

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 05/31/2014

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

(A) GENERAL
(CL) REFUSE AND GARBAGE
(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
(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
EQUIPMENT
(K) GENERAL FIXED ASSETS
(TA) AGENCY
(V) DEBT SERVICE
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	66,867	A200	265,341
Petty Cash	97	A210	97
TOTAL Cash	66,964		265,438
Taxes Receivable, Overdue	5,153	A260	5,153
TOTAL Taxes Receivable (net)	5,153		5,153
Accounts Receivable	66,627	A380	
TOTAL Other Receivables (net)	66,627		0
Due From Other Funds	997,431	A391	731,759
TOTAL Due From Other Funds	997,431		731,759
Misc Current Assets	2,649	A489	2,400
TOTAL Other	2,649		2,400
TOTAL Assets and Deferred Outflows of Resources	1,138,824		1,004,750

VILLAGE OF Brewster
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	54,939	A600	31,468
TOTAL Accounts Payable	54,939		31,468
Accrued Liabilities	26,105	A601	26,105
TOTAL Accrued Liabilities	26,105		26,105
Other Liabilities	886	A688	637
TOTAL Other Liabilities	886		637
Due To Other Funds	583,869	A630	532,640
TOTAL Due To Other Funds	583,869		532,640
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	667,171		592,222
Fund Balance			
Assigned Appropriated Fund Balance	113,105	A914	125,653
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	113,105		125,653
Unassigned Fund Balance	358,548	A917	286,875
TOTAL Unassigned Fund Balance	358,548		286,875
TOTAL Fund Balance	471,653		412,528
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,138,824		1,004,750

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	609,623	A1001	622,863
TOTAL Real Property Taxes	609,623		622,863
Interest & Penalties On Real Prop Taxes	9,187	A1090	10,858
TOTAL Real Property Tax Items	9,187		10,858
Franchises	17,199	A1170	17,330
TOTAL Non Property Tax Items	17,199		17,330
Treasurer Fees	1,414	A1230	156
Other General Departmental Income	8,465	A1289	5,073
Safety Inspection Fees	4,245	A1560	6,795
Other Public Safety Departmental Income		A1589	2,750
Parking Lots And Garages-No Tax	142,600	A1721	133,682
Parking Meter Fees Non-Taxable	29,756	A1741	26,757
Zoning Fees	400	A2110	3,700
Planning Board Fees	600	A2115	1,600
Refuse & Garbage Charges	258,210	A2130	
Interest & Penalties On Water Rents	3,075	A2148	3,393
TOTAL Departmental Income	448,765		183,906
Public Safety Services For Other Govts	13,740	A2260	22,510
TOTAL Intergovernmental Charges	13,740		22,510
Interest And Earnings	464	A2401	338
TOTAL Use of Money And Property	464		338
Licenses, Other	10,675	A2545	12,975
Building And Alteration Permits	25,709	A2555	21,351
Permits, Other	725	A2590	9,115
TOTAL Licenses And Permits	37,109		43,441
Fines And Forfeited Bail	382,789	A2610	324,170
TOTAL Fines And Forfeitures	382,789		324,170
Sales of Equipment	2,883	A2665	14,882
Insurance Recoveries	2,279	A2680	29,768
TOTAL Sale of Property And Compensation For Loss	5,162		44,650
Gifts And Donations	155	A2705	
Unclassified (specify)	8,087	A2770	18,407
Additional Description Special Permit			
TOTAL Miscellaneous Local Sources	8,242		18,407
St Aid, Revenue Sharing	11,560	A3001	13,465
St Aid, Mortgage Tax	13,289	A3005	21,609
St Aid - Other (specify)	7,517	A3089	
TOTAL State Aid	32,366		35,074
Fed Aid, Disaster Assistance	31,070	A4785	6,120
TOTAL Federal Aid	31,070		6,120
TOTAL Revenues	1,595,716		1,329,667

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Other Sources			
Statutory Installment Bonds		A5720	15,625
TOTAL Proceeds of Obligations	0		15,625
TOTAL Other Sources	0		15,625
TOTAL Detail Revenues And Other Sources	1,595,716		1,345,292

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	8,376	A10101	6,143
Legislative Board, Contr Expend	188	A10104	127
TOTAL Legislative Board	8,564		6,270
Municipal Court, Pers Serv	91,750	A11101	95,275
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	20,127	A11104	22,326
TOTAL Municipal Court	111,877		117,601
Traffic Viol Bureau, Contr Expend	187,601	A11304	150,431
TOTAL Traffic Viol Bureau	187,601		150,431
Mayor, Pers Serv	5,652	A12101	5,178
Mayor, Contr Expend		A12104	
TOTAL Mayor	5,652		5,178
Auditor, Contr Expend	5,674	A13204	4,204
TOTAL Auditor	5,674		4,204
Treasurer, Pers Serv	62,722	A13251	55,642
Treasurer, Equip & Cap Outlay		A13252	
Treasurer, Contr Expend	3,225	A13254	5,429
TOTAL Treasurer	65,947		61,071
Law, Contr Expend	36,981	A14204	27,762
TOTAL Law	36,981		27,762
Engineer, Contr Expend	5,563	A14404	7,042
TOTAL Engineer	5,563		7,042
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	29,498	A16204	26,311
TOTAL Buildings	29,498		26,311
Unallocated Insurance, Contr Expend	36,554	A19104	25,921
TOTAL Unallocated Insurance	36,554		25,921
Municipal Assn Dues, Contr Expend	1,469	A19204	1,469
TOTAL Municipal Assn Dues	1,469		1,469
Judgements And Claims, Contr Expend	1,166	A19304	764
TOTAL Judgements And Claims	1,166		764
Other Gen Govt Support, Contr Expend	30,960	A19894	52,169
TOTAL Other Gen Govt Support	30,960		52,169
TOTAL General Government Support	527,506		486,193
Police, Pers Serv	117,181	A31201	141,210
Police, Contr Expend	35,475	A31204	37,256
TOTAL Police	152,656		178,466
On-Street Parking, Pers Serv	30,826	A33201	33,721
On-Street Parking, Equipment & Cap Outlay	5,191	A33202	3,829
On-Street Parking, Contr Expend	4,187	A33204	5,758
TOTAL On-Street Parking	40,204		43,308
Safety Inspection, Pers Serv	19,919	A36201	25,236
Safety Inspection, Contr Expend	32,391	A36204	26,974
TOTAL Safety Inspection	52,310		52,210
TOTAL Public Safety	245,170		273,984

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Streets, Pers Serv	42,440	A51101	44,741
Maint of Streets, Equip & Cap Outlay	3,033	A51102	8,580
Maint of Streets, Contr Expend	19,881	A51104	15,960
TOTAL Maint of Streets	65,354		69,281
Snow Removal, Pers Serv	42,072	A51421	52,541
Snow Removal, Equip & Cap Outlay	2,900	A51422	7,656
Snow Removal, Contr Expend	26,343	A51424	31,909
TOTAL Snow Removal	71,315		92,106
Street Lighting, Contr Expend	25,170	A51824	21,169
TOTAL Street Lighting	25,170		21,169
Off-Street Parking, Pers Serv	17,779	A56501	19,942
Off-Street Parking, Equip & Cap Outlay	1,510	A56502	3,828
Off-Street Parking, Contr Expend	6,602	A56504	5,737
TOTAL Off-Street Parking	25,891		29,507
TOTAL Transportation	187,730		212,063
Celebrations, Contr Expend	1,615	A75504	75
TOTAL Celebrations	1,615		75
TOTAL Culture And Recreation	1,615		75
Zoning, Contr Expend	4,377	A80104	6,175
TOTAL Zoning	4,377		6,175
Planning, Contr Expend	3,763	A80204	2,652
TOTAL Planning	3,763		2,652
Refuse & Garbage, Contr Expend	236,435	A81604	
TOTAL Refuse & Garbage	236,435		0
Street Cleaning, Pers Serv	53,511	A81701	57,627
Street Cleaning, Equip & Cap Outlay	5,609	A81702	7,656
Street Cleaning, Contr Expend	6,338	A81704	7,637
TOTAL Street Cleaning	65,458		72,920
Comm Beautification, Contr Expend	3,260	A85104	699
TOTAL Comm Beautification	3,260		699
Compleat of Urban Ren Proj, Contr Expend	12,500	A86804	51,257
TOTAL Compleat of Urban Ren Proj	12,500		51,257
TOTAL Home And Community Services	325,793		133,703
State Retirement System	60,725	A90108	64,865
Police & Firemen Retirement, Empl Bnfts		A90158	13,124
Social Security, Employer Cont	39,169	A90308	40,053
Worker's Compensation, Empl Bnfts	11,486	A90408	17,610
Disability Insurance, Empl Bnfts	443	A90558	650
Hospital & Medical (dental) Ins, Empl Bnft	45,700	A90608	53,887
Other Employee Benefits (spec)	11,204	A90898	9,590
Additional Description medicare part b			
TOTAL Employee Benefits	168,727		199,779
Debt Principal, Bond Anticipation Notes	35,000	A97306	40,000

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Install Pur Debt, Principal	15,658	A97856	16,788
TOTAL Debt Principal	50,658		56,788
Debt Interest, Bond Anticipation Notes	2,202	A97307	1,587
Install Pur Debt, Interest	1,970	A97857	827
TOTAL Debt Interest	4,172		2,414
TOTAL Expenditures	1,511,371		1,364,999
Transfers, Other Funds		A99019	39,418
TOTAL Operating Transfers	0		39,418
TOTAL Other Uses	0		39,418
TOTAL Detail Expenditures And Other Uses	1,511,371		1,404,417

VILLAGE OF Brewster
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	387,308	A8021	471,653
Restated Fund Balance - Beg of Year	387,308	A8022	471,653
ADD - REVENUES AND OTHER SOURCES	1,595,716		1,345,292
DEDUCT - EXPENDITURES AND OTHER USES	1,511,371		1,404,417
Fund Balance - End of Year	471,653	A8029	412,528

VILLAGE OF Brewster
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	622,884	A1049N	632,104
Est Rev - Real Property Tax Items	20,000	A1099N	20,000
Est Rev - Non Property Tax Items	19,000	A1199N	18,000
Est Rev - Departmental Income	220,000	A1299N	201,500
Est Rev - Use of Money And Property	600	A2499N	600
Est Rev - Licenses And Permits	41,300	A2599N	73,900
Est Rev - Fines And Forfeitures	370,000	A2649N	370,000
Est Rev - Sale of Prop And Comp For Loss	6,000	A2699N	6,000
Est Rev - Miscellaneous Local Sources	100	A2799N	2,100
Est Rev - State Aid	24,600	A3099N	50,500
TOTAL Estimated Revenues	1,324,484		1,374,704
Appropriated Fund Balance	113,105	A599N	125,653
TOTAL Estimated Other Sources	113,105		125,653
TOTAL Estimated Revenues And Other Sources	1,437,589		1,500,357

VILLAGE OF Brewster
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	594,193	A1999N	602,400
App - Public Safety	260,838	A3999N	303,718
App - Transportation	205,865	A5999N	193,330
App - Culture And Recreation	200	A7999N	200
App - Home And Community Services	137,630	A8999N	152,475
App - Employee Benefits	189,076	A9199N	207,638
App - Debt Service	49,787	A9899N	40,596
TOTAL Appropriations	1,437,589		1,500,357
TOTAL Appropriations And Other Uses	1,437,589		1,500,357

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		CL200	1,519
TOTAL Cash	0		1,519
Accounts Receivable		CL380	39,231
TOTAL Other Receivables (net)	0		39,231
Due From Other Funds		CL391	278
TOTAL Due From Other Funds	0		278
TOTAL Assets and Deferred Outflows of Resources	0		41,028

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds		CL630	8,089
TOTAL Due To Other Funds	0		8,089
TOTAL Liabilities	0		8,089
Fund Balance			
Assigned Unappropriated Fund Balance		CL915	32,939
TOTAL Assigned Fund Balance	0		32,939
TOTAL Fund Balance	0		32,939
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		41,028

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Refuse & Garbage Charges		CL2130	262,740
TOTAL Departmental Income	0		262,740
Interest And Earnings		CL2401	47
TOTAL Use of Money And Property	0		47
Unclassified (specify) Additional Description PENALTIES		CL2770	6,558
TOTAL Miscellaneous Local Sources	0		6,558
TOTAL Revenues	0		269,345
Interfund Transfers		CL5031	39,418
TOTAL Interfund Transfers	0		39,418
TOTAL Other Sources	0		39,418
TOTAL Detail Revenues And Other Sources	0		308,763

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Unallocated Insurance-Contractual		CL19104	1,016
TOTAL Unallocated Insurance-Contractual	0		1,016
TOTAL General Government Support	0		1,016
Refuse & Garbage, Pers Serv		CL81601	26,430
Refuse & Garbage, Equip Cap Outlay		CL81602	372
Refuse & Garbage, Contr Expend		CL81604	235,351
TOTAL Refuse & Garbage	0		262,153
TOTAL Home And Community Services	0		262,153
State Retirement Empl Bnfts		CL90108	6,636
Social Security Empl Bnfts		CL90308	2,264
Worker's Compensation, Empl Bnfts		CL90408	971
Disability Insurance Empl Bnfts		CL90558	35
Hospital & Medical (dental) Ins, Empl Bnft		CL90608	2,749
TOTAL Employee Benefits	0		12,655
TOTAL Expenditures	0		275,824
TOTAL Detail Expenditures And Other Uses	0		275,824

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CL8021	
Restated Fund Balance - Beg of Year		CL8022	
ADD - REVENUES AND OTHER SOURCES			308,763
DEDUCT - EXPENDITURES AND OTHER USES			275,824
Fund Balance - End of Year		CL8029	32,939

VILLAGE OF Brewster
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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	6,337	FX201	38,739
TOTAL Cash	6,337		38,739
Water Rents Receivable	271,891	FX350	354,191
TOTAL Other Receivables (net)	271,891		354,191
Due From Other Funds	589,879	FX391	514,955
TOTAL Due From Other Funds	589,879		514,955
TOTAL Assets and Deferred Outflows of Resources	868,107		907,885

VILLAGE OF Brewster
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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	11,228	FX600	17,255
TOTAL Accounts Payable	11,228		17,255
Accrued Liabilities		FX601	-24
TOTAL Accrued Liabilities	0		-24
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	661,544	FX630	575,732
TOTAL Due To Other Funds	661,544		575,732
TOTAL Liabilities	694,214		614,405
Fund Balance			
Assigned Unappropriated Fund Balance	173,893	FX915	293,480
TOTAL Assigned Fund Balance	173,893		293,480
TOTAL Fund Balance	173,893		293,480
TOTAL Liabilities, Deferred Inflows And Fund Balance	868,107		907,885

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Metered Water Sales	1,190,607	FX2140	1,261,621
Interest & Penalties On Water Rents	19,168	FX2148	23,194
TOTAL Departmental Income	1,209,775		1,284,815
Interest And Earnings	272	FX2401	448
TOTAL Use of Money And Property	272		448
Sales of Equipment	4,733	FX2665	8,272
TOTAL Sale of Property And Compensation For Loss	4,733		8,272
TOTAL Revenues	1,214,780		1,293,535
Statutory Installment Bonds		FX5720	12,500
TOTAL Proceeds of Obligations	0		12,500
TOTAL Other Sources	0		12,500
TOTAL Detail Revenues And Other Sources	1,214,780		1,306,035

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Administration-Contractual		FX17104	18
TOTAL Administration-Contractual	0		18
Unallocated Insurance, Contr Expend	22,950	FX19104	19,138
TOTAL Unallocated Insurance	22,950		19,138
TOTAL General Government Support	22,950		19,156
Water Administration, Pers Serv	201,867	FX83101	173,091
Water Administration, Equip & Cap Outlay		FX83102	1,058
Water Administration, Contr Expend	47,272	FX83104	55,718
TOTAL Water Administration	249,139		229,867
Source Supply Pwr & Pump, Pers Serv	40,795	FX83201	45,328
Source Supply Pwr & Pump, Equip & Cap Out	5,810	FX83202	11,931
Source Supply Pwr & Pump, Contr Expend	49,117	FX83204	105,604
TOTAL Source Supply Pwr & Pump	95,722		162,863
Water Trans & Distrib, Pers Serv	65,622	FX83401	71,508
Water Trans & Distrib, Equip & Cap Outlay	18,224	FX83402	19,860
Water Trans & Distrib, Contr Expend	22,960	FX83404	23,936
TOTAL Water Trans & Distrib	106,806		115,304
TOTAL Home And Community Services	451,667		508,034
State Retirement, Empl Bnfts	29,351	FX90108	35,304
Social Security, Empl Bnfts	20,719	FX90308	22,248
Workers Compensation, Empl Bnfts	6,159	FX90408	9,852
Disability Insurance, Empl Bnfts	267	FX90558	359
Hospital & Medical (dental) Ins, Empl Bnft	34,869	FX90608	29,321
TOTAL Employee Benefits	91,365		97,084
Debt Principal, Serial Bonds	245,000	FX97106	245,000
Debt Principal, Installment Purchase Debt	6,777	FX97856	7,114
TOTAL Debt Principal	251,777		252,114
Debt Interest, Serial Bonds	311,380	FX97107	309,706
Debt Interest, Installment Purchase Debt	750	FX97857	354
TOTAL Debt Interest	312,130		310,060
TOTAL Expenditures	1,129,889		1,186,448
TOTAL Detail Expenditures And Other Uses	1,129,889		1,186,448

VILLAGE OF Brewster
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	89,002	FX8021	173,893
Restated Fund Balance - Beg of Year	89,002	FX8022	173,893
ADD - REVENUES AND OTHER SOURCES	1,214,780		1,306,035
DEDUCT - EXPENDITURES AND OTHER USES	1,129,889		1,186,448
Fund Balance - End of Year	173,893	FX8029	293,480

VILLAGE OF Brewster
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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Departmental Income	1,175,534	FX1299N	1,268,201
Est Rev - Use of Money And Property	300	FX2499N	330
Est Rev - Sale of Prop And Comp For Loss	4,800	FX2699N	
TOTAL Estimated Revenues	1,180,634		1,268,531
TOTAL Estimated Revenues And Other Sources	1,180,634		1,268,531

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	45,600	FX1999N	45,600
App-Home And Community Services	463,469	FX8999N	538,446
App - Employee Benefits	96,858	FX9199N	108,397
App - Debt Service	554,707	FX9899N	556,088
TOTAL Appropriations	1,160,634		1,248,531
App - Interfund Transfer	20,000	FX9999N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	1,180,634		1,268,531

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	34,171	G200	72,401
TOTAL Cash	34,171		72,401
Sewer Rents Receivable	220,843	G360	257,248
TOTAL Other Receivables (net)	220,843		257,248
Due From Other Funds	461,409	G391	466,472
TOTAL Due From Other Funds	461,409		466,472
TOTAL Assets and Deferred Outflows of Resources	716,423		796,121

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		G600	35,401
TOTAL Accounts Payable	0		35,401
Accrued Liabilities		G601	-25
TOTAL Accrued Liabilities	0		-25
Due To Other Funds	622,723	G630	420,194
TOTAL Due To Other Funds	622,723		420,194
TOTAL Liabilities	622,723		455,570
Fund Balance			
Assigned Appropriated Fund Balance	82,063	G914	
Assigned Unappropriated Fund Balance	11,637	G915	340,551
TOTAL Assigned Fund Balance	93,700		340,551
Unassigned Fund Balance		G917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	93,700		340,551
TOTAL Liabilities, Deferred Inflows And Fund Balance	716,423		796,121

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Sewer Charges	686,425	G2122	734,119
Interest & Penalties On Sewer Accts	15,256	G2128	14,907
TOTAL Departmental Income	701,681		749,026
Sewer Serv Other Govts	694,829	G2374	789,248
TOTAL Intergovernmental Charges	694,829		789,248
Interest And Earnings	1,286	G2401	295
TOTAL Use of Money And Property	1,286		295
Sales of Equipment	770	G2665	2,068
TOTAL Sale of Property And Compensation For Loss	770		2,068
TOTAL Revenues	1,398,566		1,540,637
Statutory Installment Bonds		G5720	3,125
Capital Notes		G5740	
TOTAL Proceeds of Obligations	0		3,125
TOTAL Other Sources	0		3,125
TOTAL Detail Revenues And Other Sources	1,398,566		1,543,762

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Administration-Contractual		G17104	
TOTAL Administration-Contractual	0		0
Benefits And Awards		G17204	
TOTAL Benefits And Awards	0		0
Unallocated Insurance, Contr Expend	12,150	G19104	11,473
TOTAL Unallocated Insurance	12,150		11,473
TOTAL General Government Support	12,150		11,473
Sewer Administration, Pers Serv	105,596	G81101	138,162
Sewer Administration, Equip & Cap Outlay		G81102	544
Sewer Administration, Contr Expend	118,897	G81104	102,036
TOTAL Sewer Administration	224,493		240,742
Sanitary Sewers, Pers Serv	13,272	G81201	14,341
Sanitary Sewers, Equip & Cap Outlay	1,987	G81202	3,062
Sanitary Sewers, Contr Expend	78,654	G81204	69,262
TOTAL Sanitary Sewers	93,913		86,665
Sewage Treat Disp, Contr Expend	783,897	G81304	572,924
TOTAL Sewage Treat Disp	783,897		572,924
Storm Sewers, Pers Serv	18,179	G81401	19,341
Storm Sewers, Equip & Cap Outlay	1,987	G81402	3,063
Storm Sewers, Contr Expend	4,216	G81404	5,354
TOTAL Storm Sewers	24,382		27,758
TOTAL Home And Community Services	1,126,685		928,089
State Retirement, Empl Bnfts	11,133	G90108	12,750
Social Security , Empl Bnfts	10,197	G90308	12,270
Worker's Compensation, Empl Bnfts	3,104	G90408	5,585
Disability Insurance, Empl Bnfts	135	G90558	206
Hospital & Medical (dental) Ins, Empl Bnft	12,041	G90608	15,751
TOTAL Employee Benefits	36,610		46,562
Debt Principal, Serial Bonds	120,000	G97106	125,000
Debt Principal, Bond Anticipation Notes		G97306	
Debt Principal, Installment Purchase Debt	1,694	G97856	1,779
TOTAL Debt Principal	121,694		126,779
Debt Interest, Serial Bonds	203,444	G97107	180,420
Debt Interest, Bond Anticipation Notes		G97307	3,500
Debt Interest, Installment Purchase Debt	112	G97857	88
TOTAL Debt Interest	203,556		184,008
TOTAL Expenditures	1,500,695		1,296,911
TOTAL Detail Expenditures And Other Uses	1,500,695		1,296,911

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	195,829	G8021	93,700
Restated Fund Balance - Beg of Year	195,829	G8022	93,700
ADD - REVENUES AND OTHER SOURCES	1,398,566		1,543,762
DEDUCT - EXPENDITURES AND OTHER USES	1,500,695		1,296,911
Fund Balance - End of Year	93,700	G8029	340,551

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Departmental Income	697,000	G1299N	750,547
Est Rev-Intergovernmental Charges	789,247	G2399N	709,742
Est Rev - Sale of Prop And Comp For Loss	1,200	G2699N	300
TOTAL Estimated Revenues	1,487,447		1,460,589
Appropriated Fund Balance	82,063	G599N	
TOTAL Estimated Other Sources	82,063		0
TOTAL Estimated Revenues And Other Sources	1,569,510		1,460,589

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	25,000	G1999N	25,000
App - Home And Community Services	1,107,154	G8999N	1,036,226
App - Employee Benefits	44,588	G9199N	48,538
App - Debt Service	377,768	G9899N	335,825
TOTAL Appropriations	1,554,510		1,445,589
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	15,000		15,000
TOTAL Appropriations And Other Uses	1,569,510		1,460,589

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	42,621	H200	34,669
Cash With Fiscal Agent	361,385	H223	361,385
TOTAL Cash	404,006		396,054
Accounts Receivable	21,536	H380	21,536
TOTAL Other Receivables (net)	21,536		21,536
Due From Other Funds	604,579	H391	604,579
TOTAL Due From Other Funds	604,579		604,579
Due From Other Governments	10,828	H440	10,828
TOTAL Due From Other Governments	10,828		10,828
TOTAL Assets and Deferred Outflows of Resources	1,040,949		1,032,997

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	98	H600	98
TOTAL Accounts Payable	98		98
Accrued Liabilities	48	H601	48
TOTAL Accrued Liabilities	48		48
Bond Anticipation Notes Payable	80,000	H626	40,000
TOTAL Notes Payable	80,000		40,000
Due To Other Funds	780,147	H630	794,087
TOTAL Due To Other Funds	780,147		794,087
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	956,518		930,458
Fund Balance			
Assigned Unappropriated Fund Balance	586,483	H915	579,851
TOTAL Assigned Fund Balance	586,483		579,851
Unassigned Fund Balance	-502,052	H917	-477,312
TOTAL Unassigned Fund Balance	-502,052		-477,312
TOTAL Fund Balance	84,431		102,539
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,040,949		1,032,997

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	371	H2401	63
TOTAL Use of Money And Property	371		63
Grants From Local Governments	370,130	H2706	176,981
TOTAL Miscellaneous Local Sources	370,130		176,981
TOTAL Revenues	370,501		177,044
Bond Anticipation Notes	200,000	H5730	
Bans Redeemed From Appropriations	35,000	H5731	40,000
TOTAL Proceeds of Obligations	235,000		40,000
TOTAL Other Sources	235,000		40,000
TOTAL Detail Revenues And Other Sources	605,501		217,044

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay	0	H11302	
TOTAL Traffic Viol Bureau	0		0
Buildings, Equip & Cap Outlay	47,137	H16202	6,695
TOTAL Buildings	47,137		6,695
Judgment And Claims, Equip & Cap Outlay	200,000	H19302	
TOTAL Judgment And Claims	200,000		0
TOTAL General Government Support	247,137		6,695
Public Safety Cap Proj	396	H30972	
TOTAL Public Safety Cap Proj	396		0
TOTAL Public Safety	396		0
Storm Sewers, Equip & Cap Outlay	370,125	H81402	192,241
TOTAL Storm Sewers	370,125		192,241
TOTAL Home And Community Services	370,125		192,241
TOTAL Expenditures	617,658		198,936
TOTAL Detail Expenditures And Other Uses	617,658		198,936

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	96,588	H8021	84,431
Restated Fund Balance - Beg of Year	96,588	H8022	96,193
ADD - REVENUES AND OTHER SOURCES	605,501		217,044
DEDUCT - EXPENDITURES AND OTHER USES	617,658		198,936
Fund Balance - End of Year	84,431	H8029	102,539

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	42,563	H200	34,611
Cash With Fiscal Agent	361,385	H223	361,385
TOTAL Cash	403,948		395,996
Accounts Receivable	18,328	H380	18,328
TOTAL Other Receivables (net)	18,328		18,328
Due From Other Funds	221,477	H391	221,477
TOTAL Due From Other Funds	221,477		221,477
Due From Other Governments	10,828	H440	10,828
TOTAL Due From Other Governments	10,828		10,828
TOTAL Assets and Deferred Outflows of Resources	654,581		646,629

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities		H601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds	352,258	H630	350,938
TOTAL Due To Other Funds	352,258		350,938
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	448,483		447,163
Fund Balance			
Assigned Unappropriated Fund Balance	206,098	H915	199,466
TOTAL Assigned Fund Balance	206,098		199,466
TOTAL Fund Balance	206,098		199,466
TOTAL Liabilities, Deferred Inflows And Fund Balance	654,581		646,629

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	371	H2401	63
TOTAL Use of Money And Property	371		63
TOTAL Revenues	371		63
Bond Anticipation Notes	200,000	H5730	
TOTAL Proceeds of Obligations	200,000		0
TOTAL Other Sources	200,000		0
TOTAL Detail Revenues And Other Sources	200,371		63

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Buildings, Equip & Cap Outlay	45,429	H16202	6,695
TOTAL Buildings	45,429		6,695
Judgment And Claims, Equip & Cap Outlay	200,000	H19302	
TOTAL Judgment And Claims	200,000		0
TOTAL General Government Support	245,429		6,695
TOTAL Expenditures	245,429		6,695
TOTAL Detail Expenditures And Other Uses	245,429		6,695

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(H1)WASTE WATER TREATMENT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	251,156	H8021	206,098
Restated Fund Balance - Beg of Year	251,156	H8022	206,098
ADD - REVENUES AND OTHER SOURCES	200,371		63
DEDUCT - EXPENDITURES AND OTHER USES	245,429		6,695
Fund Balance - End of Year	206,098	H8029	199,466

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds	53	H391	53
TOTAL Due From Other Funds	53		53
TOTAL Assets and Deferred Outflows of Resources	53		53

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2013	EdpCode	2014
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
Fund Balance			
Unassigned Fund Balance	-100,247	H917	-100,247
TOTAL Unassigned Fund Balance	-100,247		-100,247
TOTAL Fund Balance	-100,247		-100,247
TOTAL Liabilities, Deferred Inflows And Fund Balance	53		53

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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(H11)WELL RECONSTRUCTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-100,247	H8021	-100,247
Restated Fund Balance - Beg of Year	-100,247	H8022	
Fund Balance - End of Year	-100,247	H8029	-100,247

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Balance Sheet

Code Description	2013	EdpCode	2014
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(H12)50 MAIN VILLAGE OFFICES

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable	80,000	H626	40,000
TOTAL Notes Payable	80,000		40,000
Due To Other Funds	29,905	H630	29,905
TOTAL Due To Other Funds	29,905		29,905
TOTAL Liabilities	109,905		69,905
Fund Balance			
Unassigned Fund Balance	-109,905	H917	-69,905
TOTAL Unassigned Fund Balance	-109,905		-69,905
TOTAL Fund Balance	-109,905		-69,905
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2013	EdpCode	2014
Other Sources			
Bans Redeemed From Appropriations	35,000	H5731	40,000
TOTAL Proceeds of Obligations	35,000		40,000
TOTAL Other Sources	35,000		40,000
TOTAL Detail Revenues And Other Sources	35,000		40,000

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Buildings, Equip & Cap Outlay	1,708	H16202	
TOTAL Buildings	1,708		0
TOTAL General Government Support	1,708		0
TOTAL Expenditures	1,708		0
TOTAL Detail Expenditures And Other Uses	1,708		0

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(H12)50 MAIN VILLAGE OFFICES

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-143,197	H8021	-109,905
Restated Fund Balance - Beg of Year	-143,197	H8022	-109,905
ADD - REVENUES AND OTHER SOURCES	35,000		40,000
DEDUCT - EXPENDITURES AND OTHER USES	1,708		
Fund Balance - End of Year	-109,905	H8029	-69,905

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Balance Sheet

Code Description	2013	EdpCode	2014
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(H13)SIDEWALKS SAFE-T-LU

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	58,808	H630	58,808
TOTAL Due To Other Funds	58,808		58,808
TOTAL Liabilities	58,808		58,808
Fund Balance			
Unassigned Fund Balance	-58,808	H917	-58,808
TOTAL Unassigned Fund Balance	-58,808		-58,808
TOTAL Fund Balance	-58,808		-58,808
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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Results of Operation

Code Description	2013	EdpCode	2014
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(H13)SIDEWALKS SAFE-T-LU

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Public Safety Cap Proj	396	H30972	
TOTAL Public Safety Cap Proj	396		0
TOTAL Public Safety	396		0
TOTAL Expenditures	396		0
TOTAL Detail Expenditures And Other Uses	396		0

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(H13)SIDEWALKS SAFE-T-LU

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-58,412	H8021	-58,808
Restated Fund Balance - Beg of Year	-58,412	H8022	
DEDUCT - EXPENDITURES AND OTHER USES	396		
Fund Balance - End of Year	-58,808	H8029	-58,808

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Balance Sheet

Code Description	2013	EdpCode	2014
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(H14)RT 6 RETAINING WALL

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	10,793	H630	10,793
TOTAL Due To Other Funds	10,793		10,793
TOTAL Liabilities	10,793		10,793
Fund Balance			
Unassigned Fund Balance	-10,793	H917	-10,793
TOTAL Unassigned Fund Balance	-10,793		-10,793
TOTAL Fund Balance	-10,793		-10,793
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(H14)RT 6 RETAINING WALL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-10,793	H8021	-10,793
Restated Fund Balance - Beg of Year	-10,793	H8022	
Fund Balance - End of Year	-10,793	H8029	-10,793

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Balance Sheet

Code Description	2013	EdpCode	2014
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(H15)MARVIN AVE RET WALL 2009

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	6,664	H630	6,664
TOTAL Due To Other Funds	6,664		6,664
TOTAL Liabilities	6,664		6,664
Fund Balance			
Unassigned Fund Balance	-6,664	H917	-6,664
TOTAL Unassigned Fund Balance	-6,664		-6,664
TOTAL Fund Balance	-6,664		-6,664
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(H15)MARVIN AVE RET WALL 2009

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-6,664	H8021	-6,664
Restated Fund Balance - Beg of Year	-6,664	H8022	
Fund Balance - End of Year	-6,664	H8029	-6,664

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(H16)WELLS BROOK RETROFIT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	10	H200	10
TOTAL Cash	10		10
TOTAL Assets and Deferred Outflows of Resources	10		10

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(H16)WELLS BROOK RETROFIT

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities	5	H601	5
TOTAL Accrued Liabilities	5		5
Due To Other Funds	5	H630	5
TOTAL Due To Other Funds	5		5
TOTAL Liabilities	10		10
Fund Balance			
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	10		10

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Grants From Local Governments	168,353	H2706	17,877
TOTAL Miscellaneous Local Sources	168,353		17,877
TOTAL Revenues	168,353		17,877
TOTAL Detail Revenues And Other Sources	168,353		17,877

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Storm Sewers, Equip & Cap Outlay	168,348	H81402	17,877
TOTAL Storm Sewers	168,348		17,877
TOTAL Home And Community Services	168,348		17,877
TOTAL Expenditures	168,348		17,877
TOTAL Detail Expenditures And Other Uses	168,348		17,877

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(H16)WELLS BROOK RETROFIT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-5	H8021	
Restated Fund Balance - Beg of Year	-5	H8022	
ADD - REVENUES AND OTHER SOURCES	168,353		17,877
DEDUCT - EXPENDITURES AND OTHER USES	168,348		17,877
Fund Balance - End of Year		H8029	

VILLAGE OF Brewster
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(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	11	H200	11
TOTAL Cash	11		11
TOTAL Assets and Deferred Outflows of Resources	11		11

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(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities	6	H601	6
TOTAL Accrued Liabilities	6		6
Due To Other Funds	5	H630	15,265
TOTAL Due To Other Funds	5		15,265
TOTAL Liabilities	11		15,271
Fund Balance			
Unassigned Fund Balance		H917	-15,260
TOTAL Unassigned Fund Balance	0		-15,260
TOTAL Fund Balance	0		-15,260
TOTAL Liabilities, Deferred Inflows And Fund Balance	11		11

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(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Grants From Local Governments	201,777	H2706	159,104
TOTAL Miscellaneous Local Sources	201,777		159,104
TOTAL Revenues	201,777		159,104
TOTAL Detail Revenues And Other Sources	201,777		159,104

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(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Storm Sewers, Equip & Cap Outlay	201,777	H81402	174,364
TOTAL Storm Sewers	201,777		174,364
TOTAL Home And Community Services	201,777		174,364
TOTAL Expenditures	201,777		174,364
TOTAL Detail Expenditures And Other Uses	201,777		174,364

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(H17)TONETTA BROOK RETROFIT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	201,777		159,104
DEDUCT - EXPENDITURES AND OTHER USES	201,777		174,364
Fund Balance - End of Year		H8029	-15,260

VILLAGE OF Brewster
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For the Fiscal Year Ending 2014

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
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 and Deferred Outflows of Resources	69,544		69,544

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	69,544	H915	69,544
TOTAL Assigned Fund Balance	69,544		69,544
TOTAL Fund Balance	69,544		69,544
TOTAL Liabilities, Deferred Inflows And Fund Balance	69,544		69,544

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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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(H2)MARVIN AVENUE SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	69,544	H8021	69,544
Restated Fund Balance - Beg of Year	69,544	H8022	
Fund Balance - End of Year	69,544	H8029	69,544

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For the Fiscal Year Ending 2014

(H3)MAIN SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
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 and Deferred Outflows of Resources	5,909		5,909

VILLAGE OF Brewster
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For the Fiscal Year Ending 2014

(H3)MAIN SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	69,870	H630	69,870
TOTAL Due To Other Funds	69,870		69,870
TOTAL Liabilities	69,870		69,870
Fund Balance			
Unassigned Fund Balance	-63,961	H917	-63,961
TOTAL Unassigned Fund Balance	-63,961		-63,961
TOTAL Fund Balance	-63,961		-63,961
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,909		5,909

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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(H3)MAIN SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-63,961	H8021	-63,961
Restated Fund Balance - Beg of Year	-63,961	H8022	
Fund Balance - End of Year	-63,961	H8029	-63,961

VILLAGE OF Brewster
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For the Fiscal Year Ending 2014

(H4)CROTON PLAN

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds	9,723	H391	9,723
TOTAL Due From Other Funds	9,723		9,723
TOTAL Assets and Deferred Outflows of Resources	9,723		9,723

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(H4)CROTON PLAN

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	9,723	H915	9,723
TOTAL Assigned Fund Balance	9,723		9,723
TOTAL Fund Balance	9,723		9,723
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,723		9,723

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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(H4)CROTON PLAN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9,723	H8021	9,723
Restated Fund Balance - Beg of Year	9,723	H8022	
Fund Balance - End of Year	9,723	H8029	9,723

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Balance Sheet

Code Description	2013	EdpCode	2014
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(H5)ARMY CORP SEWER DESIGN

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	5,861	H630	5,861
TOTAL Due To Other Funds	5,861		5,861
TOTAL Liabilities	5,861		5,861
Fund Balance			
Unassigned Fund Balance	-5,861	H917	-5,861
TOTAL Unassigned Fund Balance	-5,861		-5,861
TOTAL Fund Balance	-5,861		-5,861
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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For the Fiscal Year Ending 2014

(H5)ARMY CORP SEWER DESIGN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-5,861	H8021	-5,861
Restated Fund Balance - Beg of Year	-5,861	H8022	
Fund Balance - End of Year	-5,861	H8029	-5,861

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(H6) NYC STORMWATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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For the Fiscal Year Ending 2014

(H6) NYC STORMWATER

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	132,108	H630	132,108
TOTAL Due To Other Funds	132,108		132,108
TOTAL Liabilities	132,108		132,108
Fund Balance			
Unassigned Fund Balance	-132,108	H917	-132,108
TOTAL Unassigned Fund Balance	-132,108		-132,108
TOTAL Fund Balance	-132,108		-132,108
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(H6) NYC STORMWATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-132,108	H8021	-132,108
Restated Fund Balance - Beg of Year	-132,108	H8022	
Fund Balance - End of Year	-132,108	H8029	-132,108

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(H7)WATER TOWER

Balance Sheet

Code Description	2013	EdpCode	2014
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 and Deferred Outflows of Resources	274,435		274,435

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(H7)WATER TOWER

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	274,435	H915	274,435
TOTAL Assigned Fund Balance	274,435		274,435
TOTAL Fund Balance	274,435		274,435
TOTAL Liabilities, Deferred Inflows And Fund Balance	274,435		274,435

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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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Annual Update Document
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(H7)WATER TOWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	274,435	H8021	274,435
Restated Fund Balance - Beg of Year	274,435	H8022	
Fund Balance - End of Year	274,435	H8029	274,435

VILLAGE OF Brewster
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For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2014

(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities	37	H601	37
TOTAL Accrued Liabilities	37		37
Due To Other Funds	13,668	H630	13,668
TOTAL Due To Other Funds	13,668		13,668
TOTAL Liabilities	13,705		13,705
Fund Balance			
Unassigned Fund Balance	-13,705	H917	-13,705
TOTAL Unassigned Fund Balance	-13,705		-13,705
TOTAL Fund Balance	-13,705		-13,705
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(H9)POTABLE WTR DISTRIB SYSTEM

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-13,705	H8021	-13,705
Restated Fund Balance - Beg of Year	-13,705	H8022	
Fund Balance - End of Year	-13,705	H8029	-13,705

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Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2014

EQUIPMENT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds	26,683	H391	26,683
TOTAL Due From Other Funds	26,683		26,683
TOTAL Assets and Deferred Outflows of Resources	26,683		26,683

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	26,683	H915	26,683
TOTAL Assigned Fund Balance	26,683		26,683
TOTAL Fund Balance	26,683		26,683
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,683		26,683

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For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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For the Fiscal Year Ending 2014

MARVIN AVENUE RETAINING WALL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,683	H8021	26,683
Restated Fund Balance - Beg of Year	26,683	H8022	
Fund Balance - End of Year	26,683	H8029	26,683

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Land	19,550	K101	19,550
Buildings	1,470,892	K102	1,470,892
Improvements Other Than Buildings	3,469,859	K103	3,662,100
Machinery And Equipment	1,022,214	K104	1,097,618
Construction Work In Progress	47,018,314	K105	47,018,314
TOTAL Fixed Assets (net)	53,000,829		53,268,474
TOTAL Assets and Deferred Outflows of Resources	53,000,829		53,268,474

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	53,000,829	K159	53,268,474
TOTAL Investments in Non-Current Government Assets	53,000,829		53,268,474
TOTAL Fund Balance	53,000,829		53,268,474
TOTAL	53,000,829		53,268,474

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	4,544	TA200	4,089
TOTAL Cash	4,544		4,089
Due From Other Funds		TA391	14,704
TOTAL Due From Other Funds	0		14,704
Other Assets	134	TA489	134
TOTAL Other	134		134
TOTAL Assets and Deferred Outflows of Resources	4,678		18,927

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	5,015	TA630	2,005
TOTAL Due To Other Funds	5,015		2,005
Consolidated Payroll		TA10	14,310
State Retirement	387	TA18	666
Group Insurance	-1,958	TA20	-3,746
Nys Income Tax		TA21	502
Federal Income Tax		TA22	1,214
Social Security Tax		TA26	2,686
Other Funds (specify)	1,234	TA85	1,290
Additional Description AFLAC & MED PART B			
TOTAL Agency Liabilities	-337		16,922
TOTAL Liabilities	4,678		18,927
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,678		18,927

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Misc Current Assets	2,934	V489	2,934
TOTAL Other	2,934		2,934
TOTAL Assets and Deferred Outflows of Resources	2,934		2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Fund Balance-Reserved For Bonded Debt	2,934	V884	2,934
TOTAL Restricted Fund Balance	2,934		2,934
TOTAL Fund Balance	2,934		2,934
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,934		2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Premium & Accrued Interest On Obligations	18,471	V2710	
TOTAL Miscellaneous Local Sources	18,471		0
TOTAL Revenues	18,471		0
Advanced Refunding Bonds	1,755,000	V5791	
TOTAL Proceeds of Obligations	1,755,000		0
TOTAL Other Sources	1,755,000		0
TOTAL Detail Revenues And Other Sources	1,773,471		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fiscal Agents Fees, Contr Expend	66,706	V13804	
TOTAL Fiscal Agents Fees	66,706		0
TOTAL General Government Support	66,706		0
TOTAL Expenditures	66,706		0
Repayments To Esc Agent Adv Ref Bonds	1,703,831	V99914	
	1,703,831		0
TOTAL Other Uses	1,703,831		0
TOTAL Detail Expenditures And Other Uses	1,770,537		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	2,934
Restated Fund Balance - Beg of Year		V8022	2,934
ADD - REVENUES AND OTHER SOURCES	1,773,471		
DEDUCT - EXPENDITURES AND OTHER USES	1,770,537		
Fund Balance - End of Year	2,934	V8029	2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	12,736,029	W129	12,371,250
TOTAL Provision To Be Made In Future Budgets	12,736,029		12,371,250
TOTAL Assets and Deferred Outflows of Resources	12,736,029		12,371,250

VILLAGE OF Brewster
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable	200,000	W626	200,000
TOTAL Notes Payable	200,000		200,000
Installment Purchase Debt	26,029	W685	31,250
TOTAL Other Liabilities	26,029		31,250
Bonds Payable	12,510,000	W628	12,140,000
TOTAL Bond And Long Term Liabilities	12,510,000		12,140,000
TOTAL Liabilities	12,736,029		12,371,250
TOTAL Liabilities	12,736,029		12,371,250

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2014

9/24/2014

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.	Accreted Interest	O/S End of Year
2007	BOND E	POTABEL WATER			05/15/2007	05/15/2035	4.185%		\$7,140,000	\$6,225,000	\$175,000	\$0	\$0		\$6,050,000
2009	BOND E	Wtr System Design			04/14/2009	04/14/2035	5.75%		\$260,000	\$210,000	\$10,000	\$0	\$0		\$200,000
2010	BOND E	SEWER COLLECTION SYSTEM			04/01/2010	05/01/2034	4.971%		\$850,000	\$760,000	\$20,000	\$0	\$0		\$740,000
2013	BOND E	REFUNDING SWR SERIAL BOND			03/28/2013	11/01/2038	3.32%		\$1,755,000	\$1,735,000	\$70,000	\$0	\$0		\$1,665,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$8,930,000	\$275,000	\$0	\$0	\$0	\$8,655,000
2014	IPC E	TRUCK PURCHASE		N	04/20/2014	03/31/2016	4.20%		\$31,250	\$0			\$0		\$31,250
2012	IPC E	Purchase Police Car			08/09/2010	08/09/2013	4.90%			\$8,244	\$7,896	\$0	(\$348)		\$0
2012	IPC E	Equipment Purchase			03/15/2012	03/15/2014	4.90%		\$34,729	\$17,785	\$17,785	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$31,250	\$26,029	\$25,681	\$0	(\$348)	\$0	\$31,250
2010	BAN N	BUILDING RENOVATIONS			07/07/2009	07/07/2010	3.25%		\$185,750	\$80,000	\$40,000	\$0	\$0		\$40,000
2013	BAN N	Legal Settlement			12/10/2012	05/15/2017	5.50%		\$200,000	\$200,000	\$0	\$0	\$0		\$200,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$280,000	\$40,000	\$0	\$0	\$0	\$240,000
2012	BOND N	Sewer SRF "C"			06/10/2010	03/01/2035	4.469%	Y		\$1,285,000	\$35,000	\$0	\$0		\$1,250,000
2012	BOND N	Sewer Projects			08/10/2010	10/01/2039	4.185%	Y		\$2,015,000	\$50,000	\$0	\$0		\$1,965,000
2012	BOND N	Sewer Projects			03/01/2011	03/01/2031	5.643%	Y		\$280,000	\$10,000	\$0	\$0		\$270,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,580,000	\$95,000	\$0	\$0	\$0	\$3,485,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$31,250	\$12,816,029	\$435,681	\$0	(\$348)	\$0	\$12,411,250

VILLAGE OF Brewster
Maturity Schedule
For the Fiscal Year Ending 2014

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000001
Purpose of Issue		TRUCK PURCHASE
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	31,250
Date of Issue	2P3DT	4/20/2014
Interest Rate	2P3PC	4.20000
Final Maturity Date	2P3DM	3/31/2016
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)		
	2P315	15,625
	2P316	15,625

VILLAGE OF Brewster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$97.00
Demand Deposits	9Z2011	\$739,404.00
Time Deposits	9Z2021	\$38,739.00
Total		\$778,240.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$220,626.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$557,517.00
Total		\$778,143.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - 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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3366	\$273,982	\$0	\$16,589	\$257,393
****-2450	\$7,948	\$0	\$0	\$7,948
****-9551	\$1,519	\$0	\$0	\$1,519
****-0937	\$38,739	\$0	\$0	\$38,739
****-0945	\$72,401	\$0	\$0	\$72,401
****-1474	\$34,611	\$0	\$0	\$34,611
****-6706	\$5	\$5	\$0	\$10
****-3382	\$4,089	\$0	\$0	\$4,089
****-gent	\$361,385	\$0	\$0	\$361,385
****-6714	\$6	\$5	\$0	\$11
****-3293	\$37	\$0	\$0	\$37
Total Adjusted Bank Balance				<u>\$778,143</u>
Petty Cash				<u>\$97.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$778,240</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$778,240</u>

* Must be equal

VILLAGE OF Brewster
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

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	\$119,555.00	8	2	8
90158	Police and Fire Retirement	\$13,124.00		4	
90258	Local Pension Fund				
90308	Social Security	\$76,835.00	8	27	
90408	Worker's Compensation Insurance	\$34,018.00	8	27	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,250.00	8	27	
90608	Hospital and Medical (Dental) Insurance	\$101,708.00	6	1	5
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$9,590.00	8	27	8
Total		\$356,080.00			
Computed Total From Financial Section (comparative purposes only)		\$356,080.00			

VILLAGE OF Brewster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,342	4,080	gallons	
Diesel Fuel	\$13,212	4,103	gallons	
Fuel Oil			gallons	
Natural Gas	\$22,128	3,503,000	cubic feet	
Electricity	\$173,250	1,575,000	kilowatt-hours	
Coal			tons	

VILLAGE OF Brewster
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

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)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Peter Hansen, hereby certify that I am the Chief Fiscal Officer of the Village of Brewster, and that the information provided in the annual financial report of the Village of Brewster, for the fiscal year ended 05/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Brewster, and adopted by me as my signature for use in conjunction with the filing of the Village of Brewster's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Brewster's annual financial report for the fiscal year ended 05/31/2014 and filed by means of electronic data transmission.

John P. Bryan
Name of Report Preparer if
different than Chief Fiscal Officer

(914) 949-2990
Telephone Number

09/24/2014
Date of Certification

Peter Hansen
Name

Clerk-Treasurer
Title

50 Main Street, Brewster, NY 10509
Official Address

(845) 279-3760
Official Telephone Number

VILLAGE OF Brewster
Financial Comments
For the Fiscal Year Ending 2014