



BROOME COUNTY, NEW YORK

December 31, 2017



Products of Our Audit

- Financial statements
- Single audit
- Auditor communications letter
- Management letter
- Willow Point Nursing Home financial statements
- Other reports and cost report certifications



Auditor Communications

- Our responsibility under GAAS
- Significant accounting policies
- Significant accounting estimates
- Independence
- Other matters





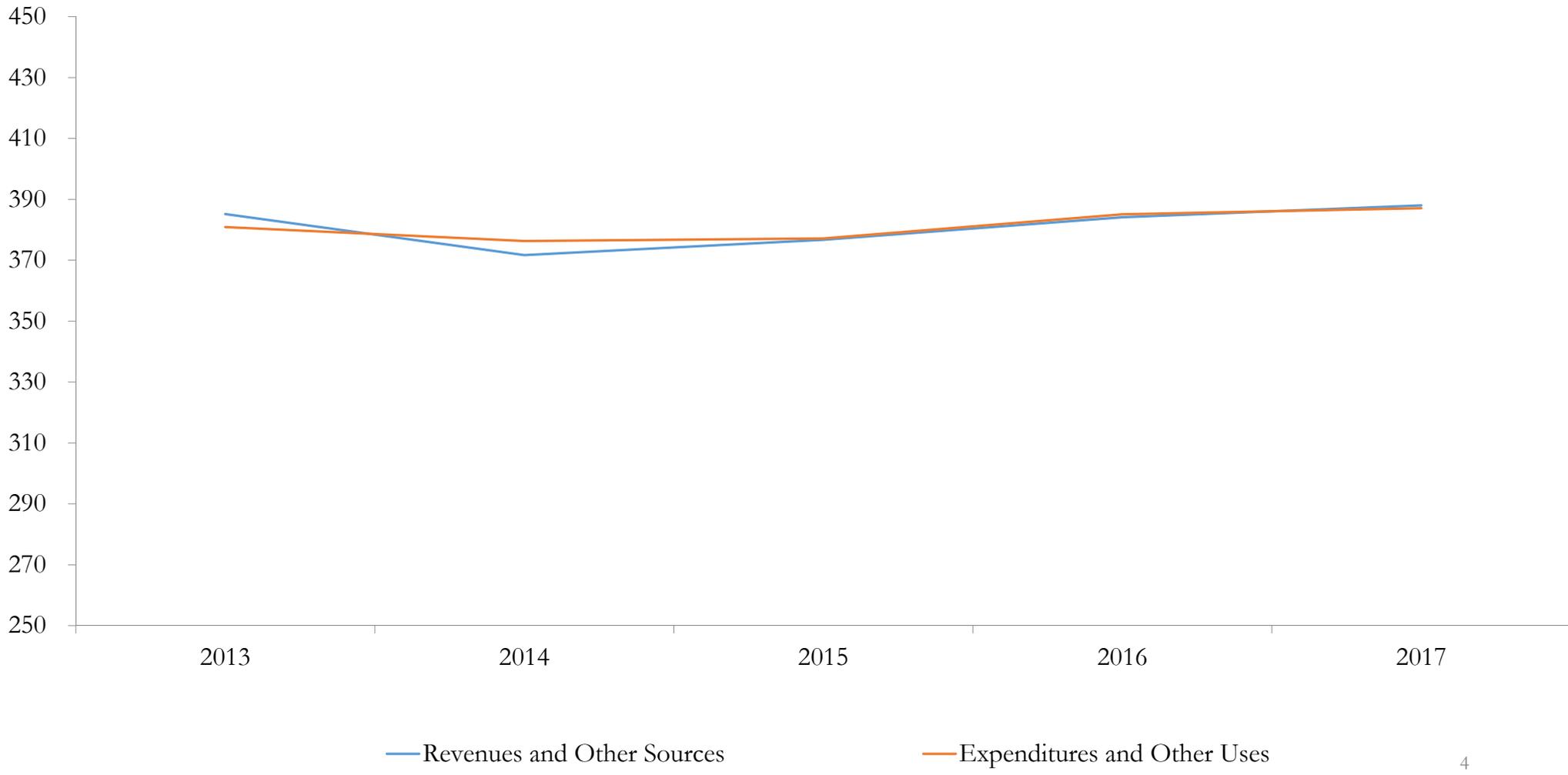
FINANCIAL STATEMENT UPDATE

December 31, 2017

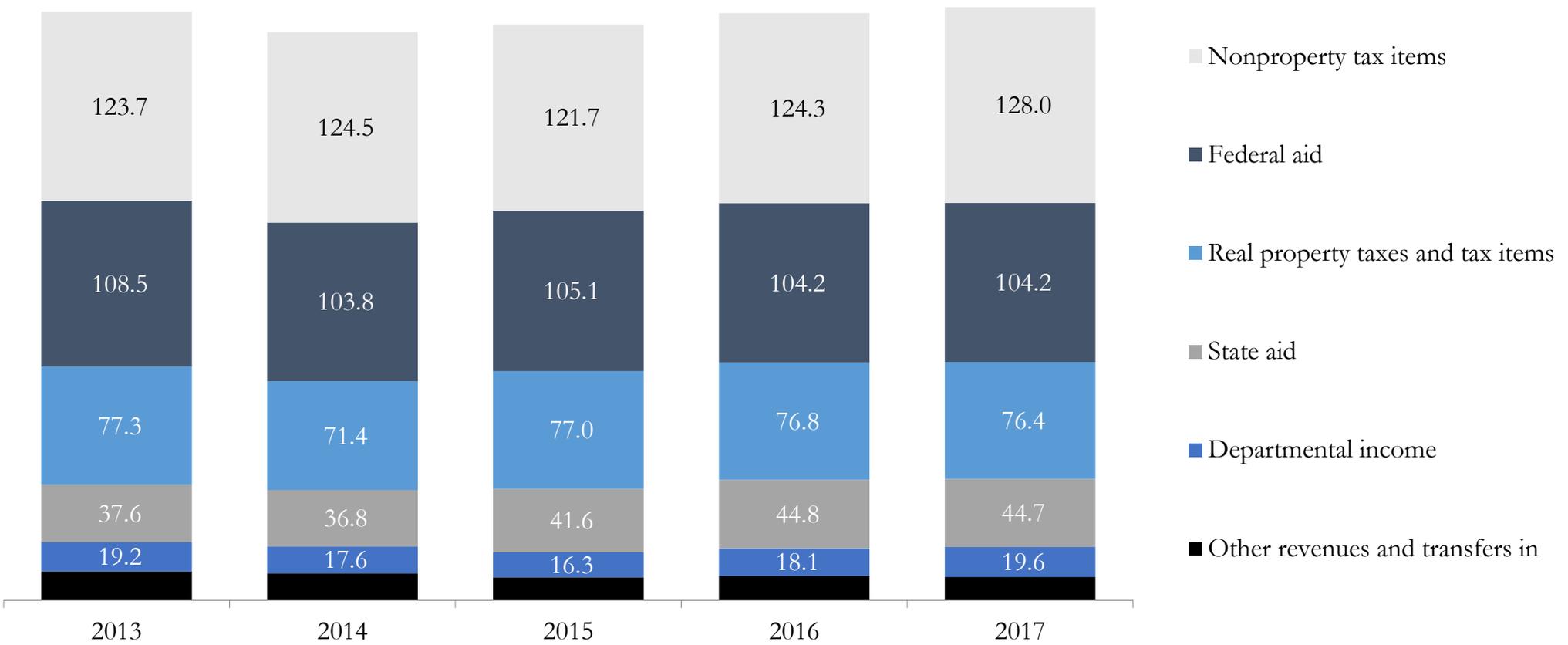
Comparative data source: New York State Office of the State Comptroller



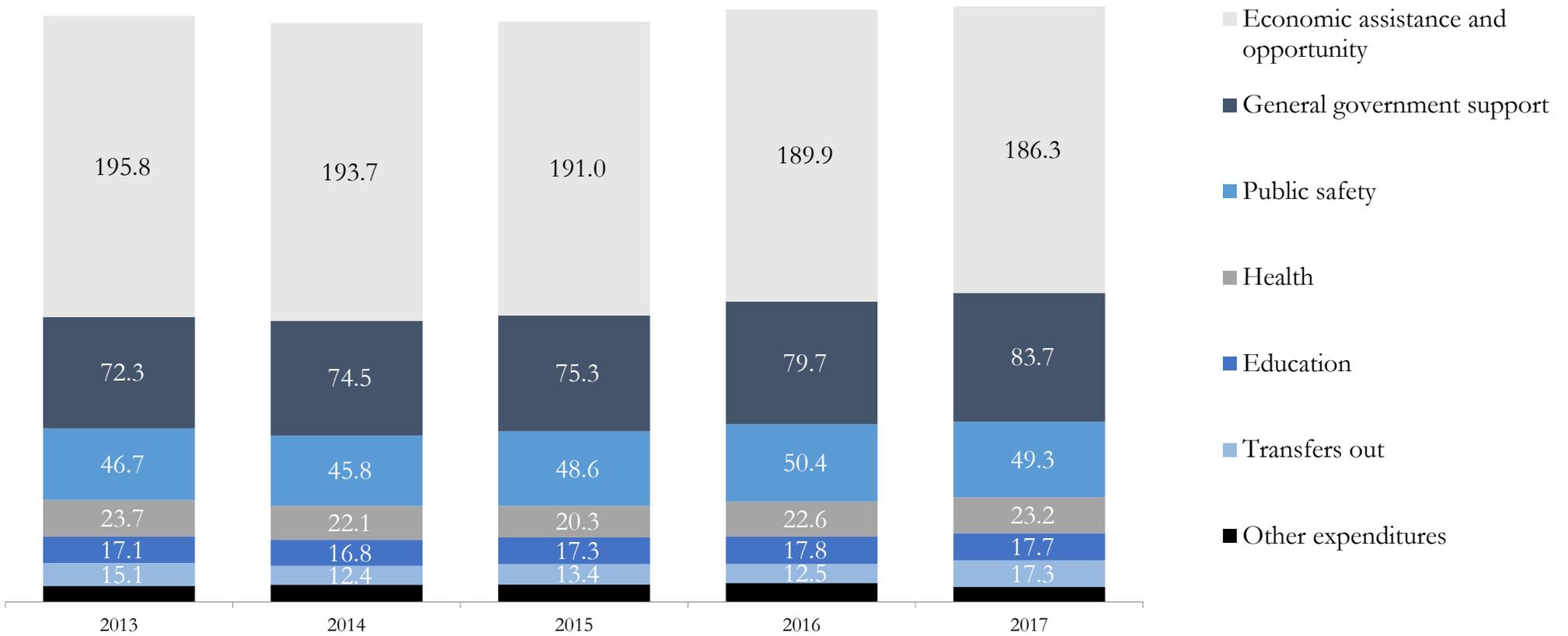
Broome County
General Fund – Revenues and Other Sources vs. Expenditures and Other Uses
(\$ Millions)



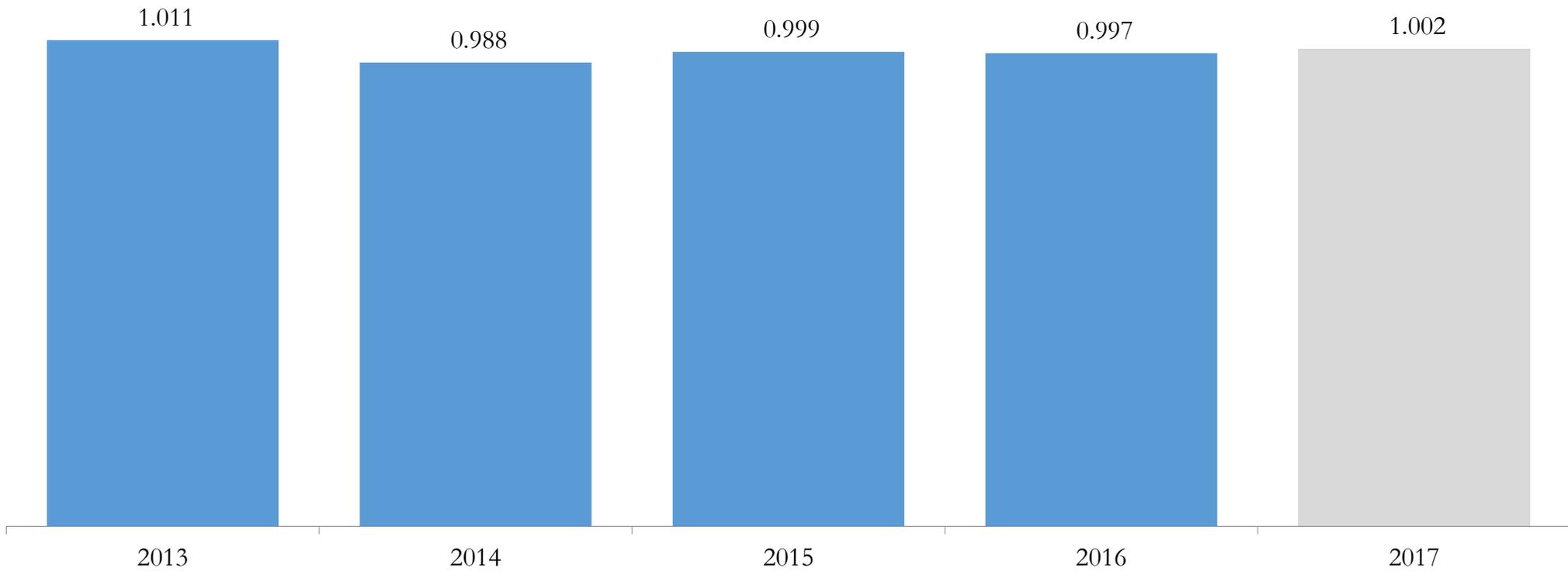
Broome County
 General Fund – Revenues and Other Sources (\$ Millions)



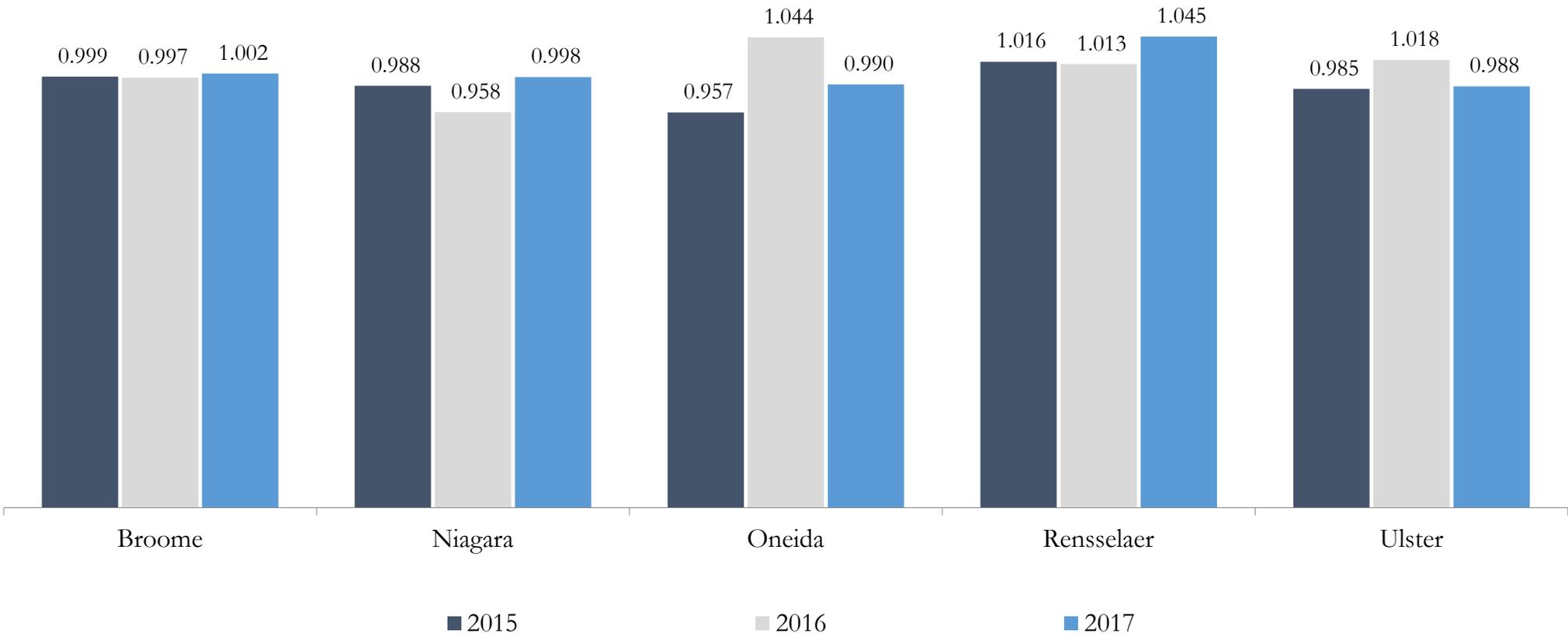
Broome County
 General Fund – Expenditures and Other Uses (\$ Millions)



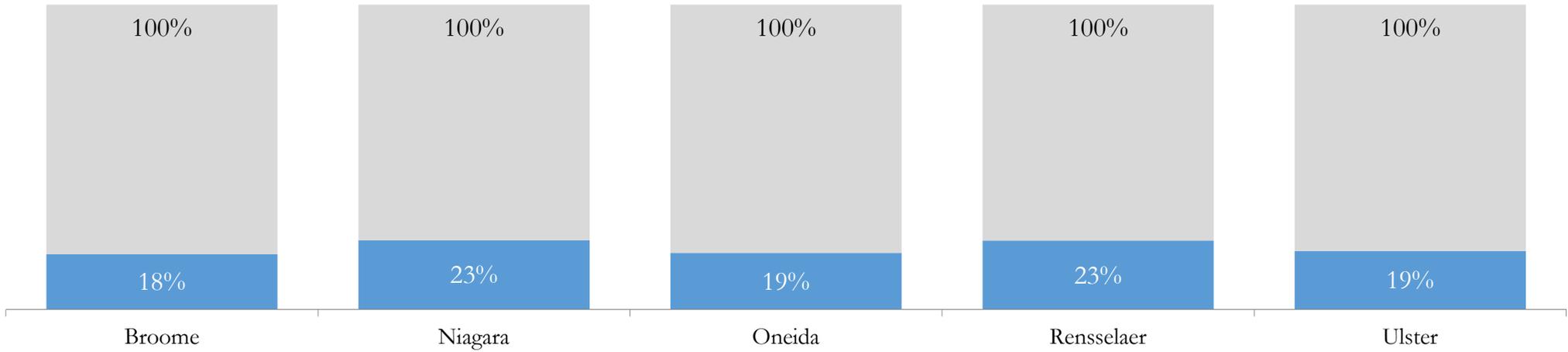
Broome County—General Fund
Revenues and Transfers In vs. Expenditures and Transfers Out Ratio



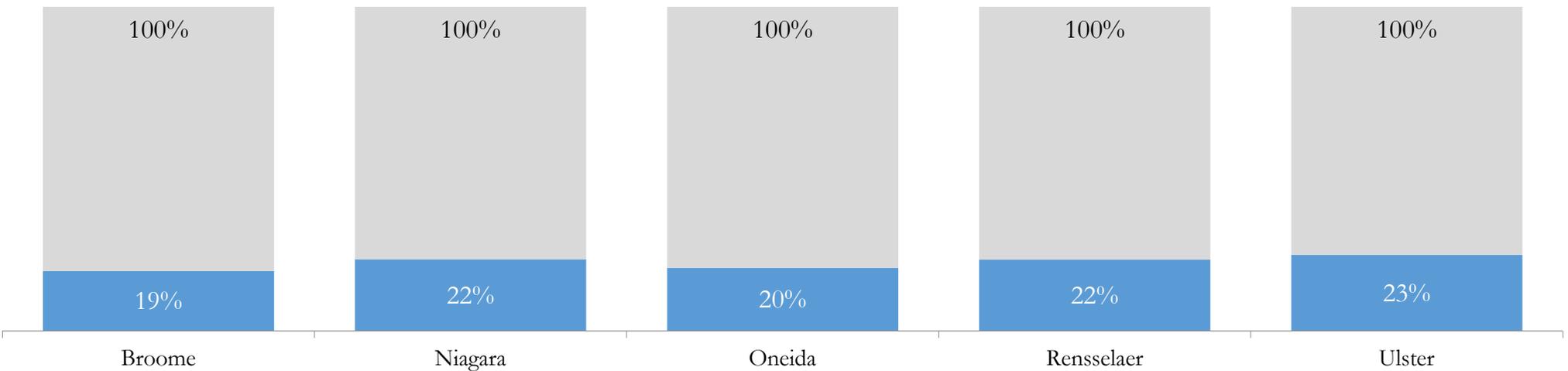
General Fund—Revenues and Transfers In vs. Expenditures and Transfers Out Ratio



Real Property Tax in Proportion to General Fund - Total Revenue (2017)



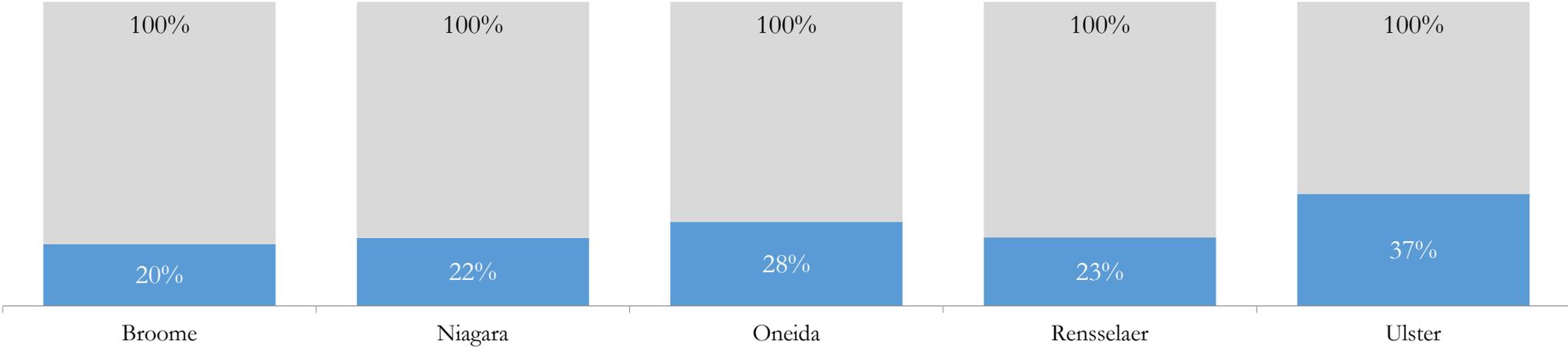
(5 years prior)



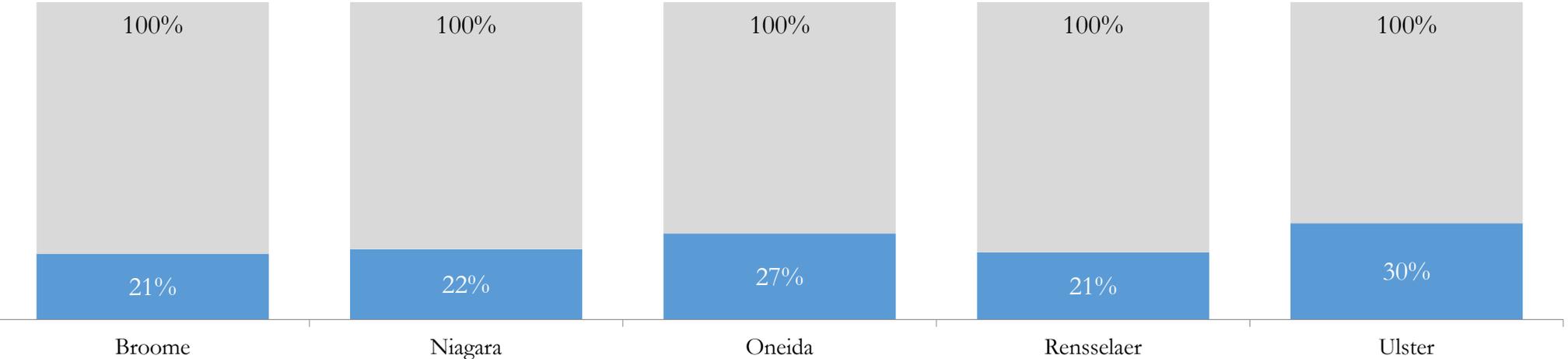
■ Real Property Taxes

■ General Fund - Total Revenue

Net Sales Tax in Proportion to General Fund - Total Revenue (2017)



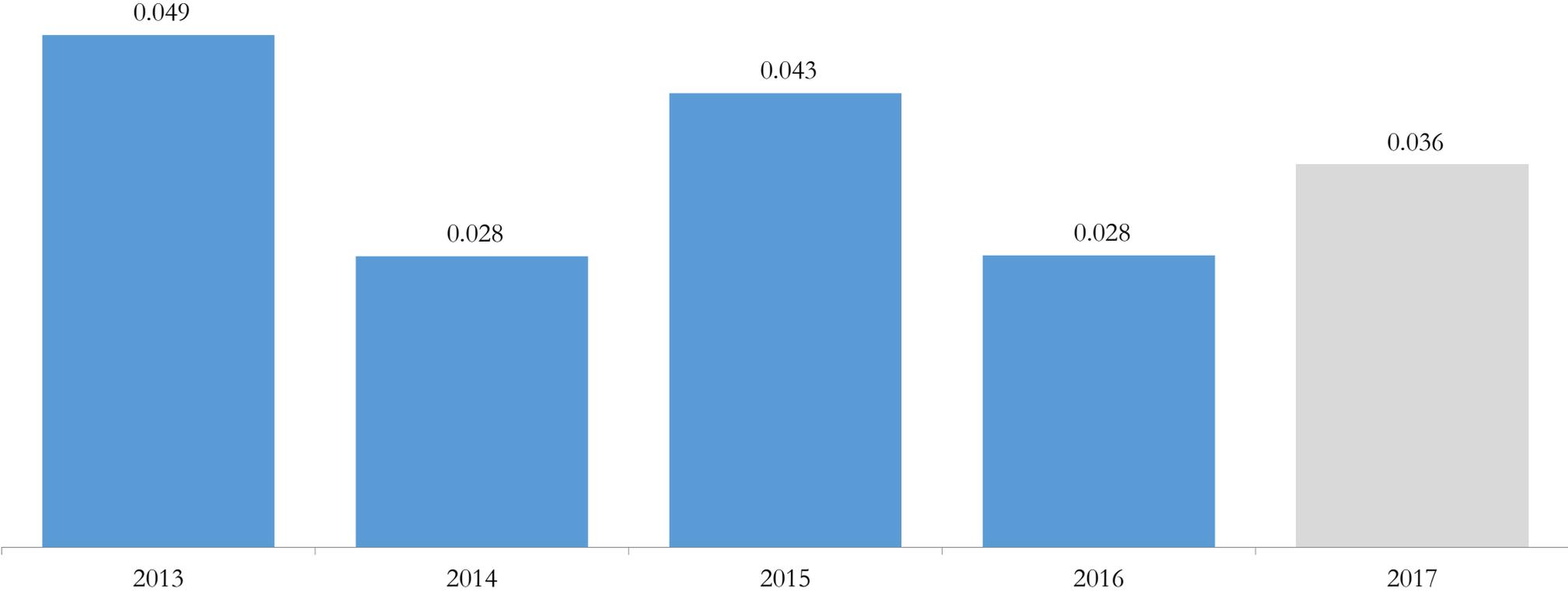
(5 years prior)



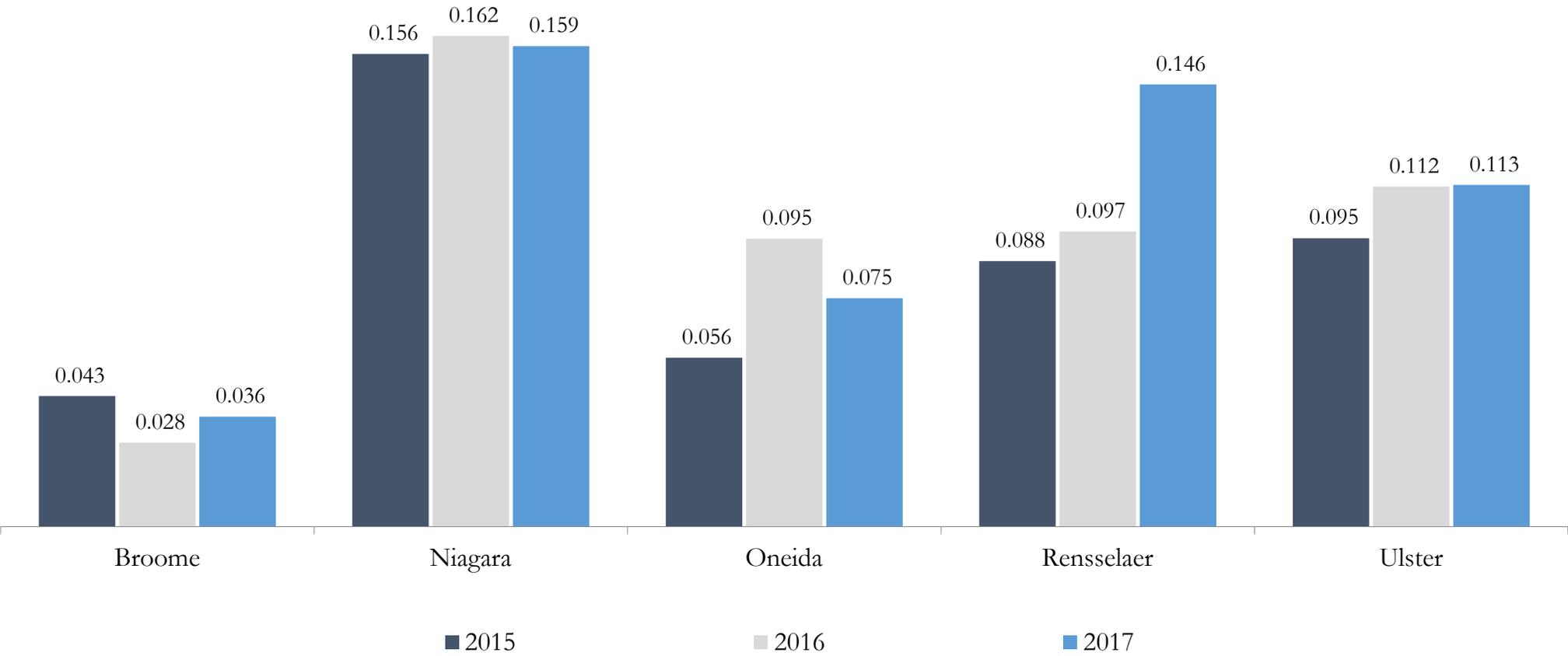
■ Net Sales Tax

■ General Fund - Total Revenue

Broome County
Unassigned/Assigned Unappropriated General Fund Balance to Total General Fund Expenditures/Transfers Out Ratio



Unassigned/Assigned Unappropriated General Fund Balance to Total General Fund Expenditures/Transfers Out Ratio



Business-Type Activities

- Department of Transportation
- Willow Point Nursing Home
- Solid Waste Management
- Aviation
- Nonmajor Business-Type activities





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