

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 12/31/2015

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

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

- (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 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

TOWN OF De Ruyter  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	5,000	A200	4,368
Cash In Time Deposits	5,106	A201	58,044
Petty Cash	200	A210	200
<b>TOTAL Cash</b>	<b>10,306</b>		<b>62,612</b>
Accounts Receivable	482	A380	2,022
<b>TOTAL Other Receivables (net)</b>	<b>482</b>		<b>2,022</b>
Due From State And Federal Government	1,387	A410	1,387
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,387</b>		<b>1,387</b>
Due From Other Governments	75,091	A440	29,619
<b>TOTAL Due From Other Governments</b>	<b>75,091</b>		<b>29,619</b>
Cash Special Reserves	18,548	A230	18,548
<b>TOTAL Restricted Assets</b>	<b>18,548</b>		<b>18,548</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>105,814</b>		<b>114,188</b>

TOWN OF De Ruyter  
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	1,349	A600	3,027
<b>TOTAL Accounts Payable</b>	<b>1,349</b>		<b>3,027</b>
Accrued Liabilities		A601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Overpayments & Clearing Account		A690	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,349</b>		<b>3,027</b>
<b>Fund Balance</b>			
Capital Reserve	18,548	A878	18,548
Other Restricted Fund Balance		A899	
<b>TOTAL Restricted Fund Balance</b>	<b>18,548</b>		<b>18,548</b>
Assigned Appropriated Fund Balance	10,000	A914	
Assigned Unappropriated Fund Balance	3,283	A915	92,613
<b>TOTAL Assigned Fund Balance</b>	<b>13,283</b>		<b>92,613</b>
Unassigned Fund Balance	72,633	A917	
<b>TOTAL Unassigned Fund Balance</b>	<b>72,633</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>104,465</b>		<b>111,161</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>105,814</b>		<b>114,188</b>

TOWN OF De Ruyter  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	128,820	A1001	114,345
<b>TOTAL Real Property Taxes</b>	<b>128,820</b>		<b>114,345</b>
Other Payments In Lieu of Taxes		A1081	1,600
Interest & Penalties On Real Prop Taxes	4,047	A1090	4,945
<b>TOTAL Real Property Tax Items</b>	<b>4,047</b>		<b>6,545</b>
Non Prop Tax Dist By County	75,091	A1120	134,495
Franchises	7,953	A1170	7,851
<b>TOTAL Non Property Tax Items</b>	<b>83,045</b>		<b>142,346</b>
Clerk Fees	471	A1255	409
Library Charges	3,896	A2082	4,043
<b>TOTAL Departmental Income</b>	<b>4,368</b>		<b>4,452</b>
Transportation Services, Other Govts	5,044	A2300	6,000
<b>TOTAL Intergovernmental Charges</b>	<b>5,044</b>		<b>6,000</b>
Interest And Earnings		A2401	48
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>48</b>
Dog Licenses	2,040	A2544	2,162
Permits, Other	27	A2590	25
<b>TOTAL Licenses And Permits</b>	<b>2,067</b>		<b>2,187</b>
Fines And Forfeited Bail	4,556	A2610	4,583
<b>TOTAL Fines And Forfeitures</b>	<b>4,556</b>		<b>4,583</b>
Sales of Real Property		A2660	
Insurance Recoveries		A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures	2,431	A2701	2,468
Gifts And Donations	5,480	A2705	150
Unclassified (specify)	70	A2770	319
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,980</b>		<b>2,936</b>
St Aid, Revenue Sharing	5,125	A3001	5,125
St Aid, Mortgage Tax	11,074	A3005	13,671
St Aid - Other (specify)		A3089	206
<b>TOTAL State Aid</b>	<b>16,199</b>		<b>19,002</b>
<b>TOTAL Revenues</b>	<b>256,126</b>		<b>302,444</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>256,126</b>		<b>302,444</b>

TOWN OF De Ruyter  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	6,000	A10101	6,180
Legislative Board, Contr Expend	3,815	A10104	271
<b>TOTAL Legislative Board</b>	<b>9,815</b>		<b>6,451</b>
Municipal Court, Pers Serv	10,825	A11101	11,250
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	3,003	A11104	2,284
<b>TOTAL Municipal Court</b>	<b>13,828</b>		<b>13,534</b>
Supervisor,pers Serv	16,350	A12201	16,850
Supervisor,contr Expend	1,677	A12204	3,670
<b>TOTAL Supervisor</b>	<b>18,027</b>		<b>20,520</b>
Tax Collection,contr Expend	1,412	A13304	1,476
<b>TOTAL Tax Collection</b>	<b>1,412</b>		<b>1,476</b>
Budget, Pers Serv	10,000	A13401	10,300
<b>TOTAL Budget</b>	<b>10,000</b>		<b>10,300</b>
Assessment, Pers Serv	15,960	A13551	16,400
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	960	A13554	769
<b>TOTAL Assessment</b>	<b>16,920</b>		<b>17,169</b>
Clerk,pers Serv	23,944	A14101	24,684
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	2,585	A14104	3,608
<b>TOTAL Clerk</b>	<b>26,529</b>		<b>28,291</b>
Law, Contr Expend	3,448	A14204	869
<b>TOTAL Law</b>	<b>3,448</b>		<b>869</b>
Engineer, Contr Expend		A14404	1,727
<b>TOTAL Engineer</b>	<b>0</b>		<b>1,727</b>
Elections, Pers Serv		A14501	
Elections, Contr Expend		A14504	
<b>TOTAL Elections</b>	<b>0</b>		<b>0</b>
Records Mgmt, Contr Expend		A14604	
<b>TOTAL Records Mgmt</b>	<b>0</b>		<b>0</b>
Buildings, Pers Serv	2,698	A16201	2,525
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	31,857	A16204	25,293
<b>TOTAL Buildings</b>	<b>34,555</b>		<b>27,818</b>
Central Storeroom, Contr Expend	1,649	A16604	1,767
<b>TOTAL Central Storeroom</b>	<b>1,649</b>		<b>1,767</b>
Unallocated Insurance, Contr Expend	17,808	A19104	19,018
<b>TOTAL Unallocated Insurance</b>	<b>17,808</b>		<b>19,018</b>
Municipal Assn Dues, Contr Expend		A19204	
<b>TOTAL Municipal Assn Dues</b>	<b>0</b>		<b>0</b>
Pur of Land/right of Way, Contr Expend		A19404	
<b>TOTAL Pur of Land/right of Way</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>153,990</b>		<b>148,940</b>
Control of Animals, Pers Serv	2,550	A35101	2,630

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Control of Animals, Contr Expend		A35104	53
<b>TOTAL Control of Animals</b>	<b>2,550</b>		<b>2,683</b>
<b>TOTAL Public Safety</b>	<b>2,550</b>		<b>2,683</b>
Ambulance, Contr Expend	21,000	A45404	22,000
<b>TOTAL Ambulance</b>	<b>21,000</b>		<b>22,000</b>
<b>TOTAL Health</b>	<b>21,000</b>		<b>22,000</b>
Street Admin, Pers Serv	41,760	A50101	48,000
Street Admin, Contr Expend	1,148	A50104	802
<b>TOTAL Street Admin</b>	<b>42,908</b>		<b>48,802</b>
Maint of Streets, Pers Serv	4,000	A51101	
<b>TOTAL Maint of Streets</b>	<b>4,000</b>		<b>0</b>
Garage, Contr Expend	14,511	A51324	13,220
<b>TOTAL Garage</b>	<b>14,511</b>		<b>13,220</b>
Street Lighting, Contr Expend	1,731	A51824	1,380
<b>TOTAL Street Lighting</b>	<b>1,731</b>		<b>1,380</b>
<b>TOTAL Transportation</b>	<b>63,150</b>		<b>63,402</b>
Veterans Service, Contr Expend	200	A65104	200
<b>TOTAL Veterans Service</b>	<b>200</b>		<b>200</b>
Programs For Aging, Contr Expend	1,000	A67724	1,200
<b>TOTAL Programs For Aging</b>	<b>1,000</b>		<b>1,200</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,200</b>		<b>1,400</b>
Parks, Pers Serv		A71101	
Parks, Equip & Cap Outlay	1,716	A71102	3,283
Parks, Contr Expend	6,500	A71104	6,500
<b>TOTAL Parks</b>	<b>8,216</b>		<b>9,783</b>
Museum - Art Gallery, Contr Expend	500	A74504	500
<b>TOTAL Museum - Art Gallery</b>	<b>500</b>		<b>500</b>
Historian, Pers Serv		A75101	
Historian, Contr Expend		A75104	
<b>TOTAL Historian</b>	<b>0</b>		<b>0</b>
Celebrations, Contr Expend	100	A75504	115
<b>TOTAL Celebrations</b>	<b>100</b>		<b>115</b>
Other Culture And Rec, Contr Expend		A79894	
<b>TOTAL Other Culture And Rec</b>	<b>0</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>8,816</b>		<b>10,398</b>
Environmental Control, Contr Expend	500	A80904	1,000
<b>TOTAL Environmental Control</b>	<b>500</b>		<b>1,000</b>
Cemetery, Pers Serv		A88101	
<b>TOTAL Cemetery</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>500</b>		<b>1,000</b>
State Retirement System	16,000	A90108	16,545
Social Security, Employer Cont	10,202	A90308	10,582
Worker's Compensation, Empl Bnfts	8,398	A90408	8,040
Unemployment Insurance, Empl Bnfts	1,582	A90508	1,571

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Hospital & Medical (dental) Ins, Empl Bnft	10,859	A90608	9,186
<b>TOTAL Employee Benefits</b>	<b>47,040</b>		<b>45,925</b>
<b>TOTAL Expenditures</b>	<b>298,247</b>		<b>295,748</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>298,247</b>		<b>295,748</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>146,585</b>	<b>A8021</b>	<b>104,465</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>146,585</b>	<b>A8022</b>	<b>104,465</b>
ADD - REVENUES AND OTHER SOURCES	256,126		302,444
DEDUCT - EXPENDITURES AND OTHER USES	298,247		295,748
<b>Fund Balance - End of Year</b>	<b>104,465</b>	<b>A8029</b>	<b>111,161</b>

TOWN OF De Ruyter  
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	114,345	A1049N	127,509
Est Rev - Real Property Tax Items	5,500	A1099N	5,600
Est Rev - Non Property Tax Items	140,995	A1199N	141,995
Est Rev - Departmental Income	300	A1299N	350
Est Rev - Intergovernmental Charges	9,500	A2399N	10,000
Est Rev - Licenses And Permits	1,000	A2599N	1,300
Est Rev - Fines And Forfeitures	6,000	A2649N	5,000
Est Rev - State Aid	17,100	A3099N	17,100
<b>TOTAL Estimated Revenues</b>	<b>294,740</b>		<b>308,854</b>
Appropriated Fund Balance	10,000	A599N	0
<b>TOTAL Estimated Other Sources</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>304,740</b>		<b>308,854</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	156,000	A1999N	164,896
App - Public Safety	3,480	A3999N	3,550
App - Health	22,000	A4999N	23,000
App - Transportation	66,800	A5999N	73,678
App - Economic Assistance And Opportunity	1,400	A6999N	1,400
App - Culture And Recreation	7,450	A7999N	7,650
App - Home And Community Services	1,000	A8999N	1,000
App - Employee Benefits	46,610	A9199N	33,680
<b>TOTAL Appropriations</b>	<b>304,740</b>		<b>308,854</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>304,740</b>		<b>308,854</b>

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

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		B200	
Cash In Time Deposits	12,613	B201	18,839
<b>TOTAL Cash</b>	<b>12,613</b>		<b>18,839</b>
Accounts Receivable	72	B380	178
<b>TOTAL Other Receivables (net)</b>	<b>72</b>		<b>178</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,685</b>		<b>19,017</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	57	B600	1,400
<b>TOTAL Accounts Payable</b>	<b>57</b>		<b>1,400</b>
<b>TOTAL Liabilities</b>	<b>57</b>		<b>1,400</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		B914	
Assigned Unappropriated Fund Balance	12,628	B915	17,617
<b>TOTAL Assigned Fund Balance</b>	<b>12,628</b>		<b>17,617</b>
<b>TOTAL Fund Balance</b>	<b>12,628</b>		<b>17,617</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,685</b>		<b>19,017</b>

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

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes		B1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Sales Tax (from County)	14,760	B1120	18,140
<b>TOTAL Non Property Tax Items</b>	<b>14,760</b>		<b>18,140</b>
Safety Inspection Fees	1,631	B1560	1,953
Vital Statistics Fees	334	B1603	604
Zoning Fees	100	B2110	300
Planning Board Fees	135	B2115	110
<b>TOTAL Departmental Income</b>	<b>2,200</b>		<b>2,967</b>
Interest And Earnings		B2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
Unclassified (specify)	60	B2770	190
<b>TOTAL Miscellaneous Local Sources</b>	<b>60</b>		<b>190</b>
St Aid, State Revenue Sharing	500	B3001	500
St Aid, Other Aid (specify)		B3089	2,500
<b>TOTAL State Aid</b>	<b>500</b>		<b>3,000</b>
<b>TOTAL Revenues</b>	<b>17,520</b>		<b>24,297</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>17,520</b>		<b>24,297</b>

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

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Law, Contr Expend		B14204	140
<b>TOTAL Law</b>	<b>0</b>		<b>140</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>140</b>
Traffic Control, Contr Expen	694	B33104	1,229
<b>TOTAL Traffic Control</b>	<b>694</b>		<b>1,229</b>
<b>TOTAL Public Safety</b>	<b>694</b>		<b>1,229</b>
Public Health, Contr Expend		B40104	
<b>TOTAL Public Health</b>	<b>0</b>		<b>0</b>
Registrar of Vital Statistics, Pers Serv	1,072	B40201	310
Registrar of Vital Stat Contr Expend	35	B40204	951
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>1,107</b>		<b>1,261</b>
<b>TOTAL Health</b>	<b>1,107</b>		<b>1,261</b>
Programs For Aging, Contr Expend		B67724	
<b>TOTAL Programs For Aging</b>	<b>0</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>0</b>		<b>0</b>
Library, Contr Expend		B74104	
<b>TOTAL Library</b>	<b>0</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>0</b>
Zoning, Pers Serv	10,150	B80101	10,455
Zoning, Contr Expend	401	B80104	445
<b>TOTAL Zoning</b>	<b>10,551</b>		<b>10,900</b>
Planning, Contr Expend		B80204	1,404
<b>TOTAL Planning</b>	<b>0</b>		<b>1,404</b>
<b>TOTAL Home And Community Services</b>	<b>10,551</b>		<b>12,305</b>
State Retirement, Empl Bnfts	2,000	B90108	2,450
Social Security , Empl Bnfts	859	B90308	896
Worker's Compensation, Empl Bnfts	860	B90408	800
Unemployment Insurance, Empl Bnfts	226	B90508	227
<b>TOTAL Employee Benefits</b>	<b>3,945</b>		<b>4,373</b>
<b>TOTAL Expenditures</b>	<b>16,297</b>		<b>19,308</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>16,297</b>		<b>19,308</b>

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

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	11,405	B8021	12,628
Restated Fund Balance - Beg of Year	11,405	B8022	12,628
ADD - REVENUES AND OTHER SOURCES	17,520		24,297
DEDUCT - EXPENDITURES AND OTHER USES	16,297		19,308
Fund Balance - End of Year	12,628	B8029	17,617

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	0	B1049N	0
Est Rev - Non Property Tax Items	18,140	B1199N	18,030
Est Rev - Departmental Income	1,550	B1299N	1,800
Est Rev-State Aid	500	B3099N	500
<b>TOTAL Estimated Revenues</b>	<b>20,190</b>		<b>20,330</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>20,190</b>		<b>20,330</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	1,000	B1999N	1,000
App - Public Safety	1,000	B3999N	1,000
App - Health	2,685	B4999N	2,760
App - Home And Community Services	11,255	B8999N	11,775
App - Employee Benefits	4,250	B9199N	3,795
<b>TOTAL Appropriations</b>	<b>20,190</b>		<b>20,330</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>20,190</b>		<b>20,330</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		CD200	
Cash In Time Deposits	39,775	CD201	39,775
<b>TOTAL Cash</b>	<b>39,775</b>		<b>39,775</b>
Rehabilitation Loan Receivable	8,478	CD390	8,478
<b>TOTAL Other Receivables (net)</b>	<b>8,478</b>		<b>8,478</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>48,253</b>		<b>48,253</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	8,478	CD691	8,478
<b>TOTAL Deferred Inflows of Resources</b>	<b>8,478</b>		<b>8,478</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>8,478</b>		<b>8,478</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	39,775	CD915	39,775
<b>TOTAL Assigned Fund Balance</b>	<b>39,775</b>		<b>39,775</b>
<b>TOTAL Fund Balance</b>	<b>39,775</b>		<b>39,775</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>48,253</b>		<b>48,253</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Community Development Income	286	CD2170	
<b>TOTAL Departmental Income</b>	<b>286</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>286</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>286</b>		<b>0</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Rehab Loans & Grant, Contr Expend		CD86684	
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	39,489	CD8021	39,775
Restated Fund Balance - Beg of Year	39,489	CD8022	39,775
ADD - REVENUES AND OTHER SOURCES	286		
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	39,775	CD8029	39,775

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		CM200	
Cash In Time Deposits	4,316	CM201	4,257
<b>TOTAL Cash</b>	<b>4,316</b>		<b>4,257</b>
Accounts Receivable	27	CM380	
<b>TOTAL Other Receivables (net)</b>	<b>27</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,343</b>		<b>4,257</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		CM600	
<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	4,316	CM915	4,257
<b>TOTAL Assigned Fund Balance</b>	<b>4,316</b>		<b>4,257</b>
<b>TOTAL Fund Balance</b>	<b>4,316</b>		<b>4,257</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,316</b>		<b>4,257</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	6	CM2401	3
<b>TOTAL Use of Money And Property</b>	<b>6</b>		<b>3</b>
<b>TOTAL Revenues</b>	<b>6</b>		<b>3</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6</b>		<b>3</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Home And Community Service-Contr Exp		CM89894	62
<b>TOTAL Other Home And Community Service-Contr Exp</b>	<b>0</b>		<b>62</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>62</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>62</b>
Transfers, Other Funds		CM99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>62</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	4,310	CM8021	4,316
Restated Fund Balance - Beg of Year	4,310	CM8022	4,316
ADD - REVENUES AND OTHER SOURCES	6		3
DEDUCT - EXPENDITURES AND OTHER USES			62
Fund Balance - End of Year	4,316	CM8029	4,257

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	15,000	DA200	15,190
Cash In Time Deposits	68,610	DA201	43,820
<b>TOTAL Cash</b>	<b>83,610</b>		<b>59,010</b>
Due From Other Governments	42,396	DA440	64,378
<b>TOTAL Due From Other Governments</b>	<b>42,396</b>		<b>64,378</b>
Cash Special Reserves	166,931	DA230	169,821
<b>TOTAL Restricted Assets</b>	<b>166,931</b>		<b>169,821</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>292,937</b>		<b>293,208</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	8,358	DA600	3,549
<b>TOTAL Accounts Payable</b>	<b>8,358</b>		<b>3,549</b>
Accrued Liabilities		DA601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>8,358</b>		<b>3,549</b>
<b>Fund Balance</b>			
Capital Reserve	166,931	DA878	169,821
<b>TOTAL Restricted Fund Balance</b>	<b>166,931</b>		<b>169,821</b>
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance	117,648	DA915	119,839
<b>TOTAL Assigned Fund Balance</b>	<b>117,648</b>		<b>119,839</b>
<b>TOTAL Fund Balance</b>	<b>284,579</b>		<b>289,660</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>292,937</b>		<b>293,208</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes		DA1001	36,050
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>36,050</b>
Sales Tax (from County)	67,030	DA1120	18,641
<b>TOTAL Non Property Tax Items</b>	<b>67,030</b>		<b>18,641</b>
Snow Removal Services-Other Govts	205,507	DA2302	160,942
<b>TOTAL Intergovernmental Charges</b>	<b>205,507</b>		<b>160,942</b>
Interest And Earnings		DA2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
Sales of Scrap & Excess Materials		DA2650	
Sales of Equipment	27,900	DA2665	7,575
Insurance Recoveries		DA2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>27,900</b>		<b>7,575</b>
<b>TOTAL Revenues</b>	<b>300,437</b>		<b>223,208</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>300,437</b>		<b>223,208</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Credit Card Fees		DA13754	
<b>TOTAL Credit Card Fees</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Maint of Bridges, Contr Expend		DA51204	
<b>TOTAL Maint of Bridges</b>	<b>0</b>		<b>0</b>
Machinery, Equip & Cap Outlay	200,909	DA51302	22,110
Machinery, Contr Expend	33,046	DA51304	29,380
<b>TOTAL Machinery</b>	<b>233,955</b>		<b>51,490</b>
Garage, Contr Expend		DA51324	
<b>TOTAL Garage</b>	<b>0</b>		<b>0</b>
Brush And Weeds, Contr Expend		DA51404	
<b>TOTAL Brush And Weeds</b>	<b>0</b>		<b>0</b>
Snow Removal, Pers Serv	56,606	DA51421	52,354
Snow Removal, Contr Expend	89,622	DA51424	84,666
<b>TOTAL Snow Removal</b>	<b>146,228</b>		<b>137,021</b>
<b>TOTAL Transportation</b>	<b>380,183</b>		<b>188,511</b>
State Retirement, Empl Bnfts	8,000	DA90108	12,278
Social Security , Empl Bnfts	4,329	DA90308	3,947
Worker's Compensation, Empl Bnfts	2,003	DA90408	2,900
Unemployment Insurance, Empl Bnfts	613	DA90508	580
Disability Insurance, Empl Bnfts		DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	10,854	DA90608	9,912
<b>TOTAL Employee Benefits</b>	<b>25,799</b>		<b>29,617</b>
<b>TOTAL Expenditures</b>	<b>405,982</b>		<b>218,127</b>
Transfers, Other Funds		DA99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>405,982</b>		<b>218,127</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	390,123	DA8021	284,579
Restated Fund Balance - Beg of Year	390,123	DA8022	284,579
ADD - REVENUES AND OTHER SOURCES	300,437		223,208
DEDUCT - EXPENDITURES AND OTHER USES	405,982		218,127
Fund Balance - End of Year	284,579	DA8029	289,660

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	36,050	DA1049N	26,490
Est Rev - Non Property Tax Items	10,000	DA1199N	12,330
EsT. ReV. - Intergovernmental Charges	180,000	DA2399N	186,500
<b>TOTAL Estimated Revenues</b>	<b>226,050</b>		<b>225,320</b>
Appropriated Fund Balance	0	DA599N	0
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>226,050</b>		<b>225,320</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	175,300	DA5999N	185,975
App - Employee Benefits	25,750	DA9199N	14,345
<b>TOTAL Appropriations</b>	<b>201,050</b>		<b>200,320</b>
Other Budgetary Purposes	25,000	DA962N	25,000
<b>TOTAL Other Uses</b>	<b>25,000</b>		<b>25,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>226,050</b>		<b>225,320</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		DB200	
Cash In Time Deposits	26,611	DB201	153,711
<b>TOTAL Cash</b>	<b>26,611</b>		<b>153,711</b>
Due From State And Federal Government	90,000	DB410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>90,000</b>		<b>0</b>
Due From Other Governments		DB440	6,750
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>6,750</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>116,611</b>		<b>160,461</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	8	DB600	
<b>TOTAL Accounts Payable</b>	<b>8</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>8</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		DB914	
Assigned Unappropriated Fund Balance	116,604	DB915	160,461
<b>TOTAL Assigned Fund Balance</b>	<b>116,604</b>		<b>160,461</b>
<b>TOTAL Fund Balance</b>	<b>116,604</b>		<b>160,461</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>116,611</b>		<b>160,461</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes		DB1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Sales Tax (from County)	143,075	DB1120	139,365
<b>TOTAL Non Property Tax Items</b>	<b>143,075</b>		<b>139,365</b>
Transportation Services, Other Govts	11,860	DB2300	19,500
<b>TOTAL Intergovernmental Charges</b>	<b>11,860</b>		<b>19,500</b>
Refunds of Prior Year's Expenditures		DB2701	1,821
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,821</b>
St Aid, Consolidated Highway Aid	77,028	DB3501	79,101
St Aid Emergency Disaster Assistance	70,386	DB3960	45,530
<b>TOTAL State Aid</b>	<b>147,415</b>		<b>124,630</b>
Fed Aid, Emergency Disaster Assistance	60,000	DB4960	
<b>TOTAL Federal Aid</b>	<b>60,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>362,350</b>		<b>285,317</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>362,350</b>		<b>285,317</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Maint of Streets, Pers Serv	46,238	DB51101	49,850
Maint of Streets, Equip & Cap Outlay	93,467	DB51102	12,258
Maint of Streets, Contr Expend	66,224	DB51104	75,040
<b>TOTAL Maint of Streets</b>	<b>205,929</b>		<b>137,148</b>
Perm Improve Highway, Equip & Cap Outlay	74,806	DB51122	79,101
<b>TOTAL Perm Improve Highway</b>	<b>74,806</b>		<b>79,101</b>
Machinery, Equip & Cap Outlay		DB51302	
<b>TOTAL Machinery</b>	<b>0</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>280,736</b>		<b>216,248</b>
State Retirement, Empl Bnfts	9,282	DB90108	9,970
Social Security, Empl Bnfts	3,477	DB90308	3,746
Worker's Compensation, Empl Bnfts	3,100	DB90408	3,250
Unemployment Insurance, Empl Bnfts	41	DB90508	82
Disability Insurance, Empl Bnfts		DB90558	
Hospital & Medical (dental) Ins, Empl Bnft	6,847	DB90608	8,164
<b>TOTAL Employee Benefits</b>	<b>22,747</b>		<b>25,211</b>
<b>TOTAL Expenditures</b>	<b>303,483</b>		<b>241,459</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>303,483</b>		<b>241,459</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>57,737</b>	<b>DB8021</b>	<b>116,604</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>57,737</b>	<b>DB8022</b>	<b>116,604</b>
ADD - REVENUES AND OTHER SOURCES	362,350		285,317
DEDUCT - EXPENDITURES AND OTHER USES	303,483		241,459
<b>Fund Balance - End of Year</b>	<b>116,604</b>	<b>DB8029</b>	<b>160,461</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	0	DB1049N	0
Est Rev - Non Property Tax Items	139,365	DB1199N	137,145
EsT. ReV. - Intergovernmental Charges	19,500	DB2399N	20,000
Est Rev - State Aid	68,879	DB3099N	77,500
<b>TOTAL Estimated Revenues</b>	<b>227,744</b>		<b>234,645</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>227,744</b>		<b>234,645</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	197,474	DB5999N	218,075
App - Employee Benefits	30,270	DB9199N	16,570
<b>TOTAL Appropriations</b>	<b>227,744</b>		<b>234,645</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>227,744</b>		<b>234,645</b>

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land	23,600	K101	23,600
Buildings	173,300	K102	173,300
Machinery And Equipment	539,161	K104	561,271
<b>TOTAL Fixed Assets (net)</b>	<b>736,061</b>		<b>758,171</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>736,061</b>		<b>758,171</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	736,061	K159	758,171
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>736,061</b>		<b>758,171</b>
<b>TOTAL Fund Balance</b>	<b>736,061</b>		<b>758,171</b>
<b>TOTAL</b>	<b>736,061</b>		<b>758,171</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		SF200	
Cash In Time Deposits	219	SF201	219
<b>TOTAL Cash</b>	<b>219</b>		<b>219</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>219</b>		<b>219</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		SF600	
<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	219	SF915	219
<b>TOTAL Assigned Fund Balance</b>	<b>219</b>		<b>219</b>
<b>TOTAL Fund Balance</b>	<b>219</b>		<b>219</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>219</b>		<b>219</b>

TOWN OF De Ruyter  
Annual Update Document  
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	88,000	SF1001	96,000
<b>TOTAL Real Property Taxes</b>	<b>88,000</b>		<b>96,000</b>
<b>TOTAL Revenues</b>	<b>88,000</b>		<b>96,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>88,000</b>		<b>96,000</b>

TOWN OF De Ruyter  
Annual Update Document  
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fire Protection, Contr Expend	88,000	SF34104	96,000
<b>TOTAL Fire Protection</b>	<b>88,000</b>		<b>96,000</b>
<b>TOTAL Public Safety</b>	<b>88,000</b>		<b>96,000</b>
<b>TOTAL Expenditures</b>	<b>88,000</b>		<b>96,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>88,000</b>		<b>96,000</b>

TOWN OF De Ruyter  
Annual Update Document  
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>219</b>	<b>SF8021</b>	<b>219</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>219</b>	<b>SF8022</b>	<b>219</b>
ADD - REVENUES AND OTHER SOURCES	88,000		96,000
DEDUCT - EXPENDITURES AND OTHER USES	88,000		96,000
<b>Fund Balance - End of Year</b>	<b>219</b>	<b>SF8029</b>	<b>219</b>

TOWN OF De Ruyter  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	8,423	TA200	1,478
<b>TOTAL Cash</b>	<b>8,423</b>		<b>1,478</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,423</b>		<b>1,478</b>

TOWN OF De Ruyter  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
State Retirement	589	TA18	679
Disability Insurance	502	TA19	478
Group Insurance	253	TA20	
Nys Income Tax		TA21	251
Federal Income Tax	2,177	TA22	
Social Security Tax	4,904	TA26	69
<b>TOTAL Agency Liabilities</b>	<b>8,423</b>		<b>1,478</b>
<b>TOTAL Liabilities</b>	<b>8,423</b>		<b>1,478</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,423</b>		<b>1,478</b>

TOWN OF De Ruyter  
 Statement of Indebtedness  
 For the Fiscal Year Ending 2015

1/28/2016

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
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TOWN OF De Ruyter  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$528,069.33
Time Deposits	9Z2021	
<b>Total</b>		<b>\$528,269.33</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$280,000.00
<b>Total</b>		<b>\$530,000.00</b>
 <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	

TOWN OF De Ruyter  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6755	\$22,536	\$0	\$1,500	\$21,036
****-8998	\$507,033	\$0	\$0	\$507,033
	Total Adjusted Bank Balance			\$528,069
	Petty Cash			\$200.00
	Adjustments			\$.00
	Total Cash			9ZCASH * \$528,269
	Total Cash Balance All Funds			9ZCASHB * \$528,269
	* Must be equal			

TOWN OF De Ruyter  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>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 2015

<b>Total Full Time Employees:</b>			4		
<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	\$41,243.00	4	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$19,171.57	4	14	
90408	Worker's Compensation Insurance	\$14,990.00	4	14	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,459.17	4	14	
90558	Disability Insurance	\$0.00	4		
90608	Hospital and Medical (Dental) Insurance	\$27,261.85	4	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$105,125.59</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$105,125.59</b>			

TOWN OF De Ruyter  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,813		gallons	
Diesel Fuel	\$20,698		gallons	
Fuel Oil			gallons	
Natural Gas	\$8,790		cubic feet	
Electricity	\$10,192		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF De Ruyter  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

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 12/31/2015 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the 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 12/31/2015 and filed by means of electronic data transmission.

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

(315) 247-9268  
Telephone Number

01/28/2016  
Date of Certification

Daniel Degear  
Name

Supervisor  
Title

P O Box 394, DeRuyter, NY 13052  
Official Address

(315) 367-1355  
Official Telephone Number

TOWN OF De Ruyter  
Financial Comments  
For the Fiscal Year Ending 2015

**TOWN OF DERUYTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**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.

Capital Projects Fund  
Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

b. Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the local government in a trustee or custodial capacity.

Trust & Agency Funds - used to account for money received and held in the capacity of trustee, custodian or agent. These include expendable trusts, non-expendable trusts, and agency funds.

2. Account Groups

Account groups are used to establish accounting control and accountability for general fixed assets and general long-term debt. The two account groups are not "funds". They are concerned with measurement of financial position and not results of operations.

General Fixed Assets Account Group

The general fixed assets account group is used to account for land, buildings, improvements other than buildings, and equipment utilized for general government purposes, except those accounted for in proprietary funds.

General Long-Term Debt Account Group

This group is used to account for all long-term debt.

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 general purpose financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus. Measurement focus is the determination of what is measured, i.e. expenditures or expenses.

Modified Accrual Basis

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Agency Funds are custodial in nature (assets equal liabilities) and generally are accounted for on the cash basis which approximates 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.

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.

Expenditures are recorded when incurred except that:

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

#### Account Groups

General long-term liabilities are recorded at the par value of the principal amount. No liability is recorded for interest payable to maturity.

#### D. Property Taxes

Real property taxes are levied annually by the Town of DeRuyter no later than December 31, are due January 31, and become a lien as of January 1. Taxes are collected during the period of January 1, to April 30.

Uncollected real property taxes are subsequently enforced by the County of Madison in which the Town is located.

Property tax revenues are recognized as revenues in the year they are levied and collected.

#### E. Budgetary Data

##### 1. General Budget Policies

The Town's procedures for establishing the budgetary data reflected in the general purpose financial statements are as follows. No later than September 30, the budget officer (Supervisor) submits to the Town Clerk a tentative budget of proposed expenditures and funding sources for the fiscal

year commencing the following January 1. Public hearings are conducted to obtain taxpayer comments. No later than November 15, the Town Board adopts the annual budget, balancing factor of which is the amount to be raised by real property taxes. Budget modifications must be approved by the Town Board. However, the Supervisor is authorized to transfer certain budgeted amounts within departments. Appropriations lapse at year-end.

2. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the Governmental Funds. Encumbrances are reported as reservations 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.

3. Budget Basis of Accounting

Budgets are adopted annually on a basis consistent with generally accepted accounting principles for the General, Highway, Capital, and Special Grant Funds.

Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year. Encumbrances are not considered a disbursement in the financial plan or an expenditure in the GAAP based general purpose financial statements, but reserve a portion of the applicable appropriation, thereby ensuring that the appropriations are not exceeded.

**Note 2 - Detail Notes on All Funds and Account Groups**

**A. Assets**

1. Cash and Investments

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

Collateral (security) is required for demand deposits and certificates of deposit at 105 percent 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.

Deposits and investments are valued at cost or cost plus interest and are categorized as either (1) insured and for which the collateral is held by the Town's agent in the Town's name, (2) collateralized, and for which the securities are held by the pledging financial institution's trust department or agent in the Town's name, (3) uncollateralized.

## 2. Property Taxes

Delinquent taxes of the Town of DeRuyter are returned to the County of Madison for enforcement, and the County reimburses the Town for their delinquent taxes.

## **B. Liabilities**

### 1. Pension Plans

#### Plan Description

The Town of DeRuyter participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and State Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the System. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the System and for the custody and control of their funds. The System issues a publicly available financial report

that includes financial statements and required supplementary information.

**Funding Policy**

The System is noncontributory except for employees who joined the System after July 27, 1976 who contribute 3% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The Town of DeRuyter is required to contribute at an actuarially determined rate. The required contributions for the current year and four preceding years were:

	<u>ERS</u>
2015	\$41,243
2014	\$35,282
2013	\$ 35,255
2012	\$ 32,054
2011	\$ 25,026

The Town's contributions made to the System were equal to 100 % of the contributions for each year.

**2. Short-Term Debt**

At December 31, 2015, the total outstanding short-term indebtedness of the Town of DeRuyter was -0-.

**3. Long-Term Debt**

a. At December 31, 2015, the total outstanding long-term indebtedness of the Town of DeRuyter aggregated to -0-.

b. **Serial Bonds**

The Town borrows money in order to acquire land or equipment

or construct building 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 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, 2015 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:

Unreserved Fund Balance as of 12/31/15

(A)General Townwide	\$ 92,612.70
(B)General PartTown	17,616.90
(DA)Highway Townwide	119,838.96
(DB)Highway PartTown	160,461.20
(SF)DeRuyter Fire Protection	218.97
(CD)Community Development	39,775.33
(CM)Special Revenue – Cemeteries	4,256.63
<b>Total</b>	<b>\$ 434,780.69</b>

-

2. Reserves

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

<u>Purpose</u>	<u>Reserved Fund Balance as of 12/31/15</u>
Highway Equip Reserve (DA)	\$ 153,737.49
Highway Building Reserve (DA)	16,083.05
Non-Highway Building Reserve (A)	18,548.28

**Note 3 - Commitments and Contingencies**

A. Risk Financing and Related Insurance

The Town of DeRuyter is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees, errors and omissions and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years.

**TOWN OF DERUYTER  
SUMMARY OF ANNUAL FINANCIAL REPORT  
YEAR ENDING DECEMBER 31, 2015**

FUND	Fund Bal. 1/1/2015	Revenues	Expend.	Approp. Fund Bal.	Unapprop. Fund Bal.	Total Fund Bal. 12/31/2015
<b>GENERAL TOWNWIDE -Unreserved</b>	\$ 85,916.42	\$ 302,444.16	\$ 295,747.88	\$ -	\$ 72,633.42	\$ 92,612.70
<b>GENERAL PART TOWN</b>	\$ 12,628.12	\$ 24,296.90	\$ 19,308.12	\$ -	\$ 17,616.90	\$ 17,616.90
<b>HIGHWAY TOWNWIDE - Unreserved</b>	\$ 117,648.41	\$ 198,207.93	\$ 196,017.38	\$ -	\$ 119,838.96	\$ 119,838.96
<b>HIGHWAY PART TOWN</b>	\$ 116,603.74	\$ 285,316.86	\$ 241,459.40	\$ -	\$ 160,461.20	\$ 160,461.20
<b>DeRuyter Fire Protection</b>	\$ 219.05	\$ 95,999.92	\$ 96,000.00	\$ -	\$ 218.97	\$ 218.97
<b>Community Development Fund HUD</b>	\$ 39,775.33	\$ -	\$ 218.97	\$ -	\$ 39,775.33	\$ 39,775.33
<b>Expendable Cemetery Trust</b>	\$ 4,315.98	\$ 2.89	\$ 62.24	\$ -	\$ 4,256.63	\$ 4,256.63
<b>RESERVES</b>						
Gen'l Townwide Reserved	\$ 18,548.28	\$ -	\$ -	\$ -	\$ 18,548.28	\$ 18,548.28
Hwy Equip. Reserve	\$ 150,847.48	\$ 25,000.00	\$ 22,109.99	\$ -	\$ 153,737.49	\$ 153,737.49
Hwy Bldg. Reserve	\$ 16,083.05	\$ -	\$ -	\$ -	\$ 16,083.05	\$ 16,083.05
Long Term Debt - None						

I, Daniel Degear, certify that I am the Chief Fiscal Officer of the Town of DeRuyter, and that this report, to the best of my knowledge, information, and belief, is a true and correct statement of the financial transactions and fiscal conditions of the municipality for the fiscal year ending December 31, 2015. I have filed this date, one copy of the full report with the State Comptroller's Office as required by law and one copy is on file at the Town Clerk's Office where it is available for inspection by the public during regular business hours.

  
Daniel Degear, Supervisor

Dated: January 27, 2016