CHEMUNG COUNTY
YEAR TO DATE FINANCIAL SUMMARY (Unaudited)
FOR THE YEAR ENDED 12/31/2018

	ALL FUNDS TOTAL	A GENERAL FUND	D COUNTY ROAD	DM ROAD MACHINERY	G SEWER DISTRICTS	CL SOLID WASTE	H CAPITAL PROJECT	WORKERS COMP INT SERVICE	SELF INS HEALH INS INT SERVICE	NF ENTERPRISE	AIRPORT ENTERPRISE	TRUST FUND FIDUCIARY	LT ASSETS LT DEBT
Cash	$ 17,339,521	$ 13,812,540			$ 500		$ 508,003			$ 54,333	$ 428,519	$ 2,535,626	
Taxes Receivable (net of def taxes)	$ 4,911,338	4,911,338								-			
Accounts Receivable	$ 13,852,624	7,143,914	235,784		701,594	117,812			386,331	4,040,229	947,944	279,016	
Due From/to Other Funds	$ -	(2,958,165)	43,186	202,931	184,173	144,486	2,925,418	2,975,208	1,739,182	8,344,288	(13,577,010)	(23,697)	
State & Federal Rec	$ 31,142,314	9,647,397	145,302				1,975,736			2,389,097	17,884,782		
Due From Other Gov (Taxes, CC)	$ (136,764)	(136,764)											
Other Assets (Prepaids, Capital Asse	$ 116,523,660	1,510,189			17,716				461,400	9,568,578	104,965,777		
TOTAL ASSETS	**$ 183,632,693**	**$ 33,930,449**	**$ 424,272**	**$ 202,931**	**$ 903,983**	**$ 262,298**	**$ 4,509,157**	**$ 2,975,208**	**$ 2,586,913**	**$ 24,396,525**	**$ 110,650,012**	**$ 2,790,945**	**$ -**
Accounts Payable	$ 17,850,021	$ 3,932,775	$ 228,667	$ 187,910	$ 121,611	$ 3,605	$ 2,603,678	$ 30,657	$ 27,542	$ 394,346	$ 10,117,693	$ 201,537	
Accrued, and other Liabilities (PR)	$ 22,106,756	4,016,557	193,210	15,022	102,595	31,756	61,990	1,988,854	2,329,951	12,493,368	873,453		
Due to Other Gov	$ 82,600	80,204	2,396										
Short-Term Notes/ST Leases	$ 2,144,629						291,599			30,000	887,661		935,369
Bonds, Bond int Payable	$ 47,687,069									4,005,784	2,250,384		41,430,901
Other Liabilities / deferred inflows	$ (33,757,223)	1,430,355			473		(11,731)		74,194	3,525,531	1,000,818	2,589,407	(42,366,270)
TOTAL LIABILITIES	**56,113,852**	**9,459,891**	**424,273**	**202,932**	**224,679**	**35,361**	**2,946,536**	**2,019,511**	**2,431,687**	**20,449,029**	**15,130,009**	**2,790,944**	**-**
Fund Balance	**127,518,843**	**24,470,556**	**-**	**-**	**679,305**	**226,935**	**1,563,622**	**955,698**	**155,226**	**3,947,496**	**95,520,005**		
TOTAL LIAB & FUND BAL	**$ 183,632,695**	**$ 33,930,447**	**$ 424,273**	**$ 202,932**	**$ 903,984**	**$ 262,296**	**$ 4,509,158**	**$ 2,975,209**	**$ 2,586,913**	**$ 24,396,525**	**$ 110,650,014**	**$ 2,790,944**	**$ -**
REVENUE:													
Real Property Tax	$ 32,632,652	$ 30,580,860			$ 2,051,792								
Tax Items (PILOT)	3,616,027	3,616,027											
Non-Prop. Tax Items (ST/Hotel Tax)	61,863,860	61,863,860											
Departmental Income, other rev	52,837,004	18,444,535	237,909		2,865,170	1,222,158	290,612		12,169,268	13,745,743	3,861,609		
Inter-Gov. Charges & Transfers (CC)	38,048,242	4,367,913	7,503,288	1,455,397			3,221,917	1,559,944	15,726,353	3,568,036	645,394		
State Aid	64,386,837	22,257,311	(6,036)		72,500		3,005,377			6,346,776	32,710,909		
Federal Aid	37,799,895	22,455,976					1,945,656			324,181	13,074,082		
Bond Proceeds	5,956,481						5,956,481						
TOTAL REVENUE	**297,140,998**	**163,586,482**	**7,735,161**	**1,455,397**	**4,989,462**	**1,222,158**	**14,420,043**	**1,559,944**	**27,895,621**	**23,984,736**	**50,291,994**		
EXPENDITURES:													
Payroll	54,222,477	37,596,393	3,038,016	344,410	2,206,247	815,833				9,131,570	1,090,008		
Equipment	981,467	856,136		13,751	76,075			243		2,010	33,252		
Operational Expense	95,645,750	74,473,080	2,134,512	782,835	1,483,978	125,991		1,586,093	14,400	8,495,649	6,549,212		
Bond Principal	5,020,980	4,399,479		124,597	471,904	25,000							
Bond Interest	1,496,867	1,076,398		5,188	168,427	569	11,335			132,329	102,623		
Employee Benefits	29,237,228	18,464,281	1,445,179	184,618	1,357,052	434,919			-	6,747,101	604,078		
Capital Projects	13,924,926						13,924,926						
Interfund Transfers, Charges	40,173,555	11,174,880	1,117,454						27,881,221				
Dist. of Sales Tax & PILOTS	15,798,375	15,798,375											
TOTAL EXPENDITURES	**256,501,625**	**163,839,022**	**7,735,161**	**1,455,397**	**5,763,883**	**1,402,312**	**13,936,261**	**1,586,336**	**27,895,621**	**24,508,659**	**8,379,173**		
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	**40,639,373**	**(252,540)**	**-**	**-**	**(774,221)**	**(180,154)**	**483,782**	**(26,392)**	**-**	**(523,923)**	**41,912,821**		
Fund Balance-Beginning of Year	**86,879,470**	**24,723,096**			**1,453,526**	**407,089**	**1,079,840**	**982,090**	**155,226**	**4,471,419**	**53,607,184**		
Fund Balance-End of Year	**$ 127,518,843**	**$ 24,470,556**	**$ -**	**$ -**	**$ 679,305**	**$ 226,935**	**$ 1,563,622**	**$ 955,698**	**$ 155,226**	**$ 3,947,496**	**$ 95,520,005**		
Non-Spendable, Restricted, Committed		**$ 1,825,862**											
Unassigned FB		**$ 22,644,694**											
Fund Balance as % of Expenditures		13.82%											
Average 15 County - 2019 Budget		15.00%											