

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Rouses Point

County of Clinton

For the Fiscal Year Ended 05/31/2015

\*\*\*\*\*

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

VILLAGE OF Rouses Point

\*\*\* 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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CD1) CDBG PROGRAM
- (CR) RECREATION
- (EE) ENTERPRISE UTILITY
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (H1) MISC CAPITAL PROJECTS
- (H4) COMM DEV CAPITAL PROJECTS
- (H5) RR ST RESTORATION C PRJT
- (H8) LIBRARY CAPITAL PROJECTS
- (H9) COURT CAPITAL PROJECTS
- (H10) 2005EPF CAPITAL PROJECTS
- (H11) 2006EPF CAPITAL PROJECTS
- (H12) 2011EPF CAPITAL PROJECTS
- (H13) C031536 CAPITAL PROJECTS
- (H14) FIRE DEPT CAPITAL PRJTS
- (H15) 2009EPF CAPITAL PROJECTS
- (H16) C/E 2011EPF (C007418) CP
- (H17) C/E 2012EPF(C1000256) CP
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	339,973	A200	481,907
Cash In Time Deposits	632,532	A201	633,481
Petty Cash	425	A210	425
<b>TOTAL Cash</b>	<b>972,930</b>		<b>1,115,814</b>
Taxes Receivable, Current	35,471	A250	43,831
Tax Sale Certificates	1,135	A320	1,135
<b>TOTAL Taxes Receivable (net)</b>	<b>36,605</b>		<b>44,965</b>
Accounts Receivable		A380	13,800
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>13,800</b>
Due From State And Federal Government	113,054	A410	107,175
<b>TOTAL State And Federal Aid Receivables</b>	<b>113,054</b>		<b>107,175</b>
Due From Other Funds	75,803	A391	97,617
<b>TOTAL Due From Other Funds</b>	<b>75,803</b>		<b>97,617</b>
Cash In Time Deposits Special Reserves	401,252	A231	431,745
<b>TOTAL Restricted Assets</b>	<b>401,252</b>		<b>431,745</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,599,644</b>		<b>1,811,117</b>

VILLAGE OF Rouses Point  
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	22,009	A600	15,612
<b>TOTAL Accounts Payable</b>	<b>22,009</b>		<b>15,612</b>
Accrued Liabilities	5,482	A601	4,291
<b>TOTAL Accrued Liabilities</b>	<b>5,482</b>		<b>4,291</b>
Due To Other Funds	34,326	A630	43,831
<b>TOTAL Due To Other Funds</b>	<b>34,326</b>		<b>43,831</b>
Due To Other Governments	1,037	A631	5,883
Due To Employees' Retirement System	34,717	A637	33,024
<b>TOTAL Due To Other Governments</b>	<b>35,753</b>		<b>38,907</b>
<b>TOTAL Liabilities</b>	<b>97,570</b>		<b>102,641</b>
<b>Fund Balance</b>			
Unemployment Insurance Reserve	60,139	A815	60,199
Insurance Reserve	159,338	A863	159,498
Capital Reserve	181,775	A878	212,048
<b>TOTAL Restricted Fund Balance</b>	<b>401,252</b>		<b>431,745</b>
Assigned Appropriated Fund Balance	140,514	A914	145,564
Assigned Unappropriated Fund Balance	4,625	A915	5,948
<b>TOTAL Assigned Fund Balance</b>	<b>145,139</b>		<b>151,512</b>
Unassigned Fund Balance	955,683	A917	1,125,219
<b>TOTAL Unassigned Fund Balance</b>	<b>955,683</b>		<b>1,125,219</b>
<b>TOTAL Fund Balance</b>	<b>1,502,074</b>		<b>1,708,475</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,599,644</b>		<b>1,811,117</b>

VILLAGE OF Rouses Point  
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	620,045	A1001	614,914
<b>TOTAL Real Property Taxes</b>	<b>620,045</b>		<b>614,914</b>
Other Payments In Lieu of Taxes	6,600	A1081	6,675
Interest & Penalties On Real Prop Taxes	2,475	A1090	4,015
<b>TOTAL Real Property Tax Items</b>	<b>9,075</b>		<b>10,690</b>
Non Prop Tax Dist By County	462,114	A1120	458,821
Franchises	26,148	A1170	40,126
<b>TOTAL Non Property Tax Items</b>	<b>488,262</b>		<b>498,947</b>
Treasurer Fees	50	A1230	25
Tax Collector Fees	86	A1232	76
Clerk Fees	3,099	A1255	10
Vital Statistics Fees	500	A1603	30
Zoning Fees		A2110	250
Planning Board Fees	250	A2115	150
<b>TOTAL Departmental Income</b>	<b>3,985</b>		<b>541</b>
Interest And Earnings	2,208	A2401	2,326
<b>TOTAL Use of Money And Property</b>	<b>2,208</b>		<b>2,326</b>
Licenses, Other	473	A2545	1,085
Building And Alteration Permits	2,985	A2555	19,892
<b>TOTAL Licenses And Permits</b>	<b>3,458</b>		<b>20,977</b>
Fines And Forfeited Bail	38,850	A2610	49,930
Forfeitures of Deposits	26	A2620	
<b>TOTAL Fines And Forfeitures</b>	<b>38,876</b>		<b>49,930</b>
Sales of Scrap & Excess Materials		A2650	232
Sales, Other		A2655	10
Sales of Equipment	251	A2665	150
Other Compensation For Loss	500	A2690	2,018
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>751</b>		<b>2,410</b>
Refunds of Prior Year's Expenditures	433	A2701	16,768
Gifts And Donations	250	A2705	250
Unclassified (specify)		A2770	5
<b>TOTAL Miscellaneous Local Sources</b>	<b>683</b>		<b>17,023</b>
St Aid, Revenue Sharing	26,825	A3001	25,064
St Aid, Mortgage Tax	14,450	A3005	15,885
St Aid - Other (specify)		A3089	2,348
Additional Description (Per Capital Aid)			
State Aid, Homeland Security	21,487	A3306	
St Aid, Other Public Safety	1,035	A3389	2,570
St Aid, Public Safety-Cap Proj		A3397	1
St Aid, Consolidated Highway Aid	34,398	A3501	37,977
St Aid, Youth Programs	218	A3820	
<b>TOTAL State Aid</b>	<b>98,413</b>		<b>83,845</b>
<b>TOTAL Revenues</b>	<b>1,265,756</b>		<b>1,301,602</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Sources</b>			
Interfund Transfers	250,190	A5031	242,523
<b>TOTAL Interfund Transfers</b>	<b>250,190</b>		<b>242,523</b>
<b>TOTAL Other Sources</b>	<b>250,190</b>		<b>242,523</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,515,946</b>		<b>1,544,125</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	4,978	A10101	5,000
Legislative Board, Equip & Cap Outlay	25	A10102	12
Legislative Board, Contr Expend	660	A10104	
<b>TOTAL Legislative Board</b>	<b>5,663</b>		<b>5,012</b>
Municipal Court, Pers Serv	42,474	A11101	43,025
Municipal Court, Contr Expend	4,068	A11104	4,490
<b>TOTAL Municipal Court</b>	<b>46,541</b>		<b>47,514</b>
Mayor, Pers Serv	1,499	A12101	1,500
Mayor, Equip & Cap Outlay	162	A12102	170
Mayor, Contr Expend	872	A12104	1,404
<b>TOTAL Mayor</b>	<b>2,534</b>		<b>3,073</b>
Municipal Exec, Pers Serv	10,294	A12301	20,365
Municipal Exec, Equip & Cap Outlay		A12302	1,166
Municipal Exec, Contr Expend		A12304	1,109
<b>TOTAL Municipal Exec</b>	<b>10,294</b>		<b>22,639</b>
Auditor, Contr Expend	21,863	A13204	6,908
<b>TOTAL Auditor</b>	<b>21,863</b>		<b>6,908</b>
Treasurer, Pers Serv	10,357	A13251	10,507
Treasurer, Equip & Cap Outlay	1,355	A13252	
Treasurer, Contr Expend	1,657	A13254	1,642
<b>TOTAL Treasurer</b>	<b>13,369</b>		<b>12,149</b>
Purchasing, Contr Expend	165	A13454	249
<b>TOTAL Purchasing</b>	<b>165</b>		<b>249</b>
Tax Advertising, Contr Expend	2,020	A13624	2,454
<b>TOTAL Tax Advertising</b>	<b>2,020</b>		<b>2,454</b>
Fiscal Agents Fees, Contr Expend	164	A13804	374
<b>TOTAL Fiscal Agents Fees</b>	<b>164</b>		<b>374</b>
Clerk, pers Serv	1,681	A14101	1,696
Clerk, contr Expend	10,673	A14104	9,219
<b>TOTAL Clerk</b>	<b>12,354</b>		<b>10,915</b>
Law, Contr Expend	17,214	A14204	22,423
<b>TOTAL Law</b>	<b>17,214</b>		<b>22,423</b>
Personnel, equip & Cap Outlay		A14302	320
Personnel, Contr Expend	845	A14304	1,100
<b>TOTAL Personnel</b>	<b>845</b>		<b>1,420</b>
Engineer, Contr Expend	7,310	A14404	9,980
<b>TOTAL Engineer</b>	<b>7,310</b>		<b>9,980</b>
Elections, Pers Serv	1,116	A14501	936
Elections, Contr Expend	322	A14504	83
<b>TOTAL Elections</b>	<b>1,438</b>		<b>1,018</b>
Public Inform & Services, Contr Expend	1,000	A14804	1,066
<b>TOTAL Public Inform &amp; Services</b>	<b>1,000</b>		<b>1,066</b>
Public Works Admin, Pers Serv	22,423	A14901	24,749
Public Works Admin, Equip & Cap Outlay	3,532	A14902	4,512

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Public Works Admin, Contr Expend	100	A14904	288
<b>TOTAL Public Works Admin</b>	<b>26,055</b>		<b>29,549</b>
Buildings, Equip & Cap Outlay		A16202	6,616
Buildings, Contr Expend	15,093	A16204	16,074
<b>TOTAL Buildings</b>	<b>15,093</b>		<b>22,689</b>
Central Garage, Equip & Cap Outlay	1,927	A16402	9,093
Central Garage, Contr Expend	94,499	A16404	82,240
<b>TOTAL Central Garage</b>	<b>96,426</b>		<b>91,334</b>
Central Comm System, Equip & Cap Outlay	35	A16502	
Central Comm System, Contr Expend	10,791	A16504	13,836
<b>TOTAL Central Comm System</b>	<b>10,826</b>		<b>13,836</b>
Central Storeroom, Equip & Cap Outlay	214	A16602	
Central Storeroom, Contr Expend	10,325	A16604	7,551
<b>TOTAL Central Storeroom</b>	<b>10,538</b>		<b>7,551</b>
Central Print & Mail, contr Expend	15,214	A16704	14,476
<b>TOTAL Central Print &amp; Mail</b>	<b>15,214</b>		<b>14,476</b>
Central Data Process & Cap Outlay	914	A16802	5,021
Central Data Process, Contr Expend	17,690	A16804	15,988
<b>TOTAL Central Data Process</b>	<b>18,604</b>		<b>21,009</b>
Unallocated Insurance, Contr Expend	89,663	A19104	85,676
<b>TOTAL Unallocated Insurance</b>	<b>89,663</b>		<b>85,676</b>
Municipal Assn Dues, Contr Expend	1,342	A19204	1,342
<b>TOTAL Municipal Assn Dues</b>	<b>1,342</b>		<b>1,342</b>
Judgements And Claims, Contr Expend		A19304	1,049
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>1,049</b>
<b>TOTAL General Government Support</b>	<b>426,538</b>		<b>435,705</b>
Public Safety Comm Sys, Contr Expend	110	A30204	
<b>TOTAL Public Safety Comm Sys</b>	<b>110</b>		<b>0</b>
Police, Pers Serv	87,591	A31201	74,943
Police, Equip & Cap Outlay	2,237	A31202	2,605
Police, Contr Expend	9,675	A31204	8,629
<b>TOTAL Police</b>	<b>99,503</b>		<b>86,177</b>
Fire, Equip & Cap Outlay	9,267	A34102	13,773
Fire, Contr Expend	80,512	A34104	85,423
<b>TOTAL Fire</b>	<b>89,780</b>		<b>99,197</b>
Other Animal Control, Contr Expend	300	A35204	
<b>TOTAL Other Animal Control</b>	<b>300</b>		<b>0</b>
Safety Inspection, Pers Serv	11,270	A36201	18,058
Safety Inspection, Contr Expend	1,925	A36204	2,192
<b>TOTAL Safety Inspection</b>	<b>13,195</b>		<b>20,250</b>
<b>TOTAL Public Safety</b>	<b>202,888</b>		<b>205,623</b>
Registrar of Vital Statistics, Pers Serv	448	A40201	452
Registrar of Vital Stat Contr Expend	270	A40204	409
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>718</b>		<b>861</b>



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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Ambulance, Contr Expend	5,614	A45404	6,112
<b>TOTAL Ambulance</b>	<b>5,614</b>		<b>6,112</b>
<b>TOTAL Health</b>	<b>6,332</b>		<b>6,973</b>
Street Admin, Contr Expend		A50104	1,492
<b>TOTAL Street Admin</b>	<b>0</b>		<b>1,492</b>
Maint of Streets, Pers Serv	63,441	A51101	61,778
Maint of Streets, Equip & Cap Outlay	4,264	A51102	6,978
Maint of Streets, Contr Expend	49,774	A51104	51,134
<b>TOTAL Maint of Streets</b>	<b>117,479</b>		<b>119,890</b>
Brush And Weeds, Equip & Cap Outlay		A51402	330
<b>TOTAL Brush And Weeds</b>	<b>0</b>		<b>330</b>
Snow Removal, Contr Expend	38,098	A51424	29,313
<b>TOTAL Snow Removal</b>	<b>38,098</b>		<b>29,313</b>
Street Lighting, Contr Expend	11,014	A51824	11,301
<b>TOTAL Street Lighting</b>	<b>11,014</b>		<b>11,301</b>
Sidewalks, Equip & Cap Outlay	1,036	A54102	1,269
Sidewalks, Contr Expend	10,353	A54104	1,190
<b>TOTAL Sidewalks</b>	<b>11,390</b>		<b>2,459</b>
Off-Street Parking, Equip & Cap Outlay		A56502	11,527
<b>TOTAL Off-Street Parking</b>	<b>0</b>		<b>11,527</b>
<b>TOTAL Transportation</b>	<b>177,980</b>		<b>176,312</b>
Publicity, Contr Expend	221	A64104	222
<b>TOTAL Publicity</b>	<b>221</b>		<b>222</b>
Other Eco & Dev, Equip & Cap Outlay	1	A69892	
<b>TOTAL Other Eco &amp; Dev</b>	<b>1</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>221</b>		<b>222</b>
Parks, Contr Expend	98	A71104	120
<b>TOTAL Parks</b>	<b>98</b>		<b>120</b>
Playgr & Rec Centers, Pers Serv	48,121	A71401	28,592
Playgr & Rec Centers, Equip & Cap Outlay	2,007	A71402	19,376
Playgr & Rec Centers, Contr Expend	7,883	A71404	8,278
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>58,011</b>		<b>56,246</b>
Joint Rec Proj, Contr Expend		A71454	5,000
<b>TOTAL Joint Rec Proj</b>	<b>0</b>		<b>5,000</b>
Special Rec Facility, Contr Expend	251	A71804	559
<b>TOTAL Special Rec Facility</b>	<b>251</b>		<b>559</b>
Band Concerts, Contr Expend	500	A72704	
<b>TOTAL Band Concerts</b>	<b>500</b>		<b>0</b>
Youth Prog, Pers Serv	2,522	A73101	2,547
Youth Prog, Contr Expend	7,522	A73104	8,288
<b>TOTAL Youth Prog</b>	<b>10,044</b>		<b>10,835</b>
Library, Equip & Cap Outlay		A74102	136
<b>TOTAL Library</b>	<b>0</b>		<b>136</b>
Museum - Art Gallery, Equip & Cap Outlay	3,195	A74502	

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Museum - Art Gallery, Contr Expend	4,901	A74504	4,516
<b>TOTAL Museum - Art Gallery</b>	<b>8,096</b>		<b>4,516</b>
Historian, Pers Serv	2,986	A75101	3,016
Historian, Contr Expend	616	A75104	579
<b>TOTAL Historian</b>	<b>3,602</b>		<b>3,595</b>
Historical Property, Equip & Cap Outlay		A75202	1,133
<b>TOTAL Historical Property</b>	<b>0</b>		<b>1,133</b>
Celebrations, Contr Expend	5,000	A75504	4,900
<b>TOTAL Celebrations</b>	<b>5,000</b>		<b>4,900</b>
Other Performing Arts, Contr Expend	1,181	A75604	1,548
<b>TOTAL Other Performing Arts</b>	<b>1,181</b>		<b>1,548</b>
<b>TOTAL Culture And Recreation</b>	<b>86,782</b>		<b>88,588</b>
Zoning, Pers Serv	553	A80101	559
Zoning, Contr Expend	1,324	A80104	404
<b>TOTAL Zoning</b>	<b>1,877</b>		<b>963</b>
Planning, Pers Serv		A80201	1,337
Planning, Contr Expend	250	A80204	802
<b>TOTAL Planning</b>	<b>250</b>		<b>2,139</b>
Storm Sewers, Equip & Cap Outlay	6,026	A81402	1,157
<b>TOTAL Storm Sewers</b>	<b>6,026</b>		<b>1,157</b>
Refuse & Garbage, Contr Expend	6,643	A81604	6,805
<b>TOTAL Refuse &amp; Garbage</b>	<b>6,643</b>		<b>6,805</b>
Street Cleaning, Equip & Cap Outlay	117	A81702	106
Street Cleaning, Contr Expend	4,258	A81704	1,731
<b>TOTAL Street Cleaning</b>	<b>4,375</b>		<b>1,837</b>
Comm Beautification, Equip & Cap Outlay	740	A85102	829
Comm Beautification, Contr Expend	1,800	A85104	1,174
<b>TOTAL Comm Beautification</b>	<b>2,540</b>		<b>2,004</b>
Shade Tree, Contr Expend	1,105	A85604	
<b>TOTAL Shade Tree</b>	<b>1,105</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>22,816</b>		<b>14,904</b>
State Retirement System	50,140	A90108	31,247
Police & Firemen Retirement, Empl Bnfts	2,466	A90158	18,710
Social Security, Employer Cont	23,705	A90308	22,996
Worker's Compensation, Empl Bnfts	17,492	A90408	17,730
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	213	A90558	223
Hospital & Medical (dental) Ins, Empl Bnft	143,334	A90608	143,415
Union Welfare Benefits		A90708	323
<b>TOTAL Employee Benefits</b>	<b>237,349</b>		<b>234,643</b>
Debt Principal, Installment Bonds	54,125	A97206	33,775
Debt Principal, State Loans	7,517	A97906	7,705
<b>TOTAL Debt Principal</b>	<b>61,642</b>		<b>41,480</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Debt Interest, Installment Bonds	3,765	A97207	1,368
Debt Interest, State Loans	2,105	A97907	1,917
<b>TOTAL Debt Interest</b>	<b>5,870</b>		<b>3,285</b>
<b>TOTAL Expenditures</b>	<b>1,228,418</b>		<b>1,207,735</b>
Transfers, Other Funds	93,513	A99019	112,406
Transfers, Capital Projects Fund	17,584	A99509	17,584
<b>TOTAL Operating Transfers</b>	<b>111,097</b>		<b>129,990</b>
<b>TOTAL Other Uses</b>	<b>111,097</b>		<b>129,990</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,339,515</b>		<b>1,337,725</b>

VILLAGE OF Rouses Point  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,215,337</b>	<b>A8021</b>	<b>1,502,075</b>
Prior Period Adj -Increase In Fund Balance	110,307	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,325,644</b>	<b>A8022</b>	<b>1,502,075</b>
<b>ADD - REVENUES AND OTHER SOURCES</b>	<b>1,515,946</b>		<b>1,544,125</b>
<b>DEDUCT - EXPENDITURES AND OTHER USES</b>	<b>1,339,515</b>		<b>1,337,725</b>
<b>Fund Balance - End of Year</b>	<b>1,502,075</b>	<b>A8029</b>	<b>1,708,475</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	614,912	A1049N	620,171
Est Rev - Real Property Tax Items	10,475	A1099N	3,800
Est Rev - Non Property Tax Items	489,128	A1199N	485,956
Est Rev - Departmental Income	1,045	A1299N	1,050
Est Rev - Use of Money And Property	3,025	A2499N	2,635
Est Rev - Licenses And Permits	2,975	A2599N	3,200
Est Rev - Fines And Forfeitures	39,000	A2649N	39,950
Est Rev - Sale of Prop And Comp For Loss	275	A2699N	275
Est Rev - Miscellaneous Local Sources	500	A2799N	500
Est Rev - State Aid	73,262	A3099N	74,212
<b>TOTAL Estimated Revenues</b>	<b>1,234,597</b>		<b>1,231,749</b>
Estimated - Interfund Transfer	300,114	A5031N	300,077
Appropriated Reserve	3,844	A511N	3,850
Appropriated Fund Balance	140,514	A599N	145,564
<b>TOTAL Estimated Other Sources</b>	<b>444,472</b>		<b>449,491</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,679,069</b>		<b>1,681,240</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	610,342	A1999N	587,063
App - Public Safety	214,801	A3999N	247,386
App - Health	7,603	A4999N	11,078
App - Transportation	236,084	A5999N	217,691
App - Economic Assistance And Opportunity	2,222	A6999N	1,725
App - Culture And Recreation	106,839	A7999N	140,489
App - Home And Community Services	31,362	A8999N	30,374
App - Employee Benefits	264,994	A9199N	262,493
App - Debt Service	44,832	A9899N	9,622
<b>TOTAL Appropriations</b>	<b>1,519,079</b>		<b>1,507,921</b>
Other Budgetary Purposes	30,000	A962N	31,000
App - Interfund Transfer	129,990	A9999N	142,319
<b>TOTAL Other Uses</b>	<b>159,990</b>		<b>173,319</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,679,069</b>		<b>1,681,240</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,155	CD200	0
<b>TOTAL Cash</b>	<b>1,155</b>		<b>0</b>
Due From State And Federal Government	0	CD410	0
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,155</b>		<b>0</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	4	CD630	0
<b>TOTAL Due To Other Funds</b>	<b>4</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>4</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1,150	CD915	0
<b>TOTAL Assigned Fund Balance</b>	<b>1,150</b>		<b>0</b>
Unassigned Fund Balance	0	CD917	0
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,150</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,154</b>		<b>0</b>



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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Other Aid (specify)	86,219	CD3089	0
<b>TOTAL State Aid</b>	<b>86,219</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>86,219</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>86,219</b>		<b>0</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Econ Dev Zone - Contr Expend	84,869	CD86874	1,150
<b>TOTAL Econ Dev Zone - Contr Expend</b>	<b>84,869</b>		<b>1,150</b>
<b>TOTAL Home And Community Services</b>	<b>84,869</b>		<b>1,150</b>
<b>TOTAL Expenditures</b>	<b>84,869</b>		<b>1,150</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>84,869</b>		<b>1,150</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-200	CD8021	1,150
Restated Fund Balance - Beg of Year	-200	CD8022	1,150
ADD - REVENUES AND OTHER SOURCES	86,219		
DEDUCT - EXPENDITURES AND OTHER USES	84,869		1,150
Fund Balance - End of Year	1,150	CD8029	

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(CD1) CDBG PROGRAM

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,155	CD200	
<b>TOTAL Cash</b>	<b>1,155</b>		<b>0</b>
Due From State And Federal Government		CD410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,155</b>		<b>0</b>

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(CD1) CDBG PROGRAM

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	4	CD630	
<b>TOTAL Due To Other Funds</b>	<b>4</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>4</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1,150	CD915	
<b>TOTAL Assigned Fund Balance</b>	<b>1,150</b>		<b>0</b>
Unassigned Fund Balance		CD917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,150</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,154</b>		<b>0</b>

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(CD1) CDBG PROGRAM

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Other Aid (specify)	86,219	CD3089	
<b>TOTAL State Aid</b>	<b>86,219</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>86,219</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>86,219</b>		<b>0</b>

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(CD1) CDBG PROGRAM

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Econ Dev Zone - Contr Expend	84,869	CD86874	1,150
<b>TOTAL Econ Dev Zone - Contr Expend</b>	<b>84,869</b>		<b>1,150</b>
<b>TOTAL Home And Community Services</b>	<b>84,869</b>		<b>1,150</b>
<b>TOTAL Expenditures</b>	<b>84,869</b>		<b>1,150</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>84,869</b>		<b>1,150</b>

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(CD1) CDBG PROGRAM

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-200	CD8021	1,150
Restated Fund Balance - Beg of Year	-200	CD8022	1,150
ADD - REVENUES AND OTHER SOURCES	86,219		
DEDUCT - EXPENDITURES AND OTHER USES	84,869		1,150
Fund Balance - End of Year	1,150	CD8029	



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(CR) RECREATION

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-80,234	CR200	-75,405
<b>TOTAL Cash</b>	<b>-80,234</b>		<b>-75,405</b>
Accounts Receivable	3,800	CR380	525
<b>TOTAL Other Receivables (net)</b>	<b>3,800</b>		<b>525</b>
Cash In Time Deposits Special Reserves Additional Description (Zamboni Reserve)	10,165	CR231	10,180
<b>TOTAL Restricted Assets</b>	<b>10,165</b>		<b>10,180</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-66,269</b>		<b>-64,700</b>

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(CR) RECREATION

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	415	CR600	38
<b>TOTAL Accounts Payable</b>	<b>415</b>		<b>38</b>
Accrued Liabilities	1,073	CR601	508
<b>TOTAL Accrued Liabilities</b>	<b>1,073</b>		<b>508</b>
Overpayments & Clearing Account		CR690	160
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>160</b>
<b>TOTAL Liabilities</b>	<b>1,488</b>		<b>706</b>
<b>Fund Balance</b>			
Capital Reserve	10,165	CR878	10,180
<b>TOTAL Restricted Fund Balance</b>	<b>10,165</b>		<b>10,180</b>
Unassigned Fund Balance	-77,922	CR917	-75,587
<b>TOTAL Unassigned Fund Balance</b>	<b>-77,922</b>		<b>-75,587</b>
<b>TOTAL Fund Balance</b>	<b>-67,757</b>		<b>-65,406</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-66,269</b>		<b>-64,700</b>

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(CR) RECREATION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Recreation Concessions	3,828	CR2012	3,927
Additional Description (\$2,196 PS + \$1,500 SB + \$231 VM)			
Special Recreational Facility Charges	89,656	CR2025	89,620
Additional Description (\$84,315 IT + \$4,232 PS + \$1,072.50 IL)			
<b>TOTAL Departmental Income</b>	<b>93,484</b>		<b>93,547</b>
Misc Revenue, Other Govts	4,391	CR2389	4,479
Additional Description (Town of Champlain)			
<b>TOTAL Intergovernmental Charges</b>	<b>4,391</b>		<b>4,479</b>
Interest And Earnings	17	CR2401	15
<b>TOTAL Use of Money And Property</b>	<b>17</b>		<b>15</b>
Unclassified (specify)	2,750	CR2770	2,975
Additional Description (Ads)			
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,750</b>		<b>2,975</b>
<b>TOTAL Revenues</b>	<b>100,642</b>		<b>101,016</b>
Interfund Transfers	20,900	CR5031	24,223
Additional Description (General Fund)			
<b>TOTAL Interfund Transfers</b>	<b>20,900</b>		<b>24,223</b>
<b>TOTAL Other Sources</b>	<b>20,900</b>		<b>24,223</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>121,542</b>		<b>125,239</b>

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(CR) RECREATION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Special Recreation Facilities-Pers Serv	53,161	CR71801	42,146
Special Rec Facility Equip & Cap Outlay	170	CR71802	95
Special Recreation Facilities-Contr Expend	40,021	CR71804	51,678
<b>TOTAL Special Recreation Facilities-Contr Expend</b>	<b>93,352</b>		<b>93,919</b>
<b>TOTAL Culture And Recreation</b>	<b>93,352</b>		<b>93,919</b>
State Retirement Empl Bnfts	9,830	CR90108	5,828
Social Security Empl Bnfts	3,886	CR90308	3,189
Worker's Compensation, Empl Bnfts	2,933	CR90408	2,523
Disability Insurance, Empl Bnfts	37	CR90558	32
Hospital & Medical (dental) Ins, Empl Bnft	23,042	CR90608	17,398
<b>TOTAL Employee Benefits</b>	<b>39,728</b>		<b>28,970</b>
<b>TOTAL Expenditures</b>	<b>133,080</b>		<b>122,888</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>133,080</b>		<b>122,888</b>

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(CR) RECREATION

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-56,217</b>	<b>CR8021</b>	<b>-67,757</b>
Prior Period Adj -Decrease In Fund Balance	2	CR8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-56,219</b>	<b>CR8022</b>	<b>-67,757</b>
ADD - REVENUES AND OTHER SOURCES	121,542		125,239
DEDUCT - EXPENDITURES AND OTHER USES	133,080		122,888
<b>Fund Balance - End of Year</b>	<b>-67,757</b>	<b>CR8029</b>	<b>-65,402</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,892,187	EE200	1,880,444
Cash In Time Deposits	845,998	EE201	874,462
Petty Cash	125	EE210	125
<b>TOTAL Cash</b>	<b>2,738,310</b>		<b>2,755,032</b>
Accounts Receivable	232,497	EE380	201,810
Allowance For Receivables (credit)	-50,921	EE389	-55,085
<b>TOTAL Other Receivables (net)</b>	<b>181,576</b>		<b>146,724</b>
Inventory Of Materials And Supplies	418,571	EE445	412,614
<b>TOTAL Inventories</b>	<b>418,571</b>		<b>412,614</b>
Prepaid Expenses		EE480	9,099
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>9,099</b>
Cash In Time Deposits Special Reserves	71,877	EE231	91,916
<b>TOTAL Restricted Assets</b>	<b>71,877</b>		<b>91,916</b>
Land	22,216	EE101	22,216
Improvements Other Than Buildings	11,685,127	EE103	11,753,943
Machinery And Equipment	723,332	EE104	731,706
Accum Depr, Imp Other Than Bld	-3,468,504	EE113	-3,768,241
Accum Depr, Machinery & Equip	-1,049,048	EE114	-1,173,349
<b>TOTAL Fixed Assets (net)</b>	<b>7,913,123</b>		<b>7,566,274</b>
Miscellaneous Current Assets	148,582	EE489	101,653
<b>TOTAL Other</b>	<b>148,582</b>		<b>101,653</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>11,472,038</b>		<b>11,083,312</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	155,868	EE600	129,035
<b>TOTAL Accounts Payable</b>	<b>155,868</b>		<b>129,035</b>
Accrued Liabilities	4,031	EE601	3,327
<b>TOTAL Accrued Liabilities</b>	<b>4,031</b>		<b>3,327</b>
Other Liabilities	1,724	EE688	1,562
Overpayments & Clearing Account	72,271	EE690	78,311
<b>TOTAL Other Liabilities</b>	<b>73,995</b>		<b>79,873</b>
Due To Other Governments	148,582	EE631	101,653
<b>TOTAL Due To Other Governments</b>	<b>148,582</b>		<b>101,653</b>
<b>TOTAL Liabilities</b>	<b>382,476</b>		<b>313,888</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	10,979,641	EE920	10,719,035
Net Assets-Restricted For Other Purposes	604,124	EE923	604,124
Net Assets-Unrestricted (deficit)	-494,203	EE924	-553,736
<b>TOTAL Net Position</b>	<b>11,089,562</b>		<b>10,769,424</b>
<b>TOTAL Fund Balance</b>	<b>11,089,562</b>		<b>10,769,424</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>11,472,038</b>		<b>11,083,312</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Sale of Electric Power	3,260,598	EE2150	2,744,343
<b>TOTAL Charges For Services Within Locality</b>	<b>3,260,598</b>		<b>2,744,343</b>
Interest And Earnings	3,791	EE2401	3,646
<b>TOTAL Use of Money And Property</b>	<b>3,791</b>		<b>3,646</b>
Unclassified (specify)	560	EE2770	916
<b>TOTAL Other</b>	<b>560</b>		<b>916</b>
<b>TOTAL Revenues</b>	<b>3,264,949</b>		<b>2,748,905</b>
<b>TOTAL Operating Revenue</b>	<b>3,264,949</b>		<b>2,748,905</b>



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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenses</b>			
Electric And Power, Pers Serv	201,057	EE84101	200,188
<b>TOTAL Electric And Power</b>	<b>201,057</b>		<b>200,188</b>
<b>TOTAL Personal Services</b>	<b>201,057</b>		<b>200,188</b>
Depreciation	457,009	EE19944	458,083
<b>TOTAL Depreciation</b>	<b>457,009</b>		<b>458,083</b>
Electric And Power, Contr Expend	2,634,384	EE84104	2,188,693
<b>TOTAL Electric And Power</b>	<b>2,634,384</b>		<b>2,188,693</b>
<b>TOTAL Contractual Expenses</b>	<b>3,091,393</b>		<b>2,646,776</b>
Electric And Power, Empl Bnfts	164,077	EE84108	136,106
<b>TOTAL Electric And Power</b>	<b>164,077</b>		<b>136,106</b>
<b>TOTAL Employee Benefits</b>	<b>164,077</b>		<b>136,106</b>
<b>TOTAL Expenses</b>	<b>3,456,527</b>		<b>2,983,071</b>
Transfers, Other Funds	84,536	EE99019	85,973
<b>TOTAL Transfers</b>	<b>84,536</b>		<b>85,973</b>
<b>TOTAL Other Uses</b>	<b>84,536</b>		<b>85,973</b>
<b>TOTAL Operating Expenses</b>	<b>3,541,063</b>		<b>3,069,044</b>

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(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	11,405,636	EE8021	11,089,562
Prior Period Adj -Decrease In Net Position	39,960	EE8015	
Restated Net Position - Beg of Year	11,365,676	EE8022	11,089,562
ADD - REVENUES AND OTHER SOURCES	3,264,949		2,748,905
DEDUCT - EXPENDITURES AND OTHER USES	3,541,063		3,069,044
Net Position - End of Year	11,089,562	EE8029	10,769,424

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2014	EdpCode	2015
Cash Rec'd From Providing Svcs	3,274,335	EE7111	2,780,110
Cash Payments Contr Exp	-2,533,283	EE7112	-2,026,059
Cash Payments Pers Svcs & Bnfts	-365,134	EE7113	-336,294
<b>TOTAL Cash Flows From Operating Activities</b>	<b>375,918</b>		<b>417,757</b>
Proceeds of Debt (capital)		EE7131	
Payments To Contractors	-347,947	EE7136	-150,252
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-347,947</b>		<b>-150,252</b>
Purchase of Investments	-439	EE7151	-20,039
Interest Income	4,351	EE7153	3,646
<b>TOTAL Cash Flows From Investing Activities</b>	<b>3,912</b>		<b>-16,393</b>
Net Inc(dec) In Cash&cash Equiv	-52,528	EE7161	36,761
Cash&cash Equiv Beg of Year	2,790,963	EE7171	2,738,310
	<b>2,738,435</b>		<b>2,775,071</b>
Operating Income (loss)	-195,929	EE7181	102,736
Depreciation	457,009	EE7182	458,083
Inc/dec In Assets-Other Than Cash	220,222	EE7183	-74,474
Inc/dec In Liabilities Other Than Cash	-105,384	EE7184	-68,588
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>375,918</b>		<b>417,757</b>

VILLAGE OF Rouses Point  
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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	401,768	FX200	653,787
Cash In Time Deposits	356,047	FX201	356,592
<b>TOTAL Cash</b>	<b>757,815</b>		<b>1,010,379</b>
Water Rents Receivable	9,510	FX350	8,679
<b>TOTAL Other Receivables (net)</b>	<b>9,510</b>		<b>8,679</b>
Due From Other Funds	16,662	FX391	22,624
<b>TOTAL Due From Other Funds</b>	<b>16,662</b>		<b>22,624</b>
Cash In Time Deposits Special Reserves	104,599	FX231	107,756
Additional Description (\$29,676.47 WS + \$65,711.61 WTR + \$12,368.36 VR)			
<b>TOTAL Restricted Assets</b>	<b>104,599</b>		<b>107,756</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>888,586</b>		<b>1,149,438</b>

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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	1,810	FX600	5,309
<b>TOTAL Accounts Payable</b>	<b>1,810</b>		<b>5,309</b>
Accrued Liabilities	6,511	FX601	7,055
<b>TOTAL Accrued Liabilities</b>	<b>6,511</b>		<b>7,055</b>
<b>TOTAL Liabilities</b>	<b>8,321</b>		<b>12,364</b>
<b>Fund Balance</b>			
Capital Reserve	104,599	FX878	107,756
<b>TOTAL Restricted Fund Balance</b>	<b>104,599</b>		<b>107,756</b>
Assigned Appropriated Fund Balance		FX914	414,120
Assigned Unappropriated Fund Balance	775,666	FX915	615,198
<b>TOTAL Assigned Fund Balance</b>	<b>775,666</b>		<b>1,029,318</b>
<b>TOTAL Fund Balance</b>	<b>880,266</b>		<b>1,137,075</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>888,586</b>		<b>1,149,438</b>

VILLAGE OF Rouses Point  
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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Metered Water Sales	629,160	FX2140	637,414
Additional Description (\$32,644.04 Comm + \$604,770.42 Ind)			
Unmetered Water Sales	453,781	FX2142	478,005
Water Service Charges		FX2144	390
Interest & Penalties On Water Rents	6,615	FX2148	7,100
<b>TOTAL Departmental Income</b>	<b>1,089,556</b>		<b>1,122,909</b>
Interest And Earnings	1,001	FX2401	1,282
Rental of Real Property, Individuals	1,500	FX2410	16,500
<b>TOTAL Use of Money And Property</b>	<b>2,501</b>		<b>17,782</b>
Sales of Equipment		FX2665	261
Additional Description (Pickup)			
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>261</b>
<b>TOTAL Revenues</b>	<b>1,092,058</b>		<b>1,140,953</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,092,058</b>		<b>1,140,953</b>

VILLAGE OF Rouses Point  
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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	1,941	FX13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>1,941</b>		<b>0</b>
Other Gen Govt Support, Equip & Cap Outlay	2,901	FX19892	2,454
<b>TOTAL Other Gen Govt Support</b>	<b>2,901</b>		<b>2,454</b>
<b>TOTAL General Government Support</b>	<b>4,842</b>		<b>2,454</b>
Water Administration, Pers Serv	69,135	FX83101	78,158
Water Administration, Equip & Cap Outlay	147	FX83102	
Water Administration, Contr Expend	6,640	FX83104	6,797
<b>TOTAL Water Administration</b>	<b>75,923</b>		<b>84,954</b>
Source Supply Pwr & Pump, Pers Serv	179,855	FX83201	185,011
Source Supply Pwr & Pump, Equip & Cap Out	8,209	FX83202	1,277
Source Supply Pwr & Pump, Contr Expend	30,774	FX83204	27,640
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>218,838</b>		<b>213,928</b>
Water Purification, Equip & Cap Outlay	2,617	FX83302	300
Water Purification, Contr Expend	18,643	FX83304	31,681
<b>TOTAL Water Purification</b>	<b>21,260</b>		<b>31,981</b>
Water Trans & Distrib, Pers Serv	52,073	FX83401	55,926
Water Trans & Distrib, Equip & Cap Outlay	9,200	FX83402	11,627
Water Trans & Distrib, Contr Expend	15	FX83404	3,202
<b>TOTAL Water Trans &amp; Distrib</b>	<b>61,289</b>		<b>70,755</b>
<b>TOTAL Home And Community Services</b>	<b>377,309</b>		<b>401,618</b>
State Retirement, Empl Bnfts	57,719	FX90108	44,383
Social Security, Empl Bnfts	22,190	FX90308	23,754
Workers Compensation, Empl Bnfts	16,613	FX90408	18,889
Disability Insurance, Empl Bnfts	205	FX90558	237
Hospital & Medical (dental) Ins, Empl Bnft	137,015	FX90608	130,249
<b>TOTAL Employee Benefits</b>	<b>233,742</b>		<b>217,513</b>
Debt Principal, Serial Bonds	145,000	FX97106	150,000
<b>TOTAL Debt Principal</b>	<b>145,000</b>		<b>150,000</b>
Debt Interest, Serial Bonds	56,150	FX97107	34,284
<b>TOTAL Debt Interest</b>	<b>56,150</b>		<b>34,284</b>
<b>TOTAL Expenditures</b>	<b>817,042</b>		<b>805,869</b>
Transfers, Other Funds	82,824	FX99019	78,275
<b>TOTAL Operating Transfers</b>	<b>82,824</b>		<b>78,275</b>
<b>TOTAL Other Uses</b>	<b>82,824</b>		<b>78,275</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>899,866</b>		<b>884,144</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	688,074	FX8021	880,266
Restated Fund Balance - Beg of Year	688,074	FX8022	880,266
ADD - REVENUES AND OTHER SOURCES	1,092,058		1,140,953
DEDUCT - EXPENDITURES AND OTHER USES	899,866		884,144
Fund Balance - End of Year	880,266	FX8029	1,137,075



VILLAGE OF Rouses Point  
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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	1,118,970	FX1299N	671,861
Est Rev - Use of Money And Property	1,187	FX2499N	18,950
<b>TOTAL Estimated Revenues</b>	<b>1,120,157</b>		<b>690,811</b>
Appropriated Fund Balance		FX599N	414,120
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>414,120</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,120,157</b>		<b>1,104,931</b>

VILLAGE OF Rouses Point  
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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	17,031	FX1999N	12,187
App-Home And Community Services	545,003	FX8999N	575,760
App - Employee Benefits	247,081	FX9199N	235,225
App - Debt Service	202,536	FX9899N	180,761
<b>TOTAL Appropriations</b>	<b>1,011,651</b>		<b>1,003,933</b>
Other Budgetary Purposes	10,107	FX962N	3,000
App - Interfund Transfer	98,399	FX9999N	97,998
<b>TOTAL Other Uses</b>	<b>108,506</b>		<b>100,998</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,120,157</b>		<b>1,104,931</b>

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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	428,625	G200	573,043
Cash In Time Deposits	519,683	G201	520,463
<b>TOTAL Cash</b>	<b>948,308</b>		<b>1,093,506</b>
Sewer Rents Receivable	9,872	G360	7,599
<b>TOTAL Other Receivables (net)</b>	<b>9,872</b>		<b>7,599</b>
Due From Other Funds	17,664	G391	21,207
<b>TOTAL Due From Other Funds</b>	<b>17,664</b>		<b>21,207</b>
Cash In Time Deposits Special Reserves Additional Description (\$153,385.85 SS + \$113,036.84 SP + \$74,368.91 VR)	329,297	G231	340,792
<b>TOTAL Restricted Assets</b>	<b>329,297</b>		<b>340,792</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,305,141</b>		<b>1,463,103</b>

VILLAGE OF Rouses Point  
Annual Update Document  
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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	2,907	G600	6,093
<b>TOTAL Accounts Payable</b>	<b>2,907</b>		<b>6,093</b>
Accrued Liabilities	4,139	G601	5,116
<b>TOTAL Accrued Liabilities</b>	<b>4,139</b>		<b>5,116</b>
<b>TOTAL Liabilities</b>	<b>7,046</b>		<b>11,209</b>
<b>Fund Balance</b>			
Capital Reserve	329,297	G878	340,792
<b>TOTAL Restricted Fund Balance</b>	<b>329,297</b>		<b>340,792</b>
Assigned Appropriated Fund Balance		G914	395,911
Assigned Unappropriated Fund Balance	968,798	G915	715,192
<b>TOTAL Assigned Fund Balance</b>	<b>968,798</b>		<b>1,111,103</b>
<b>TOTAL Fund Balance</b>	<b>1,298,095</b>		<b>1,451,894</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,305,141</b>		<b>1,463,103</b>

VILLAGE OF Rouses Point  
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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Sewer Rents	867,758	G2120	873,893
Additional Description (\$407,204.10 R + \$69,663.87 C + \$397,024.82 I)			
Interest & Penalties On Sewer Accts	6,296	G2128	6,763
<b>TOTAL Departmental Income</b>	<b>874,054</b>		<b>880,656</b>
Interest And Earnings	1,848	G2401	1,893
<b>TOTAL Use of Money And Property</b>	<b>1,848</b>		<b>1,893</b>
<b>TOTAL Revenues</b>	<b>875,902</b>		<b>882,549</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>875,902</b>		<b>882,549</b>

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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	6,887	G13804	6,650
<b>TOTAL Fiscal Agents Fees</b>	<b>6,887</b>		<b>6,650</b>
Other Gen Govt Support, Equip & Cap Outlay	1,066	G19892	977
<b>TOTAL Other Gen Govt Support</b>	<b>1,066</b>		<b>977</b>
<b>TOTAL General Government Support</b>	<b>7,953</b>		<b>7,627</b>
Sewer Administration, Pers Serv	69,135	G81101	78,158
Sewer Administration, Contr Expend	8,562	G81104	8,897
<b>TOTAL Sewer Administration</b>	<b>77,697</b>		<b>87,055</b>
Sanitary Sewers, Pers Serv	54,410	G81201	56,936
Sanitary Sewers, Equip & Cap Outlay	24,337	G81202	20,883
Sanitary Sewers, Contr Expend	16,721	G81204	11,150
<b>TOTAL Sanitary Sewers</b>	<b>95,468</b>		<b>88,970</b>
Sewage Treat Disp, Pers Serv	84,966	G81301	102,895
Sewage Treat Disp, Equip & Cap Outlay	15,126	G81302	3,289
Sewage Treat Disp, Contr Expend	67,965	G81304	69,877
<b>TOTAL Sewage Treat Disp</b>	<b>168,056</b>		<b>176,061</b>
<b>TOTAL Home And Community Services</b>	<b>341,220</b>		<b>352,085</b>
State Retirement, Empl Bnfts	43,254	G90108	33,025
Social Security , Empl Bnfts	15,531	G90308	17,614
Worker's Compensation, Empl Bnfts	11,290	G90408	14,116
Disability Insurance, Empl Bnfts	139	G90558	177
Hospital & Medical (dental) Ins, Empl Bnft	92,975	G90608	97,334
<b>TOTAL Employee Benefits</b>	<b>163,189</b>		<b>162,266</b>
Debt Principal, Serial Bonds	75,000	G97106	75,000
<b>TOTAL Debt Principal</b>	<b>75,000</b>		<b>75,000</b>
Debt Interest, Serial Bonds	54,920	G97107	53,496
<b>TOTAL Debt Interest</b>	<b>54,920</b>		<b>53,496</b>
<b>TOTAL Expenditures</b>	<b>642,283</b>		<b>650,474</b>
Transfers, Other Funds	82,824	G99019	78,275
<b>TOTAL Operating Transfers</b>	<b>82,824</b>		<b>78,275</b>
<b>TOTAL Other Uses</b>	<b>82,824</b>		<b>78,275</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>725,107</b>		<b>728,749</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,147,302	G8021	1,298,095
Prior Period Adj -Decrease In Fund Balance	3	G8015	
Restated Fund Balance - Beg of Year	1,147,299	G8022	1,298,095
ADD - REVENUES AND OTHER SOURCES	875,902		882,549
DEDUCT - EXPENDITURES AND OTHER USES	725,107		728,749
Fund Balance - End of Year	1,298,095	G8029	1,451,899

VILLAGE OF Rouses Point  
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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	857,402	G1299N	517,746
Est Rev - Use of Money And Property	1,802	G2499N	1,525
<b>TOTAL Estimated Revenues</b>	<b>859,204</b>		<b>519,271</b>
Appropriated Fund Balance		G599N	395,911
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>395,911</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>859,204</b>		<b>915,182</b>



VILLAGE OF Rouses Point  
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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	28,039	G1999N	22,862
App - Home And Community Services	391,859	G8999N	439,927
App - Employee Benefits	181,821	G9199N	211,449
App - Debt Service	128,496	G9899N	131,946
<b>TOTAL Appropriations</b>	<b>730,215</b>		<b>806,184</b>
Other Budgetary Purposes	30,590	G962N	11,000
App - Interfund Transfer	98,399	G9999N	97,998
<b>TOTAL Other Uses</b>	<b>128,989</b>		<b>108,998</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>859,204</b>		<b>915,182</b>

VILLAGE OF Rouses Point  
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-404,046	H200	-232,690
<b>TOTAL Cash</b>	<b>-404,046</b>		<b>-232,690</b>
Due From State And Federal Government	96,360	H410	342,712
<b>TOTAL State And Federal Aid Receivables</b>	<b>96,360</b>		<b>342,712</b>
Cash In Time Deposits Special Reserves	36,420	H231	36,474
<b>TOTAL Restricted Assets</b>	<b>36,420</b>		<b>36,474</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-271,266</b>		<b>146,496</b>

VILLAGE OF Rouses Point  
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	4,000	H600	5,500
<b>TOTAL Accounts Payable</b>	<b>4,000</b>		<b>5,500</b>
Due To Other Funds	46,655	H630	46,655
<b>TOTAL Due To Other Funds</b>	<b>46,655</b>		<b>46,655</b>
<b>TOTAL Liabilities</b>	<b>50,655</b>		<b>52,155</b>
<b>Fund Balance</b>			
Capital Reserve	36,420	H878	36,474
Other Restricted Fund Balance		H899	0
<b>TOTAL Restricted Fund Balance</b>	<b>36,420</b>		<b>36,474</b>
Assigned Appropriated Fund Balance	0	H914	283,798
Assigned Unappropriated Fund Balance	0	H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>283,798</b>
Unassigned Fund Balance	-358,341	H917	-225,931
<b>TOTAL Unassigned Fund Balance</b>	<b>-358,341</b>		<b>-225,931</b>
<b>TOTAL Fund Balance</b>	<b>-321,921</b>		<b>94,341</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-271,266</b>		<b>146,496</b>

VILLAGE OF Rouses Point  
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	78	H2401	55
<b>TOTAL Use of Money And Property</b>	<b>78</b>		<b>55</b>
Gifts And Donations		H2705	5,348
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>5,348</b>
St Aid, Public Safety-Cap Proj	1,000	H3397	
St Aid-Other Economic Assistance		H3797	425,374
St Aid, Culture & Rec-Capital Proj	112,271	H3897	94,063
<b>TOTAL State Aid</b>	<b>113,271</b>		<b>519,437</b>
Fed Aid, Transp Cap Proj	95,000	H4597	
<b>TOTAL Federal Aid</b>	<b>95,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>208,348</b>		<b>524,840</b>
Interfund Transfers	63,948	H5031	17,584
<b>TOTAL Interfund Transfers</b>	<b>63,948</b>		<b>17,584</b>
<b>TOTAL Other Sources</b>	<b>63,948</b>		<b>17,584</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>272,296</b>		<b>542,424</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
General Govt, Equip & Cap Outlay	487	H19972	
<b>TOTAL General Govt</b>	<b>487</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>487</b>		<b>0</b>
Fire Protection, Equip & Cap Outlay	994	H34972	
<b>TOTAL Fire Protection</b>	<b>994</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>994</b>		<b>0</b>
Other Transportation, Equip & Cap Outlay	48,643	H59972	57,014
<b>TOTAL Other Transportation</b>	<b>48,643</b>		<b>57,014</b>
<b>TOTAL Transportation</b>	<b>48,643</b>		<b>57,014</b>
Other Eco & Dev, Equip & Cap Outlay	69,300	H69892	59,098
<b>TOTAL Other Eco &amp; Dev</b>	<b>69,300</b>		<b>59,098</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>69,300</b>		<b>59,098</b>
Library Equip & Cap Outlay	8,772	H74972	
<b>TOTAL Library Equip &amp; Cap Outlay</b>	<b>8,772</b>		<b>0</b>
Historical Property, Equip & Cap Outlay	923	H75202	10,049
<b>TOTAL Historical Property</b>	<b>923</b>		<b>10,049</b>
Other Culture And Recreation	250	H79972	
<b>TOTAL Other Culture And Recreation</b>	<b>250</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>9,945</b>		<b>10,049</b>
<b>TOTAL Expenditures</b>	<b>129,369</b>		<b>126,161</b>
Transfers, Other Funds	46,389	H99019	
<b>TOTAL Operating Transfers</b>	<b>46,389</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>46,389</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>175,758</b>		<b>126,161</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-488,783</b>	<b>H8021</b>	<b>-321,920</b>
Prior Period Adj -Increase In Fund Balance	70,326	H8012	
Prior Period Adj -Decrease In Fund Balance	1	H8015	1
<b>Restated Fund Balance - Beg of Year</b>	<b>-418,459</b>	<b>H8022</b>	<b>-321,921</b>
ADD - REVENUES AND OTHER SOURCES	272,296		542,424
DEDUCT - EXPENDITURES AND OTHER USES	175,758		126,161
<b>Fund Balance - End of Year</b>	<b>-321,920</b>	<b>H8029</b>	<b>94,342</b>

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(H1) MISC CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash In Time Deposits Special Reserves	36,420	H231	36,474
Additional Description (\$805.90 Comm Rec + \$35,668.57 CCIS)			
<b>TOTAL Restricted Assets</b>	<b>36,420</b>		<b>36,474</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>36,420</b>		<b>36,474</b>

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(H1) MISC CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Capital Reserve	36,420	H878	36,474
<b>TOTAL Restricted Fund Balance</b>	<b>36,420</b>		<b>36,474</b>
<b>TOTAL Fund Balance</b>	<b>36,420</b>		<b>36,474</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>36,420</b>		<b>36,474</b>



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(H1) MISC CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	63	H2401	55
<b>TOTAL Use of Money And Property</b>	<b>63</b>		<b>55</b>
<b>TOTAL Revenues</b>	<b>63</b>		<b>55</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>63</b>		<b>55</b>

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Results of Operation

Code Description	2014	EdpCode	2015
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(H1) MISC CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	36,357	H8021	36,420
Restated Fund Balance - Beg of Year	36,357	H8022	36,420
ADD - REVENUES AND OTHER SOURCES	63		55
Fund Balance - End of Year	36,420	H8029	36,473

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(H10) 2005EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

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(H10) 2005EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H10) 2005EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
St Aid, Culture & Rec-Capital Proj		H3897	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

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(H10) 2005EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Uses</b>			
Transfers, Other Funds	14,580	H99019	
<b>TOTAL Operating Transfers</b>	<b>14,580</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>14,580</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>14,580</b>		<b>0</b>

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(H10) 2005EPF CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	14,580	H8021	
Restated Fund Balance - Beg of Year	14,580	H8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES	14,580		
Fund Balance - End of Year		H8029	



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(H11) 2006EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

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(H11) 2006EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H11) 2006EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
St Aid, Culture & Rec-Capital Proj	102,271	H3897	
<b>TOTAL State Aid</b>	<b>102,271</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>102,271</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>102,271</b>		<b>0</b>

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(H11) 2006EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Uses</b>			
Transfers, Other Funds	31,784	H99019	
<b>TOTAL Operating Transfers</b>	<b>31,784</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>31,784</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>31,784</b>		<b>0</b>

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(H11) 2006EPF CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-70,487	H8021	
Restated Fund Balance - Beg of Year	-70,487	H8022	
ADD - REVENUES AND OTHER SOURCES	102,271		
DEDUCT - EXPENDITURES AND OTHER USES	31,784		
Fund Balance - End of Year		H8029	

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(H12) 2011EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-22,531	H200	71,531
<b>TOTAL Cash</b>	<b>-22,531</b>		<b>71,531</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-22,531</b>		<b>71,531</b>

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(H12) 2011EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	71,531
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>71,531</b>
Unassigned Fund Balance	-22,531	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-22,531</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-22,531</b>		<b>71,531</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-22,531</b>		<b>71,531</b>

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(H12) 2011EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
St Aid, Culture & Rec-Capital Proj		H3897	94,063
<b>TOTAL State Aid</b>	<b>0</b>		<b>94,063</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>94,063</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>94,063</b>



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(H12) 2011EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Eco & Dev, Equip & Cap Outlay	1,650	H69892	
<b>TOTAL Other Eco &amp; Dev</b>	<b>1,650</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,650</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,650</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,650</b>		<b>0</b>

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(H12) 2011EPF CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-20,880</b>	<b>H8021</b>	<b>-22,531</b>
Prior Period Adj -Decrease In Fund Balance	1	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-20,881</b>	<b>H8022</b>	<b>-22,531</b>
ADD - REVENUES AND OTHER SOURCES			94,063
DEDUCT - EXPENDITURES AND OTHER USES	1,650		
<b>Fund Balance - End of Year</b>	<b>-22,531</b>	<b>H8029</b>	<b>71,531</b>

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(H13) C031536 CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-945	H200	-945
<b>TOTAL Cash</b>	<b>-945</b>		<b>-945</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-945</b>		<b>-945</b>

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(H13) C031536 CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Unassigned Fund Balance	-945	H917	-945
<b>TOTAL Unassigned Fund Balance</b>	<b>-945</b>		<b>-945</b>
<b>TOTAL Fund Balance</b>	<b>-945</b>		<b>-945</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-945</b>		<b>-945</b>

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Results of Operation

Code	Description	2014	EdpCode	2015
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(H13) C031536 CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Culture And Recreation	250	H79972	
<b>TOTAL Other Culture And Recreation</b>	<b>250</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>250</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>250</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>250</b>		<b>0</b>

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(H13) C031536 CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-695	H8021	-945
Restated Fund Balance - Beg of Year	-695	H8022	-945
DEDUCT - EXPENDITURES AND OTHER USES	250		
Fund Balance - End of Year	-945	H8029	-945

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code	Description	2014	EdpCode	2015
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(H14) FIRE DEPT CAPITAL PRJTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
St Aid, Public Safety-Cap Proj	1,000	H3397	
<b>TOTAL State Aid</b>	<b>1,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,000</b>		<b>0</b>

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(H14) FIRE DEPT CAPITAL PRJTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fire Protection, Equip & Cap Outlay	994	H34972	
<b>TOTAL Fire Protection</b>	<b>994</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>994</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>994</b>		<b>0</b>
Transfers, Other Funds	6	H99019	
<b>TOTAL Operating Transfers</b>	<b>6</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>6</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,000</b>		<b>0</b>

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(H14) FIRE DEPT CAPITAL PRJTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		H8021	
<b>Restated Fund Balance - Beg of Year</b>		H8022	
<b>ADD - REVENUES AND OTHER SOURCES</b>	1,000		
<b>DEDUCT - EXPENDITURES AND OTHER USES</b>	1,000		
<b>Fund Balance - End of Year</b>		H8029	

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code Description	2014	EdpCode	2015
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(H15) 2009EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
St Aid, Culture & Rec-Capital Proj	10,000	H3897	
<b>TOTAL State Aid</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>10,000</b>		<b>0</b>

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(H15) 2009EPF CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Eco & Dev, Equip & Cap Outlay	1,500	H69892	
<b>TOTAL Other Eco &amp; Dev</b>	<b>1,500</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,500</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,500</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,500</b>		<b>0</b>



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(H15) 2009EPF CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-8,500	H8021	
Restated Fund Balance - Beg of Year	-8,500	H8022	
ADD - REVENUES AND OTHER SOURCES	10,000		
DEDUCT - EXPENDITURES AND OTHER USES	1,500		
Fund Balance - End of Year		H8029	

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(H16) C/E 2011EPF (C007418) CP

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-28,000	H200	13,633
<b>TOTAL Cash</b>	<b>-28,000</b>		<b>13,633</b>
Due From State And Federal Government		H410	78,750
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>78,750</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-28,000</b>		<b>92,383</b>

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(H16) C/E 2011EPF (C007418) CP

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		H600	4,250
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>4,250</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>4,250</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	88,133
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>88,133</b>
Unassigned Fund Balance	-28,000	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-28,000</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-28,000</b>		<b>88,133</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-28,000</b>		<b>92,383</b>

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(H16) C/E 2011EPF (C007418) CP

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
St Aid-Other Economic Assistance		H3797	141,783
<b>TOTAL State Aid</b>	<b>0</b>		<b>141,783</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>141,783</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>141,783</b>

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(H16) C/E 2011EPF (C007418) CP

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Eco & Dev, Equip & Cap Outlay	28,000	H69892	25,650
<b>TOTAL Other Eco &amp; Dev</b>	<b>28,000</b>		<b>25,650</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>28,000</b>		<b>25,650</b>
<b>TOTAL Expenditures</b>	<b>28,000</b>		<b>25,650</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>28,000</b>		<b>25,650</b>

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(H16) C/E 2011EPF (C007418) CP

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	-28,000
Restated Fund Balance - Beg of Year		H8022	-28,000
ADD - REVENUES AND OTHER SOURCES			141,783
DEDUCT - EXPENDITURES AND OTHER USES	28,000		25,650
Fund Balance - End of Year	-28,000	H8029	88,133

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(H17) C/E 2012EPF(C1000256) CP

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-68,506	H200	-138,578
<b>TOTAL Cash</b>	<b>-68,506</b>		<b>-138,578</b>
Due From State And Federal Government		H410	263,962
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>263,962</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-68,506</b>		<b>125,383</b>

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(H17) C/E 2012EPF(C1000256) CP

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	4,000	H600	1,250
<b>TOTAL Accounts Payable</b>	<b>4,000</b>		<b>1,250</b>
<b>TOTAL Liabilities</b>	<b>4,000</b>		<b>1,250</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance		H899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance		H914	124,133
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>124,133</b>
Unassigned Fund Balance	-72,506	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-72,506</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-72,506</b>		<b>124,133</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-68,506</b>		<b>125,383</b>



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(H17) C/E 2012EPF(C1000256) CP

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Gifts And Donations		H2705	5,348
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>5,348</b>
St Aid-Other Economic Assistance		H3797	283,591
<b>TOTAL State Aid</b>	<b>0</b>		<b>283,591</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>288,939</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>288,939</b>

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(H17) C/E 2012EPF(C1000256) CP

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Transportation, Equip & Cap Outlay	33,433	H59972	48,802
<b>TOTAL Other Transportation</b>	<b>33,433</b>		<b>48,802</b>
<b>TOTAL Transportation</b>	<b>33,433</b>		<b>48,802</b>
Other Eco & Dev, Equip & Cap Outlay	38,150	H69892	33,448
<b>TOTAL Other Eco &amp; Dev</b>	<b>38,150</b>		<b>33,448</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>38,150</b>		<b>33,448</b>
Historical Property, Equip & Cap Outlay	923	H75202	10,049
<b>TOTAL Historical Property</b>	<b>923</b>		<b>10,049</b>
<b>TOTAL Culture And Recreation</b>	<b>923</b>		<b>10,049</b>
<b>TOTAL Expenditures</b>	<b>72,506</b>		<b>92,300</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>72,506</b>		<b>92,300</b>

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(H17) C/E 2012EPF(C1000256) CP

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>-72,505</b>
Prior Period Adj -Decrease In Fund Balance		H8015	1
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>-72,506</b>
<b>ADD - REVENUES AND OTHER SOURCES</b>			<b>288,939</b>
<b>DEDUCT - EXPENDITURES AND OTHER USES</b>	<b>72,506</b>		<b>92,300</b>
<b>Fund Balance - End of Year</b>	<b>-72,505</b>	<b>H8029</b>	<b>124,134</b>

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(H4) COMM DEV CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-63,390	H200	-45,806
<b>TOTAL Cash</b>	<b>-63,390</b>		<b>-45,806</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-63,390</b>		<b>-45,806</b>

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(H4) COMM DEV CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Unassigned Fund Balance	-63,390	H917	-45,806
<b>TOTAL Unassigned Fund Balance</b>	<b>-63,390</b>		<b>-45,806</b>
<b>TOTAL Fund Balance</b>	<b>-63,390</b>		<b>-45,806</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-63,390</b>		<b>-45,806</b>

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(H4) COMM DEV CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Sources</b>			
Interfund Transfers	63,948	H5031	17,584
Additional Description (General Fund)			
<b>TOTAL Interfund Transfers</b>	<b>63,948</b>		<b>17,584</b>
<b>TOTAL Other Sources</b>	<b>63,948</b>		<b>17,584</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>63,948</b>		<b>17,584</b>

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Results of Operation

Code Description	2014	EdpCode	2015
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(H4) COMM DEV CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-127,337	H8021	-63,390
Restated Fund Balance - Beg of Year	-127,337	H8022	-63,390
ADD - REVENUES AND OTHER SOURCES	63,948		17,584
Fund Balance - End of Year	-63,390	H8029	-45,806



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(H5) RR ST RESTORATION C PRJT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-219,314	H200	-132,525
<b>TOTAL Cash</b>	<b>-219,314</b>		<b>-132,525</b>
Due From State And Federal Government	95,000	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>95,000</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-124,314</b>		<b>-132,525</b>

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(H5) RR ST RESTORATION C PRJT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	46,655	H630	46,655
<b>TOTAL Due To Other Funds</b>	<b>46,655</b>		<b>46,655</b>
<b>TOTAL Liabilities</b>	<b>46,655</b>		<b>46,655</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-170,969	H917	-179,180
<b>TOTAL Unassigned Fund Balance</b>	<b>-170,969</b>		<b>-179,180</b>
<b>TOTAL Fund Balance</b>	<b>-170,969</b>		<b>-179,180</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-124,314</b>		<b>-132,525</b>

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(H5) RR ST RESTORATION C PRJT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Fed Aid, Transp Cap Proj	95,000	H4597	
<b>TOTAL Federal Aid</b>	<b>95,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>95,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>95,000</b>		<b>0</b>

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(H5) RR ST RESTORATION C PRJT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Transportation, Equip & Cap Outlay	15,210	H59972	8,212
<b>TOTAL Other Transportation</b>	<b>15,210</b>		<b>8,212</b>
<b>TOTAL Transportation</b>	<b>15,210</b>		<b>8,212</b>
<b>TOTAL Expenditures</b>	<b>15,210</b>		<b>8,212</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>15,210</b>		<b>8,212</b>

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(H5) RR ST RESTORATION C PRJT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-321,084</b>	<b>H8021</b>	<b>-170,969</b>
Prior Period Adj -Increase In Fund Balance	70,325	H8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>-250,759</b>	<b>H8022</b>	<b>-170,969</b>
ADD - REVENUES AND OTHER SOURCES	95,000		
DEDUCT - EXPENDITURES AND OTHER USES	15,210		8,212
<b>Fund Balance - End of Year</b>	<b>-170,969</b>	<b>H8029</b>	<b>-179,179</b>

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(H8) LIBRARY CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-1,360	H200	
<b>TOTAL Cash</b>	<b>-1,360</b>		<b>0</b>
Due From State And Federal Government	1,360	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,360</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

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(H8) LIBRARY CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H8) LIBRARY CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	15	H2401	
<b>TOTAL Use of Money And Property</b>	<b>15</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>15</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>15</b>		<b>0</b>



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(H8) LIBRARY CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Library Equip & Cap Outlay	8,772	H74972	
<b>TOTAL Library Equip &amp; Cap Outlay</b>	<b>8,772</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>8,772</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>8,772</b>		<b>0</b>
Transfers, Other Funds	19	H99019	
<b>TOTAL Operating Transfers</b>	<b>19</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>19</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>8,792</b>		<b>0</b>

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(H8) LIBRARY CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>8,776</b>	<b>H8021</b>	
Prior Period Adj -Increase In Fund Balance	1	H8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>8,777</b>	<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES	15		
DEDUCT - EXPENDITURES AND OTHER USES	8,792		
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

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(H9) COURT CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

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(H9) COURT CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H9) COURT CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	0	H2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

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(H9) COURT CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
General Govt, Equip & Cap Outlay	487	H19972	
<b>TOTAL General Govt</b>	<b>487</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>487</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>487</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>487</b>		<b>0</b>

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(H9) COURT CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	486	H8021	
Restated Fund Balance - Beg of Year	486	H8022	
ADD - REVENUES AND OTHER SOURCES	0		
DEDUCT - EXPENDITURES AND OTHER USES	487		
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land	682,822	K101	682,822
Buildings	10,673,719	K102	10,726,257
Improvements Other Than Buildings	639,592	K103	639,592
Machinery And Equipment	10,275,002	K104	10,295,238
Infrastructure	378,152	K106	378,152
Accum Deprec, Buildings	-5,445,737	K112	-5,769,499
Accum Depr, Imp Other Than Bld	-491,551	K113	-504,446
Accum Depr, Machinery & Equip	-7,224,898	K114	-7,617,321
Accum Deprec, Infrastructure	-325,051	K116	-330,640
<b>TOTAL Fixed Assets (net)</b>	<b>9,162,050</b>		<b>8,500,155</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>9,162,050</b>		<b>8,500,155</b>



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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	9,162,050	K159	8,500,155
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>9,162,050</b>		<b>8,500,155</b>
<b>TOTAL Fund Balance</b>	<b>9,162,050</b>		<b>8,500,155</b>
<b>TOTAL</b>	<b>9,162,050</b>		<b>8,500,155</b>

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(L) LIBRARY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-6,666	L200	-3,588
<b>TOTAL Cash</b>	<b>-6,666</b>		<b>-3,588</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-6,666</b>		<b>-3,588</b>

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(L) LIBRARY

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	3,604	L600	1,167
<b>TOTAL Accounts Payable</b>	<b>3,604</b>		<b>1,167</b>
Accrued Liabilities	706	L601	775
<b>TOTAL Accrued Liabilities</b>	<b>706</b>		<b>775</b>
<b>TOTAL Liabilities</b>	<b>4,310</b>		<b>1,942</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-10,976	L917	-5,531
<b>TOTAL Unassigned Fund Balance</b>	<b>-10,976</b>		<b>-5,531</b>
<b>TOTAL Fund Balance</b>	<b>-10,976</b>		<b>-5,531</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-6,666</b>		<b>-3,588</b>

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(L) LIBRARY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Library Charges	693	L2082	797
Additional Description (\$403.72 Fines + \$393.17 Photocopying)			
<b>TOTAL Departmental Income</b>	<b>693</b>		<b>797</b>
Library Services, Other Govts	14,541	L2360	15,152
Additional Description (\$9,500 NCCS + \$5,651.50 Town)			
<b>TOTAL Intergovernmental Charges</b>	<b>14,541</b>		<b>15,152</b>
Interest And Earnings	36	L2401	47
<b>TOTAL Use of Money And Property</b>	<b>36</b>		<b>47</b>
Sale of Instructional Supplies	68	L2670	252
Other Compensation For Loss		L2690	61
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>68</b>		<b>313</b>
Gifts And Donations	2,177	L2705	1,192
Library System Grant	1,258	L2760	1,272
<b>TOTAL Miscellaneous Local Sources</b>	<b>3,436</b>		<b>2,464</b>
St Aid For Libraries	2,272	L3840	1,500
Additional Description (Adirondack Lake Center for the Arts)			
<b>TOTAL State Aid</b>	<b>2,272</b>		<b>1,500</b>
Federal Aid For Libraries	100	L4840	200
<b>TOTAL Federal Aid</b>	<b>100</b>		<b>200</b>
<b>TOTAL Revenues</b>	<b>21,145</b>		<b>20,473</b>
Interfund Transfers	72,632	L5031	88,183
<b>TOTAL Interfund Transfers</b>	<b>72,632</b>		<b>88,183</b>
<b>TOTAL Other Sources</b>	<b>72,632</b>		<b>88,183</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>93,778</b>		<b>108,656</b>

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(L) LIBRARY

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Library, Pers Serv	47,417	L74101	52,125
Library, Equip & Cap Outlay	1,480	L74102	2,108
Library, Contr Expend	29,970	L74104	27,543
<b>TOTAL Library</b>	<b>78,867</b>		<b>81,776</b>
<b>TOTAL Culture And Recreation</b>	<b>78,867</b>		<b>81,776</b>
State Retirement, Empl Bnfts		L90108	7,173
Social Security, Empl Bnfts	3,472	L90308	3,929
Worker's Compensation, Empl Bnfts		L90408	3,069
Disability Insurance, Empl Bnfts	64	L90558	39
Hospital & Medical (dental) Ins, Empl Bnft	13,537	L90608	7,226
<b>TOTAL Employee Benefits</b>	<b>17,072</b>		<b>21,435</b>
<b>TOTAL Expenditures</b>	<b>95,939</b>		<b>103,211</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>95,939</b>		<b>103,211</b>

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(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-8,934</b>	<b>L8021</b>	<b>-10,976</b>
Prior Period Adj -Increase In Fund Balance	120	L8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>-8,815</b>	<b>L8022</b>	<b>-10,976</b>
ADD - REVENUES AND OTHER SOURCES	93,778		108,656
DEDUCT - EXPENDITURES AND OTHER USES	95,939		103,211
<b>Fund Balance - End of Year</b>	<b>-10,976</b>	<b>L8029</b>	<b>-5,529</b>

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	29,007	TA200	50,795
<b>TOTAL Cash</b>	<b>29,007</b>		<b>50,795</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>29,007</b>		<b>50,795</b>

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	29,144	TA630	50,962
Additional Description (General Fund)			
<b>TOTAL Due To Other Funds</b>	<b>29,144</b>		<b>50,962</b>
Other Funds (specify)	-136	TA85	-168
<b>TOTAL Agency Liabilities</b>	<b>-136</b>		<b>-168</b>
<b>TOTAL Liabilities</b>	<b>29,007</b>		<b>50,795</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>29,007</b>		<b>50,795</b>



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(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	-19,538	V200	
<b>TOTAL Cash</b>	<b>-19,538</b>		<b>0</b>
Cash In Time Deposits Special Reserves	415,543	V231	376,629
<b>TOTAL Restricted Assets</b>	<b>415,543</b>		<b>376,629</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>396,005</b>		<b>376,629</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Reserve For Debt	396,005	V884	376,629
<b>TOTAL Restricted Fund Balance</b>	<b>396,005</b>		<b>376,629</b>
<b>TOTAL Fund Balance</b>	<b>396,005</b>		<b>376,629</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>396,005</b>		<b>376,629</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	750	V2401	624
<b>TOTAL Use of Money And Property</b>	<b>750</b>		<b>624</b>
<b>TOTAL Revenues</b>	<b>750</b>		<b>624</b>
Current Refunding Bonds		V5792	1,765,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>1,765,000</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>1,765,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>750</b>		<b>1,765,624</b>

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(V) DEBT SERVICE

Results of Operation

Post Description	2014	EdpCode	2015
<b>Expenditures</b>			
Debt Principal, Serial Bonds	20,000	V97106	1,785,000
<b>TOTAL Debt Principal</b>	<b>20,000</b>		<b>1,785,000</b>
<b>TOTAL Expenditures</b>	<b>20,000</b>		<b>1,785,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>20,000</b>		<b>1,785,000</b>

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(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	415,255	V8021	396,005
Restated Fund Balance - Beg of Year	415,255	V8022	396,005
ADD - REVENUES AND OTHER SOURCES	750		1,765,624
DEDUCT - EXPENDITURES AND OTHER USES	20,000		1,785,000
Fund Balance - End of Year	396,005	V8029	376,629

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	5,852,122	W129	6,015,945
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>5,852,122</b>		<b>6,015,945</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,852,122</b>		<b>6,015,945</b>

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
State Loans Payable	76,697	W619	68,992
<b>TOTAL Notes Payable</b>	<b>76,697</b>		<b>68,992</b>
Other Post Employment Benefits	1,233,144	W683	1,632,454
Compensated Absences	83,506	W687	134,499
<b>TOTAL Other Liabilities</b>	<b>1,316,650</b>		<b>1,766,953</b>
Bonds Payable	4,458,775	W628	4,180,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>4,458,775</b>		<b>4,180,000</b>
<b>TOTAL Liabilities</b>	<b>5,852,122</b>		<b>6,015,945</b>
<b>TOTAL Liabilities</b>	<b>5,852,122</b>		<b>6,015,945</b>

VILLAGE OF Roseton  
Statement of Financial Condition  
For the Fiscal Year Ending 2015

3/8/2

County of: Clinton

Municipal Code: 090414404300

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
2005	BOND E	Water Tank/Dist System		09/09/2004	08/15/2024	0.00%	Y		\$2,962,000	\$1,765,000	\$150,000	\$0	\$0		\$1,615,000
2010	BOND N	Civic Center Insulation		01/25/2010	01/25/2015	4.25%			\$168,875	\$33,775	\$33,775	\$0	\$0		\$0
2006	BOND N	Sewer Dist Sys		07/28/2005	10/01/2035	0.00%	Y		\$3,497,273	\$2,660,000	\$95,000	\$0	\$0		\$2,565,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$4,458,775	\$278,775	\$0	\$0	\$0	\$4,180,000
2003	SAL N	Fire Truck		09/05/2002	09/04/2022	2.50%			\$150,000	\$76,697	\$7,705	\$0	\$0		\$68,992
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$76,697	\$7,705	\$0	\$0	\$0	\$68,992
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$4,535,472	\$286,480	\$0	\$0	\$0	\$4,248,992



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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$550.00
Demand Deposits	9Z2011	\$3,315,545.03
Time Deposits	9Z2021	\$3,818,493.95
<b>Total</b>		<b>\$7,134,588.98</b>
<b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$6,997,290.12
<b>Total</b>		<b>\$7,747,290.12</b>
<b>INVESTMENTS:</b>		
- 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 Rouses Point  
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
*****-3038	\$707,251	\$0	\$0	\$707,251
*****-9443	\$356,592	\$0	\$0	\$356,592
*****-3111	\$633,481	\$0	\$0	\$633,481
*****-3129	\$520,463	\$0	\$0	\$520,463
*****-0276	\$91,916	\$0	\$0	\$91,916
*****-3088	\$847,268	\$0	\$0	\$847,268
*****-8942	\$219,697	\$0	\$0	\$219,697
*****-7704	\$416,167	\$0	\$39,538	\$376,629
*****-1249	\$25,659	\$1,535	\$0	\$27,194
*****-7604	\$3,262,230	\$78,954	\$63,686	\$3,277,498
***-0591	\$53,315	\$0	\$2,520	\$50,795
*****_	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$7,108,783
Petty Cash				\$550.00
Adjustments				\$ .00
Total Cash			9ZCASH *	\$7,109,333
Total Cash Balance All Funds			9ZCASHB *	\$7,109,333

\* Must be equal

VILLAGE OF Rouses Point  
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? 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?	Yes
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?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

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

<b>Total Full Time Employees:</b>		22			
<b>Total Part Time Employees:</b>		30			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$149,436.08	22	3	
90158	Police and Fire Retirement	\$18,709.86	1		
90258	Local Pension Fund				
90308	Social Security	\$85,961.42	22	30	
90408	Worker's Compensation Insurance	\$68,192.50	22	30	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$856.80	22	5	
90608	Hospital and Medical (Dental) Insurance	\$477,438.33	19	2	29
90708	Union Welfare Benefits	\$322.50	2		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$800,917.49</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$800,932.66</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$12,617		gallons	
Diesel Fuel	\$21,620		gallons	
Fuel Oil	\$17,523		gallons	
Natural Gas			cubic feet	
Electricity	\$113,309		kilowatt-hours	
Coal			tons	

VILLAGE OF Rouses Point  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$635,356.00
3. Interest on Net OPEB Obligation	\$49,326.00
4. Adjustment to Annual Required Contribution	(\$71,313.00)
5. Annual OPEB Expense	\$613,369.00
6. Less: Actual Contribution Made	\$214,059.00
7. Increase in Net OPEB Obligation	\$399,310.00
8. Net OPEB Obligation - beginning of year	\$1,233,144.00
9. Net OPEB Obligation - end of year	\$1,632,454.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$1,632,454.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	34.90%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$7,688,960.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$7,688,960.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$0.00
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	10/23/2013
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

### CERTIFICATION OF CHIEF FISCAL OFFICER

I, Arsene F. Letourneau, hereby certify that I am the Chief Fiscal Officer of  
the Village of Rouses Point, and that the information provided in the annual  
financial report of the Village of Rouses Point, for the fiscal year ended 05/31/2015  
, 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 Rouses Point, and adopted by me as my signature for use in conjunction with the filing of the Village of Rouses Point's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Rouses Point's annual financial report for the fiscal year ended 05/31/2015 and filed by means of electronic data transmission.

Name of Report Preparer if different  
than Chief Fiscal Officer

Arsene F. Letourneau  
Name

( ) -  
Telephone Number

Treasurer

Title

POB 185, Rouses Point, NY 12979  
Official Address

02/29/2016  
Date of Certification

(518) 297-5502  
Official Telephone Number

VILLAGE OF Rouses Point  
Financial Comments  
For the Fiscal Year Ending 2015

.17) C/E 2012EPF(C1000256) CP

Adjustment Reason

Account Code H8015 Adj to trial balance



# **VILLAGE OF ROUSES POINT, NEW YORK**

## **Financial Reporting Notes To The Financial Statements For The Fiscal Year Ended May 31, 2015**

### **I. Summary of Significant Accounting Policies**

The fund financial statements of the Village of Rouses Point have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

#### **A. Financial Reporting Entity**

The Village of Rouses Point (which was incorporated in 1877) is governed by its Charter, Village Law, Federal Law and other general laws of the State of New York and various local laws. The Board of Trustees, which is the legislative body responsible for the overall operation of the Village, consists of five (5) elected officials. The Mayor serves as chief executive officer and the Treasurer serves as chief fiscal officer of the Village.

The following services are provided: electricity, water, wastewater, public safety, highways and streets, culture-recreation, public improvement, planning and general administrative services.

All governmental activities and functions performed for the Village of Rouses Point are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The financial reporting entity consists of: (a) the primary government which is the Village of Rouses Point, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Statement Numbers 14, 39 and 61.

The decision to include a potential component unit in the Village's reporting entity is based on several criteria set forth in GASB 14, 39 and 61 including legal standing, fiscal dependency and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities considered in determining the Village of Rouses Point reporting entity.

#### 1. Included in the Reporting Entity

The Rouses Point Civic Center complex built in 1978 by the Village of Rouses Point has title to real property used by the Civic Center. The Village provides an annual subsidy to support its operations. Civic Center indebtedness is supported by the full faith and credit of the Village of Rouses Point. The Civic Center is a component unit, part of the primary government, and is reported in the special revenue fund types.

The Rouses Point Dodge Memorial Public Library was established by the Village and granted a charter on April 26, 1906 by the State Board of Regents as provided in Article 5 of the Education Law. The Village of Rouses Point appoints trustees; raises taxes for library purposes; has title to real property used by the library; and issues all library indebtedness which is supported by the full faith and credit of the Village of Rouses Point. The library is a component unit, part of the primary government, and is reported in the special revenue fund types.

#### B. Fund Accounting

The Village uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The Village records its transactions in the fund types described below.

#### Fund Categories

a. **Governmental Funds** - Governmental funds are those through which most governmental functions of the Village are financed. The acquisition, use and balances of the Village's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the Village's governmental fund types:

General Fund (A) - the principal operating fund and includes all operations not required to be recorded in other funds.

Special Revenue Funds - used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following Special Revenue Funds are utilized:

1) *Civic Center (CR)* - the Civic Center Fund is used to account for the operation of the Village's Civic Center. Ice time charges constitute the basic revenue of the Civic Center Fund. Other sources of revenues include the rental of the concession stand, pro shop sales charges and trade shows.

2) *Sewer (G)* - the Sewer Fund is used to account for the operations of the Village's Wastewater Treatment Plant and Sanitary Sewer System. Sewer charges or rents to the public constitute the basic source of revenues of the Sewer Fund.

3) *Water (FX)* - the Water Fund is used to account for the operations of the Village's Water Plant and Distribution System. Water charges or rents to the public constitute the basic source of revenue of the Water Fund.

4) *Library (L)* - the Library Fund is used to record transactions of the Dodge Memorial Library supported in part by real property taxes. The use of the Library Fund assures compliance with Education Law section 259 which provides that all monies received from taxes or other public sources for library purposes shall be kept in a separate fund.

*Permanent Funds* – used to account for resources that are legally restricted to the extent that only earnings, not principal may be used for purposes that benefit the government or its citizenry.

*Capital Projects Fund (H)* - used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the enterprise or internal service funds).

*Debt Service Fund (V)* – used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation long-term debt. Debt service funds are used when legally mandated and for financial resources accumulated in a reserve for payment of future principal and interest on long-term indebtedness.

**b. Proprietary Funds** - used to account for ongoing organizations or activities which are similar to those often found in the private sector. The measurement focus is on determination of operating income, changes in net assets, financial position and cash flows. The following proprietary fund(s) are utilized.

*Enterprise Funds* - used to account for operations (a) where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed and recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate. Included are the following operations:

*Electric Fund (EE)* - The Electric Fund is used to account for the operations of Village's municipal electric distribution system. The Electric Fund is subject to regulation by the New York Power Authority (NYPA) with respect to wholesale power purchased, rate structure, accounting, and other matters.

**c. Fiduciary Funds** -used to account for assets held by the Village in a trustee or custodial capacity:

*Agency Fund (TA)* - used to account for money (and/or property) received and held in a capacity of trustee, custodian or agent.

**C. Basis of Accounting/Measurement Focus**

Basis of accounting refers to when revenues and expenditures/expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus. Measurement focus is the determination of what is measured, ie, expenditures or expenses.

**Modified Accrual Basis** - All Governmental Funds are accounted for using the modified accrual basis of accounting.

Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues are considered to be available if collected within two months of the end of the current fiscal year.

Material revenues that are accrued include real property taxes, State and Federal aid, sales tax and certain user charges. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are accrued when the expenditure is made and the resources are available.

Expenditures are recorded when incurred except that:

- a. Expenditures are prepaid expenses and inventory-type items are recognized at the time of purchase.
- b. Principal and interest on indebtedness are not recognized as expenditure until due.
- c. Compensated absences, such as vacation and sick leave which vests or accumulates, are charged as an expenditure when paid.
- d. Other post-employment benefits are charged as expenditures when payment is due.

**Accrual Basis** - Proprietary funds are accounted for on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recorded when incurred. Fixed assets and long-term liabilities related to these recorded within the funds. The straight-line depreciation method is calculated on the municipal electric fund's operating property accounts following the Federal Energy Regulatory Commission depreciation rates.

#### **D. Fund Balances**

In fiscal 2011, the Village implemented Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). GASB 54 changed the classification of fund balance to focus on the constraints imposed on resources in governmental funds, instead of the previous focus on availability for appropriation.

Fund balance is now broken down into five different classifications: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint. The Board of Trustees is the decision-making authority that can, by resolution prior to the end of the fiscal year, commit fund balance.

Assigned consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. The Board of Trustees, by resolution has authorized the Treasurer to assign fund balance.

Unassigned represents the residual classification for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When resources are available from multiple classifications, the Village spends funds in the following order: restricted, committed, assigned, unassigned.

The Board of Trustees has, by resolution adopted a fund balance policy on April 7, 2014 stating the Village must maintain a reasonable amount of unrestricted (the total committed, assigned, and unassigned) fund balance of the general fund operating budget. Unrestricted fund balance below the minimum should be replenished within the succeeding fiscal year.

**E. Net Position**

Net position is an element of proprietary fund financial statements, and is measured by the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

**F. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes, is employed in the governmental funds. Encumbrances are reported as restrictions, commitments, or assignments of fund balances since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

**G. Capital Assets**

Capital Assets, which include property, plant, equipment, and infrastructure assets, are reported in the Schedule of Non-Current Governmental Assets. The Village defines capital assets as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Major outlays of capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures in governmental funds. Capital assets are not shown on governmental fund balance sheets.

**H. Investments**

Investments are reported at fair value, except certificates of deposit, which are reported at cost.

**I. Allowance for Uncollectible Accounts**

The Village provides an allowance for uncollectible accounts for the Electric Fund based upon past experience and a review of the open accounts by management.

**J. Inventory and Prepaid Items**

Inventory held by the Electric Fund is priced at average cost. The inventory of materials and supplies consist of components, parts and tools held for consumption. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Payments to vendors for costs, such as rent and insurance, that apply to future accounting periods are recorded as prepaid assets in the fund financial statements.

**K. Deferred Outflows/Inflows of Resources**

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, defined and classified deferred outflows or resources and deferred inflows of resources. A deferred outflow of resources is a consumption of net assets that applies to future period(s), and as such, will not be recognized as an outflow of resources (expense/expenditure) until that time. A deferred inflow of resources is an acquisition of net assets that applies to future period(s), and as such, will not be recognized as an inflow of resources (revenue) until that time.

**L. Insurance**

The Village assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

**M. Compensated Absences**

Employees accrue vacation leave based primarily on the number of years employed up to a maximum rate of 30 days a year (25 days a year for CSEA Union employees hired after June 1, 1996) but may accumulate no more than a maximum of 15 days from one year to the next. Upon separation from service, employees are entitled to vacation carried in previous year plus the pro-rata vacation earned in the calendar year separation from service occurred.

Employees accrue sick leave at the rate of 1.85 hours per calendar week and may accumulate such credits to an indefinite amount.

Vested vacation and sick leave is recorded in proprietary funds as a liability and expense and in government funds as a fund liability and expenditures, if payable from current resources.

**II. Stewardship, Compliance, Accountability**

**A. Budget Policies - The budget policies are as follows:**

- a. No later than March 20, the budget officer submits a tentative budget to the Village Clerk for the fiscal year commencing the following June. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.
- b. After public hearings are conducted to obtain taxpayer comments, no later than May 1, the governing board adopts the budget.
- c. All modifications of the budget must be approved by the governing board. (However, the Treasurer is authorized to transfer certain budgeted amounts within departments).
- d. Budgets are prepared for proprietary funds to establish the estimated contributions required from other funds and to control expenditures.
- e. Budgets are adopted annually on a basis consistent with (generally accepted accounting principles; a non-GAAP basis; or a cash basis).
- f. Appropriations in all budgeted funds lapse at the end of the fiscal year, except that outstanding encumbrances are re-apportioned in the subsequent year.

**B. Property Taxes**

Village real property taxes are levied annually no later than May 20 and become a lien on June 1. Taxes are collected during the period June 1 to November 1.



Unpaid village taxes as of November 1 are turned over to the county for enforcement. Any such taxes remaining unpaid at year-end are relieved as county taxes in the subsequent year.

The Board of Trustees adopted Local Law #4- 1992 on October 5, 1992, which provided for voluntary termination of the village's status as an assessing unit. With the adoption of this local law, taxes in the village are to be levied on a copy of the applicable part of the assessment roll of the Town of Champlain with the taxable status date of such town controlling for village purposes.

The Village is permitted by the Constitution of New York State to levy taxes up to two percent of the five-year average full-assessed valuation for general government services other than the payment of debt service and capital expenditures.

In June of 2011 New York State passed Chapter 97 of the Laws of 2011 (Tax Cap Law). This law applies to all local governments in New York State. The Tax Cap Law restricts the amount of real property taxes that may be levied by the Village in a particular year, beginning with the 2012-2013 fiscal year. The growth in annual levy is limited to the lesser of two percent or annual change in the national unadjusted Consumer Price Index for All Urban Consumers – All Items (CPI-U), subject to certain limited exceptions and adjustments.

### **C. Deficit Fund Balances**

1. The Community Development Capital Projects Fund had a deficit fund balance of \$45,806 as of May 31, 2015. The deficit fund balance will be eliminated by expensing one-tenth of the deficit through the General Fund budget process over a ten year period as adopted in the Corrective Action Plan passed by the Village Board on March 19, 2012.
2. The Civic Center Fund had a deficit fund balance of \$65,406 as of May 31, 2015. The deficit fund balance is being reduced by increasing ice time rates and miscellaneous revenues and decreasing expenditures.
3. The Dodge Memorial Library has a deficit fund balance of \$5,531 as of May 31, 2015. The deficit fund balance will be reduced by increasing the contribution from the General Fund along with holding the line on expenditures.

## **III. Detail Notes on All Funds**

### **A. Assets**

#### **1. Cash And Investments**

The Village investment policies are governed by State statutes. In addition, the Village has its own written investment policy. Village monies must be deposited in FDIC-insured commercial banks or trust companies located within the state.

The Treasurer is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand deposits and certificates of deposit as provided for by law of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and school districts.

The written investment policy requires repurchase agreements to be purchased from banks located within the State and that underlying securities must be obligations of the federal government. Underlying securities must have a market value of at least a percentage provided for by law of the cost of the repurchase agreement.

For purpose of reporting cash flow, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts cash and near their maturity.

Deposits and investments at year-end were entirely covered by federal depository insurance or by collateral held by the Village's custodial bank. All deposits, including certificates of deposit, are carried at cost plus accrued interest.

## 2. Changes In Capital Assets

A summary of changes in general fixed assets follows:

<u>TYPE</u>	<u>BALANCE JUNE 1, 2014</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>ADJUST- MENTS</u>	<u>BALANCE MAY 31, 2015</u>
Land	\$ 682,822	\$ 0	\$ 0	\$ 0	\$ 682,822
Buildings	10,673,719	52,538	0	0	10,726,257
Improvements Other Than Buildings	639,592	0	0	0	639,592
Machinery And Equipment	10,275,002	105,952	(85,716)	0	10,295,238
Infrastructure	<u>378,152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>378,152</u>
	\$ 22,649,287	\$ 158,490	\$ (85,716)	\$ 0	\$ 22,722,061

<b>Accumulated</b>					
<b>Depreciation</b>	<u>(\$ 13,487,237)</u>	<u>(\$ 781,482)</u>	<u>(\$ 13,590)</u>	<u>(\$ 25,313)</u>	<u>(\$14,221,906)</u>
<b>Fixed Assets</b>					
<b>(Net)</b>	<u>\$ 9,162,050</u>				<u>\$ 8,500,155</u>

A summary of proprietary fund type property, plant and equipment with their respected depreciation rates of May 31, 2015 follows: (See Page 19)

## **B. Liabilities**

### **1. Pension Plans**

#### **Plan Description & Benefits Provided**

The Village of Rouses Point participates in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS) which are collectively referred to as New York State and Local Retirement System (the System). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four year term. Thomas P. DiNapoli has served as Comptroller since February 7, 2007. In November, 2014, he was elected for a new term commencing January 1, 2015. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be change for future members only by enactment of a State Statue. The Village of Rouses Point also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at <http://www.osc.state.ny.us/retire/publications/index.php> or obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244.

#### **Contributions**

The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 who contribute 3% of their salary for the first ten years of membership and employees who joined on or after January 1, 2010 (ERS) or January 9, 2010 (PFRS) who generally contribute 3% of their salary for

the entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressed as used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

Contributions for the current year and two preceding years were equal to 100% of the contributions required, and were as follows:

	<u>ERS</u>	<u>PFRS</u>
2015	\$ 149,436	\$ 18,710
2014	206,163	2,466
2013	207,507	22,502

## 2. Post Employment Benefits

### **Defined Benefit OPEB Plans**

- 1) **Plan Description** – The Village of Rouses Point (“Rouses Point”) administers the Village of Rouses Point Retiree Medical Benefits (the “Plan”) as a single-employer defined benefit Other Postemployment Benefit plan. The Plan provides for continuation of medical benefits for certain retirees and their spouses and can be amended by the action of the Village Board subject to applicable collective bargaining and employment agreements. The Plan does not issue a stand alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.
- 2) **Funding Policy** – The obligations of the plan members, employers and other entities are established by the action of the Village Board pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the employer and the members vary depending on the applicable agreement. The Village currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the plan are paid by the Village of Rouses Point.
- 3) **Accounting Policy** – The accrual basis of accounting is used. The fair market value of assets is determined by the market value of assets paid by a willing buyer to a willing seller.
- 4) **Other Disclosure Information** – The schedule of funding progress presents multi-year trend information that is useful in determining whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability. The projections of benefits are based on the types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the employer and plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the Village and plan members in the future. The actuarial calculations reflect a long-term perspective: actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

## 5) Annual OPEB Cost -

		<u>Fiscal Year Ending</u>	
	<u>5/31/2015</u>	<u>5/31/2014</u>	<u>5/31/2013</u>
1. Normal Cost	\$ 183,367	\$ 124,529	\$ 119,740
2. Amortization of UAL	427,552	316,135	306,859
3. Interest	<u>24,437</u>	<u>17,627</u>	<u>17,064</u>
4. ARC	\$ 635,356	\$ 458,291	\$ 443,663
5. Interest on Net OPEB Obligation	49,326	39,539	29,315
6. ARC Adjustment	<u>(71,313)</u>	<u>(57,164)</u>	<u>(42,383)</u>
7. OPEB Expense	\$ 613,369	\$ 440,666	\$ 430,595

## 6) Reconciliation of Net OPEB Obligation -

		<u>Fiscal Year Ending</u>	
	<u>5/31/2015</u>	<u>5/31/2014</u>	<u>5/31/2013</u>
1. Net OPEB Obligation at the beginning of the year	\$1,233,144	\$ 988,478	\$ 732,883
2. OPEB Expense	613,369	440,666	430,595
3. Net OPEB Contributions made during the fiscal year (est.)	<u>(214,059)</u>	<u>(196,000)</u>	<u>(175,000)</u>
4. Net OPEB Obligation at the End of the year	\$1,632,454	\$1,233,144	\$ 988,478
5. Percent of Expense Contributed	34.90%	44.48%	40.64%

## 7) Schedule of Funding Progress Obligation -

		<u>Fiscal Year Ending</u>	
	<u>5/31/2015</u>	<u>5/31/2014</u>	<u>5/31/2013</u>
1. Current retired liability	\$ 3,633,256	\$ 2,909,065	\$ 2,959,371
2. Actives eligible to retire	1,723,393	1,293,693	1,253,329
3. Actives not yet eligible	<u>2,323,311</u>	<u>1,480,523</u>	<u>1,305,763</u>
4. Actuarial Accrued Liability	\$ 7,688,960	\$ 5,685,281	\$ 5,518,463
5. Actuarial Value of Assets	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
6. Unfunded Actuarial Accrued Liability	\$ 7,688,960	\$ 5,685,281	\$ 5,518,463
7. Funded Ratio (5. Divided by 4.)	0.0%	0.0%	0.0%
8. Annual Covered Payroll	Not Available	Not Available	Not Available
9. Ratio of Unfunded Actuarial Accrued Liability to Covered Payroll	Not Available	Not Available	Not Available

**8) Schedule of Participants -**

		<u>Fiscal Year Ending</u>	
	<u>6/1/2013</u>	<u>6/1/2012</u>	<u>6/1/2011</u>
1. Retirees and Beneficiaries	19	19	14
2. Active employees	<u>25</u>	<u>25</u>	<u>26</u>
3. Total	44	44	40

**9) Schedule of Employer Contributions -**

		<u>Fiscal Year Ending</u>	
	<u>5/31/2014</u>	<u>5/31/2013</u>	<u>5/31/2012</u>
Estimated Contributions	\$ 196,000	\$ 175,000	\$ 164,000

The following are definitions of the above valuations:

- a) *Other Postemployment Benefits (OPEB)* – Other Postemployment Benefits refers to postemployment benefits, other than pension and termination incentive benefits, provided separately from a pension plan. These benefits typically include retiree medical, dental and life insurance. GASB 45 explicitly excludes termination incentive benefits, such as retirement bonuses, from being considered as OPEBs.
- b) *Actuarial Present Value of All Future Postretirement Benefits (PVFB)* – The actuarial valuation report estimates the Actuarial Present Value of all Future Postretirement Benefits expected to be paid to or for an employee, including benefits for the employee’s beneficiaries and dependents. This estimate is based on the current substantive plan provisions, participant data and the actuarial assumptions.
- c) *Actuarial Accrued Liability (AAL)* – The Actuarial Accrued Liability is the portion of the PVFB that is attributed by the actuarial cost method to service earned through the valuation date and, therefore, not provided by future Normal Costs.
- d) *Normal Cost* – The Normal Cost is the portion of the PFVB that is attributed by the actuarial cost method to service expected to be earned during the coming year.
- e) *Actuarial Value of Assets (AVA)* – The Actuarial Value of Assets is the value of assets that have been legally segregated for the sole purpose of paying OPEB under the plan.
- f) *Unfunded Actuarial Accrued Liability (UAL)* – The Unfunded Actuarial Accrued Liability is the amount by which the AAL exceeds the AVA as of the valuation date.
- g) *Annual Required Contribution (ARC)* – The Annual Required Contribution amount that would be required every year under GASB 45 to avoid any Net OPEB Obligation. The ARC is equal to the Normal Cost plus the amortization of the Unfunded Actuarial Accrued Liability.

- h) *OPEB Accounting Expense (Expense)* – GASB 45 defines the amount that must be recognized as OPEB accounting expense on the income statement as the sum of the following: 1) The ARC; 2) Interest on the OPEB Liability as of the beginning of the year; and 3) Adjustment to the ARC for the OPEB Liability as of the beginning of the year.
- i) *Net OPEB Obligation* – GASB 45 defines the Net OPEB Obligation (the amount carried as a liability on the balance sheet) as the OPEB liability or (asset) at transition, if any, adjusted by the accumulated excess of: The Net Annual OPEB Expense minus the amount actually contributed to the plan.

### 3. Short-Term Debt

Liabilities for bond anticipation notes (BAN's) are generally accounted for in the capital projects funds and the enterprise fund. The notes or renewal thereof may not extend more than two years beyond the original date of issue unless a portion is redeemed within two years and within each 12 month period thereafter.

State law requires that BAN's issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BAN's issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made. There were no BAN's outstanding at May 31, 2015.

### 4. Long-Term Debt

#### a. Serial Bonds (and Capital Notes)

The Village borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the Schedule of Non-current Governmental Liabilities or in the enterprise fund in the case of electric debt. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities. Enterprise fund debt is liquidated with enterprise income.

#### b. Other Long-Term Liabilities

In addition to the above long-term debt the local government had the following non-current liabilities:

- Due to Employees' Retirement System - Represents the non-current portion of the liability to the various state retirement systems.

- Installment Purchase Debt - Represents the remaining installments due on the purchase of equipment.
- Compensated Absences - Represents the value of earned and unused portion of the liability for compensated absences.
- Other Post-Employment Benefits (OPEB) - Represents the non-current portion of the liability to current employees and retirees.

c. Summary Long-Term Liabilities

The following is a summary of long-term liabilities outstanding at May 31, 2015:

**Bonds & State Loans Outstanding**

<u>FUND</u>	<u>PURPOSE</u>	<u>DATE OF</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>D.S. PYMTS</u>	<u>DATE OF</u>
<u>MATURITY</u>		<u>ISSUE</u>	<u>RATE</u>	<u>OUTSTANDING</u>	<u>DUE</u>	<u>FINAL</u>
				<u>MAY 31, 2015</u>	<u>FY 15-16</u>	
General	Fire Truck	9/04/02	2.50%	\$ 68,992	\$ 9,622	9/4/2022
Sewer	Swr Dist Sys	7/14/05	3.449% Bonds Maturing 10/1/014	2,565,000	151,946	10/1/2034
Water	Tank/Sys	9/09/03	4.061% Bonds Maturing 8/15/14	<u>1,615,000</u>	<u>180,761</u>	8/15/2024
<b>TOTALS</b>				\$4,248,992	\$ 342,329	

The following is a summary of changes in long-term liabilities for the period ending May 31, 2015

	<u>Bonds, Notes</u>	<u>Other Post</u>	<u>Compensated</u>
	<u>&amp; Loans</u>	<u>Employ. Benefits</u>	<u>Absences</u>
Payable at Beginning of Fiscal Year	\$ 4,535,472	\$1,233,144	\$ 83,506
Additions	0	399,310	50,943
Deletions	<u>(286,480)</u>	<u>0</u>	<u>0</u>



Payable at end Of fiscal year	\$ 4,248,992	\$1,632,454	\$ 134,449
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The following table summarizes the Village's future debt service requirements:

Fiscal Year Ending May 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	257,897	102,291	360,188
2017	258,095	96,279	354,374
2018	268,297	89,883	358,180
2019-2023	1,414,703	341,563	1,756,266
2024-2028	985,000	163,817	1,148,817
2029-2033	740,000	81,901	821,901
2034-2035	<u>325,000</u>	<u>7,290</u>	<u>332,290</u>
Totals	<u>\$ 4,248,992</u>	<u>\$ 883,024</u>	<u>\$ 5,132,016</u>

### C. Interfund Receivables and Payables

Interfund receivables and payables at May 31, 2015 were as follows:

<u>Fund Type</u>	<u>Receivables</u>	<u>Payables</u>
General	\$ 97,747	\$ 43,831
Water	22,624	0
Sewer	21,207	0
Trust & Agency	0	50,962
Civic	0	0
Electric	0	0
Capital Projects	0	46,655
Debt Service	0	0
Special Grant	0	0
Library	<u>0</u>	<u>0</u>
Total Interfund Payables	\$141,448	\$141,448

## **D. Fund Equity**

### **1. Allocation of Fund Balance**

Certain funds of the Village apply to areas less than the entire Village. The fund equity at balance sheet date is allocated as follows:

<u>Fund</u>	<u>Fund Equity</u>
General	\$ 1,708,475
Special Grant	0
Civic	(65,406)
Electric	10,769,424
Water	1,137,075
Sewer	1,451,894
Capital Projects	94,341
Library	(5,531)
Debt Service	<u>376,629</u>
Total Fund Equity	\$ 15,466,901

### **2. Reserves**

The operating fund equity includes reserve funds established pursuant to State Law for the following purposes:

#### **General Fund:**

<u>Acct. #</u>	<u>Purpose</u>	<u>Balance End of Year</u>
A815	Unemployment Insurance	\$ 60,199.28
A863	Insurance Reserve	159,497.50
A878.41	Municipal Court Equipment	5,174.58
A878.42	Police Equipment – Car	13,172.43
A878.44	Fire Department – Amb/Pumper	117,278.82
A878.45	Public Works Equip.-SP/Sw/DT	68,078.36
A878.46	Dodge Mem. Library Bldg. Res.	3,846.40
A878.51	Lawn Mowers	<u>4,497.20</u>
	GENERAL FUND TOTALS	\$ 431,744.53

**Civic Center Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
CR878.43	Zamboni	\$ 10,180.24

CIVIC CENTER FUND TOTALS \$ 10,180.24

**Electric Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
EE231.37	Backhoe Reserve	\$ 24,035.40
EE231.38	Electric Line Truck Reserve	55,941.75
EE231.39	Utility Truck Reserve	11,938.66
	ELECTRIC FUND TOTALS	\$ 91,915.81

**Water Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
FX878.50	Water System	\$ 29,676.47
FX878.52	Water Tank Repairs	65,711.61
FX878.55	Water Vehicle Replacement	12,368.36
	WATER FUND TOTALS	\$ 107,756.44

**Sewer Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
G878.40	Sewer System	\$ 153,385.85
G878.53	Sewer Pumps & Replace	113,036.84
G878.55	Sewer Vehicle Replacement	74,368.91
	SEWER FUND TOTALS	\$ 340,791.60

**Debt Service Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
H884	Reserve for Bonded Debt	\$ 376,628.74
	DEBT SERVICE FUND TOTALS	\$ 376,628.74

**Capital Reserve Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
H878.47	Commons Recreation	\$ 805.90
H878.49	Commons Capital Infra-Structure	<u>35,668.57</u>

CAPITAL RESERVE FUND TOTALS    \$ 36,474.47

\*H878.49                      COMMON CAPITAL INFRA-STRUCTURE (COMMONS  
SURCHARGE)

BALANCE AS OF MAY 31, 2013

<u>Bldg.#</u>	<u>Name</u>	<u>Payment Began</u>	<u>Payment To Date Water</u>	<u>Payment To Date Sewer</u>	<u>Payment To Date Total</u>
1	Consolidated Apparel	Feb.1985	\$12,000.00	\$12,000.00	\$24,000.00
2	Powertex	Apr. 1987	12,000.00	12,000.00	24,000.00
3	Anachemia	Dec. 1987	12,000.00	12,000.00	24,000.00
4	Git-n-Go	May 1988	2,132.48	2,132.48	8,532.48
5	Titherington Properties	Sept. 1988	12,000.00	12,000.00	24,000.00

TOTAL PAYMENTS WATER & SEWER    \$ 104,532.48

INTEREST EARNED TO DATE            6,693.64

BALANCE H878.49                      \$ 111,226.12

\* PRINCIPAL PAYMENTS                      ( 45,000.00)

INTEREST ON DEBT                          ( 30,557.55)

BALANCE H878.49                          \$ 35,668.57

Monthly surcharge collected on water and sewer bills. 20 year payback on UDAG grant per annexation agreement on Fort Montgomery Industrial Park. Maximum total yearly combined water and sewer surcharge is 1,200.00 for each user, and a total maximum payback of \$24,000.00 per user.

**E. Deferred Compensation Plan**

The Governmental Accounting Standards Board issued Statement No. 32 *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. This statement established accounting and financial reporting standards for Internal Revenue Code Section 457 deferred compensation plans of state and local governments.

As a result, Statement No. 32 became effective for the New York State Deferred Compensation Plan as of October 1, 1997. Since the plan no longer meets the criteria for inclusion in New York State's financial statements, municipalities which participate in New York State's Deferred Compensation Plan are no longer required to report the value of the plan assets.

**F. Lease Commitments and Leased Assets**

The Village leases some property and equipment under operating leases.

**G. Contingences**

*1) Grants*

The Village has received grants that are subject to audit by agencies of the State and Federal governments. Such audits may result in disallowance and a request for a return of funds to the Federal and State governments. Based on past audits, the local government administration believes disallowances, if any, will be immaterial.

*2) Pending Litigation*

The Village is involved in a number of lawsuits. It is the opinion of management and its legal counsel that unfavorable outcomes in excess of the Village's insurance coverage are not expected.

*3) Power Supply and Transmission Contracts*

Electric power distributed by the Electric Fund is obtained from the New York Power Authority (NYPA) under a supply contract, which expires during 2025. The Electric Fund is entitled to a specific amount of kilowatts of firm hydroelectric power and associated energy. Demand, incremental energy, and transmission charges under this contract are subject to change and approval of regulatory authorities.

There are no minimum capacity or other fixed charge components to this contract.

#### 4) Risks and Uncertainties

The Electric Fund is subject to certain business risks that could have a material impact on future operations and financial performance. These risks include prices on the wholesale markets for short-term power transactions; water conditions, weather, and natural disaster disruptions; collective bargaining labor disputes, and governmental regulation.

#### 5) Environmental Risks

Certain facilities are subject to federal, state, and local regulations relating to the discharge of materials into the environment. Compliance with these provisions has not had, nor does the Village expect such compliance to have, any material effect upon the capital expenditures or financial condition of the Village. The Village believes that its current practices and procedures for control and disposition of regulated wastes comply with applicable federal, state, and local requirements.

#### Village of Rouses Point - Electric Operating Property - Year Ended May 31, 2015

Acct.		Balance					Balance				Deprec.
No.	Account	6/1/2014		Additions	Retirements	Adjustments	5/31/2015		Reserve		
301	Organization	\$	50	\$	-	\$	-	\$	50	\$	
311	Land & Land Rights		22,166		-			22,166			
312	Structures & Improvements		200,995		645			201,640		110,192	
358	Poles, Towers & Fixtures		89,930		1,220	2,459		88,691		91,697	
359	Underground Conduits		380,139		27,196	-		407,335		188,456	
361	Distribution Substation Eqp.		5,453,176		-	-		5,453,176		2,004,373	
363	Distrib Overhd Conductors		102,303		42	4,203		98,141		82,338	
364	Distrib Undergrd. Cond		2,875,319		23,010	483		2,897,846		584,631	
365	Line Transformers		892,573		33,344	15,570		910,347		385,527	
366	Overhead Services		104,460		-	11,167		93,293		6,569	
367	Underground Services		732,184		12,342	61		744,465		79,712	
368	Consumers' Meters		6,254		956	-		7,210		4,690	
369	Consumers' Meter Install		136,145		83	132		136,095		33,497	
370	Othr Prpty on Cons. Prem		2,130		-	-		2,130		944	
371	St. Lghtg & Signal Sys. Eq.		709,517		9,788	5,732		713,573		195,614	
381	Office Equipment		43,712		-	-		43,712		70,863	
383	Shop Equipment		3,229		-	-		3,229		1,338	
384	Transportation Equip.		519,473		6,355	-		525,828		933,683	
385	Communication Equip.		32,367		-	-		32,367		38,454	
386	Laboratory Equipment		24,583		-	-		24,583		30,738	
387	Gen Tools & Implements		99,968		2,019	-		101,987		98,274	
								-			
	Total Opting Prpty - Elect	\$	12,430,674	\$	116,998	\$	39,808	\$	12,507,864	\$	4,941,590