



COUNTY OF SULLIVAN, NEW YORK

December 31, 2022



Auditor Communications

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



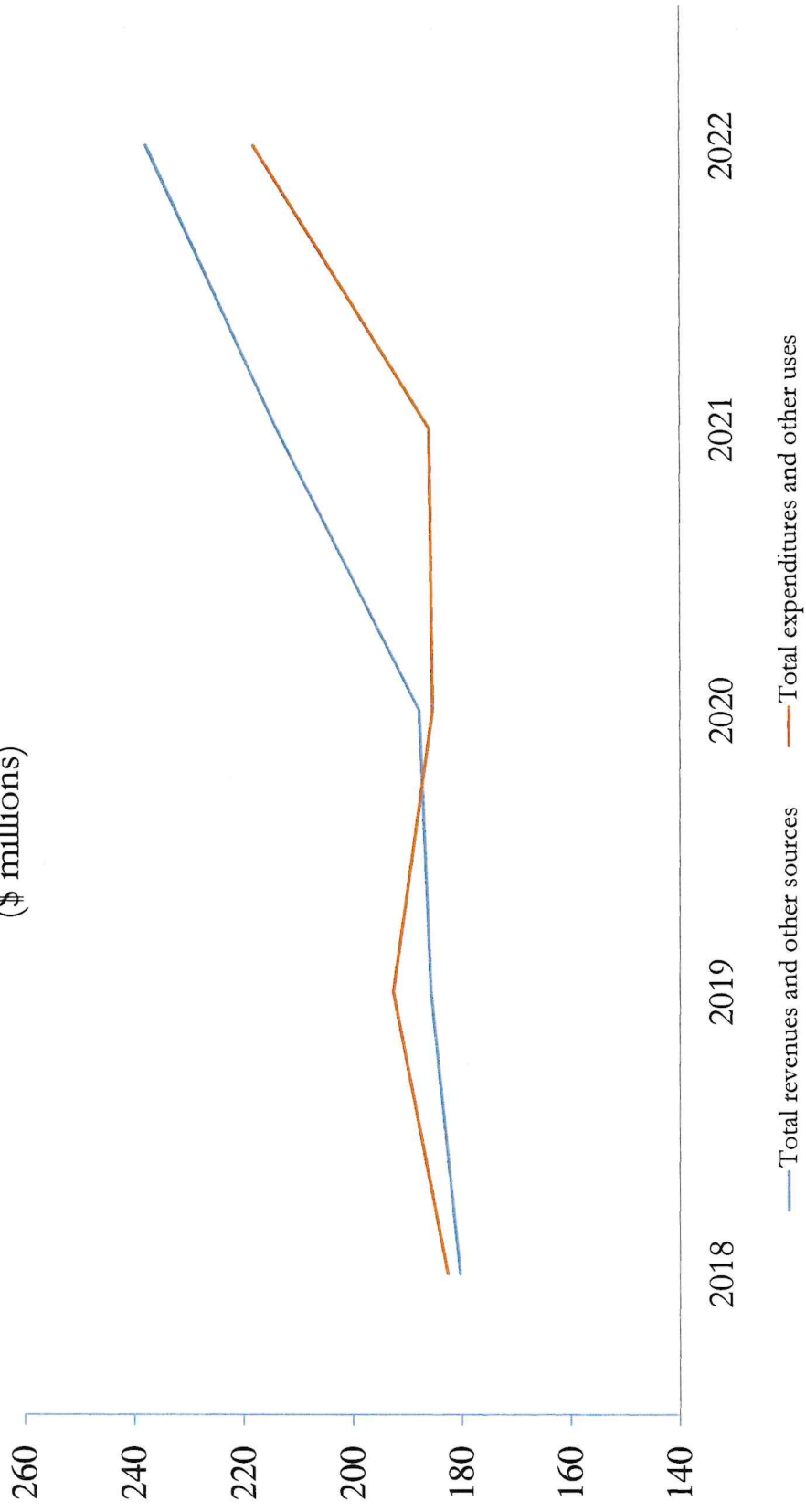
FINANCIAL TRENDS AND COMPARISONS

December 31, 2022

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

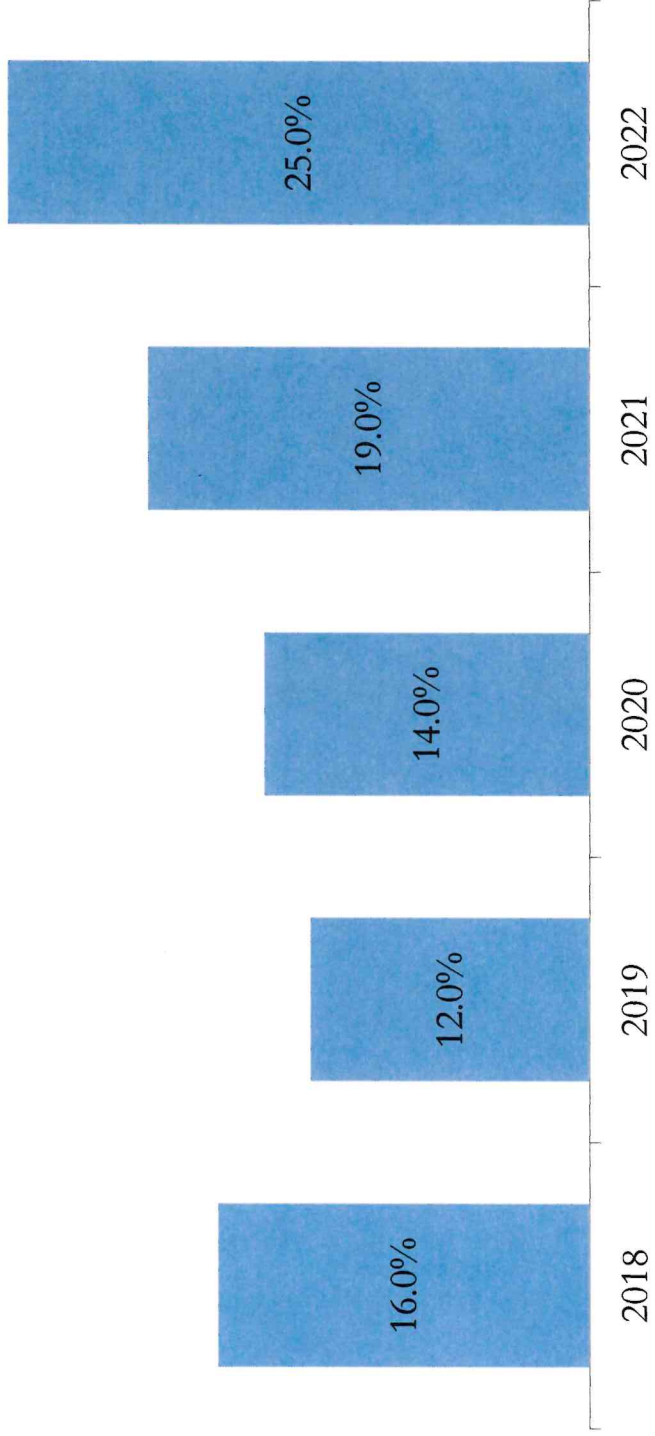


Sullivan County
 General Fund – Revenue and Other Sources vs. Expenditures and Other Uses
 (\$ millions)

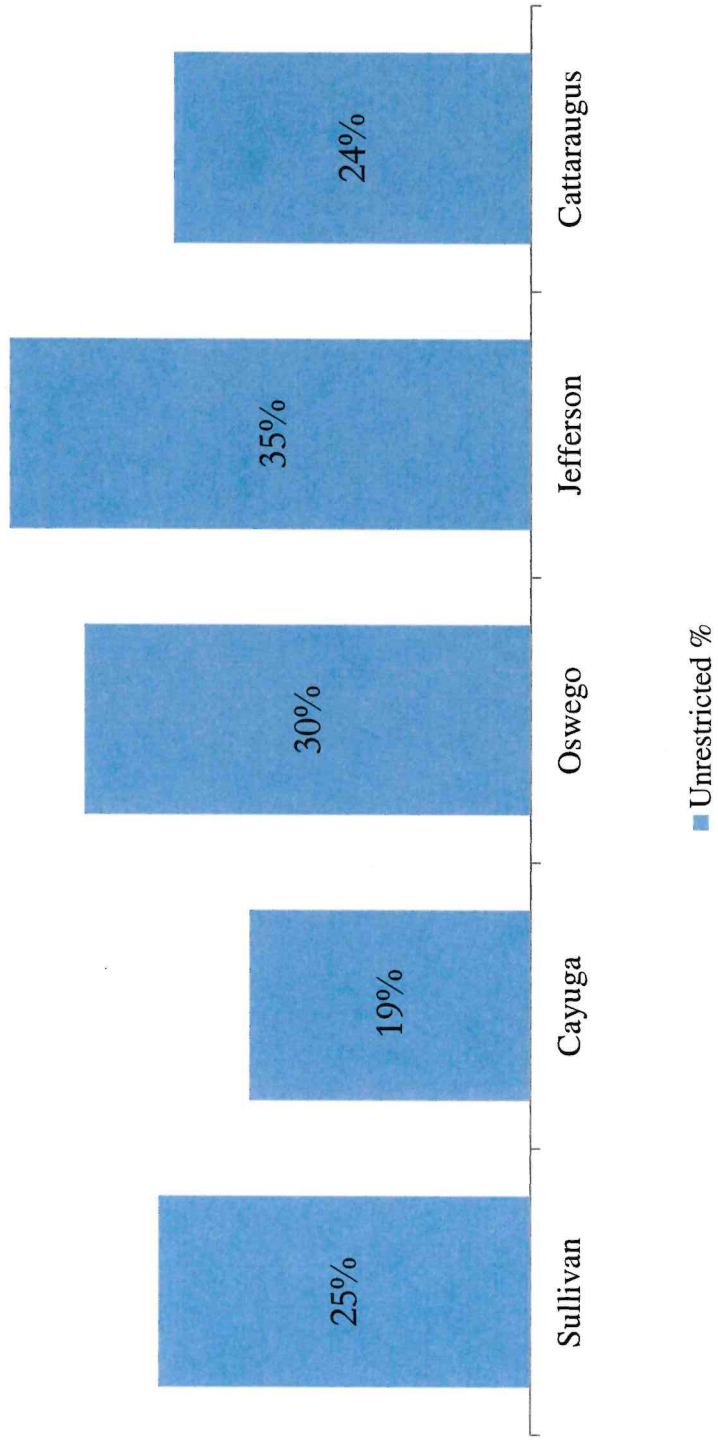


Sullivan County

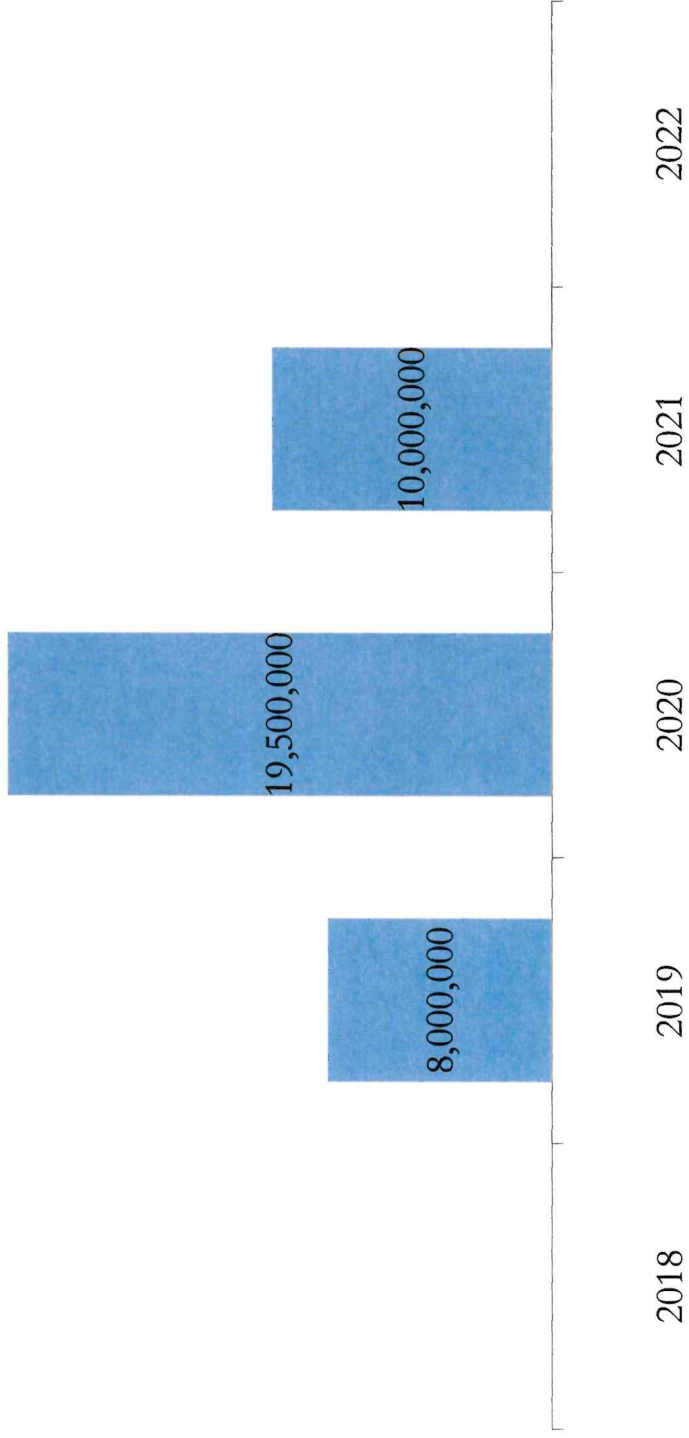
Unrestricted General Fund Balance to Total General Fund Expenditures and Transfers Out Ratio



Unrestricted General Fund Balance to Total General Fund Expenditures and Transfers Out Ratio



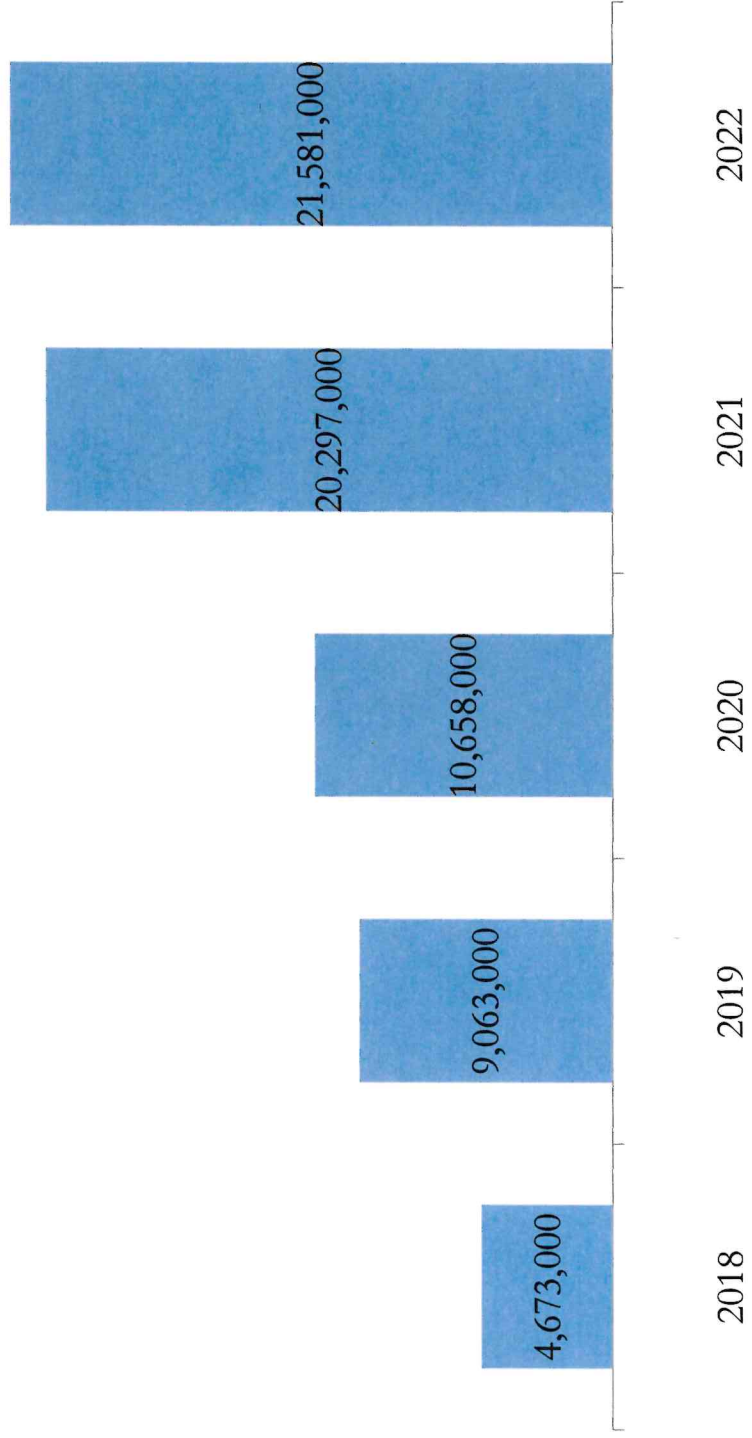
Sullivan County
Short-Term Borrowings
Tax Anticipation Notes - General Fund



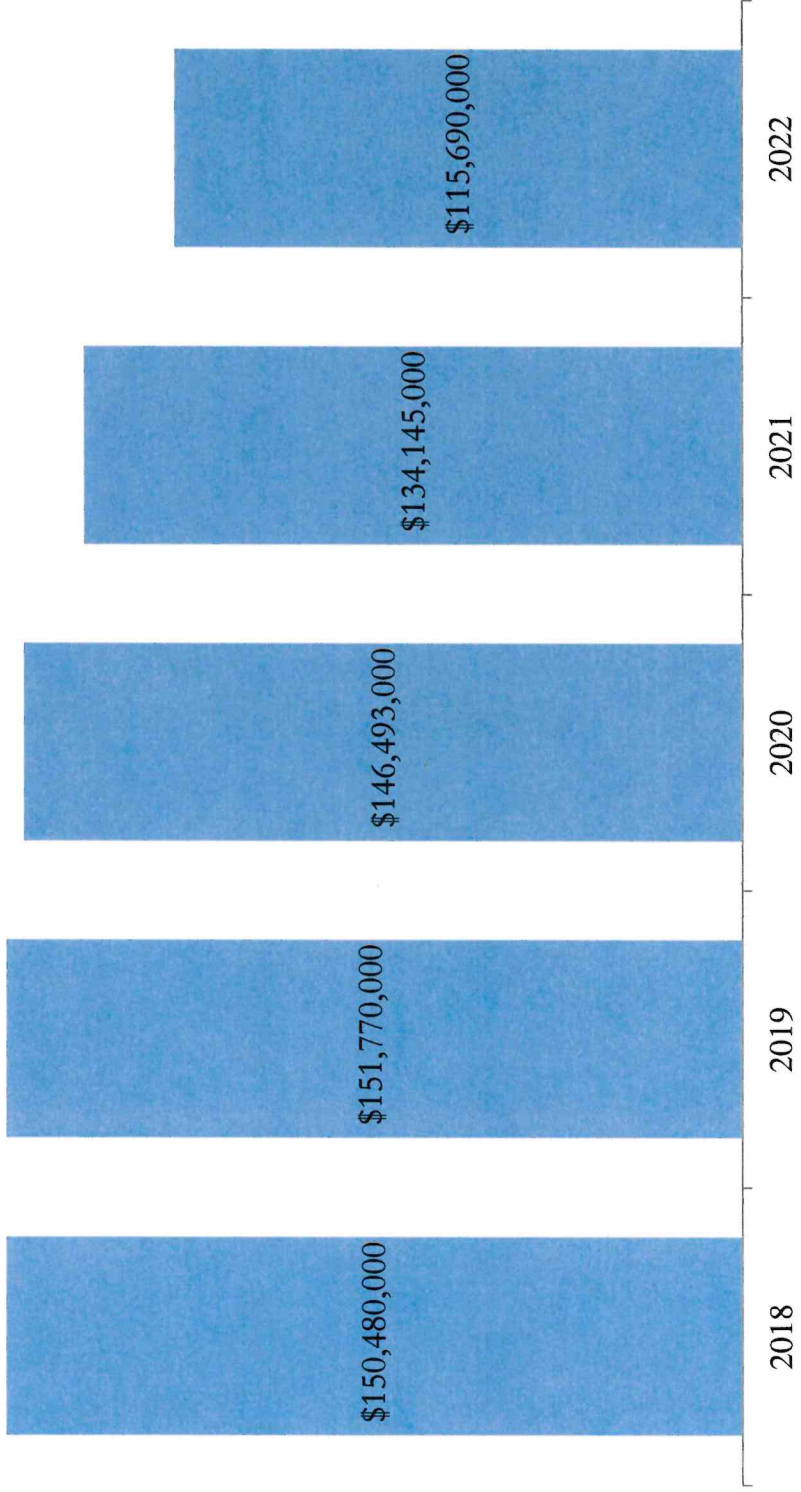
Financial Challenges

Sullivan County

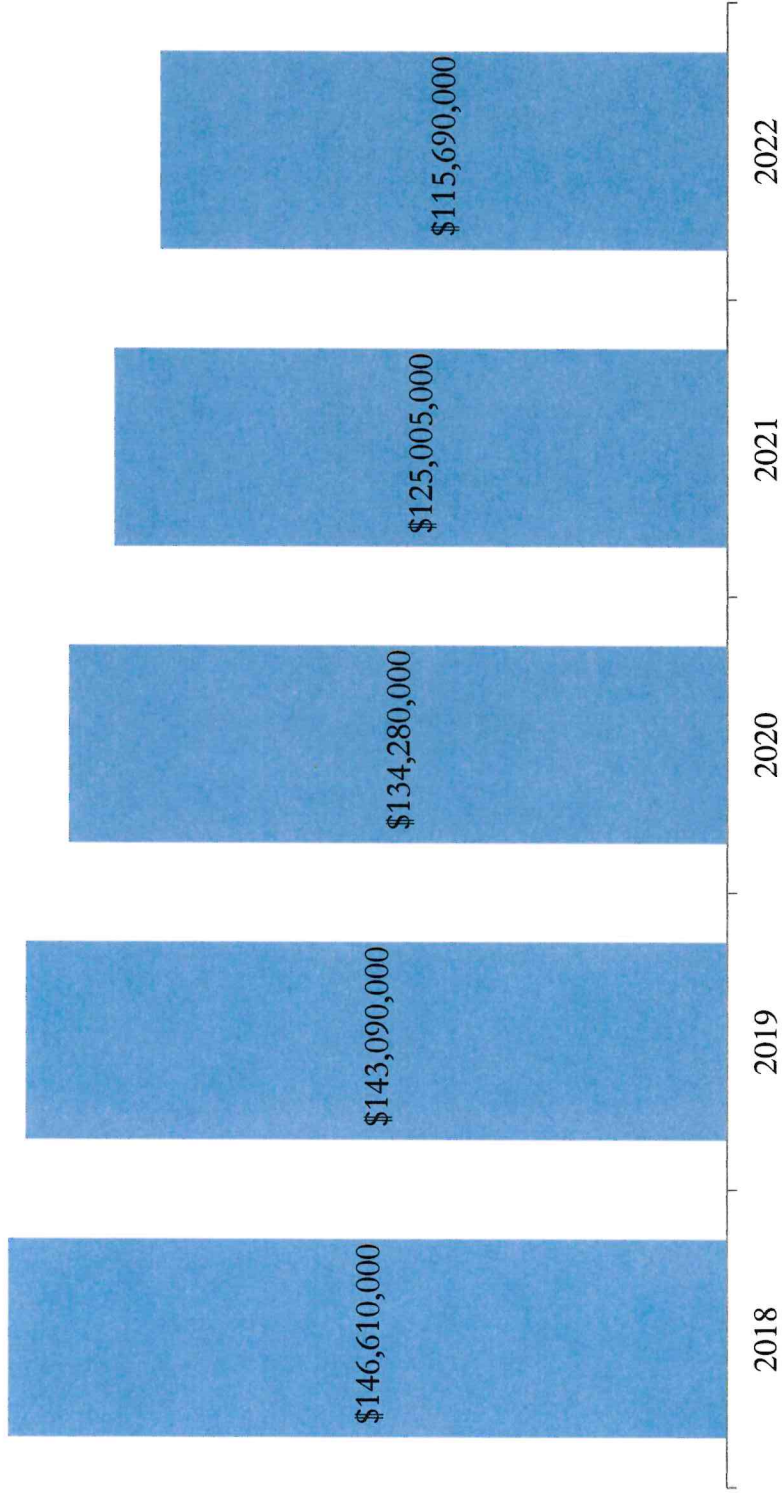
Total Due to General Fund



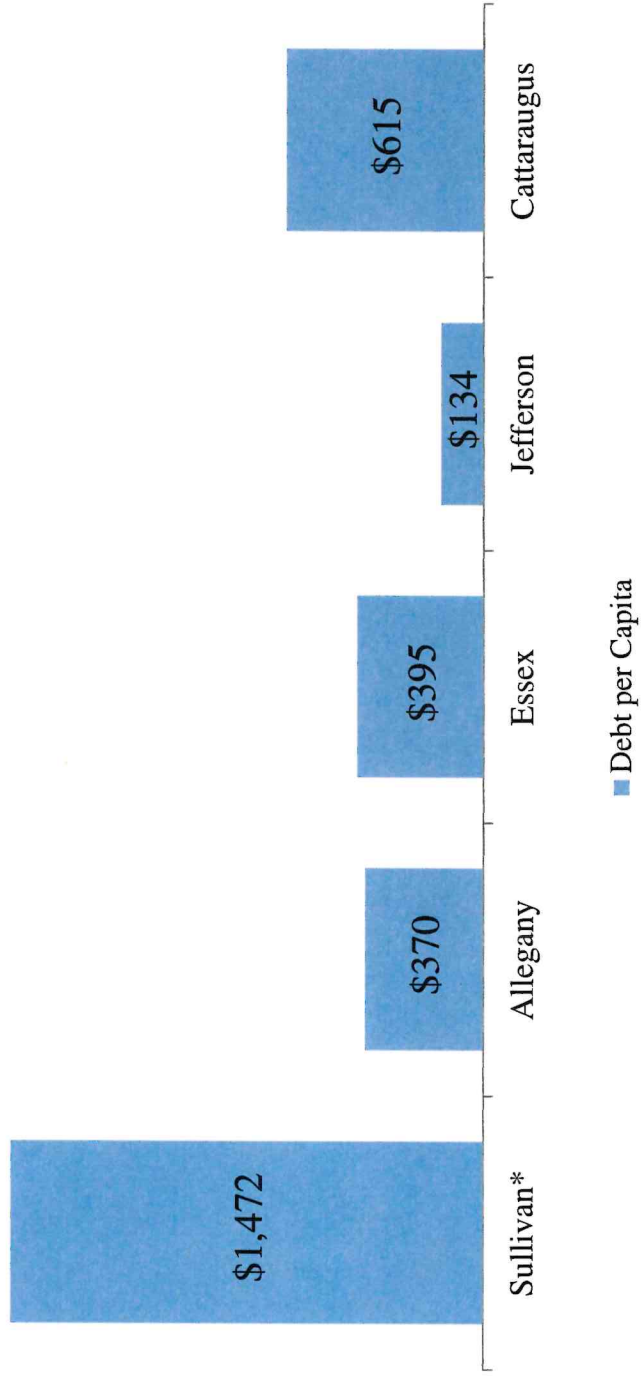
BANs and Bonds - Governmental



Long Term Debt (Bonds) - Governmental



Long Term Debt (Bonds) per Capita



*excludes Tobacco Settlement Bonds

OBSERVATIONS

1. Nursing Home impacts
2. Fund balance and future planning
3. Public sector risks
4. Pandemic relief programs
5. Other observations





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