

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
VILLAGE of Rouses Point  
County of Clinton  
For the Fiscal Year Ended 05/31/2018

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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 Rouses Point

\*\*\* 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (CR) RECREATION
- (EE) ENTERPRISE UTILITY
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (H1) MISC CAPITAL PROJECTS
- (H4) COMM DEV CAPITAL PROJECTS
- (H5) RR ST RESTORATION C PRJT
- (H8) LIBRARY CAPITAL PROJECTS
- (H12) 2011EPF CAPITAL PROJECTS
- (H14) FIRE DEPT CAPITAL PRJTS
- (H16) C/E 2011EPF (C007418) CP
- (H17) C/E 2012EPF(C1000256) CP
- (H18) WATER CAPITAL PROJECTS
- (H19) RECREATION CAP PRJTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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

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

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	575,660	A200	704,732
Cash In Time Deposits	635,823	A201	640,088
Petty Cash	375	A210	375
<b>TOTAL Cash</b>	<b>1,211,858</b>		<b>1,345,195</b>
Taxes Receivable, Current	43,803	A250	45,967
Tax Sale Certificates	1,135	A320	1,135
<b>TOTAL Taxes Receivable (net)</b>	<b>44,937</b>		<b>47,102</b>
Due From State And Federal Government	99,076	A410	107,884
<b>TOTAL State And Federal Aid Receivables</b>	<b>99,076</b>		<b>107,884</b>
Due From Other Funds	167,623	A391	152,194
<b>TOTAL Due From Other Funds</b>	<b>167,623</b>		<b>152,194</b>
Cash In Time Deposits Special Reserves	412,753	A231	450,767
<b>TOTAL Restricted Assets</b>	<b>412,753</b>		<b>450,767</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,936,248</b>		<b>2,103,142</b>

VILLAGE OF Rouses Point  
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	12,151	A600	16,062
<b>TOTAL Accounts Payable</b>	<b>12,151</b>		<b>16,062</b>
Accrued Liabilities	2,665	A601	1,946
<b>TOTAL Accrued Liabilities</b>	<b>2,665</b>		<b>1,946</b>
Due To Other Funds	43,803	A630	45,967
<b>TOTAL Due To Other Funds</b>	<b>43,803</b>		<b>45,967</b>
Due To Other Governments	794	A631	1,378
Due To Employees' Retirement System	27,024	A637	24,288
<b>TOTAL Due To Other Governments</b>	<b>27,818</b>		<b>25,666</b>
<b>TOTAL Liabilities</b>	<b>86,436</b>		<b>89,640</b>
<b>Fund Balance</b>			
Unemployment Insurance Reserve	60,320	A815	60,380
Insurance Reserve	159,817	A863	159,977
Capital Reserve	192,616	A878	230,410
<b>TOTAL Restricted Fund Balance</b>	<b>412,753</b>		<b>450,767</b>
Assigned Appropriated Fund Balance	298,952	A914	132,359
Assigned Unappropriated Fund Balance	36,173	A915	50,836
<b>TOTAL Assigned Fund Balance</b>	<b>335,125</b>		<b>183,195</b>
Unassigned Fund Balance	1,101,933	A917	1,379,540
<b>TOTAL Unassigned Fund Balance</b>	<b>1,101,933</b>		<b>1,379,540</b>
<b>TOTAL Fund Balance</b>	<b>1,849,811</b>		<b>2,013,502</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,936,248</b>		<b>2,103,142</b>

VILLAGE OF Rouses Point  
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	575,506	A1001	577,866
<b>TOTAL Real Property Taxes</b>	<b>575,506</b>		<b>577,866</b>
Interest & Penalties On Real Prop Taxes	5,669	A1090	3,609
<b>TOTAL Real Property Tax Items</b>	<b>5,669</b>		<b>3,609</b>
Non Prop Tax Dist By County	416,204	A1120	425,101
Franchises	25,749	A1170	41,078
<b>TOTAL Non Property Tax Items</b>	<b>441,953</b>		<b>466,180</b>
Treasurer Fees	60	A1230	34
Tax Collector Fees	82	A1232	86
Clerk Fees	65	A1255	46
Vital Statistics Fees	430	A1603	920
Public Works Charges		A1710	2,254
Contributions, Private Agencies-Youth	960	A2070	
Planning Board Fees	50	A2115	150
<b>TOTAL Departmental Income</b>	<b>1,647</b>		<b>3,490</b>
Interest And Earnings	3,372	A2401	7,187
Rental of Real Property		A2410	18,000
<b>TOTAL Use of Money And Property</b>	<b>3,372</b>		<b>25,187</b>
Licenses, Other	1,243	A2545	1,757
Building And Alteration Permits	4,553	A2555	4,401
Permits, Other	105	A2590	50
<b>TOTAL Licenses And Permits</b>	<b>5,901</b>		<b>6,208</b>
Fines And Forfeited Bail	27,892	A2610	
Forfeitures of Deposits	13	A2620	
<b>TOTAL Fines And Forfeitures</b>	<b>27,905</b>		<b>0</b>
Sales of Scrap & Excess Materials	264	A2650	1,209
Sales of Equipment	2,800	A2665	26,018
Other Compensation For Loss	266	A2690	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,330</b>		<b>27,227</b>
Refunds of Prior Year's Expenditures	7,588	A2701	7,897
Gifts And Donations	750	A2705	499
Unclassified (specify)		A2770	200
<b>TOTAL Miscellaneous Local Sources</b>	<b>8,338</b>		<b>8,596</b>
St Aid, Revenue Sharing	25,064	A3001	25,064
St Aid, Mortgage Tax	15,451	A3005	12,760
St Aid - Other (specify)	2,357	A3089	2,126
State Aid, Homeland Security	1,947	A3306	
St Aid, Other Public Safety	335	A3389	1,335
St Aid, Public Safety-Cap Proj		A3397	1,500
St Aid, Consolidated Highway Aid	41,060	A3501	49,433
<b>TOTAL State Aid</b>	<b>86,214</b>		<b>92,217</b>
Fed Aid, Emergency Disaster Assistance		A4960	8,714
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>8,714</b>
<b>TOTAL Revenues</b>	<b>1,159,835</b>		<b>1,219,294</b>

VILLAGE OF Rouses Point  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Other Sources</b>			
Interfund Transfers	213,569	A5031	221,204
<b>TOTAL Interfund Transfers</b>	<b>213,569</b>		<b>221,204</b>
<b>TOTAL Other Sources</b>	<b>213,569</b>		<b>221,204</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,373,404</b>		<b>1,440,498</b>

VILLAGE OF Rouses Point  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	5,227	A10101	5,384
Legislative Board, Contr Expend		A10104	549
<b>TOTAL Legislative Board</b>	<b>5,227</b>		<b>5,934</b>
Municipal Court, Pers Serv	42,962	A11101	
Municipal Court, Contr Expend	3,427	A11104	225
<b>TOTAL Municipal Court</b>	<b>46,389</b>		<b>225</b>
Mayor, Pers Serv	1,568	A12101	1,746
Mayor, Equip & Cap Outlay	256	A12102	198
Mayor, Contr Expend	1,572	A12104	
<b>TOTAL Mayor</b>	<b>3,397</b>		<b>1,944</b>
Municipal Exec, Pers Serv	14,180	A12301	14,832
Municipal Exec, Contr Expend	874	A12304	553
<b>TOTAL Municipal Exec</b>	<b>15,054</b>		<b>15,385</b>
Auditor, Contr Expend	8,385	A13204	9,509
<b>TOTAL Auditor</b>	<b>8,385</b>		<b>9,509</b>
Treasurer, Pers Serv	11,172	A13251	11,464
Treasurer, Contr Expend	1,779	A13254	1,683
<b>TOTAL Treasurer</b>	<b>12,950</b>		<b>13,146</b>
Purchasing, Contr Expend	237	A13454	165
<b>TOTAL Purchasing</b>	<b>237</b>		<b>165</b>
Tax Advertising, Contr Expend	2,472	A13624	2,692
<b>TOTAL Tax Advertising</b>	<b>2,472</b>		<b>2,692</b>
Fiscal Agents Fees, Contr Expend	164	A13804	94
<b>TOTAL Fiscal Agents Fees</b>	<b>164</b>		<b>94</b>
Clerk, pers Serv	9,890	A14101	9,312
Clerk, contr Expend	10,546	A14104	16,037
<b>TOTAL Clerk</b>	<b>20,437</b>		<b>25,348</b>
Law, Contr Expend	58,710	A14204	3,499
<b>TOTAL Law</b>	<b>58,710</b>		<b>3,499</b>
Personnel, Contr Expend	961	A14304	881
<b>TOTAL Personnel</b>	<b>961</b>		<b>881</b>
Engineer, Contr Expend		A14404	750
<b>TOTAL Engineer</b>	<b>0</b>		<b>750</b>
Elections, Pers Serv	1,210	A14501	1,050
Elections, Contr Expend	180	A14504	288
<b>TOTAL Elections</b>	<b>1,391</b>		<b>1,338</b>
Public Inform & Services, Contr Expend	1,507	A14804	5,182
<b>TOTAL Public Inform &amp; Services</b>	<b>1,507</b>		<b>5,182</b>
Public Works Admin, Pers Serv	27,057	A14901	27,833
Public Works Admin, Equip & Cap Outlay	3,319	A14902	4,318
Public Works Admin, Contr Expend	623	A14904	123
<b>TOTAL Public Works Admin</b>	<b>30,999</b>		<b>32,274</b>
Buildings, Pers Serv	2,745	A16201	3,898
Buildings, Equip & Cap Outlay		A16202	92

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Buildings, Contr Expend	11,774	A16204	13,891
<b>TOTAL Buildings</b>	<b>14,519</b>		<b>17,881</b>
Central Garage, Equip & Cap Outlay	2,262	A16402	1,698
Central Garage, Contr Expend	61,719	A16404	58,699
<b>TOTAL Central Garage</b>	<b>63,980</b>		<b>60,397</b>
Central Comm System, Equip & Cap Outlay	78	A16502	
Central Comm System, Contr Expend	14,220	A16504	14,594
<b>TOTAL Central Comm System</b>	<b>14,298</b>		<b>14,594</b>
Central Storeroom, Equip & Cap Outlay	320	A16602	
Central Storeroom, Contr Expend	9,973	A16604	9,140
<b>TOTAL Central Storeroom</b>	<b>10,293</b>		<b>9,140</b>
Central Print & Mail, contr Expend	13,934	A16704	14,230
<b>TOTAL Central Print &amp; Mail</b>	<b>13,934</b>		<b>14,230</b>
Central Data Process & Cap Outlay	4,524	A16802	
Central Data Process, Contr Expend	17,117	A16804	10,533
<b>TOTAL Central Data Process</b>	<b>21,641</b>		<b>10,533</b>
Unallocated Insurance, Contr Expend	89,596	A19104	91,291
<b>TOTAL Unallocated Insurance</b>	<b>89,596</b>		<b>91,291</b>
Municipal Assn Dues, Contr Expend	1,342	A19204	1,342
<b>TOTAL Municipal Assn Dues</b>	<b>1,342</b>		<b>1,342</b>
Judgements And Claims, Contr Expend		A19304	386
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>386</b>
<b>TOTAL General Government Support</b>	<b>437,881</b>		<b>338,159</b>
Police, Pers Serv	73,521	A31201	22,353
Police, Equip & Cap Outlay	2,702	A31202	61
Police, Contr Expend	7,390	A31204	427
<b>TOTAL Police</b>	<b>83,613</b>		<b>22,840</b>
Fire, Equip & Cap Outlay	12,678	A34102	13,566
Fire, Contr Expend	87,192	A34104	75,735
<b>TOTAL Fire</b>	<b>99,871</b>		<b>89,301</b>
Control of Animals, Equip & Cap Outlay		A35102	959
Control of Animals, Contr Expend		A35104	256
<b>TOTAL Control of Animals</b>	<b>0</b>		<b>1,215</b>
Safety Inspection, Pers Serv	19,387	A36201	19,969
Safety Inspection, Contr Expend	869	A36204	790
<b>TOTAL Safety Inspection</b>	<b>20,256</b>		<b>20,759</b>
<b>TOTAL Public Safety</b>	<b>203,739</b>		<b>134,115</b>
Registrar of Vital Statistics, Pers Serv	145	A40201	149
Registrar of Vital Stat Contr Expend	315	A40204	340
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>460</b>		<b>489</b>
Ambulance, Contr Expend	15,308	A45404	83,746
<b>TOTAL Ambulance</b>	<b>15,308</b>		<b>83,746</b>
<b>TOTAL Health</b>	<b>15,768</b>		<b>84,235</b>
Street Admin, Contr Expend		A50104	570
<b>TOTAL Street Admin</b>	<b>0</b>		<b>570</b>



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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Pers Serv	62,146	A51101	63,913
Maint of Streets, Equip & Cap Outlay	2,825	A51102	19,218
Maint of Streets, Contr Expend	43,265	A51104	65,260
<b>TOTAL Maint of Streets</b>	<b>108,236</b>		<b>148,391</b>
Perm Improve Highway, Equip & Cap Outlay	6,604	A51122	
<b>TOTAL Perm Improve Highway</b>	<b>6,604</b>		<b>0</b>
Brush And Weeds, Equip & Cap Outlay		A51402	299
<b>TOTAL Brush And Weeds</b>	<b>0</b>		<b>299</b>
Snow Removal, Equip & Cap Outlay	1,400	A51422	
Snow Removal, Contr Expend	25,210	A51424	27,751
<b>TOTAL Snow Removal</b>	<b>26,610</b>		<b>27,751</b>
Street Lighting, Contr Expend	11,350	A51824	10,872
<b>TOTAL Street Lighting</b>	<b>11,350</b>		<b>10,872</b>
Sidewalks, Equip & Cap Outlay	6,312	A54102	2,121
Sidewalks, Contr Expend	6,825	A54104	7,679
<b>TOTAL Sidewalks</b>	<b>13,137</b>		<b>9,800</b>
<b>TOTAL Transportation</b>	<b>165,937</b>		<b>197,683</b>
Publicity, Contr Expend	234	A64104	485
<b>TOTAL Publicity</b>	<b>234</b>		<b>485</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>234</b>		<b>485</b>
Parks, Contr Expend	80	A71104	807
<b>TOTAL Parks</b>	<b>80</b>		<b>807</b>
Playgr & Rec Centers, Pers Serv	33,238	A71401	39,672
Playgr & Rec Centers, Equip & Cap Outlay	6,057	A71402	10,140
Playgr & Rec Centers, Contr Expend	7,498	A71404	8,656
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>46,793</b>		<b>58,468</b>
Joint Rec Proj, Contr Expend		A71454	7,617
<b>TOTAL Joint Rec Proj</b>	<b>0</b>		<b>7,617</b>
Special Rec Facility, Equip & Cap Outlay	409	A71802	
Special Rec Facility, Contr Expend	160	A71804	256
<b>TOTAL Special Rec Facility</b>	<b>569</b>		<b>256</b>
Youth Prog, Pers Serv	2,663	A73101	2,743
Youth Prog, Contr Expend	6,012	A73104	8,628
<b>TOTAL Youth Prog</b>	<b>8,675</b>		<b>11,371</b>
Museum - Art Gallery, Equip & Cap Outlay	185	A74502	
Museum - Art Gallery, Contr Expend	3,525	A74504	3,069
<b>TOTAL Museum - Art Gallery</b>	<b>3,710</b>		<b>3,069</b>
Historian, Pers Serv	3,153	A75101	3,248
Historian, Contr Expend	730	A75104	85
<b>TOTAL Historian</b>	<b>3,883</b>		<b>3,333</b>
Celebrations, Contr Expend	4,600	A75504	4,500
<b>TOTAL Celebrations</b>	<b>4,600</b>		<b>4,500</b>
Other Performing Arts, Equip & Cap Outlay		A75602	249

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Performing Arts, Contr Expend	2,419	A75604	1,984
<b>TOTAL Other Performing Arts</b>	<b>2,419</b>		<b>2,233</b>
<b>TOTAL Culture And Recreation</b>	<b>70,728</b>		<b>91,655</b>
Zoning, Contr Expend		A80104	50
<b>TOTAL Zoning</b>	<b>0</b>		<b>50</b>
Planning, Contr Expend	250	A80204	260
<b>TOTAL Planning</b>	<b>250</b>		<b>260</b>
Storm Sewers, Equip & Cap Outlay	1,676	A81402	5,082
<b>TOTAL Storm Sewers</b>	<b>1,676</b>		<b>5,082</b>
Refuse & Garbage, Contr Expend	6,255	A81604	6,321
<b>TOTAL Refuse &amp; Garbage</b>	<b>6,255</b>		<b>6,321</b>
Street Cleaning, Equip & Cap Outlay	49	A81702	360
Street Cleaning, Contr Expend	2,108	A81704	2,662
<b>TOTAL Street Cleaning</b>	<b>2,157</b>		<b>3,022</b>
Comm Beautification, Equip & Cap Outlay	1,575	A85102	1,533
Comm Beautification, Contr Expend	1,561	A85104	1,878
<b>TOTAL Comm Beautification</b>	<b>3,136</b>		<b>3,411</b>
<b>TOTAL Home And Community Services</b>	<b>13,474</b>		<b>18,146</b>
State Retirement System	31,455	A90108	30,455
Police & Firemen Retirement, Empl Bnfts	15,059	A90158	14,237
Social Security, Employer Cont	24,652	A90308	17,631
Worker's Compensation, Empl Bnfts	16,727	A90408	14,467
Unemployment Insurance, Empl Bnfts		A90508	226
Disability Insurance, Empl Bnfts	262	A90558	152
Hospital & Medical (dental) Ins, Empl Bnft	180,105	A90608	177,709
Union Welfare Benefits	220	A90708	325
<b>TOTAL Employee Benefits</b>	<b>268,478</b>		<b>255,203</b>
Debt Principal, State Loans	8,095	A97906	53,001
<b>TOTAL Debt Principal</b>	<b>8,095</b>		<b>53,001</b>
Debt Interest, Installment Bonds		A97207	
Debt Interest, State Loans	1,527	A97907	1,325
<b>TOTAL Debt Interest</b>	<b>1,527</b>		<b>1,325</b>
<b>TOTAL Expenditures</b>	<b>1,185,862</b>		<b>1,174,007</b>
Transfers, Other Funds	109,800	A99019	102,800
Transfers, Capital Projects Fund	28,258	A99509	
<b>TOTAL Operating Transfers</b>	<b>138,058</b>		<b>102,800</b>
<b>TOTAL Other Uses</b>	<b>138,058</b>		<b>102,800</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,323,919</b>		<b>1,276,807</b>

VILLAGE OF Rouses Point  
Annual Update Document  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,800,326	A8021	1,849,811
Restated Fund Balance - Beg of Year	1,800,326	A8022	1,849,811
ADD - REVENUES AND OTHER SOURCES	1,373,404		1,440,498
DEDUCT - EXPENDITURES AND OTHER USES	1,323,919		1,276,807
Fund Balance - End of Year	1,849,811	A8029	2,013,502

VILLAGE OF Rouses Point  
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	577,866	A1049N	549,436
Est Rev - Real Property Tax Items	3,700	A1099N	3,750
Est Rev - Non Property Tax Items	437,584	A1199N	442,926
Est Rev - Departmental Income	900	A1299N	825
Est Rev - Use of Money And Property	2,790	A2499N	4,230
Est Rev - Licenses And Permits	3,900	A2599N	4,275
Est Rev - Sale of Prop And Comp For Loss	300	A2699N	20,350
Est Rev - Miscellaneous Local Sources	500	A2799N	600
Est Rev - State Aid	83,295	A3099N	230,129
<b>TOTAL Estimated Revenues</b>	<b>1,110,835</b>		<b>1,256,521</b>
Estimated - Interfund Transfer	320,114	A5031N	296,154
Appropriated Reserve		A511N	60,000
Appropriated Fund Balance	298,952	A599N	132,359
<b>TOTAL Estimated Other Sources</b>	<b>619,066</b>		<b>488,513</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,729,901</b>		<b>1,745,034</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	574,335	A1999N	600,233
App - Public Safety	246,895	A3999N	139,355
App - Health	84,229	A4999N	88,633
App - Transportation	229,599	A5999N	442,571
App - Economic Assistance And Opportunity	735	A6999N	490
App - Culture And Recreation	121,536	A7999N	106,678
App - Home And Community Services	28,520	A8999N	27,670
App - Employee Benefits	302,630	A9199N	227,504
App - Debt Service	9,622	A9899N	0
<b>TOTAL Appropriations</b>	<b>1,598,101</b>		<b>1,633,134</b>
Other Budgetary Purposes	32,000	A962N	11,000
App - Interfund Transfer	99,800	A9999N	100,900
<b>TOTAL Other Uses</b>	<b>131,800</b>		<b>111,900</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,729,901</b>		<b>1,745,034</b>

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(CR) RECREATION

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		CR200	20,584
<b>TOTAL Cash</b>	<b>0</b>		<b>20,584</b>
Accounts Receivable	1,474	CR380	350
<b>TOTAL Other Receivables (net)</b>	<b>1,474</b>		<b>350</b>
Cash In Time Deposits Special Reserves	10,218	CR231	10,286
<b>TOTAL Restricted Assets</b>	<b>10,218</b>		<b>10,286</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>11,691</b>		<b>31,220</b>

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(CR) RECREATION

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	48	CR600	59
<b>TOTAL Accounts Payable</b>	<b>48</b>		<b>59</b>
Accrued Liabilities	444	CR601	433
<b>TOTAL Accrued Liabilities</b>	<b>444</b>		<b>433</b>
Overpayments & Clearing Account	800	CR690	
<b>TOTAL Other Liabilities</b>	<b>800</b>		<b>0</b>
Due To Other Funds	3,088	CR630	
<b>TOTAL Due To Other Funds</b>	<b>3,088</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>4,381</b>		<b>492</b>
<b>Fund Balance</b>			
Capital Reserve	10,218	CR878	10,286
<b>TOTAL Restricted Fund Balance</b>	<b>10,218</b>		<b>10,286</b>
Assigned Unappropriated Fund Balance		CR915	20,442
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>20,442</b>
Unassigned Fund Balance	-2,908	CR917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-2,908</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>7,310</b>		<b>30,728</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>11,691</b>		<b>31,220</b>

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(CR) RECREATION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Recreation Concessions	2,719	CR2012	2,262
Special Recreational Facility Charges	94,042	CR2025	86,332
<b>TOTAL Departmental Income</b>	<b>96,760</b>		<b>88,594</b>
Misc Revenue, Other Govts	4,479	CR2389	4,600
<b>TOTAL Intergovernmental Charges</b>	<b>4,479</b>		<b>4,600</b>
Interest And Earnings	25	CR2401	87
<b>TOTAL Use of Money And Property</b>	<b>25</b>		<b>87</b>
Unclassified (specify)	2,850	CR2770	4,370
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,850</b>		<b>4,370</b>
<b>TOTAL Revenues</b>	<b>104,114</b>		<b>97,651</b>
Interfund Transfers	39,900	CR5031	42,900
<b>TOTAL Interfund Transfers</b>	<b>39,900</b>		<b>42,900</b>
<b>TOTAL Other Sources</b>	<b>39,900</b>		<b>42,900</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>144,014</b>		<b>140,551</b>



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(CR) RECREATION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Special Recreation Facilities-Pers Serv	45,797	CR71801	52,216
Special Rec Facility Equip & Cap Outlay	334	CR71802	839
Special Recreation Facilities-Contr Expend	35,992	CR71804	36,493
<b>TOTAL Special Recreation Facilities-Contr Expend</b>	<b>82,122</b>		<b>89,549</b>
<b>TOTAL Culture And Recreation</b>	<b>82,122</b>		<b>89,549</b>
State Retirement Empl Bnfts	5,883	CR90108	5,857
Social Security Empl Bnfts	3,504	CR90308	3,439
Worker's Compensation, Empl Bnfts	2,417	CR90408	2,390
Unemployment Insurance, Empl Bnfts		CR90508	25
Disability Insurance, Empl Bnfts	38	CR90558	37
Hospital & Medical (dental) Ins, Empl Bnft	23,058	CR90608	15,836
<b>TOTAL Employee Benefits</b>	<b>34,900</b>		<b>27,584</b>
<b>TOTAL Expenditures</b>	<b>117,022</b>		<b>117,133</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>117,022</b>		<b>117,133</b>

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(CR) RECREATION

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-19,681	CR8021	7,310
Restated Fund Balance - Beg of Year	-19,681	CR8022	7,310
ADD - REVENUES AND OTHER SOURCES	144,014		140,551
DEDUCT - EXPENDITURES AND OTHER USES	117,022		117,133
Fund Balance - End of Year	7,310	CR8029	30,729

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	1,657,617	EE200	1,519,465
Cash In Time Deposits	973,803	EE201	1,057,991
Petty Cash	125	EE210	125
<b>TOTAL Cash</b>	<b>2,631,545</b>		<b>2,577,581</b>
Accounts Receivable	209,396	EE380	141,714
Allowance For Receivables (credit)	-61,534	EE389	-65,641
<b>TOTAL Other Receivables (net)</b>	<b>147,862</b>		<b>76,072</b>
Inventory Of Materials And Supplies	370,079	EE445	379,629
<b>TOTAL Inventories</b>	<b>370,079</b>		<b>379,629</b>
Prepaid Expenses	6,140	EE480	2,726
<b>TOTAL Prepaid Expenses</b>	<b>6,140</b>		<b>2,726</b>
Cash In Time Deposits Special Reserves	132,121	EE231	138,252
<b>TOTAL Restricted Assets</b>	<b>132,121</b>		<b>138,252</b>
Land	22,216	EE101	22,216
Improvements Other Than Buildings	11,923,759	EE103	11,967,758
Machinery And Equipment	767,844	EE104	780,690
Accum Depr, Imp Other Than Bld	-4,285,416	EE113	-4,597,030
Accum Depr, Machinery & Equip	-1,428,516	EE114	-1,560,171
<b>TOTAL Fixed Assets (net)</b>	<b>6,999,887</b>		<b>6,613,463</b>
Miscellaneous Current Assets		EE489	
<b>TOTAL Other</b>	<b>0</b>		<b>0</b>
Deferred Outflows of Resources - Pensions	38,977	EE496	5,156
<b>TOTAL Deferred Outflows of Resources</b>	<b>38,977</b>		<b>5,156</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,326,611</b>		<b>9,792,880</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	114,619	EE600	86,555
<b>TOTAL Accounts Payable</b>	<b>114,619</b>		<b>86,555</b>
Accrued Liabilities	2,951	EE601	2,919
<b>TOTAL Accrued Liabilities</b>	<b>2,951</b>		<b>2,919</b>
Net Pension Liability -Proportionate Share		EE638	
Other Liabilities		EE688	
Overpayments & Clearing Account	17,532	EE690	25,741
<b>TOTAL Other Liabilities</b>	<b>17,532</b>		<b>25,741</b>
Due To Other Governments	35,923	EE631	2,275
Due To Employees' Retirement System	25,065	EE637	25,065
<b>TOTAL Due To Other Governments</b>	<b>60,988</b>		<b>27,340</b>
<b>TOTAL Liabilities</b>	<b>196,091</b>		<b>142,554</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources - Pensions	6,582	EE697	6,592
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,582</b>		<b>6,592</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,582</b>		<b>6,592</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	10,223,723	EE920	9,894,116
Net Assets-Restricted For Other Purposes	628,146	EE923	628,146
Net Assets-Unrestricted (deficit)	-727,931	EE924	-878,528
<b>TOTAL Net Position</b>	<b>10,123,938</b>		<b>9,643,734</b>
<b>TOTAL Fund Balance</b>	<b>10,123,938</b>		<b>9,643,734</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,326,611</b>		<b>9,792,880</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sale of Electric Power	2,630,245	EE2150	2,254,280
<b>TOTAL Charges For Services Within Locality</b>	<b>2,630,245</b>		<b>2,254,280</b>
Interest And Earnings	4,500	EE2401	8,353
<b>TOTAL Use of Money And Property</b>	<b>4,500</b>		<b>8,353</b>
Unclassified (specify)	893	EE2770	690
<b>TOTAL Other</b>	<b>893</b>		<b>690</b>
<b>TOTAL Revenues</b>	<b>2,635,637</b>		<b>2,263,323</b>
<b>TOTAL Operating Revenue</b>	<b>2,635,637</b>		<b>2,263,323</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenses</b>			
Electric And Power, Pers Serv	240,455	EE84101	245,975
<b>TOTAL Electric And Power</b>	<b>240,455</b>		<b>245,975</b>
<b>TOTAL Personal Services</b>	<b>240,455</b>		<b>245,975</b>
Depreciation	464,590	EE19944	472,009
<b>TOTAL Depreciation</b>	<b>464,590</b>		<b>472,009</b>
Electric And Power, Contr Expend	1,788,385	EE84104	1,797,995
<b>TOTAL Electric And Power</b>	<b>1,788,385</b>		<b>1,797,995</b>
<b>TOTAL Contractual Expenses</b>	<b>2,252,975</b>		<b>2,270,004</b>
Electric And Power, Empl Bnfts	184,393	EE84108	183,739
<b>TOTAL Electric And Power</b>	<b>184,393</b>		<b>183,739</b>
<b>TOTAL Employee Benefits</b>	<b>184,393</b>		<b>183,739</b>
<b>TOTAL Expenses</b>	<b>2,677,823</b>		<b>2,699,718</b>
Transfers, Other Funds	75,993	EE99019	78,288
<b>TOTAL Transfers</b>	<b>75,993</b>		<b>78,288</b>
<b>TOTAL Other Uses</b>	<b>75,993</b>		<b>78,288</b>
<b>TOTAL Operating Expenses</b>	<b>2,753,816</b>		<b>2,778,006</b>

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(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	10,242,117	EE8021	10,123,938
Prior Period Adj -Increase In Net Position		EE8012	34,479
Prior Period Adj -Decrease In Net Position		EE8015	
Restated Net Position - Beg of Year	10,242,117	EE8022	10,158,417
ADD - REVENUES AND OTHER SOURCES	2,635,637		2,263,323
DEDUCT - EXPENDITURES AND OTHER USES	2,753,816		2,778,006
Net Position - End of Year	10,123,938	EE8029	9,643,735

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	2,602,429	EE7111	2,326,759
Cash Payments Contr Exp	-1,862,153	EE7112	-1,800,499
Cash Payments Pers Svcs & Bnfts	-444,921	EE7113	-452,300
<b>TOTAL Cash Flows From Operating Activities</b>	<b>295,355</b>		<b>73,960</b>
Principal Payments Debt (capital)	-22,667	EE7132	-33,821
Capital Contributed By Developers	6,414	EE7134	
Capital Contributed By Other Funds	-106,199	EE7135	-116,118
Payments To Contractors	-95,604	EE7136	19,794
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-218,056</b>		<b>-130,145</b>
Purchase of Investments	-20,112	EE7151	-6,132
Interest Income	4,500	EE7153	8,353
<b>TOTAL Cash Flows From Investing Activities</b>	<b>-15,612</b>		<b>2,221</b>
Net Inc(dec) In Cash&cash Equiv	61,687	EE7161	-53,964
Cash&cash Equiv Beg of Year	2,569,858	EE7171	2,631,545
	<b>2,631,545</b>		<b>2,577,581</b>
Operating Income (loss)	-22,893	EE7181	-372,429
Depreciation	359,425	EE7182	366,629
Inc/dec In Assets-Other Than Cash	32,908	EE7183	99,474
Inc/dec In Liabilities Other Than Cash	-74,085	EE7184	-19,714
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>295,355</b>		<b>73,960</b>



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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	1,283,988	FX200	1,687,749
Cash In Time Deposits	357,686	FX201	358,234
<b>TOTAL Cash</b>	<b>1,641,674</b>		<b>2,045,983</b>
Water Rents Receivable	8,462	FX350	9,043
<b>TOTAL Other Receivables (net)</b>	<b>8,462</b>		<b>9,043</b>
Due From Other Funds	22,615	FX391	23,894
<b>TOTAL Due From Other Funds</b>	<b>22,615</b>		<b>23,894</b>
Cash In Time Deposits Special Reserves	114,161	FX231	116,924
<b>TOTAL Restricted Assets</b>	<b>114,161</b>		<b>116,924</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,786,912</b>		<b>2,195,843</b>

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,910	FX600	855
<b>TOTAL Accounts Payable</b>	<b>1,910</b>		<b>855</b>
Accrued Liabilities	4,085	FX601	4,005
<b>TOTAL Accrued Liabilities</b>	<b>4,085</b>		<b>4,005</b>
Overpayments & Clearing Account	46	FX690	
<b>TOTAL Other Liabilities</b>	<b>46</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>6,041</b>		<b>4,860</b>
<b>Fund Balance</b>			
Capital Reserve	114,161	FX878	116,924
<b>TOTAL Restricted Fund Balance</b>	<b>114,161</b>		<b>116,924</b>
Assigned Appropriated Fund Balance	291,767	FX914	318,787
Assigned Unappropriated Fund Balance	1,374,943	FX915	1,755,272
<b>TOTAL Assigned Fund Balance</b>	<b>1,666,710</b>		<b>2,074,059</b>
<b>TOTAL Fund Balance</b>	<b>1,780,871</b>		<b>2,190,983</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,786,912</b>		<b>2,195,843</b>

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Metered Water Sales	604,290	FX2140	598,972
Unmetered Water Sales	618,006	FX2142	653,585
Water Service Charges	610	FX2144	560
Interest & Penalties On Water Rents	9,593	FX2148	8,955
<b>TOTAL Departmental Income</b>	<b>1,232,498</b>		<b>1,262,072</b>
Interest And Earnings	2,499	FX2401	3,438
Rental of Real Property, Individuals	17,459	FX2410	19,611
<b>TOTAL Use of Money And Property</b>	<b>19,957</b>		<b>23,050</b>
Other Compensation For Loss	4,129	FX2690	350
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>4,129</b>		<b>350</b>
<b>TOTAL Revenues</b>	<b>1,256,584</b>		<b>1,285,472</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,256,584</b>		<b>1,285,472</b>

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	1,611	FX13804	1,446
<b>TOTAL Fiscal Agents Fees</b>	<b>1,611</b>		<b>1,446</b>
Other Gen Govt Support, Equip & Cap Outlay	2,425	FX19892	1,366
<b>TOTAL Other Gen Govt Support</b>	<b>2,425</b>		<b>1,366</b>
<b>TOTAL General Government Support</b>	<b>4,036</b>		<b>2,812</b>
Water Administration, Pers Serv	84,257	FX83101	86,015
Water Administration, Equip & Cap Outlay	1,277	FX83102	72
Water Administration, Contr Expend	12,192	FX83104	11,025
<b>TOTAL Water Administration</b>	<b>97,726</b>		<b>97,112</b>
Source Supply Pwr & Pump, Pers Serv	171,602	FX83201	180,465
Source Supply Pwr & Pump, Equip & Cap Out	3,133	FX83202	2,196
Source Supply Pwr & Pump, Contr Expend	39,011	FX83204	28,322
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>213,746</b>		<b>210,983</b>
Water Purification, Equip & Cap Outlay		FX83302	
Water Purification, Contr Expend	31,334	FX83304	27,925
<b>TOTAL Water Purification</b>	<b>31,334</b>		<b>27,925</b>
Water Trans & Distrib, Pers Serv	54,520	FX83401	51,666
Water Trans & Distrib, Equip & Cap Outlay	11,202	FX83402	3,962
Water Trans & Distrib, Contr Expend		FX83404	4,234
<b>TOTAL Water Trans &amp; Distrib</b>	<b>65,722</b>		<b>59,862</b>
<b>TOTAL Home And Community Services</b>	<b>408,528</b>		<b>395,883</b>
State Retirement, Empl Bnfts	39,860	FX90108	40,411
Social Security, Empl Bnfts	22,217	FX90308	23,005
Workers Compensation, Empl Bnfts	16,595	FX90408	16,355
Unemployment Insurance, Empl Bnfts		FX90508	255
Disability Insurance, Empl Bnfts	260	FX90558	173
Hospital & Medical (dental) Ins, Empl Bnft	158,293	FX90608	147,798
<b>TOTAL Employee Benefits</b>	<b>237,225</b>		<b>227,997</b>
Debt Principal, Serial Bonds	150,000	FX97106	155,000
<b>TOTAL Debt Principal</b>	<b>150,000</b>		<b>155,000</b>
Debt Interest, Serial Bonds	26,503	FX97107	22,211
<b>TOTAL Debt Interest</b>	<b>26,503</b>		<b>22,211</b>
<b>TOTAL Expenditures</b>	<b>826,293</b>		<b>803,902</b>
Transfers, Other Funds	68,788	FX99019	71,458
Transfers, Capital Projects Fund	89,463	FX99509	
<b>TOTAL Operating Transfers</b>	<b>158,251</b>		<b>71,458</b>
<b>TOTAL Other Uses</b>	<b>158,251</b>		<b>71,458</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>984,544</b>		<b>875,360</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,508,831	FX8021	1,780,871
Restated Fund Balance - Beg of Year	1,508,831	FX8022	1,780,871
ADD - REVENUES AND OTHER SOURCES	1,256,584		1,285,472
DEDUCT - EXPENDITURES AND OTHER USES	984,544		875,360
Fund Balance - End of Year	1,780,871	FX8029	2,190,983

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	718,920	FX1299N	732,960
Est Rev - Use of Money And Property	21,111	FX2499N	22,922
<b>TOTAL Estimated Revenues</b>	<b>740,031</b>		<b>755,882</b>
Appropriated Fund Balance	291,767	FX599N	318,787
<b>TOTAL Estimated Other Sources</b>	<b>291,767</b>		<b>318,787</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,031,798</b>		<b>1,074,669</b>

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	12,196	FX1999N	11,476
App - Home And Community Services	472,549	FX8999N	521,091
App - Employee Benefits	263,165	FX9199N	270,513
App - Debt Service	177,211	FX9899N	172,899
<b>TOTAL Appropriations</b>	<b>925,121</b>		<b>975,979</b>
Other Budgetary Purposes	2,000	FX962N	2,000
App - Interfund Transfer	104,677	FX9999N	96,690
<b>TOTAL Other Uses</b>	<b>106,677</b>		<b>98,690</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,031,798</b>		<b>1,074,669</b>

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(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	679,792	G200	811,683
Cash In Time Deposits	522,387	G201	525,890
<b>TOTAL Cash</b>	<b>1,202,179</b>		<b>1,337,573</b>
Sewer Rents Receivable	6,613	G360	7,319
<b>TOTAL Other Receivables (net)</b>	<b>6,613</b>		<b>7,319</b>
Due From Other Funds	21,188	G391	42,073
<b>TOTAL Due From Other Funds</b>	<b>21,188</b>		<b>42,073</b>
Cash In Time Deposits Special Reserves	364,074	G231	367,506
<b>TOTAL Restricted Assets</b>	<b>364,074</b>		<b>367,506</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,594,053</b>		<b>1,754,471</b>



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(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	7,032	G600	4,022
<b>TOTAL Accounts Payable</b>	<b>7,032</b>		<b>4,022</b>
Accrued Liabilities	3,196	G601	3,004
<b>TOTAL Accrued Liabilities</b>	<b>3,196</b>		<b>3,004</b>
<b>TOTAL Liabilities</b>	<b>10,228</b>		<b>7,026</b>
<b>Fund Balance</b>			
Capital Reserve	364,074	G878	367,506
<b>TOTAL Restricted Fund Balance</b>	<b>364,074</b>		<b>367,506</b>
Assigned Appropriated Fund Balance	358,384	G914	292,795
Assigned Unappropriated Fund Balance	861,367	G915	1,087,144
<b>TOTAL Assigned Fund Balance</b>	<b>1,219,751</b>		<b>1,379,939</b>
<b>TOTAL Fund Balance</b>	<b>1,583,825</b>		<b>1,747,445</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,594,053</b>		<b>1,754,471</b>

VILLAGE OF Rouses Point  
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(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sewer Rents	864,238	G2120	919,860
Sewer Charges	2,655	G2122	353
Interest & Penalties On Sewer Accts	7,530	G2128	7,016
<b>TOTAL Departmental Income</b>	<b>874,422</b>		<b>927,229</b>
Misc Revenue, Other Govts	75	G2389	
<b>TOTAL Intergovernmental Charges</b>	<b>75</b>		<b>0</b>
Interest And Earnings	2,776	G2401	7,017
<b>TOTAL Use of Money And Property</b>	<b>2,776</b>		<b>7,017</b>
Sales of Equipment	400	G2665	1,777
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>400</b>		<b>1,777</b>
<b>TOTAL Revenues</b>	<b>877,673</b>		<b>936,023</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>877,673</b>		<b>936,023</b>

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(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	11,537	G13804	5,912
<b>TOTAL Fiscal Agents Fees</b>	<b>11,537</b>		<b>5,912</b>
Other Gen Govt Support, Equip & Cap Outlay	1,809	G19892	1,801
<b>TOTAL Other Gen Govt Support</b>	<b>1,809</b>		<b>1,801</b>
<b>TOTAL General Government Support</b>	<b>13,346</b>		<b>7,713</b>
Sewer Administration, Pers Serv	84,257	G81101	86,108
Sewer Administration, Equip & Cap Outlay	270	G81102	
Sewer Administration, Contr Expend	8,742	G81104	9,016
<b>TOTAL Sewer Administration</b>	<b>93,269</b>		<b>95,124</b>
Sanitary Sewers, Pers Serv	54,182	G81201	51,086
Sanitary Sewers, Equip & Cap Outlay	21,281	G81202	12,713
Sanitary Sewers, Contr Expend	14,024	G81204	15,782
<b>TOTAL Sanitary Sewers</b>	<b>89,487</b>		<b>79,581</b>
Sewage Treat Disp, Pers Serv	134,004	G81301	119,737
Sewage Treat Disp, Equip & Cap Outlay	13,041	G81302	5,733
Sewage Treat Disp, Contr Expend	72,529	G81304	65,471
<b>TOTAL Sewage Treat Disp</b>	<b>219,573</b>		<b>190,941</b>
<b>TOTAL Home And Community Services</b>	<b>402,328</b>		<b>365,646</b>
State Retirement, Empl Bnfts	33,830	G90108	34,701
Social Security , Empl Bnfts	19,639	G90308	18,457
Worker's Compensation, Empl Bnfts	14,570	G90408	14,027
Unemployment Insurance, Empl Bnfts		G90508	219
Disability Insurance, Empl Bnfts	228	G90558	148
Hospital & Medical (dental) Ins, Empl Bnft	138,974	G90608	126,098
Union Welfare Benefits	167	G90708	463
<b>TOTAL Employee Benefits</b>	<b>207,408</b>		<b>194,113</b>
Debt Principal, Serial Bonds	80,000	G97106	85,000
<b>TOTAL Debt Principal</b>	<b>80,000</b>		<b>85,000</b>
Debt Interest, Serial Bonds	50,271	G97107	48,473
<b>TOTAL Debt Interest</b>	<b>50,271</b>		<b>48,473</b>
<b>TOTAL Expenditures</b>	<b>753,354</b>		<b>700,944</b>
Transfers, Other Funds	68,788	G99019	71,458
<b>TOTAL Operating Transfers</b>	<b>68,788</b>		<b>71,458</b>
<b>TOTAL Other Uses</b>	<b>68,788</b>		<b>71,458</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>822,142</b>		<b>772,402</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,528,301	G8021	1,583,832
Prior Period Adj -Decrease In Fund Balance		G8015	7
Restated Fund Balance - Beg of Year	1,528,301	G8022	1,583,825
ADD - REVENUES AND OTHER SOURCES	877,673		936,023
DEDUCT - EXPENDITURES AND OTHER USES	822,142		772,402
Fund Balance - End of Year	1,583,832	G8029	1,747,448

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(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	562,932	G1299N	579,457
Est Rev - Use of Money And Property	2,270	G2499N	4,545
<b>TOTAL Estimated Revenues</b>	<b>565,202</b>		<b>584,002</b>
Appropriated Reserve		G511N	90,000
Appropriated Fund Balance	358,384	G599N	292,795
<b>TOTAL Estimated Other Sources</b>	<b>358,384</b>		<b>382,795</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>923,586</b>		<b>966,797</b>

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(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	22,812	G1999N	23,050
App - Home And Community Services	426,904	G8999N	497,295
App - Employee Benefits	224,720	G9199N	218,194
App - Debt Service	133,473	G9899N	131,568
<b>TOTAL Appropriations</b>	<b>807,909</b>		<b>870,107</b>
Other Budgetary Purposes	11,000	G962N	
App - Interfund Transfer	104,677	G9999N	96,690
<b>TOTAL Other Uses</b>	<b>115,677</b>		<b>96,690</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>923,586</b>		<b>966,797</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	147,909	H200	113,048
<b>TOTAL Cash</b>	<b>147,909</b>		<b>113,048</b>
Due From State And Federal Government	1,905	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,905</b>		<b>0</b>
Cash In Time Deposits Special Reserves	36,609	H231	36,854
<b>TOTAL Restricted Assets</b>	<b>36,609</b>		<b>36,854</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>186,423</b>		<b>149,901</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	2,030	H600	22,887
<b>TOTAL Accounts Payable</b>	<b>2,030</b>		<b>22,887</b>
Due To Other Funds	74,618	H630	72,713
<b>TOTAL Due To Other Funds</b>	<b>74,618</b>		<b>72,713</b>
<b>TOTAL Liabilities</b>	<b>76,648</b>		<b>95,600</b>
<b>Fund Balance</b>			
Capital Reserve	36,609	H878	36,854
<b>TOTAL Restricted Fund Balance</b>	<b>36,609</b>		<b>36,854</b>
Assigned Unappropriated Fund Balance	145,879	H915	108,941
<b>TOTAL Assigned Fund Balance</b>	<b>145,879</b>		<b>108,941</b>
Unassigned Fund Balance	-72,713	H917	-91,493
<b>TOTAL Unassigned Fund Balance</b>	<b>-72,713</b>		<b>-91,493</b>
<b>TOTAL Fund Balance</b>	<b>109,775</b>		<b>54,302</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>186,423</b>		<b>149,901</b>



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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	80	H2401	245
<b>TOTAL Use of Money And Property</b>	<b>80</b>		<b>245</b>
Gifts And Donations	14,125	H2705	1,300
<b>TOTAL Miscellaneous Local Sources</b>	<b>14,125</b>		<b>1,300</b>
St Aid, Public Safety-Cap Proj	1,322	H3397	
St Aid-Other Economic Assistance	100,530	H3797	193,262
St Aid, Culture & Rec-Capital Proj	30,000	H3897	4,354
<b>TOTAL State Aid</b>	<b>131,852</b>		<b>197,617</b>
<b>TOTAL Revenues</b>	<b>146,057</b>		<b>199,161</b>
Interfund Transfers	270,126	H5031	
<b>TOTAL Interfund Transfers</b>	<b>270,126</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>270,126</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>416,183</b>		<b>199,161</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fire Protection, Equip & Cap Outlay	1,322	H34972	
<b>TOTAL Fire Protection</b>	<b>1,322</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>1,322</b>		<b>0</b>
Other Transportation, Equip & Cap Outlay	45,974	H59972	
<b>TOTAL Other Transportation</b>	<b>45,974</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>45,974</b>		<b>0</b>
Other Eco & Dev, Equip & Cap Outlay	125,924	H69892	136,677
<b>TOTAL Other Eco &amp; Dev</b>	<b>125,924</b>		<b>136,677</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>125,924</b>		<b>136,677</b>
Recreation, Equip & Cap Outlay	85,936	H71972	12,964
<b>TOTAL Recreation</b>	<b>85,936</b>		<b>12,964</b>
Library Equip & Cap Outlay	0	H74972	2,250
<b>TOTAL Library Equip &amp; Cap Outlay</b>	<b>0</b>		<b>2,250</b>
<b>TOTAL Culture And Recreation</b>	<b>85,936</b>		<b>15,214</b>
Planning & Surveys, Equip & Cap Outlay		H80972	12,000
<b>TOTAL Planning &amp; Surveys</b>	<b>0</b>		<b>12,000</b>
Water Capital Projects, Equip & Cap Outlay	17,500	H83972	90,743
<b>TOTAL Water Capital Projects</b>	<b>17,500</b>		<b>90,743</b>
<b>TOTAL Home And Community Services</b>	<b>17,500</b>		<b>102,743</b>
<b>TOTAL Expenditures</b>	<b>276,656</b>		<b>254,635</b>
Transfers, Other Funds	152,441	H99019	
<b>TOTAL Operating Transfers</b>	<b>152,441</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>152,441</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>429,098</b>		<b>254,635</b>

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	122,690	H8021	109,775
Prior Period Adj -Increase In Fund Balance	22,199	H8012	
Prior Period Adj -Decrease In Fund Balance	22,199	H8015	
Restated Fund Balance - Beg of Year	122,690	H8022	109,775
ADD - REVENUES AND OTHER SOURCES	416,183		199,161
DEDUCT - EXPENDITURES AND OTHER USES	429,098		254,635
Fund Balance - End of Year	109,775	H8029	54,301

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(H1) MISC CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits Special Reserves	36,609	H231	36,854
<b>TOTAL Restricted Assets</b>	<b>36,609</b>		<b>36,854</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>36,609</b>		<b>36,854</b>

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(H1) MISC CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Capital Reserve			
<b>TOTAL Restricted Fund Balance</b>	36,609	H878	36,854
<b>TOTAL Fund Balance</b>	36,609		36,854
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	36,609		36,854

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(H1) MISC CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	80	H2401	245
<b>TOTAL Use of Money And Property</b>	<b>80</b>		<b>245</b>
Gifts And Donations		H2705	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>80</b>		<b>245</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>80</b>		<b>245</b>

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Results of Operation

Code Description	2017	EdpCode	2018
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(H1) MISC CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	36,529	H8021	36,609
Restated Fund Balance - Beg of Year	36,529	H8022	36,609
ADD - REVENUES AND OTHER SOURCES	80		245
Fund Balance - End of Year	36,609	H8029	36,854



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(H12) 2011EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	0		0
<b>TOTAL Assets and Deferred Outflows of Resources</b>	0		0

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(H12) 2011EPF CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H12) 2011EPF CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid, Culture & Rec-Capital Proj		H3897	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

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(H12) 2011EPF CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Other Uses</b>			
Transfers, Other Funds	102,441	H99019	
<b>TOTAL Operating Transfers</b>	<b>102,441</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>102,441</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>102,441</b>		<b>0</b>

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(H12) 2011EPF CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	102,441	H8021	
Restated Fund Balance - Beg of Year	102,441	H8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES	102,441		
Fund Balance - End of Year		H8029	

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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(H14) FIRE DEPT CAPITAL PRJTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid, Public Safety-Cap Proj	1,322	H3397	
<b>TOTAL State Aid</b>	<b>1,322</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,322</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,322</b>		<b>0</b>



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(H14) FIRE DEPT CAPITAL PRJTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fire Protection, Equip & Cap Outlay	1,322	H34972	
<b>TOTAL Fire Protection</b>	<b>1,322</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>1,322</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,322</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,322</b>		<b>0</b>

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(H14) FIRE DEPT CAPITAL PRJTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	1,322		
DEDUCT - EXPENDITURES AND OTHER USES	1,322		
Fund Balance - End of Year		H8029	

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(H16) C/E 2011EPF (C007418) CP

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

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(H16) C/E 2011EPF (C007418) CP

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H16) C/E 2011EPF (C007418) CP

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid-Other Economic Assistance	37,796	H3797	
<b>TOTAL State Aid</b>	<b>37,796</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>37,796</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>37,796</b>		<b>0</b>

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(H16) C/E 2011EPF (C007418) CP

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Eco & Dev, Equip & Cap Outlay	70,049	H69892	
<b>TOTAL Other Eco &amp; Dev</b>	<b>70,049</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>70,049</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>70,049</b>		<b>0</b>
Transfers, Other Funds	50,000	H99019	
<b>TOTAL Operating Transfers</b>	<b>50,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>50,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>120,049</b>		<b>0</b>

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(H16) C/E 2011EPF (C007418) CP

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	104,452	H8021	
Prior Period Adj -Decrease In Fund Balance	22,199	H8015	
Restated Fund Balance - Beg of Year	82,253	H8022	
ADD - REVENUES AND OTHER SOURCES	37,796		
DEDUCT - EXPENDITURES AND OTHER USES	120,049		
Fund Balance - End of Year		H8029	

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(H17) C/E 2012EPF(C1000256) CP

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	67,480	H200	102,365
<b>TOTAL Cash</b>	<b>67,480</b>		<b>102,365</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>67,480</b>		<b>102,365</b>



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(H17) C/E 2012EPF(C1000256) CP

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	67,480	H915	102,365
<b>TOTAL Assigned Fund Balance</b>	<b>67,480</b>		<b>102,365</b>
<b>TOTAL Fund Balance</b>	<b>67,480</b>		<b>102,365</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>67,480</b>		<b>102,365</b>

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(H17) C/E 2012EPF(C1000256) CP

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid-Other Economic Assistance	62,734	H3797	193,262
<b>TOTAL State Aid</b>	<b>62,734</b>		<b>193,262</b>
<b>TOTAL Revenues</b>	<b>62,734</b>		<b>193,262</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>62,734</b>		<b>193,262</b>

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(H17) C/E 2012EPF(C1000256) CP

Results of Operation

Code Description	2017	EdoCode	2018
<b>Expenditures</b>			
Other Eco & Dev, Equip & Cap Outlay	55,875	H69892	136,677
<b>TOTAL Other Eco &amp; Dev</b>	<b>55,875</b>		<b>136,677</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>55,875</b>		<b>136,677</b>
Recreation, Equip & Cap Outlay	48,246	H71972	9,700
<b>TOTAL Recreation</b>	<b>48,246</b>		<b>9,700</b>
<b>TOTAL Culture And Recreation</b>	<b>48,246</b>		<b>9,700</b>
Planning & Surveys, Equip & Cap Outlay		H80972	12,000
<b>TOTAL Planning &amp; Surveys</b>	<b>0</b>		<b>12,000</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>12,000</b>
<b>TOTAL Expenditures</b>	<b>104,121</b>		<b>158,377</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>104,121</b>		<b>158,377</b>

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(H17) C/E 2012EPF(C1000256) CP

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	86,669	H8021	67,480
Prior Period Adj -Increase In Fund Balance	22,199	H8012	
Restated Fund Balance - Beg of Year	108,868	H8022	67,480
ADD - REVENUES AND OTHER SOURCES	62,734		193,262
DEDUCT - EXPENDITURES AND OTHER USES	104,121		158,377
Fund Balance - End of Year	67,480	H8029	102,365

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(H18) WATER CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	73,993	H200	4,107
<b>TOTAL Cash</b>	<b>73,993</b>		<b>4,107</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>73,993</b>		<b>4,107</b>

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(H18) WATER CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	2,030	H600	22,887
<b>TOTAL Accounts Payable</b>	<b>2,030</b>		<b>22,887</b>
<b>TOTAL Liabilities</b>	<b>2,030</b>		<b>22,887</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	71,963	H915	
<b>TOTAL Assigned Fund Balance</b>	<b>71,963</b>		<b>0</b>
Unassigned Fund Balance		H917	-18,780
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-18,780</b>
<b>TOTAL Fund Balance</b>	<b>71,963</b>		<b>-18,780</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>73,993</b>		<b>4,107</b>

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(H18) WATER CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Other Sources</b>			
Interfund Transfers	89,463	H5031	
<b>TOTAL Interfund Transfers</b>	<b>89,463</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>89,463</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>89,463</b>		<b>0</b>

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(H18) WATER CAPITAL PROJECTS

Results of Operation

Code Description	2017	Edp Code	2018
<b>Expenditures</b>			
Water Capital Projects, Equip & Cap Outlay	17,500	H83972	90,743
<b>TOTAL Water Capital Projects</b>	<b>17,500</b>		<b>90,743</b>
<b>TOTAL Home And Community Services</b>	<b>17,500</b>		<b>90,743</b>
<b>TOTAL Expenditures</b>	<b>17,500</b>		<b>90,743</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>17,500</b>		<b>90,743</b>



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(H18) WATER CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	71,963
Restated Fund Balance - Beg of Year		H8022	71,963
ADD - REVENUES AND OTHER SOURCES	89,463		
DEDUCT - EXPENDITURES AND OTHER USES	17,500		90,743
Fund Balance - End of Year	71,963	H8029	-18,781

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(H19) RECREATION CAP PRJTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	6,436	H200	4,945
<b>TOTAL Cash</b>	<b>6,436</b>		<b>4,945</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,436</b>		<b>4,945</b>

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(H19) RECREATION CAP PRJTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	6,436	H915	4,945
<b>TOTAL Assigned Fund Balance</b>	<b>6,436</b>		<b>4,945</b>
<b>TOTAL Fund Balance</b>	<b>6,436</b>		<b>4,945</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,436</b>		<b>4,945</b>

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(H19) RECREATION CAP PRJTS

Results of Operation

Code-Description	2017	EdpCode	2018
<b>Revenues</b>			
Gifts And Donations	14,125	H2705	1,300
Additional Description CVPH Fd, F I T Pk			
<b>TOTAL Miscellaneous Local Sources</b>	<b>14,125</b>		<b>1,300</b>
St Aid, Culture & Rec-Capital Proj	30,000	H3897	473
<b>TOTAL State Aid</b>	<b>30,000</b>		<b>473</b>
<b>TOTAL Revenues</b>	<b>44,125</b>		<b>1,773</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>44,125</b>		<b>1,773</b>

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(H19) RECREATION CAP PRJTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Recreation, Equip & Cap Outlay	37,690	H71972	3,264
<b>TOTAL Recreation</b>	<b>37,690</b>		<b>3,264</b>
<b>TOTAL Culture And Recreation</b>	<b>37,690</b>		<b>3,264</b>
<b>TOTAL Expenditures</b>	<b>37,690</b>		<b>3,264</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>37,690</b>		<b>3,264</b>

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(H19) RECREATION CAP PRJTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	6,436
Restated Fund Balance - Beg of Year		H8022	6,436
ADD - REVENUES AND OTHER SOURCES	44,125		1,773
DEDUCT - EXPENDITURES AND OTHER USES	37,690		3,264
Fund Balance - End of Year	6,436	H8029	4,945

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(H4) COMM DEV CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

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(H4) COMM DEV CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		H630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>



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(H4) COMM DEV CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Other Sources</b>			
Interfund Transfers	28,222	H5031	
<b>TOTAL Interfund Transfers</b>	<b>28,222</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>28,222</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>28,222</b>		<b>0</b>

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Results of Operation

Code Description	2017	EdoCode	2018
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(H4) COMM DEV CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-28,222	H8021	
Restated Fund Balance - Beg of Year	-28,222	H8022	
ADD - REVENUES AND OTHER SOURCES	28,222		
Fund Balance - End of Year		H8029	

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Balance Sheet

Code	Description	2017	EdpCode	2018
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(H5) RR ST RESTORATION C PRJT

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	72,713	H630	72,713
Additional Description General			
<b>TOTAL Due To Other Funds</b>	<b>72,713</b>		<b>72,713</b>
<b>TOTAL Liabilities</b>	<b>72,713</b>		<b>72,713</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-72,713	H917	-72,713
<b>TOTAL Unassigned Fund Balance</b>	<b>-72,713</b>		<b>-72,713</b>
<b>TOTAL Fund Balance</b>	<b>-72,713</b>		<b>-72,713</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H5) RR ST RESTORATION C PRJT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Other Sources</b>			
Interfund Transfers	152,441	H5031	
<b>TOTAL Interfund Transfers</b>	<b>152,441</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>152,441</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>152,441</b>		<b>0</b>

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(H5) RR ST RESTORATION C PRJT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Transportation, Equip & Cap Outlay	45,974	H59972	
<b>TOTAL Other Transportation</b>	<b>45,974</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>45,974</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>45,974</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>45,974</b>		<b>0</b>

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(H5) RR ST RESTORATION C PRJT

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-179,180	H8021	-72,713
Restated Fund Balance - Beg of Year	-179,180	H8022	-72,713
ADD - REVENUES AND OTHER SOURCES	152,441		
DEDUCT - EXPENDITURES AND OTHER USES	45,974		
Fund Balance - End of Year	-72,713	H8029	-72,713



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(H8) LIBRARY CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		H200	1,631
<b>TOTAL Cash</b>	<b>0</b>		<b>1,631</b>
Due From State And Federal Government	1,905	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,905</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,905</b>		<b>1,631</b>

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(H8) LIBRARY CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	1,905	H630	
<b>TOTAL Due To Other Funds</b>	<b>1,905</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,905</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	1,631
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>1,631</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>1,631</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,905</b>		<b>1,631</b>

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(H8) LIBRARY CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid, Culture & Rec-Capital Proj		H3897	3,881
Additional Description St Ed Dpt, 90% brickwork			
<b>TOTAL State Aid</b>	<b>0</b>		<b>3,881</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>3,881</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>3,881</b>

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(H8) LIBRARY CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Library Equip & Cap Outlay		H74972	2,250
<b>TOTAL Library Equip &amp; Cap Outlay</b>	<b>0</b>		<b>2,250</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>2,250</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>2,250</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>2,250</b>

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(H8) LIBRARY CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			3,881
DEDUCT - EXPENDITURES AND OTHER USES			2,250
Fund Balance - End of Year		H8029	1,631

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	682,822	K101	682,822
Buildings	10,734,903	K102	10,734,903
Improvements Other Than Buildings	672,932	K103	672,932
Machinery And Equipment	10,642,910	K104	10,667,289
Infrastructure	378,152	K106	378,152
Net Pension Asset - Proportionate Share		K108	25,387
Accum Deprec, Buildings	-6,415,219	K112	-6,730,803
Accum Depr, Imp Other Than Bld	-531,468	K113	-544,644
Accum Depr, Machinery & Equip	-8,631,839	K114	-8,980,646
Accum Deprec, Infrastructure	-341,820	K116	-347,409
<b>TOTAL Fixed Assets (net)</b>	<b>7,191,373</b>		<b>6,557,983</b>
Deferred Outflows of Resources - Pensions	25,387	K496	
<b>TOTAL Deferred Outflows of Resources</b>	<b>25,387</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,216,760</b>		<b>6,557,983</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	7,216,760	K159	6,557,983
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>7,216,760</b>		<b>6,557,983</b>
<b>TOTAL Fund Balance</b>	<b>7,216,760</b>		<b>6,557,983</b>
<b>TOTAL</b>	<b>7,216,760</b>		<b>6,557,983</b>

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(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	34,216	L200	41,728
<b>TOTAL Cash</b>	<b>34,216</b>		<b>41,728</b>
Due From Other Funds	1,905	L391	
<b>TOTAL Due From Other Funds</b>	<b>1,905</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>36,121</b>		<b>41,728</b>



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(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,031	L600	1,413
<b>TOTAL Accounts Payable</b>	<b>1,031</b>		<b>1,413</b>
Accrued Liabilities	183	L601	462
<b>TOTAL Accrued Liabilities</b>	<b>183</b>		<b>462</b>
<b>TOTAL Liabilities</b>	<b>1,214</b>		<b>1,875</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	3,509	L914	3,198
Assigned Unappropriated Fund Balance	31,398	L915	36,655
<b>TOTAL Assigned Fund Balance</b>	<b>34,907</b>		<b>39,853</b>
<b>TOTAL Fund Balance</b>	<b>34,907</b>		<b>39,853</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>36,121</b>		<b>41,728</b>

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(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Library Charges	568	L2082	574
<b>TOTAL Departmental Income</b>	<b>568</b>		<b>574</b>
Library Services, Other Govts	15,880	L2360	16,042
<b>TOTAL Intergovernmental Charges</b>	<b>15,880</b>		<b>16,042</b>
Interest And Earnings	101	L2401	102
<b>TOTAL Use of Money And Property</b>	<b>101</b>		<b>102</b>
Sale of Instructional Supplies	29	L2670	7
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>29</b>		<b>7</b>
Refunds of Prior Year's Expenditures		L2701	215
Gifts And Donations	1,191	L2705	1,151
Library System Grant	1,403	L2760	1,404
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,594</b>		<b>2,770</b>
St Aid For Libraries	2,500	L3840	1,000
<b>TOTAL State Aid</b>	<b>2,500</b>		<b>1,000</b>
Federal Aid For Libraries	200	L4840	200
<b>TOTAL Federal Aid</b>	<b>200</b>		<b>200</b>
<b>TOTAL Revenues</b>	<b>21,872</b>		<b>20,693</b>
Interfund Transfers	69,900	L5031	59,900
<b>TOTAL Interfund Transfers</b>	<b>69,900</b>		<b>59,900</b>
<b>TOTAL Other Sources</b>	<b>69,900</b>		<b>59,900</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>91,772</b>		<b>80,593</b>

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Library, Pers Serv	40,702	L74101	43,939
Library, Equip & Cap Outlay	1,105	L74102	2,562
Library, Contr Expend	28,678	L74104	21,346
<b>TOTAL Library</b>	<b>70,485</b>		<b>67,847</b>
<b>TOTAL Culture And Recreation</b>	<b>70,485</b>		<b>67,847</b>
State Retirement, Empl Bnfts	5,148	L90108	2,050
Social Security, Empl Bnfts	3,114	L90308	3,361
Worker's Compensation, Empl Bnfts	2,156	L90408	2,327
Unemployment Insurance, Empl Bnfts		L90508	25
Disability Insurance, Empl Bnfts	34	L90558	36
Hospital & Medical (dental) Ins, Empl Bnft		L90608	
<b>TOTAL Employee Benefits</b>	<b>10,452</b>		<b>7,800</b>
<b>TOTAL Expenditures</b>	<b>80,937</b>		<b>75,647</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>80,937</b>		<b>75,647</b>

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	24,071	L8021	34,907
Restated Fund Balance - Beg of Year	24,071	L8022	34,907
ADD - REVENUES AND OTHER SOURCES	91,772		80,593
DEDUCT - EXPENDITURES AND OTHER USES	80,937		75,647
Fund Balance - End of Year	34,907	L8029	39,852

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	92,178	TA200	79,481
<b>TOTAL Cash</b>	<b>92,178</b>		<b>79,481</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>92,178</b>		<b>79,481</b>

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	91,822	TA630	79,481
<b>TOTAL Due To Other Funds</b>	<b>91,822</b>		<b>79,481</b>
Other Funds (specify)	355	TA85	
<b>TOTAL Agency Liabilities</b>	<b>355</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>92,178</b>		<b>79,481</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>92,178</b>		<b>79,481</b>

VILLAGE OF Rouses Point  
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For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits Special Reserves	337,992	V231	340,259
<b>TOTAL Restricted Assets</b>	<b>337,992</b>		<b>340,259</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>337,992</b>		<b>340,259</b>

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		V630	20,000
Additional Description Sewer			
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>20,000</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>20,000</b>
<b>Fund Balance</b>			
Reserve For Debt	337,992	V884	320,259
<b>TOTAL Restricted Fund Balance</b>	<b>337,992</b>		<b>320,259</b>
<b>TOTAL Fund Balance</b>	<b>337,992</b>		<b>320,259</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>337,992</b>		<b>340,259</b>



VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	797	V2401	2,267
<b>TOTAL Use of Money And Property</b>	<b>797</b>		<b>2,267</b>
<b>TOTAL Revenues</b>	<b>797</b>		<b>2,267</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>797</b>		<b>2,267</b>

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Debt Principal, Serial Bonds	20,000	V97106	20,000
<b>TOTAL Debt Principal</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Expenditures</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>20,000</b>		<b>20,000</b>

VILLAGE OF Rouses Point  
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For the Fiscal Year Ending 2018

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	357,195	V8021	337,992
Restated Fund Balance - Beg of Year	357,195	V8022	337,992
ADD - REVENUES AND OTHER SOURCES	797		2,267
DEDUCT - EXPENDITURES AND OTHER USES	20,000		20,000
Fund Balance - End of Year	337,992	V8029	320,257

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	7,486,144	W129	5,774,667
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>7,486,144</b>		<b>5,774,667</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,486,144</b>		<b>5,774,667</b>

VILLAGE OF Rouses Point  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	Edp Code	2018
State Loans Payable	53,000	W619	
<b>TOTAL Notes Payable</b>	<b>53,000</b>		<b>0</b>
Net Pension Liability -Proportionate Share	116,864	W638	116,864
Total OPEB Liability	3,456,298	W683	2,104,359
Compensated Absences	147,318	W687	133,444
<b>TOTAL Other Liabilities</b>	<b>3,720,480</b>		<b>2,354,667</b>
Bonds Payable	3,680,000	W628	3,420,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>3,680,000</b>		<b>3,420,000</b>
Deferred Inflows of Resources - Pensions	32,664	W697	
Additional Description (\$32,664 in acct. V683)			
<b>TOTAL Deferred Inflows of Resources</b>	<b>32,664</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>7,486,144</b>		<b>5,774,667</b>
<b>TOTAL Liabilities</b>	<b>7,486,144</b>		<b>5,774,667</b>

VILLAGE OF ROUTES POINT  
Statement of Indebtedness  
For the Fiscal Year Ending 2018

1/11/2018

County of: Clinton

Municipal Code: 090414404300

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
2015	BOND E	Water Tank/Dist System-EFC			07/02/2014	08/16/2024	2.704%	Y	\$1,765,000	\$1,315,000	\$155,000	\$0	\$0		\$1,160,000
2006	BOND N	EFC-Sewer Dist Sys			07/28/2005	10/01/2035	2.579%	Y	\$3,497,273	\$2,365,000	\$105,000	\$0	\$0		\$2,260,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2003	SAL N	Fire Truck			09/05/2002	09/04/2022	2.50%		\$150,000	\$53,000	\$53,000	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$3,733,000	\$313,000	\$0	\$0	\$0	\$3,420,000

VILLAGE OF Rouses Point  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2018

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$4,978,469.49
Time Deposits	9Z2021	\$4,043,050.94
Total		\$9,022,020.43
<b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$8,686,602.53
Total		\$9,436,602.53
<b>INVESTMENTS:</b>		
- 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 Rouses Point  
Bank Reconciliation  
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3038	\$722,472	\$39,507	\$0	\$761,979
****-9443	\$358,234	\$0	\$0	<b>\$358,234</b>
****-3111	\$640,088	\$0	\$0	\$640,088
****-3129	\$525,890	\$0	\$0	\$525,890
****-0276	\$138,252	\$0	\$0	\$138,252
****-3088	\$856,104	\$0	\$0	\$856,104
****-8942	\$220,357	\$0	\$0	\$220,357
****-7704	\$340,259	\$0	\$0	\$340,259
****-7604	\$4,953,537	\$27,714	<b>\$82,263</b>	<b>\$4,898,989</b>
**1249	\$200,573	\$1,314	\$0	\$201,887
****-7591	\$81,957	\$0	\$2,477	\$79,481
Total Adjusted Bank Balance				\$9,021,520
Petty Cash				\$500.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$9,022,020
Total Cash Balance All Funds			9ZCASHB *	\$9,022,020
* Must be equal				



VILLAGE OF Rouses Point  
Local Government Questionnaire  
For the Fiscal Year Ending 2018

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

VILLAGE OF Rouses Point  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2018

<b>Total Full Time Employees:</b>		23			
<b>Total Part Time Employees:</b>		14			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$146,418.00	23	1	
90158	Police and Fire Retirement	\$14,237.00	1		
90258	Local Pension Fund				
90308	Social Security	\$83,943.23	23	14	
90408	Worker's Compensation Insurance	\$62,902.16	23	14	
90458	Life Insurance				
90508	Unemployment Insurance	\$981.00	1		
90558	Disability Insurance	\$664.02	23	4	
90608	Hospital and Medical (Dental) Insurance	\$586,501.41	17		36
90708	Union Welfare Benefits	\$787.50	6		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$896,434.32</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$896,434.32</b>			

VILLAGE OF Rouses Point  
Energy Costs and Consumption  
For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$9,317		gallons	
Diesel Fuel	\$11,839		gallons	
Fuel Oil	\$13,966		gallons	
Natural Gas			cubic feet	
Electricity	\$92,725		kilowatt-hours	
Coal			tons	
Propane	\$898		gallons	

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, Arsene F. Letourneau, hereby certify that I am the Chief Fiscal Officer of the Village of Rouses Point, and that the information provided in the annual financial report of the Village of Rouses Point, for the fiscal year ended 05/31/2018, 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 Rouses Point, and adopted by me as my signature for use in conjunction with the filing of the Village of Rouses Point's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Rouses Point's annual financial report for the fiscal year ended 05/31/2018 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different  
than Chief Fiscal Officer

Arsene F. Letourneau  
Name

(518) 297-5502  
Telephone Number

Treasurer  
Title

PO Box 185, Rouses Point, NY 1297  
Official Address

01/12/2019  
Date of Certification

(518) 297-5502  
Official Telephone Number

VILLAGE OF Rouses Point  
Financial Comments  
For the Fiscal Year Ending 2018

(G) SEWER

Adjustment Reason

Account Code G8015 Adj to balance

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8012 error

Account Code EE8015 P error

# VILLAGE OF ROUSES POINT, NEW YORK

## Financial Reporting Notes To The Financial Statements For The Fiscal Year Ended May 31, 2018

### I. Summary of Significant Accounting Policies

The fund financial statements of the Village of Rouses Point have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

#### A. Financial Reporting Entity

The Village of Rouses Point (which was incorporated in 1877) is governed by its Charter, Village Law, Federal Law and other general laws of the State of New York and various local laws. The Board of Trustees, which is the legislative body responsible for the overall operation of the Village, consists of five (5) elected officials. The Mayor serves as chief executive officer and the Treasurer serves as chief fiscal officer of the Village.

The following services are provided: electricity, water, wastewater, public safety, highways and streets, culture-recreation, public improvement, planning and general administrative services.

All governmental activities and functions performed for the Village of Rouses Point are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The financial reporting entity consists of: (a) the primary government which is the Village of Rouses Point, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Statement Numbers 14, 39 and 61.

The decision to include a potential component unit in the Village's reporting entity is based on several criteria set forth in GASB 14, 39 and 61 including legal standing, fiscal dependency and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities considered in determining the Village of Rouses Point reporting entity.

### 1. Included in the Reporting Entity

The Rouses Point Civic Center complex built in 1978 by the Village of Rouses Point has title to real property used by the Civic Center. The Village provides an annual subsidy to support its operations. Civic Center indebtedness is supported by the full faith and credit of the Village of Rouses Point. The Civic Center is a component unit, part of the primary government, and is reported in the special revenue fund types.

The Rouses Point Dodge Memorial Public Library was established by the Village and granted a charter on April 26, 1906 by the State Board of Regents as provided in Article 5 of the Education Law. The Village of Rouses Point appoints trustees; raises taxes for library purposes; has title to real property used by the library; and issues all library indebtedness which is supported by the full faith and credit of the Village of Rouses Point. The library is a component unit, part of the primary government, and is reported in the special revenue fund types.

## B. Fund Accounting

The Village uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The Village records its transactions in the fund types described below.

### Fund Categories

a. Governmental Funds - Governmental funds are those through which most governmental functions of the Village are financed. The acquisition, use and balances of the Village's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the Village's governmental fund types:

General Fund (A) - the principal operating fund and includes all operations not required to be recorded in other funds.

Special Revenue Funds - used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following Special Revenue Funds are utilized:

1) *Civic Center (CR)* - the Civic Center Fund is used to account for the operation of the Village's Civic Center. Ice time charges constitute the basic revenue of the Civic Center Fund. Other sources of revenues include the rental of the concession stand, pro shop sales charges and trade shows.

2) *Sewer (G)* - the Sewer Fund is used to account for the operations of the Village's Wastewater Treatment Plant and Sanitary Sewer System. Sewer charges or rents to the public constitute the basic source of revenues of the Sewer Fund.

3) *Water (FX)* - the Water Fund is used to account for the operations of the Village's Water Plant and Distribution System. Water charges or rents to the public constitute the basic source of revenue of the Water Fund.

4) *Library (L)* - the Library Fund is used to record transactions of the Dodge Memorial Library supported in part by real property taxes. The use of the Library Fund assures compliance with Education Law section 259 which provides that all monies received from taxes or other public sources for library purposes shall be kept in a separate fund.

*Permanent Funds* – used to account for resources that are legally restricted to the extent that only earnings, not principal may be used for purposes that benefit the government or its citizenry.

*Capital Projects Fund (H)* - used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the enterprise or internal service funds).

*Debt Service Fund (V)* – used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation long-term debt. Debt service funds are used when legally mandated and for financial resources accumulated in a reserve for payment of future principal and interest on long-term indebtedness.

b. *Proprietary Funds* - used to account for ongoing organizations or activities which are similar to those often found in the private sector. The measurement focus is on determination of operating income, changes in net assets, financial position and cash flows. The following proprietary fund(s) are utilized.

*Enterprise Funds* - used to account for operations (a) where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed and recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate. Included are the following operations:



*Electric Fund (EE)* - The Electric Fund is used to account for the operations of Village's municipal electric distribution system. The Electric Fund is subject to regulation by the New York Power Authority (NYPA) with respect to wholesale power purchased, rate structure, accounting, and other matters.

c. **Fiduciary Funds** -used to account for assets held by the Village in a trustee or custodial capacity:

*Agency Fund (TA)* - used to account for money (and/or property) received and held in a capacity of trustee, custodian or agent.

### C. **Basis of Accounting/Measurement Focus**

Basis of accounting refers to when revenues and expenditures/expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus. Measurement focus is the determination of what is measured, ie, expenditures or expenses.

*Modified Accrual Basis* - All Governmental Funds are accounted for using the modified accrual basis of accounting.

Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues are considered to be available if collected within two months of the end of the current fiscal year.

Material revenues that are accrued include real property taxes, State and Federal aid, sales tax and certain user charges. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are accrued when the expenditure is made and the resources are available.

Expenditures are recorded when incurred except that:

- a. Expenditures are prepaid expenses and inventory-type items are recognized at the time of purchase.
- b. Principal and interest on indebtedness are not recognized as expenditure until due.
- c. Compensated absences, such as vacation and sick leave which vests or accumulates, are charged as an expenditure when paid.
- d. Other post-employment benefits are charged as expenditures when payment is due.

**Accrual Basis** - Proprietary funds are accounted for on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recorded when incurred. Fixed assets and long-term liabilities related to these recorded within the funds. The straight-line depreciation method is calculated on the municipal electric fund's operating property accounts following the Federal Energy Regulatory Commission depreciation rates.

#### **D. Fund Balances**

In fiscal 2011, the Village implemented Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). GASB 54 changed the classification of fund balance to focus on the constraints imposed on resources in governmental funds, instead of the previous focus on availability for appropriation.

Fund balance is now broken down into five different classifications: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint. The Board of Trustees is the decision-making authority that can, by resolution prior to the end of the fiscal year, commit fund balance.

Assigned consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. The Board of Trustees, by resolution has authorized the Treasurer to assign fund balance.

Unassigned represents the residual classification for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When resources are available from multiple classifications, the Village spends funds in the following order: restricted, committed, assigned, unassigned.

The Board of Trustees has, by resolution adopted a fund balance policy on April 7, 2014 stating the Village must maintain a reasonable amount of unrestricted (the total committed, assigned, and unassigned) fund balance of the general fund operating budget. Unrestricted fund balance below the minimum should be replenished within the succeeding fiscal year.

**E. Net Position**

Net position is an element of proprietary fund financial statements, and is measured by the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

**F. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes, is employed in the governmental funds. Encumbrances are reported as restrictions, commitments, or assignments of fund balances since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

**G. Capital Assets**

Capital Assets, which include property, plant, equipment, and infrastructure assets, are reported in the Schedule of Non-Current Governmental Assets. The Village defines capital assets as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Major outlays of capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures in governmental funds. Capital assets are not shown on governmental fund balance sheets.

**H. Investments**

An investment is a security or other asset (a) that a government holds primarily for the purpose of income or profit and (b) with present service capacity that is based solely on its ability to generate cash or to be sold to generate cash. Capital assets held for resale are excluded from being classified as investments.

**I. Allowance for Uncollectible Accounts**

The Village provides an allowance for uncollectible accounts for the Electric Fund based upon past experience and a review of the open accounts by management.

**J. Inventory and Prepaid Items**

Inventory held by the Electric Fund is priced at average cost. The inventory of materials and supplies consist of components, parts and tools held for consumption. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Payments to vendors for costs, such as rent and insurance, that apply to future accounting periods are recorded as prepaid assets in the fund financial statements.

**K. Deferred Outflows/Inflows of Resources**

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, defined and classified deferred outflows or resources and deferred inflows of resources. A deferred outflow of resources is a consumption of net assets that applies to future period(s), and as such, will not be recognized as an outflow of resources (expense/expenditure) until that time. A deferred inflow of resources is an acquisition of net assets that applies to future period(s), and as such, will not be recognized as an inflow of resources (revenue) until that time.

**L. Insurance**

The Village assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonable estimated.

**M. Compensated Absences**

Employees accrue vacation leave based primarily on the number of years employed up to a maximum rate of 30 days a year (25 days a year for CSEA Union employees hired after June 1, 1996) but may accumulate no more than a maximum of 15 days from one year to the next. Upon separation from service, employees are entitled to vacation carried in previous year plus the pro-rata vacation earned in the calendar year separation from service occurred.

Employees accrue sick leave at the rate of 1.85 hours per calendar week and may accumulate such credits to an indefinite amount.

Vested vacation and sick leave is recorded in proprietary funds as a liability and expense and in government funds as a fund liability and expenditures, if payable from current resources.

**II. Stewardship, Compliance, Accountability**

**A. Budget Policies - The budget policies are as follows:**

- a. No later than March 20, the budget officer submits a tentative budget to the Village Clerk for the fiscal year commencing the following June. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.
- b. After public hearings are conducted to obtain taxpayer comments, no later than May 1, the governing board adopts the budget.
- c. All modifications of the budget must be approved by the governing board. (However, the Treasurer is authorized to transfer certain budgeted amounts within departments).
- d. Budgets are prepared for proprietary funds to establish the estimated contributions required from other funds and to control expenditures.
- e. Budgets are adopted annually on a basis consistent with (generally accepted accounting principles; a non-GAAP basis; or a cash basis).
- f. Appropriations in all budgeted funds lapse at the end of the fiscal year, except that outstanding encumbrances are re-apportioned in the subsequent year.

**B. Property Taxes**

Village real property taxes are levied annually no later than May 20 and become a lien on June 1. Taxes are collected during the period June 1 to November 1.

Unpaid village taxes as of November 1 are turned over to the county for enforcement. Any such taxes remaining unpaid at year-end are relieved as county taxes in the subsequent year.

The Board of Trustees adopted Local Law #4- 1992 on October 5, 1992, which provided for voluntary termination of the village's status as an assessing unit. With the adoption of this local law, taxes in the village are to be levied on a copy of the applicable part of the assessment roll of the Town of Champlain with the taxable status date of such town controlling for village purposes.

The Village is permitted by the Constitution of New York State to levy taxes up to two percent of the five-year average full-assessed valuation for general government services other than the payment of debt service and capital expenditures.

In June of 2011 New York State passed Chapter 97 of the Laws of 2011 (Tax Cap Law). This law applies to all local governments in New York State. The Tax Cap Law restricts the amount of real property taxes that may be levied by the Village in a particular year, beginning with the 2012-2013 fiscal year. The growth in annual levy is limited to the lesser of two percent or annual change in the national unadjusted Consumer Price Index for All Urban Consumers – All Items (CPI-U), subject to certain limited exceptions and adjustments.

### **C. Deficit Fund Balances**

1. The RR ST Restoration Capital Projects Fund (H5) and Water Capital Project Fund had a deficit fund balance of \$72,713 and \$18,780 respectively of May 31, 2018. The deficit fund balances will be eliminated once the projects are completed with all grants and reimbursements received.

## **III. Detail Notes on All Funds**

### **A. Assets**

#### **1. Cash And Investments**

The Village investment policies are governed by State statutes. In addition, the Village has its own written investment policy. Village monies must be deposited in FDIC-insured commercial banks or trust companies located within the state. The Treasurer is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand deposits and certificates of deposit as provided for by law of all deposits not covered by federal deposit insurance. Obligations that may be

pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and school districts.

The written investment policy requires repurchase agreements to be purchased from banks located within the State and that underlying securities must be obligations of the federal government. Underlying securities must have a market value of at least a percentage provided for by law of the cost of the repurchase agreement.

For purpose of reporting cash flow, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts cash and near their maturity.

Deposits and investments at year-end were entirely covered by federal depository insurance or by collateral held by the Village's custodial bank. All deposits, including certificates of deposit, are carried at cost plus accrued interest.

## 2. Changes In Capital Assets

A summary of changes in general fixed assets follows:

<u>TYPE</u>	<u>BALANCE</u> <u>JUNE 1, 2017</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>ADJUST-</u> <u>MENTS</u>	<u>BALANCE</u> <u>MAY 31, 2018</u>
Land	\$ 682,822	\$ 0	\$ 0	\$ 0	\$ 682,822
Buildings	10,734,903	0	0	0	10,734,903
Improvements Other Than Buildings	672,932	0	0	0	672,932
Machinery And Equipment	10,642,910	143,278	( 109,043)	(9,856)	10,667,289
Infrastructure	<u>378,152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>378,152</u>
	\$ 23,111,719	\$ 143,278	(\$109,043)	(\$9,856)	\$ 23,136,098
<b>Accumulated Depreciation</b>	<b>(\$ 15,920,346)</b>	<b>(\$ 785,105)</b>	<b>\$ 109,043</b>	<b>(\$7,094)</b>	<b>(\$16,603,502)</b>
<b>Fixed Assets (Net)</b>	<b><u>\$ 7,191,373</u></b>				<b><u>\$ 6,532,596</u></b>

A summary of proprietary fund type property, plant and equipment with their respected depreciation rates of May 31, 2018 follows: (See Page 25)

## **B. Liabilities**

### **1. Pension Plans**

#### **Plan Description & Benefits Provided**

The Village of Rouses Point participates in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS) which are collectively referred to as New York State and Local Retirement System (the System). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four year term. Thomas P. DiNapoli has served as Comptroller since February 7, 2007. In November, 2014, he was elected for a new term commencing January 1, 2015. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be change for future members only by enactment of a State Statue. The Village of Rouses Point also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at <http://www.osc.state.ny.us/retire/publications/index.php> or obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244.



### Benefits Provided

The System provides retirement benefits as well as death and disability benefits.

#### *Tiers 1 and 2*

Eligibility: Tier 1 members, with the exception of those retiring under special retirement plans, must be at least age 55 to be eligible to collect a retirement benefit. There is no minimum service requirement for Tier 1 members. Tier 2 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The age at which full benefits may be collected for Tier 1 is 55, and the full benefit age for Tier 2 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If the member retires with 20 or more years of service, the benefit is 2 percent of final average salary for each year of service. Tier 2 members with five or more years of service can retire as early as age 55 with reduced benefits. Tier 2 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. As a result of Article 19 of the RSSL, Tier 1 and Tier 2 members who worked continuously from April 1, 1999 through October 1, 2000 received an additional month of service credit for each year of credited service they have at retirement, up to a maximum of 24 additional months.

Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 1 members who joined on or after June 17, 1971, each year of final average salary is limited to no more than 20 percent of the previous year. For Tier 2 members, each year of final average salary is limited to no more than 20 percent of the average of the previous two years.

#### *Tiers 3, 4, and 5*

Eligibility: Tier 3 and 4 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. Tier 5 members, with the exception of those retiring under special retirement plans, must have ten years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tiers 3, 4 and 5 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with between 20 and 30 years of service, the benefit is 2 percent of final average salary for each year of service. If a member retires with more than 30 years of service, an additional benefit of 1.5 percent of final average salary is applied for each year of service over 30 years.

Tier 3 and 4 members with five or more years of service and Tier 5 members with ten or more years of service can retire as early as age 55 with reduced benefits. Tier 3 and 4 members age 55 or older with 30 or more years of service can retire with no reduction in benefits.

Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 3, 4 and 5 members, each year of final average salary is limited to no more than 10 percent of the average of the previous two years.

#### *Tier 6*

Eligibility: Tier 6 members, with the exception of those retiring under special retirement plans, must have ten years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tier 6 is 63 for ERS members and 62 for PFRS members.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with 20 years of service, the benefit is 1.75 percent of final average salary for each year of service. If a member retires with more than 20 years of service, an additional benefit of 2 percent of final average salary is applied for each year of service over 20 years. Tier 6 members with ten or more years of service can retire as early as age 55 with reduced benefits.

Final average salary is the average of the wages earned in the five highest consecutive years. For Tier 6 members, each year of final average salary is limited to no more than 10 percent of the average of the previous four years.

#### *Special Plans*

The 25-Year Plans allow a retirement after 25 years of service with a benefit of one-half of final average salary, and the 20-Year Plans allow a retirement after 20 years of service with a benefit of one-half of final average salary. These plans are available to certain PFRS members, sheriffs, and correction officers.

#### *Ordinary Disability Benefits*

Generally, ordinary disability benefits, usually one-third of salary, are provided to eligible members after ten years of service; in some cases, they are provided after five years of service.

### *Accidental Disability Benefits*

For all eligible Tier 1 and Tier 2 ERS and PFRS members, the accidental disability benefit is a pension of 75 percent of final average salary, with an offset for any Workers' Compensation benefits received. The benefit for eligible Tier 3, 4, 5 and 6 members is the ordinary disability benefit with the years-of-service eligibility requirement dropped.

### *Ordinary Death Benefits*

Death benefits are payable upon the death, before retirement, of a member who meets eligibility requirements as set forth by law. The first \$50,000 of an ordinary death benefit is paid in the form of group term life insurance. The benefit is generally three times the member's annual salary. For most members, there is also a reduced post-retirement ordinary death benefit available.

### *Post-Retirement Benefit Increases*

A cost-of-living adjustment is provided annually to: (i) all pensioners who have attained age 62 and have been retired for five years; (ii) all pensioners who have attained age 55 and have been retired for ten years; (iii) all disability pensioners, regardless of age, who have been retired for five years; (iv) ERS recipients of an accidental death benefit, regardless of age, who have been receiving such benefit for five years and (v) the spouse of a deceased retiree receiving a lifetime benefit under an option elected by the retiree at retirement. An eligible spouse is entitled to one-half the cost-of-living adjustment amount that would have been paid to the retiree when the retiree would have met the eligibility criteria. This cost-of-living adjustment is a percentage of the annual retirement benefit of the eligible member as computed on a base benefit amount not to exceed \$18,000 of the annual retirement benefit. The cost-of-living percentage shall be 50 percent of the annual Consumer Price Index as published by the U.S. Bureau of Labor, but cannot be less than 1 percent or exceed 3 percent.

### Contributions

The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 who contribute 3% of their salary for the first ten years of membership and employees who joined on or after January 1, 2010 (ERS) or January 9, 2010 (PFRS) who generally contribute 3% of their salary for the entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressed as used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

Contributions for the current year and two preceding years were equal to 100% of the contributions required, and were as follows:

	<u>ERS</u>	<u>PFRS</u>
2018	\$ 146,418	\$ 14,237
2017	147,064	15,059
2016	141,436	6,992

## 2. Post Employment Benefits

### Defined Benefit OPEB Plans

- 1) *Plan Description* – The Village of Rouses Point (“Rouses Point”) administers the Village of Rouses Point Retiree Medical Benefits (the “Plan”) as a single-employer defined benefit Other Postemployment Benefit plan. The Plan provides for continuation of medical benefits for certain retirees and their spouses and can be amended by the action of the Village Board subject to applicable collective bargaining and employment agreements. The Plan does not issue a stand alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.
- 2) *Funding Policy* – The obligations of the plan members, employers and other entities are established by the action of the Village Board pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the employer and the members vary depending on the applicable agreement. The Village currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the plan are paid by the Village of Rouses Point.
- 3) *Accounting Policy* – The accrual basis of accounting is used. The fair market value of assets is determined by the market value of assets paid by a willing buyer to a willing seller.
- 4) *Other Disclosure Information* – The schedule of funding progress presents multi-year trend information that is useful in determining whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability. The projections of benefits are based on the types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the employer and plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the Village and plan members in the future. The actuarial calculations reflect a long-term perspective: actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

## 5) **Annual OPEB Cost -**

	<u>5/31/2016</u>	<u>Fiscal Year Ending</u> <u>5/31/2015</u>	<u>5/31/2014</u>
1. Normal Cost	\$ 201,704	\$ 183,367	\$ 124,529
2. Amortization of UAL	470,307	427,552	316,125

3. Interest	<u>26,437</u>	<u>24,437</u>	<u>17,627</u>
4. ARC	\$ 698,448	\$ 635,356	\$ 458,291
5. Interest on Net OPEB Obligation	54,259	49,326	39,539
6. ARC Adjustment	<u>(78,444)</u>	<u>(71,313)</u>	<u>(57,164)</u>
7. OPEB Expense	\$ 674,263	\$ 613,369	\$ 440,666

**6) Reconciliation of Net OPEB Obligation -**

	<u>5/31/2016</u>	<u>Fiscal Year Ending</u> <u>5/31/2015</u>	<u>5/31/2014</u>
1. Net OPEB Obligation at the beginning of the year	\$1,632,454	\$1,233,144	\$ 988,478
2. OPEB Expense	674,706	613,369	440,666
3. Net OPEB Contributions made during the fiscal year (est.)	<u>(235,465)</u>	<u>(214,059)</u>	<u>(196,000)</u>
4. Net OPEB Obligation at the End of the year	\$2,071,695	\$1,632,254	\$1,233,144
5. Percent of Expense Contributed	34.90%	34.90%	44.48%

**7) Schedule of Funding Progress Obligation -**

	<u>5/31/2016</u>	<u>Fiscal Year Ending</u> <u>5/31/2015</u>	<u>5/31/2014</u>
1. Current retired liability	\$ 3,996,582	\$ 3,633,256	\$ 2,909,065
2. Actives eligible to retire	1,895,732	1,723,293	1,293,693
3. Actives not yet eligible	<u>2,555,642</u>	<u>2,323,311</u>	<u>1,482,523</u>
4. Actuarial Accrued Liability	\$ 8,447,956	\$ 7,688,960	\$ 5,518,463
5. Actuarial Value of Assets	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
6. Unfunded Actuarial Accrued Liability	\$ 8,447,956	\$ 7,688,960	\$ 5,685,281
7. Funded Ratio (5. Divided by 4.)	0.0%	0.0%	0.0%
8. Annual Covered Payroll	Not Available	Not Available	Not Available
9. Ratio of Unfunded Actuarial Accrued Liability to Covered Payroll	Not Available	Not Available	Not Available

**8) Schedule of Participants -**

	<u>6/1/2016</u>	<u>Fiscal Year Ending</u> <u>6/1/2015</u>	<u>6/1/2014</u>
1. Retirees and Beneficiaries	19	19	19
2. Active employees	<u>25</u>	<u>25</u>	<u>25</u>
3. Total	44	44	44

## 9) Schedule of Employer Contributions -

	<u>Fiscal Year Ending</u>		
	<u>5/31/2014</u>	<u>5/31/2013</u>	<u>5/31/2012</u>
Estimated Contributions	\$ 196,000	\$ 175,000	\$ 164,000

The following are definitions of the above valuations:

- a) *Other Postemployment Benefits (OPEB)* – Other Postemployment Benefits refers to postemployment benefits, other than pension and termination incentive benefits, provided separately from a pension plan. These benefits typically include retiree medical, dental and life insurance. GASB 45 explicitly excludes termination incentive benefits, such as retirement bonuses, from being considered as OPEBs.
- b) *Actuarial Present Value of All Future Postretirement Benefits (PVFB)* – The actuarial valuation report estimates the Actuarial Present Value of all Future Postretirement Benefits expected to be paid to or for an employee, including benefits for the employee's beneficiaries and dependents. This estimate is based on the current substantive plan provisions, participant data and the actuarial assumptions.
- c) *Actuarial Accrued Liability (AAL)* – The Actuarial Accrued Liability is the portion of the PVFB that is attributed by the actuarial cost method to service earned through the valuation date and, therefore, not provided by future Normal Costs.
- d) *Normal Cost* – The Normal Cost is the portion of the PFVB that is attributed by the actuarial cost method to service expected to be earned during the coming year.
- e) *Actuarial Value of Assets (AVA)* – The Actuarial Value of Assets is the value of assets that have been legally segregated for the sole purpose of paying OPEB under the plan.
- f) *Unfunded Actuarial Accrued Liability (UAL)* – The Unfunded Actuarial Accrued Liability is the amount by which the AAL exceeds the AVA as of the valuation date.
- g) *Annual Required Contribution (ARC)* – The Annual Required Contribution amount that would be required every year under GASB 45 to avoid any Net OPEB Obligation. The ARC is equal to the Normal Cost plus the amortization of the Unfunded Actuarial Accrued Liability.
- h) *OPEB Accounting Expense (Expense)* – GASB 45 defines the amount that must be recognized as OPEB accounting expense on the income statement as the sum of the following: 1) The ARC; 2) Interest on the OPEB Liability as of the beginning of the year; and 3) Adjustment to the ARC for the OPEB Liability as of the beginning of the year.

- i) *Net OPEB Obligation* – GASB 45 defines the Net OPEB Obligation (the amount carried as a liability on the balance sheet) as the OPEB liability or (asset) at transition, if any, adjusted by the accumulated excess of: The Net Annual OPEB Expense minus the amount actually contributed to the plan.

### 3. Short-Term Debt

Liabilities for bond anticipation notes (BAN's) are generally accounted for in the capital projects funds and the enterprise fund. The notes or renewal thereof may not extend more than two years beyond the original date of issue unless a portion is redeemed within two years and within each 12 month period thereafter.

State law requires that BAN's issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BAN's issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made. There were no BAN's outstanding at May 31, 2018.

### 4. Long-Term Debt

#### a. Serial Bonds (and Capital Notes)

The Village borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the Schedule of Non-current Governmental Liabilities or in the enterprise fund in the case of electric debt. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities. Enterprise fund debt is liquidated with enterprise income.

#### b. Other Long-Term Liabilities

In addition to the above long-term debt the local government had the following non-current liabilities:

- Due to Employees' Retirement System - Represents the non-current portion of the liability to the various state retirement systems.
- Installment Purchase Debt - Represents the remaining installments due on the purchase of equipment.
- Compensated Absences - Represents the value of earned and unused portion of the liability for compensated absences.

- Other Post-Employment Benefits (OPEB) - Represents the non-current portion of the liability to current employees and retirees.

c. Summary Long-Term Liabilities

The following is a summary of long-term liabilities outstanding at May 31, 2017:

**Bonds & State Loans Outstanding**

<u>FUND</u>	<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL OUTSTANDING MAY 31, 2018</u>	<u>D.S. PYMTS DUE FY 18-19</u>	<u>DATE OF FINAL MATURITY</u>
Sewer	Swr Dist Sys	7/14/05	3.689% Bonds Maturing 10/1/017	2,260,000	151,568	10/1/2034
Water	Tank/Sys	7/2/14	4.4930% Bonds Maturing 8/15/17	<u>1,160,000</u>	<u>172,899</u>	8/15/2024
<b>TOTALS</b>				\$3,420,000	\$ 324,467	

The following is a summary of changes in long-term liabilities for the period ending May 31, 2018

	<u>Bonds, Notes &amp; Loans</u>	<u>Other Post Employ. Benefits</u>	<u>Compensated Absences</u>
Payable at Beginning of Fiscal Year	\$ 3,733,000	\$2,071,695	\$ 147,318
Additions	0	0	0
Deletions <u>0</u>	<u>(313,000)</u>	<u>0</u>	<u>13,874</u>
Payable at end Of fiscal year	\$ 3,420,000	\$2,071,695	\$ 133,444



The following table summarizes the Village's future debt service requirements:

Fiscal Year Ending May 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 260,000	\$ 64,467	\$ 324,467
2019-2023	1,110,000	175,599	1,285,599
2024-2028	985,000	163,817	1,148,817
2029-2033	740,000	81,901	821,901
2034-2035	<u>325,000</u>	<u>7,290</u>	<u>332,290</u>
Totals	<u>\$ 3,420,000</u>	<u>\$ 493,074</u>	<u>\$ 3,913,074</u>

### C. Interfund Receivables and Payables

Interfund receivables and payables at May 31, 2018 were as follows:

<u>Fund Type</u>	<u>Receivables</u>	<u>Payables</u>	
General	\$152,194	\$ 45,967	
Water	23,894	0	
Sewer	42,073	0	
Trust & Agency	0	79,481	
Civic	0	0	
Electric	0	0	
Capital Projects	0	72,713	
Debt Service	0	20,000	0
Library	<u>0</u>	<u>0</u>	
Total Interfund Receivables/Payables	\$218,161	\$218,161	

## **D. Fund Equity**

### **1. Allocation of Fund Balance**

Certain funds of the Village apply to areas less than the entire Village. The fund equity at balance sheet date is allocated as follows:

<u>Fund</u>	<u>Fund Equity</u>
General	\$ 2,013,502
Civic	30,728
Electric	9,643,734
Water	2,190,983
Sewer	1,747,445
Capital Projects	54,302
Library	39,853
Debt Service	<u>320,259</u>
Total Fund Equity	\$ 16,041,406

### **2. Reserves**

The operating fund equity includes reserve funds established pursuant to State Law for the following purposes:

#### **General Fund:**

<u>Acct. #</u>	<u>Purpose</u>	<u>Balance End of Year</u>
A815	Unemployment Insurance	\$ 60,380.32
A863	Insurance Reserve	159,977.11
A878.44	Fire Department – Amb/Pumper	140,300.55
A878.45	Public Works Equip.-SP/Sw/DT	76,450.28
A878.46	Dodge Mem. Library Bldg. Res.	3,886.40
A878.51	Lawn Mowers	<u>9,772.30</u>
GENERAL FUND TOTALS		\$ 450,766.96

**Civic Center Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
CR878.43	Zamboni	<u>\$ 10,286.13</u>

CIVIC CENTER FUND TOTALS    \$ 10,286.13

**Electric Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
EE231.37	Backhoe Reserve	\$ 34,122.73
EE231.38	Electric Line Truck Reserve	82,140.02
EE231.39	Utility Truck Reserve	<u>21,989.56</u>

ELECTRIC FUND TOTALS            \$ 138,252.38

**Water Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
FX878.50	Water System	\$ 29,985.06
FX878.52	Water Tank Repairs	72,426.02
FX878.55	Water Vehicle Replacement	<u>14,512.54</u>

WATER FUND TOTALS                \$ 116,923.62

**Sewer Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
G878.40	Sewer System	\$ 154,980.80
G878.53	Sewer Pumps & Replace	114,212.18
G878.55	Sewer Vehicle Replacement	<u>98,313.44</u>

SEWER FUND TOTALS                \$ 367,506.42

**Debt Service Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
H884	Reserve for Bonded Debt	<u>\$ 320,258.67</u>

DEBT SERVICE FUND TOTALS        \$ 320,258.67

**Capital Reserve Fund:**

<u>Acct.#</u>	<u>Purpose</u>	<u>Balance End of Year</u>
H878.47	Commons Recreation	\$ 814.33
H878.49	Commons Capital Infra-Structure	<u>36,039.43*</u>

CAPITAL RESERVE FUND TOTALS    \$ 36,609.15

\*H878.49                      COMMON CAPITAL INFRA-STRUCTURE (COMMONS  
SURCHARGE)  
BALANCE AS OF MAY 31, 2018

<u>Bldg.#</u>	<u>Name</u>	<u>Payment Began</u>	<u>Payment To Date Water</u>	<u>Payment To Date Sewer</u>	<u>Payment To Date Total</u>
1	Consolidated Apparel	Feb.1985	\$12,000.00	\$12,000.00	\$24,000.00
2	Powertex	Apr. 1987	12,000.00	12,000.00	24,000.00
3	Anachemia	Dec. 1987	12,000.00	12,000.00	24,000.00
4	Git-n-Go	May 1988	2,132.48	2,132.48	8,532.48
5	Titherington Properties	Sept. 1988	12,000.00	12,000.00	24,000.00

TOTAL PAYMENTS WATER & SEWER	\$ 104,532.48
INTEREST EARNED TO DATE	<u>7,064.50</u>
BALANCE H878.49	\$ 111,596.98

* PRINCIPAL PAYMENTS	( 45,000.00)
INTEREST ON DEBT	<u>( 30,557.55)</u>
BALANCE H878.49	\$ 36,039.43

Monthly surcharge collected on water and sewer bills. 20 year payback on UDAG grant per annexation agreement on Fort Montgomery Industrial Park. Maximum total yearly combined water and sewer surcharge is 1,200.00 for each user, and a total maximum payback of \$24,000.00 per user.

**E. Deferred Compensation Plan**

The Governmental Accounting Standards Board issued Statement No. 32 *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. This statement established accounting and financial reporting standards for Internal Revenue Code Section 457 deferred compensation plans of state and local governments.

As a result, Statement No. 32 became effective for the New York State Deferred Compensation Plan as of October 1, 1997. Since the plan no longer meets the criteria for inclusion in New York State's financial statements, municipalities which participate in New York State's Deferred Compensation Plan are no longer required to report the value of the plan assets.

**F. Lease Commitments and Leased Assets**

The Village leases some property and equipment under operating leases.

**G. Contingences**

*1) Grants*

The Village has received grants that are subject to audit by agencies of the State and Federal governments. Such audits may result in disallowance and a request for a return of funds to the Federal and State governments. Based on past audits, the local government administration believes disallowances, if any, will be immaterial.

*2) Pending Litigation*

The Village is involved in a number of lawsuits. It is the opinion of management and its legal counsel that unfavorable outcomes in excess of the Village's insurance coverage are not expected.

*3) Power Supply and Transmission Contracts*

Electric power distributed by the Electric Fund is obtained from the New York Power Authority (NYPA) under a supply contract, which expires during 2025. The Electric Fund is entitled to a specific amount of kilowatts of firm hydroelectric power and associated energy. Demand, incremental energy, and transmission charges under this contract are subject to change and approval of regulatory authorities.

There are no minimum capacity or other fixed charge components to this contract.

#### 4) Risks and Uncertainties

The Electric Fund is subject to certain business risks that could have a material impact on future operations and financial performance. These risks include prices on the wholesale markets for short-term power transactions; water conditions, weather, and natural disaster disruptions; collective bargaining labor disputes, and governmental regulation.

#### 5) Environmental Risks

Certain facilities are subject to federal, state, and local regulations relating to the discharge of materials into the environment. Compliance with these provisions has not had, nor does the Village expect such compliance to have, any material effect upon the capital expenditures or financial condition of the Village. The Village believes that its current practices and procedures for control and disposition of regulated wastes comply with applicable federal, state, and local requirements.

Village of Rouses Point - Electric Operating Property - Year Ended May 31, 2018

Acct.		Balance					Balance		Deprec.
No.	Account	6/1/2017	Additions	Retirements	Adjustments		5/31/2018	Reserve	
301	Organization	\$ 50	\$ -	\$ -	\$ -	\$	50	\$ -	
311	Land & Land Rights	22,166	-	-	-	-	22,166	-	
312	Structures & Improvements	201,640	-	-	-	-	201,640	123,175	
358	Poles, Towers & Fixtures	81,839	-	600	-	-	81,239	103,361	
359	Underground Conduits	461,233	163	-	-	-	461,396	209,341	
361	Distribution Substation Eqp.	5,453,357	2,096	-	-	-	5,455,453	2,478,836	
363	Distrib Overhd Conductors	87,759	-	-	-	-	87,759	76,286	
364	Distrib Undergrd. Cond	2,945,603	2,522	665	-	-	2,947,460	807,937	
365	Line Transformers	988,182	32,825	12,024	-	-	1,008,983	427,344	
366	Overhead Services	55,670	522	3,223	-	-	52,969	(57,102)	
367	Underground Services	763,993	3,515	302	-	-	767,206	136,210	
368	Consumers' Meters	8,045	1,443	95	-	-	9,393	5,390	
369	Consumers' Meter Install	137,863	-	-	-	-	137,863	44,667	
370	Olthr Prpty on Cons. Prem	2,130	-	-	-	-	2,130	1,177	
371	St. Lghtg & Signal Sys. Eq.	736,445	27,507	9,684	-	-	754,268	240,408	
381	Office Equipment	77,124	-	-	-	-	77,124	109,521	
383	Shop Equipment	3,229	-	-	-	-	3,229	1,725	
384	Transportation Equip.	525,828	12,846	-	-	-	538,674	1,249,393	
385	Communication Equip.	32,367	-	-	-	-	32,367	48,165	
386	Laboratory Equipment	24,583	-	-	-	-	24,583	38,113	
387	Gen Tools & Implements	104,713	-	-	-	-	104,713	113,254	
	Total Opting Prpty - Elect	\$ 12,713,819	\$ 83,439	\$ 26,593	\$ -	\$	12,770,665	\$ 6,157,201	