b>
<b>Due From</b>			
391 - Due From Other Funds	\$26,999.26	\$14,910.15	\$10,781.59
410 - Due from State and Federal Government	-	-	\$0.00
<b>Total for Due From</b>	<b>\$26,999.26</b>	<b>\$14,910.15</b>	<b>\$10,781.59</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$11,853.37	\$10,617.76	\$12,935.35
<b>Total for Other Assets</b>	<b>\$11,853.37</b>	<b>\$10,617.76</b>	<b>\$12,935.35</b>
<b>Total for Assets</b>	<b>\$1,257,427.43</b>	<b>\$1,171,704.70</b>	<b>\$1,282,655.11</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,257,427.43</b>	<b>\$1,171,704.70</b>	<b>\$1,282,655.11</b>

County of Rensselaer  
Annual Financial Report  
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**DM - Road Machinery  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$86,980.33	\$121,478.50	\$208,348.47
601 - Accrued Liabilities	\$9,814.54	\$9,155.68	\$7,253.11
<b>Total for Payables</b>	<b>\$96,794.87</b>	<b>\$130,634.18</b>	<b>\$215,601.58</b>
<b>Due to</b>			
630 - Due To Other Funds	\$83,382.86	\$66,850.52	\$53,448.98
<b>Total for Due to</b>	<b>\$83,382.86</b>	<b>\$66,850.52</b>	<b>\$53,448.98</b>
<b>Total for Liabilities</b>	<b>\$180,177.73</b>	<b>\$197,484.70</b>	<b>\$269,050.56</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$11,853.37	\$10,617.76	\$12,935.35
<b>Total for Nonspendable Fund Balance</b>	<b>\$11,853.37</b>	<b>\$10,617.76</b>	<b>\$12,935.35</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1,065,396.33	\$963,602.24	\$1,000,669.20
<b>Total for Assigned Fund Balance</b>	<b>\$1,065,396.33</b>	<b>\$963,602.24</b>	<b>\$1,000,669.20</b>
<b>Total for Fund Balance</b>	<b>\$1,077,249.70</b>	<b>\$974,220.00</b>	<b>\$1,013,604.55</b>

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

**DM - Road Machinery  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,257,427.43</b>	<b>\$1,171,704.70</b>	<b>\$1,282,655.11</b>

County of Rensselaer  
Annual Financial Report  
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**DM - Road Machinery  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$36,147.88	\$37,707.80	\$25,240.71
<b>Total for Departmental Income</b>	<b>\$36,147.88</b>	<b>\$37,707.80</b>	<b>\$25,240.71</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$37,353.93	\$7,812.43	\$128.02
2414 - Rental of Equipment	\$2,483,450.00	\$2,563,192.00	\$2,169,400.00
<b>Total for Use of Money and Property</b>	<b>\$2,520,803.93</b>	<b>\$2,571,004.43</b>	<b>\$2,169,528.02</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$53,961.08	\$7,051.04	\$51,900.01
2680 - Insurance Recoveries	\$5,126.67	\$31,127.73	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$59,087.75</b>	<b>\$38,178.77</b>	<b>\$51,900.01</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,349.11	\$1,931.96	\$36.00
<b>Total for Other Revenues</b>	<b>\$1,349.11</b>	<b>\$1,931.96</b>	<b>\$36.00</b>
<b>Total for Revenues</b>	<b>\$2,617,388.67</b>	<b>\$2,648,822.96</b>	<b>\$2,246,704.74</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			

County of Rensselaer  
 Annual Financial Report  
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**DM - Road Machinery  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
5031 - Interfund Transfers	-	-	\$7,535.51
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,535.51</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,535.51</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,617,388.67</b>	<b>\$2,648,822.96</b>	<b>\$2,254,240.25</b>

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

**DM - Road Machinery  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$49,983.31	\$44,575.05	\$40,422.81
<b>Total for Special Items</b>	<b>\$49,983.31</b>	<b>\$44,575.05</b>	<b>\$40,422.81</b>
<b>Total for General Government Support</b>	<b>\$49,983.31</b>	<b>\$44,575.05</b>	<b>\$40,422.81</b>
<b>Transportation</b>			
<b>Highway</b>			
51301 - Machinery - Personal Services	\$500,572.10	\$437,850.46	\$450,240.61
51302 - Machinery - Equipment and Capital Outlay	\$268,625.85	\$202,535.65	\$191,994.72
51304 - Machinery - Contractual	\$1,086,776.42	\$1,412,674.58	\$929,464.46
51308 - Machinery - Employee Benefits	\$218,698.50	\$201,877.37	\$210,396.71
<b>Total for Highway</b>	<b>\$2,074,672.87</b>	<b>\$2,254,938.06</b>	<b>\$1,782,096.50</b>
<b>Total for Transportation</b>	<b>\$2,074,672.87</b>	<b>\$2,254,938.06</b>	<b>\$1,782,096.50</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$234,856.36	\$231,300.23	\$218,872.00
97107 - Serial Bonds - Debt Interest	\$28,462.21	\$31,315.78	\$48,087.97

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**DM - Road Machinery  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
97856 - Installment Purchase Debt - Debt Principal	\$97,471.75	\$94,610.91	\$90,541.43
97857 - Installment Purchase Debt - Debt Interest	\$28,912.47	\$31,467.48	\$33,920.21
<b>Total for Debt Service</b>	<b>\$389,702.79</b>	<b>\$388,694.40</b>	<b>\$391,421.61</b>
<b>Total for Debt Service</b>	<b>\$389,702.79</b>	<b>\$388,694.40</b>	<b>\$391,421.61</b>
<b>Total for Expenditures</b>	<b>\$2,514,358.97</b>	<b>\$2,688,207.51</b>	<b>\$2,213,940.92</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,514,358.97</b>	<b>\$2,688,207.51</b>	<b>\$2,213,940.92</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$974,221.00	\$1,013,604.55	\$973,305.22
8022 - Restated Fund Balance - Beginning of Year	\$974,221.00	\$1,013,604.55	\$973,305.22
Add Revenues and Other Sources	\$2,617,388.67	\$2,648,822.96	\$2,254,240.25
Deduct Expenditures and Other Uses	\$2,514,358.97	\$2,688,207.51	\$2,213,940.92
8029 - Fund Balance - End of Year	\$1,077,250.70	\$974,221.00	\$1,013,604.55

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**EF - Enterprise Health Related Facility  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$35,315,006.25	\$31,831,818.00	\$39,480,951.00
210 - Petty Cash	\$2,500.00	-	-
220 - Cash From Obligations	\$1,786,710.00	\$0.00	\$973,661.00
223 - Cash With Fiscal Agent	-	-	\$4,911,318.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$37,104,216.25</b>	<b>\$31,831,818.00</b>	<b>\$45,365,930.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	\$433,603.00	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$433,603.00</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$11,270,357.00	\$9,773,567.00	\$6,142,823.00
<b>Total for Net Other Receivables</b>	<b>\$11,270,357.00</b>	<b>\$9,773,567.00</b>	<b>\$6,142,823.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$5,062,176.00	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$5,062,176.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			

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**EF - Enterprise Health Related Facility  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
445 - Inventory of Materials And Supplies	\$225,145.00	\$266,650.00	\$238,099.00
480 - Prepaid Expenses	\$573,604.00	\$470,909.00	\$681,937.00
<b>Total for Other Assets</b>	<b>\$798,749.00</b>	<b>\$737,559.00</b>	<b>\$920,036.00</b>
<b>Total for Current Assets</b>	<b>\$49,173,322.25</b>	<b>\$47,838,723.00</b>	<b>\$52,428,789.00</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$550,000.00	\$550,000.00	\$550,000.00
105 - Construction Work In Progress	-	\$35,823.00	\$6,894.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$550,000.00</b>	<b>\$585,823.00</b>	<b>\$556,894.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$20,439,030.00	\$20,439,030.00	\$20,439,030.00
103 - Improvements Other Than Buildings	\$30,230,337.00	\$30,230,337.00	\$24,675,244.00
104 - Machinery and Equipment	\$6,037,089.00	\$6,133,994.00	\$5,923,175.00
<b>Total for Depreciable Capital Assets</b>	<b>\$56,706,456.00</b>	<b>\$56,803,361.00</b>	<b>\$51,037,449.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$5,752,974.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$5,752,974.00</b>	<b>\$0.00</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$18,145,844.00)	(\$17,759,809.00)	(\$17,373,775.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$15,160,303.00)	(\$14,188,333.00)	(\$13,216,364.00)

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**EF - Enterprise Health Related Facility  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
114 - Accumulated Depreciation Machinery and Equipment	(\$3,129,406.00)	(\$3,237,526.00)	(\$2,998,165.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$36,435,553.00)</b>	<b>(\$35,185,668.00)</b>	<b>(\$33,588,304.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$20,820,903.00</b>	<b>\$27,956,490.00</b>	<b>\$18,006,039.00</b>
<b>Total for Assets</b>	<b>\$69,994,225.25</b>	<b>\$75,795,213.00</b>	<b>\$70,434,828.00</b>
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	-	\$3,437,601.00	-
496 - Deferred Outflow of Resources Pensions	\$15,243,322.00	\$12,575,512.00	\$19,406,341.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$15,243,322.00</b>	<b>\$16,013,113.00</b>	<b>\$19,406,341.00</b>
<b>Total for Deferred Outflows</b>	<b>\$15,243,322.00</b>	<b>\$16,013,113.00</b>	<b>\$19,406,341.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$85,237,547.25</b>	<b>\$91,808,326.00</b>	<b>\$89,841,169.00</b>

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**EF - Enterprise Health Related Facility  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$801,553.00	\$1,439,233.00	\$1,706,210.00
601 - Accrued Liabilities	\$3,424,401.00	\$3,048,824.00	\$2,973,209.00
<b>Total for Payables</b>	<b>\$4,225,954.00</b>	<b>\$4,488,057.00</b>	<b>\$4,679,419.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,395,547.59	-	\$199,702.00
<b>Total for Due to</b>	<b>\$1,395,547.59</b>	<b>\$0.00</b>	<b>\$199,702.00</b>
<b>Total for Current Liabilities</b>	<b>\$5,621,501.59</b>	<b>\$4,488,057.00</b>	<b>\$4,879,121.00</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$14,994,113.00	-	\$66,673.00
683 - Other Post Employment Benefits	\$11,544,552.00	\$12,140,826.00	\$16,340,948.00
<b>Total for Other Long-Term Obligations</b>	<b>\$26,538,665.00</b>	<b>\$12,140,826.00</b>	<b>\$16,407,621.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$4,350,000.00	\$6,740,000.00	\$9,075,000.00
685 - Installment Purchase Contract Debt	\$4,648,430.00	\$4,818,290.00	\$4,861,318.00

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**EF - Enterprise Health Related Facility  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Debt Obligations</b>	<b>\$8,998,430.00</b>	<b>\$11,558,290.00</b>	<b>\$13,936,318.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$35,537,095.00</b>	<b>\$23,699,116.00</b>	<b>\$30,343,939.00</b>
<b>Total for Liabilities</b>	<b>\$41,158,596.59</b>	<b>\$28,187,173.00</b>	<b>\$35,223,060.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
697 - Deferred Inflow of Resources Pensions	\$10,768,230.00	\$29,611,223.00	\$24,644,895.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$10,768,230.00</b>	<b>\$29,611,223.00</b>	<b>\$24,644,895.00</b>
<b>Total for Deferred Inflows</b>	<b>\$10,768,230.00</b>	<b>\$29,611,223.00</b>	<b>\$24,644,895.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$11,822,473.00	\$21,216,490.00	\$8,981,039.00
923 - Net Assets Restricted for Other Purposes <i>Restricted Fund Balance</i>	\$1,786,710.00	\$433,603.00	\$973,661.00
<b>Total for Restricted Net Position</b>	<b>\$13,609,183.00</b>	<b>\$21,650,093.00</b>	<b>\$9,954,700.00</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$19,701,538.00	\$12,359,904.00	\$20,018,514.00
<b>Total for Unrestricted Net Position</b>	<b>\$19,701,538.00</b>	<b>\$12,359,904.00</b>	<b>\$20,018,514.00</b>
<b>Total for Net Position</b>	<b>\$33,310,721.00</b>	<b>\$34,009,997.00</b>	<b>\$29,973,214.00</b>

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**EF - Enterprise Health Related Facility  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$85,237,547.59</b>	<b>\$91,808,393.00</b>	<b>\$89,841,169.00</b>

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**EF - Enterprise Health Related Facility  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1650 - Public Nursing Home Income	\$43,478,455.75	\$44,344,786.00	\$37,268,812.00
<b>Total for Departmental Income</b>	<b>\$43,478,455.75</b>	<b>\$44,344,786.00</b>	<b>\$37,268,812.00</b>
<b>Total for Revenues</b>	<b>\$43,478,455.75</b>	<b>\$44,344,786.00</b>	<b>\$37,268,812.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$317,865.25	\$1,278,979.00	\$334,792.00
<b>Total for Operating Transfers</b>	<b>\$317,865.25</b>	<b>\$1,278,979.00</b>	<b>\$334,792.00</b>
<b>Total for Other Sources</b>	<b>\$317,865.25</b>	<b>\$1,278,979.00</b>	<b>\$334,792.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$43,796,321.00</b>	<b>\$45,623,765.00</b>	<b>\$37,603,604.00</b>

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**EF - Enterprise Health Related Facility  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19944 - Depreciation - Contractual	\$1,804,912.00	\$1,838,590.00	\$1,588,308.00
<b>Total for Special Items</b>	<b>\$1,804,912.00</b>	<b>\$1,838,590.00</b>	<b>\$1,588,308.00</b>
<b>Total for General Government Support</b>	<b>\$1,804,912.00</b>	<b>\$1,838,590.00</b>	<b>\$1,588,308.00</b>
<b>Health</b>			
<b>Other Health</b>			
45301 - Public Nursing Home - Personal Services	\$20,399,166.00	\$19,058,845.00	\$18,441,638.00
45304 - Public Nursing Home - Contractual	\$11,612,711.00	\$14,092,376.00	\$17,794,387.00
45308 - Public Nursing Home - Employee Benefits	\$10,385,098.00	\$4,347,235.00	\$6,400,077.00
<b>Total for Other Health</b>	<b>\$42,396,975.00</b>	<b>\$37,498,456.00</b>	<b>\$42,636,102.00</b>
<b>Total for Health</b>	<b>\$42,396,975.00</b>	<b>\$37,498,456.00</b>	<b>\$42,636,102.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$202,925.00	-	-
97857 - Installment Purchase Debt - Debt Interest	\$90,784.00	\$272,699.00	\$278,262.00
<b>Total for Debt Service</b>	<b>\$293,709.00</b>	<b>\$272,699.00</b>	<b>\$278,262.00</b>

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**EF - Enterprise Health Related Facility  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Debt Service</b>	<b>\$293,709.00</b>	<b>\$272,699.00</b>	<b>\$278,262.00</b>
<b>Total for Expenditures</b>	<b>\$44,495,596.00</b>	<b>\$39,609,745.00</b>	<b>\$44,502,672.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$44,495,596.00</b>	<b>\$39,609,745.00</b>	<b>\$44,502,672.00</b>

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**EF - Enterprise Health Related Facility  
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$34,009,998.00	\$29,973,217.88	\$36,872,285.88
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$1,977,239.88	-
8022 - Restated Net Position - Beginning of Year	\$34,009,998.00	\$27,995,978.00	\$36,872,285.88
Add Revenues and Other Sources	\$43,796,321.00	\$45,623,765.00	\$37,603,604.00
Deduct Expenditures and Other Uses	\$44,495,596.00	\$39,609,745.00	\$44,502,672.00
8029 - Net Position - End of Year	\$33,310,723.00	\$34,009,998.00	\$29,973,217.88

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**EF - Enterprise Health Related Facility  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$146,143,516.00	-	-
2799 - Est Rev - Other Revenues	\$1,550,567.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$147,694,083.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$147,694,083.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**EF - Enterprise Health Related Facility  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$38,075,517.00	-	-
9199 - App - Employee Benefits	\$103,482,675.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$141,558,192.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$5,237,851.00	-	-
9899 - App - Debt Service	\$898,040.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$6,135,891.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$147,694,083.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**G - Sewer  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,763,819.74	\$2,539,917.51	\$1,557,875.50
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,763,819.74</b>	<b>\$2,539,917.51</b>	<b>\$1,557,875.50</b>
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	\$2,815,433.25	\$3,029,994.94	\$2,513,391.60
380 - Accounts Receivable	\$3,143,674.65	\$1,495,478.02	\$1,845,904.71
<b>Total for Net Other Receivables</b>	<b>\$5,959,107.90</b>	<b>\$4,525,472.96</b>	<b>\$4,359,296.31</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$0.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$55,951.00	\$43,391.97	\$62,963.10
<b>Total for Other Assets</b>	<b>\$55,951.00</b>	<b>\$43,391.97</b>	<b>\$62,963.10</b>
<b>Total for Assets</b>	<b>\$7,778,878.64</b>	<b>\$7,108,782.44</b>	<b>\$5,980,134.91</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$7,778,878.64</b>	<b>\$7,108,782.44</b>	<b>\$5,980,134.91</b>

County of Rensselaer  
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**G - Sewer  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$232,581.08	\$326,836.74	\$119,980.07
601 - Accrued Liabilities	\$120,863.96	\$113,793.37	\$44,686.78
615 - Customers Deposits	\$1,975.00	\$1,875.00	\$1,875.00
<b>Total for Payables</b>	<b>\$355,420.04</b>	<b>\$442,505.11</b>	<b>\$166,541.85</b>
<b>Due to</b>			
630 - Due To Other Funds	\$379,295.17	\$229,934.72	\$216,676.49
<b>Total for Due to</b>	<b>\$379,295.17</b>	<b>\$229,934.72</b>	<b>\$216,676.49</b>
<b>Total for Liabilities</b>	<b>\$734,715.21</b>	<b>\$672,439.83</b>	<b>\$383,218.34</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$55,951.00	\$43,391.97	\$62,963.10
<b>Total for Nonspendable Fund Balance</b>	<b>\$55,951.00</b>	<b>\$43,391.97</b>	<b>\$62,963.10</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$1,242,339.00	\$1,329,953.00	\$1,142,010.00
915 - Assigned Unappropriated Fund Balance	\$5,745,873.43	\$5,062,997.61	\$4,391,943.47
<b>Total for Assigned Fund Balance</b>	<b>\$6,988,212.43</b>	<b>\$6,392,950.61</b>	<b>\$5,533,953.47</b>

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

**G - Sewer  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Fund Balance</b>	<b>\$7,044,163.43</b>	<b>\$6,436,342.58</b>	<b>\$5,596,916.57</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$7,778,878.64</b>	<b>\$7,108,782.41</b>	<b>\$5,980,134.91</b>

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

**G - Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2120 - Sewer Rents	\$11,215,353.57	\$10,794,900.28	\$10,254,686.47
2122 - Sewer Charges	\$131,771.16	\$134,723.73	\$112,659.71
2128 - Interest and Penalties on Sewer Accounts	\$124,647.67	\$138,237.26	\$115,898.35
<b>Total for Departmental Income</b>	<b>\$11,471,772.40</b>	<b>\$11,067,861.27</b>	<b>\$10,483,244.53</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$47,970.75	\$2,651.56	\$136.57
<b>Total for Use of Money and Property</b>	<b>\$47,970.75</b>	<b>\$2,651.56</b>	<b>\$136.57</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	-	\$440.00	-
<b>Total for Licenses and Permits</b>	<b>\$0.00</b>	<b>\$440.00</b>	<b>\$0.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$3,300.00	\$2,850.00	\$500.00
<b>Total for Fines and Forfeitures</b>	<b>\$3,300.00</b>	<b>\$2,850.00</b>	<b>\$500.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$2,641.14	-	-
2680 - Insurance Recoveries	-	\$588,368.60	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$2,641.14</b>	<b>\$588,368.60</b>	<b>\$0.00</b>

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

**G - Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Other Revenues</b>			
2770 - Unclassified	-	\$1,230.07	\$7,908.17
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$1,230.07</b>	<b>\$7,908.17</b>
<b>Total for Revenues</b>	<b>\$11,525,684.29</b>	<b>\$11,663,401.50</b>	<b>\$10,491,789.27</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$0.00	\$29,872.84
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,872.84</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,872.84</b>
<b>Total for Revenues and Other Sources</b>	<b>\$11,525,684.29</b>	<b>\$11,663,401.50</b>	<b>\$10,521,662.11</b>

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

**G - Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$224,444.94	\$194,701.20	\$180,041.30
19894 - General Government Support, Other - Contractual <i>Cost Allocation Plan</i>	\$261,684.00	\$173,286.00	\$215,616.00
<b>Total for Special Items</b>	<b>\$486,128.94</b>	<b>\$367,987.20</b>	<b>\$395,657.30</b>
<b>Total for General Government Support</b>	<b>\$486,128.94</b>	<b>\$367,987.20</b>	<b>\$395,657.30</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81101 - Sewer Administration - Personal Services	\$221,096.00	\$116,374.10	\$131,029.75
81102 - Sewer Administration - Equipment and Capital Outlay	\$131.09	-	-
81104 - Sewer Administration - Contractual	\$14,729.32	\$21,117.79	\$0.00
81108 - Sewer Administration - Employee Benefits	\$29,287.35	\$25,946.04	\$47,292.26
81204 - Sanitary Sewers - Contractual	\$270,654.13	\$332,154.26	\$81,177.24
81301 - Sewage Treatment and Disposal - Personal Services	\$1,804,685.57	\$1,730,905.18	\$1,619,068.43
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$5,695.75	\$49,659.44	\$60,331.45
81304 - Sewage Treatment and Disposal - Contractual	\$1,638,285.35	\$2,416,291.51	\$1,482,419.31
81308 - Sewage Treatment and Disposal - Employee Benefits	\$806,300.32	\$723,126.90	\$779,410.40
<b>Total for Sewage</b>	<b>\$4,790,864.88</b>	<b>\$5,415,575.22</b>	<b>\$4,200,728.84</b>

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

**G - Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Home and Community Services</b>	<b>\$4,790,864.88</b>	<b>\$5,415,575.22</b>	<b>\$4,200,728.84</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$489,972.00	\$472,676.00	\$466,899.00
97107 - Serial Bonds - Debt Interest	\$65,384.14	\$71,817.87	\$78,044.30
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
97856 - Installment Purchase Debt - Debt Principal	\$3,794,661.84	\$3,692,353.87	\$3,592,837.93
97857 - Installment Purchase Debt - Debt Interest	\$702,482.64	\$803,565.33	\$901,891.99
<b>Total for Debt Service</b>	<b>\$5,052,500.62</b>	<b>\$5,040,413.07</b>	<b>\$5,039,673.22</b>
<b>Total for Debt Service</b>	<b>\$5,052,500.62</b>	<b>\$5,040,413.07</b>	<b>\$5,039,673.22</b>
<b>Total for Expenditures</b>	<b>\$10,329,494.44</b>	<b>\$10,823,975.49</b>	<b>\$9,636,059.36</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$588,369.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$588,369.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$588,369.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$588,369.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**G - Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Expenditures and Other Uses</b>	<b>\$10,917,863.44</b>	<b>\$10,823,975.49</b>	<b>\$9,636,059.36</b>

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

**G - Sewer  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$6,436,342.83	\$5,596,916.82	\$4,639,965.20
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$71,348.87
8022 - Restated Fund Balance - Beginning of Year	\$6,436,342.83	\$5,596,916.82	\$4,711,314.07
Add Revenues and Other Sources	\$11,525,684.29	\$11,663,401.50	\$10,521,662.11
Deduct Expenditures and Other Uses	\$10,917,863.44	\$10,823,975.49	\$9,636,059.36
8029 - Fund Balance - End of Year	\$7,044,163.68	\$6,436,342.83	\$5,596,916.82

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

**G - Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1299 - Est Rev - Departmental Income	-	\$10,414,603.00	\$10,169,518.00
2199 - Est Rev - Departmental Income	\$10,924,746.00	-	-
2499 - Est Rev - Use of Money and Property	\$56,360.00	\$10,450.00	\$250.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	-	\$0.00
2799 - Est Rev - Other Revenues	-	-	\$42,950.00
<b>Total for Estimated Revenue</b>	<b>\$10,981,106.00</b>	<b>\$10,425,053.00</b>	<b>\$10,212,718.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$1,242,339.00	\$1,329,953.00	\$1,142,010.00
<b>Total for Estimated Other Sources</b>	<b>\$1,242,339.00</b>	<b>\$1,329,953.00</b>	<b>\$1,142,010.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$12,223,445.00</b>	<b>\$11,755,006.00</b>	<b>\$11,354,728.00</b>

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

**G - Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$556,193.00	\$531,684.00	\$484,616.00
8999 - App - Home and Community Services	\$5,505,487.00	\$5,122,530.00	\$4,867,475.00
9199 - App - Employee Benefits	\$1,108,072.00	\$1,048,290.00	\$962,223.00
9899 - App - Debt Service	\$5,053,693.00	\$5,052,502.00	\$5,040,414.00
<b>Total for Estimated Appropriations</b>	<b>\$12,223,445.00</b>	<b>\$11,755,006.00</b>	<b>\$11,354,728.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$12,223,445.00</b>	<b>\$11,755,006.00</b>	<b>\$11,354,728.00</b>

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

**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$25,286,171.03	\$26,799,891.06	\$9,742,694.50
223 - Cash With Fiscal Agent	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$25,286,171.03</b>	<b>\$26,799,891.06</b>	<b>\$9,742,694.50</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$83,674.54	-	\$0.00
<b>Total for Net Other Receivables</b>	<b>\$83,674.54</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$251,684.00	\$0.00	\$740,000.00
410 - Due from State and Federal Government	\$837,574.11	\$292,672.25	\$271,704.48
<b>Total for Due From</b>	<b>\$1,089,258.11</b>	<b>\$292,672.25</b>	<b>\$1,011,704.48</b>
<b>Total for Assets</b>	<b>\$26,459,103.68</b>	<b>\$27,092,563.31</b>	<b>\$10,754,398.98</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$26,459,103.68</b>	<b>\$27,092,563.31</b>	<b>\$10,754,398.98</b>

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

**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,179,186.20	\$1,633,946.69	\$1,699,405.82
<b>Total for Payables</b>	<b>\$2,179,186.20</b>	<b>\$1,633,946.69</b>	<b>\$1,699,405.82</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,260.65	\$855.70	\$0.00
631 - Due To Other Governments <i>HVCC</i>	\$285,980.71	\$304,354.85	\$307,452.20
<b>Total for Due to</b>	<b>\$287,241.36</b>	<b>\$305,210.55</b>	<b>\$307,452.20</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	-	\$0.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$2,466,427.56</b>	<b>\$1,939,157.24</b>	<b>\$2,006,858.02</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$3,081,335.59	\$6,012,813.89	\$1,032,556.11
915 - Assigned Unappropriated Fund Balance	\$20,911,340.53	\$19,140,591.88	\$7,714,984.85
<b>Total for Assigned Fund Balance</b>	<b>\$23,992,676.12</b>	<b>\$25,153,405.77</b>	<b>\$8,747,540.96</b>

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

**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Fund Balance</b>	<b>\$23,992,676.12</b>	<b>\$25,153,405.77</b>	<b>\$8,747,540.96</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$26,459,103.68</b>	<b>\$27,092,563.01</b>	<b>\$10,754,398.98</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2397 - Capital Projects Other Governments <i>HVCC</i>	\$3,840,936.87	\$1,232,137.83	\$224,286.93
<b>Total for Intergovernmental Charges</b>	<b>\$3,840,936.87</b>	<b>\$1,232,137.83</b>	<b>\$224,286.93</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$294,764.00	\$45,005.19	\$4,262.78
<b>Total for Use of Money and Property</b>	<b>\$294,764.00</b>	<b>\$45,005.19</b>	<b>\$4,262.78</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$964,997.76	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$964,997.76</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	-	\$0.00
2770 - Unclassified	-	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3297 - State Aid Education Capital Projects	\$6,673,514.44	\$1,208,581.62	\$251,798.26
3397 - State Aid Public Safety Capital Projects	-	\$0.00	-
3589 - State Aid Other Transportation	-	\$90,453.17	-

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for State Aid</b>	<b>\$6,673,514.44</b>	<b>\$1,299,034.79</b>	<b>\$251,798.26</b>
<b>Federal Aid</b>			
4297 - Federal Aid Education Other Capital Projects	-	-	\$0.00
4589 - Federal Aid Other Transportation	\$563,276.00	\$480,666.07	-
<b>Total for Federal Aid</b>	<b>\$563,276.00</b>	<b>\$480,666.07</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$12,337,489.07</b>	<b>\$3,056,843.88</b>	<b>\$480,347.97</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$11,392,252.00	\$29,207,180.00	\$6,321,838.10
<b>Total for Operating Transfers</b>	<b>\$11,392,252.00</b>	<b>\$29,207,180.00</b>	<b>\$6,321,838.10</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	\$4,768,543.00	\$5,000,000.00	\$0.00
5740 - Capital Notes	-	\$2,000,000.00	-
5785 - Installment Purchase Debt	\$11,073,507.00	\$52,182,395.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$15,842,050.00</b>	<b>\$59,182,395.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$27,234,302.00</b>	<b>\$88,389,575.00</b>	<b>\$6,321,838.10</b>
<b>Total for Revenues and Other Sources</b>	<b>\$39,571,791.07</b>	<b>\$91,446,418.88</b>	<b>\$6,802,186.07</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Judicial</b>			
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	-	\$0.00	-
<b>Total for Judicial</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$23,622,891.70	\$65,301,207.32	\$581,708.72
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$36,768.00	-
<b>Total for Shared Services</b>	<b>\$23,622,891.70</b>	<b>\$65,337,975.32</b>	<b>\$581,708.72</b>
<b>Special Items</b>			
19892 - General Government Support, Other - Equipment and Capital Outlay <i>3rd party property tax software</i>	\$121,142.88	\$215,054.92	\$409,135.14
<b>Total for Special Items</b>	<b>\$121,142.88</b>	<b>\$215,054.92</b>	<b>\$409,135.14</b>
<b>Total for General Government Support</b>	<b>\$23,744,034.58</b>	<b>\$65,553,030.24</b>	<b>\$990,843.86</b>
<b>Education</b>			
<b>Community College</b>			
24972 - Community College Capital Projects - Equipment and Capital Outlay	\$10,520,332.31	\$2,417,163.13	\$497,135.15

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Community College</b>	<b>\$10,520,332.31</b>	<b>\$2,417,163.13</b>	<b>\$497,135.15</b>
<b>Total for Education</b>	<b>\$10,520,332.31</b>	<b>\$2,417,163.13</b>	<b>\$497,135.15</b>
<b>Public Safety</b>			
<b>Administration</b>			
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	-	\$3,373,413.29	\$1,524,077.80
30972 - Public Safety Capital Project - Equipment and Capital Outlay	\$2,168,026.14	-	-
<b>Total for Administration</b>	<b>\$2,168,026.14</b>	<b>\$3,373,413.29</b>	<b>\$1,524,077.80</b>
<b>Total for Public Safety</b>	<b>\$2,168,026.14</b>	<b>\$3,373,413.29</b>	<b>\$1,524,077.80</b>
<b>Transportation</b>			
<b>Highway</b>			
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$1,801,501.75	\$271,701.16	\$966,781.66
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$25.24	\$21.97	\$79,112.98
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$6,264.33	\$341,283.05	\$1,785,507.75
51302 - Machinery - Equipment and Capital Outlay	\$1,024,525.77	\$1,264,379.32	\$446,674.75
<b>Total for Highway</b>	<b>\$2,832,317.09</b>	<b>\$1,877,385.50</b>	<b>\$3,278,077.14</b>
<b>Total for Transportation</b>	<b>\$2,832,317.09</b>	<b>\$1,877,385.50</b>	<b>\$3,278,077.14</b>
<b>Home and Community Services</b>			

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>General Environment</b>			
80202 - Planning and Surveys - Equipment and Capital Outlay	\$572,796.02	\$10,223.42	\$107,760.03
<b>Total for General Environment</b>	<b>\$572,796.02</b>	<b>\$10,223.42</b>	<b>\$107,760.03</b>
<b>Sewage</b>			
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$895,014.58	\$1,842,005.54	\$304.18
<b>Total for Sewage</b>	<b>\$895,014.58</b>	<b>\$1,842,005.54</b>	<b>\$304.18</b>
<b>Total for Home and Community Services</b>	<b>\$1,467,810.60</b>	<b>\$1,852,228.96</b>	<b>\$108,064.21</b>
<b>Total for Expenditures</b>	<b>\$40,732,520.72</b>	<b>\$75,073,221.12</b>	<b>\$6,398,198.16</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$0.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$40,732,520.72</b>	<b>\$75,073,221.12</b>	<b>\$6,398,198.16</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$25,153,403.25	\$8,747,541.56	\$8,343,553.65
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$32,666.58	-
8022 - Restated Fund Balance - Beginning of Year	\$25,153,403.25	\$8,780,208.14	\$8,343,553.65
Add Revenues and Other Sources	\$39,571,791.07	\$91,446,418.88	\$6,802,186.07
Deduct Expenditures and Other Uses	\$40,732,520.72	\$75,073,221.12	\$6,398,198.16
8029 - Fund Balance - End of Year	\$23,992,673.60	\$25,153,403.25	\$8,747,541.56

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$15,699,132.87	\$13,231,945.89	\$14,472,767.62
<b>Total for Cash and Cash Equivalents</b>	<b>\$15,699,132.87</b>	<b>\$13,231,945.89</b>	<b>\$14,472,767.62</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$61,717.18	\$84,354.85	\$1,095.31
381 - Accrued Interest Receivable	-	-	\$0.00
<b>Total for Net Other Receivables</b>	<b>\$61,717.18</b>	<b>\$84,354.85</b>	<b>\$1,095.31</b>
<b>Due From</b>			
391 - Due From Other Funds	\$3,834,696.04	\$2,985,560.89	\$1,005,778.51
440 - Due from Other Governments	-	\$0.00	\$52,275.36
<b>Total for Due From</b>	<b>\$3,834,696.04</b>	<b>\$2,985,560.89</b>	<b>\$1,058,053.87</b>
<b>Total for Current Assets</b>	<b>\$19,595,546.09</b>	<b>\$16,301,861.63</b>	<b>\$15,531,916.80</b>
<b>Total for Assets</b>	<b>\$19,595,546.09</b>	<b>\$16,301,861.63</b>	<b>\$15,531,916.80</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$19,595,546.09</b>	<b>\$16,301,861.63</b>	<b>\$15,531,916.80</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$72,570.52	\$38,367.47	\$47,849.61
601 - Accrued Liabilities	\$8,624,429.35	\$8,666,783.97	\$9,475,737.97
<b>Total for Payables</b>	<b>\$8,696,999.87</b>	<b>\$8,705,151.44</b>	<b>\$9,523,587.58</b>
<b>Due to</b>			
630 - Due To Other Funds	\$3,139,961.88	\$2,141,761.56	\$1,606,741.94
<b>Total for Due to</b>	<b>\$3,139,961.88</b>	<b>\$2,141,761.56</b>	<b>\$1,606,741.94</b>
<b>Total for Current Liabilities</b>	<b>\$11,836,961.75</b>	<b>\$10,846,913.00</b>	<b>\$11,130,329.52</b>
<b>Total for Liabilities</b>	<b>\$11,836,961.75</b>	<b>\$10,846,913.00</b>	<b>\$11,130,329.52</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$4,141.88	\$4,141.88	\$6,723.94
<b>Total for Deferred Inflows of Resources</b>	<b>\$4,141.88</b>	<b>\$4,141.88</b>	<b>\$6,723.94</b>
<b>Total for Deferred Inflows</b>	<b>\$4,141.88</b>	<b>\$4,141.88</b>	<b>\$6,723.94</b>
<b>Net Position</b>			

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

	12/31/2023	12/31/2022	12/31/2021
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$7,754,442.46	\$5,450,806.75	\$4,394,863.34
<b>Total for Unrestricted Net Position</b>	<b>\$7,754,442.46</b>	<b>\$5,450,806.75</b>	<b>\$4,394,863.34</b>
<b>Total for Net Position</b>	<b>\$7,754,442.46</b>	<b>\$5,450,806.75</b>	<b>\$4,394,863.34</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$19,595,546.09</b>	<b>\$16,301,861.63</b>	<b>\$15,531,916.80</b>

County of Rensselaer  
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**MS - Self Insurance  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$19,324,878.39	\$18,488,430.98	\$18,583,500.89
<b>Total for Departmental Income</b>	<b>\$19,324,878.39</b>	<b>\$18,488,430.98</b>	<b>\$18,583,500.89</b>
<b>Intergovernmental Charges</b>			
2222 - Participants Assessments	\$7,100,948.57	\$6,459,785.07	\$6,532,724.85
<b>Total for Intergovernmental Charges</b>	<b>\$7,100,948.57</b>	<b>\$6,459,785.07</b>	<b>\$6,532,724.85</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$525,820.92	\$131,438.21	\$21,329.33
<b>Total for Use of Money and Property</b>	<b>\$525,820.92</b>	<b>\$131,438.21</b>	<b>\$21,329.33</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$94,255.28	\$123,559.69	\$119,163.37
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$94,255.28</b>	<b>\$123,559.69</b>	<b>\$119,163.37</b>
<b>Total for Revenues</b>	<b>\$27,045,903.16</b>	<b>\$25,203,213.95</b>	<b>\$25,256,718.44</b>
<b>Total for Revenues and Other Sources</b>	<b>\$27,045,903.16</b>	<b>\$25,203,213.95</b>	<b>\$25,256,718.44</b>

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

**MS - Self Insurance  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Self Insurance</b>			
17104 - Self Insurance, Administration - Contractual	\$4,488.85	\$20,423.49	\$19,340.32
17204 - Benefits And Awards - Contractual	\$24,691,710.45	\$24,126,847.05	\$25,692,012.10
<b>Total for Self Insurance</b>	<b>\$24,696,199.30</b>	<b>\$24,147,270.54</b>	<b>\$25,711,352.42</b>
<b>Total for General Government Support</b>	<b>\$24,696,199.30</b>	<b>\$24,147,270.54</b>	<b>\$25,711,352.42</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90508 - Unemployment Insurance - Employee Benefits	-	-	\$0.00
<b>Total for Employee Benefits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Employee Benefits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$24,696,199.30</b>	<b>\$24,147,270.54</b>	<b>\$25,711,352.42</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$24,696,199.30</b>	<b>\$24,147,270.54</b>	<b>\$25,711,352.42</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$5,450,807.00	\$4,394,865.70	\$4,849,499.68
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position <i>2022 Account 00601 was understated by 46,022.40</i>	\$46,022.40	-	-
8022 - Restated Net Position - Beginning of Year	\$5,404,784.60	\$4,394,865.70	\$4,849,499.68
Add Revenues and Other Sources	\$27,045,903.16	\$25,203,213.95	\$25,256,718.44
Deduct Expenditures and Other Uses	\$24,696,199.30	\$24,147,270.54	\$25,711,352.42
8029 - Net Position - End of Year	\$7,754,488.46	\$5,450,807.00	\$4,394,865.70

County of Rensselaer  
Annual Financial Report  
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**V - Debt Service  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$32,629.00	\$32,574.00	\$32,575.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$32,629.00</b>	<b>\$32,574.00</b>	<b>\$32,575.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$2,168,758.00	\$2,110,341.00	\$2,078,348.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$2,168,758.00</b>	<b>\$2,110,341.00</b>	<b>\$2,078,348.00</b>
<b>Total for Assets</b>	<b>\$2,201,387.00</b>	<b>\$2,142,915.00</b>	<b>\$2,110,923.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,201,387.00</b>	<b>\$2,142,915.00</b>	<b>\$2,110,923.00</b>

County of Rensselaer  
Annual Financial Report  
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**V - Debt Service  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
884 - Reserve For Debt	\$2,168,758.00	\$2,110,341.00	\$2,078,348.00
<b>Total for Restricted Fund Balance</b>	<b>\$2,168,758.00</b>	<b>\$2,110,341.00</b>	<b>\$2,078,348.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$32,629.00	\$32,574.00	\$32,575.00
<b>Total for Assigned Fund Balance</b>	<b>\$32,629.00</b>	<b>\$32,574.00</b>	<b>\$32,575.00</b>
<b>Total for Fund Balance</b>	<b>\$2,201,387.00</b>	<b>\$2,142,915.00</b>	<b>\$2,110,923.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,201,387.00</b>	<b>\$2,142,915.00</b>	<b>\$2,110,923.00</b>

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$138,659.00	\$33,403.00	\$150.00
<b>Total for Use of Money and Property</b>	<b>\$138,659.00</b>	<b>\$33,403.00</b>	<b>\$150.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2690 - Other Compensation For Loss	\$2,348,497.00	\$2,485,312.00	\$2,423,192.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$2,348,497.00</b>	<b>\$2,485,312.00</b>	<b>\$2,423,192.00</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	\$440,631.00	\$0.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$440,631.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$2,487,156.00</b>	<b>\$2,959,346.00</b>	<b>\$2,423,342.00</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5791 - Advanced Refunding Bonds	-	\$0.00	\$0.00
5792 - Current Refunding Bonds	-	\$5,820,000.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$5,820,000.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$5,820,000.00</b>	<b>\$0.00</b>

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Revenues and Other Sources</b>	<b>\$2,487,156.00</b>	<b>\$8,779,346.00</b>	<b>\$2,423,342.00</b>

County of Rensselaer  
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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13804 - Fiscal Agents Fees - Contractual	\$50,165.00	\$184,481.97	\$49,958.00
<b>Total for Finance</b>	<b>\$50,165.00</b>	<b>\$184,481.97</b>	<b>\$49,958.00</b>
<b>Total for General Government Support</b>	<b>\$50,165.00</b>	<b>\$184,481.97</b>	<b>\$49,958.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$945,000.00	\$6,950,000.00	\$840,000.00
97107 - Serial Bonds - Debt Interest	\$1,433,519.00	\$1,612,872.03	\$1,537,019.00
<b>Total for Debt Service</b>	<b>\$2,378,519.00</b>	<b>\$8,562,872.03</b>	<b>\$2,377,019.00</b>
<b>Total for Debt Service</b>	<b>\$2,378,519.00</b>	<b>\$8,562,872.03</b>	<b>\$2,377,019.00</b>
<b>Total for Expenditures</b>	<b>\$2,428,684.00</b>	<b>\$8,747,354.00</b>	<b>\$2,426,977.00</b>
<b>Other Uses</b>			
<b>Other</b>			
<b>Other Items</b>			

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
99914 - Repayments to Escrow Agent for Advance Refunding Bonds - Contractual	-	\$0.00	-
<b>Total for Other Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$0.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,428,684.00</b>	<b>\$8,747,354.00</b>	<b>\$2,426,977.00</b>

County of Rensselaer  
 Annual Financial Report  
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**V - Debt Service  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,142,915.61	\$2,110,923.61	\$2,114,558.61
8022 - Restated Fund Balance - Beginning of Year	\$2,142,915.61	\$2,110,923.61	\$2,114,558.61
Add Revenues and Other Sources	\$2,487,156.00	\$8,779,346.00	\$2,423,342.00
Deduct Expenditures and Other Uses	\$2,428,684.00	\$8,747,354.00	\$2,426,977.00
8029 - Fund Balance - End of Year	\$2,201,387.61	\$2,142,915.61	\$2,110,923.61

County of Rensselaer  
 Annual Financial Report  
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**V - Debt Service**  
**Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2499 - Est Rev - Use of Money and Property	\$80,000.00	-	-
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,350,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$2,430,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$2,430,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

County of Rensselaer  
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**V - Debt Service**  
**Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$53,000.00	-	-
9899 - App - Debt Service	\$2,377,000.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$2,430,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$2,430,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

County of Rensselaer  
Annual Financial Report  
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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$762,885.15	\$762,885.15	\$762,885.15
105 - Construction Work In Progress	\$23,521,814.17	\$20,966,381.03	\$15,493,261.25
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$24,284,699.32</b>	<b>\$21,729,266.18</b>	<b>\$16,256,146.40</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$141,083,200.19	\$141,083,200.19	\$135,646,785.69
103 - Improvements Other Than Buildings	\$6,412,747.18	\$6,412,747.18	\$6,412,747.18
104 - Machinery and Equipment	\$39,818,400.23	\$36,274,048.84	\$54,012,165.66
106 - Infrastructure	\$203,047,194.91	\$196,330,097.04	\$191,696,175.18
107 - Other Capital Assets	-	\$8,444,806.00	-
122 - Intangible Lease Asset - Buildings	\$8,007,813.00	\$1,293,202.00	-
124 - Intangible Lease Asset - Machinery and Equipment	\$735,379.00	\$275,767.00	-
127 - Intangible Lease Asset - Other <i>GASB87 lease</i>	\$11,889,813.00	\$285,233.00	-
128 - Subscription-Based IT Arrangement Asset	\$306,343.00	-	-
<b>Total for Depreciable Capital Assets</b>	<b>\$411,300,890.51</b>	<b>\$390,399,101.25</b>	<b>\$387,767,873.71</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$80,906,337.86)	(\$79,220,510.44)	(\$75,431,767.98)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$6,356,446.09)	(\$6,350,976.59)	(\$6,347,251.73)
114 - Accumulated Depreciation Machinery and Equipment	(\$31,019,055.18)	(\$29,663,504.60)	(\$31,479,195.80)
116 - Accumulated Depreciation Infrastructure	(\$104,867,843.15)	(\$102,450,755.19)	(\$97,748,248.92)

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

	12/31/2023	12/31/2022	12/31/2021
117 - Accumulated Depreciation Other Capital Assets	-	(\$8,444,806.00)	-
132 - Accumulated Amortization, Intangible Lease Asset - Buildings	(\$6,714,611.00)	(\$6,714,611.00)	-
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$459,612.00)	(\$459,612.00)	-
137 - Accumulated Amortization, Intangible Lease Asset - Other GASB 87	(\$10,704,289.00)	(\$1,270,583.00)	-
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	(\$153,171.00)	-	-
<b>Total for Accumulated Depreciation</b>	<b>(\$241,181,365.28)</b>	<b>(\$234,575,358.82)</b>	<b>(\$211,006,464.43)</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$19,632,433.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$19,632,433.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$194,404,224.55</b>	<b>\$197,185,441.61</b>	<b>\$193,017,555.68</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Notes Payable</b>			
627 - Capital Notes Payable	\$2,000,000.00	\$2,000,000.00	-
<b>Total for Notes Payable</b>	<b>\$2,000,000.00</b>	<b>\$2,000,000.00</b>	<b>\$0.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$92,468,067.08	\$94,487,802.08	\$96,052,993.08
685 - Installment Purchase Contract Debt	\$95,499,916.78	\$89,346,476.48	\$41,583,117.48
689 - Other Long Term Debt	-	\$0.00	-
<b>Total for Debt Obligations</b>	<b>\$187,967,983.86</b>	<b>\$183,834,278.56</b>	<b>\$137,636,110.56</b>
<b>Other Long-Term Obligations</b>			
605 - Retained Percentages Contracts Payable	-	\$0.00	-
638 - Net Pension Liability Proportionate Share	\$65,403,274.00	\$0.00	\$223,971.00
681 - Subscription-Based IT Arrangement Liability	\$150,908.00	-	-
682 - Lease Liability	\$2,863,798.00	\$1,902,320.00	-
683 - Other Post Employment Benefits	\$53,043,328.00	\$44,491,118.00	\$53,112,107.00
687 - Compensated Absences	\$17,947,782.44	\$17,370,381.57	\$17,072,924.19
<b>Total for Other Long-Term Obligations</b>	<b>\$139,409,090.44</b>	<b>\$63,763,819.57</b>	<b>\$70,409,002.19</b>
<b>Total for Long-Term Obligations</b>	<b>\$329,377,074.30</b>	<b>\$249,598,098.13</b>	<b>\$208,045,112.75</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness  
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$4,768,543.00	\$9,536,788.00	\$0.00	\$358,510.00	\$101,227,805.00	\$96,818,070.00
Installment Purchase Contract	\$0.00	\$11,073,507.00	\$5,089,860.00	\$0.00	\$0.00	\$94,164,701.00	\$100,148,348.00
Capital Note	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00
<b>Total</b>	\$0.00	\$15,842,050.00	\$14,626,648.00	\$0.00	\$358,510.00	\$197,392,506.00	\$198,966,418.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> 2017 Public Improvements		8/10/17	8/1/29	\$0.00	\$0.00	\$1,715,000.00	\$0.00	\$12,760,000.00	\$0.00	\$11,045,000.00
<b>Bond</b> 2014 Public Improvement VRM		7/18/14	12/31/31	\$0.00	\$0.00	\$2,390,000.00	\$0.00	\$6,740,000.00	\$0.00	\$4,350,000.00
<b>Bond</b> 2015 Jail Expansion		3/25/15	9/1/28	\$0.00	\$0.00	\$1,166,545.00	\$0.00	\$7,885,920.00	\$0.00	\$6,719,375.00
<b>Bond</b> 2019 HVCC Fac Upgrades		11/20/19	9/1/28	\$0.00	\$0.00	\$135,000.00	\$0.00	\$3,475,000.00	\$0.00	\$3,340,000.00
<b>Bond</b> 2020 Refund A (2012)		8/12/20	9/30/38	\$0.00	\$0.00	\$1,725,000.00	\$0.00	\$16,820,000.00	\$0.00	\$15,095,000.00
<b>Bond</b> 2020 Fire tower		9/30/20	9/15/40	\$0.00	\$0.00	\$175,000.00	\$0.00	\$3,660,000.00	\$0.00	\$3,485,000.00
<b>Bond</b> 2020 Sewer Pump	EFC	7/30/20	2/16/24	\$0.00	\$0.00	\$142,788.00	\$0.00	\$4,897,623.00	\$0.00	\$4,754,835.00
<b>Bond</b> 2022 Bond Refund B (2012)		1/1/22	12/31/26	\$0.00	\$0.00	\$705,000.00	\$0.00	\$5,790,000.00	\$0.00	\$5,085,000.00
<b>Bond</b> 2022 99 Troy Road Acquisition		8/23/22	7/1/37	\$0.00	\$0.00	\$269,000.00	\$0.00	\$5,000,000.00	\$0.00	\$4,731,000.00
<b>Bond</b> 2015 Sewer Refi		3/25/15	9/1/28	\$0.00	\$0.00	\$38,455.00	\$0.00	\$249,080.00	\$0.00	\$210,625.00
<b>Bond</b> 2014 Sewer	EFC	7/2/14	11/1/34	\$0.00	\$0.00	\$130,000.00	\$0.00	\$1,720,000.00	\$0.00	\$1,590,000.00
<b>Bond</b> 2023 Siemens Bond- 99 Troy Road		12/31/23	12/16/43	\$0.00	\$1,582,428.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,428.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> 2023 Siemens Bond - Cornell Bld		12/31/23	12/31/43	\$0.00	\$3,186,115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,186,115.00
<b>Bond</b> Tobacco Securitization		1/1/16	1/1/40	\$0.00	\$0.00	\$945,000.00	\$0.00	\$27,085,000.00	\$0.00	\$26,140,000.00
<b>Bond</b> Tobacco Securitization		1/1/05	1/1/35	\$0.00	\$0.00	\$0.00	\$0.00	\$5,145,182.00	\$358,510.00	\$5,503,692.00
<b>Installment Purchase Contract</b> 2013 Sewer		6/6/13	10/15/32	\$0.00	\$0.00	\$1,278,420.00	\$0.00	\$14,464,603.00	\$0.00	\$13,186,183.00
<b>Installment Purchase Contract</b> 2010 WWTP Sewer		9/15/10	8/1/26	\$0.00	\$0.00	\$1,010,777.00	\$0.00	\$3,962,474.00	\$0.00	\$2,951,697.00
<b>Installment Purchase Contract</b> 2014 Facility Master Plan		4/30/14	10/31/30	\$0.00	\$0.00	\$343,540.00	\$0.00	\$3,082,403.00	\$0.00	\$2,738,863.00
<b>Installment Purchase Contract</b> 2015 Facilities Building		11/18/15	10/10/32	\$0.00	\$0.00	\$182,404.00	\$0.00	\$2,644,541.00	\$0.00	\$2,462,137.00
<b>Installment Purchase Contract</b> 2012 Sewer II		8/10/12	11/10/28	\$0.00	\$0.00	\$1,213,052.00	\$0.00	\$7,745,430.00	\$0.00	\$6,532,378.00
<b>Installment Purchase Contract</b> 2012 Sewer IIA		9/25/12	11/10/28	\$0.00	\$0.00	\$292,413.00	\$0.00	\$1,870,393.00	\$0.00	\$1,577,980.00
<b>Installment Purchase Contract</b> 2017 Facilities		9/22/17	11/1/34	\$0.00	\$0.00	\$183,028.00	\$0.00	\$3,433,702.00	\$0.00	\$3,250,674.00
<b>Installment Purchase Contract</b> 2020 VRM EPC		8/19/20	8/31/38	\$0.00	\$0.00	\$169,793.00	\$0.00	\$4,818,223.00	\$0.00	\$4,648,430.00
<b>Installment Purchase Contract</b> 2022 Schodack EPC w Amendment		3/16/22	9/16/38	\$0.00	\$0.00	\$133,437.00	\$0.00	\$2,823,151.00	\$0.00	\$2,689,714.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Installment Purchase Contract</b> 2022 Courthouse Lease		3/16/22	9/1/38	\$0.00	\$0.00	\$0.00	\$0.00	\$8,649,046.00	\$0.00	\$8,649,046.00
<b>Installment Purchase Contract</b> 99 Troy Road EPC		4/21/22	9/1/32	\$0.00	\$0.00	\$248,028.00	\$0.00	\$3,810,369.00	\$0.00	\$3,562,341.00
<b>Installment Purchase Contract</b> 2022 Jail EPC		8/18/22	9/1/36	\$0.00	\$0.00	\$34,968.00	\$0.00	\$3,847,020.00	\$0.00	\$3,812,052.00
<b>Installment Purchase Contract</b> 2022 COB EPC		9/22/22	9/1/41	\$0.00	\$0.00	\$0.00	\$0.00	\$23,239,989.00	\$0.00	\$23,239,989.00
<b>Installment Purchase Contract</b> 2022 Health Building EPC		9/22/22	9/1/43	\$0.00	\$0.00	\$0.00	\$0.00	\$9,773,357.00	\$0.00	\$9,773,357.00
<b>Installment Purchase Contract</b> 2023 Courthouse Amendment		9/15/23	9/15/43	\$0.00	\$3,744,803.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,744,803.00
<b>Installment Purchase Contract</b> 2023 COB Amendment		8/16/23	8/16/33	\$0.00	\$2,088,227.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,088,227.00
<b>Installment Purchase Contract</b> 2023 Sewer Lease		9/28/23	9/28/39	\$0.00	\$3,858,660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,858,660.00
<b>Installment Purchase Contract</b> 2023 Hoosick Falls Aging Snr Ctr		12/31/23	12/31/39	\$0.00	\$1,381,817.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381,817.00
<b>Capital Note</b> 2022 Note 99 Troy Road		8/23/22	8/23/24	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00	\$2,000,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$14,731,168.00	\$3,312,743.00	\$18,043,911.00	\$82,086,902.00
2025	\$8,557,532.00	\$2,816,996.00	\$11,374,528.00	\$73,529,370.00
2026	\$7,356,928.00	\$2,508,950.00	\$9,865,878.00	\$66,172,442.00
2027	\$7,200,308.00	\$2,255,973.00	\$9,456,281.00	\$58,972,134.00
2028	\$7,484,687.00	\$1,996,734.00	\$9,481,421.00	\$51,487,447.00
2029	\$6,504,067.00	\$1,498,614.00	\$8,002,681.00	\$44,983,380.00
2030	\$4,660,447.00	\$1,366,853.00	\$6,027,300.00	\$40,322,933.00
2031	\$4,761,827.00	\$1,284,387.00	\$6,046,214.00	\$35,561,106.00
2032	\$4,553,207.00	\$1,198,228.00	\$5,751,435.00	\$31,007,899.00
2033	\$4,634,586.00	\$1,118,104.00	\$5,752,690.00	\$26,373,313.00
2034	\$5,124,466.00	\$620,466.00	\$5,744,932.00	\$21,248,847.00
2035	\$5,048,846.00	\$534,597.00	\$5,583,443.00	\$16,200,001.00
2036	\$2,560,726.00	\$319,255.00	\$2,879,981.00	\$13,639,275.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$2,629,106.00	\$243,387.00	\$2,872,493.00	\$11,010,169.00
2038	\$2,284,485.00	\$165,284.00	\$2,449,769.00	\$8,725,684.00
2039	\$903,865.00	\$100,253.00	\$1,004,118.00	\$7,821,819.00
2040	\$929,245.00	\$76,309.00	\$1,005,554.00	\$6,892,574.00
2041	\$715,625.00	\$51,242.00	\$766,867.00	\$6,176,949.00
2042	\$737,005.00	\$30,079.00	\$767,084.00	\$5,439,944.00
2043	\$5,439,944.00	\$8,153.00	\$5,448,097.00	\$0.00
<b>Total</b>	<b>\$96,818,070.00</b>	<b>\$21,506,607.00</b>	<b>\$118,324,677.00</b>	
\$96,818,070.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3	Checking	A, EF, MS	\$17,728,283.05	\$0.00	\$0.00	\$0.00	\$17,728,283.05
81	Checking	A	\$413.44	\$0.00	\$0.00	\$0.00	\$413.44
5	Checking	CD	\$962,981.33	\$0.00	\$0.00	\$0.00	\$962,981.33
8	Checking	H	\$109,207.25	\$0.00	\$0.00	\$0.00	\$109,207.25
9	Checking	A	\$36,590.55	\$0.00	\$0.00	\$0.00	\$36,590.55
12	Checking	A, EF	\$25,497,560.13	\$0.00	\$0.00	\$0.00	\$25,497,560.13
18	Checking	A, D, DM, G, MS	\$840,537.37	\$0.00	\$0.00	\$0.00	\$840,537.37
20	Checking	CD	\$51,791.14	\$0.00	\$0.00	\$0.00	\$51,791.14
65	Checking	A, D, EF, H, MS	\$11,260,448.06	\$0.00	\$0.00	\$0.00	\$11,260,448.06
66	Checking	A	\$365,804.04	\$0.00	\$0.00	\$0.00	\$365,804.04
110	Checking	A	\$322,127.84	\$0.00	\$0.00	\$0.00	\$322,127.84
199	Checking	A	\$1,004,380.74	\$0.00	\$0.00	\$0.00	\$1,004,380.74

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
38	Checking	A	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
6	Checking	G	\$1,249,138.08	\$0.00	\$0.00	\$0.00	\$1,249,138.08
7	Checking	CD	\$49.06	\$0.00	\$0.00	\$0.00	\$49.06
34	Checking	EF	\$218,682.94	\$0.00	\$0.00	\$0.00	\$218,682.94
60	Checking	A, CD, D, DM, EF, G, H, MS	\$9,015,457.94	\$0.00	\$0.00	\$0.00	\$9,015,457.94
63	Checking	A	\$23,206.13	\$0.00	\$0.00	\$0.00	\$23,206.13
98	Checking	A	\$2,033,161.29	\$0.00	\$0.00	\$0.00	\$2,033,161.29
151	Checking	A	\$9,566.71	\$0.00	\$0.00	\$0.00	\$9,566.71
11	Checking	A, EF, H, MS	\$18,733,044.63	\$0.00	\$0.00	\$0.00	\$18,733,044.63
37	Checking	A	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
52	Checking	A	\$56,865.79	\$0.00	\$0.00	\$0.00	\$56,865.79
80	Checking	A, CD, D, DM, EF, G, H, MS	\$12,749,134.03	\$0.00	\$0.00	\$0.00	\$12,749,134.03
87	Checking	CD	\$4,173.05	\$0.00	\$0.00	\$0.00	\$4,173.05

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
202	Treasuries	A	\$32,000,000.00	\$0.00	\$0.00	\$0.00	\$32,000,000.00
223	Checking	H	\$2,974,693.02	\$0.00	\$0.00	\$0.00	\$2,974,693.02
112	Checking	A	\$68,961.05	\$0.00	\$0.00	\$0.00	\$68,961.05
129	Checking	A	\$5,773.49	\$0.00	\$0.00	\$0.00	\$5,773.49
131	Checking	A	\$86,086.88	\$0.00	\$0.00	\$0.00	\$86,086.88
136	Checking	A	\$575,255.18	\$0.00	\$0.00	\$0.00	\$575,255.18
141	Checking	A	\$1,003,971.74	\$0.00	\$0.00	\$0.00	\$1,003,971.74
185	Checking	A	\$208,799.45	\$0.00	\$0.00	\$0.00	\$208,799.45
42	Checking	A	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
1000	Checking	V	\$2,201,387.00	\$0.00	\$0.00	\$0.00	\$2,201,387.00
88	Checking	CD	\$229.35	\$0.00	\$0.00	\$0.00	\$229.35
201	Certificate of Deposit (CD)	A, EF	\$89,366,472.09	\$0.00	\$0.00	\$0.00	\$89,366,472.09

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**Accounts**

<b>Total</b>	\$230,764,236.84	\$0.00	\$0.00	\$0.00	\$230,764,236.84
<b>Total Cash From Financials</b>					\$230,764,236.84

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$230,764,236.84
FDIC Insurance	\$38,043,022.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$192,721,214.84
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$230,764,236.84</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
1,163	575		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$12,879,029.65	1,163	575		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$17,321,886.91	1,163	575		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$300,032.26	1,163	575		
Social Security	\$6,368,402.03	1,163	575		
Worker's Compensation	\$1,754,058.41	1,163	575		
Life Insurance					
Unemployment Insurance	\$75,870.94	1,163	575		
<b>Total Employee Benefits Paid</b>	<b>\$38,699,280.20</b>				