

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Tupper Lake
County of Franklin
For the Fiscal Year Ended 05/31/2014

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

VILLAGE OF Tupper Lake

*** 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
- (CD) SPECIAL GRANT
- (EE) ENTERPRISE UTILITY
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

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.

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	168,067	A200	115,895
Petty Cash	551	A210	150
TOTAL Cash	168,618		116,045
Taxes Receivable, Current	86,562	A250	94,011
TOTAL Taxes Receivable (net)	86,562		94,011
Due From State And Federal Government	26,963	A410	192,518
TOTAL State And Federal Aid Receivables	26,963		192,518
Cash Special Reserves	11,178	A230	10,379
TOTAL Restricted Assets	11,178		10,379
TOTAL Assets	293,321		412,953

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

	2013		2014
Accounts Payable	60,781	A600	31,426
TOTAL Accounts Payable	60,781		31,426
Due To Other Funds	86,562	A630	206,236
TOTAL Due To Other Funds	86,562		206,236
TOTAL Liabilities	147,343		237,662
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,000	A691	5,000
TOTAL Deferred Inflows of Resources	5,000		5,000
TOTAL Deferred Inflows of Resources	5,000		5,000
Fund Balance			
Other Restricted Fund Balance	11,178	A899	10,379
TOTAL Restricted Fund Balance	11,178		10,379
Assigned Appropriated Fund Balance	108,000	A914	50,000
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	108,000		50,000
Unassigned Fund Balance	21,800	A917	109,912
TOTAL Unassigned Fund Balance	21,800		109,912
TOTAL Fund Balance	140,978		170,291
TOTAL Liabilities, Deferred Inflows And Fund Balance	293,321		412,953

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,814,036	A1001	1,784,885
TOTAL Real Property Taxes	1,814,036		1,784,885
Other Payments In Lieu of Taxes	28,989	A1081	22,050
Interest & Penalties On Real Prop Taxes	26,469	A1090	25,888
TOTAL Real Property Tax Items	55,458		47,938
Utilities Gross Receipts Tax	4,744	A1130	5,911
Franchises	35,110	A1170	33,786
TOTAL Non Property Tax Items	39,854		39,697
Treasurer Fees		A1230	5
Clerk Fees	130	A1255	
Police Fees	960	A1520	4,582
Other Public Safety Departmental Income	1,278	A1589	1,543
Refuse & Garbage Charges	41,257	A2130	40,595
TOTAL Departmental Income	43,625		46,725
Public Safety Services For Other Govts		A2260	50,000
Fire Protection Services Other Govts	152,773	A2262	155,826
TOTAL Intergovernmental Charges	152,773		205,826
Interest And Earnings	212	A2401	105
Rental of Real Property, Other Govts	4,200	A2412	4,200
TOTAL Use of Money And Property	4,412		4,305
Permits, Other	3,410	A2590	6,717
TOTAL Licenses And Permits	3,410		6,717
Fines And Forfeited Bail	62,290	A2610	21,551
TOTAL Fines And Forfeitures	62,290		21,551
Sales of Real Property	30,850	A2660	
Insurance Recoveries	30,223	A2680	18,720
TOTAL Sale of Property And Compensation For Loss	61,073		18,720
Gifts And Donations	870	A2705	700
Unclassified (specify)	9,873	A2770	3,689
TOTAL Miscellaneous Local Sources	10,743		4,389
St Aid, Revenue Sharing	72,332	A3001	75,255
St Aid, Mortgage Tax	9,452	A3005	8,144
St Aid - Other (specify)	55,206	A3089	353,655
Additional Description NYSEDA grant, NYS DOS grants			
St Aid, Consolidated Highway Aid	65,708	A3501	73,718
TOTAL State Aid	202,698		510,772
Fed Aid, Crime Control		A4320	3,307
TOTAL Federal Aid	0		3,307
TOTAL Revenues	2,450,372		2,694,832
Interfund Transfers	119,378	A5031	143,896
TOTAL Interfund Transfers	119,378		143,896
TOTAL Other Sources	119,378		143,896
TOTAL Revenues	2,569,750		2,838,728

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	9,600
Legislative Board, Contr Expend	4,155	A10104	3,779
TOTAL Legislative Board	13,755		13,379
Municipal Court, Pers Serv	26,057	A11101	26,822
Municipal Court, Contr Expend	8,165	A11104	4,930
TOTAL Municipal Court	34,222		31,752
Mayor, Pers Serv	3,036	A12101	3,036
Mayor, Contr Expend	28	A12104	119
TOTAL Mayor	3,064		3,155
Auditor, Contr Expend	6,303	A13204	3,567
TOTAL Auditor	6,303		3,567
Treasurer, Pers Serv	8,425	A13251	8,548
Treasurer, Contr Expend		A13254	
TOTAL Treasurer	8,425		8,548
Clerk, pers Serv	9,456	A14101	8,548
TOTAL Clerk	9,456		8,548
Law, Pers Serv	4,086	A14201	4,532
Law, Contr Expend	10,390	A14204	15,682
TOTAL Law	14,476		20,214
Engineer, Contr Expend	94,165	A14404	351,161
TOTAL Engineer	94,165		351,161
Buildings, Pers Serv	16,596	A16201	21,607
Buildings, Contr Expend	67,944	A16204	47,360
TOTAL Buildings	84,540		68,967
Central Garage, Pers Serv	9,239	A16401	6,811
Central Garage, Equip & Cap Outlay	303	A16402	295
Central Garage, Contr Expend	9,689	A16404	9,452
TOTAL Central Garage	19,231		16,558
Municipal Assn Dues, Contr Expend	2,084	A19204	2,084
TOTAL Municipal Assn Dues	2,084		2,084
Judgements And Claims, Contr Expend	11,391	A19304	
TOTAL Judgements And Claims	11,391		0
TOTAL General Government Support	301,112		527,933
Police, Pers Serv	594,183	A31201	550,210
Police, Equip & Cap Outlay	4,903	A31202	11,299
Police, Contr Expend	66,515	A31204	70,197
TOTAL Police	665,601		631,706
Jail, Contr Expend	101	A31504	101
TOTAL Jail	101		101
Traffic Control, Contr Expen		A33104	928
TOTAL Traffic Control	0		928
On-Street Parking, Contr Expend	218	A33204	1,000
TOTAL On-Street Parking	218		1,000
Fire, Pers Serv	35,903	A34101	39,361
Fire, Equip & Cap Outlay	43,348	A34102	24,079

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

	2013	Exp Code	2014
Expenditures			
Fire, Contr Expend	103,628	A34104	60,429
TOTAL Fire	182,879		123,869
Safety Inspection, Pers Serv	20,288	A36201	18,989
Safety Inspection, Contr Expend	3,621	A36204	2,818
TOTAL Safety Inspection	23,909		21,807
TOTAL Public Safety	872,708		779,411
Public Health, Pers Serv	14,569	A40101	15,414
TOTAL Public Health	14,569		15,414
TOTAL Health	14,569		15,414
Street Admin, Pers Serv	61,056	A50101	60,958
TOTAL Street Admin	61,056		60,958
Maint of Streets, Pers Serv	109,690	A51101	103,323
Maint of Streets, Equip & Cap Outlay		A51102	28,564
Maint of Streets, Contr Expend	168,192	A51104	153,309
TOTAL Maint of Streets	277,882		285,196
Snow Removal, Pers Serv	63,571	A51421	63,988
Snow Removal, Equip & Cap Outlay	4,672	A51422	4,670
Snow Removal, Contr Expend	12,328	A51424	14,078
TOTAL Snow Removal	80,571		82,736
Street Lighting, Contr Expend	102,843	A51824	130,991
TOTAL Street Lighting	102,843		130,991
TOTAL Transportation	522,352		559,881
Publicity, Contr Expend	17,077	A64104	10,942
TOTAL Publicity	17,077		10,942
Programs For Aging, Contr Expend	7,000	A67724	7,000
TOTAL Programs For Aging	7,000		7,000
TOTAL Economic Assistance And Opportunity	24,077		17,942
Playgr & Rec Centers, Pers Serv	53,385	A71401	48,943
Playgr & Rec Centers, Equip & Cap Outlay	2,864	A71402	2,066
Playgr & Rec Centers, Contr Expend	99,647	A71404	141,798
TOTAL Playgr & Rec Centers	155,896		192,807
Historian, Contr Expend	200	A75104	200
TOTAL Historian	200		200
Celebrations, Contr Expend	5,000	A75504	5,000
TOTAL Celebrations	5,000		5,000
TOTAL Culture And Recreation	161,096		198,007
Zoning, Pers Serv	5,445	A80101	5,798
Zoning, Contr Expend	62	A80104	35
TOTAL Zoning	5,507		5,833
Storm Sewers, Pers Serv	15,360	A81401	16,144
Storm Sewers, Contr Expend	5,155	A81404	15,508
TOTAL Storm Sewers	20,515		31,652
Refuse & Garbage, Pers Serv	38,384	A81601	39,541

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Refuse & Garbage, Contr Expend	28,701	A81604	24,557
TOTAL Refuse & Garbage	67,085		64,098
TOTAL Home And Community Services	93,107		101,583
State Retirement System	97,340	A90108	104,584
Police & Firemen Retirement, Empl Bnfts	117,376	A90158	108,223
Social Security, Employer Cont	80,318	A90308	76,768
Worker's Compensation, Empl Bnfts	39,350	A90408	46,855
Unemployment Insurance, Empl Bnfts		A90508	858
Hospital & Medical (dental) Ins, Empl Bnft	223,832	A90608	262,041
TOTAL Employee Benefits	558,216		599,329
Debt Principal, Serial Bonds	9,768	A97106	9,915
TOTAL Debt Principal	9,768		9,915
TOTAL Expenditures	2,557,005		2,809,415
TOTAL Expenditures	2,557,005		2,809,415

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Analysis of Changes in Fund Balance

	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	128,233	A8021	140,978
Restated Fund Balance - Beg of Year	128,233	A8022	140,978
ADD - REVENUES AND OTHER SOURCES	2,569,750		2,838,728
DEDUCT - EXPENDITURES AND OTHER USES	2,557,005		2,809,415
Fund Balance - End of Year	140,978	A8029	170,291

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	Est Code	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,784,885	A1049N	1,824,311
Est Rev - Real Property Tax Items	55,416	A1099N	52,500
Est Rev - Non Property Tax Items	40,500	A1199N	40,500
Est Rev - Departmental Income	53,850	A1299N	51,350
Est Rev - Intergovernmental Charges	174,326	A2399N	207,641
Est Rev - Use of Money And Property	5,000	A2499N	4,300
Est Rev - Licenses And Permits	5,000	A2599N	6,500
Est Rev - Fines And Forfeitures	35,000	A2649N	35,000
Est Rev - Miscellaneous Local Sources	2,000	A2799N	3,000
Est Rev - State Aid	164,945	A3099N	183,730
TOTAL Estimated Revenues	2,320,922		2,408,832
Estimated - Interfund Transfer	65,000	A5031N	65,000
Appropriated Fund Balance	108,000	A599N	50,000
TOTAL Estimated Other Sources	173,000		115,000
TOTAL Estimated Revenues	2,493,922		2,523,832

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	Cap Code	2015
Appropriations			
App - General Government Support	266,202	A1999N	263,433
App - Public Safety	854,975	A3999N	819,986
App - Health	14,970	A4999N	16,045
App - Transportation	482,100	A5999N	507,632
App - Economic Assistance And Opportunity	24,000	A6999N	21,500
App - Culture And Recreation	71,330	A7999N	86,265
App - Home And Community Services	105,730	A8999N	106,908
App - Employee Benefits	664,700	A9199N	687,000
App - Debt Service	9,915	A9899N	15,063
TOTAL Appropriations	2,493,922		2,523,832
TOTAL Appropriations	2,493,922		2,523,832

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	14,510	CD200	23,321
TOTAL Cash	14,510		23,321
Rehabilitation Loan Receivable	17,075	CD390	5,467
TOTAL Other Receivables (net)	17,075		5,467
TOTAL Assets	31,585		28,788

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Balance Sheet

	2013	EdpCode	2014
Deferred Inflows of Resources			
Deferred Inflow of Resources	17,023	CD691	5,414
TOTAL Deferred Inflows of Resources	17,023		5,414
TOTAL Deferred Inflows of Resources	17,023		5,414
Fund Balance			
Assigned Unappropriated Fund Balance	14,562	CD915	23,374
TOTAL Assigned Fund Balance	14,562		23,374
TOTAL Fund Balance	14,562		23,374
TOTAL Liabilities, Deferred Inflows And Fund Balance	31,585		28,788

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Results of Operation

Revenues			
Community Development Income	3,723	CD2170	12,567
TOTAL Departmental Income	3,723		12,567
Interest And Earnings	2	CD2401	2
TOTAL Use of Money And Property	2		2
TOTAL Revenues	3,725		12,569
TOTAL Revenues	3,725		12,569

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Results of Operation

	2013	EdpCode	2014
Expenditures			
Administration, Pers Serv	760	CD86861	1,000
Administration, Contr Expend	9,234	CD86864	2,681
Administration, Empl Bnfts	58	CD86868	76
TOTAL Administration	10,052		3,757
TOTAL Home And Community Services	10,052		3,757
TOTAL Expenditures	10,052		3,757
TOTAL Expenditures	10,052		3,757

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	20,889	CD8021	14,562
Restated Fund Balance - Beg of Year	20,889	CD8022	14,562
ADD - REVENUES AND OTHER SOURCES	3,725		12,569
DEDUCT - EXPENDITURES AND OTHER USES	10,052		3,757
Fund Balance - End of Year	14,562	CD8029	23,374

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(EE) ENTERPRISE UTILITY

Statement of Net Position

	2013	EdpCode	2014
Assets			
Cash	377,780	EE200	624,663
Petty Cash	300	EE210	300
TOTAL Cash	378,080		624,963
Accounts Receivable	287,240	EE380	533,837
Allowance For Receivables (credit)	-21,000	EE389	-41,000
TOTAL Other Receivables (net)	266,240		492,837
Due From Other Funds	285	EE391	27,389
TOTAL Due From Other Funds	285		27,389
Inventory Of Materials And Supplies	206,110	EE445	127,411
TOTAL Inventories	206,110		127,411
Cash Special Reserves	31,772	EE230	184,264
Cash, Customers Deposits	46,525	EE235	42,537
TOTAL Restricted Assets	78,297		226,801
Land	4,545	EE101	4,545
Buildings	127,160	EE102	127,160
Improvements Other Than Buildings	6,066,643	EE103	6,064,069
Machinery And Equipment	1,575,713	EE104	1,575,713
Accum Deprec, Buildings	-118,620	EE112	-118,620
Accum Depr, Imp Other Than Bld	-3,750,323	EE113	-3,919,563
Accum Depr, Machinery & Equip	-1,132,193	EE114	-1,233,297
TOTAL Fixed Assets (net)	2,772,925		2,500,007
TOTAL Assets	3,701,937		3,999,408

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(EE) ENTERPRISE UTILITY

Statement of Net Position

	2013		2014
Accounts Payable	148,013	EE600	151,040
TOTAL Accounts Payable	148,013		151,040
Accrued Liabilities	32,830	EE601	92,399
Accrued Interest Payable	6,567	EE651	3,561
TOTAL Accrued Liabilities	39,397		95,960
Customers' Deposits	46,260	EE615	42,272
TOTAL Other Deposits	46,260		42,272
Bonds Payable	427,593	EE628	207,740
TOTAL Bond And Long Term Liabilities	427,593		207,740
TOTAL Liabilities	661,263		497,012
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,345,332	EE920	2,292,267
Net Assets-Restricted For Other Purposes	78,297	EE923	226,801
Net Assets-Unrestricted (deficit)	617,045	EE924	983,328
TOTAL Net Position	3,040,674		3,502,396
TOTAL Fund Balance	3,040,674		3,502,396
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,701,937		3,999,408

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(EE) ENTERPRISE UTILITY

Results of Operation

	2013	EdpCode	2014
Revenues			
Sale of Electric Power	4,069,214	EE2150	5,306,844
TOTAL Charges For Services Within Locality	4,069,214		5,306,844
Interest And Earnings	49	EE2401	59
TOTAL Use of Money And Property	49		59
Gifts And Donations	77,308	EE2705	
TOTAL Other	77,308		0
TOTAL Revenues	4,146,571		5,306,903
TOTAL Revenues	4,146,571		5,306,903

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2013	EdpCode	2014
Expenses			
Electric And Power, Pers Serv	607,680	EE84101	588,068
TOTAL Electric And Power	607,680		588,068
TOTAL Personal Services	607,680		588,068
Taxes & Assess On Munic Prop, Contr Expend	37,583	EE19504	39,106
TOTAL Taxes & Assess On Munic Prop	37,583		39,106
Prov For Uncoll Accts Rec, Contr Expend	13,647	EE19884	19,424
TOTAL Prov For Uncoll Accts Rec	13,647		19,424
Depreciation	180,683	EE19944	181,134
TOTAL Depreciation	180,683		181,134
Electric And Power, Contr Expend	2,996,732	EE84104	3,903,318
TOTAL Electric And Power	2,996,732		3,903,318
TOTAL Contractual Expenses	3,228,645		4,142,982
Electric And Power, Empl Bnfts	262,485	EE84108	260,457
TOTAL Electric And Power	262,485		260,457
TOTAL Employee Benefits	262,485		260,457
Debt Interest, Serial Bonds	17,215	EE97107	11,168
TOTAL Interest Expense	17,215		11,168
TOTAL Expenses	4,116,025		5,002,675
Transfers, Other Funds	94,378	EE99019	118,896
TOTAL Transfers	94,378		118,896
TOTAL Other Uses	94,378		118,896
TOTAL Expenses	4,210,403		5,121,571

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2013		2014
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,104,506	EE8021	3,040,674
Prior Period Adj -Increase In Net Position		EE8012	276,390
Restated Net Position - Beg of Year	3,104,506	EE8022	3,317,064
ADD - REVENUES AND OTHER SOURCES	4,146,571		5,306,903
DEDUCT - EXPENDITURES AND OTHER USES	4,210,403		5,121,571
Net Position - End of Year	3,040,674	EE8029	3,502,396

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(EE) ENTERPRISE UTILITY

Cash Flow

	2013	EdpCode	2014
Cash Rec'd From Providing Svcs	4,070,148	EE7111	5,033,719
Cash Payments Contr Exp	-3,028,435	EE7112	-3,769,016
Cash Payments Pers Svcs & Bnfts	-870,165	EE7113	-848,525
TOTAL Depreciation	171,548		416,178
Real Property Taxes	-37,583	EE7121	-39,106
Transfers To/from Other Funds	-94,378	EE7123	-118,896
TOTAL Capital Outlay	-131,961		-158,002
Proceeds of Debt (capital)	184,675	EE7131	
Principal Payments Debt (capital)	-182,916	EE7132	-219,853
Interest Expense (capital)	-17,215	EE7133	-11,168
Capital Contributed By Developers		EE7134	100,716
Capital Contributed By Other Funds		EE7135	276,390
Payments To Contractors	-121,766	EE7136	-8,932
TOTAL Cash	-137,222		137,153
Purchase of Investments		EE7151	-148,504
Sale of Investments	511	EE7152	
Interest Income	49	EE7153	59
TOTAL Cash Flows From Investing Activities	560		-148,445
Net Inc(dec) In Cash&cash Equiv	-97,075	EE7161	246,884
Cash&cash Equiv Beg of Year	475,154	EE7171	378,079
	378,079		624,963
Operating Income (loss)	7,987	EE7181	354,443
Depreciation	180,683	EE7182	181,134
Inc/dec In Assets-Other Than Cash	4,348	EE7183	-175,001
Inc/dec In Liabilities Other Than Cash	-21,470	EE7184	55,602
TOTAL Reconciliation of Operating Income To Cash	171,548		416,178

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Balance Sheet

Code Description	2013	2014
Assets		
Cash	111,084	130,476
TOTAL Cash	111,084	130,476
Water Rents Receivable	74,118	72,457
TOTAL Other Receivables (net)	74,118	72,457
Due From Other Funds	37,222	44,858
TOTAL Due From Other Funds	37,222	44,858
TOTAL Assets	222,424	247,791

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Balance Sheet

	2013		2014
Accounts Payable	6,591	FX600	26,005
TOTAL Accounts Payable	6,591		26,005
Due To Other Funds	131	FX630	
TOTAL Due To Other Funds	131		0
TOTAL Liabilities	6,722		26,005
Fund Balance			
Assigned Appropriated Fund Balance	214,292	FX914	198,330
Assigned Unappropriated Fund Balance	1,410	FX915	23,456
TOTAL Assigned Fund Balance	215,702		221,786
TOTAL Fund Balance	215,702		221,786
TOTAL Liabilities, Deferred Inflows And Fund Balance	222,424		247,791

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Results of Operation

	2013	EdpCode	2014
Revenues			
Metered Water Sales	5,482	FX2140	5,462
Unmetered Water Sales	627,083	FX2142	627,312
Water Service Charges	3,230	FX2144	2,920
Interest & Penalties On Water Rents	5,373	FX2148	5,970
TOTAL Departmental Income	641,168		641,664
Service For Other Govts	50,073	FX2378	50,073
TOTAL Intergovernmental Charges	50,073		50,073
Interest And Earnings	6,507	FX2401	3,409
Rental of Real Property, Individuals		FX2410	36,651
TOTAL Use of Money And Property	6,507		40,060
Unclassified (specify)	32,409	FX2770	645
TOTAL Miscellaneous Local Sources	32,409		645
TOTAL Revenues	730,157		732,442
TOTAL Revenues	730,157		732,442

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Law, Pers Serv	3,322	FX14201	2,854
TOTAL Law	3,322		2,854
Administration-Contractual	2,332	FX17104	7,205
TOTAL Administration-Contractual	2,332		7,205
Taxes & Assess On Munic Prop, Contr Expend	57,254	FX19504	59,547
TOTAL Taxes & Assess On Munic Prop	57,254		59,547
TOTAL General Government Support	62,908		69,606
Water Administration, Pers Serv	56,966	FX83101	60,248
Water Administration, Equip & Cap Outlay		FX83102	1,524
Water Administration, Contr Expend	15,082	FX83104	14,535
TOTAL Water Administration	72,048		76,307
Source Supply Pwr & Pump, Pers Serv	53,596	FX83201	51,102
Source Supply Pwr & Pump, Equip & Cap Out	25	FX83202	
Source Supply Pwr & Pump, Contr Expend	22,246	FX83204	27,121
TOTAL Source Supply Pwr & Pump	75,867		78,223
Water Purification, Pers Serv	25,348	FX83301	25,340
Water Purification, Equip & Cap Outlay	5,712	FX83302	3,764
Water Purification, Contr Expend	56,120	FX83304	61,566
TOTAL Water Purification	87,180		90,670
Water Trans & Distrib, Pers Serv	87,583	FX83401	91,333
Water Trans & Distrib, Equip & Cap Outlay	3,764	FX83402	29,600
Water Trans & Distrib, Contr Expend	98,715	FX83404	68,279
TOTAL Water Trans & Distrib	190,062		189,212
TOTAL Home And Community Services	425,157		434,412
State Retirement, Empl Bnfts	46,006	FX90108	48,053
Social Security, Empl Bnfts	16,526	FX90308	16,699
Workers Compensation, Empl Bnfts	4,655	FX90408	3,076
Hospital & Medical (dental) Ins, Empl Bnft	39,982	FX90608	50,934
TOTAL Employee Benefits	107,169		118,762
Debt Principal, Serial Bonds	68,533	FX97106	68,533
Debt Principal, Installment Purchase Debt	19,829	FX97856	
TOTAL Debt Principal	88,362		68,533
Debt Interest, Serial Bonds	19,276	FX97107	16,695
Debt Interest, Bond Anticipation Notes		FX97307	5,850
Debt Interest, Installment Purchase Debt	988	FX97857	
TOTAL Debt Interest	20,264		22,545
TOTAL Expenditures	703,860		713,858

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Other Uses			
Transfers, Other Funds	12,500	FX99019	12,500
TOTAL Operating Transfers	12,500		12,500
TOTAL Other Uses	12,500		12,500
TOTAL Expenditures	716,360		726,358

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	201,905	FX8021	215,702
Restated Fund Balance - Beg of Year	201,905	FX8022	215,702
ADD - REVENUES AND OTHER SOURCES	730,157		732,442
DEDUCT - EXPENDITURES AND OTHER USES	716,360		726,358
Fund Balance - End of Year	215,702	FX8029	221,786

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Budget Summary

Code Description	2014	2014	2015
Estimated Revenues			
Est Rev - Departmental Income	641,376	FX1299N	660,495
Est Rev-Intergovernmental Charges	50,073	FX2399N	47,438
TOTAL Estimated Revenues	691,449		707,933
Appropriated Fund Balance	214,292	FX599N	198,330
TOTAL Estimated Other Sources	214,292		198,330
TOTAL Estimated Revenues	905,741		906,263

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	95,500	FX1999N	100,500
App-Home And Community Services	513,013	FX8999N	522,529
App - Employee Benefits	162,540	FX9199N	168,500
App - Debt Service	134,688	FX9899N	114,734
TOTAL Appropriations	905,741		906,263
TOTAL Appropriations	905,741		906,263

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(G) SEWER

Balance Sheet

	2013	EdpCode	2014
Assets			
Cash	165,165	G200	237,285
TOTAL Cash	165,165		237,285
Sewer Rents Receivable	79,725	G360	82,463
TOTAL Other Receivables (net)	79,725		82,463
Due From Other Funds	49,340	G391	53,989
TOTAL Due From Other Funds	49,340		53,989
TOTAL Assets	294,230		373,737

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(G) SEWER

Balance Sheet

	2013		2014
Accounts Payable	11,602	G600	56,987
TOTAL Accounts Payable	11,602		56,987
Due To Other Funds	154	G630	
TOTAL Due To Other Funds	154		0
TOTAL Liabilities	11,756		56,987
Fund Balance			
Assigned Appropriated Fund Balance	178,709	G914	206,790
Assigned Unappropriated Fund Balance	103,765	G915	109,960
TOTAL Assigned Fund Balance	282,474		316,750
TOTAL Fund Balance	282,474		316,750
TOTAL Liabilities, Deferred Inflows And Fund Balance	294,230		373,737

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(G) SEWER

Results of Operation

	2013	EdpCode	2014
Revenues			
Sewer Rents	773,801	G2120	772,994
Sewer Charges	3,450	G2122	795
Interest & Penalties On Sewer Accts	6,840	G2128	7,506
TOTAL Departmental Income	784,091		781,295
Sewer Serv Other Govts	114,096	G2374	81,740
TOTAL Intergovernmental Charges	114,096		81,740
Interest And Earnings	12	G2401	18
TOTAL Use of Money And Property	12		18
Insurance Recoveries		G2680	12,978
TOTAL Sale of Property And Compensation For Loss	0		12,978
Unclassified (specify)		G2770	1,255
TOTAL Miscellaneous Local Sources	0		1,255
TOTAL Revenues	898,199		877,286
TOTAL Revenues	898,199		877,286

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Administration-Contractual	5,654	G17104	18,168
TOTAL Administration-Contractual	5,654		18,168
TOTAL General Government Support	5,654		18,168
Sewer Administration, Pers Serv	52,408	G81101	54,116
Sewer Administration, Equip & Cap Outlay		G81102	1,595
Sewer Administration, Contr Expend	27,614	G81104	26,818
TOTAL Sewer Administration	80,022		82,529
Sanitary Sewers, Pers Serv	105,908	G81201	104,723
Sanitary Sewers, Equip & Cap Outlay	3,801	G81202	5,281
Sanitary Sewers, Contr Expend	123,963	G81204	167,906
TOTAL Sanitary Sewers	233,672		277,910
Sewage Treat Disp, Pers Serv	147,133	G81301	150,473
Sewage Treat Disp, Equip & Cap Outlay	5,332	G81302	7,089
Sewage Treat Disp, Contr Expend	161,312	G81304	159,675
TOTAL Sewage Treat Disp	313,777		317,237
TOTAL Home And Community Services	627,471		677,676
State Retirement, Empl Bnfts	46,007	G90108	48,053
Social Security , Empl Bnfts	22,632	G90308	22,688
Worker's Compensation, Empl Bnfts	4,655	G90408	3,076
Hospital & Medical (dental) Ins, Empl Bnft	40,223	G90608	50,934
TOTAL Employee Benefits	113,517		124,751
Debt Principal, Serial Bonds	9,767	G97106	9,915
Debt Principal, Installment Purchase Debt	19,829	G97856	
TOTAL Debt Principal	29,596		9,915
Debt Interest, Serial Bonds	988	G97107	
TOTAL Debt Interest	988		0
TOTAL Expenditures	777,226		830,510
Transfers, Other Funds	12,500	G99019	12,500
TOTAL Operating Transfers	12,500		12,500
TOTAL Other Uses	12,500		12,500
TOTAL Expenditures	789,726		843,010

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(G) SEWER

Analysis of Changes in Fund Balance

	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	174,001	G8021	282,474
Restated Fund Balance - Beg of Year	174,001	G8022	282,474
ADD - REVENUES AND OTHER SOURCES	898,199		877,286
DEDUCT - EXPENDITURES AND OTHER USES	789,726		843,010
Fund Balance - End of Year	282,474	G8029	316,750

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Departmental Income	778,814	G1299N	746,503
Est Rev-Intergovernmental Charges	127,286	G2399N	70,000
TOTAL Estimated Revenues	906,100		816,503
Appropriated Fund Balance	178,709	G599N	206,790
TOTAL Estimated Other Sources	178,709		206,790
TOTAL Estimated Revenues	1,084,809		1,023,293

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(G) SEWER

Budget Summary

	2014	EdpCode	2015
Appropriations			
App - General Government Support	57,900	G1999N	52,500
App - Home And Community Services	843,714	G8999N	786,230
App - Employee Benefits	173,280	G9199N	174,500
App - Debt Service	9,915	G9899N	10,063
TOTAL Appropriations	1,084,809		1,023,293
TOTAL Appropriations	1,084,809		1,023,293

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

	2013	EdpCode	2014
Assets			
Cash	187,062	H200	223,206
TOTAL Cash	187,062		223,206
Due From Other Funds		H391	80,000
TOTAL Due From Other Funds	0		80,000
TOTAL Assets	187,062		303,206

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

	2013	2014	2014
Bond Anticipation Notes Payable	300,000	H626	700,000
TOTAL Notes Payable	300,000		700,000
TOTAL Liabilities	300,000		700,000
Fund Balance			
Unassigned Fund Balance	-112,938	H917	-396,794
TOTAL Unassigned Fund Balance	-112,938		-396,794
TOTAL Fund Balance	-112,938		-396,794
TOTAL Liabilities, Deferred Inflows And Fund Balance	187,062		303,206

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

	2013	EdpCode	2014
Revenues			
Interest And Earnings	30	H2401	26
TOTAL Use of Money And Property	30		26
Premium & Accrued Interest On Obligations		H2710	1,219
TOTAL Miscellaneous Local Sources	0		1,219
TOTAL Revenues	30		1,245
TOTAL Revenues	30		1,245

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Engineer, Equip & Cap Outlay	112,968	H14402	285,101
TOTAL Engineer	112,968		285,101
TOTAL General Government Support	112,968		285,101
TOTAL Expenditures	112,968		285,101
TOTAL Expenditures	112,968		285,101

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-112,938
Restated Fund Balance - Beg of Year		H8022	-112,938
ADD - REVENUES AND OTHER SOURCES	30		1,245
DEDUCT - EXPENDITURES AND OTHER USES	112,968		285,101
Fund Balance - End of Year	-112,938	H8029	-396,794

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

	2013	EdpCode	2014
Assets			
Cash	79	TA200	15,990
TOTAL Cash	79		15,990
TOTAL Assets	79		15,990

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

	2013		2014
Due To Other Funds	1	TA630	1
TOTAL Due To Other Funds	1		1
State Retirement	-547	TA18	3,056
Group Insurance	625	TA20	12,933
TOTAL Agency Liabilities	78		15,989
TOTAL Liabilities	79		15,990
TOTAL Liabilities, Deferred Inflows And Fund Balance	79		15,990

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	981,061	W129	1,044,778
TOTAL Provision To Be Made In Future Budgets	981,061		1,044,778
TOTAL Assets	981,061		1,044,778

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

	2013	EdpCode	2014
Installment Purchase Debt		W685	
Compensated Absences	108,218	W687	260,298
TOTAL Other Liabilities	108,218		260,298
Bonds Payable	872,843	W628	784,480
TOTAL Bond And Long Term Liabilities	872,843		784,480
TOTAL Liabilities	981,061		1,044,778
TOTAL Liabilities	981,061		1,044,778

VILLAGE OF Tupper Lake
Statement of Indebtedness
For the Fiscal Year Ending 2014

County of: Franklin
Municipal Code: 160401504940

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
2014	BAN E	A-Fire Dept bldg. land			03/19/2014	03/19/2015	0.945%		\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000
2013	BAN E	F-new well(s)			09/07/2012	09/06/2013	1.95%		\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2012	BOND E	F-Groundwater Supply Proj			03/22/2012	03/22/2015	2.99%		\$115,000	\$76,667	\$38,333	\$0	\$0	\$0	\$38,334
2008	BOND E	2007 Improvements			11/01/2007	11/01/2027	4.50%		\$303,600	\$227,600	\$15,200	\$0	\$0	\$0	\$212,400
2009	BOND E	EFC Clean Water Bond			12/18/2003	07/20/2033	0.00%		\$478,576	\$478,576	\$19,830	\$0	\$0	\$0	\$458,746
2002	BOND E	Water Improvements FMHA			08/01/1983	08/01/2018	5.00%		\$0	\$72,000	\$12,000	\$0	\$0	\$0	\$60,000
2002	BOND E	Water Improvements FMHA			08/01/1981	08/01/2018	5.00%		\$0	\$18,000	\$3,000	\$0	\$0	\$0	\$15,000
2013	BOND N	E-Bucket truck			11/30/2012	11/30/2018	2.99%		\$184,675	\$184,675	\$36,935	\$0	\$0	\$0	\$147,740
2011	BOND N	E- Digger Derrick Truck			02/11/2011	02/11/2014	2.75%		\$185,000	\$61,668	\$61,668	\$0	\$0	\$0	\$0
2009	BOND N	Electric Improvements Chase			08/01/1994	08/01/2014	5.60%		\$168,750	\$125,000	\$45,000	\$0	\$0	\$0	\$60,000
2011	BOND N	E- Substation upgrades			11/10/2010	11/10/2013	2.50%		\$0	\$56,250	\$56,250	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$1,300,436	\$308,216	\$0	\$0	\$0	\$992,220
										\$1,600,436	\$308,216	\$0	\$0	\$0	\$1,692,220

VILLAGE OF Tupper Lake
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$450.00
Demand Deposits	9Z2011	<u>\$1,577,897.00</u>
Time Deposits	9Z2021	<u> </u>
Total		<u>\$1,578,347.00</u>
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,358,000.00
Total		<u>\$1,608,000.00</u>
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
 - 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	<u> </u>

VILLAGE OF Tupper Lake
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
****-1041	\$43,672	\$0	\$1,135	\$42,537
****-1162	\$59,744	\$0	\$0	\$59,744
****-2253	\$73,422	\$0	\$0	\$73,422
****-2632	\$10,379	\$0	\$0	\$10,379
****-3618	\$2,619	\$0	\$0	\$2,619
****-3626	\$179,568	\$0	\$0	\$179,568
****-3642	\$358,334	\$0	\$0	\$358,334
****-3677	\$34,283	\$0	\$0	\$34,283
****-4207	\$37,832	\$0	\$0	\$37,832
****-4444	\$75,070	\$0	\$0	\$75,070
****-4537	\$184,264	\$0	\$0	\$184,264
****-8119	\$9,482	\$0	\$0	\$9,482
****-8395	\$53,359	\$173	\$0	\$53,532
****-8425	\$194,605	\$62,242	\$0	\$256,847
****-8468	\$9,576	\$0	\$9,576	\$0
****-8476	\$15,848	\$8,411	\$825	\$23,434
****-8492	\$16,777	\$670	\$1,457	\$15,990
****-8506	\$10,603	\$7,071	\$100	\$17,574
****-8563	\$9,052	\$0	\$0	\$9,052
****-9875	\$14,145	\$124	\$0	\$14,269
****-2735	\$33,879	\$0	\$33,879	\$0
****-2641	\$149,784	\$0	\$0	\$149,784
****-9571	\$1,600	\$0	\$1,600	\$0
Total Adjusted Bank Balance				\$1,608,016
Petty Cash				\$450.00
Adjustments				\$0.00
Total Cash				9ZCASH * <u>\$1,608,466</u>
Total Cash Balance All Funds				9ZCASHB * <u>\$1,608,466</u>

* Must be equal

VILLAGE OF Tupper Lake
Local Government Questionnaire
For the Fiscal Year Ending 2014

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No No
3) Does your local government participate in an insurance pool with other local governments?	No
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?	No
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?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Tupper Lake
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees: 41

Total Part Time Employees: 25

Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$316,656.00	33	24	
90158	Police and Fire Retirement	\$108,223.00	8	1	
90258	Local Pension Fund				
90308	Social Security	\$319,979.00	41	25	
90408	Worker's Compensation Insurance	\$63,612.00	41	25	
90458	Life Insurance				
90508	Unemployment Insurance	\$858.00	41	25	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$481,582.00	30		38
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,290,910.00			
Computed Total From Financial Section (comparative purposes only)		\$1,103,375.00			

VILLAGE OF Tupper Lake
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$42,498	13,657	gallons	
Diesel Fuel	\$48,039	12,867	gallons	
Fuel Oil	\$27,389	7,953	gallons	
Natural Gas	\$1,432	669	cubic feet	
Electricity	\$158,938	1,630,294	kilowatt-hours	
Coal			tons	

VILLAGE OF Tupper Lake
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Mary Casagrain, hereby certify that I am the Chief Fiscal Officer of the Village of Tupper Lake, and that the information provided in the annual financial report of the Village of Tupper Lake, for the fiscal year ended 05/31/2014, 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 Village of Tupper Lake, and adopted by me as my signature for use in conjunction with the filing of the Village of Tupper Lake's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Tupper Lake's annual financial report for the fiscal year ended 05/31/2014 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(518) 359-3341
Telephone Number

09/13/2014
Date of Certification

Mary Casagrain

Name

Village Clerk-Treasurer
Title

53 Park St, Tupper Lake, NY 12986
Official Address

(518) 359-3341
Official Telephone Number

VILLAGE OF Tupper Lake
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Account Code Comment

Account Code A2770 Removed \$171,435 that was posted in error - represents BAN proceeds in the Capital Fund for Emergency Services Building Project. Originally, the General Fund was covering expenditures until financing was received. Expenditures were also shown in the Capital Fund.

Account Code A14404 Removed \$171,435 that was posted in error - represents expenditures for Emergency Services Building Project. Originally, the General Fund was covering expenditures until financing was received. Expenditures were also shown in the Capital Fund.

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H626 Per Mary Casagrain, Clerk-Treas. - land purchase did not close by the end of the fiscal year.

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8012 to correct Contributions to Municipality in prior periods