

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Deposit
County of Broome
For the Fiscal Year Ended 02/28/2020

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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

I, Karen L. Budine hereby certify that I am the Chief Fiscal Officer of the Village of Deposit, and that the information provided in the annual financial report of the Village of Deposit, for the fiscal year ended 02/28/2020, is true and correct to the best of my knowledge and belief. By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Deposit, and adopted by me as my signature for use in conjunction with the filing of the Village of Deposit's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Deposit's annual financial report for the fiscal year ended 02/28/2020 and filed by means of electronic data transmission.

	*****	Karen L. Budine
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Name
(607) 467-2492	Clerk Treasurer	61 Front St, Deposit NY 13754
Telephone Number	Title	Official Address
	(607) 467-2492	
	Office Telephone Number	Date

VILLAGE OF Deposit

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	500	A200	500
Cash In Time Deposits	552,765	A201	669,116
Petty Cash	100	A210	100
TOTAL Cash	553,365		669,716
Taxes Receivable, Current	41,300	A250	55,409
Taxes Receivable, Overdue	166,150	A260	92,965
TOTAL Taxes Receivable (net)	207,450		148,374
Accounts Receivable	21,775	A380	14,525
TOTAL Other Receivables (net)	21,775		14,525
Cash Special Reserves	319,939	A230	368,843
TOTAL Restricted Assets	319,939		368,843
TOTAL Assets and Deferred Outflows of Resources	1,102,529		1,201,458

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	16,606	A600	32,452
TOTAL Accounts Payable	16,606		32,452
Bond Anticipation Notes Payable		A626	
TOTAL Notes Payable	0		0
Overpayments & Clearing Account	6,008	A690	5,741
TOTAL Other Liabilities	6,008		5,741
TOTAL Liabilities	22,614		38,193
Fund Balance			
Capital Reserve	319,939	A878	368,843
TOTAL Restricted Fund Balance	319,939		368,843
Assigned Appropriated Fund Balance		A914	38,197
TOTAL Assigned Fund Balance	0		38,197
Unassigned Fund Balance	759,976	A917	756,135
TOTAL Unassigned Fund Balance	759,976		756,135
TOTAL Fund Balance	1,079,915		1,163,174
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,102,529		1,201,368

VILLAGE OF Deposit
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For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	717,380	A1001	743,359
TOTAL Real Property Taxes	717,380		743,359
Interest & Penalties On Real Prop Taxes	19,370	A1090	14,467
TOTAL Real Property Tax Items	19,370		14,467
Non Prop Tax Dist By County	207,024	A1120	214,543
Utilities Gross Receipts Tax	13,530	A1130	14,993
TOTAL Non Property Tax Items	220,554		229,536
Treasurer Fees	225	A1230	520
Clerk Fees	125	A1255	85
Police Fees	200	A1520	
Public Works Charges	24,647	A1710	15,175
TOTAL Departmental Income	25,197		15,780
Fire Protection Services Other Govts	170,842	A2262	175,222
Youth Recreation Services, Other Govts	28,182	A2350	32,098
Misc Revenue, Other Govts	5,218	A2389	5,681
TOTAL Intergovernmental Charges	204,242		213,001
Interest And Earnings	152	A2401	168
Rental of Real Property	13,334	A2410	13,734
TOTAL Use of Money And Property	13,486		13,902
Licenses, Other	225	A2545	200
Permits, Other	2,513	A2590	2,604
TOTAL Licenses And Permits	2,738		2,804
Fines And Forfeited Bail	16,329	A2610	15,407
TOTAL Fines And Forfeitures	16,329		15,407
Insurance Recoveries	6,110	A2680	2,838
TOTAL Sale of Property And Compensation For Loss	6,110		2,838
Refunds of Prior Year's Expenditures	1,192	A2701	5,080
Gifts And Donations	2,445	A2705	
Unclassified (specify)	35,174	A2770	1,277
TOTAL Miscellaneous Local Sources	38,811		6,357
Interfund Revenues	67,285	A2801	8,000
TOTAL Interfund Revenues	67,285		8,000
St Aid, Revenue Sharing	15,118	A3001	15,118
St Aid, Mortgage Tax	9,388	A3005	5,913
St Aid, Other Public Safety	60	A3389	66,749
TOTAL State Aid	24,566		87,780
TOTAL Revenues	1,356,068		1,353,231
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
Statutory Installment Bonds		A5720	

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,356,068		1,353,231

VILLAGE OF Deposit
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	7,210	A10101	6,985
TOTAL Legislative Board	7,210		6,985
Municipal Court, Pers Serv	25,846	A11101	24,888
Municipal Court, Equip & Cap Outlay	2,180	A11102	370
Municipal Court, Contr Expend	5,609	A11104	4,683
TOTAL Municipal Court	33,635		29,941
Mayor, Pers Serv	3,605	A12101	3,605
Mayor, Contr Expend	1,613	A12104	13,942
TOTAL Mayor	5,218		17,547
Treasurer, Pers Serv	42,699	A13251	44,615
Treasurer, Equip & Cap Outlay	499	A13252	480
Treasurer, Contr Expend	18,027	A13254	18,753
TOTAL Treasurer	61,225		63,848
Assessment, Pers Serv	1,500	A13551	1,500
TOTAL Assessment	1,500		1,500
Law, Pers Serv	14,525	A14201	33,028
Law, Contr Expend	1,767	A14204	914
TOTAL Law	16,292		33,942
Elections, Pers Serv	279	A14501	547
TOTAL Elections	279		547
Buildings, Contr Expend	36,141	A16204	49,583
TOTAL Buildings	36,141		49,583
Unallocated Insurance, Contr Expend	28,160	A19104	31,913
TOTAL Unallocated Insurance	28,160		31,913
Municipal Assn Dues, Contr Expend	1,119	A19204	1,113
TOTAL Municipal Assn Dues	1,119		1,113
TOTAL General Government Support	190,779		236,919
Police, Pers Serv	147,398	A31201	149,193
Police, Equip & Cap Outlay	16,191	A31202	10,609
Police, Contr Expend	23,205	A31204	12,842
TOTAL Police	186,794		172,644
Fire, Equip & Cap Outlay	66,538	A34102	74,561
Fire, Contr Expend	25,171	A34104	23,797
TOTAL Fire	91,709		98,358
Safety Inspection, Pers Serv	16,295	A36201	16,809
Safety Inspection, Contr Expend	301	A36204	1,511
TOTAL Safety Inspection	16,596		18,320
TOTAL Public Safety	295,099		289,322
Ambulance, Equip & Cap Outlay	29,366	A45402	16,036
Ambulance, Contr Expend	63,847	A45404	60,632
TOTAL Ambulance	93,213		76,668
TOTAL Health	93,213		76,668
Street Admin, Pers Serv	14,000	A50101	14,000
Street Admin, Contr Expend	1,030	A50104	539
TOTAL Street Admin	15,030		14,539

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	85,945	A51101	77,777
Maint of Streets, Equip & Cap Outlay	23,469	A51102	24,440
Maint of Streets, Contr Expend	78,498	A51104	132,932
TOTAL Maint of Streets	187,912		235,149
Garage, Pers Serv	7,259	A51321	6,713
Garage, Equip & Cap Outlay	128	A51322	
Garage, Contr Expend	6,313	A51324	4,389
TOTAL Garage	13,700		11,102
Snow Removal, Pers Serv	19,335	A51421	13,363
Snow Removal, Equip & Cap Outlay	2,932	A51422	4,851
Snow Removal, Contr Expend	34,581	A51424	22,825
TOTAL Snow Removal	56,848		41,039
Street Lighting, Contr Expend	28,497	A51824	35,891
TOTAL Street Lighting	28,497		35,891
Sidewalks, Contr Expend	2,253	A54104	4,028
TOTAL Sidewalks	2,253		4,028
TOTAL Transportation	304,240		341,748
Programs For Aging, Contr Expend	4,691	A67724	4,859
TOTAL Programs For Aging	4,691		4,859
TOTAL Economic Assistance And Opportunity	4,691		4,859
Youth Prog, Pers Serv	27,954	A73101	18,210
Youth Prog, Contr Expend	10,949	A73104	18,911
TOTAL Youth Prog	38,903		37,121
Historian, Pers Serv	325	A75101	325
TOTAL Historian	325		325
Celebrations, Contr Expend	750	A75504	917
TOTAL Celebrations	750		917
TOTAL Culture And Recreation	39,978		38,363
Zoning, Contr Expend	1,750	A80104	2,050
TOTAL Zoning	1,750		2,050
Planning, Contr Expend	1,750	A80204	2,100
TOTAL Planning	1,750		2,100
Refuse & Garbage, Contr Expend	9,177	A81604	9,093
TOTAL Refuse & Garbage	9,177		9,093
Street Cleaning, Pers Serv	14,046	A81701	9,459
Street Cleaning, Equip & Cap Outlay	10,218	A81702	162
TOTAL Street Cleaning	24,264		9,621
Misc Home & Comm Serv, Contr Expend	62,277	A89894	6,461
TOTAL Misc Home & Comm Serv	62,277		6,461
TOTAL Home And Community Services	99,218		29,325
State Retirement System	24,000	A90108	22,500
Police & Firemen Retirement, Empl Bnfts	9,008	A90158	5,409
Social Security, Employer Cont	27,583	A90308	28,141
Worker's Compensation, Empl Bnfts	6,453	A90408	6,759
Unemployment Insurance, Empl Bnfts		A90508	1,500

VILLAGE OF Deposit
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Disability Insurance, Empl Bnfts	475	A90558	527
Hospital & Medical (dental) Ins, Empl Bnft	50,632	A90608	75,440
TOTAL Employee Benefits	118,151		140,276
Debt Principal, Installment Bonds	51,333	A97206	41,066
TOTAL Debt Principal	51,333		41,066
Debt Interest, Installment Bonds	7,705	A97207	26,466
Interfund Loans		A97957	
TOTAL Debt Interest	7,705		26,466
TOTAL Expenditures	1,204,407		1,225,012
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,204,407		1,225,012

VILLAGE OF Deposit
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For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	928,253	A8021	1,079,914
Prior Period Adj -Decrease In Fund Balance		A8015	44,959
Restated Fund Balance - Beg of Year	928,253	A8022	1,034,955
ADD - REVENUES AND OTHER SOURCES	1,356,068		1,353,231
DEDUCT - EXPENDITURES AND OTHER USES	1,204,407		1,225,012
Fund Balance - End of Year	1,079,914	A8029	1,163,174

VILLAGE OF Deposit
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	743,361	A1049N	631,180
Est Rev - Real Property Tax Items	16,000	A1099N	16,000
Est Rev - Non Property Tax Items	193,000	A1199N	198,000
Est Rev - Departmental Income	7,000	A1299N	7,000
Est Rev - Intergovernmental Charges	210,821	A2399N	210,586
Est Rev - Use of Money And Property	12,500	A2499N	12,720
Est Rev - Licenses And Permits	1,150	A2599N	1,545
Est Rev - Fines And Forfeitures	20,000	A2649N	0
Est Rev - Interfund Revenues	14,500	A2801N	8,000
Est Rev - State Aid	73,400	A3099N	73,400
TOTAL Estimated Revenues	1,291,732		1,158,431
TOTAL Estimated Revenues And Other Sources	1,291,732		1,158,431

VILLAGE OF Deposit
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	228,386	A1999N	187,797
App - Public Safety	338,343	A3999N	240,515
App - Health	94,548	A4999N	93,468
App - Transportation	355,140	A5999N	374,283
App - Economic Assistance And Opportunity	4,944	A6999N	4,944
App - Culture And Recreation	46,376	A7999N	47,800
App - Home And Community Services	33,982	A8999N	40,400
App - Employee Benefits	138,400	A9199N	143,950
App - Debt Service	51,613	A9899N	5,274
TOTAL Appropriations	1,291,732		1,138,431
App - Interfund Transfer		A9999N	20,000
TOTAL Other Uses	0		20,000
TOTAL Appropriations And Other Uses	1,291,732		1,158,431

VILLAGE OF Deposit
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	1,269,655	CD201	1,346,105
TOTAL Cash	1,269,655		1,346,105
Rehabilitation Loan Receivable	848,014	CD390	732,797
TOTAL Other Receivables (net)	848,014		732,797
TOTAL Assets and Deferred Outflows of Resources	2,117,669		2,078,902

VILLAGE OF Deposit
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Deferred Inflows of Resources			
Deferred Inflow of Resources	859,264	CD691	744,048
TOTAL Deferred Inflows of Resources	859,264		744,048
TOTAL Deferred Inflows of Resources	859,264		744,048
Fund Balance			
Assigned Unappropriated Fund Balance	1,258,405	CD915	1,334,854
TOTAL Assigned Fund Balance	1,258,405		1,334,854
TOTAL Fund Balance	1,258,405		1,334,854
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,117,669		2,078,902

VILLAGE OF Deposit
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Community Development Income	159,611	CD2170	146,831
TOTAL Departmental Income	159,611		146,831
Interest And Earnings	840	CD2401	4,257
TOTAL Use of Money And Property	840		4,257
Unclassified (specify)		CD2770	
TOTAL Miscellaneous Local Sources	0		0
Other Aid (specify)	27,479	CD3089	
TOTAL State Aid	27,479		0
TOTAL Revenues	187,930		151,088
TOTAL Detail Revenues And Other Sources	187,930		151,088

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Contractual	24,548	CD17104	46,335
TOTAL Administration-Contractual	24,548		46,335
TOTAL General Government Support	24,548		46,335
Rehab Loans & Grant, Contr Expend	48,960	CD86684	
TOTAL Rehab Loans & Grant	48,960		0
Plan & Manage Devel, Pers Serv		CD86841	8,000
TOTAL Plan & Manage Devel	0		8,000
Administration, Pers Serv	9,660	CD86861	20,304
TOTAL Administration	9,660		20,304
TOTAL Home And Community Services	58,620		28,304
TOTAL Expenditures	83,168		74,639
Transfers, Other Funds		CD99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	83,168		74,639

VILLAGE OF Deposit
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,153,643	CD8021	1,258,404
Restated Fund Balance - Beg of Year	1,153,643	CD8022	1,258,404
ADD - REVENUES AND OTHER SOURCES	187,930		151,088
DEDUCT - EXPENDITURES AND OTHER USES	83,168		74,639
Fund Balance - End of Year	1,258,404	CD8029	1,334,853

VILLAGE OF Deposit
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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	79,462	FX201	32,635
Petty Cash	60	FX210	60
TOTAL Cash	79,522		32,695
Water Rents Receivable	7,588	FX350	4,214
Accounts Receivable		FX380	405
TOTAL Other Receivables (net)	7,588		4,619
Cash Special Reserves		FX230	30,303
TOTAL Restricted Assets	0		30,303
TOTAL Assets and Deferred Outflows of Resources	87,110		67,617

VILLAGE OF Deposit
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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		FX600	2,047
TOTAL Accounts Payable	0		2,047
TOTAL Liabilities	0		2,047
Fund Balance			
Assigned Unappropriated Fund Balance	87,110	FX915	65,570
TOTAL Assigned Fund Balance	87,110		65,570
Unassigned Fund Balance		FX917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	87,110		65,570
TOTAL Liabilities, Deferred Inflows And Fund Balance	87,110		67,617

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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	261,023	FX2140	243,688
Unmetered Water Sales	39	FX2142	2,084
Water Service Charges	59,655	FX2144	
Interest & Penalties On Water Rents	5,741	FX2148	5,052
TOTAL Departmental Income	326,458		250,824
Interest And Earnings	12	FX2401	11
TOTAL Use of Money And Property	12		11
Sales, Other	1,700	FX2655	405
TOTAL Sale of Property And Compensation For Loss	1,700		405
Unclassified (specify)		FX2770	58,647
TOTAL Miscellaneous Local Sources	0		58,647
TOTAL Revenues	328,170		309,887
Interfund Transfers		FX5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	328,170		309,887

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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	19,227	FX19104	22,598
TOTAL Unallocated Insurance	19,227		22,598
Other Gen Govt Support, Contr Expend	993	FX19894	1,919
TOTAL Other Gen Govt Support	993		1,919
TOTAL General Government Support	20,220		24,517
Water Administration, Pers Serv	57,747	FX83101	57,659
Water Administration, Contr Expend	1,278	FX83104	4,149
TOTAL Water Administration	59,025		61,808
Source Supply Pwr & Pump, Pers Serv	4,116	FX83201	8,117
Source Supply Pwr & Pump, Equip & Cap Out	1,000	FX83202	1,000
Source Supply Pwr & Pump, Contr Expend	52,137	FX83204	49,687
TOTAL Source Supply Pwr & Pump	57,253		58,804
Water Purification, Pers Serv	16,926	FX83301	12,188
Water Purification, Equip & Cap Outlay	1,505	FX83302	1,872
Water Purification, Contr Expend	5,680	FX83304	7,306
TOTAL Water Purification	24,111		21,366
Water Trans & Distrib, Pers Serv	9,088	FX83401	16,044
Water Trans & Distrib, Contr Expend	6,753	FX83404	7,936
TOTAL Water Trans & Distrib	15,841		23,980
TOTAL Home And Community Services	156,230		165,958
State Retirement, Empl Bnfts	24,000	FX90108	22,500
Social Security, Empl Bnfts	6,726	FX90308	7,266
Disability Insurance, Empl Bnfts	400	FX90558	508
Hospital & Medical (dental) Ins, Empl Bnft	62,000	FX90608	64,843
Other Employee Benefits (spec)		FX90898	
TOTAL Employee Benefits	93,126		95,117
Debt Principal, Serial Bonds	33,250	FX97106	37,817
Debt Principal, Installment Bonds	4,834	FX97206	
Debt Principal, Bond Anticipation Notes		FX97306	
TOTAL Debt Principal	38,084		37,817
Debt Interest, Installment Bonds	547	FX97207	754
TOTAL Debt Interest	547		754
TOTAL Expenditures	308,207		324,163
Transfers, Other Funds		FX99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	308,207		324,163

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	67,177	FX8021	87,140
Prior Period Adj -Decrease In Fund Balance		FX8015	7,296
Restated Fund Balance - Beg of Year	67,177	FX8022	79,844
ADD - REVENUES AND OTHER SOURCES	328,170		309,887
DEDUCT - EXPENDITURES AND OTHER USES	308,207		324,163
Fund Balance - End of Year	87,140	FX8029	65,568

VILLAGE OF Deposit
Annual Update Document
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(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	363,208	FX1299N	373,214
Est Rev - Miscellaneous Local Sources	7,000	FX2799N	3,000
TOTAL Estimated Revenues	370,208		376,214
Appropriated Fund Balance		FX599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	370,208		376,214

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(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	33,453	FX1999N	35,800
App - Home And Community Services	179,818	FX8999N	181,477
App - Employee Benefits	100,400	FX9199N	102,400
App - Debt Service	56,537	FX9899N	56,537
TOTAL Appropriations	370,208		376,214
TOTAL Appropriations And Other Uses	370,208		376,214

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	77,883	G201	62,835
Petty Cash	40	G210	40
TOTAL Cash	77,923		62,875
Sewer Rents Receivable	11,235	G360	8,973
Accounts Receivable		G380	
TOTAL Other Receivables (net)	11,235		8,973
Cash Special Reserves	37,219	G230	51,722
TOTAL Restricted Assets	37,219		51,722
TOTAL Assets and Deferred Outflows of Resources	126,377		123,570

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		G600	4,721
TOTAL Accounts Payable	0		4,721
TOTAL Liabilities	0		4,721
Fund Balance			
Capital Reserve	37,219	G878	51,722
TOTAL Restricted Fund Balance	37,219		51,722
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance	89,158	G915	67,127
TOTAL Assigned Fund Balance	89,158		67,127
Unassigned Fund Balance		G917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	126,377		118,849
TOTAL Liabilities, Deferred Inflows And Fund Balance	126,377		123,570

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes		G1001	
TOTAL Real Property Taxes	0		0
Sewer Rents	347,696	G2120	350,005
Sewer Charges	114,048	G2122	113,789
Interest & Penalties On Sewer Accts	7,660	G2128	7,856
TOTAL Departmental Income	469,404		471,650
Sewer Serv Other Govts	33,695	G2374	30,317
TOTAL Intergovernmental Charges	33,695		30,317
Interest And Earnings	12	G2401	14
TOTAL Use of Money And Property	12		14
Sales, Other	5,750	G2655	8,875
TOTAL Sale of Property And Compensation For Loss	5,750		8,875
Unclassified (specify)		G2770	464
TOTAL Miscellaneous Local Sources	0		464
TOTAL Revenues	508,861		511,320
Interfund Transfers		G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	508,861		511,320

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	35,604	G19104	28,742
TOTAL Unallocated Insurance	35,604		28,742
TOTAL General Government Support	35,604		28,742
Sewer Administration, Pers Serv	92,816	G81101	60,086
Sewer Administration, Contr Expend	4,894	G81104	7,860
TOTAL Sewer Administration	97,710		67,946
Sanitary Sewers, Pers Serv	3,936	G81201	34,630
Sanitary Sewers, Equip & Cap Outlay	993	G81202	4,037
Sanitary Sewers, Contr Expend	7,280	G81204	14,532
TOTAL Sanitary Sewers	12,209		53,199
Sewage Treat Disp, Pers Serv	76,783	G81301	84,638
Sewage Treat Disp, Contr Expend	76,010	G81304	84,422
TOTAL Sewage Treat Disp	152,793		169,060
TOTAL Home And Community Services	262,712		290,205
State Retirement, Empl Bnfts	24,000	G90108	20,116
Social Security , Empl Bnfts	11,017	G90308	12,773
Disability Insurance, Empl Bnfts	349	G90558	305
Hospital & Medical (dental) Ins, Empl Bnft	61,833	G90608	65,072
TOTAL Employee Benefits	97,199		98,266
Debt Principal, Serial Bonds	101,030	G97106	100,763
TOTAL Debt Principal	101,030		100,763
Debt Interest, Serial Bonds	681	G97107	872
Interfund Loans	10,000	G97957	
TOTAL Debt Interest	10,681		872
TOTAL Expenditures	507,226		518,848
Transfers, Other Funds		G99019	
Transfers, Capital Projects Fund		G99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	507,226		518,848

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	124,742	G8021	126,377
Prior Period Adj -Decrease In Fund Balance		G8015	
Restated Fund Balance - Beg of Year	124,742	G8022	126,377
ADD - REVENUES AND OTHER SOURCES	508,861		511,320
DEDUCT - EXPENDITURES AND OTHER USES	507,226		518,848
Fund Balance - End of Year	126,377	G8029	118,849

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	540,449	G1299N	543,102
Est Rev - Sale of Prop And Comp For Loss	7,000	G2699N	7,900
TOTAL Estimated Revenues	547,449		551,002
TOTAL Estimated Revenues And Other Sources	547,449		551,002

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	40,827	G1999N	40,827
App - Home And Community Services	288,000	G8999N	290,553
App - Employee Benefits	102,400	G9199N	103,400
App - Debt Service	116,222	G9899N	116,222
TOTAL Appropriations	547,449		551,002
TOTAL Appropriations And Other Uses	547,449		551,002

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	93,355	H200	34,646
Cash In Time Deposits	299,713	H201	105,367
TOTAL Cash	393,068		140,013
TOTAL Assets and Deferred Outflows of Resources	393,068		140,013

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Capital Reserve		H878	-796,146
TOTAL Restricted Fund Balance	0		-796,146
Assigned Unappropriated Fund Balance	393,068	H915	936,158
TOTAL Assigned Fund Balance	393,068		936,158
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	393,068		140,012
TOTAL Liabilities, Deferred Inflows And Fund Balance	393,068		140,012

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Misc Revenue, Other Govts		H2389	714
TOTAL Intergovernmental Charges	0		714
Interest And Earnings	526	H2401	92,237
TOTAL Use of Money And Property	526		92,237
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid-Capital Projects	105,075	H3097	
St Aid, Sewer Cap Proj	139,335	H3990	1,805,363
TOTAL State Aid	244,409		1,805,363
Fed Aid, Other Home And Comm Services	18,200	H4989	467,800
Fed Aid, Sewer Cap Proj	423,200	H4990	239,454
TOTAL Federal Aid	441,400		707,254
TOTAL Revenues	686,335		2,605,568
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Serial Bonds		H5710	
Statutory Installment Bonds		H5720	
Bond Anticipation Notes		H5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	686,335		2,605,568

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Equip & Cap Outlay	435,000	H51102	931,000
TOTAL Maint of Streets	435,000		931,000
TOTAL Transportation	435,000		931,000
Sanitary Sewers, Equip & Cap Outlay	655,244	H81202	1,911,624
TOTAL Sanitary Sewers	655,244		1,911,624
TOTAL Home And Community Services	655,244		1,911,624
Debt Principal, Installment Bonds		H97206	16,000
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		16,000
Debt Interest, Installment Bonds		H97207	
Interfund Loans		H97957	
TOTAL Debt Interest	0		0
TOTAL Expenditures	1,090,244		2,858,624
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,090,244		2,858,624

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	796,978	H8021	393,068
Restated Fund Balance - Beg of Year	796,978	H8022	393,068
ADD - REVENUES AND OTHER SOURCES	686,335		2,605,568
DEDUCT - EXPENDITURES AND OTHER USES	1,090,244		2,858,624
Fund Balance - End of Year	393,068	H8029	140,012

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Buildings	11,905,609	K102	11,905,609
Machinery And Equipment	717,626	K104	717,626
TOTAL Fixed Assets (net)	12,623,235		12,623,235
TOTAL Assets and Deferred Outflows of Resources	12,623,235		12,623,235

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	12,623,235	K159	12,623,235
TOTAL Investments in Non-Current Government Assets	12,623,235		12,623,235
TOTAL Fund Balance	12,623,235		12,623,235
TOTAL	12,623,235		12,623,235

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	7,393	MS201	8,895
TOTAL Cash	7,393		8,895
TOTAL Assets and Deferred Outflows of Resources	7,393		8,895

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Net Assets-Unrestricted (deficit)	7,393	MS924	8,895
TOTAL Net Position	7,393		8,895
TOTAL Fund Balance	7,393		8,895
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,393		8,895

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings		MS2401	2
TOTAL Use of Money And Property	0		2
Other Miscellaneous		MS2770	1,500
TOTAL Other	0		1,500
TOTAL Revenues	0		1,502
Interfund Transfers			
		MS5031	
TOTAL Interfund Transfers	0		0
	0		0
TOTAL Operating Revenue	0		1,502

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdoCode	2020
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VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	7,335	MS8021	7,335
Restated Net Position - Beg of Year	7,335	MS8022	7,335
ADD - REVENUES AND OTHER SOURCES			1,502
Net Position - End of Year	7,335	MS8029	8,837

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

Cash Flow

Code Description	2019	EdpCode	2020
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VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	3,402	TA200	3,288
Cash In Time Deposits	10,575	TA201	12,880
TOTAL Cash	13,977		16,168
TOTAL Assets and Deferred Outflows of Resources	13,977		16,168

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EqpCode	2020
Consolidated Payroll	3,402	TA10	3,288
Federal Income Tax		TA22	-0
Other Funds (specify)	10,575	TA85	12,880
TOTAL Agency Liabilities	13,977		16,168
TOTAL Liabilities	13,977		16,168
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,977		16,168

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	3,670,360	W129	3,832,608
TOTAL Provision To Be Made In Future Budgets	3,670,360		3,832,608
TOTAL Assets and Deferred Outflows of Resources	3,670,360		3,832,608

VILLAGE OF Deposit
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	154,106	W638	
TOTAL Other Liabilities	154,106		0
Bonds Payable	3,516,254	W628	3,832,608
TOTAL Bond And Long Term Liabilities	3,516,254		3,832,608
TOTAL Liabilities	3,670,360		3,832,608
TOTAL Liabilities	3,670,360		3,832,608

VILLAGE OF Deposit
Statement of Indebtedness
For the Fiscal Year Ending 2020

4/16/2020

County of: Broome

Municipal Code: 030474301290

First Year	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	
2012	BOND E	WWTP - EFC			08/01/2011	08/01/2041	0.00%		\$2,885,877	\$2,212,505	\$96,196	\$0	\$0	\$0	\$2,116,309	
2003	BOND E	Refinance water project-EFC			01/09/2003	08/07/2039	0.00%		\$453,000	\$88,000	\$22,000	\$0	\$0	\$0	\$66,000	
2011	BOND N	fire tanker			06/24/2010	06/24/2025	0.04%		\$97,500	\$45,500	\$6,500	\$0	\$0	\$0	\$39,000	
2018	BOND N	Excavator			02/13/2018	02/12/2023	2.95%		\$68,500	\$53,999	\$13,700	\$0	\$0	\$0	\$40,299	
2011	BOND N	river crossing			01/01/2002	01/01/2023	0.00%		\$450,000	\$56,250	\$11,250	\$0	\$512,000	\$0	\$45,000	
2017	BOND N	Streetscape			04/21/2016	10/01/2020	1.45%		\$855,000	\$625,000	\$30,000	\$0	\$0	\$0	\$931,000	
2007	BOND N	fire hall			03/16/2006	04/01/2033	5.20%		\$0	\$3,516,254	\$195,646	\$0	\$512,000	\$0	\$595,000	
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year																
											\$0	\$3,516,254	\$195,646	\$512,000	\$0	\$3,832,608

VILLAGE OF Deposit
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$894,494.00
Time Deposits	9Z2021	\$1,832,640.00
Total		\$2,727,334.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,336,148.20
Total		\$2,836,148.20
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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0196	\$669,116	\$0	\$0	\$669,116
****-0220	\$32,635	\$0	\$0	\$32,635
****-0113	\$62,835	\$0	\$0	\$62,835
****-1767	\$8,895	\$0	\$0	\$8,895
****-1449	\$617,186	\$0	\$0	\$617,186
****-7776	\$450,868	\$0	\$0	\$450,868
****-914	\$4,711	\$0	\$1,423	\$3,288
****-6571	\$29,293	\$0	\$28,793	\$500
****-1034	\$12,880	\$0	\$0	\$12,880
****-0232	\$1	\$0	\$0	\$1
****-4993	\$34,645	\$0	\$0	\$34,645
****-9258	\$105,367	\$0	\$0	\$105,367
****-7628	\$718,679	\$10,240	\$0	\$728,919
	Total Adjusted Bank Balance			\$2,727,134
	Petty Cash			\$200.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$2,727,334
	Total Cash Balance All Funds			9ZCASHB * \$2,727,335
	* Must be equal			

VILLAGE OF Deposit
Local Government Questionnaire
For the Fiscal Year Ending 2020

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	No
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? If yes, has your municipality used the results to design the system of internal controls?	No
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 2020

Total Full Time Employees:		9			
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	\$128,145.00			
90158	Police and Fire Retirement	\$25,961.00			
90258	Local Pension Fund				
90308	Social Security	\$48,510.00			
90408	Worker's Compensation Insurance	\$6,759.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,644.03			
90608	Hospital and Medical (Dental) Insurance	\$189,390.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$400,409.03			
Computed Total From Financial Section (comparative purposes only)		\$333,659.45			

VILLAGE OF Deposit
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$11,504	5,031	gallons	
Diesel Fuel	\$9,563	3,754	gallons	
Fuel Oil	\$1,278	560	gallons	
Natural Gas	\$12,484	9,775	cubic feet	
Electricity	\$46,508	612,342	kilowatt-hours	
Coal			tons	
Propane	\$2,357	1,742	gallons	

VILLAGE OF Deposit
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8015 Cobra light purchase, land purchase

(FX) WATER

Adjustment Reason

Account Code FX8012 .

Account Code FX8015 The revenue budget was 370,208 and we only earned 309887

(G) SEWER

Adjustment Reason

Account Code G8015 ,