

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 05/31/2012

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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

(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
(H16)WELLS BROOK RETROFIT
(H17)TONETTA BROOK RETROFIT
(K) GENERAL FIXED ASSETS
(TA) AGENCY
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 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 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	98,943	A200	31,814
Cash In Time Deposits	7,149	A201	
Petty Cash	122	A210	97
TOTAL Cash	106,214		31,911
Taxes Receivable, Overdue		A260	5,827
TOTAL Taxes Receivable (net)	0		5,827
Accounts Receivable	39,121	A380	48,538
TOTAL Other Receivables (net)	39,121		48,538
Due From Other Funds	610,726	A391	823,752
TOTAL Due From Other Funds	610,726		823,752
Due From Other Governments	4,772	A440	
TOTAL Due From Other Governments	4,772		0
Misc Current Assets		A489	2,649
TOTAL Other	0		2,649
TOTAL Assets	760,833		912,677

VILLAGE OF Brewster
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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	86,667	A600	27,504
TOTAL Accounts Payable	86,667		27,504
Accrued Liabilities		A601	33,393
TOTAL Accrued Liabilities	0		33,393
Other Liabilities	-263	A688	-1,235
TOTAL Other Liabilities	-263		-1,235
Due To Other Funds	243,758	A630	464,335
TOTAL Due To Other Funds	243,758		464,335
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	331,534		525,369
Unreserved Fund Balance Appropriated	200,000	A910	
Assigned Appropriated Fund Balance		A914	100,310
Assigned Unappropriated Fund Balance		A915	286,998
TOTAL Assigned Fund Balance	200,000		387,308
Unreserved Fund Balance Unappropriated	229,299	A911	
TOTAL Unassigned Fund Balance	229,299		0
TOTAL Fund Equity	429,299		387,308
TOTAL Liabilities And Fund Equity	760,833		912,677

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	584,503	A1001	588,153
TOTAL Real Property Taxes	584,503		588,153
Interest & Penalties On Real Prop Taxes	12,904	A1090	11,959
TOTAL Real Property Tax Items	12,904		11,959
Franchises	17,955	A1170	18,688
TOTAL Non Property Tax Items	17,955		18,688
Treasurer Fees	1,307	A1230	631
Safety Inspection Fees	1,760	A1560	5,570
Other Public Safety Departmental Income	810	A1589	2,500
Parking Lots And Garages-No Tax	161,911	A1721	149,177
Parking Meter Fees Non-Taxable	29,155	A1741	27,359
Zoning Fees	900	A2110	3,600
Planning Board Fees	500	A2115	1,600
Refuse & Garbage Charges	242,890	A2130	246,704
Interest & Penalties On Water Rents	4,765	A2148	6,152
TOTAL Departmental Income	443,998		443,293
Interest And Earnings	836	A2401	661
TOTAL Use of Money And Property	836		661
Licenses, Other	10,125	A2545	10,450
Building And Alteration Permits	9,013	A2555	10,455
Permits, Other	25	A2590	8,400
Additional Description Property registration			
TOTAL Licenses And Permits	19,163		29,305
Fines And Forfeited Bail	363,553	A2610	370,880
TOTAL Fines And Forfeitures	363,553		370,880
Sales of Equipment	3,434	A2665	10,931
Insurance Recoveries	5,536	A2680	8,919
TOTAL Sale of Property And Compensation For Loss	8,970		19,850
Gifts And Donations	1,252	A2705	1
Unclassified (specify)	838	A2770	531
TOTAL Miscellaneous Local Sources	2,090		532
St Aid, Revenue Sharing	11,796	A3001	11,560
St Aid, Mortgage Tax	20,717	A3005	5,920
St Aid - Other (specify)	33,772	A3089	15,692
Additional Description Court safety and law enforcement grants			
St Aid, Consolidated Highway Aid	9,142	A3501	
St Aid, Other Home And Comm Serv	24,725	A3989	
TOTAL State Aid	100,152		33,172
Federal Aid - Other		A4089	
Fed Aid, Disaster Assistance		A4785	22,647
TOTAL Federal Aid	0		22,647
TOTAL Revenues	1,554,124		1,539,140
Serial Bonds		A5710	

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Other Sources			
Capital Notes	22,600	A5740	17,365
TOTAL Proceeds of Obligations	22,600		17,365
TOTAL Other Sources	22,600		17,365
TOTAL Detail Revenues And Other Sources	1,576,724		1,556,505

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	9,307	A10101	8,376
Legislative Board, Contr Expend	30	A10104	100
TOTAL Legislative Board	9,337		8,476
Municipal Court, Pers Serv	85,346	A11101	82,803
Municipal Court, Equip & Cap Outlay		A11102	7,756
Municipal Court, Contr Expend	25,490	A11104	25,028
TOTAL Municipal Court	110,836		115,587
Traffic Viol Bureau, Contr Expend	180,181	A11304	166,314
TOTAL Traffic Viol Bureau	180,181		166,314
Mayor, Pers Serv	7,992	A12101	7,020
Mayor, Contr Expend	440	A12104	
TOTAL Mayor	8,432		7,020
Auditor, Contr Expend	5,699	A13204	6,337
TOTAL Auditor	5,699		6,337
Treasurer, Pers Serv	83,706	A13251	68,496
Treasurer, Equip & Cap Outlay		A13252	238
Treasurer, Contr Expend	240	A13254	4,709
TOTAL Treasurer	83,946		73,443
Law, Contr Expend	45,678	A14204	37,137
TOTAL Law	45,678		37,137
Engineer, Contr Expend	25,158	A14404	3,661
TOTAL Engineer	25,158		3,661
Buildings, Equip & Cap Outlay	1,000	A16202	5,135
Buildings, Contr Expend	29,443	A16204	30,050
TOTAL Buildings	30,443		35,185
Unallocated Insurance, Contr Expend	29,880	A19104	30,000
TOTAL Unallocated Insurance	29,880		30,000
Municipal Assn Dues, Contr Expend	1,561	A19204	1,600
TOTAL Municipal Assn Dues	1,561		1,600
Judgements And Claims, Contr Expend	9,242	A19304	13,007
TOTAL Judgements And Claims	9,242		13,007
Payment of Mta Payroll Tax,contr Expend	1,292	A19804	1,400
TOTAL Payment of Mta Payroll Tax	1,292		1,400
Other Gen Govt Support, Contr Expend		A19894	117,794
TOTAL Other Gen Govt Support	0		117,794
TOTAL General Government Support	541,685		616,961
Police, Pers Serv	130,836	A31201	126,770
Police, Equip & Cap Outlay	58,325	A31202	
Police, Contr Expend	43,535	A31204	26,503
TOTAL Police	232,696		153,273
On-Street Parking, Pers Serv	34,389	A33201	30,166
On-Street Parking, Equipment & Cap Outlay	1,717	A33202	8,056
On-Street Parking, Contr Expend	6,157	A33204	4,906
TOTAL On-Street Parking	42,263		43,128
Safety Inspection, Pers Serv	39,945	A36201	34,865

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Safety Inspection, Equip & Cap Outlay		A36202	
Safety Inspection, Contr Expend	5,050	A36204	2,071
TOTAL Safety Inspection	44,995		36,936
Misc Public Safety, Contr Expend		A39894	
TOTAL Misc Public Safety	0		0
TOTAL Public Safety	319,954		233,337
Maint of Streets, Pers Serv	38,129	A51101	39,069
Maint of Streets, Equip & Cap Outlay	765	A51102	9,518
Maint of Streets, Contr Expend	20,848	A51104	18,195
TOTAL Maint of Streets	59,742		66,782
Perm Improve Highway, Equip & Cap Outlay	9,142	A51122	
TOTAL Perm Improve Highway	9,142		0
Snow Removal, Pers Serv	53,030	A51421	32,396
Snow Removal, Equip & Cap Outlay	761	A51422	9,074
Snow Removal, Contr Expend	52,697	A51424	24,439
TOTAL Snow Removal	106,488		65,909
Street Lighting, Contr Expend	12,390	A51824	23,677
TOTAL Street Lighting	12,390		23,677
Off-Street Parking, Pers Serv	28,002	A56501	18,610
Off-Street Parking, Equip & Cap Outlay	389	A56502	4,974
Off-Street Parking, Contr Expend	8,091	A56504	12,109
TOTAL Off-Street Parking	36,482		35,693
TOTAL Transportation	224,244		192,061
Celebrations, Contr Expend	6,139	A75504	7,233
TOTAL Celebrations	6,139		7,233
TOTAL Culture And Recreation	6,139		7,233
Zoning, Contr Expend	7,928	A80104	5,430
TOTAL Zoning	7,928		5,430
Planning, Contr Expend	2,384	A80204	3,712
TOTAL Planning	2,384		3,712
Refuse & Garbage, Contr Expend	234,464	A81604	233,827
TOTAL Refuse & Garbage	234,464		233,827
Street Cleaning, Pers Serv	39,692	A81701	51,420
Street Cleaning, Equip & Cap Outlay	1,759	A81702	10,717
Street Cleaning, Contr Expend	8,898	A81704	8,701
TOTAL Street Cleaning	50,349		70,838
Shade Tree, Contr Expend		A85604	
TOTAL Shade Tree	0		0
Compleat of Urban Ren Proj, Contr Expend		A86804	18,677
TOTAL Compleat of Urban Ren Proj	0		18,677
TOTAL Home And Community Services	295,125		332,484
State Retirement System	48,181	A90108	50,217
Social Security, Employer Cont	42,515	A90308	39,570
Worker's Compensation, Empl Bnfts	15,050	A90408	11,341
Disability Insurance, Empl Bnfts	800	A90558	479

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	83,214	A90608	62,697
Other Employee Benefits (spec)	6,748	A90898	5,837
Additional Description medicare part b			
TOTAL Employee Benefits	196,508		170,141
Debt Principal, Bond Anticipation Notes	35,750	A97306	35,000
Debt Principal, Capital Notes		A97406	7,171
TOTAL Debt Principal	35,750		42,171
Debt Interest, Bond Anticipation Notes	6,037	A97307	2,985
Debt Interest, Capital Notes		A97407	1,123
TOTAL Debt Interest	6,037		4,108
TOTAL Expenditures	1,625,442		1,598,496
Transfers, Other Funds	80,000	A99019	
TOTAL Operating Transfers	80,000		0
TOTAL Other Uses	80,000		0
TOTAL Detail Expenditures And Other Uses	1,705,442		1,598,496

VILLAGE OF Brewster
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(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	558,017	A8021	429,299
Restated Fund Equity - Beg of Year	558,017	A8022	429,299
ADD - REVENUES AND OTHER SOURCES	1,576,724		1,556,505
DEDUCT - EXPENDITURES AND OTHER USES	1,705,442		1,598,496
Fund Equity-End of Year	429,299	A8029	387,308

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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	588,153	A1049N	609,623
Est Rev - Real Property Tax Items	13,000	A1099N	13,000
Est Rev - Non Property Tax Items	22,000	A1199N	19,000
Est Rev - Departmental Income	454,429	A1299N	542,276
Est Rev - Use of Money And Property	1,000	A2499N	800
Est Rev - Licenses And Permits	21,500	A2599N	19,000
Est Rev - Fines And Forfeitures	330,000	A2649N	360,000
Est Rev - Sale of Prop And Comp For Loss	6,000	A2699N	1,800
Est Rev - Miscellaneous Local Sources	1,000	A2799N	100
Est Rev - State Aid	25,800	A3099N	23,600
TOTAL Estimated Revenues	1,462,882		1,589,199
Appropriated Fund Balance	200,000	A599N	100,310
TOTAL Estimated Other Sources	200,000		100,310
TOTAL Estimated Revenues And Other Sources	1,662,882		1,689,509

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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	652,755	A1999N	681,789
App - Public Safety	219,429	A3999N	238,345
App - Transportation	191,550	A5999N	188,013
App - Economic Assistance And Opportunity	0	A6999N	0
App - Culture And Recreation	8,000	A7999N	1,600
App - Home And Community Services	335,695	A8999N	352,524
App - Employee Benefits	204,174	A9199N	181,742
App - Debt Service	46,279	A9899N	45,496
TOTAL Appropriations	1,657,882		1,689,509
App - Interfund Transfer	5,000	A9999N	
TOTAL Other Uses	5,000		0
TOTAL Appropriations And Other Uses	1,662,882		1,689,509

VILLAGE OF Brewster
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(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	73,799	FX201	34,999
TOTAL Cash	73,799		34,999
Water Rents Receivable	226,650	FX350	256,535
TOTAL Other Receivables (net)	226,650		256,535
Due From Other Funds	-5,368	FX391	322,605
TOTAL Due From Other Funds	-5,368		322,605
TOTAL Assets	295,081		614,139

VILLAGE OF Brewster
Annual Update Document
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(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	9,791	FX600	21,069
TOTAL Accounts Payable	9,791		21,069
Accrued Liabilities		FX601	4,301
TOTAL Accrued Liabilities	0		4,301
Customers Deposits	899	FX615	899
TOTAL Other Deposits	899		899
Other Liabilities	20,543	FX688	20,543
TOTAL Other Liabilities	20,543		20,543
Due To Other Funds	239,066	FX630	478,325
TOTAL Due To Other Funds	239,066		478,325
TOTAL Liabilities	270,299		525,137
Assigned Unappropriated Fund Balance		FX915	89,002
TOTAL Assigned Fund Balance	0		89,002
Unreserved Fund Balance Unappropriated	24,782	FX911	
TOTAL Unassigned Fund Balance	24,782		0
TOTAL Fund Equity	24,782		89,002
TOTAL Liabilities And Fund Equity	295,081		614,139

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Metered Water Sales	1,146,388	FX2140	1,162,160
Interest & Penalties On Water Rents	22,011	FX2148	25,243
TOTAL Departmental Income	1,168,399		1,187,403
Interest And Earnings	564	FX2401	366
TOTAL Use of Money And Property	564		366
Sales of Equipment	982	FX2665	8,241
TOTAL Sale of Property And Compensation For Loss	982		8,241
TOTAL Revenues	1,169,945		1,196,010
Interfund Transfers	395,533	FX5031	
TOTAL Interfund Transfers	395,533		0
Statutory Installment Bonds Additional Description Capital Note		FX5720	13,891
TOTAL Proceeds of Obligations	0		13,891
TOTAL Other Sources	395,533		13,891
TOTAL Detail Revenues And Other Sources	1,565,478		1,209,901

VILLAGE OF Brewster
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(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Unallocated Insurance, Contr Expend	23,240	FX19104	23,240
TOTAL Unallocated Insurance	23,240		23,240
Payment of Mta Payroll Tax, Contr Expend	969	FX19804	637
TOTAL Payment of Mta Payroll Tax	969		637
TOTAL General Government Support	24,209		23,877
Water Administration, Pers Serv	164,290	FX83101	150,289
Water Administration, Equip & Cap Outlay	500	FX83102	3,377
Water Administration, Contr Expend	76,974	FX83104	55,009
TOTAL Water Administration	241,764		208,675
Source Supply Pwr & Pump, Pers Serv	39,989	FX83201	39,573
Source Supply Pwr & Pump, Equip & Cap Out	1,626	FX83202	28,624
Source Supply Pwr & Pump, Contr Expend	71,755	FX83204	73,430
TOTAL Source Supply Pwr & Pump	113,370		141,627
Water Trans & Distrib, Pers Serv	61,633	FX83401	60,389
Water Trans & Distrib, Equip & Cap Outlay	4,574	FX83402	22,682
Water Trans & Distrib, Contr Expend	24,063	FX83404	35,890
TOTAL Water Trans & Distrib	90,270		118,961
TOTAL Home And Community Services	445,404		469,263
State Retirement, Empl Bnfts	21,047	FX90108	26,746
Social Security, Empl Bnfts	19,640	FX90308	18,022
Workers Compensation, Empl Bnfts	6,873	FX90408	5,215
Disability Insurance, Empl Bnfts	343	FX90558	221
Hospital & Medical (dental) Ins, Empl Bnft	46,463	FX90608	32,874
TOTAL Employee Benefits	94,366		83,078
Debt Principal, Serial Bonds	210,000	FX97106	215,000
TOTAL Debt Principal	210,000		215,000
Debt Interest, Serial Bonds	363,194	FX97107	354,463
TOTAL Debt Interest	363,194		354,463
TOTAL Expenditures	1,137,173		1,145,681
TOTAL Detail Expenditures And Other Uses	1,137,173		1,145,681

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(FX) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-403,523	FX8021	24,782
Restated Fund Equity - Beg of Year	-403,523	FX8022	24,782
ADD - REVENUES AND OTHER SOURCES	1,565,478		1,209,901
DEDUCT - EXPENDITURES AND OTHER USES	1,137,173		1,145,681
Fund Equity - End of Year	24,782	FX8029	89,002

VILLAGE OF Brewster
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(FX) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	1,181,945	FX1299N	1,196,826
Est Rev - Use of Money And Property	600	FX2499N	600
Est Rev - Sale of Prop And Comp For Loss	4,800	FX2699N	3,600
TOTAL Estimated Revenues	1,187,345		1,201,026
TOTAL Estimated Revenues And Other Sources	1,187,345		1,201,026

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(FX) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	53,240	FX1999N	45,600
App-Home And Community Services	462,216	FX8999N	474,680
App - Employee Benefits	97,426	FX9199N	90,220
App - Debt Service	574,463	FX9899N	570,526
TOTAL Appropriations	1,187,345		1,181,026
App - Interfund Transfer		FX9999N	20,000
TOTAL Other Uses	0		20,000
TOTAL Appropriations And Other Uses	1,187,345		1,201,026

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(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	86,967	G200	55,007
TOTAL Cash	86,967		55,007
Sewer Rents Receivable	198,009	G360	237,756
TOTAL Other Receivables (net)	198,009		237,756
Due From Other Funds	562,067	G391	517,351
TOTAL Due From Other Funds	562,067		517,351
TOTAL Assets	847,043		810,114

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		G600	47,858
TOTAL Accounts Payable	0		47,858
Accrued Liabilities	-135	G601	2,501
TOTAL Accrued Liabilities	-135		2,501
Due To Other Funds	647,949	G630	563,926
TOTAL Due To Other Funds	647,949		563,926
TOTAL Liabilities	647,814		614,285
Assigned Appropriated Fund Balance		G914	80,104
Assigned Unappropriated Fund Balance		G915	115,725
TOTAL Assigned Fund Balance	0		195,829
Unreserved Fund Balance Unappropriated	199,229	G911	
TOTAL Unassigned Fund Balance	199,229		0
TOTAL Fund Equity	199,229		195,829
TOTAL Liabilities And Fund Equity	847,043		810,114

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Sewer Charges	686,174	G2122	674,134
Interest & Penalties On Sewer Accts	15,887	G2128	16,270
TOTAL Departmental Income	702,061		690,404
Sewer Serv Other Govts	462,551	G2374	594,177
Misc Revenue, Other Govts	176,062	G2389	
TOTAL Intergovernmental Charges	638,613		594,177
Interest And Earnings	2,569	G2401	327
TOTAL Use of Money And Property	2,569		327
Sales of Equipment		G2665	2,060
TOTAL Sale of Property And Compensation For Loss	0		2,060
TOTAL Revenues	1,343,243		1,286,968
Interfund Transfers	522,403	G5031	
TOTAL Interfund Transfers	522,403		0
Capital Notes		G5740	3,473
TOTAL Proceeds of Obligations	0		3,473
TOTAL Other Sources	522,403		3,473
TOTAL Detail Revenues And Other Sources	1,865,646		1,290,441

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(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Administration-Personal Services		G17101	
TOTAL Administration-Personal Services	0		0
Unallocated Insurance, Contr Expend	13,313	G19104	13,280
TOTAL Unallocated Insurance	13,313		13,280
Payment of Mta Payroll Tax, Contr Expend	969	G19804	342
TOTAL Payment of Mta Payroll Tax	969		342
TOTAL General Government Support	14,282		13,622
Sewer Administration, Pers Serv	102,332	G81101	125,840
Sewer Administration, Equip & Cap Outlay	500	G81102	3,527
Sewer Administration, Contr Expend	122,913	G81104	94,574
TOTAL Sewer Administration	225,745		223,941
Sanitary Sewers, Pers Serv	12,957	G81201	12,500
Sanitary Sewers, Equip & Cap Outlay	761	G81202	3,630
Sanitary Sewers, Contr Expend	64,197	G81204	78,484
TOTAL Sanitary Sewers	77,915		94,614
Sewage Treat Disp, Contr Expend	570,141	G81304	577,925
TOTAL Sewage Treat Disp	570,141		577,925
Storm Sewers, Pers Serv	29,167	G81401	17,500
Storm Sewers, Equip & Cap Outlay	761	G81402	3,630
Storm Sewers, Contr Expend	2,394	G81404	4,896
TOTAL Storm Sewers	32,322		26,026
TOTAL Home And Community Services	906,123		922,506
State Retirement, Empl Bnfts	8,106	G90108	10,614
Social Security , Empl Bnfts	10,874	G90308	9,681
Worker's Compensation, Empl Bnfts	3,703	G90408	3,444
Disability Insurance, Empl Bnfts	196	G90558	145
Hospital & Medical (dental) Ins, Empl Bnft	17,325	G90608	13,667
TOTAL Employee Benefits	40,204		37,551
Debt Principal, Serial Bonds	141,732	G97106	113,198
Debt Principal, Bond Anticipation Notes		G97306	
TOTAL Debt Principal	141,732		113,198
Debt Interest, Serial Bonds	152,159	G97107	206,964
Debt Interest, Bond Anticipation Notes	55,268	G97307	
TOTAL Debt Interest	207,427		206,964
TOTAL Expenditures	1,309,768		1,293,841
TOTAL Detail Expenditures And Other Uses	1,309,768		1,293,841

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(G) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-356,649	G8021	199,229
Restated Fund Equity - Beg of Year	-356,649	G8022	199,229
ADD - REVENUES AND OTHER SOURCES	1,865,646		1,290,441
DEDUCT - EXPENDITURES AND OTHER USES	1,309,768		1,293,841
Fund Equity - End of Year	199,229	G8029	195,829

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(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	739,937	G1299N	740,734
Est Rev-Intergovernmental Charges	608,731	G2399N	696,892
TOTAL Estimated Revenues	1,348,668		1,437,626
Appropriated Fund Balance		G599N	80,104
TOTAL Estimated Other Sources	0		80,104
TOTAL Estimated Revenues And Other Sources	1,348,668		1,517,730

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(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	178,195	G1999N	24,600
App - Home And Community Services	799,938	G8999N	1,114,193
App - Employee Benefits	45,371	G9199N	40,492
App - Debt Service	320,164	G9899N	323,445
TOTAL Appropriations	1,343,668		1,502,730
App - Interfund Transfer	5,000	G9999N	15,000
TOTAL Other Uses	5,000		15,000
TOTAL Appropriations And Other Uses	1,348,668		1,517,730

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	32,487	H200	21,108
Cash With Fiscal Agent	461,984	H223	408,940
TOTAL Cash	494,471		430,048
Accounts Receivable	3,208	H380	3,208
TOTAL Other Receivables (net)	3,208		3,208
Due From Other Funds	675,397	H391	586,941
TOTAL Due From Other Funds	675,397		586,941
Due From Other Governments	10,828	H440	10,828
TOTAL Due From Other Governments	10,828		10,828
TOTAL Assets	1,183,904		1,031,025

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	98	H600	98
TOTAL Accounts Payable	98		98
Accrued Liabilities	-18,328	H601	-17,935
TOTAL Accrued Liabilities	-18,328		-17,935
Bond Anticipation Notes Payable	150,000	H626	115,000
TOTAL Notes Payable	150,000		115,000
Other Liabilities	0	H688	0
TOTAL Other Liabilities	0		0
Due To Other Funds	717,830	H630	741,049
TOTAL Due To Other Funds	717,830		741,049
Due To Other Governments	96,226	H631	96,225
TOTAL Due To Other Governments	96,226		96,225
TOTAL Liabilities	945,826		934,437
Assigned Unappropriated Fund Balance		H915	631,541
TOTAL Assigned Fund Balance	0		631,541
Unreserved Fund Balance Unappropriated	238,078	H911	
Unassigned Fund Balance		H917	-534,953
TOTAL Unassigned Fund Balance	238,078		-534,953
TOTAL Fund Equity	238,078		96,588
TOTAL Liabilities And Fund Equity	1,183,904		1,031,025

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	2,035	H2401	113
TOTAL Use of Money And Property	2,035		113
Grants From Local Governments		H2706	330,494
Unclassified (specify)	-3	H2770	
TOTAL Miscellaneous Local Sources	-3		330,494
TOTAL Revenues	2,032		330,607
Serial Bonds	3,864,930	H5710	0
Bans Redeemed From Appropriations	35,750	H5731	35,000
TOTAL Proceeds of Obligations	3,900,680		35,000
TOTAL Other Sources	3,900,680		35,000
TOTAL Detail Revenues And Other Sources	3,902,712		365,607

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Buildings, Equip & Cap Outlay	0	H16202	133,739
TOTAL Buildings	0		133,739
TOTAL General Government Support	0		133,739
Public Safety Cap Proj	18,998	H30972	16,625
TOTAL Public Safety Cap Proj	18,998		16,625
TOTAL Public Safety	18,998		16,625
Sewage Treat Disp, Equip & Cap Outlay	125,572	H81302	26,234
TOTAL Sewage Treat Disp	125,572		26,234
Storm Sewers, Equip & Cap Outlay		H81402	330,499
TOTAL Storm Sewers	0		330,499
Water Trans & Distrib, Equip & Cap Outlay	2,887	H83402	0
TOTAL Water Trans & Distrib	2,887		0
TOTAL Home And Community Services	128,459		356,733
TOTAL Expenditures	147,457		507,097
Transfers, Other Funds	837,936	H99019	0
TOTAL Operating Transfers	837,936		0
TOTAL Other Uses	837,936		0
TOTAL Detail Expenditures And Other Uses	985,393		507,097

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-2,679,236	H8021	238,078
Restated Fund Equity - Beg of Year	-2,679,236	H8022	155,850
ADD - REVENUES AND OTHER SOURCES	3,902,712		365,607
DEDUCT - EXPENDITURES AND OTHER USES	985,393		507,097
Fund Equity - End of Year	238,078	H8029	96,588

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	32,450	H200	21,071
Cash With Fiscal Agent	461,984	H223	408,940
TOTAL Cash	494,434		430,011
Due From Other Funds	322,734	H391	234,278
TOTAL Due From Other Funds	322,734		234,278
Due From Other Governments	10,828	H440	10,828
TOTAL Due From Other Governments	10,828		10,828
TOTAL Assets	827,996		675,117

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accrued Liabilities	-18,328	H601	-17,972
TOTAL Accrued Liabilities	-18,328		-17,972
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds	340,635	H630	345,708
TOTAL Due To Other Funds	340,635		345,708
Due To Other Governments	96,226	H631	96,225
TOTAL Due To Other Governments	96,226		96,225
TOTAL Liabilities	418,533		423,961
Assigned Unappropriated Fund Balance		H915	251,156
TOTAL Assigned Fund Balance	0		251,156
Unreserved Fund Balance Unappropriated	409,463	H911	
TOTAL Unassigned Fund Balance	409,463		0
TOTAL Fund Equity	409,463		251,156
TOTAL Liabilities And Fund Equity	827,996		675,117

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1,520	H2401	113
TOTAL Use of Money And Property	1,520		113
TOTAL Revenues	1,520		113
Serial Bonds	3,864,930	H5710	
TOTAL Proceeds of Obligations	3,864,930		0
TOTAL Other Sources	3,864,930		0
TOTAL Detail Revenues And Other Sources	3,866,450		113

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Buildings, Equip & Cap Outlay		H16202	132,186
TOTAL Buildings	0		132,186
TOTAL General Government Support	0		132,186
Sewage Treat Disp, Equip & Cap Outlay	125,437	H81302	26,234
TOTAL Sewage Treat Disp	125,437		26,234
TOTAL Home And Community Services	125,437		26,234
TOTAL Expenditures	125,437		158,420
Transfers, Other Funds	442,403	H99019	
TOTAL Operating Transfers	442,403		0
TOTAL Other Uses	442,403		0
TOTAL Detail Expenditures And Other Uses	567,840		158,420

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(H1)WASTE WATER TREATMENT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-2,889,147	H8021	409,463
Restated Fund Equity - Beg of Year	-2,889,147	H8022	409,463
ADD - REVENUES AND OTHER SOURCES	3,866,450		113
DEDUCT - EXPENDITURES AND OTHER USES	567,840		158,420
Fund Equity - End of Year	409,463	H8029	251,156

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(H10)WTR DISTRIB. SYS.-CONSTR

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash		H200	
TOTAL Cash	0		0
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	0		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Other Liabilities		H688	
TOTAL Other Liabilities	0		0
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Unreserved Fund Balance Unappropriated		H911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	0		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	3	H2401	
TOTAL Use of Money And Property	3		0
TOTAL Revenues	3		0
TOTAL Detail Revenues And Other Sources	3		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay	2,887	H83402	
TOTAL Water Trans & Distrib	2,887		0
TOTAL Home And Community Services	2,887		0
TOTAL Expenditures	2,887		0
Transfers, Other Funds	395,533	H99019	
TOTAL Operating Transfers	395,533		0
TOTAL Other Uses	395,533		0
TOTAL Detail Expenditures And Other Uses	398,420		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	398,417	H8021	
Restated Fund Equity - Beg of Year	398,417	H8022	
ADD - REVENUES AND OTHER SOURCES	3		
DEDUCT - EXPENDITURES AND OTHER USES	398,420		
Fund Equity - End of Year		H8029	

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2011	EdpCode	2012
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	2011	EdpCode	2012
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	
Unassigned Fund Balance		H917	-100,247
TOTAL Unassigned Fund Balance	-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	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)	-1	H2770	
TOTAL Miscellaneous Local Sources	-1		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

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Results of Operation

Code Description	2011	EdpCode	2012
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(H11)WELL RECONSTRUCTION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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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Balance Sheet

Code Description	2011	EdpCode	2012
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(H12)50 MAIN VILLAGE OFFICES

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Bond Anticipation Notes Payable	150,000	H626	115,000
TOTAL Notes Payable	150,000		115,000
Due To Other Funds	26,644	H630	28,197
TOTAL Due To Other Funds	26,644		28,197
TOTAL Liabilities	176,644		143,197
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unreserved Fund Balance Unappropriated	-176,644	H911	
Unassigned Fund Balance		H917	-143,197
TOTAL Unassigned Fund Balance	-176,644		-143,197
TOTAL Fund Equity	-176,644		-143,197
TOTAL Liabilities And Fund Equity	0		0

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	504	H2401	
TOTAL Use of Money And Property	504		0
TOTAL Revenues	504		0
Bans Redeemed From Appropriations	35,750	H5731	35,000
TOTAL Proceeds of Obligations	35,750		35,000
TOTAL Other Sources	35,750		35,000
TOTAL Detail Revenues And Other Sources	36,254		35,000

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Buildings, Equip & Cap Outlay		H16202	1,553
TOTAL Buildings	0		1,553
TOTAL General Government Support	0		1,553
TOTAL Expenditures	0		1,553
TOTAL Detail Expenditures And Other Uses	0		1,553

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(H12)50 MAIN VILLAGE OFFICES

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-212,898	H8021	-176,644
Restated Fund Equity - Beg of Year	-212,898	H8022	-176,644
ADD - REVENUES AND OTHER SOURCES	36,254		35,000
DEDUCT - EXPENDITURES AND OTHER USES			1,553
Fund Equity - End of Year	-176,644	H8029	-143,197

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Balance Sheet

Code Description	2011	EdpCode	2012
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(H13)SIDEWALKS SAFE-T-LU

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds	41,787	H630	58,412
TOTAL Due To Other Funds	41,787		58,412
TOTAL Liabilities	41,787		58,412
Unreserved Fund Balance Unappropriated	-41,787	H911	
Unassigned Fund Balance		H917	-58,412
TOTAL Unassigned Fund Balance	-41,787		-58,412
TOTAL Fund Equity	-41,787		-58,412
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2011	EdpCode	2012
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(H13)SIDEWALKS SAFE-T-LU

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Public Safety Cap Proj	18,998	H30972	16,625
TOTAL Public Safety Cap Proj	18,998		16,625
TOTAL Public Safety	18,998		16,625
TOTAL Expenditures	18,998		16,625
TOTAL Detail Expenditures And Other Uses	18,998		16,625

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(H13)SIDEWALKS SAFE-T-LU

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-22,789	H8021	-41,787
Restated Fund Equity - Beg of Year	-22,789	H8022	-41,787
DEDUCT - EXPENDITURES AND OTHER USES	18,998		16,625
Fund Equity - End of Year	-41,787	H8029	-58,412

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Balance Sheet

Code Description	2011	EdpCode	2012
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(H14)RT 6 RETAINING WALL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds	10,793	H630	10,793
TOTAL Due To Other Funds	10,793		10,793
TOTAL Liabilities	10,793		10,793
Unreserved Fund Balance Unappropriated	-10,793	H911	
Unassigned Fund Balance		H917	-10,793
TOTAL Unassigned Fund Balance	-10,793		-10,793
TOTAL Fund Equity	-10,793		-10,793
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2011	EdpCode	2012
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(H14)RT 6 RETAINING WALL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Sewage Treat Disp, Equip & Cap Outlay	135	H81302	
TOTAL Sewage Treat Disp	135		0
TOTAL Home And Community Services	135		0
TOTAL Expenditures	135		0
TOTAL Detail Expenditures And Other Uses	135		0

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(H14)RT 6 RETAINING WALL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-10,658	H8021	-10,793
Restated Fund Equity - Beg of Year	-10,658	H8022	-10,793
DEDUCT - EXPENDITURES AND OTHER USES	135		
Fund Equity - End of Year	-10,793	H8029	-10,793

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Balance Sheet

Code Description	2011	EdpCode	2012
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(H15)MARVIN AVE RET WALL 2009

Balance Sheet

Code Description	2011	EdpCode	2012
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	
Unassigned Fund Balance		H917	-6,664
TOTAL Unassigned Fund Balance	-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	2011	EdpCode	2012
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Results of Operation

Code Description	2011	EdpCode	2012
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(H15)MARVIN AVE RET WALL 2009

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-6,664	H8021	-6,664
Restated Fund Equity - Beg of Year	-6,664	H8022	-6,664
Fund Equity - End of Year	-6,664	H8029	-6,664

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For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H16)WELLS BROOK RETROFIT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds		H630	5
TOTAL Due To Other Funds	0		5
TOTAL Liabilities	0		5
Unassigned Fund Balance		H917	-5
TOTAL Unassigned Fund Balance	0		-5
TOTAL Fund Equity	0		-5
TOTAL Liabilities And Fund Equity	0		0

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Grants From Local Governments		H2706	194,776
TOTAL Miscellaneous Local Sources	0		194,776
TOTAL Revenues	0		194,776
TOTAL Detail Revenues And Other Sources	0		194,776

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Storm Sewers, Equip & Cap Outlay		H81402	194,781
TOTAL Storm Sewers	0		194,781
TOTAL Home And Community Services	0		194,781
TOTAL Expenditures	0		194,781
TOTAL Detail Expenditures And Other Uses	0		194,781

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(H16)WELLS BROOK RETROFIT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	
Restated Fund Equity - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			194,776
DEDUCT - EXPENDITURES AND OTHER USES			194,781
Fund Equity - End of Year		H8029	-5

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Balance Sheet

Code Description	2011	EdpCode	2012
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Balance Sheet

Code Description	2011	EdpCode	2012
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Grants From Local Governments		H2706	135,718
TOTAL Miscellaneous Local Sources	0		135,718
TOTAL Revenues	0		135,718
TOTAL Detail Revenues And Other Sources	0		135,718

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Storm Sewers, Equip & Cap Outlay		H81402	135,718
TOTAL Storm Sewers	0		135,718
TOTAL Home And Community Services	0		135,718
TOTAL Expenditures	0		135,718
TOTAL Detail Expenditures And Other Uses	0		135,718

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(H17)TONETTA BROOK RETROFIT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	
Restated Fund Equity - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			135,718
DEDUCT - EXPENDITURES AND OTHER USES			135,718
Fund Equity - End of Year		H8029	

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance		H915	69,544
TOTAL Assigned Fund Balance	0		69,544
Unreserved Fund Balance Unappropriated	69,544	H911	
TOTAL Unassigned Fund Balance	69,544		0
TOTAL Fund Equity	69,544		69,544
TOTAL Liabilities And Fund Equity	69,544		69,544

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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For the Fiscal Year Ending 2012

(H2)MARVIN AVENUE SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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
Fund Equity - End of Year	69,544	H8029	69,544

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(H3)MAIN SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H3)MAIN SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
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	
Unassigned Fund Balance		H917	-63,961
TOTAL Unassigned Fund Balance	-63,961		-63,961
TOTAL Fund Equity	-63,961		-63,961
TOTAL Liabilities And Fund Equity	5,909		5,909

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H3)MAIN SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)	-1	H2770	
TOTAL Miscellaneous Local Sources	-1		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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For the Fiscal Year Ending 2012

(H3)MAIN SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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	
ADD - REVENUES AND OTHER SOURCES	0		
Fund Equity - End of Year	-63,961	H8029	-63,961

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
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For the Fiscal Year Ending 2012

(H4)CROTON PLAN

Balance Sheet

Code Description	2011	EdpCode	2012
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
Assigned Unappropriated Fund Balance		H915	9,723
TOTAL Assigned Fund Balance	0		9,723
Unreserved Fund Balance Unappropriated	9,723	H911	
TOTAL Unassigned Fund Balance	9,723		0
TOTAL Fund Equity	9,723		9,723
TOTAL Liabilities And Fund Equity	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H4)CROTON PLAN

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

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For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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(H4)CROTON PLAN

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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	
ADD - REVENUES AND OTHER SOURCES	1		
Fund Equity - End of Year	9,723	H8029	9,723

VILLAGE OF Brewster
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Balance Sheet

Code Description	2011	EdpCode	2012
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H5)ARMY CORP SEWER DESIGN

Balance Sheet

Code Description	2011	EdpCode	2012
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	
Unassigned Fund Balance		H917	-5,861
TOTAL Unassigned Fund Balance	-5,861		-5,861
TOTAL Fund Equity	-5,861		-5,861
TOTAL Liabilities And Fund Equity	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H5)ARMY CORP SEWER DESIGN

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

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For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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For the Fiscal Year Ending 2012

(H5)ARMY CORP SEWER DESIGN

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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	
ADD - REVENUES AND OTHER SOURCES	1		
Fund Equity - End of Year	-5,861	H8029	-5,861

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For the Fiscal Year Ending 2012

(H6) NYC STORMWATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Due From Other Funds	-83	H391	-83
TOTAL Due From Other Funds	-83		-83
TOTAL Assets	-83		-83

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H6) NYC STORMWATER

Balance Sheet

Code Description	2011	EdpCode	2012
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	
Unassigned Fund Balance		H917	-132,108
TOTAL Unassigned Fund Balance	-132,108		-132,108
TOTAL Fund Equity	-132,108		-132,108
TOTAL Liabilities And Fund Equity	-83		-83

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H6) NYC STORMWATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

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For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H6) NYC STORMWATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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	
ADD - REVENUES AND OTHER SOURCES		1	
Fund Equity - End of Year	-132,108	H8029	-132,108

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H7)WATER TOWER

Balance Sheet

Code Description	2011	EdpCode	2012
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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H7)WATER TOWER

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance		H915	274,435
TOTAL Assigned Fund Balance	0		274,435
Unreserved Fund Balance Unappropriated	274,435	H911	
TOTAL Unassigned Fund Balance	274,435		0
TOTAL Fund Equity	274,435		274,435
TOTAL Liabilities And Fund Equity	274,435		274,435

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H7)WATER TOWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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Annual Update Document
For the Fiscal Year Ending 2012

(H7)WATER TOWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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	
ADD - REVENUES AND OTHER SOURCES		1	
Fund Equity - End of Year	274,435	H8029	274,435

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash		H200	
TOTAL Cash	0		0
TOTAL Assets	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accrued Liabilities		H601	37
TOTAL Accrued Liabilities	0		37
Due To Other Funds	13,705	H630	13,668
TOTAL Due To Other Funds	13,705		13,668
TOTAL Liabilities	13,705		13,705
Unreserved Fund Balance Unappropriated	-13,705	H911	
Unassigned Fund Balance		H917	-13,705
TOTAL Unassigned Fund Balance	-13,705		-13,705
TOTAL Fund Equity	-13,705		-13,705
TOTAL Liabilities And Fund Equity	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H9)POTABLE WTR DISTRIB SYSTEM

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)	-1	H2770	
TOTAL Miscellaneous Local Sources	-1		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(H9)POTABLE WTR DISTRIB SYSTEM

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2011	EdpCode	2012
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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2011	EdpCode	2012
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
Assigned Unappropriated Fund Balance		H915	26,683
TOTAL Assigned Fund Balance	0		26,683
Unreserved Fund Balance Unappropriated	26,683	H911	
TOTAL Unassigned Fund Balance	26,683		0
TOTAL Fund Equity	26,683		26,683
TOTAL Liabilities And Fund Equity	6,050		6,050

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

MARVIN AVENUE RETAINING WALL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

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For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

MARVIN AVENUE RETAINING WALL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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		
Fund Equity - End of Year	26,683	H8029	26,683

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	19,550	K101	19,550
Buildings	1,469,339	K102	1,470,892
Improvements Other Than Buildings	2,705,071	K103	3,052,201
Machinery & Equipment	855,025	K104	975,963
Construction Work In Progress	46,859,894	K105	47,018,314
TOTAL Fixed Assets (net)	51,908,879		52,536,920
TOTAL Assets	51,908,879		52,536,920

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets	51,908,879	K159	52,536,920
TOTAL Investments in Non-Current Government Assets	51,908,879		52,536,920
TOTAL Fund Equity	51,908,879		52,536,920
TOTAL Liabilities And Fund Equity	51,908,879		52,536,920

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	4,992	TA200	7,822
TOTAL Cash	4,992		7,822
Due From Other Funds	5,781	TA391	-3,015
TOTAL Due From Other Funds	5,781		-3,015
Other Assets	134	TA489	134
TOTAL Other	134		134
TOTAL Assets	10,907		4,941

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds		TA630	
TOTAL Due To Other Funds	0		0
Consolidated Payroll	8,682	TA10	
State Retirement	1,482	TA18	943
Group Insurance	743	TA20	3,998
TOTAL Agency Liabilities	10,907		4,941
TOTAL Liabilities	10,907		4,941
TOTAL Liabilities And Fund Equity	10,907		4,941

VILLAGE OF Brewster
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For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	13,135,798	W129	12,835,158
TOTAL Provision To Be Made In Future Budgets	13,135,798		12,835,158
TOTAL Assets	13,135,798		12,835,158

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Capital Notes Payable	22,600	W627	50,158
Bonds Payable	13,113,198	W628	12,785,000
TOTAL Bond And Long Term Liabilities	13,135,798		12,835,158
TOTAL Liabilities	13,135,798		12,835,158
TOTAL General Long Term Debt	13,135,798		12,835,158

VILLAGE OF Brewster
Financial Comments
For the Fiscal Year Ending 2012

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2012

9/7/2012

County of: Putnam

Municipal Code: 370478900510

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.	O/S End of Year
2007	BONDE	POTABEL WATER			05/15/2007	05/15/2035	4.185%		\$7,140,000	\$6,555,000	\$160,000	\$0	\$0	\$6,395,000
2009	BONDE	Wtr System Design			04/14/2009	04/14/2035	5.75%		\$260,000	\$230,000	\$10,000	\$0	\$0	\$220,000
2011	BONDE	Sewer SRF "C"			06/10/2010	03/01/2035	4.469% Y		\$1,401,732	\$1,350,000	\$30,000	\$0	\$0	\$1,320,000
2010	BONDE	SEWER COLLECTION SYSTEM			04/01/2010	05/01/2034	4.971%		\$850,000	\$800,000	\$20,000	\$0	\$0	\$780,000
2011	BONDE	Sewer Projects			08/10/2010	10/01/2039	4.185% Y		\$2,163,198	\$2,103,198	\$43,198	\$0	\$0	\$2,060,000
2011	BONDE	Sewer Projects			03/01/2011	03/01/2031	5.643% Y		\$300,000	\$300,000	\$10,000	\$0	\$0	\$290,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$11,338,198	\$273,198	\$0	\$0	\$11,065,000
2010	BAN N	BUILDING RENOVATIONS			07/07/2009	07/07/2010	1.92%		\$185,750	\$150,000	\$35,000	\$0	\$0	\$115,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$150,000	\$35,000	\$0	\$0	\$115,000
2003	BOND N	Water Tank & Meters		Y	10/15/2002	11/01/2038	4.25% Y		\$2,190,000	\$1,775,000	\$55,000	\$0	\$0	\$1,720,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,775,000	\$55,000	\$0	\$0	\$1,720,000
2012	CN N	Equipment purchase			03/15/2012	03/15/2014	4.90%		\$34,729	\$0			\$0	\$34,729
2011	CN N	Purchase Police Car			08/09/2010	08/09/2013	4.90%		\$22,600	\$22,600	\$7,171	\$0	\$0	\$15,429
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$34,729	\$22,600	\$7,171	\$0	\$0	\$50,158
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$34,729	\$13,285,798	\$370,369	\$0	\$0	\$12,950,158

VILLAGE OF Brewster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$97.00
Demand Deposits	9Z2011	\$524,691.00
Time Deposits	9Z2021	\$34,999.00
Total		\$559,787.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$150,750.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$408,940.00
Total		\$559,690.00
 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 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3366	\$39,798	\$0	\$7,984	\$31,814
****-2450	\$0	\$0	\$0	\$0
****-0937	\$34,999	\$0	\$0	\$34,999
****-0070	\$0	\$0	\$0	\$0
****-0945	\$55,039	\$0	\$32	\$55,007
****-3293	\$37	\$0	\$0	\$37
****-0490	\$0	\$0	\$0	\$0
****-1474	\$21,071	\$0	\$0	\$21,071
****-1521	\$0	\$0	\$0	\$0
****-3382	\$8,386	\$0	\$564	\$7,822
****-3926	\$0	\$0	\$0	\$0
****-gent	\$408,940	\$0	\$0	\$408,940
	Total Adjusted Bank Balance			\$559,690
	Petty Cash			\$97.00
	Adjustments			\$0.00
	Total Cash		9ZCASH *	\$559,787
	Total Cash Balance All Funds		9ZCASHB *	\$559,787

* Must be equal

VILLAGE OF Brewster
Local Government Questionnaire
For the Fiscal Year Ending 2012

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

VILLAGE OF Brewster
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		8			
Total Part Time Employees:		27			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$87,577.00	8		8
90158	Police and Fire Retirement			7	
90258	Local Pension Fund				
90308	Social Security	\$67,273.00	8	27	
90408	Worker's Compensation Insurance	\$20,000.00	8	27	
90458	Life Insurance				
90508	Unemployment Insurance		8	27	
90558	Disability Insurance	\$845.00	8	27	
90608	Hospital and Medical (Dental) Insurance	\$109,238.00	7	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$5,837.00			4
Total		\$290,770.00			
Computed Total From Financial Section (comparative purposes only)		\$290,770.00			

VILLAGE OF Brewster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$17,385	6,954	gallons	
Diesel Fuel	\$13,756	5,291	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$28,807	4,280	cubic feet	Dekatherms
Electricity	\$146,225	1,720,294	kilowatts	
Coal			tons	

VILLAGE OF Brewster
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

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

Other OPEB Information

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