

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Brewster
County of Putnam
For the Fiscal Year Ended 05/31/2011

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 Brewster

*** 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 2010 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2011:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (H1)WASTE WATER TREATMENT
- (H2)MARVIN AVENUE SEWER
- (H3)MAIN SEWER
- (H4)CROTON PLAN
- (H5)ARMY CORP SEWER DESIGN
- (H6) NYC STORMWATER
- (H7)WATER TOWER
- MARVIN AVENUE RETAINING WALL
- (H9)POTABLE WTR DISTRIB SYSTEM
- (H10)WTR DISTRIB. SYS.-CONSTR
- (H11)WELL RECONSTRUCTION
- (H12)50 MAIN VILLAGE OFFICES
- (H13)SIDEWALKS SAFE-T-LU
- (H14)RT 6 RETAINING WALL
- (H15)MARVIN AVE RET WALL 2009
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2010 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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 Brewster
Annual Update Document
For the Fiscal Year Ending 2011

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	-36,928	A200	98,943
Cash In Time Deposits	7,146	A201	7,149
Petty Cash	450	A210	122
TOTAL Cash	-29,332		106,214
Accounts Receivable	31,438	A380	39,121
TOTAL Other Receivables (net)	31,438		39,121
Due From Other Funds	677,440	A391	610,726
TOTAL Due From Other Funds	677,440		610,726
Due From Other Governments	4,772	A440	4,772
TOTAL Due From Other Governments	4,772		4,772
TOTAL Assets	684,318		760,833

VILLAGE OF Brewster
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(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accounts Payable	117,427	A600	86,667
TOTAL Accounts Payable	117,427		86,667
Other Liabilities	-2,648	A688	-263
TOTAL Other Liabilities	-2,648		-263
Due To Other Funds	10,150	A630	243,758
TOTAL Due To Other Funds	10,150		243,758
Due To Other Governments	622	A631	622
Due To Employees' Retirement System	750	A637	750
TOTAL Due To Other Governments	1,372		1,372
TOTAL Liabilities	126,301		331,534
Unreserved Fund Balance Appropriated	150,000	A910	200,000
TOTAL Unreserved Fund Balance - Appropriated	150,000		200,000
Unreserved Fund Balance Unappropriated	408,017	A911	229,299
TOTAL Unreserved Fund Balance - Unappropriated	408,017		229,299
TOTAL Fund Equity	558,017		429,299
TOTAL Liabilities And Fund Equity	684,318		760,833

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	579,538	A1001	584,503
TOTAL Real Property Taxes	579,538		584,503
Interest & Penalties On Real Prop Taxes	7,853	A1090	12,904
TOTAL Real Property Tax Items	7,853		12,904
Franchises	9,568	A1170	17,955
TOTAL Non Property Tax Items	9,568		17,955
Treasurer Fees	777	A1230	1,307
Safety Inspection Fees	6,680	A1560	1,760
Other Public Safety Departmental Income		A1589	810
Parking Lots And Garages-No Tax	146,803	A1721	161,911
Parking Meter Fees Non-Taxable	28,379	A1741	29,155
Zoning Fees	4,927	A2110	900
Planning Board Fees	600	A2115	500
Refuse & Garbage Charges	272,672	A2130	242,890
Interest & Penalties On Water Rents	4,973	A2148	4,765
TOTAL Departmental Income	465,811		443,998
Interest And Earnings	729	A2401	836
TOTAL Use of Money And Property	729		836
Licenses, Other	10,310	A2545	10,125
Building And Alteration Permits	3,268	A2555	9,013
Permits, Other		A2590	25
TOTAL Licenses And Permits	13,578		19,163
Fines And Forfeited Bail	288,697	A2610	363,553
TOTAL Fines And Forfeitures	288,697		363,553
Sales of Equipment		A2665	3,434
Insurance Recoveries	986	A2680	5,536
TOTAL Sale of Property And Compensation For Loss	986		8,970
Gifts And Donations	2	A2705	1,252
Unclassified (specify)	2,376	A2770	838
Additional Description SPC Permits			
TOTAL Miscellaneous Local Sources	2,378		2,090
St Aid, Revenue Sharing	12,555	A3001	11,796
St Aid, Mortgage Tax	15,266	A3005	20,717
St Aid - Other (specify)	3,792	A3089	33,772
Additional Description JCAP Grant, Law enforc & vest grants			
St Aid, Other Public Safety	73,945	A3389	
St Aid, Consolidated Highway Aid		A3501	9,142
St Aid, Other Home And Comm Serv		A3989	24,725
TOTAL State Aid	105,558		100,152
Federal Aid - Other	4,100	A4089	
TOTAL Federal Aid	4,100		0
TOTAL Revenues	1,478,796		1,554,124
Serial Bonds		A5710	

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Other Sources			
Capital Notes		A5740	22,600
TOTAL Proceeds of Obligations	0		22,600
TOTAL Other Sources	0		22,600
TOTAL Detail Revenues And Other Sources	1,478,796		1,576,724

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Legislative Board, Pers Serv	5,584	A10101	9,307
Legislative Board, Contr Expend		A10104	30
TOTAL Legislative Board	5,584		9,337
Municipal Court, Pers Serv	82,018	A11101	85,346
Municipal Court, Contr Expend	11,227	A11104	25,490
TOTAL Municipal Court	93,245		110,836
Traffic Viol Bureau, Contr Expend	145,748	A11304	180,181
TOTAL Traffic Viol Bureau	145,748		180,181
Mayor, Pers Serv	5,919	A12101	7,992
Mayor, Contr Expend	488	A12104	440
TOTAL Mayor	6,407		8,432
Auditor, Contr Expend	8,125	A13204	5,699
TOTAL Auditor	8,125		5,699
Treasurer, Pers Serv	63,345	A13251	83,706
Treasurer, Equip & Cap Outlay	968	A13252	
Treasurer, Contr Expend	1,881	A13254	240
TOTAL Treasurer	66,194		83,946
Law, Contr Expend	27,064	A14204	45,678
TOTAL Law	27,064		45,678
Engineer, Contr Expend	11,609	A14404	25,158
TOTAL Engineer	11,609		25,158
Buildings, Equip & Cap Outlay	981	A16202	1,000
Buildings, Contr Expend	33,070	A16204	29,443
TOTAL Buildings	34,051		30,443
Unallocated Insurance, Contr Expend	20,557	A19104	29,880
TOTAL Unallocated Insurance	20,557		29,880
Municipal Assn Dues, Contr Expend	1,390	A19204	1,561
TOTAL Municipal Assn Dues	1,390		1,561
Judgements And Claims, Contr Expend		A19304	9,242
TOTAL Judgements And Claims	0		9,242
Payment of Mta Payroll Tax,contr Expend	1,823	A19804	1,292
TOTAL Payment of Mta Payroll Tax	1,823		1,292
Other Gen Govt Support, Contr Expend	461	A19894	
TOTAL Other Gen Govt Support	461		0
TOTAL General Government Support	422,258		541,685
Police, Pers Serv	93,684	A31201	130,836
Police, Equip & Cap Outlay	58,325	A31202	58,325
Police, Contr Expend	23,821	A31204	43,535
TOTAL Police	175,830		232,696
On-Street Parking, Pers Serv	31,806	A33201	34,389
On-Street Parking, Equipment & Cap Outlay	4,911	A33202	1,717
On-Street Parking, Contr Expend	4,274	A33204	6,157
TOTAL On-Street Parking	40,991		42,263
Safety Inspection, Pers Serv	39,484	A36201	39,945
Safety Inspection, Equip & Cap Outlay	1,023	A36202	

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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Safety Inspection, Contr Expend	2,292	A36204	5,050
TOTAL Safety Inspection	42,799		44,995
Misc Public Safety, Contr Expend	4,392	A39894	
TOTAL Misc Public Safety	4,392		0
TOTAL Public Safety	264,012		319,954
Maint of Streets, Pers Serv	25,507	A51101	38,129
Maint of Streets, Equip & Cap Outlay	1,450	A51102	765
Maint of Streets, Contr Expend	16,871	A51104	20,848
TOTAL Maint of Streets	43,828		59,742
Perm Improve Highway, Equip & Cap Outlay	6,428	A51122	9,142
TOTAL Perm Improve Highway	6,428		9,142
Snow Removal, Pers Serv	42,482	A51421	53,030
Snow Removal, Equip & Cap Outlay	1,193	A51422	761
Snow Removal, Contr Expend	17,407	A51424	52,697
TOTAL Snow Removal	61,082		106,488
Street Lighting, Contr Expend	8,640	A51824	12,390
TOTAL Street Lighting	8,640		12,390
Off-Street Parking, Pers Serv	27,909	A56501	28,002
Off-Street Parking, Equip & Cap Outlay	598	A56502	389
Off-Street Parking, Contr Expend	5,746	A56504	8,091
TOTAL Off-Street Parking	34,253		36,482
TOTAL Transportation	154,231		224,244
Celebrations, Contr Expend	3,558	A75504	6,139
TOTAL Celebrations	3,558		6,139
TOTAL Culture And Recreation	3,558		6,139
Zoning, Contr Expend	750	A80104	7,928
TOTAL Zoning	750		7,928
Planning, Contr Expend	1,810	A80204	2,384
TOTAL Planning	1,810		2,384
Refuse & Garbage, Contr Expend	245,993	A81604	234,464
TOTAL Refuse & Garbage	245,993		234,464
Street Cleaning, Pers Serv	26,700	A81701	39,692
Street Cleaning, Equip & Cap Outlay	1,193	A81702	1,759
Street Cleaning, Contr Expend	5,490	A81704	8,898
TOTAL Street Cleaning	33,383		50,349
Shade Tree, Contr Expend		A85604	
TOTAL Shade Tree	0		0
TOTAL Home And Community Services	281,936		295,125
State Retirement System	21,265	A90108	48,181
Social Security, Employer Cont	34,189	A90308	42,515
Worker's Compensation, Empl Bnfts	10,936	A90408	15,050
Disability Insurance, Empl Bnfts	718	A90558	800
Hospital & Medical (dental) Ins, Empl Bnft	64,579	A90608	83,214

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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Other Employee Benefits (spec) Additional Description Health Part B	4,627	A90898	6,748
TOTAL Employee Benefits	136,314		196,508
Debt Principal, Bond Anticipation Notes		A97306	35,750
TOTAL Debt Principal	0		35,750
Debt Interest, Bond Anticipation Notes		A97307	6,037
TOTAL Debt Interest	0		6,037
TOTAL Expenditures	1,262,309		1,625,442
Transfers, Other Funds	80,000	A99019	80,000
TOTAL Operating Transfers	80,000		80,000
TOTAL Other Uses	80,000		80,000
TOTAL Detail Expenditures And Other Uses	1,342,309		1,705,442

VILLAGE OF Brewster
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(A) GENERAL

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	421,530	A8021	558,017
Restated Fund Equity - Beg of Year	421,530	A8022	558,017
ADD - REVENUES AND OTHER SOURCES	1,478,796		1,576,724
DEDUCT - EXPENDITURES AND OTHER USES	1,342,309		1,705,442
Fund Equity-End of Year	558,017	A8029	429,299

VILLAGE OF Brewster
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(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	584,503	A1049N	588,153
Est Rev - Real Property Tax Items	13,000	A1099N	13,000
Est Rev - Non Property Tax Items	14,000	A1199N	22,000
Est Rev - Departmental Income	442,115	A1299N	454,429
Est Rev - Use of Money And Property	1,000	A2499N	1,000
Est Rev - Licenses And Permits	17,000	A2599N	21,500
Est Rev - Fines And Forfeitures	300,000	A2649N	330,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	6,000
Est Rev - Miscellaneous Local Sources	2,000	A2799N	1,000
Est Rev - State Aid	27,000	A3099N	25,800
Est Rev - Federal Aid	0	A4099N	
TOTAL Estimated Revenues	1,400,618		1,462,882
Appropriated Fund Balance	150,000	A599N	200,000
TOTAL Estimated Other Sources	150,000		200,000
TOTAL Estimated Revenues And Other Sources	1,550,618		1,662,882

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(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support	562,105	A1999N	652,755
App - Public Safety	246,020	A3999N	219,429
App - Transportation	152,565	A5999N	191,550
App - Economic Assistance And Opportunity	250	A6999N	0
App - Culture And Recreation	6,140	A7999N	8,000
App - Home And Community Services	301,861	A8999N	335,695
App - Employee Benefits	196,677	A9199N	204,174
App - Debt Service	0	A9899N	46,279
TOTAL Appropriations	1,465,618		1,657,882
App - Interfund Transfer	85,000	A9999N	5,000
TOTAL Other Uses	85,000		5,000
TOTAL Appropriations And Other Uses	1,550,618		1,662,882

VILLAGE OF Brewster
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(FX) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits	14,496	FX201	73,799
TOTAL Cash	14,496		73,799
Water Rents Receivable	235,613	FX350	226,650
TOTAL Other Receivables (net)	235,613		226,650
Due From Other Funds		FX391	-5,368
TOTAL Due From Other Funds	0		-5,368
TOTAL Assets	250,109		295,081

VILLAGE OF Brewster
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(FX) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accounts Payable	5,419	FX600	9,791
TOTAL Accounts Payable	5,419		9,791
Accrued Liabilities	11,961	FX601	
TOTAL Accrued Liabilities	11,961		0
Customers Deposits	899	FX615	899
TOTAL Other Deposits	899		899
Other Liabilities		FX688	20,543
TOTAL Other Liabilities	0		20,543
Due To Other Funds	635,353	FX630	239,066
TOTAL Due To Other Funds	635,353		239,066
TOTAL Liabilities	653,632		270,299
Unreserved Fund Balance Unappropriated	-403,523	FX911	24,782
TOTAL Unreserved Fund Balance - Unappropriated	-403,523		24,782
TOTAL Fund Equity	-403,523		24,782
TOTAL Liabilities And Fund Equity	250,109		295,081

VILLAGE OF Brewster
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(FX) WATER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Metered Water Sales	1,151,597	FX2140	1,146,388
Interest & Penalties On Water Rents	23,068	FX2148	22,011
TOTAL Departmental Income	1,174,665		1,168,399
Interest And Earnings	179	FX2401	564
TOTAL Use of Money And Property	179		564
Sales of Equipment	229	FX2665	982
TOTAL Sale of Property And Compensation For Loss	229		982
TOTAL Revenues	1,175,073		1,169,945
Interfund Transfers		FX5031	395,533
TOTAL Interfund Transfers	0		395,533
TOTAL Other Sources	0		395,533
TOTAL Detail Revenues And Other Sources	1,175,073		1,565,478

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2011

(FX) WATER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Unallocated Insurance, Contr Expend	12,916	FX19104	23,240
TOTAL Unallocated Insurance	12,916		23,240
Payment of Mta Payroll Tax, Contr Expend	1,185	FX19804	969
TOTAL Payment of Mta Payroll Tax	1,185		969
TOTAL General Government Support	14,101		24,209
Water Administration, Pers Serv	6,890	FX83101	164,290
Water Administration, Equip & Cap Outlay	310	FX83102	500
Water Administration, Contr Expend	56,582	FX83104	76,974
TOTAL Water Administration	63,782		241,764
Source Supply Pwr & Pump, Pers Serv	38,087	FX83201	39,989
Source Supply Pwr & Pump, Equip & Cap Out	1,882	FX83202	1,626
Source Supply Pwr & Pump, Contr Expend	33,062	FX83204	71,755
TOTAL Source Supply Pwr & Pump	73,031		113,370
Water Trans & Distrib, Pers Serv	216,831	FX83401	61,633
Water Trans & Distrib, Equip & Cap Outlay	4,506	FX83402	4,574
Water Trans & Distrib, Contr Expend	18,822	FX83404	24,063
TOTAL Water Trans & Distrib	240,159		90,270
TOTAL Home And Community Services	376,972		445,404
State Retirement, Empl Bnfts	11,580	FX90108	21,047
Social Security, Empl Bnfts	18,963	FX90308	19,640
Workers Compensation, Empl Bnfts	5,955	FX90408	6,873
Disability Insurance, Empl Bnfts	391	FX90558	343
Hospital & Medical (dental) Ins, Empl Bnft	35,157	FX90608	46,463
TOTAL Employee Benefits	72,046		94,366
Debt Principal, Serial Bonds	205,000	FX97106	210,000
TOTAL Debt Principal	205,000		210,000
Debt Interest, Serial Bonds	371,721	FX97107	363,194
TOTAL Debt Interest	371,721		363,194
TOTAL Expenditures	1,039,840		1,137,173
TOTAL Detail Expenditures And Other Uses	1,039,840		1,137,173

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(FX) WATER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-538,756	FX8021	-403,523
Restated Fund Equity - Beg of Year	-538,756	FX8022	-403,523
ADD - REVENUES AND OTHER SOURCES	1,175,073		1,565,478
DEDUCT - EXPENDITURES AND OTHER USES	1,039,840		1,137,173
Fund Equity - End of Year	-403,523	FX8029	24,782

VILLAGE OF Brewster
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(FX) WATER

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Departmental Income	1,189,797	FX1299N	1,181,945
Est Rev - Use of Money And Property	200	FX2499N	600
Est Rev - Sale of Prop And Comp For Loss	0	FX2699N	4,800
TOTAL Estimated Revenues	1,189,997		1,187,345
TOTAL Estimated Revenues And Other Sources	1,189,997		1,187,345

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(FX) WATER

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support	67,240	FX1999N	53,240
App-Home And Community Services	447,795	FX8999N	462,216
App - Employee Benefits	96,768	FX9199N	97,426
App - Debt Service	573,194	FX9899N	574,463
TOTAL Appropriations	1,184,997		1,187,345
App - Interfund Transfer	5,000	FX9999N	
TOTAL Other Uses	5,000		0
TOTAL Appropriations And Other Uses	1,189,997		1,187,345

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(G) SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	1,018	G200	86,967
TOTAL Cash	1,018		86,967
Sewer Rents Receivable	236,124	G360	198,009
TOTAL Other Receivables (net)	236,124		198,009
Due From Other Funds	154,304	G391	562,067
TOTAL Due From Other Funds	154,304		562,067
TOTAL Assets	391,446		847,043

VILLAGE OF Brewster
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(G) SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accrued Liabilities	6,404	G601	-135
TOTAL Accrued Liabilities	6,404		-135
Due To Other Funds	741,691	G630	647,949
TOTAL Due To Other Funds	741,691		647,949
TOTAL Liabilities	748,095		647,814
Unreserved Fund Balance Unappropriated	-356,649	G911	199,229
TOTAL Unreserved Fund Balance - Unappropriated	-356,649		199,229
TOTAL Fund Equity	-356,649		199,229
TOTAL Liabilities And Fund Equity	391,446		847,043

VILLAGE OF Brewster
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For the Fiscal Year Ending 2011

(G) SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Sewer Charges	702,133	G2122	686,174
Interest & Penalties On Sewer Accts	19,980	G2128	15,887
TOTAL Departmental Income	722,113		702,061
Sewer Serv Other Govts		G2374	462,551
Misc Revenue, Other Govts	1,091,974	G2389	176,062
TOTAL Intergovernmental Charges	1,091,974		638,613
Interest And Earnings	740	G2401	2,569
TOTAL Use of Money And Property	740		2,569
TOTAL Revenues	1,814,827		1,343,243
Interfund Transfers	80,000	G5031	522,403
TOTAL Interfund Transfers	80,000		522,403
TOTAL Other Sources	80,000		522,403
TOTAL Detail Revenues And Other Sources	1,894,827		1,865,646

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2011

(G) SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Administration-Personal Services	137,793	G17101	
Administration-Equip&cap Outlay	165	G17102	
Administration-Contractual	100,884	G17104	
TOTAL Administration-Contractual	238,842		0
Unallocated Insurance, Contr Expend	20,074	G19104	13,313
TOTAL Unallocated Insurance	20,074		13,313
Payment of Mta Payroll Tax, Contr Expend	1,088	G19804	969
TOTAL Payment of Mta Payroll Tax	1,088		969
TOTAL General Government Support	260,004		14,282
Sewer Administration, Pers Serv		G81101	102,332
Sewer Administration, Equip & Cap Outlay		G81102	500
Sewer Administration, Contr Expend		G81104	122,913
TOTAL Sewer Administration	0		225,745
Sanitary Sewers, Pers Serv	46,350	G81201	12,957
Sanitary Sewers, Equip & Cap Outlay	1,193	G81202	761
Sanitary Sewers, Contr Expend	692,306	G81204	64,197
TOTAL Sanitary Sewers	739,849		77,915
Sewage Treat Disp, Contr Expend		G81304	570,141
TOTAL Sewage Treat Disp	0		570,141
Storm Sewers, Pers Serv	35,964	G81401	29,167
Storm Sewers, Equip & Cap Outlay	1,298	G81402	761
Storm Sewers, Contr Expend	2,813	G81404	2,394
TOTAL Storm Sewers	40,075		32,322
TOTAL Home And Community Services	779,924		906,123
State Retirement, Empl Bnfts	9,264	G90108	8,106
Social Security , Empl Bnfts	16,143	G90308	10,874
Worker's Compensation, Empl Bnfts	4,764	G90408	3,703
Disability Insurance, Empl Bnfts	313	G90558	196
Hospital & Medical (dental) Ins, Empl Bnft	28,131	G90608	17,325
TOTAL Employee Benefits	58,615		40,204
Debt Principal, Serial Bonds	40,000	G97106	141,732
Debt Principal, Bond Anticipation Notes	80,000	G97306	
TOTAL Debt Principal	120,000		141,732
Debt Interest, Serial Bonds	18,561	G97107	152,159
Debt Interest, Bond Anticipation Notes	198,535	G97307	55,268
TOTAL Debt Interest	217,096		207,427
TOTAL Expenditures	1,435,639		1,309,768
TOTAL Detail Expenditures And Other Uses	1,435,639		1,309,768

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(G) SEWER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-815,837	G8021	-356,649
Restated Fund Equity - Beg of Year	-815,837	G8022	-356,649
ADD - REVENUES AND OTHER SOURCES	1,894,827		1,865,646
DEDUCT - EXPENDITURES AND OTHER USES	1,435,639		1,309,768
Fund Equity - End of Year	-356,649	G8029	199,229

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(G) SEWER

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Departmental Income	755,187	G1299N	739,937
Est Rev-Intergovernmental Charges	539,715	G2399N	608,731
Est Rev - Use of Money And Property	750	G2499N	
TOTAL Estimated Revenues	1,295,652		1,348,668
Estimated - Interfund Transfer	80,000	G5031N	
TOTAL Estimated Other Sources	80,000		0
TOTAL Estimated Revenues And Other Sources	1,375,652		1,348,668

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(G) SEWER

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support	154,910	G1999N	178,195
App - Home And Community Services	850,661	G8999N	799,938
App - Employee Benefits	39,992	G9199N	45,371
App - Debt Service	325,089	G9899N	320,164
TOTAL Appropriations	1,370,652		1,343,668
App - Interfund Transfer	5,000	G9999N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations And Other Uses	1,375,652		1,348,668

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	1,027,006	H200	32,487
TOTAL Cash	1,027,006		32,487
Accounts Receivable	3,208	H380	3,208
TOTAL Other Receivables (net)	3,208		3,208
Due From Other Funds	1,161,322	H391	675,397
TOTAL Due From Other Funds	1,161,322		675,397
Due From Other Governments	546,460	H440	472,812
TOTAL Due From Other Governments	546,460		472,812
TOTAL Assets	2,737,996		1,183,904

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accounts Payable	98	H600	98
TOTAL Accounts Payable	98		98
Accrued Liabilities	0	H601	-18,328
TOTAL Accrued Liabilities	0		-18,328
Retained Percentages, Cont Pay	0	H605	
TOTAL Retained Percentages	0		0
Bond Anticipation Notes Payable	4,735,750	H626	150,000
TOTAL Notes Payable	4,735,750		150,000
Other Liabilities	20,548	H688	0
TOTAL Other Liabilities	20,548		0
Due To Other Funds	564,610	H630	717,830
TOTAL Due To Other Funds	564,610		717,830
Due To Other Governments	96,226	H631	96,226
TOTAL Due To Other Governments	96,226		96,226
TOTAL Liabilities	5,417,232		945,826
Unreserved Fund Balance Unappropriated	-2,679,236	H911	238,078
TOTAL Unreserved Fund Balance - Unappropriated	-2,679,236		238,078
TOTAL Fund Equity	-2,679,236		238,078
TOTAL Liabilities And Fund Equity	2,737,996		1,183,904

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings	39	H2401	2,035
TOTAL Use of Money And Property	39		2,035
Grants From Local Governments	1,101,860	H2706	
Unclassified (specify)		H2770	-3
TOTAL Miscellaneous Local Sources	1,101,860		-3
Fed Aid - Cap Projects	27,057	H4097	
TOTAL Federal Aid	27,057		0
TOTAL Revenues	1,128,956		2,032
Serial Bonds	850,000	H5710	3,864,930
Bans Redeemed From Appropriations	80,000	H5731	35,750
TOTAL Proceeds of Obligations	930,000		3,900,680
TOTAL Other Sources	930,000		3,900,680
TOTAL Detail Revenues And Other Sources	2,058,956		3,902,712

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Budget, Equip & Cap Outlay		H13402	1
TOTAL Budget	0		1
Engineer, Equip & Cap Outlay	6,664	H14402	
TOTAL Engineer	6,664		0
Buildings, Equip & Cap Outlay	239,994	H16202	0
TOTAL Buildings	239,994		0
Benefits And Awards		H17204	4
TOTAL Benefits And Awards	0		4
TOTAL General Government Support	246,658		5
Public Safety Cap Proj	22,789	H30972	18,998
TOTAL Public Safety Cap Proj	22,789		18,998
TOTAL Public Safety	22,789		18,998
Sewage Treat Disp, Equip & Cap Outlay	169,292	H81302	125,572
TOTAL Sewage Treat Disp	169,292		125,572
Water Trans & Distrib, Equip & Cap Outlay	8,993	H83402	2,887
TOTAL Water Trans & Distrib	8,993		2,887
TOTAL Home And Community Services	178,285		128,459
TOTAL Expenditures	447,732		147,462
Transfers, Other Funds		H99019	837,936
TOTAL Operating Transfers	0		837,936
TOTAL Other Uses	0		837,936
TOTAL Detail Expenditures And Other Uses	447,732		985,398

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-4,290,460	H8021	-2,679,236
Restated Fund Equity - Beg of Year	-4,290,460	H8022	-2,679,236
ADD - REVENUES AND OTHER SOURCES	2,058,956		3,902,712
DEDUCT - EXPENDITURES AND OTHER USES	447,732		985,398
Fund Equity - End of Year	-2,679,236	H8029	238,078

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	1,025,519	H200	32,450
TOTAL Cash	1,025,519		32,450
Due From Other Funds	343,047	H391	322,734
TOTAL Due From Other Funds	343,047		322,734
Due From Other Governments	546,460	H440	472,812
TOTAL Due From Other Governments	546,460		472,812
TOTAL Assets	1,915,026		827,996

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accrued Liabilities		H601	-18,328
TOTAL Accrued Liabilities	0		-18,328
Retained Percentages, Cont Pay		H605	
TOTAL Retained Percentages	0		0
Bond Anticipation Notes Payable	4,550,000	H626	
TOTAL Notes Payable	4,550,000		0
Due To Other Funds	157,947	H630	340,635
TOTAL Due To Other Funds	157,947		340,635
Due To Other Governments	96,226	H631	96,226
TOTAL Due To Other Governments	96,226		96,226
TOTAL Liabilities	4,804,173		418,533
Unreserved Fund Balance Unappropriated	-2,889,147	H911	409,463
TOTAL Unreserved Fund Balance - Unappropriated	-2,889,147		409,463
TOTAL Fund Equity	-2,889,147		409,463
TOTAL Liabilities And Fund Equity	1,915,026		827,996

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1,520
TOTAL Use of Money And Property	0		1,520
Grants From Local Governments	1,101,860	H2706	
TOTAL Miscellaneous Local Sources	1,101,860		0
TOTAL Revenues	1,101,860		1,520
Serial Bonds	850,000	H5710	3,864,930
Bans Redeemed From Appropriations	80,000	H5731	
TOTAL Proceeds of Obligations	930,000		3,864,930
TOTAL Other Sources	930,000		3,864,930
TOTAL Detail Revenues And Other Sources	2,031,860		3,866,450

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Sewage Treat Disp, Equip & Cap Outlay	158,634	H81302	125,437
TOTAL Sewage Treat Disp	158,634		125,437
TOTAL Home And Community Services	158,634		125,437
TOTAL Expenditures	158,634		125,437
Transfers, Other Funds		H99019	442,403
TOTAL Operating Transfers	0		442,403
TOTAL Other Uses	0		442,403
TOTAL Detail Expenditures And Other Uses	158,634		567,840

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(H1)WASTE WATER TREATMENT

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-4,762,373	H8021	-2,889,147
Restated Fund Equity - Beg of Year	-4,762,373	H8022	-2,889,147
ADD - REVENUES AND OTHER SOURCES	2,031,860		3,866,450
DEDUCT - EXPENDITURES AND OTHER USES	158,634		567,840
Fund Equity - End of Year	-2,889,147	H8029	409,463

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(H10)WTR DISTRIB. SYS.-CONSTR

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	959	H200	
TOTAL Cash	959		0
Due From Other Funds	465,612	H391	
TOTAL Due From Other Funds	465,612		0
TOTAL Assets	466,571		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Other Liabilities	20,548	H688	
TOTAL Other Liabilities	20,548		0
Due To Other Funds	47,606	H630	
TOTAL Due To Other Funds	47,606		0
TOTAL Liabilities	68,154		0
Unreserved Fund Balance Unappropriated	398,417	H911	
TOTAL Unreserved Fund Balance - Unappropriated	398,417		0
TOTAL Fund Equity	398,417		0
TOTAL Liabilities And Fund Equity	466,571		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	3
TOTAL Use of Money And Property	0		3
TOTAL Revenues	0		3
TOTAL Detail Revenues And Other Sources	0		3

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(H10)WTR DISTRIB. SYS.-CONSTR

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay	8,993	H83402	2,887
TOTAL Water Trans & Distrib	8,993		2,887
TOTAL Home And Community Services	8,993		2,887
TOTAL Expenditures	8,993		2,887
Transfers, Other Funds		H99019	395,533
TOTAL Operating Transfers	0		395,533
TOTAL Other Uses	0		395,533
TOTAL Detail Expenditures And Other Uses	8,993		398,420

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(H10)WTR DISTRIB. SYS.-CONSTR

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	407,410	H8021	398,417
Restated Fund Equity - Beg of Year	407,410	H8022	398,417
ADD - REVENUES AND OTHER SOURCES			3
DEDUCT - EXPENDITURES AND OTHER USES	8,993		398,420
Fund Equity - End of Year	398,417	H8029	

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Due From Other Funds	53	H391	53
TOTAL Due From Other Funds	53		53
TOTAL Assets	53		53

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accounts Payable	98	H600	98
TOTAL Accounts Payable	98		98
Due To Other Funds	100,202	H630	100,202
TOTAL Due To Other Funds	100,202		100,202
TOTAL Liabilities	100,300		100,300
Unreserved Fund Balance Unappropriated	-100,247	H911	-100,247
TOTAL Unreserved Fund Balance - Unappropriated	-100,247		-100,247
TOTAL Fund Equity	-100,247		-100,247
TOTAL Liabilities And Fund Equity	53		53

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(H11)WELL RECONSTRUCTION

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)		H2770	-1
TOTAL Miscellaneous Local Sources	0		-1
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

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Results of Operation

Code Description	2010	EdpCode	2011
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(H11)WELL RECONSTRUCTION

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-100,247	H8021	-100,247
Restated Fund Equity - Beg of Year	-100,247	H8022	-100,247
ADD - REVENUES AND OTHER SOURCES			0
Fund Equity - End of Year	-100,247	H8029	-100,247

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(H12)50 MAIN VILLAGE OFFICES

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	491	H200	
TOTAL Cash	491		0
TOTAL Assets	491		0

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(H12)50 MAIN VILLAGE OFFICES

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Bond Anticipation Notes Payable	185,750	H626	150,000
TOTAL Notes Payable	185,750		150,000
Due To Other Funds	27,639	H630	26,644
TOTAL Due To Other Funds	27,639		26,644
TOTAL Liabilities	213,389		176,644
Unreserved Fund Balance Unappropriated	-212,898	H911	-176,644
TOTAL Unreserved Fund Balance - Unappropriated	-212,898		-176,644
TOTAL Fund Equity	-212,898		-176,644
TOTAL Liabilities And Fund Equity	491		0

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings	39	H2401	504
TOTAL Use of Money And Property	39		504
Fed Aid - Cap Projects	27,057	H4097	
TOTAL Federal Aid	27,057		0
TOTAL Revenues	27,096		504
Bans Redeemed From Appropriations		H5731	35,750
TOTAL Proceeds of Obligations	0		35,750
TOTAL Other Sources	0		35,750
TOTAL Detail Revenues And Other Sources	27,096		36,254

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Buildings, Equip & Cap Outlay	239,994	H16202	
TOTAL Buildings	239,994		0
TOTAL General Government Support	239,994		0
TOTAL Expenditures	239,994		0
TOTAL Detail Expenditures And Other Uses	239,994		0

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(H12)50 MAIN VILLAGE OFFICES

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	-212,898
Restated Fund Equity - Beg of Year		H8022	-212,898
ADD - REVENUES AND OTHER SOURCES	27,096		36,254
DEDUCT - EXPENDITURES AND OTHER USES	239,994		
Fund Equity - End of Year	-212,898	H8029	-176,644

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Balance Sheet

Code Description	2010	EdpCode	2011
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(H13)SIDEWALKS SAFE-T-LU

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	22,789	H630	41,787
TOTAL Due To Other Funds	22,789		41,787
TOTAL Liabilities	22,789		41,787
Unreserved Fund Balance Unappropriated	-22,789	H911	-41,787
TOTAL Unreserved Fund Balance - Unappropriated	-22,789		-41,787
TOTAL Fund Equity	-22,789		-41,787
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2010	EdpCode	2011
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(H13)SIDEWALKS SAFE-T-LU

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Public Safety Cap Proj	22,789	H30972	18,998
TOTAL Public Safety Cap Proj	22,789		18,998
TOTAL Public Safety	22,789		18,998
TOTAL Expenditures	22,789		18,998
TOTAL Detail Expenditures And Other Uses	22,789		18,998

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(H13)SIDEWALKS SAFE-T-LU

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	-22,789
Restated Fund Equity - Beg of Year		H8022	-22,789
DEDUCT - EXPENDITURES AND OTHER USES	22,789		18,998
Fund Equity - End of Year	-22,789	H8029	-41,787

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Balance Sheet

Code Description	2010	EdpCode	2011
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(H14)RT 6 RETAINING WALL

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	10,658	H630	10,793
TOTAL Due To Other Funds	10,658		10,793
TOTAL Liabilities	10,658		10,793
Unreserved Fund Balance Unappropriated	-10,658	H911	-10,793
TOTAL Unreserved Fund Balance - Unappropriated	-10,658		-10,793
TOTAL Fund Equity	-10,658		-10,793
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2010	EdpCode	2011
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(H14)RT 6 RETAINING WALL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Sewage Treat Disp, Equip & Cap Outlay	10,658	H81302	135
TOTAL Sewage Treat Disp	10,658		135
TOTAL Home And Community Services	10,658		135
TOTAL Expenditures	10,658		135
TOTAL Detail Expenditures And Other Uses	10,658		135

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(H14)RT 6 RETAINING WALL

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	-10,658
Restated Fund Equity - Beg of Year		H8022	-10,658
DEDUCT - EXPENDITURES AND OTHER USES	10,658		135
Fund Equity - End of Year	-10,658	H8029	-10,793

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Balance Sheet

Code Description	2010	EdpCode	2011
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(H15)MARVIN AVE RET WALL 2009

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	6,664	H630	6,664
TOTAL Due To Other Funds	6,664		6,664
TOTAL Liabilities	6,664		6,664
Unreserved Fund Balance Unappropriated	-6,664	H911	-6,664
TOTAL Unreserved Fund Balance - Unappropriated	-6,664		-6,664
TOTAL Fund Equity	-6,664		-6,664
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2010	EdpCode	2011
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(H15)MARVIN AVE RET WALL 2009

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Engineer, Equip & Cap Outlay	6,664	H14402	
TOTAL Engineer	6,664		0
TOTAL General Government Support	6,664		0
TOTAL Expenditures	6,664		0
TOTAL Detail Expenditures And Other Uses	6,664		0

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(H15)MARVIN AVE RET WALL 2009

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	-6,664
Restated Fund Equity - Beg of Year		H8022	-6,664
DEDUCT - EXPENDITURES AND OTHER USES	6,664		
Fund Equity - End of Year	-6,664	H8029	-6,664

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(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Accounts Receivable	851	H380	851
TOTAL Other Receivables (net)	851		851
Due From Other Funds	68,693	H391	68,693
TOTAL Due From Other Funds	68,693		68,693
TOTAL Assets	69,544		69,544

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(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Unreserved Fund Balance Unappropriated	69,544	H911	69,544
TOTAL Unreserved Fund Balance - Unappropriated	69,544		69,544
TOTAL Fund Equity	69,544		69,544
TOTAL Liabilities And Fund Equity	69,544		69,544

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(H2)MARVIN AVENUE SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Other Sources			
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	0		0

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(H2)MARVIN AVENUE SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(H2)MARVIN AVENUE SEWER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	69,544	H8021	69,544
Restated Fund Equity - Beg of Year	69,544	H8022	69,544
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Equity - End of Year	69,544	H8029	69,544

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(H3)MAIN SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Accounts Receivable	2,357	H380	2,357
TOTAL Other Receivables (net)	2,357		2,357
Due From Other Funds	3,552	H391	3,552
TOTAL Due From Other Funds	3,552		3,552
TOTAL Assets	5,909		5,909

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(H3)MAIN SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	69,870	H630	69,870
TOTAL Due To Other Funds	69,870		69,870
TOTAL Liabilities	69,870		69,870
Unreserved Fund Balance Unappropriated	-63,961	H911	-63,961
TOTAL Unreserved Fund Balance - Unappropriated	-63,961		-63,961
TOTAL Fund Equity	-63,961		-63,961
TOTAL Liabilities And Fund Equity	5,909		5,909

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(H3)MAIN SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)		H2770	-1
TOTAL Miscellaneous Local Sources	0		-1
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

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Results of Operation

Code Description	2010	EdpCode	2011
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(H3)MAIN SEWER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-63,961	H8021	-63,961
Restated Fund Equity - Beg of Year	-63,961	H8022	-63,961
ADD - REVENUES AND OTHER SOURCES			0
Fund Equity - End of Year	-63,961	H8029	-63,961

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Balance Sheet

Code Description	2010	EdpCode	2011
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(H4)CROTON PLAN

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	-9,723	H630	-9,723
TOTAL Due To Other Funds	-9,723		-9,723
TOTAL Liabilities	-9,723		-9,723
Unreserved Fund Balance Unappropriated	9,723	H911	9,723
TOTAL Unreserved Fund Balance - Unappropriated	9,723		9,723
TOTAL Fund Equity	9,723		9,723
TOTAL Liabilities And Fund Equity	0		0

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(H4)CROTON PLAN

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		1
TOTAL Detail Revenues And Other Sources	0		1

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(H4)CROTON PLAN

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Budget, Equip & Cap Outlay		H13402	1
TOTAL Budget	0		1
TOTAL General Government Support	0		1
TOTAL Expenditures	0		1
TOTAL Detail Expenditures And Other Uses	0		1

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(H4)CROTON PLAN

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	9,723	H8021	9,723
Restated Fund Equity - Beg of Year	9,723	H8022	9,723
ADD - REVENUES AND OTHER SOURCES			1
DEDUCT - EXPENDITURES AND OTHER USES			1
Fund Equity - End of Year	9,723	H8029	9,723

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Balance Sheet

Code Description	2010	EdpCode	2011
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(H5)ARMY CORP SEWER DESIGN

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	5,861	H630	5,861
TOTAL Due To Other Funds	5,861		5,861
TOTAL Liabilities	5,861		5,861
Unreserved Fund Balance Unappropriated	-5,861	H911	-5,861
TOTAL Unreserved Fund Balance - Unappropriated	-5,861		-5,861
TOTAL Fund Equity	-5,861		-5,861
TOTAL Liabilities And Fund Equity	0		0

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(H5)ARMY CORP SEWER DESIGN

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		1
Serial Bonds		H5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	0		1

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(H5)ARMY CORP SEWER DESIGN

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Benefits And Awards		H17204	1
TOTAL Benefits And Awards	0		1
TOTAL General Government Support	0		1
TOTAL Expenditures	0		1
TOTAL Detail Expenditures And Other Uses	0		1

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(H5)ARMY CORP SEWER DESIGN

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-5,861	H8021	-5,861
Restated Fund Equity - Beg of Year	-5,861	H8022	-5,861
ADD - REVENUES AND OTHER SOURCES			1
DEDUCT - EXPENDITURES AND OTHER USES			1
Fund Equity - End of Year	-5,861	H8029	-5,861

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(H6) NYC STORMWATER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Due From Other Funds	-83	H391	-83
TOTAL Due From Other Funds	-83		-83
TOTAL Assets	-83		-83

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(H6) NYC STORMWATER

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	132,025	H630	132,025
TOTAL Due To Other Funds	132,025		132,025
TOTAL Liabilities	132,025		132,025
Unreserved Fund Balance Unappropriated	-132,108	H911	-132,108
TOTAL Unreserved Fund Balance - Unappropriated	-132,108		-132,108
TOTAL Fund Equity	-132,108		-132,108
TOTAL Liabilities And Fund Equity	-83		-83

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(H6) NYC STORMWATER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		1
TOTAL Detail Revenues And Other Sources	0		1

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(H6) NYC STORMWATER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Benefits And Awards		H17204	1
TOTAL Benefits And Awards	0		1
TOTAL General Government Support	0		1
TOTAL Expenditures	0		1
TOTAL Detail Expenditures And Other Uses	0		1

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(H6) NYC STORMWATER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-132,108	H8021	-132,108
Restated Fund Equity - Beg of Year	-132,108	H8022	-132,108
ADD - REVENUES AND OTHER SOURCES			1
DEDUCT - EXPENDITURES AND OTHER USES			1
Fund Equity - End of Year	-132,108	H8029	-132,108

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(H7)WATER TOWER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	37	H200	37
TOTAL Cash	37		37
Due From Other Funds	274,398	H391	274,398
TOTAL Due From Other Funds	274,398		274,398
TOTAL Assets	274,435		274,435

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(H7)WATER TOWER

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Unreserved Fund Balance Unappropriated	274,435	H911	274,435
TOTAL Unreserved Fund Balance - Unappropriated	274,435		274,435
TOTAL Fund Equity	274,435		274,435
TOTAL Liabilities And Fund Equity	274,435		274,435

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(H7)WATER TOWER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
TOTAL Revenues	0		1
TOTAL Detail Revenues And Other Sources	0		1

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(H7)WATER TOWER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Benefits And Awards		H17204	1
TOTAL Benefits And Awards	0		1
TOTAL General Government Support	0		1
TOTAL Expenditures	0		1
TOTAL Detail Expenditures And Other Uses	0		1

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(H7)WATER TOWER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	274,435	H8021	274,435
Restated Fund Equity - Beg of Year	274,435	H8022	274,435
ADD - REVENUES AND OTHER SOURCES			1
DEDUCT - EXPENDITURES AND OTHER USES			1
Fund Equity - End of Year	274,435	H8029	274,435

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Balance Sheet

Code Description	2010	EdpCode	2011
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(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	13,705	H630	13,705
TOTAL Due To Other Funds	13,705		13,705
TOTAL Liabilities	13,705		13,705
Unreserved Fund Balance Unappropriated	-13,705	H911	-13,705
TOTAL Unreserved Fund Balance - Unappropriated	-13,705		-13,705
TOTAL Fund Equity	-13,705		-13,705
TOTAL Liabilities And Fund Equity	0		0

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(H9)POTABLE WTR DISTRIB SYSTEM

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)		H2770	-1
TOTAL Miscellaneous Local Sources	0		-1
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

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Results of Operation

Code Description	2010	EdpCode	2011
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(H9)POTABLE WTR DISTRIB SYSTEM

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-13,705	H8021	-13,705
Restated Fund Equity - Beg of Year	-13,705	H8022	-13,705
ADD - REVENUES AND OTHER SOURCES			0
Fund Equity - End of Year	-13,705	H8029	-13,705

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MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Due From Other Funds	6,050	H391	6,050
TOTAL Due From Other Funds	6,050		6,050
TOTAL Assets	6,050		6,050

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MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	-20,633	H630	-20,633
TOTAL Due To Other Funds	-20,633		-20,633
TOTAL Liabilities	-20,633		-20,633
Unreserved Fund Balance Unappropriated	26,683	H911	26,683
TOTAL Unreserved Fund Balance - Unappropriated	26,683		26,683
TOTAL Fund Equity	26,683		26,683
TOTAL Liabilities And Fund Equity	6,050		6,050

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MARVIN AVENUE RETAINING WALL

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		1
TOTAL Detail Revenues And Other Sources	0		1

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MARVIN AVENUE RETAINING WALL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Benefits And Awards		H17204	1
TOTAL Benefits And Awards	0		1
TOTAL General Government Support	0		1
TOTAL Expenditures	0		1
TOTAL Detail Expenditures And Other Uses	0		1

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MARVIN AVENUE RETAINING WALL

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	26,683	H8021	26,683
Restated Fund Equity - Beg of Year	26,683	H8022	26,683
ADD - REVENUES AND OTHER SOURCES			1
DEDUCT - EXPENDITURES AND OTHER USES			1
Fund Equity - End of Year	26,683	H8029	26,683

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Land	19,550	K101	19,550
Buildings	1,469,339	K102	1,469,339
Improvements Other Than Buildings	2,686,073	K103	2,705,071
Machinery & Equipment	773,333	K104	855,025
Construction Work In Progress	46,734,322	K105	46,859,894
TOTAL Fixed Assets (net)	51,682,617		51,908,879
TOTAL Assets	51,682,617		51,908,879

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Total Non-Current Govt Assets	51,682,617	K159	51,908,879
TOTAL Investments in Non-Current Government Assets	51,682,617		51,908,879
TOTAL Fund Equity	51,682,617		51,908,879
TOTAL Liabilities And Fund Equity	51,682,617		51,908,879

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(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	41,758	TA200	4,992
TOTAL Cash	41,758		4,992
Due From Other Funds	37,689	TA391	5,781
TOTAL Due From Other Funds	37,689		5,781
Other Assets	134	TA489	134
TOTAL Other	134		134
TOTAL Assets	79,581		10,907

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(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	78,951	TA630	
TOTAL Due To Other Funds	78,951		0
Consolidated Payroll		TA10	8,682
State Retirement	1,054	TA18	1,482
Group Insurance	-424	TA20	743
TOTAL Agency Liabilities	630		10,907
TOTAL Liabilities	79,581		10,907
TOTAL Liabilities And Fund Equity	79,581		10,907

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Total Non-Current Govt Liabilities	9,600,000	W129	13,135,798
TOTAL Provision To Be Made In Future Budgets	9,600,000		13,135,798
TOTAL Assets	9,600,000		13,135,798

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
General Long Term Debt			
Capital Notes Payable		W627	22,600
Bonds Payable	9,600,000	W628	13,113,198
TOTAL Bond And Long Term Liabilities	9,600,000		13,135,798
TOTAL Liabilities	9,600,000		13,135,798
TOTAL General Long Term Debt	9,600,000		13,135,798

VILLAGE OF Brewster
Financial Comments
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VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2011

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2006000001	EDPCODE	Amount
Month and Year of Issue		3/16/2006
Purpose of Issue		ection Waste Wtr Plant
Current Interest Rate		4.4990
Outstanding Beginning of Year	2P18661	4,550,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	4,550,000
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		3/16/2007

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		4,550,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		4,550,000
Outstanding End of Year		0
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	3,534,607

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2011

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2007000001	EDPCODE	Amount
Month and Year of Issue		5/15/2007
Purpose of Issue		POTABEL WATER
Current Interest Rate		4.1852
Outstanding Beginning of Year	2P18671	6,710,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	155,000
Outstanding End of the Fiscal Year	2P18677	6,555,000
Final Maturity Date		5/15/2035

Bond No. 2011000001	EDPCODE	Amount
Month and Year of Issue		6/10/2010
Purpose of Issue		Sewer SRF "C"
Current Interest Rate		4.4693
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	1,401,732
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	51,732
Outstanding End of the Fiscal Year	2P18677	1,350,000
Final Maturity Date		3/1/2035

Bond No. 2010000002	EDPCODE	Amount
Month and Year of Issue		4/1/2010
Purpose of Issue		COLLECTION SYSTEM
Current Interest Rate		4.9711
Outstanding Beginning of Year	2P18671	820,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	20,000
Outstanding End of the Fiscal Year	2P18677	800,000
Final Maturity Date		5/1/2034

VILLAGE OF Brewster
Statement of Indebtedness
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Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2011000002	EDPCODE	Amount
Month and Year of Issue		8/10/2010
Purpose of Issue		Sewer Projects
Current Interest Rate		4.1854
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	2,163,198
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	60,000
Outstanding End of the Fiscal Year	2P18677	2,103,198
Final Maturity Date		10/1/2039

Bond No. 2011000003	EDPCODE	Amount
Month and Year of Issue		3/1/2011
Purpose of Issue		Sewer Projects
Current Interest Rate		5.6426
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	300,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	
Outstanding End of the Fiscal Year	2P18677	300,000
Final Maturity Date		3/1/2031

Bond No. 2009000001	EDPCODE	Amount
Month and Year of Issue		4/14/2009
Purpose of Issue		Wtr System Design
Current Interest Rate		6.1824
Outstanding Beginning of Year	2P18671	240,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	10,000
Outstanding End of the Fiscal Year	2P18677	230,000
Final Maturity Date		4/14/2035

Total Bond		Amount
Outstanding Beginning of Year		7,770,000
Prior Year Adjustment		0
Issued During Fiscal Year		3,864,930
Paid During Fiscal Year		296,732
Outstanding End of Year		11,338,198

0

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Statement of Indebtedness
For the Fiscal Year Ending 2011

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2010000001	EDPCODE	Amount
Month and Year of Issue		7/7/2009
Purpose of Issue		DING RENOVATIONS
Current Interest Rate		3.2500
Outstanding Beginning of Year	2P18761	185,750
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	35,750
Outstanding End of the Fiscal Year	2P18767	150,000
Final Maturity Date		7/7/2010

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		185,750
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		35,750
Outstanding End of Year		150,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2011

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2003000001	EDPCODE	Amount
Month and Year of Issue		10/15/2002
Purpose of Issue		Water Tank & Meters
Current Interest Rate		4.7262
Outstanding Beginning of Year	2P18771	1,830,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	55,000
Outstanding End of the Fiscal Year	2P18777	1,775,000
Final Maturity Date		11/1/2038

Total Bond		Amount
Outstanding Beginning of Year		1,830,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		55,000
Outstanding End of Year		1,775,000

0

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2011

Indebtedness Not Exempt From Constitutional Debt Limit

Capital Note No. 2011000004	EDPCODE	Amount
Month and Year of Issue		8/9/2010
Purpose of Issue		Purchase Police Car
Current Interest Rate		4.9000
Outstanding Beginning of Year	2P18751	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18753	22,600
Paid During the Fiscal Year		
(do not include renewals here)	2P18755	
Outstanding End of the Fiscal Year	2P18757	22,600
Final Maturity Date		8/9/2013

Total Capital Note		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		22,600
Paid During Fiscal Year		0
Outstanding End of Year		22,600

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Capital Note		Amount
Outstanding Beginning of Year		14,335,750
Prior Year Adjustment		0
Issued During Fiscal Year		3,887,530
Paid During Fiscal Year		4,937,482
Outstanding End of Year		13,285,798

VILLAGE OF Brewster
Maturity Schedule
For the Fiscal Year Ending 2011

For Bonds Issued During The Fiscal Year Ended 2011

	EDPCODE	
Indebtedness No.		2011000001
Purpose of Issue		Sewer SRF "C"
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,401,732
Date of Issue	2P3DT	6/10/2010
Interest Rate	2P3PC	4.46930
Final Maturity Date	2P3DM	3/1/2035
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P311	0
	2P312	30,000
	2P313	35,000
	2P314	35,000
	2P315	35,000
	2P316	35,000
	2P317	35,000
	2P318	35,000
	2P319	45,000
	2P320	45,000
	2P321	45,000
	2P322	45,000
	2P323	50,000
	2P324	50,000
	2P325	55,000
	2P326	60,000
	2P327	65,000
	2P328	70,000
	2P329	70,000
	2P330	75,000
	2P331	80,000
	2P332	80,000
	2P333	90,000
	2P334	90,000
	2P335	95,000

VILLAGE OF Brewster
Maturity Schedule
For the Fiscal Year Ending 2011

For Bonds Issued During The Fiscal Year Ended 2011

	EDPCODE	
Indebtedness No.		2011000002
Purpose of Issue		Sewer Projects
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	2,163,198
Date of Issue	2P3DT	8/10/2010
Interest Rate	2P3PC	4.18540
Final Maturity Date	2P3DM	10/1/2039

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P311	0
2P312	43,198
2P313	45,000
2P314	50,000
2P315	50,000
2P316	50,000
2P317	55,000
2P318	55,000
2P319	55,000
2P320	55,000
2P321	60,000
2P322	60,000
2P323	60,000
2P324	65,000
2P325	65,000
2P326	70,000
2P327	70,000
2P328	70,000
2P329	75,000
2P330	80,000
2P331	80,000
2P332	85,000
2P333	85,000
2P334	90,000
2P335	95,000
2P336	100,000
2P337	105,000
2P338	105,000
2P339	110,000
2P340	115,000

VILLAGE OF Brewster
Maturity Schedule
For the Fiscal Year Ending 2011

For Bonds Issued During The Fiscal Year Ended 2011

	EDPCODE	
Indebtedness No.		2011000003
Purpose of Issue		Sewer Projects
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	300,000
Date of Issue	2P3DT	3/1/2011
Interest Rate	2P3PC	5.64260
Final Maturity Date	2P3DM	3/1/2031

Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)

2P312	10,000
2P313	10,000
2P314	10,000
2P315	10,000
2P316	10,000
2P317	10,000
2P318	10,000
2P319	10,000
2P320	15,000
2P321	15,000
2P322	15,000
2P323	15,000
2P324	15,000
2P325	15,000
2P326	20,000
2P327	20,000
2P328	20,000
2P329	20,000
2P330	25,000
2P331	25,000

VILLAGE OF Brewster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2011

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$122.00
Demand Deposits	9Z2011	\$223,386.00
Time Deposits	9Z2021	\$80,951.00
Total		\$304,459.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$304,459.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$304,459.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Brewster
Bank Reconciliation
For the Fiscal Year Ending 2011

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3366	\$133,602	\$0	\$41,202	\$92,400
****-2450	\$6,543	\$0	\$0	\$6,543
****-0937	\$73,800	\$0	\$0	\$73,800
****-0070	\$0	\$0	\$0	\$0
****-0945	\$87,000	\$0	\$33	\$86,967
****-3293	\$37	\$0	\$0	\$37
****-0490	\$0	\$0	\$0	\$0
****-1474	\$32,450	\$0	\$0	\$32,450
****-1521	\$0	\$0	\$0	\$0
****-3382	\$4,992	\$0	\$0	\$4,992
****-3926	\$7,149	\$0	\$0	\$7,149
Total Adjusted Bank Balance				<u>\$304,338</u>
Petty Cash				<u>\$122.00</u>
Adjustments				<u>\$-1.00</u>
Total Cash			9ZCASH *	<u>\$304,459</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$304,459</u>

* Must be equal

VILLAGE OF Brewster
Employee and Retiree Benefits
For the Fiscal Year Ending 2011

Total Full Time Employees:		8			
Total Part Time Employees:		29			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$77,334.00	8		8
90158	Police and Fire Retirement			8	
90258	Local Pension Fund				
90308	Social Security	\$73,029.00	8	29	
90408	Worker's Compensation Insurance	\$25,626.00	8	29	
90458	Life Insurance				
90508	Unemployment Insurance		8	29	
90558	Disability Insurance	\$1,339.00	8	29	
90608	Hospital and Medical (Dental) Insurance	\$147,002.00	7		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$6,748.00			4
Total		\$331,078.00			
Computed Total From Financial Section (comparative purposes only)		\$331,078.00			

VILLAGE OF Brewster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2011

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,666	5,872	gallons	
Diesel Fuel	\$10,637	3,828	gallons	
Fuel Oil	\$3,438	916	gallons	
Natural Gas	\$20,762	3,086	cubic feet	Dekatherms
Electricity	\$88,069	1,169,478	kilowatts	
Coal			tons	

VILLAGE OF Brewster
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2011

Annual OPEB Cost and Net OPEB Obligation

Type of Other Post Employment Benefits Plan
Annual Required Contribution(ARC)
Interest on Net OPEB Obligation
Adjustment to Annual Required Contribution
Annual OPEB Expense
Less: Actual Contribution Made
Increase in Net OPEB Obligation
Net OPEB Obligation - beginning of year
Net OPEB Obligation - end of year
Total Other Post Employment Benefits as reported in Accounts 683 in
Financial Section, Current Fiscal Year
Percentage of Annual OPEB Cost Contributed (Actual Contribution
Made/Annual OPEB Cost)

Funded Status and Funding Process

Actuarial Accrued Liability(AAL)
Less: Actuarial Value of Plan Assets
Unfunded Actuarial Accrued Liability(UAAL)
Funded Ratio(Actuarial Value of Plan Assets/AAL)
Annual Covered Payroll (of active employees covered by the plan)
UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

Date of most recent actuarial valuation
Actuarial method used
Assumed rate of return on investments discount rate .00%
Amortization period of UAAL(in years)