

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 05/31/2016

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (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 2015 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 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	37,402	A200	24,039
Petty Cash	97	A210	97
TOTAL Cash	37,499		24,136
Taxes Receivable, Overdue	5,153	A260	5,151
TOTAL Taxes Receivable (net)	5,153		5,151
Due From Other Funds	859,775	A391	591,947
TOTAL Due From Other Funds	859,775		591,947
Miscellaneous Current Assets	34,356	A489	12,524
TOTAL Other	34,356		12,524
TOTAL Assets and Deferred Outflows of Resources	936,783		633,758

VILLAGE OF Brewster
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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	-7,731	A600	14,143
TOTAL Accounts Payable	-7,731		14,143
Accrued Liabilities	22,449	A601	15,374
TOTAL Accrued Liabilities	22,449		15,374
Other Liabilities	637	A688	637
TOTAL Other Liabilities	637		637
Due To Other Funds	515,821	A630	144,585
TOTAL Due To Other Funds	515,821		144,585
Due To Other Governments	622	A631	622
Due To Employees' Retirement System	750	A637	846
TOTAL Due To Other Governments	1,372		1,468
TOTAL Liabilities	532,548		176,207
Fund Balance			
Assigned Appropriated Fund Balance	64,972	A914	58,169
TOTAL Assigned Fund Balance	64,972		58,169
Unassigned Fund Balance	339,263	A917	399,382
TOTAL Unassigned Fund Balance	339,263		399,382
TOTAL Fund Balance	404,235		457,551
TOTAL Liabilities, Deferred Inflows And Fund Balance	936,783		633,758

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	631,300	A1001	651,914
TOTAL Real Property Taxes	631,300		651,914
Interest & Penalties On Real Prop Taxes	20,318	A1090	9,732
TOTAL Real Property Tax Items	20,318		9,732
Franchises	20,933	A1170	23,649
TOTAL Non Property Tax Items	20,933		23,649
Treasurer Fees	1,020	A1230	676
Other General Departmental Income	4,313	A1289	
Safety Inspection Fees	11,662	A1560	10,825
Other Public Safety Departmental Income	250	A1589	240
Parking Lots And Garages-No Tax	133,198	A1721	131,786
Parking Meter Fees Non-Taxable	29,760	A1741	30,115
Park And Recreational Charges	5,000	A2001	1,613
Zoning Fees	500	A2110	
Planning Board Fees	1,100	A2115	3,600
Interest & Penalties On Water Rents		A2148	
TOTAL Departmental Income	186,803		178,855
Public Safety Services For Other Govts	30,915	A2260	25,245
TOTAL Intergovernmental Charges	30,915		25,245
Interest And Earnings	422	A2401	411
TOTAL Use of Money And Property	422		411
Licenses, Other	12,800	A2545	12,950
Building And Alteration Permits	40,733	A2555	25,960
Permits, Other	330	A2590	9,215
Additional Description Property registration fees			
TOTAL Licenses And Permits	53,863		48,125
Fines And Forfeited Bail	357,093	A2610	292,223
TOTAL Fines And Forfeitures	357,093		292,223
Sales of Equipment	7,112	A2665	2,458
Insurance Recoveries	2,875	A2680	6,076
TOTAL Sale of Property And Compensation For Loss	9,987		8,534
Gifts And Donations		A2705	10
Grants From Local Governments	7,500	A2706	
Unclassified (specify)	15,711	A2770	5,597
Additional Description Special permits			
TOTAL Miscellaneous Local Sources	23,211		5,607
St Aid, Revenue Sharing	14,101	A3001	11,560
St Aid, Mortgage Tax	12,441	A3005	14,538
St Aid - Other (specify)		A3089	2,544
St Aid, Other Public Safety		A3389	9,228
St Aid, Planning Studies	22,500	A3902	
St Aid Emergency Disaster Assistance		A3960	4,180
TOTAL State Aid	49,042		42,050

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Fed Aid, Emergency Disaster Assistance	900	A4960	
TOTAL Federal Aid	900		0
TOTAL Revenues	1,384,787		1,286,345
Interfund Transfers	70,000	A5031	
TOTAL Interfund Transfers	70,000		0
TOTAL Other Sources	70,000		0
TOTAL Detail Revenues And Other Sources	1,454,787		1,286,345

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	6,143	A10101	4,072
Legislative Board, Contr Expend	311	A10104	
TOTAL Legislative Board	6,454		4,072
Municipal Court, Pers Serv	97,586	A11101	98,142
Municipal Court, Contr Expend	13,558	A11104	19,413
Municipal Court, Empl Brfts		A11108	
TOTAL Municipal Court	111,144		117,555
Traffic Viol Bureau, Contr Expend	151,520	A11304	124,093
TOTAL Traffic Viol Bureau	151,520		124,093
Mayor, Pers Serv	4,368	A12101	3,930
TOTAL Mayor	4,368		3,930
Auditor, Contr Expend	3,075	A13204	2,404
TOTAL Auditor	3,075		2,404
Treasurer, Pers Serv	49,587	A13251	40,872
Treasurer, Contr Expend	552	A13254	1,908
TOTAL Treasurer	50,139		42,780
Law, Contr Expend	24,402	A14204	28,214
TOTAL Law	24,402		28,214
Engineer, Contr Expend	1,710	A14404	10,206
TOTAL Engineer	1,710		10,206
Buildings, Equip & Cap Outlay	1,000	A16202	
Buildings, Contr Expend	16,122	A16204	16,599
TOTAL Buildings	17,122		16,599
Unallocated Insurance, Contr Expend	15,648	A19104	9,795
TOTAL Unallocated Insurance	15,648		9,795
Municipal Assn Dues, Contr Expend	1,719	A19204	40
TOTAL Municipal Assn Dues	1,719		40
Other Gen Govt Support, Contr Expend	85,000	A19894	
TOTAL Other Gen Govt Support	85,000		0
TOTAL General Government Support	472,301		359,688
Police, Pers Serv	207,566	A31201	188,348
Police, Equip & Cap Outlay	11,250	A31202	
Police, Contr Expend	30,978	A31204	44,009
TOTAL Police	249,794		232,357
On-Street Parking, Pers Serv	32,744	A33201	33,207
On-Street Parking, Equipment & Cap Outlay		A33202	
On-Street Parking, Contr Expend	5,368	A33204	4,286
TOTAL On-Street Parking	38,112		37,493
Safety Inspection, Pers Serv	20,052	A36201	19,221
Safety Inspection, Contr Expend	39,521	A36204	29,853
TOTAL Safety Inspection	59,573		49,074
TOTAL Public Safety	347,479		318,924
Maint of Streets, Pers Serv	40,638	A51101	41,054
Maint of Streets, Equip & Cap Outlay	380	A51102	3,105

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Contr Expend	15,488	A51104	15,325
TOTAL Maint of Streets	56,506		59,484
Snow Removal, Pers Serv	51,049	A51421	36,042
Snow Removal, Equip & Cap Outlay	190	A51422	6,299
Snow Removal, Contr Expend	40,227	A51424	28,878
TOTAL Snow Removal	91,466		71,219
Street Lighting, Contr Expend	24,337	A51824	22,446
TOTAL Street Lighting	24,337		22,446
Off-Street Parking, Pers Serv	19,088	A56501	17,209
Off-Street Parking, Equip & Cap Outlay		A56502	
Off-Street Parking, Contr Expend	5,173	A56504	6,267
TOTAL Off-Street Parking	24,261		23,476
TOTAL Transportation	196,570		176,625
Recreation Admini, Pers Serv		A70201	10,792
Recreation Admini, Contr Expend		A70204	41,502
TOTAL Recreation Admini	0		52,294
Historian, Contr Expend		A75104	107
TOTAL Historian	0		107
Celebrations, Contr Expend	182	A75504	193
TOTAL Celebrations	182		193
TOTAL Culture And Recreation	182		52,594
Zoning, Contr Expend	3,741	A80104	5,477
TOTAL Zoning	3,741		5,477
Planning, Contr Expend	4,331	A80204	4,207
TOTAL Planning	4,331		4,207
Street Cleaning, Pers Serv	54,069	A81701	56,285
Street Cleaning, Equip & Cap Outlay	190	A81702	600
Street Cleaning, Contr Expend	6,130	A81704	11,509
TOTAL Street Cleaning	60,389		68,394
Comm Beautification, Contr Expend	2,331	A85104	6,824
TOTAL Comm Beautification	2,331		6,824
Compleat of Urban Ren Proj, Contr Expend	123,412	A86804	28,295
TOTAL Compleat of Urban Ren Proj	123,412		28,295
TOTAL Home And Community Services	194,204		113,197
State Retirement System	71,897	A90108	75,575
Police & Firemen Retirement, Empl Bnfts	8,691	A90158	
Social Security, Employer Cont	42,492	A90308	43,136
Worker's Compensation, Empl Bnfts	18,020	A90408	16,351
Disability Insurance, Empl Bnfts	537	A90558	461
Hospital & Medical (dental) Ins, Empl Bnft	50,348	A90608	47,059
Other Employee Benefits (spec)	11,438	A90898	11,689
TOTAL Employee Benefits	203,423		194,271
Debt Principal, Bond Anticipation Notes	40,000	A97306	

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Install Pur Debt, Principal	7,640	A97856	16,814
TOTAL Debt Principal	47,640		16,814
Debt Interest, Bond Anticipation Notes	596	A97307	
Install Pur Debt, Interest	685	A97857	916
TOTAL Debt Interest	1,281		916
TOTAL Expenditures	1,463,080		1,233,029
TOTAL Detail Expenditures And Other Uses	1,463,080		1,233,029

VILLAGE OF Brewster
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	412,528	A8021	404,235
Restated Fund Balance - Beg of Year	412,528	A8022	404,235
ADD - REVENUES AND OTHER SOURCES	1,454,787		1,286,345
DEDUCT - EXPENDITURES AND OTHER USES	1,463,080		1,233,029
Fund Balance - End of Year	404,235	A8029	457,551

VILLAGE OF Brewster
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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	651,914	A1049N	652,693
Est Rev - Real Property Tax Items	20,000	A1099N	20,000
Est Rev - Non Property Tax Items	22,400	A1199N	24,000
Est Rev - Departmental Income	215,000	A1299N	203,000
Est Rev - Use of Money And Property	600	A2499N	600
Est Rev - Licenses And Permits	90,400	A2599N	97,650
Est Rev - Fines And Forfeitures	415,000	A2649N	360,000
Est Rev - Sale of Prop And Comp For Loss	6,000	A2699N	6,000
Est Rev - Miscellaneous Local Sources	2,100	A2799N	2,100
Est Rev - State Aid	27,100	A3099N	31,805
TOTAL Estimated Revenues	1,450,514		1,397,848
Appropriated Fund Balance	64,972	A599N	58,169
TOTAL Estimated Other Sources	64,972		58,169
TOTAL Estimated Revenues And Other Sources	1,515,486		1,456,017

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	561,599	A1999N	538,964
App - Public Safety	291,068	A3999N	338,590
App - Transportation	194,530	A5999N	199,766
App - Culture And Recreation	23,900	A7999N	25,850
App - Home And Community Services	216,705	A8999N	125,648
App - Employee Benefits	209,951	A9199N	217,656
App - Debt Service	17,733	A9899N	9,543
TOTAL Appropriations	1,515,486		1,456,017
TOTAL Appropriations And Other Uses	1,515,486		1,456,017

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,502	CL200	236
TOTAL Cash	8,502		236
Accounts Receivable	36,795	CL380	32,756
TOTAL Other Receivables (net)	36,795		32,756
Due From Other Funds	772	CL391	26,342
TOTAL Due From Other Funds	772		26,342
TOTAL Assets and Deferred Outflows of Resources	46,069		59,334

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
Accrued Liabilities	566	CL601	930
TOTAL Accrued Liabilities	566		930
Due To Other Funds	249	CL630	
TOTAL Due To Other Funds	249		0
TOTAL Liabilities	815		930
Fund Balance			
Assigned Unappropriated Fund Balance	45,254	CL915	58,404
TOTAL Assigned Fund Balance	45,254		58,404
TOTAL Fund Balance	45,254		58,404
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,069		59,334

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Refuse & Garbage Charges	263,175	CL2130	264,517
TOTAL Departmental Income	263,175		264,517
Interest And Earnings	45	CL2401	37
TOTAL Use of Money And Property	45		37
Unclassified (specify)	8,294	CL2770	3,841
TOTAL Miscellaneous Local Sources	8,294		3,841
TOTAL Revenues	271,514		268,395
TOTAL Detail Revenues And Other Sources	271,514		268,395

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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Unallocated Insurance-Contractual	897	CL19104	653
TOTAL Unallocated Insurance-Contractual	897		653
TOTAL General Government Support	897		653
Refuse & Garbage, Pers Serv	28,965	CL81601	34,655
Refuse & Garbage, Equip Cap Outlay	464	CL81602	
Refuse & Garbage, Contr Expend	212,987	CL81604	198,041
TOTAL Refuse & Garbage	242,416		232,696
TOTAL Home And Community Services	242,416		232,696
State Retirement Empl Bnfts	8,264	CL90108	10,225
Social Security Empl Bnfts	2,452	CL90308	2,484
Worker's Compensation, Empl Bnfts	1,040	CL90408	1,074
Disability Insurance Empl Bnfts	31	CL90558	27
Hospital & Medical (dental) Ins, Empl Bnft	4,099	CL90608	8,086
TOTAL Employee Benefits	15,886		21,896
TOTAL Expenditures	259,199		255,245
TOTAL Detail Expenditures And Other Uses	259,199		255,245

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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,939	CL8021	45,254
Restated Fund Balance - Beg of Year	32,939	CL8022	45,254
ADD - REVENUES AND OTHER SOURCES	271,514		268,395
DEDUCT - EXPENDITURES AND OTHER USES	259,199		255,245
Fund Balance - End of Year	45,254	CL8029	58,404

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(FX) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	746	FX201	1,194
TOTAL Cash	746		1,194
Water Rents Receivable	333,793	FX350	335,850
TOTAL Other Receivables (net)	333,793		335,850
Due From Other Funds	591,487	FX391	119,882
TOTAL Due From Other Funds	591,487		119,882
TOTAL Assets and Deferred Outflows of Resources	926,026		456,926

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(FX) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	11,565	FX600	11,618
TOTAL Accounts Payable	11,565		11,618
Accrued Liabilities	7,192	FX601	10,615
TOTAL Accrued Liabilities	7,192		10,615
Customers' Deposits	899	FX615	899
TOTAL Other Deposits	899		899
Other Liabilities	20,543	FX688	
TOTAL Other Liabilities	20,543		0
Due To Other Funds	647,958	FX630	290,091
TOTAL Due To Other Funds	647,958		290,091
TOTAL Liabilities	688,157		313,223
Fund Balance			
Reserve For Debt		FX884	20,453
TOTAL Restricted Fund Balance	0		20,453
Assigned Appropriated Fund Balance	46,699	FX914	115,000
Assigned Unappropriated Fund Balance	191,170	FX915	8,160
TOTAL Assigned Fund Balance	237,869		123,160
TOTAL Fund Balance	237,869		143,613
TOTAL Liabilities, Deferred Inflows And Fund Balance	926,026		456,836

VILLAGE OF Brewster
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(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Metered Water Sales	1,202,691	FX2140	1,107,864
Interest & Penalties On Water Rents	39,113	FX2148	23,163
TOTAL Departmental Income	1,241,804		1,131,027
Interest And Earnings	306	FX2401	101
TOTAL Use of Money And Property	306		101
Permits, Other		FX2590	9,762
TOTAL Licenses And Permits	0		9,762
Sales of Equipment	1,224	FX2665	566
TOTAL Sale of Property And Compensation For Loss	1,224		566
TOTAL Revenues	1,243,334		1,141,456
TOTAL Detail Revenues And Other Sources	1,243,334		1,141,456

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(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Unallocated Insurance, Contr Expend	15,190	FX19104	13,826
TOTAL Unallocated Insurance	15,190		13,826
TOTAL General Government Support	15,190		13,826
Water Administration, Pers Serv	207,917	FX83101	243,661
Water Administration, Equip & Cap Outlay	10,250	FX83102	
Water Administration, Contr Expend	63,563	FX83104	61,137
TOTAL Water Administration	281,730		304,798
Source Supply Pwr & Pump, Pers Serv	44,708	FX83201	43,758
Source Supply Pwr & Pump, Equip & Cap Out	6,520	FX83202	16,553
Source Supply Pwr & Pump, Contr Expend	84,922	FX83204	117,162
TOTAL Source Supply Pwr & Pump	136,150		177,473
Water Trans & Distrib, Pers Serv	66,604	FX83401	65,645
Water Trans & Distrib, Equip & Cap Outlay	634	FX83402	8,185
Water Trans & Distrib, Contr Expend	60,078	FX83404	26,951
TOTAL Water Trans & Distrib	127,316		100,781
TOTAL Home And Community Services	545,196		583,052
State Retirement, Empl Bnfts	41,418	FX90108	43,163
Social Security, Empl Bnfts	23,698	FX90308	24,034
Workers Compensation, Empl Bnfts	10,253	FX90408	10,604
Disability Insurance, Empl Bnfts	310	FX90558	266
Hospital & Medical (dental) Ins, Empl Bnft	30,132	FX90608	34,153
TOTAL Employee Benefits	105,811		112,220
Debt Principal, Serial Bonds	255,000	FX97106	290,000
Debt Principal, Installment Purchase Debt	6,112	FX97856	13,647
TOTAL Debt Principal	261,112		303,647
Debt Interest, Serial Bonds	301,088	FX97107	242,559
Debt Interest, Installment Purchase Debt	548	FX97857	861
TOTAL Debt Interest	301,636		243,420
TOTAL Expenditures	1,228,945		1,256,165
Transfers, Other Funds	70,000	FX99019	
TOTAL Operating Transfers	70,000		0
TOTAL Other Uses	70,000		0
TOTAL Detail Expenditures And Other Uses	1,298,945		1,256,165

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	293,480	FX8021	237,869
Prior Period Adj -Increase In Fund Balance		FX8012	20,453
Restated Fund Balance - Beg of Year	293,480	FX8022	258,322
ADD - REVENUES AND OTHER SOURCES	1,243,334		1,141,456
DEDUCT - EXPENDITURES AND OTHER USES	1,298,945		1,256,165
Fund Balance - End of Year	237,869	FX8029	143,613

VILLAGE OF Brewster
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(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Departmental Income	1,257,000	FX1299N	1,136,862
Est Rev - Use of Money And Property	350	FX2499N	105
Est Rev - Sale of Prop And Comp For Loss	1,000	FX2699N	4,800
TOTAL Estimated Revenues	1,258,350		1,141,767
Estimated - Interfund Transfer		FX5031N	25,000
Appropriated Fund Balance	46,699	FX599N	115,000
TOTAL Estimated Other Sources	46,699		140,000
TOTAL Estimated Revenues And Other Sources	1,305,049		1,281,767

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(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	35,000	FX1999N	14,438
App-Home And Community Services	559,377	FX8999N	564,882
App - Employee Benefits	124,107	FX9199N	136,780
App - Debt Service	566,565	FX9899N	525,228
TOTAL Appropriations	1,285,049		1,241,328
App - Interfund Transfer	20,000	FX9999N	40,439
TOTAL Other Uses	20,000		40,439
TOTAL Appropriations And Other Uses	1,305,049		1,281,767

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(G) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	36,577	G200	47,800
TOTAL Cash	36,577		47,800
Sewer Rents Receivable	235,425	G360	183,217
TOTAL Other Receivables (net)	235,425		183,217
Due From Other Funds	543,194	G391	252,923
TOTAL Due From Other Funds	543,194		252,923
TOTAL Assets and Deferred Outflows of Resources	815,196		483,940

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(G) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	-894	G600	-815
TOTAL Accounts Payable	-894		-815
Accrued Liabilities	55	G601	2,641
TOTAL Accrued Liabilities	55		2,641
Due To Other Funds	675,391	G630	372,969
TOTAL Due To Other Funds	675,391		372,969
TOTAL Liabilities	674,552		374,795
Fund Balance			
Assigned Appropriated Fund Balance	42,526	G914	
Assigned Unappropriated Fund Balance	98,118	G915	109,145
TOTAL Assigned Fund Balance	140,644		109,145
TOTAL Fund Balance	140,644		109,145
TOTAL Liabilities, Deferred Inflows And Fund Balance	815,196		483,940

VILLAGE OF Brewster
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(G) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Sewer Charges	695,619	G2122	638,770
Interest & Penalties On Sewer Accts	14,657	G2128	10,626
TOTAL Departmental Income	710,276		649,396
Sewer Serv Other Govts	557,981	G2374	850,538
TOTAL Intergovernmental Charges	557,981		850,538
Interest And Earnings	220	G2401	85
TOTAL Use of Money And Property	220		85
TOTAL Revenues	1,268,477		1,500,019
Interfund Transfers		G5031	50,000
TOTAL Interfund Transfers	0		50,000
TOTAL Other Sources	0		50,000
TOTAL Detail Revenues And Other Sources	1,268,477		1,550,019

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(G) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Unallocated Insurance, Contr Expend	9,161	G19104	8,261
TOTAL Unallocated Insurance	9,161		8,261
TOTAL General Government Support	9,161		8,261
Sewer Administration, Pers Serv	130,440	G81101	150,868
Sewer Administration, Equip & Cap Outlay	5,324	G81102	
Sewer Administration, Contr Expend	121,133	G81104	136,279
TOTAL Sewer Administration	256,897		287,147
Sanitary Sewers, Pers Serv	12,978	G81201	13,416
Sanitary Sewers, Equip & Cap Outlay		G81202	4,219
Sanitary Sewers, Contr Expend	100,447	G81204	117,924
TOTAL Sanitary Sewers	113,425		135,559
Sewage Treat Disp, Contr Expend	682,385	G81304	726,829
TOTAL Sewage Treat Disp	682,385		726,829
Storm Sewers, Pers Serv	17,978	G81401	18,962
Storm Sewers, Equip & Cap Outlay	380	G81402	6,471
Storm Sewers, Contr Expend	4,164	G81404	12,519
TOTAL Storm Sewers	22,522		37,952
TOTAL Home And Community Services	1,075,229		1,187,487
State Retirement, Empl Bnfts	13,892	G90108	12,530
Social Security , Empl Bnfts	12,824	G90308	13,259
Worker's Compensation, Empl Bnfts	5,154	G90408	5,125
Disability Insurance, Empl Bnfts	155	G90558	133
Hospital & Medical (dental) Ins, Empl Bnft	14,481	G90608	13,759
TOTAL Employee Benefits	46,506		44,806
Debt Principal, Serial Bonds	130,000	G97106	130,000
Debt Principal, Bond Anticipation Notes	45,000	G97306	50,000
Debt Principal, Installment Purchase Debt	1,528	G97856	5,129
TOTAL Debt Principal	176,528		185,129
Debt Interest, Serial Bonds	157,333	G97107	153,161
Debt Interest, Bond Anticipation Notes	3,490	G97307	2,319
Debt Interest, Installment Purchase Debt	137	G97857	355
TOTAL Debt Interest	160,960		155,835
TOTAL Expenditures	1,468,384		1,581,518
TOTAL Detail Expenditures And Other Uses	1,468,384		1,581,518

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	340,551	G8021	140,644
Restated Fund Balance - Beg of Year	340,551	G8022	140,644
ADD - REVENUES AND OTHER SOURCES	1,268,477		1,550,019
DEDUCT - EXPENDITURES AND OTHER USES	1,468,384		1,581,518
Fund Balance - End of Year	140,644	G8029	109,145

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(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Departmental Income	731,000	G1299N	658,945
Est Rev-Intergovernmental Charges	681,000	G2399N	740,185
Est Rev - Use of Money And Property	350	G2499N	100
TOTAL Estimated Revenues	1,412,350		1,399,230
Appropriated Fund Balance	42,526	G599N	
TOTAL Estimated Other Sources	42,526		0
TOTAL Estimated Revenues And Other Sources	1,454,876		1,399,230

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(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	19,000	G1999N	19,000
App - Home And Community Services	1,084,268	G8999N	1,052,283
App - Employee Benefits	45,642	G9199N	43,218
App - Debt Service	290,966	G9899N	
TOTAL Appropriations	1,439,876		1,114,501
App - Interfund Transfer	15,000	G9999N	284,729
TOTAL Other Uses	15,000		284,729
TOTAL Appropriations And Other Uses	1,454,876		1,399,230

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	1,442	H200	42
Cash With Fiscal Agent	346,187	H223	296,187
TOTAL Cash	347,629		296,229
Accounts Receivable	21,536	H380	21,536
TOTAL Other Receivables (net)	21,536		21,536
Due From Other Funds	636,579	H391	604,579
TOTAL Due From Other Funds	636,579		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	1,016,572		933,172

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	618	H600	98
TOTAL Accounts Payable	618		98
Accrued Liabilities	48	H601	53
TOTAL Accrued Liabilities	48		53
Bond Anticipation Notes Payable	0	H626	
TOTAL Notes Payable	0		0
Due To Other Funds	784,503	H630	785,531
TOTAL Due To Other Funds	784,503		785,531
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	881,394		881,907
Fund Balance			
Assigned Unappropriated Fund Balance	562,440	H915	478,527
TOTAL Assigned Fund Balance	562,440		478,527
Unassigned Fund Balance	-427,262	H917	-427,262
TOTAL Unassigned Fund Balance	-427,262		-427,262
TOTAL Fund Balance	135,178		51,265
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,016,572		933,172

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	39	H2401	14
TOTAL Use of Money And Property	39		14
Grants From Local Governments	46,760	H2706	12,107
TOTAL Miscellaneous Local Sources	46,760		12,107
TOTAL Revenues	46,799		12,121
Bans Redeemed From Appropriations	40,000	H5731	0
Installment Purchase Debt	40,000	H5785	0
TOTAL Proceeds of Obligations	80,000		0
TOTAL Other Sources	80,000		0
TOTAL Detail Revenues And Other Sources	126,799		12,121

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Buildings, Equip & Cap Outlay	17,450	H16202	33,927
TOTAL Buildings	17,450		33,927
TOTAL General Government Support	17,450		33,927
Police, Equip & Cap Outlay	18,000	H31202	
TOTAL Police	18,000		0
TOTAL Public Safety	18,000		0
Sewer Administration, Equip & Cap Outlay	7,200	H81102	
TOTAL Sewer Administration	7,200		0
Storm Sewers, Equip & Cap Outlay	36,710	H81402	12,107
TOTAL Storm Sewers	36,710		12,107
Water Administration, Equip & Cap Outlay	14,800	H83102	
TOTAL Water Administration	14,800		0
TOTAL Home And Community Services	58,710		12,107
TOTAL Expenditures	94,160		46,034
Transfers, Other Funds		H99019	50,000
TOTAL Operating Transfers	0		50,000
TOTAL Other Uses	0		50,000
TOTAL Detail Expenditures And Other Uses	94,160		96,034

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	102,539	H8021	135,178
Restated Fund Balance - Beg of Year	102,539	H8022	116,237
ADD - REVENUES AND OTHER SOURCES	126,799		12,121
DEDUCT - EXPENDITURES AND OTHER USES	94,160		96,034
Fund Balance - End of Year	135,178	H8029	51,265

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	1,394	H200	
Cash With Fiscal Agent	346,187	H223	296,187
TOTAL Cash	347,581		296,187
Accounts Receivable	18,328	H380	18,328
TOTAL Other Receivables (net)	18,328		18,328
Due From Other Funds	253,477	H391	221,477
TOTAL Due From Other Funds	253,477		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	630,214		546,820

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	520	H600	
TOTAL Accounts Payable	520		0
Due To Other Funds	351,414	H630	352,453
TOTAL Due To Other Funds	351,414		352,453
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	448,159		448,678
Fund Balance			
Assigned Unappropriated Fund Balance	182,055	H915	98,142
TOTAL Assigned Fund Balance	182,055		98,142
TOTAL Fund Balance	182,055		98,142
TOTAL Liabilities, Deferred Inflows And Fund Balance	630,214		546,820

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	39	H2401	14
TOTAL Use of Money And Property	39		14
TOTAL Revenues	39		14
TOTAL Detail Revenues And Other Sources	39		14

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Buildings, Equip & Cap Outlay	17,450	H16202	33,927
TOTAL Buildings	17,450		33,927
TOTAL General Government Support	17,450		33,927
TOTAL Expenditures	17,450		33,927
Transfers, Other Funds		H99019	50,000
TOTAL Operating Transfers	0		50,000
TOTAL Other Uses	0		50,000
TOTAL Detail Expenditures And Other Uses	17,450		83,927

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(H1)WASTE WATER TREATMENT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	199,466	H8021	182,055
Restated Fund Balance - Beg of Year	199,466	H8022	182,055
ADD - REVENUES AND OTHER SOURCES	39		14
DEDUCT - EXPENDITURES AND OTHER USES	17,450		83,927
Fund Balance - End of Year	182,055	H8029	98,142

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
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	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(H11)WELL RECONSTRUCTION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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	-100,247
Fund Balance - End of Year	-100,247	H8029	-100,247

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Balance Sheet

Code Description	2015	EdpCode	2016
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(H12)50 MAIN VILLAGE OFFICES

Balance Sheet

Code Description	2015	EdpCode	2016
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds	29,905	H630	29,905
TOTAL Due To Other Funds	29,905		29,905
TOTAL Liabilities	29,905		29,905
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-29,905	H917	-29,905
TOTAL Unassigned Fund Balance	-29,905		-29,905
TOTAL Fund Balance	-29,905		-29,905
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2015	EdpCode	2016
Other Sources			
Bans Redeemed From Appropriations	40,000	H5731	
TOTAL Proceeds of Obligations	40,000		0
TOTAL Other Sources	40,000		0
TOTAL Detail Revenues And Other Sources	40,000		0

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Results of Operation

Code Description	2015	EdpCode	2016
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(H12)50 MAIN VILLAGE OFFICES

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-69,905	H8021	-29,905
Restated Fund Balance - Beg of Year	-69,905	H8022	-29,905
ADD - REVENUES AND OTHER SOURCES	40,000		
Fund Balance - End of Year	-29,905	H8029	-29,905

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Balance Sheet

Code Description	2015	EdpCode	2016
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(H13)SIDEWALKS SAFE-T-LU

Balance Sheet

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(H13)SIDEWALKS SAFE-T-LU

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-58,808	H8021	-58,808
Restated Fund Balance - Beg of Year	-58,808	H8022	
Fund Balance - End of Year	-58,808	H8029	-58,808

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Balance Sheet

Code Description	2015	EdpCode	2016
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(H14)RT 6 RETAINING WALL

Balance Sheet

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(H14)RT 6 RETAINING WALL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
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(H15)MARVIN AVE RET WALL 2009

Balance Sheet

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(H15)MARVIN AVE RET WALL 2009

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
Assets			
Cash	5	H200	5
TOTAL Cash	5		5
TOTAL Assets and Deferred Outflows of Resources	5		5

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(H16)WELLS BROOK RETROFIT

Balance Sheet

Code Description	2015	EdpCode	2016
Accrued Liabilities	5	H601	10
TOTAL Accrued Liabilities	5		10
Due To Other Funds	2,605	H630	2,600
TOTAL Due To Other Funds	2,605		2,600
TOTAL Liabilities	2,610		2,610
Fund Balance			
Unassigned Fund Balance	-2,605	H917	-2,605
TOTAL Unassigned Fund Balance	-2,605		-2,605
TOTAL Fund Balance	-2,605		-2,605
TOTAL Liabilities, Deferred Inflows And Fund Balance	5		5

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Grants From Local Governments		H2706	7,178
TOTAL Miscellaneous Local Sources	0		7,178
TOTAL Revenues	0		7,178
TOTAL Detail Revenues And Other Sources	0		7,178

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Storm Sewers, Equip & Cap Outlay	2,605	H81402	7,178
TOTAL Storm Sewers	2,605		7,178
TOTAL Home And Community Services	2,605		7,178
TOTAL Expenditures	2,605		7,178
TOTAL Detail Expenditures And Other Uses	2,605		7,178

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(H16)WELLS BROOK RETROFIT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-2,605
Restated Fund Balance - Beg of Year		H8022	-2,605
ADD - REVENUES AND OTHER SOURCES			7,178
DEDUCT - EXPENDITURES AND OTHER USES	2,605		7,178
Fund Balance - End of Year	-2,605	H8029	-2,605

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(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	6	H200	
TOTAL Cash	6		0
TOTAL Assets and Deferred Outflows of Resources	6		0

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(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2015	EdpCode	2016
Accrued Liabilities	6	H601	6
TOTAL Accrued Liabilities	6		6
Due To Other Funds	2,605	H630	2,599
TOTAL Due To Other Funds	2,605		2,599
TOTAL Liabilities	2,611		2,605
Fund Balance			
Unassigned Fund Balance	-2,605	H917	-2,605
TOTAL Unassigned Fund Balance	-2,605		-2,605
TOTAL Fund Balance	-2,605		-2,605
TOTAL Liabilities, Deferred Inflows And Fund Balance	6		0

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Grants From Local Governments	46,760	H2706	4,929
TOTAL Miscellaneous Local Sources	46,760		4,929
TOTAL Revenues	46,760		4,929
TOTAL Detail Revenues And Other Sources	46,760		4,929

VILLAGE OF Brewster
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(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Storm Sewers, Equip & Cap Outlay	34,105	H81402	4,929
TOTAL Storm Sewers	34,105		4,929
TOTAL Home And Community Services	34,105		4,929
TOTAL Expenditures	34,105		4,929
TOTAL Detail Expenditures And Other Uses	34,105		4,929

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(H17)TONETTA BROOK RETROFIT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-15,260	H8021	-2,605
Restated Fund Balance - Beg of Year	-15,260	H8022	-2,605
ADD - REVENUES AND OTHER SOURCES	46,760		4,929
DEDUCT - EXPENDITURES AND OTHER USES	34,105		4,929
Fund Balance - End of Year	-2,605	H8029	-2,605

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For the Fiscal Year Ending 2016

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
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 2016

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
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

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

(H2)MARVIN AVENUE SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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	69,544
Fund Balance - End of Year	69,544	H8029	69,544

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

(H3)MAIN SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
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 2016

(H3)MAIN SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
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

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
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Results of Operation

Code Description	2015	EdpCode	2016
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(H3)MAIN SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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 2016

(H4)CROTON PLAN

Balance Sheet

Code Description	2015	EdpCode	2016
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
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For the Fiscal Year Ending 2016

(H4)CROTON PLAN

Balance Sheet

Code Description	2015	EdpCode	2016
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

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
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Results of Operation

Code Description	2015	EdpCode	2016
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(H4)CROTON PLAN

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
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(H5)ARMY CORP SEWER DESIGN

Balance Sheet

Code Description	2015	EdpCode	2016
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	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(H5)ARMY CORP SEWER DESIGN

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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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Balance Sheet

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
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(H6) NYC STORMWATER

Balance Sheet

Code Description	2015	EdpCode	2016
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 2016

Results of Operation

Code Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(H6) NYC STORMWATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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 2016

(H7)WATER TOWER

Balance Sheet

Code Description	2015	EdpCode	2016
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 2016

(H7)WATER TOWER

Balance Sheet

Code Description	2015	EdpCode	2016
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

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
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Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
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(H7)WATER TOWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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

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Balance Sheet

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2015	EdpCode	2016
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

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Results of Operation

Code Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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For the Fiscal Year Ending 2016

(H9)POTABLE WTR DISTRIB SYSTEM

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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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For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

EQUIPMENT

Results of Operation

Code Description	2015	EdpCode	2016
Other Sources			
Installment Purchase Debt	40,000	H5785	
TOTAL Proceeds of Obligations	40,000		0
TOTAL Other Sources	40,000		0
TOTAL Detail Revenues And Other Sources	40,000		0

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

EQUIPMENT

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Police, Equip & Cap Outlay	18,000	H31202	
TOTAL Police	18,000		0
TOTAL Public Safety	18,000		0
Sewer Administration, Equip & Cap Outlay	7,200	H81102	
TOTAL Sewer Administration	7,200		0
Water Administration, Equip & Cap Outlay	14,800	H83102	
TOTAL Water Administration	14,800		0
TOTAL Home And Community Services	22,000		0
TOTAL Expenditures	40,000		0
TOTAL Detail Expenditures And Other Uses	40,000		0

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

EQUIPMENT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	40,000		
DEDUCT - EXPENDITURES AND OTHER USES	40,000		
Fund Balance - End of Year		H8029	

VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2015	EdpCode	2016
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 2016

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2015	EdpCode	2016
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 2016

Results of Operation

Code Description	2015	EdpCode	2016
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For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2016

MARVIN AVENUE RETAINING WALL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	19,550	K101	19,550
Buildings	1,488,342	K102	1,522,269
Improvements Other Than Buildings	3,662,100	K103	3,662,100
Machinery And Equipment	1,174,200	K104	1,219,632
Construction Work In Progress	47,018,314	K105	47,018,314
TOTAL Fixed Assets (net)	53,362,506		53,441,865
TOTAL Assets and Deferred Outflows of Resources	53,362,506		53,441,865

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	53,362,506	K159	53,441,865
TOTAL Investments in Non-Current Government Assets	53,362,506		53,441,865
TOTAL Fund Balance	53,362,506		53,441,865
TOTAL	53,362,506		53,441,865

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,101	TA200	2,245
TOTAL Cash	8,101		2,245
Due From Other Funds	-2,880	TA391	12,608
TOTAL Due From Other Funds	-2,880		12,608
Miscellaneous Current Assets	134	TA489	134
TOTAL Other	134		134
TOTAL Assets and Deferred Outflows of Resources	5,355		14,987

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	5,005	TA630	15,105
TOTAL Due To Other Funds	5,005		15,105
Consolidated Payroll	251	TA10	251
State Retirement	459	TA18	83
Group Insurance	-360	TA20	-661
Income Executions		TA23	209
TOTAL Agency Liabilities	350		-118
TOTAL Liabilities	5,355		14,987
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,355		14,987

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash With Fiscal Agent		V223	4,263
TOTAL Cash	0		4,263
Miscellaneous Current Assets	2,934	V489	2,934
TOTAL Other	2,934		2,934
TOTAL Assets and Deferred Outflows of Resources	2,934		7,197

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Reserve For Debt	2,934	V884	2,934
Other Restricted Fund Balance		V899	4,263
TOTAL Restricted Fund Balance	2,934		7,197
TOTAL Fund Balance	2,934		7,197
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,934		7,197

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Premium & Accrued Interest On Obligations		V2710	132,239
TOTAL Miscellaneous Local Sources	0		132,239
TOTAL Revenues	0		132,239
Advanced Refunding Bonds		V5791	5,750,000
TOTAL Proceeds of Obligations	0		5,750,000
TOTAL Other Sources	0		5,750,000
TOTAL Detail Revenues And Other Sources	0		5,882,239

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fiscal Agents Fees, Contr Expend		V13804	115,135
TOTAL Fiscal Agents Fees	0		115,135
TOTAL General Government Support	0		115,135
TOTAL Expenditures	0		115,135
Repayments To Esc Agent Adv Ref Bonds		V99914	5,762,841
	0		5,762,841
TOTAL Other Uses	0		5,762,841
TOTAL Detail Expenditures And Other Uses	0		5,877,976

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,934	V8021	2,934
Restated Fund Balance - Beg of Year	2,934	V8022	2,934
ADD - REVENUES AND OTHER SOURCES			5,882,239
DEDUCT - EXPENDITURES AND OTHER USES			5,877,976
Fund Balance - End of Year	2,934	V8029	7,197

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	11,965,970	W129	11,730,380
TOTAL Provision To Be Made In Future Budgets	11,965,970		11,730,380
TOTAL Assets and Deferred Outflows of Resources	11,965,970		11,730,380

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For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Bond Anticipation Notes Payable	155,000	W626	105,000
TOTAL Notes Payable	155,000		105,000
Installment Purchase Debt	55,970	W685	20,380
TOTAL Other Liabilities	55,970		20,380
Bonds Payable	11,755,000	W628	11,605,000
TOTAL Bond And Long Term Liabilities	11,755,000		11,605,000
TOTAL Liabilities	11,965,970		11,730,380
TOTAL Liabilities	11,965,970		11,730,380

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2016

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	\$5,865,000	\$5,670,000	\$0	\$0		\$195,000
2009	BOND E	Wtr System Design			04/14/2009	04/14/2035	5.75%		\$260,000	\$190,000	\$10,000	\$0	\$0		\$180,000
2016	BOND E	Water Refunding Bond			12/29/2015	05/15/2035	3.063%		\$5,750,000	\$0	\$30,000	\$0	\$0		\$5,720,000
2010	BOND E	SEWER COLLECTION SYSTEM			04/01/2010	05/01/2034	4.971%		\$850,000	\$715,000	\$25,000	\$0	\$0		\$690,000
2013	BOND E	REFUNDING SWR SERIAL BOND			03/28/2013	11/01/2038	3.32%		\$1,755,000	\$1,595,000	\$70,000	\$0	\$0		\$1,525,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$5,750,000	\$8,365,000	\$5,805,000	\$0	\$0	\$0	\$8,310,000
2014	IPC E	TRUCK PURCHASE		N	04/20/2014	03/31/2016	4.20%		\$31,250	\$15,970	\$15,970	\$0	\$0		\$0
2015	IPC E	POLICE CAR			11/06/2014	10/30/2016	3.99%		\$40,000	\$40,000	\$19,620	\$0	\$0		\$20,380
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$55,970	\$35,590	\$0	\$0	\$0	\$20,380
2013	BAN N	Legal Settlement			12/10/2012	05/15/2017	5.50%		\$200,000	\$155,000	\$50,000	\$0	\$0		\$105,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$155,000	\$50,000	\$0	\$0	\$0	\$105,000
2012	BOND N	Sewer SRF "C"			06/10/2010	03/01/2035	4.469%	Y		\$1,215,000	\$35,000	\$0	\$0		\$1,180,000
2012	BOND N	Sewer Projects-EFC			08/10/2010	10/01/2039	4.185%	Y		\$1,915,000	\$50,000	\$0	\$0		\$1,865,000
2012	BOND N	Sewer Projects			03/01/2011	03/01/2031	5.643%	Y		\$260,000	\$10,000	\$0	\$0		\$250,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,390,000	\$95,000	\$0	\$0	\$0	\$3,295,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$5,750,000	\$11,965,970	\$5,985,590	\$0	\$0	\$0	\$11,730,380

VILLAGE OF Brewster
Maturity Schedule
For the Fiscal Year Ending 2016

For Bonds Issued During The Fiscal Year Ended 2016

	EDPCODE	
Indebtedness No.		2016000001
Purpose of Issue		Water Refunding Bond
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	5,750,000
Date of Issue	2P3DT	12/29/2015
Interest Rate	2P3PC	3.06293
Final Maturity Date	2P3DM	5/15/2035
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P316	0
	2P317	40,000
	2P318	245,000
	2P319	250,000
	2P320	250,000
	2P321	260,000
	2P322	270,000
	2P323	275,000
	2P324	280,000
	2P325	290,000
	2P326	295,000
	2P327	310,000
	2P328	325,000
	2P329	335,000
	2P330	350,000
	2P331	365,000
	2P332	380,000
	2P333	385,000
	2P334	400,000
	2P335	415,000

VILLAGE OF Brewster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$97.00
Demand Deposits	9Z2011	\$316,989.00
Time Deposits	9Z2021	\$52,704.00
Total		\$369,790.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$75,553.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$300,450.00
Total		\$376,003.00
 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	\$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 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3366	\$21,410	\$0	\$608	\$20,802
****-2450	\$3,237	\$0	\$0	\$3,237
****-9551	\$236	\$0	\$0	\$236
****-0937	\$1,195	\$0	\$0	\$1,195
****-0070	\$0	\$0	\$0	\$0
****-0945	\$39,341	\$8,459	\$0	\$47,800
****-3293	\$38	\$0	\$0	\$38
****-0490	\$0	\$0	\$0	\$0
****-1474	\$0	\$0	\$0	\$0
****-1521	\$0	\$0	\$0	\$0
****-6706	\$0	\$0	\$0	\$0
****-6714	\$0	\$0	\$0	\$0
****-3382	\$2,245	\$0	\$0	\$2,245
****-gent	\$296,187	\$0	\$0	\$296,187
****-gent	\$4,263	\$0	\$0	\$4,263
Total Adjusted Bank Balance				<u>\$376,003</u>
Petty Cash				<u>\$97.00</u>
Adjustments				<u>\$3.00</u>
Total Cash			9ZCASH *	<u>\$376,103</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$376,103</u>

* Must be equal

VILLAGE OF Brewster
Local Government Questionnaire
For the Fiscal Year Ending 2016

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>No</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 2016

Total Full Time Employees:		8			
Total Part Time Employees:		36			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$136,012.00	7	3	10
90158	Police and Fire Retirement	\$5,481.00		3	
90258	Local Pension Fund				
90308	Social Security	\$82,913.00	8	36	
90408	Worker's Compensation Insurance	\$33,154.00	8	36	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$887.00	8	36	
90608	Hospital and Medical (Dental) Insurance	\$103,058.00	8	1	6
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$11,689.00			9
Total		\$373,194.00			
Computed Total From Financial Section (comparative purposes only)		\$373,193.00			

VILLAGE OF Brewster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$11,987	5,993	gallons	
Diesel Fuel	\$75,715	2,858	gallons	
Fuel Oil			gallons	
Natural Gas	\$16,774	21,266	cubic feet	Therms
Electricity	\$108,988	1,557,000	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Brewster
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

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 05/31/2016, 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 05/31/2016 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

08/31/2016
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 2016

(FX) WATER

Adjustment Reason

Account Code FX8012 per audit and control