

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 05/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (H1)WASTE WATER TREATMENT
- (H2)MARVIN AVENUE SEWER
- (H3)MAIN SEWER
- (H4)CROTON PLAN
- (H5)ARMY CORP SEWER DESIGN
- (H6) NYC STORMWATER
- (H7)WATER TOWER
- MARVIN AVENUE RETAINING WALL
- (H9)POTABLE WTR DISTRIB SYSTEM
- (H10)WTR DISTRIB. SYS.-CONSTR
- (H11)WELL RECONSTRUCTION
- (H12)50 MAIN VILLAGE OFFICES
- (H13)SIDEWALKS SAFE-T-LU
- (H14)RT 6 RETAINING WALL
- (H15)MARVIN AVE RET WALL 2009
- (H16)WELLS BROOK RETROFIT
- (H17)TONETTA BROOK RETROFIT
- EQUIPMENT
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	31,814	A200	66,867
Petty Cash	97	A210	97
TOTAL Cash	31,911		66,964
Taxes Receivable, Overdue	5,827	A260	5,153
TOTAL Taxes Receivable (net)	5,827		5,153
Accounts Receivable	48,538	A380	66,627
TOTAL Other Receivables (net)	48,538		66,627
Due From Other Funds	823,752	A391	997,431
TOTAL Due From Other Funds	823,752		997,431
Misc Current Assets	2,649	A489	2,649
TOTAL Other	2,649		2,649
TOTAL Assets	912,677		1,138,824

VILLAGE OF Brewster
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	27,504	A600	54,939
TOTAL Accounts Payable	27,504		54,939
Accrued Liabilities	33,393	A601	26,105
TOTAL Accrued Liabilities	33,393		26,105
Other Liabilities	-1,235	A688	886
TOTAL Other Liabilities	-1,235		886
Due To Other Funds	464,335	A630	583,869
TOTAL Due To Other Funds	464,335		583,869
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	525,369		667,171
Assigned Appropriated Fund Balance	100,310	A914	113,105
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	100,310		113,105
Unassigned Fund Balance	286,998	A917	358,548
TOTAL Unassigned Fund Balance	286,998		358,548
TOTAL Fund Equity	387,308		471,653
TOTAL Liabilities And Fund Equity	912,677		1,138,824

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	588,153	A1001	609,623
TOTAL Real Property Taxes	588,153		609,623
Interest & Penalties On Real Prop Taxes	11,959	A1090	9,187
TOTAL Real Property Tax Items	11,959		9,187
Franchises	18,688	A1170	17,199
TOTAL Non Property Tax Items	18,688		17,199
Treasurer Fees	631	A1230	1,414
Other General Departmental Income		A1289	8,465
Additional Description Law enforcement and bulletproof vest grants			
Safety Inspection Fees	5,570	A1560	4,245
Other Public Safety Departmental Income	2,500	A1589	
Parking Lots And Garages-No Tax	149,177	A1721	142,600
Parking Meter Fees Non-Taxable	27,359	A1741	29,756
Zoning Fees	3,600	A2110	400
Planning Board Fees	1,600	A2115	600
Refuse & Garbage Charges	246,704	A2130	258,210
Interest & Penalties On Water Rents	6,152	A2148	3,075
TOTAL Departmental Income	443,293		448,765
Public Safety Services For Other Govts		A2260	13,740
TOTAL Intergovernmental Charges	0		13,740
Interest And Earnings	661	A2401	464
TOTAL Use of Money And Property	661		464
Licenses, Other	10,450	A2545	10,675
Building And Alteration Permits	10,455	A2555	25,709
Permits, Other	8,400	A2590	725
TOTAL Licenses And Permits	29,305		37,109
Fines And Forfeited Bail	370,880	A2610	382,789
TOTAL Fines And Forfeitures	370,880		382,789
Sales of Equipment	10,931	A2665	2,883
Insurance Recoveries	8,919	A2680	2,279
TOTAL Sale of Property And Compensation For Loss	19,850		5,162
Gifts And Donations	1	A2705	155
Unclassified (specify)	531	A2770	8,087
TOTAL Miscellaneous Local Sources	532		8,242
St Aid, Revenue Sharing	11,560	A3001	11,560
St Aid, Mortgage Tax	5,920	A3005	13,289
St Aid - Other (specify)	15,692	A3089	7,517
Additional Description State Aid - Storm Irene			
TOTAL State Aid	33,172		32,366
Fed Aid, Disaster Assistance	22,647	A4785	31,070
TOTAL Federal Aid	22,647		31,070
TOTAL Revenues	1,539,140		1,595,716
Serial Bonds		A5710	

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Capital Notes		A5740	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,539,140		1,595,716

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	8,376	A10101	8,376
Legislative Board, Contr Expend	100	A10104	188
TOTAL Legislative Board	8,476		8,564
Municipal Court, Pers Serv	82,803	A11101	91,750
Municipal Court, Equip & Cap Outlay	7,756	A11102	
Municipal Court, Contr Expend	25,028	A11104	20,127
TOTAL Municipal Court	115,587		111,877
Traffic Viol Bureau, Contr Expend	166,314	A11304	187,601
TOTAL Traffic Viol Bureau	166,314		187,601
Mayor, Pers Serv	7,020	A12101	5,652
Mayor, Contr Expend		A12104	
TOTAL Mayor	7,020		5,652
Auditor, Contr Expend	6,337	A13204	5,674
TOTAL Auditor	6,337		5,674
Treasurer, Pers Serv	68,496	A13251	62,722
Treasurer, Equip & Cap Outlay	238	A13252	
Treasurer, Contr Expend	4,709	A13254	3,225
TOTAL Treasurer	73,443		65,947
Law, Contr Expend	37,137	A14204	36,981
TOTAL Law	37,137		36,981
Engineer, Contr Expend	3,661	A14404	5,563
TOTAL Engineer	3,661		5,563
Buildings, Equip & Cap Outlay	5,135	A16202	
Buildings, Contr Expend	30,050	A16204	29,498
TOTAL Buildings	35,185		29,498
Unallocated Insurance, Contr Expend	30,000	A19104	36,554
TOTAL Unallocated Insurance	30,000		36,554
Municipal Assn Dues, Contr Expend	1,600	A19204	1,469
TOTAL Municipal Assn Dues	1,600		1,469
Judgements And Claims, Contr Expend	13,007	A19304	1,166
TOTAL Judgements And Claims	13,007		1,166
Payment of Mta Payroll Tax,contr Expend	1,400	A19804	
TOTAL Payment of Mta Payroll Tax	1,400		0
Other Gen Govt Support, Contr Expend	117,794	A19894	30,960
TOTAL Other Gen Govt Support	117,794		30,960
TOTAL General Government Support	616,961		527,506
Police, Pers Serv	126,770	A31201	117,181
Police, Contr Expend	26,503	A31204	35,475
TOTAL Police	153,273		152,656
On-Street Parking, Pers Serv	30,166	A33201	30,826
On-Street Parking, Equipment & Cap Outlay	8,056	A33202	5,191
On-Street Parking, Contr Expend	4,906	A33204	4,187
TOTAL On-Street Parking	43,128		40,204
Safety Inspection, Pers Serv	34,865	A36201	19,919

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Safety Inspection, Contr Expend	2,071	A36204	32,391
TOTAL Safety Inspection	36,936		52,310
TOTAL Public Safety	233,337		245,170
Maint of Streets, Pers Serv	39,069	A51101	42,440
Maint of Streets, Equip & Cap Outlay	8,335	A51102	3,033
Maint of Streets, Contr Expend	18,195	A51104	19,881
TOTAL Maint of Streets	65,599		65,354
Perm Improve Highway, Equip & Cap Outlay		A51122	
TOTAL Perm Improve Highway	0		0
Snow Removal, Pers Serv	32,396	A51421	42,072
Snow Removal, Equip & Cap Outlay	983	A51422	2,900
Snow Removal, Contr Expend	24,439	A51424	26,343
TOTAL Snow Removal	57,818		71,315
Street Lighting, Contr Expend	23,677	A51824	25,170
TOTAL Street Lighting	23,677		25,170
Off-Street Parking, Pers Serv	18,610	A56501	17,779
Off-Street Parking, Equip & Cap Outlay	4,974	A56502	1,510
Off-Street Parking, Contr Expend	12,109	A56504	6,602
TOTAL Off-Street Parking	35,693		25,891
TOTAL Transportation	182,787		187,730
Celebrations, Contr Expend	7,233	A75504	1,615
TOTAL Celebrations	7,233		1,615
TOTAL Culture And Recreation	7,233		1,615
Zoning, Contr Expend	5,430	A80104	4,377
TOTAL Zoning	5,430		4,377
Planning, Contr Expend	3,712	A80204	3,763
TOTAL Planning	3,712		3,763
Refuse & Garbage, Contr Expend	233,827	A81604	236,435
TOTAL Refuse & Garbage	233,827		236,435
Street Cleaning, Pers Serv	51,420	A81701	53,511
Street Cleaning, Equip & Cap Outlay	2,626	A81702	5,609
Street Cleaning, Contr Expend	8,701	A81704	6,338
TOTAL Street Cleaning	62,747		65,458
Comm Beautification, Contr Expend		A85104	3,260
TOTAL Comm Beautification	0		3,260
Compleat of Urban Ren Proj, Contr Expend	18,677	A86804	12,500
TOTAL Compleat of Urban Ren Proj	18,677		12,500
TOTAL Home And Community Services	324,393		325,793
State Retirement System	50,217	A90108	60,725
Social Security, Employer Cont	39,570	A90308	39,169
Worker's Compensation, Empl Bnfts	11,341	A90408	11,486
Disability Insurance, Empl Bnfts	479	A90558	443
Hospital & Medical (dental) Ins, Empl Bnft	62,697	A90608	45,700

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Employee Benefits (spec) Additional Description MEDICARE PART B	5,837	A90898	11,204
TOTAL Employee Benefits	170,141		168,727
Debt Principal, Bond Anticipation Notes	35,000	A97306	35,000
Debt Principal, Capital Notes		A97406	
Install Pur Debt, Principal	7,171	A97856	15,658
TOTAL Debt Principal	42,171		50,658
Debt Interest, Bond Anticipation Notes	2,985	A97307	2,202
Debt Interest, Capital Notes		A97407	
Install Pur Debt, Interest	1,123	A97857	1,970
TOTAL Debt Interest	4,108		4,172
TOTAL Expenditures	1,581,131		1,511,371
TOTAL Detail Expenditures And Other Uses	1,581,131		1,511,371

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(A) GENERAL

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	429,299	A8021	387,308
Restated Fund Equity - Beg of Year	429,299	A8022	387,308
ADD - REVENUES AND OTHER SOURCES	1,539,140		1,595,716
DEDUCT - EXPENDITURES AND OTHER USES	1,581,131		1,511,371
Fund Equity-End of Year	387,308	A8029	471,653

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	609,623	A1049N	622,884
Est Rev - Real Property Tax Items	13,000	A1099N	20,000
Est Rev - Non Property Tax Items	19,000	A1199N	19,000
Est Rev - Departmental Income	542,276	A1299N	220,000
Est Rev - Use of Money And Property	800	A2499N	600
Est Rev - Licenses And Permits	19,000	A2599N	41,300
Est Rev - Fines And Forfeitures	360,000	A2649N	370,000
Est Rev - Sale of Prop And Comp For Loss	1,800	A2699N	6,000
Est Rev - Miscellaneous Local Sources	100	A2799N	100
Est Rev - State Aid	23,600	A3099N	24,600
TOTAL Estimated Revenues	1,589,199		1,324,484
Appropriated Fund Balance	100,310	A599N	113,105
TOTAL Estimated Other Sources	100,310		113,105
TOTAL Estimated Revenues And Other Sources	1,689,509		1,437,589

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	681,789	A1999N	594,193
App - Public Safety	238,345	A3999N	260,838
App - Transportation	188,013	A5999N	205,865
App - Economic Assistance And Opportunity	0	A6999N	
App - Culture And Recreation	1,600	A7999N	200
App - Home And Community Services	352,524	A8999N	137,630
App - Employee Benefits	181,742	A9199N	189,076
App - Debt Service	45,496	A9899N	49,787
TOTAL Appropriations	1,689,509		1,437,589
TOTAL Appropriations And Other Uses	1,689,509		1,437,589

VILLAGE OF Brewster
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(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	34,999	FX201	6,337
TOTAL Cash	34,999		6,337
Water Rents Receivable	256,535	FX350	271,866
TOTAL Other Receivables (net)	256,535		271,866
Due From Other Funds	322,605	FX391	589,879
TOTAL Due From Other Funds	322,605		589,879
TOTAL Assets	614,139		868,082

VILLAGE OF Brewster
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(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	21,069	FX600	11,228
TOTAL Accounts Payable	21,069		11,228
Accrued Liabilities	4,301	FX601	-25
TOTAL Accrued Liabilities	4,301		-25
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	478,325	FX630	661,544
TOTAL Due To Other Funds	478,325		661,544
TOTAL Liabilities	525,137		694,189
Assigned Unappropriated Fund Balance	89,002	FX915	173,893
TOTAL Assigned Fund Balance	89,002		173,893
TOTAL Fund Equity	89,002		173,893
TOTAL Liabilities And Fund Equity	614,139		868,082

VILLAGE OF Brewster
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(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Metered Water Sales	1,162,160	FX2140	1,190,607
Interest & Penalties On Water Rents	25,243	FX2148	19,168
TOTAL Departmental Income	1,187,403		1,209,775
Interest And Earnings	366	FX2401	272
TOTAL Use of Money And Property	366		272
Sales of Equipment	8,241	FX2665	4,733
TOTAL Sale of Property And Compensation For Loss	8,241		4,733
TOTAL Revenues	1,196,010		1,214,780
Statutory Installment Bonds		FX5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,196,010		1,214,780

VILLAGE OF Brewster
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(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Unallocated Insurance, Contr Expend	23,240	FX19104	22,950
TOTAL Unallocated Insurance	23,240		22,950
Payment of Mta Payroll Tax, Contr Expend	637	FX19804	
TOTAL Payment of Mta Payroll Tax	637		0
TOTAL General Government Support	23,877		22,950
Water Administration, Pers Serv	150,289	FX83101	201,867
Water Administration, Equip & Cap Outlay	3,377	FX83102	
Water Administration, Contr Expend	55,009	FX83104	47,272
TOTAL Water Administration	208,675		249,139
Source Supply Pwr & Pump, Pers Serv	39,573	FX83201	40,795
Source Supply Pwr & Pump, Equip & Cap Out	28,624	FX83202	5,810
Source Supply Pwr & Pump, Contr Expend	73,430	FX83204	49,117
TOTAL Source Supply Pwr & Pump	141,627		95,722
Water Trans & Distrib, Pers Serv	60,389	FX83401	65,622
Water Trans & Distrib, Equip & Cap Outlay	8,791	FX83402	18,224
Water Trans & Distrib, Contr Expend	35,890	FX83404	22,960
TOTAL Water Trans & Distrib	105,070		106,806
TOTAL Home And Community Services	455,372		451,667
State Retirement, Empl Bnfts	26,746	FX90108	29,351
Social Security, Empl Bnfts	18,022	FX90308	20,719
Workers Compensation, Empl Bnfts	5,215	FX90408	6,159
Disability Insurance, Empl Bnfts	221	FX90558	267
Hospital & Medical (dental) Ins, Empl Bnft	32,874	FX90608	34,869
TOTAL Employee Benefits	83,078		91,365
Debt Principal, Serial Bonds	215,000	FX97106	245,000
Debt Principal, Installment Purchase Debt		FX97856	6,777
TOTAL Debt Principal	215,000		251,777
Debt Interest, Serial Bonds	354,463	FX97107	311,380
Debt Interest, Installment Purchase Debt		FX97857	750
TOTAL Debt Interest	354,463		312,130
TOTAL Expenditures	1,131,790		1,129,889
TOTAL Detail Expenditures And Other Uses	1,131,790		1,129,889

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(FX) WATER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	24,782	FX8021	89,002
Restated Fund Equity - Beg of Year	24,782	FX8022	89,002
ADD - REVENUES AND OTHER SOURCES	1,196,010		1,214,780
DEDUCT - EXPENDITURES AND OTHER USES	1,131,790		1,129,889
Fund Equity - End of Year	89,002	FX8029	173,893

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(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	1,196,826	FX1299N	1,175,534
Est Rev - Use of Money And Property	600	FX2499N	300
Est Rev - Sale of Prop And Comp For Loss	3,600	FX2699N	4,800
TOTAL Estimated Revenues	1,201,026		1,180,634
TOTAL Estimated Revenues And Other Sources	1,201,026		1,180,634

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(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	45,600	FX1999N	45,600
App-Home And Community Services	474,680	FX8999N	463,469
App - Employee Benefits	90,220	FX9199N	96,858
App - Debt Service	570,526	FX9899N	554,707
TOTAL Appropriations	1,181,026		1,160,634
App - Interfund Transfer	20,000	FX9999N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	1,201,026		1,180,634

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(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	55,007	G200	34,171
TOTAL Cash	55,007		34,171
Sewer Rents Receivable	237,756	G360	220,647
TOTAL Other Receivables (net)	237,756		220,647
Due From Other Funds	517,351	G391	461,409
TOTAL Due From Other Funds	517,351		461,409
TOTAL Assets	810,114		716,227

VILLAGE OF Brewster
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(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	47,858	G600	-171
TOTAL Accounts Payable	47,858		-171
Accrued Liabilities	2,501	G601	-25
TOTAL Accrued Liabilities	2,501		-25
Due To Other Funds	563,926	G630	622,723
TOTAL Due To Other Funds	563,926		622,723
TOTAL Liabilities	614,285		622,527
Assigned Appropriated Fund Balance	80,104	G914	82,063
Assigned Unappropriated Fund Balance	115,725	G915	11,637
TOTAL Assigned Fund Balance	195,829		93,700
Unassigned Fund Balance		G917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	195,829		93,700
TOTAL Liabilities And Fund Equity	810,114		716,227

VILLAGE OF Brewster
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(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sewer Charges	674,134	G2122	686,425
Interest & Penalties On Sewer Accts	16,270	G2128	15,256
TOTAL Departmental Income	690,404		701,681
Sewer Serv Other Govts	594,177	G2374	694,829
TOTAL Intergovernmental Charges	594,177		694,829
Interest And Earnings	327	G2401	1,286
TOTAL Use of Money And Property	327		1,286
Sales of Equipment	2,060	G2665	770
TOTAL Sale of Property And Compensation For Loss	2,060		770
TOTAL Revenues	1,286,968		1,398,566
Capital Notes		G5740	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,286,968		1,398,566

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(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Benefits And Awards		G17204	
TOTAL Benefits And Awards	0		0
Unallocated Insurance, Contr Expend	13,280	G19104	12,150
TOTAL Unallocated Insurance	13,280		12,150
Payment of Mta Payroll Tax, Contr Expend	342	G19804	
TOTAL Payment of Mta Payroll Tax	342		0
TOTAL General Government Support	13,622		12,150
Sewer Administration, Pers Serv	125,840	G81101	105,596
Sewer Administration, Equip & Cap Outlay	3,527	G81102	
Sewer Administration, Contr Expend	94,574	G81104	118,897
TOTAL Sewer Administration	223,941		224,493
Sanitary Sewers, Pers Serv	12,500	G81201	13,272
Sanitary Sewers, Equip & Cap Outlay	394	G81202	1,987
Sanitary Sewers, Contr Expend	78,484	G81204	78,654
TOTAL Sanitary Sewers	91,378		93,913
Sewage Treat Disp, Contr Expend	577,925	G81304	783,897
TOTAL Sewage Treat Disp	577,925		783,897
Storm Sewers, Pers Serv	17,500	G81401	18,179
Storm Sewers, Equip & Cap Outlay	3,393	G81402	1,987
Storm Sewers, Contr Expend	4,896	G81404	4,216
TOTAL Storm Sewers	25,789		24,382
TOTAL Home And Community Services	919,033		1,126,685
State Retirement, Empl Bnfts	10,614	G90108	11,133
Social Security , Empl Bnfts	9,681	G90308	10,197
Worker's Compensation, Empl Bnfts	3,444	G90408	3,104
Disability Insurance, Empl Bnfts	145	G90558	135
Hospital & Medical (dental) Ins, Empl Bnft	13,667	G90608	12,041
TOTAL Employee Benefits	37,551		36,610
Debt Principal, Serial Bonds	113,198	G97106	120,000
Debt Principal, Bond Anticipation Notes		G97306	
Debt Principal, Installment Purchase Debt		G97856	1,694
TOTAL Debt Principal	113,198		121,694
Debt Interest, Serial Bonds	206,964	G97107	203,444
Debt Interest, Installment Purchase Debt		G97857	112
TOTAL Debt Interest	206,964		203,556
TOTAL Expenditures	1,290,368		1,500,695
TOTAL Detail Expenditures And Other Uses	1,290,368		1,500,695

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(G) SEWER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	199,229	G8021	195,829
Restated Fund Equity - Beg of Year	199,229	G8022	195,829
ADD - REVENUES AND OTHER SOURCES	1,286,968		1,398,566
DEDUCT - EXPENDITURES AND OTHER USES	1,290,368		1,500,695
Fund Equity - End of Year	195,829	G8029	93,700

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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	740,734	G1299N	697,000
Est Rev-Intergovernmental Charges	696,892	G2399N	789,247
Est Rev - Sale of Prop And Comp For Loss		G2699N	1,200
TOTAL Estimated Revenues	1,437,626		1,487,447
Appropriated Fund Balance	80,104	G599N	82,063
TOTAL Estimated Other Sources	80,104		82,063
TOTAL Estimated Revenues And Other Sources	1,517,730		1,569,510

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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	24,600	G1999N	25,000
App - Home And Community Services	1,114,193	G8999N	1,107,154
App - Employee Benefits	40,492	G9199N	44,588
App - Debt Service	323,445	G9899N	377,768
TOTAL Appropriations	1,502,730		1,554,510
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	15,000		15,000
TOTAL Appropriations And Other Uses	1,517,730		1,569,510

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	21,108	H200	42,621
Cash With Fiscal Agent	408,940	H223	361,385
TOTAL Cash	430,048		404,006
Accounts Receivable	3,208	H380	3,208
TOTAL Other Receivables (net)	3,208		3,208
Due From Other Funds	586,941	H391	574,140
TOTAL Due From Other Funds	586,941		574,140
Due From Other Governments	10,828	H440	10,828
TOTAL Due From Other Governments	10,828		10,828
TOTAL Assets	1,031,025		992,182

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	98	H600	98
TOTAL Accounts Payable	98		98
Accrued Liabilities	-17,935	H601	-18,280
TOTAL Accrued Liabilities	-17,935		-18,280
Bond Anticipation Notes Payable	115,000	H626	80,000
TOTAL Notes Payable	115,000		80,000
Other Liabilities	0	H688	
TOTAL Other Liabilities	0		0
Due To Other Funds	741,049	H630	749,708
TOTAL Due To Other Funds	741,049		749,708
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	934,437		907,751
Assigned Unappropriated Fund Balance	631,541	H915	586,483
TOTAL Assigned Fund Balance	631,541		586,483
Unassigned Fund Balance	-534,953	H917	-502,052
TOTAL Unassigned Fund Balance	-534,953		-502,052
TOTAL Fund Equity	96,588		84,431
TOTAL Liabilities And Fund Equity	1,031,025		992,182

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	113	H2401	371
TOTAL Use of Money And Property	113		371
Grants From Local Governments	330,494	H2706	370,130
TOTAL Miscellaneous Local Sources	330,494		370,130
TOTAL Revenues	330,607		370,501
Serial Bonds	0	H5710	
Bond Anticipation Notes		H5730	200,000
Bans Redeemed From Appropriations	35,000	H5731	35,000
Installment Purchase Debt	34,729	H5785	
TOTAL Proceeds of Obligations	69,729		235,000
TOTAL Other Sources	69,729		235,000
TOTAL Detail Revenues And Other Sources	400,336		605,501

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	0
TOTAL Traffic Viol Bureau	0		0
Buildings, Equip & Cap Outlay	133,739	H16202	47,137
TOTAL Buildings	133,739		47,137
Judgment And Claims, Equip & Cap Outlay		H19302	200,000
TOTAL Judgment And Claims	0		200,000
TOTAL General Government Support	133,739		247,137
Public Safety Cap Proj	16,625	H30972	396
TOTAL Public Safety Cap Proj	16,625		396
TOTAL Public Safety	16,625		396
Maint of Streets, Equip & Cap Outlay	1,183	H51102	
TOTAL Maint of Streets	1,183		0
Snow Removal, Equip & Cap Outlay	8,091	H51422	
TOTAL Snow Removal	8,091		0
TOTAL Transportation	9,274		0
Sanitary Sewers, Equip & Cap Outlay	3,236	H81202	
TOTAL Sanitary Sewers	3,236		0
Sewage Treat Disp, Equip & Cap Outlay	26,234	H81302	
TOTAL Sewage Treat Disp	26,234		0
Storm Sewers, Equip & Cap Outlay	330,736	H81402	370,125
TOTAL Storm Sewers	330,736		370,125
Street Cleaning, Equip & Cap Outlay	8,091	H81702	
TOTAL Street Cleaning	8,091		0
Water Trans & Distrib, Equip & Cap Outlay	13,891	H83402	
TOTAL Water Trans & Distrib	13,891		0
TOTAL Home And Community Services	382,188		370,125
TOTAL Expenditures	541,826		617,658
Transfers, Other Funds	0	H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	541,826		617,658

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	238,078	H8021	96,588
Restated Fund Equity - Beg of Year	238,078	H8022	-13,022
ADD - REVENUES AND OTHER SOURCES	400,336		605,501
DEDUCT - EXPENDITURES AND OTHER USES	541,826		617,658
Fund Equity - End of Year	96,588	H8029	84,431

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	21,071	H200	42,563
Cash With Fiscal Agent	408,940	H223	361,385
TOTAL Cash	430,011		403,948
Due From Other Funds	234,278	H391	221,477
TOTAL Due From Other Funds	234,278		221,477
Due From Other Governments	10,828	H440	10,828
TOTAL Due From Other Governments	10,828		10,828
TOTAL Assets	675,117		636,253

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accrued Liabilities	-17,972	H601	-18,328
TOTAL Accrued Liabilities	-17,972		-18,328
Due To Other Funds	345,708	H630	352,258
TOTAL Due To Other Funds	345,708		352,258
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	423,961		430,155
Assigned Unappropriated Fund Balance	251,156	H915	206,098
TOTAL Assigned Fund Balance	251,156		206,098
TOTAL Fund Equity	251,156		206,098
TOTAL Liabilities And Fund Equity	675,117		636,253

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	113	H2401	371
TOTAL Use of Money And Property	113		371
TOTAL Revenues	113		371
Serial Bonds		H5710	
Bond Anticipation Notes		H5730	200,000
TOTAL Proceeds of Obligations	0		200,000
TOTAL Other Sources	0		200,000
TOTAL Detail Revenues And Other Sources	113		200,371

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Equip & Cap Outlay	132,186	H16202	45,429
TOTAL Buildings	132,186		45,429
Judgment And Claims, Equip & Cap Outlay		H19302	200,000
TOTAL Judgment And Claims	0		200,000
TOTAL General Government Support	132,186		245,429
Sewage Treat Disp, Equip & Cap Outlay	26,234	H81302	
TOTAL Sewage Treat Disp	26,234		0
TOTAL Home And Community Services	26,234		0
TOTAL Expenditures	158,420		245,429
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	158,420		245,429

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(H1)WASTE WATER TREATMENT

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	409,463	H8021	251,156
Restated Fund Equity - Beg of Year	409,463	H8022	251,156
ADD - REVENUES AND OTHER SOURCES	113		200,371
DEDUCT - EXPENDITURES AND OTHER USES	158,420		245,429
Fund Equity - End of Year	251,156	H8029	206,098

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(H10)WTR DISTRIB. SYS.-CONSTR

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash		H200	
TOTAL Cash	0		0
TOTAL Assets	0		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Other Liabilities		H688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities And Fund Equity	0		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings		H2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(H10)WTR DISTRIB. SYS.-CONSTR

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	
Restated Fund Equity - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Equity - End of Year		H8029	

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Due From Other Funds	53	H391	53
TOTAL Due From Other Funds	53		53
TOTAL Assets	53		53

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	98	H600	98
TOTAL Accounts Payable	98		98
Due To Other Funds	100,202	H630	100,202
TOTAL Due To Other Funds	100,202		100,202
TOTAL Liabilities	100,300		100,300
Unassigned Fund Balance	-100,247	H917	-100,247
TOTAL Unassigned Fund Balance	-100,247		-100,247
TOTAL Fund Equity	-100,247		-100,247
TOTAL Liabilities And Fund Equity	53		53

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Results of Operation

Code Description	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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(H11)WELL RECONSTRUCTION

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-100,247	H8021	-100,247
Restated Fund Equity - Beg of Year	-100,247	H8022	
Fund Equity - End of Year	-100,247	H8029	-100,247

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Balance Sheet

Code Description	2012	EdpCode	2013
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(H12)50 MAIN VILLAGE OFFICES

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Bond Anticipation Notes Payable	115,000	H626	80,000
TOTAL Notes Payable	115,000		80,000
Due To Other Funds	28,197	H630	29,905
TOTAL Due To Other Funds	28,197		29,905
TOTAL Liabilities	143,197		109,905
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-143,197	H917	-109,905
TOTAL Unassigned Fund Balance	-143,197		-109,905
TOTAL Fund Equity	-143,197		-109,905
TOTAL Liabilities And Fund Equity	0		0

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Bans Redeemed From Appropriations	35,000	H5731	35,000
TOTAL Proceeds of Obligations	35,000		35,000
TOTAL Other Sources	35,000		35,000
TOTAL Detail Revenues And Other Sources	35,000		35,000

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(H12)50 MAIN VILLAGE OFFICES

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Equip & Cap Outlay	1,553	H16202	1,708
TOTAL Buildings	1,553		1,708
TOTAL General Government Support	1,553		1,708
TOTAL Expenditures	1,553		1,708
TOTAL Detail Expenditures And Other Uses	1,553		1,708

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(H12)50 MAIN VILLAGE OFFICES

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-176,644	H8021	-143,197
Restated Fund Equity - Beg of Year	-176,644	H8022	-143,197
ADD - REVENUES AND OTHER SOURCES	35,000		35,000
DEDUCT - EXPENDITURES AND OTHER USES	1,553		1,708
Fund Equity - End of Year	-143,197	H8029	-109,905

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Balance Sheet

Code Description	2012	EdpCode	2013
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(H13)SIDEWALKS SAFE-T-LU

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	58,412	H630	58,808
TOTAL Due To Other Funds	58,412		58,808
TOTAL Liabilities	58,412		58,808
Unassigned Fund Balance	-58,412	H917	-58,808
TOTAL Unassigned Fund Balance	-58,412		-58,808
TOTAL Fund Equity	-58,412		-58,808
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2012	EdpCode	2013
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(H13)SIDEWALKS SAFE-T-LU

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Public Safety Cap Proj	16,625	H30972	396
TOTAL Public Safety Cap Proj	16,625		396
TOTAL Public Safety	16,625		396
TOTAL Expenditures	16,625		396
TOTAL Detail Expenditures And Other Uses	16,625		396

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(H13)SIDEWALKS SAFE-T-LU

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-41,787	H8021	-58,412
Restated Fund Equity - Beg of Year	-41,787	H8022	-58,412
DEDUCT - EXPENDITURES AND OTHER USES	16,625		396
Fund Equity - End of Year	-58,412	H8029	-58,808

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Balance Sheet

Code Description	2012	EdpCode	2013
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(H14)RT 6 RETAINING WALL

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	10,793	H630	10,793
TOTAL Due To Other Funds	10,793		10,793
TOTAL Liabilities	10,793		10,793
Unassigned Fund Balance	-10,793	H917	-10,793
TOTAL Unassigned Fund Balance	-10,793		-10,793
TOTAL Fund Equity	-10,793		-10,793
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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(H14)RT 6 RETAINING WALL

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-10,793	H8021	-10,793
Restated Fund Equity - Beg of Year	-10,793	H8022	
Fund Equity - End of Year	-10,793	H8029	-10,793

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Balance Sheet

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
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(H15)MARVIN AVE RET WALL 2009

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	6,664	H630	6,664
TOTAL Due To Other Funds	6,664		6,664
TOTAL Liabilities	6,664		6,664
Unassigned Fund Balance	-6,664	H917	-6,664
TOTAL Unassigned Fund Balance	-6,664		-6,664
TOTAL Fund Equity	-6,664		-6,664
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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(H15)MARVIN AVE RET WALL 2009

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-6,664	H8021	-6,664
Restated Fund Equity - Beg of Year	-6,664	H8022	
Fund Equity - End of Year	-6,664	H8029	-6,664

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(H16)WELLS BROOK RETROFIT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash		H200	10
TOTAL Cash	0		10
TOTAL Assets	0		10

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(H16)WELLS BROOK RETROFIT

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accrued Liabilities		H601	5
TOTAL Accrued Liabilities	0		5
Due To Other Funds	5	H630	5
TOTAL Due To Other Funds	5		5
TOTAL Liabilities	5		10
Unassigned Fund Balance	-5	H917	
TOTAL Unassigned Fund Balance	-5		0
TOTAL Fund Equity	-5		0
TOTAL Liabilities And Fund Equity	0		10

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Grants From Local Governments	194,776	H2706	168,353
TOTAL Miscellaneous Local Sources	194,776		168,353
TOTAL Revenues	194,776		168,353
TOTAL Detail Revenues And Other Sources	194,776		168,353

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Storm Sewers, Equip & Cap Outlay	194,781	H81402	168,348
TOTAL Storm Sewers	194,781		168,348
TOTAL Home And Community Services	194,781		168,348
TOTAL Expenditures	194,781		168,348
TOTAL Detail Expenditures And Other Uses	194,781		168,348

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H16)WELLS BROOK RETROFIT

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	-5
Restated Fund Equity - Beg of Year		H8022	-5
ADD - REVENUES AND OTHER SOURCES	194,776		168,353
DEDUCT - EXPENDITURES AND OTHER USES	194,781		168,348
Fund Equity - End of Year	-5	H8029	

VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash		H200	11
TOTAL Cash	0		11
TOTAL Assets	0		11

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For the Fiscal Year Ending 2013

(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accrued Liabilities		H601	6
TOTAL Accrued Liabilities	0		6
Due To Other Funds		H630	5
TOTAL Due To Other Funds	0		5
TOTAL Liabilities	0		11
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	0		11

VILLAGE OF Brewster
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(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Grants From Local Governments	135,718	H2706	201,777
TOTAL Miscellaneous Local Sources	135,718		201,777
TOTAL Revenues	135,718		201,777
TOTAL Detail Revenues And Other Sources	135,718		201,777

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For the Fiscal Year Ending 2013

(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Storm Sewers, Equip & Cap Outlay	135,718	H81402	201,777
TOTAL Storm Sewers	135,718		201,777
TOTAL Home And Community Services	135,718		201,777
TOTAL Expenditures	135,718		201,777
TOTAL Detail Expenditures And Other Uses	135,718		201,777

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For the Fiscal Year Ending 2013

(H17)TONETTA BROOK RETROFIT

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	
Restated Fund Equity - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	135,718		201,777
DEDUCT - EXPENDITURES AND OTHER USES	135,718		201,777
Fund Equity - End of Year		H8029	

VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Accounts Receivable	851	H380	851
TOTAL Other Receivables (net)	851		851
Due From Other Funds	68,693	H391	68,693
TOTAL Due From Other Funds	68,693		68,693
TOTAL Assets	69,544		69,544

VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Equity			
Assigned Unappropriated Fund Balance	69,544	H915	69,544
TOTAL Assigned Fund Balance	69,544		69,544
TOTAL Fund Equity	69,544		69,544
TOTAL Liabilities And Fund Equity	69,544		69,544

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H2)MARVIN AVENUE SEWER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	69,544	H8021	69,544
Restated Fund Equity - Beg of Year	69,544	H8022	69,544
Fund Equity - End of Year	69,544	H8029	69,544

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H3)MAIN SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Accounts Receivable	2,357	H380	2,357
TOTAL Other Receivables (net)	2,357		2,357
Due From Other Funds	3,552	H391	3,552
TOTAL Due From Other Funds	3,552		3,552
TOTAL Assets	5,909		5,909

VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

(H3)MAIN SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	69,870	H630	69,870
TOTAL Due To Other Funds	69,870		69,870
TOTAL Liabilities	69,870		69,870
Unassigned Fund Balance	-63,961	H917	-63,961
TOTAL Unassigned Fund Balance	-63,961		-63,961
TOTAL Fund Equity	-63,961		-63,961
TOTAL Liabilities And Fund Equity	5,909		5,909

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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(H3)MAIN SEWER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-63,961	H8021	-63,961
Restated Fund Equity - Beg of Year	-63,961	H8022	
Fund Equity - End of Year	-63,961	H8029	-63,961

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H4)CROTON PLAN

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	-9,723	H630	-9,723
TOTAL Due To Other Funds	-9,723		-9,723
TOTAL Liabilities	-9,723		-9,723
Assigned Unappropriated Fund Balance	9,723	H915	9,723
TOTAL Assigned Fund Balance	9,723		9,723
TOTAL Fund Equity	9,723		9,723
TOTAL Liabilities And Fund Equity	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H4)CROTON PLAN

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	9,723	H8021	9,723
Restated Fund Equity - Beg of Year	9,723	H8022	
Fund Equity - End of Year	9,723	H8029	9,723

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

(H5)ARMY CORP SEWER DESIGN

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	5,861	H630	5,861
TOTAL Due To Other Funds	5,861		5,861
TOTAL Liabilities	5,861		5,861
Unassigned Fund Balance	-5,861	H917	-5,861
TOTAL Unassigned Fund Balance	-5,861		-5,861
TOTAL Fund Equity	-5,861		-5,861
TOTAL Liabilities And Fund Equity	0		0

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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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(H5)ARMY CORP SEWER DESIGN

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-5,861	H8021	-5,861
Restated Fund Equity - Beg of Year	-5,861	H8022	
Fund Equity - End of Year	-5,861	H8029	-5,861

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Annual Update Document
For the Fiscal Year Ending 2013

(H6) NYC STORMWATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Due From Other Funds	-83	H391	-83
TOTAL Due From Other Funds	-83		-83
TOTAL Assets	-83		-83

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H6) NYC STORMWATER

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	132,025	H630	132,025
TOTAL Due To Other Funds	132,025		132,025
TOTAL Liabilities	132,025		132,025
Unassigned Fund Balance	-132,108	H917	-132,108
TOTAL Unassigned Fund Balance	-132,108		-132,108
TOTAL Fund Equity	-132,108		-132,108
TOTAL Liabilities And Fund Equity	-83		-83

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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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(H6) NYC STORMWATER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-132,108	H8021	-132,108
Restated Fund Equity - Beg of Year	-132,108	H8022	-132,108
Fund Equity - End of Year	-132,108	H8029	-132,108

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H7)WATER TOWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	37	H200	37
TOTAL Cash	37		37
Due From Other Funds	274,398	H391	274,398
TOTAL Due From Other Funds	274,398		274,398
TOTAL Assets	274,435		274,435

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H7)WATER TOWER

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Equity			
Assigned Unappropriated Fund Balance	274,435	H915	274,435
TOTAL Assigned Fund Balance	274,435		274,435
TOTAL Fund Equity	274,435		274,435
TOTAL Liabilities And Fund Equity	274,435		274,435

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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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Annual Update Document
For the Fiscal Year Ending 2013

(H7)WATER TOWER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	274,435	H8021	274,435
Restated Fund Equity - Beg of Year	274,435	H8022	
Fund Equity - End of Year	274,435	H8029	274,435

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash		H200	
TOTAL Cash	0		0
TOTAL Assets	0		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
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
Unassigned Fund Balance	-13,705	H917	-13,705
TOTAL Unassigned Fund Balance	-13,705		-13,705
TOTAL Fund Equity	-13,705		-13,705
TOTAL Liabilities And Fund Equity	0		0

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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

(H9)POTABLE WTR DISTRIB SYSTEM

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-13,705	H8021	-13,705
Restated Fund Equity - Beg of Year	-13,705	H8022	
Fund Equity - End of Year	-13,705	H8029	-13,705

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

EQUIPMENT

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Installment Purchase Debt	34,729	H5785	
TOTAL Proceeds of Obligations	34,729		0
TOTAL Other Sources	34,729		0
TOTAL Detail Revenues And Other Sources	34,729		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

EQUIPMENT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Equip & Cap Outlay	1,183	H51102	
TOTAL Maint of Streets	1,183		0
Snow Removal, Equip & Cap Outlay	8,091	H51422	
TOTAL Snow Removal	8,091		0
TOTAL Transportation	9,274		0
Sanitary Sewers, Equip & Cap Outlay	3,236	H81202	
TOTAL Sanitary Sewers	3,236		0
Storm Sewers, Equip & Cap Outlay	237	H81402	
TOTAL Storm Sewers	237		0
Street Cleaning, Equip & Cap Outlay	8,091	H81702	
TOTAL Street Cleaning	8,091		0
Water Trans & Distrib, Equip & Cap Outlay	13,891	H83402	
TOTAL Water Trans & Distrib	13,891		0
TOTAL Home And Community Services	25,455		0
TOTAL Expenditures	34,729		0
TOTAL Detail Expenditures And Other Uses	34,729		0

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

EQUIPMENT

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	
Restated Fund Equity - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	34,729		
DEDUCT - EXPENDITURES AND OTHER USES	34,729		
Fund Equity - End of Year		H8029	

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Due From Other Funds	6,050	H391	6,050
TOTAL Due From Other Funds	6,050		6,050
TOTAL Assets	6,050		6,050

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	-20,633	H630	-20,633
TOTAL Due To Other Funds	-20,633		-20,633
TOTAL Liabilities	-20,633		-20,633
Assigned Unappropriated Fund Balance	26,683	H915	26,683
TOTAL Assigned Fund Balance	26,683		26,683
TOTAL Fund Equity	26,683		26,683
TOTAL Liabilities And Fund Equity	6,050		6,050

VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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For the Fiscal Year Ending 2013

MARVIN AVENUE RETAINING WALL

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	26,683	H8021	26,683
Restated Fund Equity - Beg of Year	26,683	H8022	
Fund Equity - End of Year	26,683	H8029	26,683

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	19,550	K101	19,550
Buildings	1,470,892	K102	1,470,892
Improvements Other Than Buildings	3,052,201	K103	3,469,859
Machinery & Equipment	975,963	K104	1,022,214
Construction Work In Progress	47,018,314	K105	47,018,314
TOTAL Fixed Assets (net)	52,536,920		53,000,829
TOTAL Assets	52,536,920		53,000,829

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Equity			
Total Non-Current Govt Assets	52,536,920	K159	53,000,829
TOTAL Investments in Non-Current Government Assets	52,536,920		53,000,829
TOTAL Fund Equity	52,536,920		53,000,829
TOTAL Liabilities And Fund Equity	52,536,920		53,000,829

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	7,822	TA200	4,544
TOTAL Cash	7,822		4,544
Due From Other Funds	-3,015	TA391	-3,015
TOTAL Due From Other Funds	-3,015		-3,015
Other Assets	134	TA489	134
TOTAL Other	134		134
TOTAL Assets	4,941		1,663

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds		TA630	2,000
TOTAL Due To Other Funds	0		2,000
Consolidated Payroll		TA10	
State Retirement	943	TA18	387
Group Insurance	3,998	TA20	-1,958
Other Funds (specify)		TA85	1,234
Additional Description MEDICARE PART B DUE TO RETIREE			
TOTAL Agency Liabilities	4,941		-337
TOTAL Liabilities	4,941		1,663
TOTAL Liabilities And Fund Equity	4,941		1,663

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Misc Current Assets		V489	2,934
TOTAL Other	0		2,934
TOTAL Assets	0		2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Equity			
Fund Balance-Reserved For Bonded Debt		V884	2,934
TOTAL Restricted Fund Balance	0		2,934
TOTAL Fund Equity	0		2,934
TOTAL Liabilities And Fund Equity	0		2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Premium & Accrued Interest On Obligations		V2710	18,471
TOTAL Miscellaneous Local Sources	0		18,471
TOTAL Revenues	0		18,471
Serial Bonds		V5710	1,755,000
TOTAL Proceeds of Obligations	0		1,755,000
TOTAL Other Sources	0		1,755,000
TOTAL Detail Revenues And Other Sources	0		1,773,471

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend		V13804	66,706
TOTAL Fiscal Agents Fees	0		66,706
TOTAL General Government Support	0		66,706
Debt Principal, Serial Bonds		V97106	1,665,000
TOTAL Debt Principal	0		1,665,000
Debt Interest, Serial Bonds		V97107	38,831
TOTAL Debt Interest	0		38,831
TOTAL Expenditures	0		1,770,537
TOTAL Detail Expenditures And Other Uses	0		1,770,537

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		V8021	
Restated Fund Equity - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES			1,773,471
DEDUCT - EXPENDITURES AND OTHER USES			1,770,537
Fund Equity - End of Year		V8029	2,934

VILLAGE OF Brewster
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For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	12,835,158	W129	12,727,785
TOTAL Provision To Be Made In Future Budgets	12,835,158		12,727,785
TOTAL Assets	12,835,158		12,727,785

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
General Long Term Debt			
Bond Anticipation Notes Payable		W626	200,000
TOTAL Notes Payable	0		200,000
Installment Purchase Debt	50,158	W685	17,785
TOTAL Other Liabilities	50,158		17,785
Capital Notes Payable		W627	
Bonds Payable	12,785,000	W628	12,510,000
TOTAL Bond And Long Term Liabilities	12,785,000		12,510,000
TOTAL Liabilities	12,835,158		12,727,785
TOTAL General Long Term Debt	12,835,158		12,727,785

VILLAGE OF Brewster
Financial Comments
For the Fiscal Year Ending 2013

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2013

9/17/2013

County of: Putnam

Municipal Code: 370478900510

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
2007	BONDE	POTABEL WATER			05/15/2007	05/15/2035	4.185%		\$7,140,000	\$6,395,000	\$170,000	\$0	\$0	\$6,225,000
2009	BONDE	Wtr System Design			04/14/2009	04/14/2035	6.182%		\$260,000	\$220,000	\$10,000	\$0	\$0	\$210,000
2010	BONDE	SEWER COLLECTION SYSTEM			04/01/2010	05/01/2034	4.971%		\$850,000	\$780,000	\$20,000	\$0	\$0	\$760,000
2013	BONDE	REFUNDING SWR SERIAL BOND			03/28/2013	11/01/2038	3.32%		\$1,755,000	\$0	\$20,000	\$0	\$0	\$1,735,000
2012	BONDE	Water Tank & Meters			10/15/2002	11/01/2038	4.25%			\$1,720,000	\$1,720,000	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$1,755,000	\$9,115,000	\$1,940,000	\$0	\$0	\$8,930,000
2012	IPC	E Purchase Police Car			08/09/2010	08/09/2013	4.90%			\$15,429	\$7,185	\$0	\$0	\$8,244
2012	IPC	E Equipment Purchase			03/15/2012	03/15/2014	4.90%		\$34,729	\$34,729	\$16,944	\$0	\$0	\$17,785
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$50,158	\$24,129	\$0	\$0	\$26,029
2010	BAN	N BUILDING RENOVATIONS			07/07/2009	07/07/2010	1.92%		\$185,750	\$115,000	\$35,000	\$0	\$0	\$80,000
2013	BAN	N Legal Settlement			12/10/2012	05/15/2017	5.50%		\$200,000	\$0			\$0	\$200,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$200,000	\$115,000	\$35,000	\$0	\$0	\$280,000
2012	BONDN	Sewer SRF "C"			06/10/2010	03/01/2035	4.469% Y			\$1,320,000	\$35,000	\$0	\$0	\$1,285,000
2012	BONDN	Sewer Projects			08/10/2010	10/01/2039	4.185% Y			\$2,060,000	\$45,000	\$0	\$0	\$2,015,000
2012	BONDN	Sewer Projects			03/01/2011	03/01/2031	5.643% Y			\$290,000	\$10,000	\$0	\$0	\$280,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,670,000	\$90,000	\$0	\$0	\$3,580,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$1,955,000	\$12,950,158	\$2,089,129	\$0	\$0	\$12,816,029

VILLAGE OF Brewster
Maturity Schedule
For the Fiscal Year Ending 2013

For Bonds Issued During The Fiscal Year Ended 2013

	EDPCODE	
Indebtedness No.		2013000002
Purpose of Issue		REFUNDING SWR SERIAL BOND
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,755,000
Date of Issue	2P3DT	3/28/2013
Interest Rate	2P3PC	3.32000
Final Maturity Date	2P3DM	11/1/2038

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)

2P313	70,000
2P314	70,000
2P315	70,000
2P316	65,000
2P317	65,000
2P318	70,000
2P319	70,000
2P320	70,000
2P321	65,000
2P322	65,000
2P323	65,000
2P324	70,000
2P325	70,000
2P326	70,000
2P327	65,000
2P328	65,000
2P329	65,000
2P330	65,000
2P331	60,000
2P332	65,000
2P333	65,000
2P334	65,000
2P335	70,000
2P336	65,000
2P337	65,000
2P338	65,000

VILLAGE OF Brewster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$97.00
Demand Deposits	9Z2011	\$509,588.00
Time Deposits	9Z2021	\$6,337.00
Total		\$516,022.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$154,540.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$361,385.00
Total		\$515,925.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

VILLAGE OF Brewster
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3366	\$82,593	\$0	\$27,825	\$54,768
****-2450	\$12,099	\$0	\$0	\$12,099
****-0937	\$6,337	\$0	\$0	\$6,337
****-0945	\$34,171	\$0	\$0	\$34,171
****-1474	\$42,563	\$0	\$0	\$42,563
****-6706	\$5	\$5	\$0	\$10
****-6714	\$5	\$6	\$0	\$11
****-3382	\$4,544	\$0	\$0	\$4,544
****-gent	\$361,385	\$0	\$0	\$361,385
****-3293	\$37	\$0	\$0	\$37
	Total Adjusted Bank Balance			<u>\$515,925</u>
	Petty Cash			<u>\$97.00</u>
	Adjustments			<u>\$.00</u>
	Total Cash			<u>\$516,022</u>
	Total Cash Balance All Funds			<u>\$516,022</u>
	9ZCASH *			<u>\$516,022</u>
	9ZCASHB *			<u>\$516,022</u>
	* Must be equal			

VILLAGE OF Brewster
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:		8			
Total Part Time Employees:		28			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$101,209.00	8		8
90158	Police and Fire Retirement			7	
90258	Local Pension Fund				
90308	Social Security	\$70,086.00	8	28	
90408	Worker's Compensation Insurance	\$20,749.00	8	28	
90458	Life Insurance				
90508	Unemployment Insurance		8	28	
90558	Disability Insurance	\$845.00	8	28	
90608	Hospital and Medical (Dental) Insurance	\$92,609.00	7	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$11,204.00			4
Total		\$296,702.00			
Computed Total From Financial Section (comparative purposes only)		\$296,702.00			

VILLAGE OF Brewster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,777	4,547	gallons	
Diesel Fuel	\$15,407	4,741	gallons	
Fuel Oil	\$4,860	1,491	gallons	
Natural Gas	\$16,775	2,492	cubic feet	DECATHERMS
Electricity	\$113,216	1,617,371	kilowatts	
Coal			tons	

VILLAGE OF Brewster
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

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 05/31/2013, 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 05/31/2013 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

09/17/2013
Date of Certification

Peter Hansen
Name

Clerk/Treasurer
Title

50 Main Street., Brewster, NY
Official Address

(845) 279-3760
Official Telephone Number