

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
Village of Deposit
County of Broome
For Fiscal Year Ended February 28, 2015

AUTHORIZATION
ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW
State of New York
Office of the State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets	500	A200	500
Cash	281,307	A201	261,370
Cash In Time Deposits	100	A210	100
Petty Cash	281,907		261,970
TOTAL Cash	172,333	A260	213,473
Taxes Receivable, Overdue	172,333		213,473
TOTAL Taxes Receivable (net)	13,852	A380	12,727
Accounts Receivable	13,852		12,727
TOTAL Other Receivables (net)	147,105	A230	207,031
Cash Special Reserves	147,105		207,031
TOTAL Restricted Assets	615,197		695,200
TOTAL Assets and Deferred Outflows of Resources			

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	19,011	A600	25,476
TOTAL Accounts Payable	19,011		25,476
Overpayments & Clearing Account	2,449	A690	6,058
TOTAL Other Liabilities	2,449		6,058
TOTAL Liabilities	21,460		31,534
Fund Balance			
Capital Reserve	147,105	A878	207,031
TOTAL Restricted Fund Balance	147,105		207,031
Unassigned Fund Balance	446,632	A917	456,636
TOTAL Unassigned Fund Balance	446,632		456,636
TOTAL Fund Balance	593,737		663,667
TOTAL Liabilities, Deferred Inflows And Fund Balance	615,197		695,200

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	570,919	A1001	617,425
TOTAL Real Property Taxes	570,919		617,425
Other Payments In Lieu of Taxes	7,310	A1081	9,112
Interest & Penalties On Real Prop Taxes	15,706	A1090	16,722
TOTAL Real Property Tax Items	23,016		25,833
Non Prop Tax Dist By County	168,389	A1120	173,114
Utilities Gross Receipts Tax	11,277	A1130	13,007
TOTAL Non Property Tax Items	179,666		186,121
Treasurer Fees	280	A1230	212
Clerk Fees	110	A1255	100
Other General Departmental Income	1,793	A1289	997
Police Fees	188	A1520	1,020
Public Works Charges	14,632	A1710	12,263
TOTAL Departmental Income	17,003		14,591
Fire Protection Services Other Govts	161,105	A2262	167,261
Youth Recreation Services, Other Govts	28,610	A2350	34,839
Misc Revenue, Other Govts	4,644	A2389	4,644
TOTAL Intergovernmental Charges	194,359		206,744
Interest And Earnings	109	A2401	1,128
Rental of Real Property	11,502	A2410	10,839
TOTAL Use of Money And Property	11,611		11,967
Licenses, Other	150	A2545	300
Permits, Other	1,376	A2590	1,200
TOTAL Licenses And Permits	1,526		1,500
Fines And Forfeited Bail	13,200	A2610	21,826
TOTAL Fines And Forfeitures	13,200		21,826
Insurance Recoveries	1,121	A2680	
TOTAL Sale of Property And Compensation For Loss	1,121		0
Refunds of Prior Year's Expenditures	60,588	A2701	1,667
Unclassified (specify)		A2770	15,843
Additional Description NYMIR Dist.			
TOTAL Miscellaneous Local Sources	60,588		17,510
St Aid, Revenue Sharing	16,444	A3001	16,886
St Aid, Mortgage Tax	2,552	A3005	2,521
St Aid, Other Public Safety	91	A3389	40
St Aid, Consolidated Highway Aid	39,000	A3501	49,673
St Aid, Youth Programs	215	A3820	
TOTAL State Aid	58,302		69,120
TOTAL Revenues	1,131,311		1,172,637
Interfund Transfers	8,000	A5031	8,000
TOTAL Interfund Transfers	8,000		8,000
TOTAL Other Sources	8,000		8,000
TOTAL Detail Revenues And Other Sources	1,139,311		1,180,637

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	7,105	A10101	7,210
TOTAL Legislative Board	7,105		7,210
Municipal Court, Pers Serv	31,752	A11101	32,328
Municipal Court, Equip & Cap Outlay	710	A11102	2,195
Municipal Court, Contr Expend	10,918	A11104	2,684
TOTAL Municipal Court	43,380		37,207
Mayor, Pers Serv	3,618	A12101	3,655
Mayor, Contr Expend	677	A12104	473
TOTAL Mayor	4,295		4,128
Treasurer, Pers Serv	34,660	A13251	36,345
Treasurer, Equip & Cap Outlay	411	A13252	250
Treasurer, Contr Expend	15,454	A13254	20,369
TOTAL Treasurer	50,525		56,965
Assessment, Pers Serv	1,500	A13551	1,500
TOTAL Assessment	1,500		1,500
Tax Advertising, Contr Expend	7,629	A13624	4,888
TOTAL Tax Advertising	7,629		4,888
Law, Pers Serv	13,870	A14201	13,200
Law, Contr Expend	3,329	A14204	315
TOTAL Law	17,199		13,515
Elections, Pers Serv		A14501	228
TOTAL Elections	0		228
Buildings, Equip & Cap Outlay	276	A16202	255
Buildings, Contr Expend	33,250	A16204	45,648
TOTAL Buildings	33,526		45,903
Unallocated Insurance, Contr Expend	29,671	A19104	27,452
TOTAL Unallocated Insurance	29,671		27,452
Municipal Assn Dues, Contr Expend	1,064	A19204	1,124
TOTAL Municipal Assn Dues	1,064		1,124
TOTAL General Government Support	195,895		200,119
Police, Pers Serv	109,102	A31201	122,017
Police, Equip & Cap Outlay	17,501	A31202	9,299
Police, Contr Expend	20,944	A31204	17,965
TOTAL Police	147,547		149,282
Fire, Equip & Cap Outlay	76,623	A34102	72,698
Fire, Contr Expend	45,303	A34104	46,961
TOTAL Fire	121,926		119,658
Safety Inspection, Pers Serv	19,559	A36201	19,891
Safety Inspection, Contr Expend	509	A36204	2,316
TOTAL Safety Inspection	20,068		22,208
TOTAL Public Safety	289,541		291,148
Ambulance, Equip & Cap Outlay	50,734	A45402	45,367
Ambulance, Contr Expend	28,877	A45404	31,364
TOTAL Ambulance	79,611		76,731
TOTAL Health	79,611		76,731

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Admin, Pers Serv	17,962	A50101	23,472
Street Admin, Contr Expend	585	A50104	1,038
TOTAL Street Admin	18,547		24,509
Maint of Streets, Pers Serv	64,743	A51101	44,156
Maint of Streets, Equip & Cap Outlay	4,443	A51102	12,918
Maint of Streets, Contr Expend	72,176	A51104	71,611
TOTAL Maint of Streets	141,362		128,685
Perm Improve Highway, Equip & Cap Outlay	38,946	A51122	49,673
TOTAL Perm Improve Highway	38,946		49,673
Garage, Pers Serv	8,353	A51321	5,327
Garage, Equip & Cap Outlay	740	A51322	849
Garage, Contr Expend	6,298	A51324	7,581
TOTAL Garage	15,391		13,757
Snow Removal, Pers Serv	9,903	A51421	12,308
Snow Removal, Equip & Cap Outlay	3,686	A51422	2,138
Snow Removal, Contr Expend	18,870	A51424	21,279
TOTAL Snow Removal	32,459		35,725
Street Lighting, Contr Expend	27,753	A51824	25,245
TOTAL Street Lighting	27,753		25,245
Sidewalks, Contr Expend		A54104	2,214
TOTAL Sidewalks	0		2,214
TOTAL Transportation	274,459		279,809
Programs For Aging, Contr Expend	4,429	A67724	4,948
TOTAL Programs For Aging	4,429		4,948
TOTAL Economic Assistance And Opportunity	4,429		4,948
Youth Prog, Pers Serv	22,078	A73101	25,344
Youth Prog, Contr Expend	4,393	A73104	10,239
TOTAL Youth Prog	26,471		35,583
Historian, Pers Serv	300	A75101	300
TOTAL Historian	300		300
Celebrations, Contr Expend	1,735	A75504	497
TOTAL Celebrations	1,735		497
TOTAL Culture And Recreation	28,506		36,379
Zoning, Contr Expend	1,770	A80104	1,750
TOTAL Zoning	1,770		1,750
Planning, Contr Expend	1,750	A80204	1,750
TOTAL Planning	1,750		1,750
Refuse & Garbage, Contr Expend	8,000	A81604	8,000
TOTAL Refuse & Garbage	8,000		8,000
Street Cleaning, Pers Serv	15,760	A81701	11,020
Street Cleaning, Equip & Cap Outlay	110	A81702	959
TOTAL Street Cleaning	15,870		11,979
Misc Home & Comm Serv, Contr Expend	3,897	A89894	14,383
TOTAL Misc Home & Comm Serv	3,897		14,383
TOTAL Home And Community Services	31,287		37,862

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
State Retirement System	42,516	A90108	42,775
Police & Firemen Retirement, Empl Bnfts	11,000	A90158	11,000
Social Security, Employer Cont	26,320	A90308	26,279
Worker's Compensation, Empl Bnfts	5,543	A90408	6,741
Unemployment Insurance, Empl Bnfts	549	A90508	
Disability Insurance, Empl Bnfts	141	A90558	142
Hospital & Medical (dental) Ins, Empl Bnft	46,181	A90608	52,633
TOTAL Employee Benefits	132,250		139,569
Debt Principal, Installment Bonds	31,333	A97206	31,333
TOTAL Debt Principal	31,333		31,333
Debt Interest, Installment Bonds	749	A97207	600
TOTAL Debt Interest	749		600
TOTAL Expenditures	1,068,060		1,098,497
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,068,060		1,098,497

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	560,039	A8021	593,733
Prior Period Adj -Decrease In Fund Balance	37,557	A8015	
Restated Fund Balance - Beg of Year	522,482	A8022	593,733
ADD - REVENUES AND OTHER SOURCES	1,139,311		1,180,637
DEDUCT - EXPENDITURES AND OTHER USES	1,068,060		1,098,497
Fund Balance - End of Year	593,733	A8029	663,667

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	617,426	A1049N	638,766
Est Rev - Real Property Tax Items	19,000	A1099N	19,000
Est Rev - Non Property Tax Items	177,000	A1199N	173,000
Est Rev - Departmental Income	8,330	A1299N	8,350
Est Rev - Intergovernmental Charges	192,762	A2399N	207,500
Est Rev - Use of Money And Property	11,168	A2499N	11,800
Est Rev - Licenses And Permits	1,150	A2599N	1,150
Est Rev - Fines And Forfeitures	10,000	A2649N	10,000
Est Rev - Interfund Revenues	8,000	A2801N	8,000
Est Rev - State Aid	65,400	A3099N	69,384
TOTAL Estimated Revenues	1,110,236		1,146,950
TOTAL Estimated Revenues And Other Sources	1,110,236		1,146,950

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	172,969	A1999N	195,750
App - Public Safety	313,089	A3999N	324,156
App - Health	94,598	A4999N	97,113
App - Transportation	301,379	A5999N	285,145
App - Economic Assistance And Opportunity	4,600	A6999N	4,600
App - Culture And Recreation	38,126	A7999N	39,823
App - Home And Community Services	27,796	A8999N	40,320
App - Employee Benefits	147,246	A9199N	149,760
App - Debt Service	5,433	A9899N	5,283
TOTAL Appropriations	1,105,236		1,141,950
App - Interfund Transfer	5,000	A9999N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations And Other Uses	1,110,236		1,146,950

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	1,817,741	CD201	1,914,876
TOTAL Cash	1,817,741		1,914,876
Rehabilitation Loan Receivable	352,855	CD390	246,873
TOTAL Other Receivables (net)	352,855		246,873
Due From Other Governments	112,500	CD440	101,250
TOTAL Due From Other Governments	112,500		101,250
TOTAL Assets and Deferred Outflows of Resources	2,283,096		2,262,999

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Deferred Inflows of Resources			
Deferred Inflow of Resources	352,905	CD691	235,673
TOTAL Deferred Inflows of Resources	352,905		235,673
TOTAL Deferred Inflows of Resources	352,905		235,673
Fund Balance			
Assigned Unappropriated Fund Balance	1,930,191	CD915	2,027,326
TOTAL Assigned Fund Balance	1,930,191		2,027,326
TOTAL Fund Balance	1,930,191		2,027,326
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,283,096		2,262,999

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Community Development Income	119,973	CD2170	129,370
TOTAL Departmental Income	119,973		129,370
Interest And Earnings	6,762	CD2401	620
TOTAL Use of Money And Property	6,762		620
Refunds of Prior Year's Expenditures	36,471	CD2701	
TOTAL Miscellaneous Local Sources	36,471		0
TOTAL Revenues	163,206		129,990
TOTAL Detail Revenues And Other Sources	163,206		129,990

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Contractual	5,075	CD17104	8,380
TOTAL Administration-Contractual	5,075		8,380
TOTAL General Government Support	5,075		8,380
Public Works Fac Site, Contr Expend	16,400	CD86624	
TOTAL Public Works Fac Site	16,400		0
Administration, Pers Serv	5,000	CD86861	16,475
Administration, Contr Expend	5,311	CD86864	
TOTAL Administration	10,311		16,475
TOTAL Home And Community Services	26,711		16,475
TOTAL Expenditures	31,786		24,855
Transfers, Other Funds	8,000	CD99019	8,000
TOTAL Operating Transfers	8,000		8,000
TOTAL Other Uses	8,000		8,000
TOTAL Detail Expenditures And Other Uses	39,786		32,855

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,806,861	CD8021	1,930,281
Restated Fund Balance - Beg of Year	1,806,861	CD8022	1,930,281
ADD - REVENUES AND OTHER SOURCES	163,206		129,990
DEDUCT - EXPENDITURES AND OTHER USES	39,786		32,855
Fund Balance - End of Year	1,930,281	CD8029	2,027,416

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	158,086	FX201	134,410
Petty Cash	60	FX210	60
TOTAL Cash	158,146		134,470
Water Rents Receivable	5,332	FX350	6,359
Accounts Receivable	248	FX380	
TOTAL Other Receivables (net)	5,580		6,359
TOTAL Assets and Deferred Outflows of Resources	163,726		140,829

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	4,539	FX600	3,251
TOTAL Accounts Payable	4,539		3,251
TOTAL Liabilities			
Fund Balance			
Assigned Unappropriated Fund Balance	159,187	FX915	137,578
TOTAL Assigned Fund Balance	159,187		137,578
TOTAL Fund Balance	159,187		137,578
TOTAL Liabilities, Deferred Inflows And Fund Balance	163,726		140,829

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Metered Water Sales	236,926	FX2140	238,274
Unmetered Water Sales	1,935	FX2142	2,363
Interest & Penalties On Water Rents	5,147	FX2148	4,921
TOTAL Departmental Income	244,008		245,558
Interest And Earnings	49	FX2401	36
TOTAL Use of Money And Property	49		36
Unclassified (specify)	55,901	FX2770	54,880
TOTAL Miscellaneous Local Sources	55,901		54,880
TOTAL Revenues	299,958		300,474
TOTAL Detail Revenues And Other Sources	299,958		300,474

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Law, Contr Expend	2,581	FX14204	2,000
TOTAL Law	2,581		2,000
Unallocated Insurance, Contr Expend	8,814	FX19104	14,456
TOTAL Unallocated Insurance	8,814		14,456
Other Gen Govt Support, Contr Expend		FX19894	2,220
TOTAL Other Gen Govt Support	0		2,220
TOTAL General Government Support	11,395		18,676
Water Administration, Pers Serv	53,696	FX83101	47,625
Water Administration, Contr Expend	4,811	FX83104	1,939
TOTAL Water Administration	58,507		49,564
Source Supply Pwr & Pump, Pers Serv	2,326	FX83201	1,810
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	65
Source Supply Pwr & Pump, Contr Expend	56,518	FX83204	58,550
TOTAL Source Supply Pwr & Pump	58,844		60,425
Water Purification, Pers Serv	42,423	FX83301	47,099
Water Purification, Equip & Cap Outlay	1,133	FX83302	1,087
Water Purification, Contr Expend	5,629	FX83304	5,868
TOTAL Water Purification	49,185		54,054
Water Trans & Distrib, Pers Serv	2,654	FX83401	2,595
Water Trans & Distrib, Equip & Cap Outlay		FX83402	1,123
Water Trans & Distrib, Contr Expend	10,835	FX83404	5,519
TOTAL Water Trans & Distrib	13,489		9,237
TOTAL Home And Community Services	180,025		173,281
State Retirement, Empl Bnfts	23,632	FX90108	26,500
Social Security, Empl Bnfts	7,738	FX90308	7,595
Disability Insurance, Empl Bnfts	140	FX90558	142
Hospital & Medical (dental) Ins, Empl Bnft	54,904	FX90608	56,203
TOTAL Employee Benefits	86,414		90,440
Debt Principal, Serial Bonds	39,084	FX97106	34,250
Debt Principal, Installment Bonds		FX97206	4,834
Debt Principal, Bond Anticipation Notes		FX97306	
TOTAL Debt Principal	39,084		39,084
Debt Interest, Installment Bonds	748	FX97207	600
TOTAL Debt Interest	748		600
TOTAL Expenditures	317,666		322,081
TOTAL Detail Expenditures And Other Uses	317,666		322,081

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	176,903	FX8021	159,195
Prior Period Adj -Decrease In Fund Balance		FX8015	
Restated Fund Balance - Beg of Year	176,903	FX8022	159,195
ADD - REVENUES AND OTHER SOURCES	299,958		300,474
DEDUCT - EXPENDITURES AND OTHER USES	317,666		322,081
Fund Balance - End of Year	159,195	FX8029	137,587

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	275,202	FX1299N	293,859
Est Rev - Use of Money And Property	300	FX2499N	0
Est Rev-Miscellaneous Local Sources	56,000	FX2799N	56,000
TOTAL Estimated Revenues	331,502		349,859
Appropriated Fund Balance		FX599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	331,502		349,859

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	25,500	FX1999N	37,086
App-Home And Community Services	175,613	FX8999N	179,791
App - Employee Benefits	90,705	FX9199N	93,448
App - Debt Service	39,684	FX9899N	39,534
TOTAL Appropriations	331,502		349,859
TOTAL Appropriations And Other Uses	331,502		349,859

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		G200	0
Cash In Time Deposits	86,567	G201	72,370
Petty Cash	40	G210	40
TOTAL Cash	86,607		72,410
Sewer Rents Receivable	11,370	G360	10,845
TOTAL Other Receivables (net)	11,370		10,845
Cash Special Reserves	43,555	G230	33,515
TOTAL Restricted Assets	43,555		33,515
TOTAL Assets and Deferred Outflows of Resources	141,532		116,770

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	9,847	G600	10,847
TOTAL Accounts Payable	9,847		10,847
TOTAL Liabilities	9,847		10,847
Fund Balance			
Capital Reserve	43,555	G878	33,515
TOTAL Restricted Fund Balance	43,555		33,515
Assigned Unappropriated Fund Balance	88,130	G915	72,378
TOTAL Assigned Fund Balance	88,130		72,378
TOTAL Fund Balance	131,685		105,893
TOTAL Liabilities, Deferred Inflows And Fund Balance	141,532		116,740

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes		G1001	
TOTAL Real Property Taxes	0		0
Sewer Rents	318,404	G2120	316,620
Sewer Charges	66,199	G2122	109,942
Interest & Penalties On Sewer Accts	70,135	G2128	6,273
TOTAL Departmental Income	454,738		432,835
Sewer Serv Other Govts	22,216	G2374	24,731
TOTAL Intergovernmental Charges	22,216		24,731
Interest And Earnings	28	G2401	17
TOTAL Use of Money And Property	28		17
Sales, Other	11,350	G2655	8,200
TOTAL Sale of Property And Compensation For Loss	11,350		8,200
Refunds of Prior Year's Expenditures		G2701	921
Unclassified (specify)		G2770	
TOTAL Miscellaneous Local Sources	0		921
Fed Aid, Other Home And Comm Services		G4989	
TOTAL Federal Aid	0		0
TOTAL Revenues	488,332		466,704
Interfund Transfers	66,185	G5031	
TOTAL Interfund Transfers	66,185		0
TOTAL Other Sources	66,185		0
TOTAL Detail Revenues And Other Sources	554,517		466,704

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Credit Card Fees		G13754	
TOTAL Credit Card Fees	0		0
Unallocated Insurance, Contr Expend	15,699	G19104	23,736
TOTAL Unallocated Insurance	15,699		23,736
Other Gen Govt Support, Contr Expend		G19894	3,271
TOTAL Other Gen Govt Support	0		3,271
TOTAL General Government Support	15,699		27,008
Sewer Administration, Pers Serv	47,646	G81101	48,702
Sewer Administration, Contr Expend	6,938	G81104	4,614
TOTAL Sewer Administration	54,584		53,315
Sanitary Sewers, Pers Serv	3,576	G81201	2,577
Sanitary Sewers, Equip & Cap Outlay		G81202	4,000
Sanitary Sewers, Contr Expend	5,769	G81204	9,604
TOTAL Sanitary Sewers	9,345		16,181
Sewage Treat Disp, Pers Serv	77,635	G81301	105,198
Sewage Treat Disp, Contr Expend	102,608	G81304	86,590
TOTAL Sewage Treat Disp	180,243		191,788
TOTAL Home And Community Services	244,172		261,284
State Retirement, Empl Bnfts	27,359	G90108	26,500
Social Security , Empl Bnfts	9,857	G90308	11,742
Disability Insurance, Empl Bnfts	140	G90558	142
Hospital & Medical (dental) Ins, Empl Bnft	66,926	G90608	54,123
TOTAL Employee Benefits	104,282		92,507
Debt Principal, Serial Bonds	146,030	G97106	101,029
TOTAL Debt Principal	146,030		101,029
Debt Interest, Serial Bonds	4,167	G97107	598
TOTAL Debt Interest	4,167		598
TOTAL Expenditures	514,350		482,425
TOTAL Detail Expenditures And Other Uses	514,350		482,425

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	91,519	G8021	131,685
Prior Period Adj -Decrease In Fund Balance		G8015	
Restated Fund Balance - Beg of Year	91,519	G8022	131,685
ADD - REVENUES AND OTHER SOURCES	554,517		466,704
DEDUCT - EXPENDITURES AND OTHER USES	514,350		482,425
Fund Balance - End of Year	131,685	G8029	105,924

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	469,623	G1299N	490,169
Est Rev - Sale of Prop And Comp For Loss	16,000	G2699N	12,000
TOTAL Estimated Revenues	485,623		502,169
TOTAL Estimated Revenues And Other Sources	485,623		502,169

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	30,513	G1999N	42,038
App - Home And Community Services	261,258	G8999N	264,642
App - Employee Benefits	92,223	G9199N	94,010
App - Debt Service	101,629	G9899N	101,479
TOTAL Appropriations	485,623		502,169
TOTAL Appropriations And Other Uses	485,623		502,169

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Other Uses			
Transfers, Other Funds	66,174	H99019	
TOTAL Operating Transfers	66,174		0
TOTAL Other Uses	66,174		0
TOTAL Detail Expenditures And Other Uses	66,174		0

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	66,174	H8021	0
Restated Fund Balance - Beg of Year	66,174	H8022	0
DEDUCT - EXPENDITURES AND OTHER USES	66,174		
Fund Balance - End of Year	0	H8029	0

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(MS) SELF INSURANCE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	7,335	MS201	7,337
TOTAL Cash	7,335		7,337
TOTAL Assets and Deferred Outflows of Resources	7,335		7,337

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(MS) SELF INSURANCE

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Net Assets-Unrestricted (deficit)	7,336	MS924	7,337
TOTAL Net Position	7,336		7,337
TOTAL Fund Balance	7,336		7,337
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,336		7,337

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(MS) SELF INSURANCE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interfund Transfers		MS5031	
TOTAL Interfund Transfers	0		0
TOTAL Revenues	0		0
TOTAL Operating Revenue	0		0

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(MS) SELF INSURANCE

Results of Operation

Code Description	2014	EdpCode	2015
Expenses			
Unemployed	865	MS90508	
TOTAL Unemployed	865		0
TOTAL Employee Benefits	865		0
TOTAL Expenses	865		0
TOTAL Operating Expenses	865		0

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Net Position - Beginning of Year	8,200	MS8021	7,335
Restated Net Position - Beg of Year	8,200	MS8022	7,335
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES	865		
Net Position - End of Year	7,335	MS8029	7,335

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

Cash Flow

Code Description	2014	EdpCode	2015
------------------	------	---------	------

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EmpCode	2015
Assets			
Cash	3,590	TA200	3,546
Cash In Time Deposits	2,920	TA201	6,016
TOTAL Cash	6,510		9,562
TOTAL Assets and Deferred Outflows of Resources	6,510		9,562

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Consolidated Payroll	3,590	TA10	3,546
Other Funds (specify)	2,920	TA85	6,016
TOTAL Agency Liabilities	6,510		9,562
TOTAL Liabilities	6,510		9,562
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,510		9,562

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	3,886,985	W129	3,715,539
TOTAL Provision To Be Made In Future Budgets	3,886,985		3,715,539
TOTAL Assets and Deferred Outflows of Resources	3,886,985		3,715,539

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable	3,886,985	W628	3,715,539
TOTAL Bond And Long Term Liabilities	3,886,985		3,715,539
TOTAL Liabilities	3,886,985		3,715,539
TOTAL Liabilities	3,886,985		3,715,539

VILLAGE OF Deposit
Statement of Indebtedness
For the Fiscal Year Ending 2015

4/29/2015

nty of: Broome

municipal Code: 030474301290

Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
1 BOND E	WWTP - EFC			08/01/2011	08/01/2041	0.00%		\$2,885,877	\$2,693,485	\$96,196	\$0	\$0		\$2,597,289
3 BOND E	Refinance water project-EFC			01/09/2003	08/07/2039	0.00%		\$453,000	\$200,000	\$23,000	\$0	\$0		\$177,000
1 BOND N	fire tanker			06/24/2010	06/24/2025	0.04%		\$97,500	\$78,000	\$6,500	\$0	\$0		\$71,500
3 BOND N	CAT loader			10/05/2012	10/05/2017	3.10%		\$72,500	\$68,000	\$14,500	\$0	\$0		\$43,500
1 BOND N	river crossing	Y		01/01/2002	01/01/2023	0.00%			\$112,500	\$11,250	\$0	\$0		\$101,250
7 BOND N	fire hall			03/16/2006	04/01/2033	5.20%		\$855,000	\$745,000	\$20,000	\$0	\$0		\$725,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$3,886,985	\$171,446	\$0	\$0	\$0	\$3,715,539
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$3,886,985	\$171,446	\$0	\$0	\$0	\$3,715,539

VILLAGE OF Deposit
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$636,189.00
Time Deposits	9Z2021	\$2,004,844.00
Total		\$2,641,233.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,234,472.58
Total		\$2,734,472.58
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Deposit
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4993	\$15,000	\$0	\$0	\$15,000
****-914	\$5,617	\$0	\$2,070	\$3,547
****-7776	\$159,431	\$66,168	\$0	\$225,599
****-1767	\$7,337	\$0	\$0	\$7,337
****-6571	\$38,392	\$0	\$37,892	\$500
****-0113	\$72,370	\$0	\$0	\$72,370
****-0196	\$327,544	\$0	\$66,168	\$261,376
****-0220	\$134,412	\$0	\$0	\$134,412
****-1034	\$3,930	\$0	\$0	\$3,930
****-7489	\$2,086	\$0	\$0	\$2,086
****-7628	\$603,789	\$0	\$0	\$603,789
****-1449	\$1,311,087	\$0	\$0	\$1,311,087
Total Adjusted Bank Balance				\$2,641,033
Petty Cash				\$200.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$2,641,233
Total Cash Balance All Funds			9ZCASHB *	\$2,641,171
* Must be equal				

VILLAGE OF Deposit
Local Government Questionnaire
For the Fiscal Year Ending 2015

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Deposit
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$95,775.00	11		
90158	Police and Fire Retirement	\$11,000.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$45,618.70	11	7	
90408	Worker's Compensation Insurance	\$6,740.73	11		
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$424.80	11		
90608	Hospital and Medical (Dental) Insurance	\$162,959.31	11		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$322,516.54			
Computed Total From Financial Section (comparative purposes only)		\$322,516.54			

VILLAGE OF Deposit
Energy Costs and Consumption
For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$17,612	6,297	gallons	
Diesel Fuel	\$12,068	3,427	gallons	
Fuel Oil	\$1,103	546	gallons	
Natural Gas	\$9,715	8,923	cubic feet	
Electricity	\$48,378	513,608	kilowatt-hours	
Coal	\$521	788	tons	PROPANE