

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 05/31/2015

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	265,341	A200	37,402
Petty Cash	97	A210	97
TOTAL Cash	265,438		37,499
Taxes Receivable, Overdue	5,153	A260	5,153
TOTAL Taxes Receivable (net)	5,153		5,153
Due From Other Funds	731,759	A391	859,775
TOTAL Due From Other Funds	731,759		859,775
Miscellaneous Current Assets	2,400	A489	34,356
TOTAL Other	2,400		34,356
TOTAL Assets and Deferred Outflows of Resources	1,004,750		936,783

VILLAGE OF Brewster
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	31,468	A600	-7,731
TOTAL Accounts Payable	31,468		-7,731
Accrued Liabilities	26,105	A601	22,449
TOTAL Accrued Liabilities	26,105		22,449
Other Liabilities	637	A688	637
TOTAL Other Liabilities	637		637
Due To Other Funds	532,640	A630	515,821
TOTAL Due To Other Funds	532,640		515,821
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	592,222		532,548
Fund Balance			
Assigned Appropriated Fund Balance	125,653	A914	64,972
TOTAL Assigned Fund Balance	125,653		64,972
Unassigned Fund Balance	286,875	A917	339,263
TOTAL Unassigned Fund Balance	286,875		339,263
TOTAL Fund Balance	412,528		404,235
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,004,750		936,783

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	622,863	A1001	631,300
TOTAL Real Property Taxes	622,863		631,300
Interest & Penalties On Real Prop Taxes	10,858	A1090	20,318
TOTAL Real Property Tax Items	10,858		20,318
Franchises	17,330	A1170	20,933
TOTAL Non Property Tax Items	17,330		20,933
Treasurer Fees	156	A1230	1,020
Other General Departmental Income	5,073	A1289	4,313
Safety Inspection Fees	6,795	A1560	11,662
Other Public Safety Departmental Income	2,750	A1589	250
Parking Lots And Garages-No Tax	133,682	A1721	133,198
Parking Meter Fees Non-Taxable	26,757	A1741	29,760
Park And Recreational Charges		A2001	5,000
Zoning Fees	3,700	A2110	500
Planning Board Fees	1,600	A2115	1,100
Interest & Penalties On Water Rents	3,393	A2148	
TOTAL Departmental Income	183,906		186,803
Public Safety Services For Other Govts	22,510	A2260	30,915
TOTAL Intergovernmental Charges	22,510		30,915
Interest And Earnings	338	A2401	422
TOTAL Use of Money And Property	338		422
Licenses, Other	12,975	A2545	12,800
Building And Alteration Permits	21,351	A2555	40,733
Permits, Other	9,115	A2590	330
TOTAL Licenses And Permits	43,441		53,863
Fines And Forfeited Bail	324,170	A2610	357,093
TOTAL Fines And Forfeitures	324,170		357,093
Sales of Equipment	14,882	A2665	7,112
Insurance Recoveries	29,768	A2680	2,875
TOTAL Sale of Property And Compensation For Loss	44,650		9,987
Gifts And Donations		A2705	
Grants From Local Governments		A2706	7,500
Additional Description GREENWAY GRANT			
Unclassified (specify)	18,407	A2770	15,711
TOTAL Miscellaneous Local Sources	18,407		23,211
St Aid, Revenue Sharing	13,465	A3001	14,101
St Aid, Mortgage Tax	21,609	A3005	12,441
St Aid, Planning Studies		A3902	22,500
TOTAL State Aid	35,074		49,042
Fed Aid, Disaster Assistance	6,120	A4785	
Fed Aid, Emergency Disaster Assistance		A4960	900
TOTAL Federal Aid	6,120		900
TOTAL Revenues	1,329,667		1,384,787

VILLAGE OF Brewster
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Other Sources			
Interfund Transfers		A5031	70,000
TOTAL Interfund Transfers	0		70,000
Statutory Installment Bonds		A5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		70,000
TOTAL Detail Revenues And Other Sources	1,329,667		1,454,787

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	6,143	A10101	6,143
Legislative Board, Contr Expend	127	A10104	311
TOTAL Legislative Board	6,270		6,454
Municipal Court, Pers Serv	95,275	A11101	97,586
Municipal Court, Contr Expend	22,326	A11104	13,558
TOTAL Municipal Court	117,601		111,144
Traffic Viol Bureau, Contr Expend	150,431	A11304	151,520
TOTAL Traffic Viol Bureau	150,431		151,520
Mayor, Pers Serv	5,178	A12101	4,368
TOTAL Mayor	5,178		4,368
Auditor, Contr Expend	4,204	A13204	3,075
TOTAL Auditor	4,204		3,075
Treasurer, Pers Serv	55,642	A13251	49,587
Treasurer, Contr Expend	5,429	A13254	552
TOTAL Treasurer	61,071		50,139
Law, Contr Expend	27,762	A14204	24,402
TOTAL Law	27,762		24,402
Engineer, Contr Expend	7,042	A14404	1,710
TOTAL Engineer	7,042		1,710
Buildings, Equip & Cap Outlay		A16202	1,000
Buildings, Contr Expend	26,311	A16204	16,122
TOTAL Buildings	26,311		17,122
Unallocated Insurance, Contr Expend	25,921	A19104	15,648
TOTAL Unallocated Insurance	25,921		15,648
Municipal Assn Dues, Contr Expend	1,469	A19204	1,719
TOTAL Municipal Assn Dues	1,469		1,719
Judgements And Claims, Contr Expend	764	A19304	
TOTAL Judgements And Claims	764		0
Other Gen Govt Support, Contr Expend	52,169	A19894	85,000
TOTAL Other Gen Govt Support	52,169		85,000
TOTAL General Government Support	486,193		472,301
Police, Pers Serv	141,210	A31201	207,566
Police, Equip & Cap Outlay		A31202	11,250
Police, Contr Expend	37,256	A31204	30,978
TOTAL Police	178,466		249,794
On-Street Parking, Pers Serv	33,721	A33201	32,744
On-Street Parking, Equipment & Cap Outlay	1,876	A33202	
On-Street Parking, Contr Expend	5,758	A33204	5,368
TOTAL On-Street Parking	41,355		38,112
Safety Inspection, Pers Serv	25,236	A36201	20,052
Safety Inspection, Contr Expend	26,974	A36204	39,521
TOTAL Safety Inspection	52,210		59,573
TOTAL Public Safety	272,031		347,479
Maint of Streets, Pers Serv	44,741	A51101	40,638
Maint of Streets, Equip & Cap Outlay	4,674	A51102	380

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Maint of Streets, Contr Expend	15,960	A51104	15,488
TOTAL Maint of Streets	65,375		56,506
Snow Removal, Pers Serv	52,541	A51421	51,049
Snow Removal, Equip & Cap Outlay	3,750	A51422	190
Snow Removal, Contr Expend	31,909	A51424	40,227
TOTAL Snow Removal	88,200		91,466
Street Lighting, Contr Expend	21,169	A51824	24,337
TOTAL Street Lighting	21,169		24,337
Off-Street Parking, Pers Serv	19,942	A56501	19,088
Off-Street Parking, Equip & Cap Outlay	1,875	A56502	
Off-Street Parking, Contr Expend	5,737	A56504	5,173
TOTAL Off-Street Parking	27,554		24,261
TOTAL Transportation	202,298		196,570
Celebrations, Contr Expend	75	A75504	182
TOTAL Celebrations	75		182
TOTAL Culture And Recreation	75		182
Zoning, Contr Expend	6,175	A80104	3,741
TOTAL Zoning	6,175		3,741
Planning, Contr Expend	2,652	A80204	4,331
TOTAL Planning	2,652		4,331
Street Cleaning, Pers Serv	57,627	A81701	54,069
Street Cleaning, Equip & Cap Outlay	3,749	A81702	190
Street Cleaning, Contr Expend	7,637	A81704	6,130
TOTAL Street Cleaning	69,013		60,389
Comm Beautification, Contr Expend	699	A85104	2,331
TOTAL Comm Beautification	699		2,331
Compleat of Urban Ren Proj, Contr Expend	51,257	A86804	123,412
TOTAL Compleat of Urban Ren Proj	51,257		123,412
TOTAL Home And Community Services	129,796		194,204
State Retirement System	64,865	A90108	71,897
Police & Firemen Retirement, Empl Bnfts	13,124	A90158	8,691
Social Security, Employer Cont	40,053	A90308	42,492
Worker's Compensation, Empl Bnfts	17,610	A90408	18,020
Disability Insurance, Empl Bnfts	650	A90558	537
Hospital & Medical (dental) Ins, Empl Bnft	53,887	A90608	50,348
Other Employee Benefits (spec)	9,590	A90898	11,438
TOTAL Employee Benefits	199,779		203,423
Debt Principal, Bond Anticipation Notes	40,000	A97306	40,000
Install Pur Debt, Principal	16,788	A97856	7,640
TOTAL Debt Principal	56,788		47,640
Debt Interest, Bond Anticipation Notes	1,587	A97307	596

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Install Pur Debt, Interest	827	A97857	685
TOTAL Debt Interest	2,414		1,281
TOTAL Expenditures	1,349,374		1,463,080
Transfers, Other Funds	39,418	A99019	
TOTAL Operating Transfers	39,418		0
TOTAL Other Uses	39,418		0
TOTAL Detail Expenditures And Other Uses	1,388,792		1,463,080

VILLAGE OF Brewster
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	471,653	A8021	412,528
Restated Fund Balance - Beg of Year	471,653	A8022	412,528
ADD - REVENUES AND OTHER SOURCES	1,329,667		1,454,787
DEDUCT - EXPENDITURES AND OTHER USES	1,388,792		1,463,080
Fund Balance - End of Year	412,528	A8029	404,235

VILLAGE OF Brewster
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	632,104	A1049N	651,914
Est Rev - Real Property Tax Items	20,000	A1099N	20,000
Est Rev - Non Property Tax Items	18,000	A1199N	22,400
Est Rev - Departmental Income	201,500	A1299N	215,000
Est Rev - Use of Money And Property	600	A2499N	600
Est Rev - Licenses And Permits	73,900	A2599N	90,400
Est Rev - Fines And Forfeitures	370,000	A2649N	415,000
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	50,500	A3099N	27,100
TOTAL Estimated Revenues	1,374,704		1,450,514
Appropriated Fund Balance	125,653	A599N	64,972
TOTAL Estimated Other Sources	125,653		64,972
TOTAL Estimated Revenues And Other Sources	1,500,357		1,515,486

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	602,400	A1999N	561,599
App - Public Safety	303,718	A3999N	291,068
App - Transportation	193,330	A5999N	194,530
App - Culture And Recreation	200	A7999N	23,900
App - Home And Community Services	152,475	A8999N	216,705
App - Employee Benefits	207,638	A9199N	209,951
App - Debt Service	40,596	A9899N	17,733
TOTAL Appropriations	1,500,357		1,515,486
TOTAL Appropriations And Other Uses	1,500,357		1,515,486

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,519	CL200	8,502
TOTAL Cash	1,519		8,502
Accounts Receivable	39,231	CL380	36,795
TOTAL Other Receivables (net)	39,231		36,795
Due From Other Funds	278	CL391	772
TOTAL Due From Other Funds	278		772
TOTAL Assets and Deferred Outflows of Resources	41,028		46,069

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EdpCode	2015
Accrued Liabilities		CL601	566
TOTAL Accrued Liabilities	0		566
Due To Other Funds	8,089	CL630	249
TOTAL Due To Other Funds	8,089		249
TOTAL Liabilities	8,089		815
Fund Balance			
Assigned Unappropriated Fund Balance	32,939	CL915	45,254
TOTAL Assigned Fund Balance	32,939		45,254
TOTAL Fund Balance	32,939		45,254
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,028		46,069

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Refuse & Garbage Charges	262,740	CL2130	263,175
TOTAL Departmental Income	262,740		263,175
Interest And Earnings	47	CL2401	45
TOTAL Use of Money And Property	47		45
Unclassified (specify)	6,558	CL2770	8,294
TOTAL Miscellaneous Local Sources	6,558		8,294
TOTAL Revenues	269,345		271,514
Interfund Transfers	39,418	CL5031	
TOTAL Interfund Transfers	39,418		0
TOTAL Other Sources	39,418		0
TOTAL Detail Revenues And Other Sources	308,763		271,514

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Unallocated Insurance-Contractual	1,016	CL19104	897
TOTAL Unallocated Insurance-Contractual	1,016		897
TOTAL General Government Support	1,016		897
Refuse & Garbage, Pers Serv	26,430	CL81601	28,965
Refuse & Garbage, Equip Cap Outlay	372	CL81602	464
Refuse & Garbage, Contr Expend	235,351	CL81604	212,987
TOTAL Refuse & Garbage	262,153		242,416
TOTAL Home And Community Services	262,153		242,416
State Retirement Empl Bnfts	6,636	CL90108	8,264
Social Security Empl Bnfts	2,264	CL90308	2,452
Worker's Compensation, Empl Bnfts	971	CL90408	1,040
Disability Insurance Empl Bnfts	35	CL90558	31
Hospital & Medical (dental) Ins, Empl Bnft	2,749	CL90608	4,099
TOTAL Employee Benefits	12,655		15,886
TOTAL Expenditures	275,824		259,199
TOTAL Detail Expenditures And Other Uses	275,824		259,199

VILLAGE OF Brewster
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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CL8021	32,939
Restated Fund Balance - Beg of Year		CL8022	32,939
ADD - REVENUES AND OTHER SOURCES	308,763		271,514
DEDUCT - EXPENDITURES AND OTHER USES	275,824		259,199
Fund Balance - End of Year	32,939	CL8029	45,254

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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	38,739	FX201	746
TOTAL Cash	38,739		746
Water Rents Receivable	354,191	FX350	333,793
TOTAL Other Receivables (net)	354,191		333,793
Due From Other Funds	514,955	FX391	591,487
TOTAL Due From Other Funds	514,955		591,487
TOTAL Assets and Deferred Outflows of Resources	907,885		926,026

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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	17,255	FX600	11,565
TOTAL Accounts Payable	17,255		11,565
Accrued Liabilities	-24	FX601	7,192
TOTAL Accrued Liabilities	-24		7,192
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	575,732	FX630	647,958
TOTAL Due To Other Funds	575,732		647,958
TOTAL Liabilities	614,405		688,157
Fund Balance			
Assigned Appropriated Fund Balance		FX914	46,699
Assigned Unappropriated Fund Balance	293,480	FX915	191,170
TOTAL Assigned Fund Balance	293,480		237,869
TOTAL Fund Balance	293,480		237,869
TOTAL Liabilities, Deferred Inflows And Fund Balance	907,885		926,026

VILLAGE OF Brewster
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For the Fiscal Year Ending 2015

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Metered Water Sales	1,261,621	FX2140	1,202,691
Interest & Penalties On Water Rents	23,194	FX2148	39,113
TOTAL Departmental Income	1,284,815		1,241,804
Interest And Earnings	448	FX2401	306
TOTAL Use of Money And Property	448		306
Sales of Equipment	8,272	FX2665	1,224
TOTAL Sale of Property And Compensation For Loss	8,272		1,224
TOTAL Revenues	1,293,535		1,243,334
Statutory Installment Bonds		FX5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,293,535		1,243,334

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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Contractual	18	FX17104	
TOTAL Administration-Contractual	18		0
Unallocated Insurance, Contr Expend	19,138	FX19104	15,190
TOTAL Unallocated Insurance	19,138		15,190
TOTAL General Government Support	19,156		15,190
Water Administration, Pers Serv	173,091	FX83101	207,917
Water Administration, Equip & Cap Outlay	1,058	FX83102	10,250
Water Administration, Contr Expend	55,718	FX83104	63,563
TOTAL Water Administration	229,867		281,730
Source Supply Pwr & Pump, Pers Serv	45,328	FX83201	44,708
Source Supply Pwr & Pump, Equip & Cap Out	8,806	FX83202	6,520
Source Supply Pwr & Pump, Contr Expend	105,604	FX83204	84,922
TOTAL Source Supply Pwr & Pump	159,738		136,150
Water Trans & Distrib, Pers Serv	71,508	FX83401	66,604
Water Trans & Distrib, Equip & Cap Outlay	10,485	FX83402	634
Water Trans & Distrib, Contr Expend	23,936	FX83404	60,078
TOTAL Water Trans & Distrib	105,929		127,316
TOTAL Home And Community Services	495,534		545,196
State Retirement, Empl Bnfts	35,304	FX90108	41,418
Social Security, Empl Bnfts	22,248	FX90308	23,698
Workers Compensation, Empl Bnfts	9,852	FX90408	10,253
Disability Insurance, Empl Bnfts	359	FX90558	310
Hospital & Medical (dental) Ins, Empl Bnft	29,321	FX90608	30,132
TOTAL Employee Benefits	97,084		105,811
Debt Principal, Serial Bonds	245,000	FX97106	255,000
Debt Principal, Installment Purchase Debt	7,114	FX97856	6,112
TOTAL Debt Principal	252,114		261,112
Debt Interest, Serial Bonds	309,706	FX97107	301,088
Debt Interest, Installment Purchase Debt	354	FX97857	548
TOTAL Debt Interest	310,060		301,636
TOTAL Expenditures	1,173,948		1,228,945
Transfers, Other Funds		FX99019	70,000
TOTAL Operating Transfers	0		70,000
TOTAL Other Uses	0		70,000
TOTAL Detail Expenditures And Other Uses	1,173,948		1,298,945

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	173,893	FX8021	293,480
Restated Fund Balance - Beg of Year	173,893	FX8022	293,480
ADD - REVENUES AND OTHER SOURCES	1,293,535		1,243,334
DEDUCT - EXPENDITURES AND OTHER USES	1,173,948		1,298,945
Fund Balance - End of Year	293,480	FX8029	237,869

VILLAGE OF Brewster
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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	1,268,201	FX1299N	1,257,000
Est Rev - Use of Money And Property	330	FX2499N	350
Est Rev - Sale of Prop And Comp For Loss		FX2699N	1,000
TOTAL Estimated Revenues	1,268,531		1,258,350
Appropriated Fund Balance		FX599N	46,699
TOTAL Estimated Other Sources	0		46,699
TOTAL Estimated Revenues And Other Sources	1,268,531		1,305,049

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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	45,600	FX1999N	35,000
App-Home And Community Services	538,446	FX8999N	559,377
App - Employee Benefits	108,397	FX9199N	124,107
App - Debt Service	556,088	FX9899N	566,565
TOTAL Appropriations	1,248,531		1,285,049
App - Interfund Transfer	20,000	FX9999N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	1,268,531		1,305,049

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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	72,401	G200	36,577
TOTAL Cash	72,401		36,577
Sewer Rents Receivable	257,248	G360	235,425
TOTAL Other Receivables (net)	257,248		235,425
Due From Other Funds	466,472	G391	543,194
TOTAL Due From Other Funds	466,472		543,194
TOTAL Assets and Deferred Outflows of Resources	796,121		815,196

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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	35,401	G600	-894
TOTAL Accounts Payable	35,401		-894
Accrued Liabilities	-25	G601	55
TOTAL Accrued Liabilities	-25		55
Due To Other Funds	420,194	G630	675,391
TOTAL Due To Other Funds	420,194		675,391
TOTAL Liabilities	455,570		674,552
Fund Balance			
Assigned Appropriated Fund Balance		G914	42,526
Assigned Unappropriated Fund Balance	340,551	G915	98,118
TOTAL Assigned Fund Balance	340,551		140,644
TOTAL Fund Balance	340,551		140,644
TOTAL Liabilities, Deferred Inflows And Fund Balance	796,121		815,196

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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Sewer Charges	734,119	G2122	695,619
Interest & Penalties On Sewer Accts	14,907	G2128	14,657
TOTAL Departmental Income	749,026		710,276
Sewer Serv Other Govts	789,248	G2374	557,981
TOTAL Intergovernmental Charges	789,248		557,981
Interest And Earnings	295	G2401	220
TOTAL Use of Money And Property	295		220
Sales of Equipment	2,068	G2665	
TOTAL Sale of Property And Compensation For Loss	2,068		0
TOTAL Revenues	1,540,637		1,268,477
Statutory Installment Bonds		G5720	
Capital Notes		G5740	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,540,637		1,268,477

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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Contractual		G17104	
TOTAL Administration-Contractual	0		0
Unallocated Insurance, Contr Expend	11,473	G19104	9,161
TOTAL Unallocated Insurance	11,473		9,161
TOTAL General Government Support	11,473		9,161
Sewer Administration, Pers Serv	138,162	G81101	130,440
Sewer Administration, Equip & Cap Outlay	544	G81102	5,324
Sewer Administration, Contr Expend	102,036	G81104	121,133
TOTAL Sewer Administration	240,742		256,897
Sanitary Sewers, Pers Serv	14,341	G81201	12,978
Sanitary Sewers, Equip & Cap Outlay	1,500	G81202	
Sanitary Sewers, Contr Expend	69,262	G81204	100,447
TOTAL Sanitary Sewers	85,103		113,425
Sewage Treat Disp, Contr Expend	572,924	G81304	682,385
TOTAL Sewage Treat Disp	572,924		682,385
Storm Sewers, Pers Serv	19,341	G81401	17,978
Storm Sewers, Equip & Cap Outlay	1,500	G81402	380
Storm Sewers, Contr Expend	5,354	G81404	4,164
TOTAL Storm Sewers	26,195		22,522
TOTAL Home And Community Services	924,964		1,075,229
State Retirement, Empl Bnfts	12,750	G90108	13,892
Social Security , Empl Bnfts	12,270	G90308	12,824
Worker's Compensation, Empl Bnfts	5,585	G90408	5,154
Disability Insurance, Empl Bnfts	206	G90558	155
Hospital & Medical (dental) Ins, Empl Bnft	15,751	G90608	14,481
TOTAL Employee Benefits	46,562		46,506
Debt Principal, Serial Bonds	125,000	G97106	130,000
Debt Principal, Bond Anticipation Notes		G97306	45,000
Debt Principal, Installment Purchase Debt	1,779	G97856	1,528
TOTAL Debt Principal	126,779		176,528
Debt Interest, Serial Bonds	180,420	G97107	157,333
Debt Interest, Bond Anticipation Notes	3,500	G97307	3,490
Debt Interest, Installment Purchase Debt	88	G97857	137
TOTAL Debt Interest	184,008		160,960
TOTAL Expenditures	1,293,786		1,468,384
TOTAL Detail Expenditures And Other Uses	1,293,786		1,468,384

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	93,700	G8021	340,551
Restated Fund Balance - Beg of Year	93,700	G8022	340,551
ADD - REVENUES AND OTHER SOURCES	1,540,637		1,268,477
DEDUCT - EXPENDITURES AND OTHER USES	1,293,786		1,468,384
Fund Balance - End of Year	340,551	G8029	140,644

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	750,547	G1299N	731,000
Est Rev-Intergovernmental Charges	709,742	G2399N	681,000
Est Rev - Use of Money And Property		G2499N	350
Est Rev - Sale of Prop And Comp For Loss	300	G2699N	
TOTAL Estimated Revenues	1,460,589		1,412,350
Appropriated Fund Balance		G599N	42,526
TOTAL Estimated Other Sources	0		42,526
TOTAL Estimated Revenues And Other Sources	1,460,589		1,454,876

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	25,000	G1999N	19,000
App - Home And Community Services	1,036,226	G8999N	1,084,268
App - Employee Benefits	48,538	G9199N	45,642
App - Debt Service	335,825	G9899N	290,966
TOTAL Appropriations	1,445,589		1,439,876
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	15,000		15,000
TOTAL Appropriations And Other Uses	1,460,589		1,454,876

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	34,669	H200	1,442
Cash With Fiscal Agent	361,385	H223	346,187
TOTAL Cash	396,054		347,629
Accounts Receivable	21,536	H380	21,536
TOTAL Other Receivables (net)	21,536		21,536
Due From Other Funds	604,579	H391	636,579
TOTAL Due From Other Funds	604,579		636,579
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	1,032,997		1,016,572

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	98	H600	618
TOTAL Accounts Payable	98		618
Accrued Liabilities	48	H601	48
TOTAL Accrued Liabilities	48		48
Bond Anticipation Notes Payable	40,000	H626	0
TOTAL Notes Payable	40,000		0
Due To Other Funds	794,087	H630	784,503
TOTAL Due To Other Funds	794,087		784,503
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	930,458		881,394
Fund Balance			
Assigned Unappropriated Fund Balance	579,851	H915	562,440
TOTAL Assigned Fund Balance	579,851		562,440
Unassigned Fund Balance	-477,312	H917	-427,262
TOTAL Unassigned Fund Balance	-477,312		-427,262
TOTAL Fund Balance	102,539		135,178
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,032,997		1,016,572

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	63	H2401	39
TOTAL Use of Money And Property	63		39
Grants From Local Governments	176,981	H2706	46,760
TOTAL Miscellaneous Local Sources	176,981		46,760
TOTAL Revenues	177,044		46,799
Bans Redeemed From Appropriations	40,000	H5731	40,000
Installment Purchase Debt	31,250	H5785	40,000
TOTAL Proceeds of Obligations	71,250		80,000
TOTAL Other Sources	71,250		80,000
TOTAL Detail Revenues And Other Sources	248,294		126,799

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Buildings, Equip & Cap Outlay	6,695	H16202	17,450
TOTAL Buildings	6,695		17,450
TOTAL General Government Support	6,695		17,450
Police, Equip & Cap Outlay		H31202	18,000
TOTAL Police	0		18,000
TOTAL Public Safety	0		18,000
Maint of Streets, Equip & Cap Outlay	7,812	H51102	
TOTAL Maint of Streets	7,812		0
Snow Removal, Equip & Cap Outlay	3,906	H51422	
TOTAL Snow Removal	3,906		0
TOTAL Transportation	11,718		0
Sewer Administration, Equip & Cap Outlay		H81102	7,200
TOTAL Sewer Administration	0		7,200
Sanitary Sewers, Equip & Cap Outlay	1,562	H81202	
TOTAL Sanitary Sewers	1,562		0
Storm Sewers, Equip & Cap Outlay	193,804	H81402	36,710
TOTAL Storm Sewers	193,804		36,710
Street Cleaning, Equip & Cap Outlay	3,907	H81702	
TOTAL Street Cleaning	3,907		0
Water Administration, Equip & Cap Outlay		H83102	14,800
TOTAL Water Administration	0		14,800
Source Supply Pwr & Pump, Equip & Cap Outla	3,125	H83202	
TOTAL Source Supply Pwr & Pump	3,125		0
Water Trans & Distrib, Equip & Cap Outlay	9,375	H83402	
TOTAL Water Trans & Distrib	9,375		0
TOTAL Home And Community Services	211,773		58,710
TOTAL Expenditures	230,186		94,160
TOTAL Detail Expenditures And Other Uses	230,186		94,160

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	84,431	H8021	102,539
Restated Fund Balance - Beg of Year	84,431	H8022	374,753
ADD - REVENUES AND OTHER SOURCES	248,294		126,799
DEDUCT - EXPENDITURES AND OTHER USES	230,186		94,160
Fund Balance - End of Year	102,539	H8029	135,178

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	34,611	H200	1,394
Cash With Fiscal Agent	361,385	H223	346,187
TOTAL Cash	395,996		347,581
Accounts Receivable	18,328	H380	18,328
TOTAL Other Receivables (net)	18,328		18,328
Due From Other Funds	221,477	H391	253,477
TOTAL Due From Other Funds	221,477		253,477
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	646,629		630,214

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(H1)WASTE WATER TREATMENT

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		H600	520
TOTAL Accounts Payable	0		520
Accrued Liabilities		H601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds	350,938	H630	351,414
TOTAL Due To Other Funds	350,938		351,414
Due To Other Governments	96,225	H631	96,225
TOTAL Due To Other Governments	96,225		96,225
TOTAL Liabilities	447,163		448,159
Fund Balance			
Assigned Unappropriated Fund Balance	199,466	H915	182,055
TOTAL Assigned Fund Balance	199,466		182,055
TOTAL Fund Balance	199,466		182,055
TOTAL Liabilities, Deferred Inflows And Fund Balance	646,629		630,214

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	63	H2401	39
TOTAL Use of Money And Property	63		39
TOTAL Revenues	63		39
TOTAL Detail Revenues And Other Sources	63		39

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(H1)WASTE WATER TREATMENT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Buildings, Equip & Cap Outlay	6,695	H16202	17,450
TOTAL Buildings	6,695		17,450
TOTAL General Government Support	6,695		17,450
TOTAL Expenditures	6,695		17,450
TOTAL Detail Expenditures And Other Uses	6,695		17,450

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(H1)WASTE WATER TREATMENT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	206,098	H8021	199,466
Restated Fund Balance - Beg of Year	206,098	H8022	199,466
ADD - REVENUES AND OTHER SOURCES	63		39
DEDUCT - EXPENDITURES AND OTHER USES	6,695		17,450
Fund Balance - End of Year	199,466	H8029	182,055

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(H11)WELL RECONSTRUCTION

Balance Sheet

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(H11)WELL RECONSTRUCTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-100,247	H8021	-100,247
Restated Fund Balance - Beg of Year	-100,247	H8022	
Fund Balance - End of Year	-100,247	H8029	-100,247

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Balance Sheet

Code Description	2014	EdpCode	2015
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(H12)50 MAIN VILLAGE OFFICES

Balance Sheet

Code Description	2014	EdpCode	2015
Bond Anticipation Notes Payable	40,000	H626	
TOTAL Notes Payable	40,000		0
Due To Other Funds	29,905	H630	29,905
TOTAL Due To Other Funds	29,905		29,905
TOTAL Liabilities	69,905		29,905
Fund Balance			
Unassigned Fund Balance	-69,905	H917	-29,905
TOTAL Unassigned Fund Balance	-69,905		-29,905
TOTAL Fund Balance	-69,905		-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	2014	EdpCode	2015
Other Sources			
Bans Redeemed From Appropriations	40,000	H5731	40,000
TOTAL Proceeds of Obligations	40,000		40,000
TOTAL Other Sources	40,000		40,000
TOTAL Detail Revenues And Other Sources	40,000		40,000

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Results of Operation

Code Description	2014	EdpCode	2015
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(H12)50 MAIN VILLAGE OFFICES

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-109,905	H8021	-69,905
Restated Fund Balance - Beg of Year	-109,905	H8022	-69,905
ADD - REVENUES AND OTHER SOURCES	40,000		40,000
Fund Balance - End of Year	-69,905	H8029	-29,905

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Balance Sheet

Code Description	2014	EdpCode	2015
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(H13)SIDEWALKS SAFE-T-LU

Balance Sheet

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(H13)SIDEWALKS SAFE-T-LU

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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(H14)RT 6 RETAINING WALL

Balance Sheet

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(H14)RT 6 RETAINING WALL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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(H15)MARVIN AVE RET WALL 2009

Balance Sheet

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(H15)MARVIN AVE RET WALL 2009

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
Assets			
Cash	10	H200	5
TOTAL Cash	10		5
TOTAL Assets and Deferred Outflows of Resources	10		5

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(H16)WELLS BROOK RETROFIT

Balance Sheet

Code Description	2014	EdpCode	2015
Accrued Liabilities	5	H601	5
TOTAL Accrued Liabilities	5		5
Due To Other Funds	5	H630	2,605
TOTAL Due To Other Funds	5		2,605
TOTAL Liabilities	10		2,610
Fund Balance			
Unassigned Fund Balance		H917	-2,605
TOTAL Unassigned Fund Balance	0		-2,605
TOTAL Fund Balance	0		-2,605
TOTAL Liabilities, Deferred Inflows And Fund Balance	10		5

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Grants From Local Governments	17,877	H2706	
TOTAL Miscellaneous Local Sources	17,877		0
TOTAL Revenues	17,877		0
TOTAL Detail Revenues And Other Sources	17,877		0

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(H16)WELLS BROOK RETROFIT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Storm Sewers, Equip & Cap Outlay	17,877	H81402	2,605
TOTAL Storm Sewers	17,877		2,605
TOTAL Home And Community Services	17,877		2,605
TOTAL Expenditures	17,877		2,605
TOTAL Detail Expenditures And Other Uses	17,877		2,605

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(H16)WELLS BROOK RETROFIT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	17,877		
DEDUCT - EXPENDITURES AND OTHER USES	17,877		2,605
Fund Balance - End of Year		H8029	-2,605

VILLAGE OF Brewster
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(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	11	H200	6
TOTAL Cash	11		6
TOTAL Assets and Deferred Outflows of Resources	11		6

VILLAGE OF Brewster
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(H17)TONETTA BROOK RETROFIT

Balance Sheet

Code Description	2014	EdpCode	2015
Accrued Liabilities	6	H601	6
TOTAL Accrued Liabilities	6		6
Due To Other Funds	15,265	H630	2,605
TOTAL Due To Other Funds	15,265		2,605
TOTAL Liabilities	15,271		2,611
Fund Balance			
Unassigned Fund Balance	-15,260	H917	-2,605
TOTAL Unassigned Fund Balance	-15,260		-2,605
TOTAL Fund Balance	-15,260		-2,605
TOTAL Liabilities, Deferred Inflows And Fund Balance	11		6

VILLAGE OF Brewster
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(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Grants From Local Governments	159,104	H2706	46,760
TOTAL Miscellaneous Local Sources	159,104		46,760
TOTAL Revenues	159,104		46,760
TOTAL Detail Revenues And Other Sources	159,104		46,760

VILLAGE OF Brewster
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For the Fiscal Year Ending 2015

(H17)TONETTA BROOK RETROFIT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Storm Sewers, Equip & Cap Outlay	174,364	H81402	34,105
TOTAL Storm Sewers	174,364		34,105
TOTAL Home And Community Services	174,364		34,105
TOTAL Expenditures	174,364		34,105
TOTAL Detail Expenditures And Other Uses	174,364		34,105

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(H17)TONETTA BROOK RETROFIT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-15,260
Restated Fund Balance - Beg of Year		H8022	-15,260
ADD - REVENUES AND OTHER SOURCES	159,104		46,760
DEDUCT - EXPENDITURES AND OTHER USES	174,364		34,105
Fund Balance - End of Year	-15,260	H8029	-2,605

VILLAGE OF Brewster
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For the Fiscal Year Ending 2015

(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
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
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(H2)MARVIN AVENUE SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
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 2015

Results of Operation

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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For the Fiscal Year Ending 2015

(H2)MARVIN AVENUE SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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

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For the Fiscal Year Ending 2015

(H3)MAIN SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
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 2015

(H3)MAIN SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
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 2015

Results of Operation

Code Description	2014	EdpCode	2015
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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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For the Fiscal Year Ending 2015

(H3)MAIN SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	-63,961
Fund Balance - End of Year	-63,961	H8029	-63,961

VILLAGE OF Brewster
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For the Fiscal Year Ending 2015

(H4)CROTON PLAN

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Due From Other Funds	9,723	H391	9,723
TOTAL Due From Other Funds	9,723		9,723
TOTAL Assets and Deferred Outflows of Resources	9,723		9,723

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(H4)CROTON PLAN

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	9,723	H915	9,723
TOTAL Assigned Fund Balance	9,723		9,723
TOTAL Fund Balance	9,723		9,723
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,723		9,723

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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
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Results of Operation

Code Description	2014	EdpCode	2015
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(H4)CROTON PLAN

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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(H5)ARMY CORP SEWER DESIGN

Balance Sheet

Code Description	2014	EdpCode	2015
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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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(H5)ARMY CORP SEWER DESIGN

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	-5,861
Fund Balance - End of Year	-5,861	H8029	-5,861

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For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
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(H6) NYC STORMWATER

Balance Sheet

Code Description	2014	EdpCode	2015
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 2015

Results of Operation

Code Description	2014	EdpCode	2015
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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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(H6) NYC STORMWATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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 2015

(H7)WATER TOWER

Balance Sheet

Code Description	2014	EdpCode	2015
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 2015

(H7)WATER TOWER

Balance Sheet

Code Description	2014	EdpCode	2015
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 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(H7)WATER TOWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	274,435
Fund Balance - End of Year	274,435	H8029	274,435

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(H9)POTABLE WTR DISTRIB SYSTEM

Balance Sheet

Code Description	2014	EdpCode	2015
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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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(H9)POTABLE WTR DISTRIB SYSTEM

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	-13,705
Fund Balance - End of Year	-13,705	H8029	-13,705

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT

Results of Operation

Code Description	2014	EdpCode	2015
Other Sources			
Installment Purchase Debt	31,250	H5785	40,000
TOTAL Proceeds of Obligations	31,250		40,000
TOTAL Other Sources	31,250		40,000
TOTAL Detail Revenues And Other Sources	31,250		40,000

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Police, Equip & Cap Outlay		H31202	18,000
TOTAL Police	0		18,000
TOTAL Public Safety	0		18,000
Maint of Streets, Equip & Cap Outlay	7,812	H51102	
TOTAL Maint of Streets	7,812		0
Snow Removal, Equip & Cap Outlay	3,906	H51422	
TOTAL Snow Removal	3,906		0
TOTAL Transportation	11,718		0
Sewer Administration, Equip & Cap Outlay		H81102	7,200
TOTAL Sewer Administration	0		7,200
Sanitary Sewers, Equip & Cap Outlay	1,562	H81202	
TOTAL Sanitary Sewers	1,562		0
Storm Sewers, Equip & Cap Outlay	1,563	H81402	
TOTAL Storm Sewers	1,563		0
Street Cleaning, Equip & Cap Outlay	3,907	H81702	
TOTAL Street Cleaning	3,907		0
Water Administration, Equip & Cap Outlay		H83102	14,800
TOTAL Water Administration	0		14,800
Source Supply Pwr & Pump, Equip & Cap Outla	3,125	H83202	
TOTAL Source Supply Pwr & Pump	3,125		0
Water Trans & Distrib, Equip & Cap Outlay	9,375	H83402	
TOTAL Water Trans & Distrib	9,375		0
TOTAL Home And Community Services	19,532		22,000
TOTAL Expenditures	31,250		40,000
TOTAL Detail Expenditures And Other Uses	31,250		40,000

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	31,250		40,000
DEDUCT - EXPENDITURES AND OTHER USES	31,250		40,000
Fund Balance - End of Year		H8029	

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2014	EdpCode	2015
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 2015

MARVIN AVENUE RETAINING WALL

Balance Sheet

Code Description	2014	EdpCode	2015
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

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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Annual Update Document
For the Fiscal Year Ending 2015

MARVIN AVENUE RETAINING WALL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Land	19,550	K101	19,550
Buildings	1,470,892	K102	1,488,342
Improvements Other Than Buildings	3,662,100	K103	3,662,100
Machinery And Equipment	1,097,618	K104	1,174,200
Construction Work In Progress	47,018,314	K105	47,018,314
TOTAL Fixed Assets (net)	53,268,474		53,362,506
TOTAL Assets and Deferred Outflows of Resources	53,268,474		53,362,506

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	53,268,474	K159	53,362,506
TOTAL Investments in Non-Current Government Assets	53,268,474		53,362,506
TOTAL Fund Balance	53,268,474		53,362,506
TOTAL	53,268,474		53,362,506

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	4,089	TA200	8,101
TOTAL Cash	4,089		8,101
Due From Other Funds	14,704	TA391	-2,880
TOTAL Due From Other Funds	14,704		-2,880
Other Assets	134	TA489	134
TOTAL Other	134		134
TOTAL Assets and Deferred Outflows of Resources	18,927		5,355

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	2,005	TA630	5,005
TOTAL Due To Other Funds	2,005		5,005
Consolidated Payroll	14,310	TA10	251
State Retirement	666	TA18	459
Group Insurance	-3,746	TA20	-360
Nys Income Tax	502	TA21	
Federal Income Tax	1,214	TA22	
Social Security Tax	2,686	TA26	
Other Funds (specify)	1,290	TA85	
TOTAL Agency Liabilities	16,922		350
TOTAL Liabilities	18,927		5,355
TOTAL Liabilities, Deferred Inflows And Fund Balance	18,927		5,355

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Miscellaneous Current Assets	2,934	V489	2,934
TOTAL Other	2,934		2,934
TOTAL Assets and Deferred Outflows of Resources	2,934		2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Reserve For Debt	2,934	V884	2,934
TOTAL Restricted Fund Balance	2,934		2,934
TOTAL Fund Balance	2,934		2,934
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,934		2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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
Fund Balance - End of Year	2,934	V8029	2,934

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	12,371,250	W129	11,965,970
TOTAL Provision To Be Made In Future Budgets	12,371,250		11,965,970
TOTAL Assets and Deferred Outflows of Resources	12,371,250		11,965,970

VILLAGE OF Brewster
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Bond Anticipation Notes Payable	200,000	W626	155,000
TOTAL Notes Payable	200,000		155,000
Installment Purchase Debt	31,250	W685	55,970
TOTAL Other Liabilities	31,250		55,970
Bonds Payable	12,140,000	W628	11,755,000
TOTAL Bond And Long Term Liabilities	12,140,000		11,755,000
TOTAL Liabilities	12,371,250		11,965,970
TOTAL Liabilities	12,371,250		11,965,970

VILLAGE OF Brewster
Statement of Indebtedness
For the Fiscal Year Ending 2015

7/29/2015

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	POTABLE WATER			05/15/2007	05/15/2035	4.185%		\$7,140,000	\$6,050,000	\$185,000	\$0	\$0		\$5,865,000
2009	BOND E	Sewer System Design			04/14/2009	04/14/2035	6.182%		\$260,000	\$200,000	\$10,000	\$0	\$0		\$190,000
2010	BOND E	SEWER COLLECTION SYSTEM			04/01/2010	05/01/2034	4.971%		\$850,000	\$740,000	\$25,000	\$0	\$0		\$715,000
2013	BOND E	REFUNDING WTR SERIAL BOND			03/28/2013	11/01/2038	3.32%		\$1,755,000	\$1,665,000	\$70,000	\$0	\$0		\$1,595,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$8,655,000	\$290,000	\$0	\$0	\$0	\$8,365,000
2014	IPC E	TRUCK PURCHASE		N	04/20/2014	03/31/2016	4.20%		\$31,250	\$31,250	\$15,280	\$0	\$0		\$15,970
2015	IPC E	POLICE CAR			11/06/2014	10/30/2016	3.99%		\$40,000	\$0			\$0		\$40,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$40,000	\$31,250	\$15,280	\$0	\$0	\$0	\$55,970
2010	BAN N	BUILDING RENOVATIONS			07/07/2009	07/07/2010	3.25%		\$185,750	\$40,000	\$40,000	\$0	\$0		\$0
2013	BAN N	Legal Settlement			12/10/2012	05/15/2017	1.75%		\$200,000	\$200,000	\$45,000	\$0	\$0		\$155,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$240,000	\$85,000	\$0	\$0	\$0	\$155,000
2012	BOND N	Sewer SRF "C"			06/10/2010	03/01/2035	4.469%	Y		\$1,250,000	\$35,000	\$0	\$0		\$1,215,000
2012	BOND N	Sewer Projects-EFC			08/10/2010	10/01/2039	4.185%	Y		\$1,965,000	\$50,000	\$0	\$0		\$1,915,000
2012	BOND N	Sewer Projects			03/01/2011	03/01/2031	5.643%	Y		\$270,000	\$10,000	\$0	\$0		\$260,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,485,000	\$95,000	\$0	\$0	\$0	\$3,390,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$40,000	\$12,411,250	\$485,280	\$0	\$0	\$0	\$11,965,970

VILLAGE OF Brewster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$97.00
Demand Deposits	9Z2011	\$438,211.00
Time Deposits	9Z2021	\$746.00
Total		\$439,054.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$92,771.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$346,187.00
Total		\$438,958.00
 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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3366	\$37,653	\$0	\$6,325	\$31,328
****-2450	\$6,074	\$0	\$0	\$6,074
****-9551	\$8,502	\$0	\$0	\$8,502
****-0937	\$746	\$0	\$0	\$746
****-0945	\$36,578	\$0	\$0	\$36,578
****-3293	\$37	\$0	\$0	\$37
****-1474	\$1,394	\$0	\$0	\$1,394
****-6706	\$5	\$0	\$0	\$5
****-6714	\$6	\$0	\$0	\$6
****-3382	\$8,101	\$0	\$0	\$8,101
****-GENT	\$346,187	\$0	\$0	\$346,187
Total Adjusted Bank Balance				<u>\$438,958</u>
Petty Cash				<u>\$97.00</u>
Adjustments				<u>\$-1.00</u>
Total Cash			9ZCASH *	<u>\$439,054</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$439,054</u>

* Must be equal

VILLAGE OF Brewster
Local Government Questionnaire
For the Fiscal Year Ending 2015

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

VILLAGE OF Brewster
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		8			
Total Part Time Employees:		27			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$135,471.00	8	2	8
90158	Police and Fire Retirement	\$8,691.00		4	
90258	Local Pension Fund				
90308	Social Security	\$80,150.00	8	27	
90408	Worker's Compensation Insurance	\$34,466.00	8	27	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,033.00	8	27	
90608	Hospital and Medical (Dental) Insurance	\$100,377.00	6	1	5
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$11,438.00			8
Total		\$371,626.00			
Computed Total From Financial Section (comparative purposes only)		\$371,626.00			

VILLAGE OF Brewster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,428	5,595	gallons	
Diesel Fuel	\$5,685	2,274	gallons	
Fuel Oil	\$2,264	905	gallons	
Natural Gas	\$29,551	5,392,518	cubic feet	
Electricity	\$955,800	13,654,286	kilowatt-hours	
Coal			tons	

VILLAGE OF Brewster
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

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 05/31/2015, 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 05/31/2015 and filed by means of electronic data transmission.

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

Peter Hansen
Name

() -
Telephone Number

Clerk-Treasurer
Title

50 Main Street, Brewster, NY 10509
Official Address

07/29/2015
Date of Certification

(845) 279-3760
Official Telephone Number

VILLAGE OF Brewster
Financial Comments
For the Fiscal Year Ending 2015