

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of De Ruyter
County of Madison
For the Fiscal Year Ended 12/31/2014

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF De Ruyter

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	5,000	A200	5,000
Cash In Time Deposits	66,858	A201	5,106
Petty Cash	200	A210	200
TOTAL Cash	72,058		10,306
Accounts Receivable	1,466	A380	482
TOTAL Other Receivables (net)	1,466		482
Due From State And Federal Government	86,566	A410	1,387
TOTAL State And Federal Aid Receivables	86,566		1,387
Due From Other Governments		A440	75,091
TOTAL Due From Other Governments	0		75,091
Cash Special Reserves	18,548	A230	18,548
TOTAL Restricted Assets	18,548		18,548
TOTAL Assets and Deferred Outflows of Resources	178,638		105,814

TOWN OF De Ruyter
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	31,807	A600	1,349
TOTAL Accounts Payable	31,807		1,349
Accrued Liabilities	144	A601	
TOTAL Accrued Liabilities	144		0
Overpayments & Clearing Account	103	A690	
TOTAL Other Liabilities	103		0
TOTAL Liabilities	32,053		1,349
Fund Balance			
Capital Reserve	18,548	A878	18,548
Other Restricted Fund Balance		A899	3,283
TOTAL Restricted Fund Balance	18,548		21,831
Assigned Appropriated Fund Balance	10,000	A914	10,000
TOTAL Assigned Fund Balance	10,000		10,000
Unassigned Fund Balance	118,037	A917	72,633
TOTAL Unassigned Fund Balance	118,037		72,633
TOTAL Fund Balance	146,585		104,465
TOTAL Liabilities, Deferred Inflows And Fund Balance	178,638		105,814

TOWN OF De Ruyter
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	200,026	A1001	128,820
TOTAL Real Property Taxes	200,026		128,820
Other Payments In Lieu of Taxes	1,600	A1081	
Interest & Penalties On Real Prop Taxes	3,875	A1090	4,047
TOTAL Real Property Tax Items	5,475		4,047
Non Prop Tax Dist By County	26,194	A1120	75,091
Franchises	5,278	A1170	7,953
TOTAL Non Property Tax Items	31,472		83,045
Clerk Fees	510	A1255	471
Library Charges	3,307	A2082	3,896
TOTAL Departmental Income	3,817		4,368
Transportation Services, Other Govts		A2300	5,044
TOTAL Intergovernmental Charges	0		5,044
Interest And Earnings		A2401	
TOTAL Use of Money And Property	0		0
Dog Licenses	1,911	A2544	2,040
Permits, Other	33	A2590	27
TOTAL Licenses And Permits	1,944		2,067
Fines And Forfeited Bail	8,133	A2610	4,556
TOTAL Fines And Forfeitures	8,133		4,556
Sales of Real Property		A2660	
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	610	A2701	2,431
Gifts And Donations		A2705	5,480
Unclassified (specify)	43	A2770	70
TOTAL Miscellaneous Local Sources	653		7,980
St Aid, Revenue Sharing	5,125	A3001	5,125
St Aid, Mortgage Tax	20,827	A3005	11,074
St Aid - Other (specify)	128,400	A3089	
TOTAL State Aid	154,352		16,199
TOTAL Revenues	405,872		256,126
TOTAL Detail Revenues And Other Sources	405,872		256,126

TOWN OF De Ruyter
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	6,000	A10101	6,000
Legislative Board, Contr Expend	174	A10104	3,815
TOTAL Legislative Board	6,174		9,815
Municipal Court, Pers Serv	10,700	A11101	10,825
Municipal Court, Equip & Cap Outlay	3,155	A11102	
Municipal Court, Contr Expend	680	A11104	3,003
TOTAL Municipal Court	14,535		13,828
Supervisor,pers Serv	11,400	A12201	16,350
Supervisor,contr Expend	2,332	A12204	1,677
TOTAL Supervisor	13,732		18,027
Tax Collection,contr Expend	1,358	A13304	1,412
TOTAL Tax Collection	1,358		1,412
Budget, Pers Serv	1,500	A13401	10,000
TOTAL Budget	1,500		10,000
Assessment, Pers Serv	15,530	A13551	15,960
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	861	A13554	960
TOTAL Assessment	16,391		16,920
Clerk,pers Serv	22,452	A14101	23,944
Clerk,equip & Cap Outlay	240	A14102	
Clerk,contr Expend	2,586	A14104	2,585
TOTAL Clerk	25,278		26,529
Law, Contr Expend	689	A14204	3,448
TOTAL Law	689		3,448
Engineer, Contr Expend		A14404	
TOTAL Engineer	0		0
Elections, Pers Serv		A14501	
Elections, Contr Expend		A14504	
TOTAL Elections	0		0
Records Mgmt, Contr Expend		A14604	
TOTAL Records Mgmt	0		0
Buildings, Pers Serv	1,460	A16201	2,698
Buildings, Equip & Cap Outlay	125,000	A16202	
Buildings, Contr Expend	20,397	A16204	31,857
TOTAL Buildings	146,856		34,555
Central Storeroom, Contr Expend	1,026	A16604	1,649
TOTAL Central Storeroom	1,026		1,649
Unallocated Insurance, Contr Expend	20,674	A19104	17,808
TOTAL Unallocated Insurance	20,674		17,808
Municipal Assn Dues, Contr Expend		A19204	
TOTAL Municipal Assn Dues	0		0
Pur of Land/right of Way, Contr Expend		A19404	
TOTAL Pur of Land/right of Way	0		0
TOTAL General Government Support	248,213		153,990
Control of Animals, Pers Serv	2,500	A35101	2,550

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Control of Animals, Contr Expend		A35104	
TOTAL Control of Animals	2,500		2,550
TOTAL Public Safety	2,500		2,550
Ambulance, Contr Expend	20,000	A45404	21,000
TOTAL Ambulance	20,000		21,000
TOTAL Health	20,000		21,000
Street Admin, Pers Serv	40,940	A50101	41,760
Street Admin, Contr Expend	1,003	A50104	1,148
TOTAL Street Admin	41,943		42,908
Maint of Streets, Pers Serv		A51101	4,000
TOTAL Maint of Streets	0		4,000
Garage, Contr Expend	11,433	A51324	14,511
TOTAL Garage	11,433		14,511
Street Lighting, Contr Expend	1,466	A51824	1,731
TOTAL Street Lighting	1,466		1,731
TOTAL Transportation	54,841		63,150
Veterans Service, Contr Expend	200	A65104	200
TOTAL Veterans Service	200		200
Programs For Aging, Contr Expend	1,000	A67724	1,000
TOTAL Programs For Aging	1,000		1,000
TOTAL Economic Assistance And Opportunity	1,200		1,200
Parks, Pers Serv		A71101	
Parks, Equip & Cap Outlay		A71102	1,716
Parks, Contr Expend	6,500	A71104	6,500
TOTAL Parks	6,500		8,216
Museum - Art Gallery, Contr Expend	500	A74504	500
TOTAL Museum - Art Gallery	500		500
Historian, Pers Serv		A75101	
Historian, Contr Expend		A75104	
TOTAL Historian	0		0
Celebrations, Contr Expend	100	A75504	100
TOTAL Celebrations	100		100
Other Culture And Rec, Contr Expend		A79894	
TOTAL Other Culture And Rec	0		0
TOTAL Culture And Recreation	7,100		8,816
Environmental Control, Contr Expend	500	A80904	500
TOTAL Environmental Control	500		500
Cemetery, Pers Serv		A88101	
TOTAL Cemetery	0		0
TOTAL Home And Community Services	500		500
State Retirement System	17,375	A90108	16,000
Social Security, Employer Cont	8,559	A90308	10,202
Worker's Compensation, Empl Bnfts	8,228	A90408	8,398
Unemployment Insurance, Empl Bnfts	1,157	A90508	1,582

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	9,091	A90608	10,859
TOTAL Employee Benefits	44,410		47,040
TOTAL Expenditures	378,765		298,247
TOTAL Detail Expenditures And Other Uses	378,765		298,247

TOWN OF De Ruyter
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	119,478	A8021	146,585
Restated Fund Balance - Beg of Year	119,478	A8022	146,585
ADD - REVENUES AND OTHER SOURCES	405,872		256,126
DEDUCT - EXPENDITURES AND OTHER USES	378,765		298,247
Fund Balance - End of Year	146,585	A8029	104,465

TOWN OF De Ruyter
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	128,820	A1049N	114,345
Est Rev - Real Property Tax Items	5,350	A1099N	5,500
Est Rev - Non Property Tax Items	106,635	A1199N	140,995
Est Rev - Departmental Income	300	A1299N	300
Est Rev - Intergovernmental Charges	3,000	A2399N	9,500
Est Rev - Licenses And Permits	2,000	A2599N	1,000
Est Rev - Fines And Forfeitures	6,000	A2649N	6,000
Est Rev - State Aid	17,100	A3099N	17,100
TOTAL Estimated Revenues	269,205		294,740
Appropriated Fund Balance	10,000	A599N	10,000
TOTAL Estimated Other Sources	10,000		10,000
TOTAL Estimated Revenues And Other Sources	279,205		304,740

TOWN OF De Ruyter
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	138,860	A1999N	156,000
App - Public Safety	3,500	A3999N	3,480
App - Health	21,000	A4999N	22,000
App - Transportation	59,460	A5999N	66,800
App - Economic Assistance And Opportunity	1,200	A6999N	1,400
App - Culture And Recreation	7,050	A7999N	7,450
App - Home And Community Services	500	A8999N	1,000
App - Employee Benefits	47,635	A9199N	46,610
TOTAL Appropriations	279,205		304,740
TOTAL Appropriations And Other Uses	279,205		304,740

TOWN OF De Ruyter
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		B200	
Cash In Time Deposits	11,470	B201	12,613
TOTAL Cash	11,470		12,613
Accounts Receivable	154	B380	72
TOTAL Other Receivables (net)	154		72
TOTAL Assets and Deferred Outflows of Resources	11,624		12,685

TOWN OF De Ruyter
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	22	B600	57
TOTAL Accounts Payable	22		57
Accrued Liabilities	198	B601	
TOTAL Accrued Liabilities	198		0
TOTAL Liabilities	220		57
Fund Balance			
Assigned Appropriated Fund Balance	3,000	B914	
Assigned Unappropriated Fund Balance	8,405	B915	12,628
TOTAL Assigned Fund Balance	11,405		12,628
TOTAL Fund Balance	11,405		12,628
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,624		12,685

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes		B1001	
TOTAL Real Property Taxes	0		0
Sales Tax (from County)	12,585	B1120	14,760
TOTAL Non Property Tax Items	12,585		14,760
Safety Inspection Fees	2,472	B1560	1,631
Vital Statistics Fees	320	B1603	334
Zoning Fees	300	B2110	100
Planning Board Fees	105	B2115	135
TOTAL Departmental Income	3,197		2,200
Interest And Earnings		B2401	
TOTAL Use of Money And Property	0		0
Unclassified (specify)	35	B2770	60
TOTAL Miscellaneous Local Sources	35		60
St Aid, State Revenue Sharing	500	B3001	500
TOTAL State Aid	500		500
TOTAL Revenues	16,317		17,520
TOTAL Detail Revenues And Other Sources	16,317		17,520

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Law, Contr Expend		B14204	
TOTAL Law	0		0
TOTAL General Government Support	0		0
Traffic Control, Contr Expen	770	B33104	694
TOTAL Traffic Control	770		694
TOTAL Public Safety	770		694
Public Health, Contr Expend		B40104	
TOTAL Public Health	0		0
Registrar of Vital Statistics, Pers Serv	1,536	B40201	1,072
Registrar of Vital Stat Contr Expend		B40204	35
TOTAL Registrar of Vital Stat Contr Expend	1,536		1,107
TOTAL Health	1,536		1,107
Programs For Aging, Contr Expend		B67724	
TOTAL Programs For Aging	0		0
TOTAL Economic Assistance And Opportunity	0		0
Library, Contr Expend		B74104	
TOTAL Library	0		0
TOTAL Culture And Recreation	0		0
Zoning, Pers Serv	9,900	B80101	10,150
Zoning, Contr Expend	1,828	B80104	401
TOTAL Zoning	11,728		10,551
TOTAL Home And Community Services	11,728		10,551
State Retirement, Empl Bnfts	2,060	B90108	2,000
Social Security , Empl Bnfts	875	B90308	859
Worker's Compensation, Empl Bnfts	774	B90408	860
Unemployment Insurance, Empl Bnfts	162	B90508	226
TOTAL Employee Benefits	3,871		3,945
TOTAL Expenditures	17,905		16,297
TOTAL Detail Expenditures And Other Uses	17,905		16,297

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,993	B8021	11,405
Restated Fund Balance - Beg of Year	12,993	B8022	11,405
ADD - REVENUES AND OTHER SOURCES	16,317		17,520
DEDUCT - EXPENDITURES AND OTHER USES	17,905		16,297
Fund Balance - End of Year	11,405	B8029	12,628

TOWN OF De Ruyter
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	0	B1049N	0
Est Rev - Non Property Tax Items	14,760	B1199N	18,140
Est Rev - Departmental Income	1,650	B1299N	1,550
Est Rev-State Aid	500	B3099N	500
TOTAL Estimated Revenues	16,910		20,190
Appropriated Fund Balance	3,000	B599N	
TOTAL Estimated Other Sources	3,000		0
TOTAL Estimated Revenues And Other Sources	19,910		20,190

TOWN OF De Ruyter
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	1,000	B1999N	1,000
App - Public Safety	1,000	B3999N	1,000
App - Health	2,600	B4999N	2,685
App - Home And Community Services	10,950	B8999N	11,255
App - Employee Benefits	4,360	B9199N	4,250
TOTAL Appropriations	19,910		20,190
TOTAL Appropriations And Other Uses	19,910		20,190

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		CD200	
Cash In Time Deposits	39,489	CD201	39,775
TOTAL Cash	39,489		39,775
Rehabilitation Loan Receivable	8,765	CD390	8,478
TOTAL Other Receivables (net)	8,765		8,478
TOTAL Assets and Deferred Outflows of Resources	48,253		48,253

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Deferred Inflows of Resources			
Deferred Inflow of Resources	8,765	CD691	8,478
TOTAL Deferred Inflows of Resources	8,765		8,478
TOTAL Deferred Inflows of Resources	8,765		8,478
Fund Balance			
Assigned Unappropriated Fund Balance	39,489	CD915	39,775
TOTAL Assigned Fund Balance	39,489		39,775
TOTAL Fund Balance	39,489		39,775
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,253		48,253

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Community Development Income	3,457	CD2170	286
TOTAL Departmental Income	3,457		286
TOTAL Revenues	3,457		286
TOTAL Detail Revenues And Other Sources	3,457		286

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Rehab Loans & Grant, Contr Expend	12,650	CD86684	
TOTAL Rehab Loans & Grant	12,650		0
TOTAL Home And Community Services	12,650		0
TOTAL Expenditures	12,650		0
TOTAL Detail Expenditures And Other Uses	12,650		0

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	48,682	CD8021	39,489
Prior Period Adj -Decrease In Fund Balance	0	CD8015	
Restated Fund Balance - Beg of Year	48,682	CD8022	39,489
ADD - REVENUES AND OTHER SOURCES	3,457		286
DEDUCT - EXPENDITURES AND OTHER USES	12,650		
Fund Balance - End of Year	39,489	CD8029	39,775

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		CM200	
Cash In Time Deposits	4,310	CM201	4,316
TOTAL Cash	4,310		4,316
Accounts Receivable	1	CM380	27
TOTAL Other Receivables (net)	1		27
TOTAL Assets and Deferred Outflows of Resources	4,310		4,343

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		CM600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	4,310	CM915	4,316
TOTAL Assigned Fund Balance	4,310		4,316
TOTAL Fund Balance	4,310		4,316
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,310		4,316

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	9	CM2401	6
TOTAL Use of Money And Property	9		6
TOTAL Revenues	9		6
TOTAL Detail Revenues And Other Sources	9		6

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Other Uses			
Transfers, Other Funds		CM99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,302	CM8021	4,310
Restated Fund Balance - Beg of Year	4,302	CM8022	4,310
ADD - REVENUES AND OTHER SOURCES	9		6
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	4,310	CM8029	4,316

TOWN OF De Ruyter
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	15,127	DA200	15,000
Cash In Time Deposits	97,685	DA201	68,610
TOTAL Cash	112,812		83,610
Due From Other Governments	151,101	DA440	42,396
TOTAL Due From Other Governments	151,101		42,396
Cash Special Reserves	144,931	DA230	166,931
TOTAL Restricted Assets	144,931		166,931
TOTAL Assets and Deferred Outflows of Resources	408,844		292,937

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	15,045	DA600	8,358
TOTAL Accounts Payable	15,045		8,358
Accrued Liabilities	3,676	DA601	
TOTAL Accrued Liabilities	3,676		0
TOTAL Liabilities	18,721		8,358
Fund Balance			
Capital Reserve	144,931	DA878	166,931
TOTAL Restricted Fund Balance	144,931		166,931
Assigned Appropriated Fund Balance	14,500	DA914	
Assigned Unappropriated Fund Balance	230,693	DA915	117,648
TOTAL Assigned Fund Balance	245,193		117,648
TOTAL Fund Balance	390,123		284,579
TOTAL Liabilities, Deferred Inflows And Fund Balance	408,844		292,937

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	44,878	DA1001	
TOTAL Real Property Taxes	44,878		0
Sales Tax (from County)	276,118	DA1120	67,030
TOTAL Non Property Tax Items	276,118		67,030
Snow Removal Services-Other Govts	215,630	DA2302	205,507
TOTAL Intergovernmental Charges	215,630		205,507
Interest And Earnings		DA2401	
TOTAL Use of Money And Property	0		0
Sales of Scrap & Excess Materials	658	DA2650	
Sales of Equipment	12,000	DA2665	27,900
Insurance Recoveries		DA2680	
TOTAL Sale of Property And Compensation For Loss	12,658		27,900
Refunds of Prior Year's Expenditures		DA2701	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	549,284		300,437
Interfund Transfers	107,319	DA5031	
TOTAL Interfund Transfers	107,319		0
TOTAL Other Sources	107,319		0
TOTAL Detail Revenues And Other Sources	656,604		300,437

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Credit Card Fees		DA13754	
TOTAL Credit Card Fees	0		0
TOTAL General Government Support	0		0
Maint of Bridges, Contr Expend		DA51204	
TOTAL Maint of Bridges	0		0
Machinery, Equip & Cap Outlay	206,430	DA51302	200,909
Machinery, Contr Expend	30,937	DA51304	33,046
TOTAL Machinery	237,367		233,955
Garage, Contr Expend	1,950	DA51324	
TOTAL Garage	1,950		0
Brush And Weeds, Contr Expend		DA51404	
TOTAL Brush And Weeds	0		0
Snow Removal, Pers Serv	42,142	DA51421	56,606
Snow Removal, Contr Expend	89,169	DA51424	89,622
TOTAL Snow Removal	131,311		146,228
TOTAL Transportation	370,628		380,183
State Retirement, Empl Bnfts	7,215	DA90108	8,000
Social Security , Empl Bnfts	3,202	DA90308	4,329
Worker's Compensation, Empl Bnfts	2,150	DA90408	2,003
Unemployment Insurance, Empl Bnfts	255	DA90508	613
Disability Insurance, Empl Bnfts		DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	9,166	DA90608	10,854
TOTAL Employee Benefits	21,988		25,799
TOTAL Expenditures	392,616		405,982
Transfers, Other Funds	107,319	DA99019	
TOTAL Operating Transfers	107,319		0
TOTAL Other Uses	107,319		0
TOTAL Detail Expenditures And Other Uses	499,936		405,982

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	233,455	DA8021	390,123
Restated Fund Balance - Beg of Year	233,455	DA8022	390,123
ADD - REVENUES AND OTHER SOURCES	656,604		300,437
DEDUCT - EXPENDITURES AND OTHER USES	499,936		405,982
Fund Balance - End of Year	390,123	DA8029	284,579

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes		DA1049N	36,050
Est Rev - Non Property Tax Items	45,030	DA1199N	10,000
EsT. ReV. - Intergovernmental Charges	150,000	DA2399N	180,000
TOTAL Estimated Revenues	195,030		226,050
Appropriated Fund Balance	14,500	DA599N	0
TOTAL Estimated Other Sources	14,500		0
TOTAL Estimated Revenues And Other Sources	209,530		226,050

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	164,695	DA5999N	175,300
App - Employee Benefits	22,835	DA9199N	25,750
TOTAL Appropriations	187,530		201,050
Other Budgetary Purposes	22,000	DA962N	25,000
TOTAL Other Uses	22,000		25,000
TOTAL Appropriations And Other Uses	209,530		226,050

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		DB200	
Cash In Time Deposits	57,737	DB201	26,611
TOTAL Cash	57,737		26,611
Due From State And Federal Government		DB410	90,000
TOTAL State And Federal Aid Receivables	0		90,000
TOTAL Assets and Deferred Outflows of Resources	57,737		116,611

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		DB600	8
TOTAL Accounts Payable	0		8
TOTAL Liabilities	0		8
Fund Balance			
Assigned Appropriated Fund Balance		DB914	
Assigned Unappropriated Fund Balance	57,737	DB915	116,604
TOTAL Assigned Fund Balance	57,737		116,604
TOTAL Fund Balance	57,737		116,604
TOTAL Liabilities, Deferred Inflows And Fund Balance	57,737		116,611

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes		DB1001	
TOTAL Real Property Taxes	0		0
Sales Tax (from County)	116,680	DB1120	143,075
TOTAL Non Property Tax Items	116,680		143,075
Transportation Services, Other Govts		DB2300	11,860
TOTAL Intergovernmental Charges	0		11,860
St Aid, Consolidated Highway Aid	68,879	DB3501	77,028
St Aid Emergency Disaster Assistance	4,382	DB3960	70,386
TOTAL State Aid	73,261		147,415
Fed Aid, Emergency Disaster Assistance		DB4960	60,000
TOTAL Federal Aid	0		60,000
TOTAL Revenues	189,941		362,350
TOTAL Detail Revenues And Other Sources	189,941		362,350

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Streets, Pers Serv	41,400	DB51101	46,238
Maint of Streets, Equip & Cap Outlay	26,319	DB51102	93,467
Maint of Streets, Contr Expend	60,696	DB51104	66,224
TOTAL Maint of Streets	128,416		205,929
Perm Improve Highway, Equip & Cap Outlay	68,879	DB51122	74,806
TOTAL Perm Improve Highway	68,879		74,806
Machinery, Equip & Cap Outlay		DB51302	
TOTAL Machinery	0		0
TOTAL Transportation	197,295		280,736
State Retirement, Empl Bnfts	8,605	DB90108	9,282
Social Security, Empl Bnfts	3,107	DB90308	3,477
Worker's Compensation, Empl Bnfts	2,601	DB90408	3,100
Unemployment Insurance, Empl Bnfts		DB90508	41
Disability Insurance, Empl Bnfts		DB90558	
Hospital & Medical (dental) Ins, Empl Bnft	7,127	DB90608	6,847
TOTAL Employee Benefits	21,440		22,747
TOTAL Expenditures	218,735		303,483
TOTAL Detail Expenditures And Other Uses	218,735		303,483

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	86,531	DB8021	57,737
Restated Fund Balance - Beg of Year	86,531	DB8022	57,737
ADD - REVENUES AND OTHER SOURCES	189,941		362,350
DEDUCT - EXPENDITURES AND OTHER USES	218,735		303,483
Fund Balance - End of Year	57,737	DB8029	116,604

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	0	DB1049N	0
Est Rev - Non Property Tax Items	143,075	DB1199N	139,365
EsT. ReV. - Intergovernmental Charges		DB2399N	19,500
Est Rev - State Aid	68,879	DB3099N	68,879
TOTAL Estimated Revenues	211,954		227,744
TOTAL Estimated Revenues And Other Sources	211,954		227,744

TOWN OF De Ruyter
 Annual Update Document
 For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	185,054	DB5999N	197,474
App - Employee Benefits	26,900	DB9199N	30,270
TOTAL Appropriations	211,954		227,744
TOTAL Appropriations And Other Uses	211,954		227,744

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

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

TOWN OF De Ruyter
 Annual Update Document
 For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Land	23,600	K101	23,600
Buildings	173,300	K102	173,300
Machinery And Equipment	366,152	K104	539,161
TOTAL Fixed Assets (net)	563,052		736,061
TOTAL Assets and Deferred Outflows of Resources	563,052		736,061

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	563,052	K159	736,061
TOTAL Investments in Non-Current Government Assets	563,052		736,061
TOTAL Fund Balance	563,052		736,061
TOTAL	563,052		736,061

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		SF200	
Cash In Time Deposits	219	SF201	219
TOTAL Cash	219		219
TOTAL Assets and Deferred Outflows of Resources	219		219

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		SF600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	219	SF915	219
TOTAL Assigned Fund Balance	219		219
TOTAL Fund Balance	219		219
TOTAL Liabilities, Deferred Inflows And Fund Balance	219		219

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	88,000	SF1001	88,000
TOTAL Real Property Taxes	88,000		88,000
TOTAL Revenues	88,000		88,000
TOTAL Detail Revenues And Other Sources	88,000		88,000

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fire Protection, Contr Expend	88,000	SF34104	88,000
TOTAL Fire Protection	88,000		88,000
TOTAL Public Safety	88,000		88,000
TOTAL Expenditures	88,000		88,000
TOTAL Detail Expenditures And Other Uses	88,000		88,000

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	219	SF8021	219
Restated Fund Balance - Beg of Year	219	SF8022	219
ADD - REVENUES AND OTHER SOURCES	88,000		88,000
DEDUCT - EXPENDITURES AND OTHER USES	88,000		88,000
Fund Balance - End of Year	219	SF8029	218

TOWN OF De Ruyter
 Annual Update Document
 For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	6,356	TA200	8,423
TOTAL Cash	6,356		8,423
TOTAL Assets and Deferred Outflows of Resources	6,356		8,423

TOWN OF De Ruyter
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
State Retirement	335	TA18	589
Disability Insurance	483	TA19	502
Group Insurance	150	TA20	253
Nys Income Tax	637	TA21	
Federal Income Tax	1,692	TA22	2,177
Social Security Tax	3,059	TA26	4,904
TOTAL Agency Liabilities	6,356		8,423
TOTAL Liabilities	6,356		8,423
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,356		8,423

TOWN OF De Ruyter
 Statement of Indebtedness
 For the Fiscal Year Ending 2014

2/26/2015

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Ami. Org. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
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TOWN OF De Ruyter
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$28,623.45
Demand Deposits	9Z2011	\$339,516.36
Time Deposits	9Z2021	\$3,212.76
Total		\$371,352.57
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$101,706.79
Total		\$351,706.79
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF De Ruyter
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-8235	\$29,249	\$0	\$825	\$28,423
*****-7052	\$299,741	\$0	\$0	\$299,741
*****-9353	\$39,775	\$0	\$0	\$39,775
*****-2255	\$3,213	\$0	\$0	\$3,213
	Total Adjusted Bank Balance			\$371,153
	Petty Cash			\$200.00
	Adjustments			\$.00
	Total Cash			\$371,353
	Total Cash Balance All Funds			\$371,353
	9ZCASH *			\$371,353
	9ZCASHB *			\$371,353
	* Must be equal			

TOWN OF De Ruyter
Local Government Questionnaire
For the Fiscal Year Ending 2014

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

TOWN OF De Ruyter
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:			4		
Total Part Time Employees:			14		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$35,282.00	4	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$18,866.16	4	14	
90408	Worker's Compensation Insurance	\$14,360.00	4	14	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,461.50	4	14	
90558	Disability Insurance	\$0.00	4		
90608	Hospital and Medical (Dental) Insurance	\$28,561.16	4	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$99,530.82			
Computed Total From Financial Section (comparative purposes only)		\$99,530.82			

**TOWN OF De Ruyter
Energy Costs and Consumption
For the Fiscal Year Ending 2014**

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,900		gallons	
Diesel Fuel	\$44,387		gallons	
Fuel Oil			gallons	
Natural Gas	\$9,969		cubic feet	
Electricity	\$10,595		kilowatt-hours	
Coal			tons	

TOWN OF De Ruyter
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Daniel Degear, hereby certify that I am the Chief Fiscal Officer of the Town of DeRuyter, and that the information provided in the annual financial report of the Town of DeRuyter, for the fiscal year ended 12/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of DeRuyter, and adopted by me as my signature for use in conjunction with the filing of the Town of DeRuyter's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of DeRuyter's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

Pat Winters
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 852-9907
Telephone Number

02/26/2015
Date of Certification

Daniel Degear
Name

Supervisor
Title

P O Box 394, DeRuyter, NY 13052
Official Address

(315) 852-9650
Official Telephone Number

TOWN OF De Ruyter
Financial Comments
For the Fiscal Year Ending 2014

**TOWN OF DERUYTER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

Note 1 - Summary of Significant Accounting Policies

The general purpose financial statements of the Town of DeRuyter 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 Town of DeRuyter is governed Town Law and other general laws of the State of New York and various local laws. The Town Supervisor serves as Chief Executive Officer and Chief Fiscal Officer.

The Town provides the following principal services: highways and streets, public improvements, snow removal, street lighting, and general administration

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

The financial reporting entity consists of the following, as defined by Governmental Accounting Standards Board (GASB) Statement #14, "The Financial Reporting Entity":

1. The primary government which is the Town of DeRuyter;
2. Organizations for which the primary government is financially accountable, and;
3. 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 general purpose financial statements to be misleading or incomplete.

The decision to include a potential component unit in the reporting entity is based on the criteria set forth in GASB Statement #14, including legal standing, fiscal dependency, and financial accountability.

B. Fund Accounting

The Town of DeRuyter uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designated 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The Town records its transactions in the fund types and account groups described below:

1. Fund Categories

a. Governmental Fund Types

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

General Fund

The General Fund is the principal Operating Fund and includes operations not required to be recorded in other funds.

Special Revenue Funds

Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special Revenue Funds include the following:

Highway Fund - established by law to account for revenues derived from property taxes, sales taxes, state aid and the application of such revenues toward related operating expenses for road maintenance.

Special Grant Fund – used to account for Community Block Grants and trusts to be used for purposes that support Government programs.

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 General Long-Term Debt Account Group. 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.

C. Interfund Receivables and Payables

Interfund Receivables and payables at December 31, 2014 were as follows:

<u>Receivables</u>	<u>Payables</u>
0	0

D. Fund Equity

1. Allocation of Fund Balance

Certain funds of the Town apply to areas less than the entire Town. The fund equity at balance sheet date is allocated as follows excluding any reserves accounted for in that fund:

<u>Unreserved Fund Balance as of 12/31/14</u>	
(A)General Townwide	\$ 82,633.42
(B)General PartTown	12,628.12
(DA)Highway Townwide	117,648.41
(DB)Highway PartTown	116,603.74
(SF)DeRuyter Fire Protection	219.05
(CD)Community Development	39,775.33
(CM)Special Revenue – Cemeteries	4,315.71
Total	\$ 431,554.28

2. Reserves

The operating funds include reserve funds established for the following purposes:

<u>Purpose</u>	<u>Reserved Fund Balance as of 12/31/14</u>
Highway Equip Reserve (DA)	\$ 150,847.48
Highway Building Reserve (DA)	16,083.05