

VILLAGE OF TUPPER LAKE

**Office of the State Comptroller
Annual Financial Report Update Document**

Year Ended May 31, 2013

BOLLAM, SHEEDY, TORANI & CO. LLP
Certified Public Accountants
Albany, New York

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Trustees
Village of Tupper Lake, New York
Tupper Lake, New York

We have compiled the Annual Financial Report Update Document of the Village of Tupper Lake, New York as of and for the year ended May 31, 2013, included in the accompanying prescribed form which includes certain 2012 information. We have not audited or reviewed the accompanying financial report and, accordingly, do not express an opinion or provide any assurance about whether the financial report is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation in the form prescribed by the Office of the State Comptroller and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial report.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form prescribed by the Office of the State Comptroller without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial report.

This report is presented in accordance with the requirements of the Office of the State Comptroller. Management has elected to omit all footnote disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the report, they might influence the user's conclusions about the Village's financial position, results of operations, and cash flows. Accordingly, this report is not designed for those who are not informed about such matters.

Bollam Sheedy Torani & Co LLP

Albany, New York
September 5, 2013

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 05/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (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 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	191,236	A200	168,067
Cash In Time Deposits		A201	
Petty Cash	551	A210	551
TOTAL Cash	191,787		168,618
Taxes Receivable, Current	83,458	A250	86,562
TOTAL Taxes Receivable (net)	83,458		86,562
State & Federal, Other		A410	26,963
TOTAL State And Federal Aid Receivables	0		26,963
Cash, Special Reserves	11,387	A230	11,178
TOTAL Restricted Assets	11,387		11,178
TOTAL Assets	286,632		293,321

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	74,941	A600	60,781
TOTAL Accounts Payable	74,941		60,781
Due To Other Funds	83,458	A630	86,562
TOTAL Due To Other Funds	83,458		86,562
Deferred Revenues		A691	5,000
TOTAL Deferred Revenues	0		5,000
TOTAL Liabilities	158,399		152,343
Other Restricted Fund Balance	11,387	A899	11,178
TOTAL Restricted Fund Balance	11,387		11,178
Assigned Appropriated Fund Balance	150,000	A914	108,000
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	150,000		108,000
Unassigned Fund Balance	-33,154	A917	21,800
TOTAL Unassigned Fund Balance	-33,154		21,800
TOTAL Fund Equity	128,233		140,978
TOTAL Liabilities And Fund Equity	286,632		293,321

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	1,635,492	A1001	1,814,036
TOTAL Real Property Taxes	1,635,492		1,814,036
Other Payments In Lieu of Taxes	35,958	A1081	28,989
Interest & Penalties On Real Prop Taxes	25,571	A1090	26,469
TOTAL Real Property Tax Items	61,529		55,458
Utilities Gross Receipts Tax	4,507	A1130	4,744
Franchises	35,125	A1170	35,110
TOTAL Non Property Tax Items	39,632		39,854
Clerk Fees		A1255	130
Police Fees	611	A1520	960
Other Public Safety Departmental Income		A1589	1,278
Refuse & Garbage Charges	44,866	A2130	41,257
TOTAL Departmental Income	45,477		43,625
Public Safety Services For Other Govts	1,511	A2260	
Fire Protection Services Other Govts	144,232	A2262	152,773
TOTAL Intergovernmental Charges	145,743		152,773
Interest And Earnings	500	A2401	212
Rental of Real Property, Other Govts	4,200	A2412	4,200
TOTAL Use of Money And Property	4,700		4,412
Permits, Other	5,341	A2590	3,410
TOTAL Licenses And Permits	5,341		3,410
Fines And Forfeited Bail	28,793	A2610	62,290
TOTAL Fines And Forfeitures	28,793		62,290
Sales of Real Property		A2660	30,850
Insurance Recoveries	17,124	A2680	30,223
TOTAL Sale of Property And Compensation For Loss	17,124		61,073
Gifts And Donations	5,400	A2705	870
Unclassified (specify)	2,011	A2770	9,873
TOTAL Miscellaneous Local Sources	7,411		10,743
St Aid, Revenue Sharing	72,332	A3001	72,332
St Aid, Mortgage Tax	6,989	A3005	9,452
St Aid - Other (specify)	60,241	A3089	55,206
St Aid, Consolidated Highway Aid	65,848	A3501	65,708
St Aid, Disaster Assistance	5,872	A3785	
TOTAL State Aid	211,282		202,698
Fed Aid, Emergency Disaster Assistance	35,233	A4960	
TOTAL Federal Aid	35,233		0
TOTAL Revenues	2,237,757		2,450,372
Interfund Transfers	129,554	A5031	119,378
TOTAL Interfund Transfers	129,554		119,378
TOTAL Other Sources	129,554		119,378
TOTAL Detail Revenues And Other Sources	2,367,311		2,569,750

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code/Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	9,600
Legislative Board, Contr Expend	4,026	A10104	4,155
TOTAL Legislative Board	13,626		13,755
Municipal Court, Pers Serv	28,195	A11101	26,057
Municipal Court, Contr Expend	4,198	A11104	8,165
TOTAL Municipal Court	32,393		34,222
Mayor, Pers Serv	3,036	A12101	3,036
Mayor, Contr Expend	251	A12104	28
TOTAL Mayor	3,287		3,064
Auditor, Contr Expend	3,589	A13204	6,303
TOTAL Auditor	3,589		6,303
Treasurer, Pers Serv	8,233	A13251	8,425
Treasurer, Contr Expend	67	A13254	
TOTAL Treasurer	8,300		8,425
Clerk, pers Serv	8,233	A14101	9,456
TOTAL Clerk	8,233		9,456
Law, Pers Serv	8,259	A14201	4,086
Law, Contr Expend	12,500	A14204	10,390
TOTAL Law	20,759		14,476
Engineer, Contr Expend	103,240	A14404	94,165
TOTAL Engineer	103,240		94,165
Buildings, Pers Serv	17,339	A16201	16,596
Buildings, Contr Expend	56,065	A16204	67,944
TOTAL Buildings	73,404		84,540
Central Garage, Pers Serv	6,395	A16401	9,239
Central Garage, Equip & Cap Outlay	261	A16402	303
Central Garage, Contr Expend	9,572	A16404	9,689
TOTAL Central Garage	16,228		19,231
Municipal Assn Dues, Contr Expend	2,220	A19204	2,084
TOTAL Municipal Assn Dues	2,220		2,084
Judgements And Claims, Contr Expend	53,191	A19304	11,391
TOTAL Judgements And Claims	53,191		11,391
TOTAL General Government Support	338,470		301,112
Police, Pers Serv	570,664	A31201	594,183
Police, Equip & Cap Outlay	34,520	A31202	4,903
Police, Contr Expend	66,665	A31204	66,515
TOTAL Police	671,849		665,601
Jail, Contr Expend	153	A31504	101
TOTAL Jail	153		101
Traffic Control, Contr Expen	580	A33104	
TOTAL Traffic Control	580		0
On-Street Parking, Contr Expend		A33204	218
TOTAL On-Street Parking	0		218
Fire, Pers Serv	36,660	A34101	35,903
Fire, Equip & Cap Outlay	37,501	A34102	43,348

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire, Contr Expend	69,775	A34104	103,628
TOTAL Fire	143,936		182,879
Safety Inspection, Pers Serv	17,375	A36201	20,288
Safety Inspection, Contr Expend	6,525	A36204	3,621
TOTAL Safety Inspection	23,900		23,909
TOTAL Public Safety	840,418		872,708
Public Health, Pers Serv	14,266	A40101	14,569
TOTAL Public Health	14,266		14,569
TOTAL Health	14,266		14,569
Street Admin, Pers Serv	57,476	A50101	61,056
TOTAL Street Admin	57,476		61,056
Maint of Streets, Pers Serv	92,923	A51101	109,690
Maint of Streets, Equip & Cap Outlay	60,141	A51102	
Maint of Streets, Contr Expend	145,471	A51104	168,192
TOTAL Maint of Streets	298,535		277,882
Snow Removal, Pers Serv	56,363	A51421	63,571
Snow Removal, Equip & Cap Outlay	8,965	A51422	4,672
Snow Removal, Contr Expend	11,325	A51424	12,328
TOTAL Snow Removal	76,653		80,571
Street Lighting, Contr Expend	115,863	A51824	102,843
TOTAL Street Lighting	115,863		102,843
TOTAL Transportation	548,527		522,352
Publicity, Contr Expend	8,168	A64104	17,077
TOTAL Publicity	8,168		17,077
Programs For Aging, Contr Expend	7,000	A67724	7,000
TOTAL Programs For Aging	7,000		7,000
TOTAL Economic Assistance And Opportunity	15,168		24,077
Playgr & Rec Centers, Pers Serv	50,273	A71401	53,385
Playgr & Rec Centers, Equip & Cap Outlay	1,126	A71402	2,864
Playgr & Rec Centers, Contr Expend	33,670	A71404	99,647
TOTAL Playgr & Rec Centers	85,069		155,896
Historian, Contr Expend		A75104	200
TOTAL Historian	0		200
Celebrations, Contr Expend	5,000	A75504	5,000
TOTAL Celebrations	5,000		5,000
TOTAL Culture And Recreation	90,069		161,096
Zoning, Pers Serv	5,319	A80101	5,445
Zoning, Contr Expend		A80104	62
TOTAL Zoning	5,319		5,507
Storm Sewers, Pers Serv	15,029	A81401	15,360
Storm Sewers, Contr Expend	9,894	A81404	5,155
TOTAL Storm Sewers	24,923		20,515
Refuse & Garbage, Pers Serv	37,777	A81601	38,384

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Refuse & Garbage, Contr Expend	26,923	A81604	28,701
TOTAL Refuse & Garbage	64,700		67,085
TOTAL Home And Community Services	94,942		93,107
State Retirement System	74,426	A90108	97,340
Police & Firemen Retirement, Empl Bnfts	112,927	A90158	117,376
Social Security, Employer Cont	77,624	A90308	80,318
Worker's Compensation, Empl Bnfts	59,569	A90408	39,350
Hospital & Medical (dental) Ins, Empl Bnft	194,091	A90608	223,832
TOTAL Employee Benefits	518,637		558,216
Debt Principal, Serial Bonds	9,620	A97106	9,768
TOTAL Debt Principal	9,620		9,768
Debt Interest, Serial Bonds		A97107	
TOTAL Debt Interest	0		0
TOTAL Expenditures	2,470,117		2,557,005
TOTAL Detail Expenditures And Other Uses	2,470,117		2,557,005

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	231,039	A8021	128,233
Restated Fund Equity - Beg of Year	231,039	A8022	128,233
ADD - REVENUES AND OTHER SOURCES	2,367,311		2,569,750
DEDUCT - EXPENDITURES AND OTHER USES	2,470,117		2,557,005
Fund Equity-End of Year	128,233	A8029	140,978

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	1,814,036	A1049N	1,784,885
Est Rev - Real Property Tax Items	55,416	A1099N	55,416
Est Rev - Non Property Tax Items	40,500	A1199N	40,500
Est Rev - Departmental Income	53,850	A1299N	53,850
Est Rev - Intergovernmental Charges	177,772	A2399N	174,326
Est Rev - Use of Money And Property	5,000	A2499N	5,000
Est Rev - Licenses And Permits	5,000	A2599N	5,000
Est Rev - Fines And Forfeitures	24,000	A2649N	35,000
Est Rev - Miscellaneous Local Sources	2,000	A2799N	2,000
Est Rev - State Aid	147,185	A3099N	164,945
TOTAL Estimated Revenues	2,324,759		2,320,922
Estimated - Interfund Transfer	65,000	A5031N	65,000
Appropriated Fund Balance	150,000	A599N	108,000
TOTAL Estimated Other Sources	215,000		173,000
TOTAL Estimated Revenues And Other Sources	2,539,759		2,493,922

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code/Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	330,287	A1999N	266,202
App - Public Safety	839,500	A3999N	854,975
App - Health	14,750	A4999N	14,970
App - Transportation	471,455	A5999N	482,100
App - Economic Assistance And Opportunity	24,000	A6999N	24,000
App - Culture And Recreation	120,880	A7999N	71,330
App - Home And Community Services	104,120	A8999N	105,730
App - Employee Benefits	625,000	A9199N	664,700
App - Debt Service	9,767	A9899N	9,915
TOTAL Appropriations	2,539,759		2,493,922
TOTAL Appropriations And Other Uses	2,539,759		2,493,922

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	20,889	CD200	14,510
TOTAL Cash	20,889		14,510
Rehabilitation Loan Receivable	20,593	CD390	17,075
TOTAL Other Receivables (net)	20,593		17,075
TOTAL Assets	41,482		31,585

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Deferred Revenues	20,593	CD691	17,023
TOTAL Deferred Revenues	20,593		17,023
TOTAL Liabilities	20,593		17,023
Assigned Unappropriated Fund Balance	20,889	CD915	14,562
TOTAL Assigned Fund Balance	20,889		14,562
TOTAL Fund Equity	20,889		14,562
TOTAL Liabilities And Fund Equity	41,482		31,585

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code/Description	2012	EmpCode	2013
Revenues			
Community Development Income	3,174	CD2170	3,723
TOTAL Departmental Income	3,174		3,723
Interest And Earnings	13	CD2401	2
TOTAL Use of Money And Property	13		2
Unclassified (specify)		CD2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	3,187		3,725
TOTAL Detail Revenues And Other Sources	3,187		3,725

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code/Description	2012	EdpCode	2013
Expenditures			
Administration, Pers Serv	1,450	CD86861	760
Administration, Contr Expend	6,861	CD86864	9,234
Administration, Empl Bnfts	111	CD86868	58
TOTAL Administration	8,422		10,052
TOTAL Home And Community Services	8,422		10,052
TOTAL Expenditures	8,422		10,052
TOTAL Detail Expenditures And Other Uses	8,422		10,052

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Changes in Fund Equity

Code/Description	2012	EqpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	26,124	CD8021	20,889
Restated Fund Equity - Beg of Year	26,124	CD8022	20,889
ADD - REVENUES AND OTHER SOURCES	3,187		3,725
DEDUCT - EXPENDITURES AND OTHER USES	8,422		10,052
Fund Equity-End of Year	20,889	CD8029	14,562

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(EE) ENTERPRISE UTILITY

Balance Sheet

Code/Description	2012	FdpCode	2013
Assets			
Cash	474,854	EE200	377,780
Petty Cash	300	EE210	300
TOTAL Cash	475,154		378,080
Accounts Receivable	317,106	EE380	287,240
Allowance For Receivables (credit)	-36,000	EE389	-21,000
TOTAL Other Receivables (net)	281,106		266,240
Due From Other Funds		EE391	285
TOTAL Due From Other Funds	0		285
Inventory	195,878	EE445	206,110
TOTAL Inventories	195,878		206,110
Prepaid Expenses		EE480	
TOTAL Prepaid Expenses	0		0
Cash, Special Reserves	31,769	EE230	31,772
Cash, Customers Deposits	47,039	EE235	46,525
TOTAL Restricted Assets	78,808		78,297
Land	4,545	EE101	4,545
Buildings	127,160	EE102	127,160
Improvements Other Than Buildings	6,033,964	EE103	6,066,643
Machinery And Equipment	1,383,518	EE104	1,575,713
Accum Deprec, Buildings	-118,620	EE112	-118,620
Accum Depr, Imp Other Than Bld	-3,569,317	EE113	-3,750,323
Accum Depr, Machinery & Equip	-1,106,716	EE114	-1,132,193
TOTAL Fixed Assets (net)	2,754,534		2,772,925
TOTAL Assets	3,785,480		3,701,937

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(EE) ENTERPRISE UTILITY

Balance Sheet

Code/Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	170,583	EE600	148,013
TOTAL Accounts Payable	170,583		148,013
Accrued Liabilities	32,494	EE601	32,830
Accrued Interest Payable	5,006	EE651	6,567
TOTAL Accrued Liabilities	37,500		39,397
Customers' Deposits	47,057	EE615	46,260
TOTAL Other Deposits	47,057		46,260
Bonds Payable	425,834	EE628	427,593
TOTAL Bond And Long Term Liabilities	425,834		427,593
TOTAL Liabilities	680,974		661,263
Net Assets-Invsted In Cap Asts, Net Rltd D	2,328,700	EE920	2,345,332
Net Assets-Restricted For Other Purposes	78,808	EE923	78,297
Net Assets-Unrestricted (deficit)	696,998	EE924	617,045
TOTAL Retained Earnings	3,104,506		3,040,674
TOTAL Fund Equity	3,104,506		3,040,674
TOTAL Liabilities And Fund Equity	3,785,480		3,701,937

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sale of Electric Power	4,502,260	EE2150	4,069,214
TOTAL Charges For Services Within Locality	4,502,260		4,069,214
Interest And Earnings	203	EE2401	49
TOTAL Use of Money And Property	203		49
Gifts And Donations		EE2705	77,308
TOTAL Other	0		77,308
TOTAL Revenues	4,502,463		4,146,571
TOTAL Operating Revenue	4,502,463		4,146,571

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2012	EdpCode	2013
Expenses			
Electric And Power, Pers Serv	599,722	EE84101	607,680
TOTAL Electric And Power	599,722		607,680
TOTAL Personal Services	599,722		607,680
Taxes & Assess On Munic Prop, Contr Expend	36,607	EE19504	37,583
TOTAL Taxes & Assess On Munic Prop	36,607		37,583
Prov For Uncoll Accts Rec, Contr Expend	12,595	EE19884	13,647
TOTAL Prov For Uncoll Accts Rec	12,595		13,647
Depreciation	179,784	EE19944	180,683
TOTAL Depreciation	179,784		180,683
Electric And Power, Contr Expend	2,877,055	EE84104	2,996,732
TOTAL Electric And Power	2,877,055		2,996,732
TOTAL Contractual Expenses	3,106,041		3,228,645
Electric And Power, Empl Bnfts	232,363	EE84108	262,485
TOTAL Electric And Power	232,363		262,485
TOTAL Employee Benefits	232,363		262,485
Debt Interest, Serial Bonds	25,359	EE97107	17,215
Debt Interest, Bond Anticipation Notes		EE97307	
TOTAL Interest Expense	25,359		17,215
TOTAL Expenses	3,963,485		4,116,025
Transfers, Other Funds	104,554	EE99019	94,378
TOTAL Transfers	104,554		94,378
TOTAL Other Uses	104,554		94,378
TOTAL Operating Expenses	4,068,039		4,210,403

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(EE) ENTERPRISE UTILITY

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	2,670,082	EE8021	3,104,506
Restated Fund Equity - Beg of Year	2,670,082	EE8022	3,104,506
ADD - REVENUES AND OTHER SOURCES	4,502,463		4,146,571
DEDUCT - EXPENDITURES AND OTHER USES	4,068,039		4,210,403
Fund Equity - End of Year	3,104,506	EE8029	3,040,674

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2012	EdpCode	2013
Cash Rec'd From Providing Svcs	4,420,705	EE7111	4,070,148
Cash Payments Contr Exp	-2,934,108	EE7112	-3,028,435
Cash Payments Pers Svcs & Bnfts	-832,085	EE7113	-870,165
TOTAL Cash Flows From Operating Activities	654,512		171,548
Real Property Taxes	-36,607	EE7121	-37,583
Transfers To/from Other Funds	-104,554	EE7123	-94,378
TOTAL Cash Flows From Non-Capital And Financing Activities	-141,161		-131,961
Proceeds of Debt (capital)		EE7131	184,675
Principal Payments Debt (capital)	-182,916	EE7132	-182,916
Interest Expense (capital)	-25,359	EE7133	-17,215
Payments To Contractors	-2,766	EE7136	-121,766
TOTAL Cash Flows From Capital And Related Financing Activities	-211,041		-137,222
Purchase of Investments	-2,624	EE7151	
Sale of Investments		EE7152	511
Interest Income	203	EE7153	49
TOTAL Cash Flows From Investing Activities	-2,421		560
Net Inc(dec) In Cash&cash Equiv	299,889	EE7161	-97,075
Cash&cash Equiv Beg of Year	175,265	EE7171	475,154
	475,154		378,079
Operating Income (loss)	600,741	EE7181	7,987
Depreciation	179,784	EE7182	180,683
Inc/dec In Assets-Other Than Cash	-68,446	EE7183	4,348
Inc/dec In Liabilities Other Than Cash	-57,567	EE7184	-21,470
TOTAL Reconciliation of Operating Income To Cash	654,512		171,548

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Balance Sheet

Code	Description	2012	EdpCode	2013
Assets				
	Cash	95,820	FX200	111,084
	TOTAL Cash	95,820		111,084
	Water Rents Receivable	73,677	FX350	74,118
	TOTAL Other Receivables (net)	73,677		74,118
	Due From Other Funds	36,050	FX391	37,222
	TOTAL Due From Other Funds	36,050		37,222
	TOTAL Assets	205,547		222,424

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Balance Sheet

Code Description	2012	EqpCode	2013
Liabilities			
Accounts Payable	3,642	FX600	6,591
TOTAL Accounts Payable	3,642		6,591
Due To Other Funds		FX630	131
TOTAL Due To Other Funds	0		131
TOTAL Liabilities	3,642		6,722
Assigned Appropriated Fund Balance	101,214	FX914	214,292
Assigned Unappropriated Fund Balance	100,691	FX915	1,410
TOTAL Assigned Fund Balance	201,905		215,702
TOTAL Fund Equity	201,905		215,702
TOTAL Liabilities And Fund Equity	205,547		222,424

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Metered Water Sales	5,720	FX2140	5,482
Unmetered Water Sales	627,702	FX2142	627,083
Water Service Charges	3,045	FX2144	3,230
Interest & Penalties On Water Rents	5,321	FX2148	5,373
TOTAL Departmental Income	641,788		641,168
Service For Other Govts	50,073	FX2378	50,073
TOTAL Intergovernmental Charges	50,073		50,073
Interest And Earnings	52	FX2401	6,507
TOTAL Use of Money And Property	52		6,507
Insurance Recoveries	969	FX2680	
TOTAL Sale of Property And Compensation For Loss	969		0
Unclassified (specify)	17,600	FX2770	32,409
TOTAL Miscellaneous Local Sources	17,600		32,409
State Aid Emergency Disaster	2,648	FX3960	
TOTAL State Aid	2,648		0
Fed Aid, Emergency Disaster Assistance	15,890	FX4960	
TOTAL Federal Aid	15,890		0
TOTAL Revenues	729,020		730,157
Interfund Transfers		FX5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	729,020		730,157

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Results of Operation

Code/Description	2012	EdpCode	2013
Expenditures			
Law, Pers Serv	1,726	FX14201	3,322
TOTAL Law	1,726		3,322
Administration-Contractual	47,276	FX17104	2,332
TOTAL Administration-Contractual	47,276		2,332
Taxes & Assess On Munic Prop, Contr Expend	55,746	FX19504	57,254
TOTAL Taxes & Assess On Munic Prop	55,746		57,254
TOTAL General Government Support	104,748		62,908
Water Administration, Pers Serv	56,846	FX83101	56,966
Water Administration, Contr Expend	13,324	FX83104	15,082
TOTAL Water Administration	70,170		72,048
Source Supply Pwr & Pump, Pers Serv	51,951	FX83201	53,596
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	25
Source Supply Pwr & Pump, Contr Expend	25,530	FX83204	22,246
TOTAL Source Supply Pwr & Pump	77,481		75,867
Water Purification, Pers Serv	25,822	FX83301	25,348
Water Purification, Equip & Cap Outlay	6,253	FX83302	5,712
Water Purification, Contr Expend	51,824	FX83304	56,120
TOTAL Water Purification	83,899		87,180
Water Trans & Distrib, Pers Serv	87,900	FX83401	87,583
Water Trans & Distrib, Equip & Cap Outlay	27,908	FX83402	3,764
Water Trans & Distrib, Contr Expend	138,556	FX83404	98,715
TOTAL Water Trans & Distrib	254,364		190,062
TOTAL Home And Community Services	485,914		425,157
State Retirement, Empl Bnfts	34,135	FX90108	46,006
Social Security, Empl Bnfts	16,328	FX90308	16,526
Workers Compensation, Empl Bnfts	2,718	FX90408	4,655
Unemployment Insurance, Empl Bnfts	69	FX90508	
Hospital & Medical (dental) Ins, Empl Bnft	44,394	FX90608	39,982
TOTAL Employee Benefits	97,644		107,169
Debt Principal, Serial Bonds	30,200	FX97106	68,533
Debt Principal, Bond Anticipation Notes	35,000	FX97306	
Debt Principal, Installment Purchase Debt	18,887	FX97856	19,829
TOTAL Debt Principal	84,087		88,362
Debt Interest, Serial Bonds	17,271	FX97107	19,276
Debt Interest, Bond Anticipation Notes	3,939	FX97307	
Debt Interest, Installment Purchase Debt	1,929	FX97857	988
TOTAL Debt Interest	23,139		20,264
TOTAL Expenditures	795,532		703,860

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Results of Operation

Code/Description	2012	ExpCode	2013
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 Detail Expenditures And Other Uses	808,032		716,360

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Changes in Fund Equity

Code-Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	280,917	FX8021	201,905
Restated Fund Equity - Beg of Year	280,917	FX8022	201,905
ADD - REVENUES AND OTHER SOURCES	729,020		730,157
DEDUCT - EXPENDITURES AND OTHER USES	808,032		716,360
Fund Equity - End of Year	201,905	FX8029	215,702

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Budget Summary

Code/Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	642,094	FX1299N	641,376
Est Rev-Intergovernmental Charges	50,073	FX2399N	50,073
Est Rev - Use of Money And Property	50	FX2499N	
Est Rev-Miscellaneous Local Sources	38,400	FX2799N	
TOTAL Estimated Revenues	730,617		691,449
Appropriated Fund Balance	101,214	FX599N	214,292
TOTAL Estimated Other Sources	101,214		214,292
TOTAL Estimated Revenues And Other Sources	831,831		905,741

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Budget Summary

Code/Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	85,500	FX1999N	95,500
App-Home And Community Services	515,036	FX8999N	513,013
App - Employee Benefits	122,500	FX9199N	162,540
App - Debt Service	108,795	FX9899N	134,688
TOTAL Appropriations	831,831		905,741
TOTAL Appropriations And Other Uses	831,831		905,741

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Balance Sheet

Code/Description	2012	EdpCode	2013
Assets			
Cash	64,342	G200	165,165
TOTAL Cash	64,342		165,165
Sewer Rents Receivable	80,307	G360	79,725
TOTAL Other Receivables (net)	80,307		79,725
Due From Other Funds	47,408	G391	49,340
TOTAL Due From Other Funds	47,408		49,340
TOTAL Assets	192,057		294,230

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Accounts Payable	18,056	G600	11,602
TOTAL Accounts Payable	18,056		11,602
Due To Other Funds		G630	154
TOTAL Due To Other Funds	0		154
TOTAL Liabilities	18,056		11,756
Assigned Appropriated Fund Balance	174,471	G914	178,709
Assigned Unappropriated Fund Balance		G915	103,765
TOTAL Assigned Fund Balance	174,471		282,474
Unassigned Fund Balance	-470	G917	0
TOTAL Unassigned Fund Balance	-470		0
TOTAL Fund Equity	174,001		282,474
TOTAL Liabilities And Fund Equity	192,057		294,230

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Results of Operation

Code/Description	2012	EdpCode	2013
Revenues			
Sewer Rents	774,483	G2120	773,801
Sewer Charges	2,065	G2122	3,450
Interest & Penalties On Sewer Accls	6,602	G2128	6,840
TOTAL Departmental Income	783,150		784,091
Sewer Serv Other Govts	74,171	G2374	114,096
TOTAL Intergovernmental Charges	74,171		114,096
Interest And Earnings	66	G2401	12
TOTAL Use of Money And Property	66		12
Insurance Recoveries	969	G2680	
TOTAL Sale of Property And Compensation For Loss	969		0
Unclassified (specify)	37,037	G2770	
TOTAL Miscellaneous Local Sources	37,037		0
TOTAL Revenues	895,393		898,199
TOTAL Detail Revenues And Other Sources	895,393		898,199

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration-Contractual	5,131	G17104	5,654
TOTAL Administration-Contractual	5,131		5,654
TOTAL General Government Support	5,131		5,654
Sewer Administration, Pers Serv	49,374	G81101	52,408
Sewer Administration, Contr Expend	26,997	G81104	27,614
TOTAL Sewer Administration	76,371		80,022
Sanitary Sewers, Pers Serv	94,084	G81201	105,908
Sanitary Sewers, Equip & Cap Outlay	1,410	G81202	3,801
Sanitary Sewers, Contr Expend	71,964	G81204	123,963
TOTAL Sanitary Sewers	167,458		233,672
Sewage Treat Disp, Pers Serv	142,633	G81301	147,133
Sewage Treat Disp, Equip & Cap Outlay	6,957	G81302	5,332
Sewage Treat Disp, Contr Expend	162,181	G81304	161,312
TOTAL Sewage Treat Disp	311,771		313,777
TOTAL Home And Community Services	555,600		627,471
State Retirement, Empl Bnfts	34,135	G90108	46,007
Social Security , Empl Bnfts	21,413	G90308	22,632
Worker's Compensation, Empl Bnfts	2,718	G90408	4,655
Unemployment Insurance, Empl Bnfts	2,570	G90508	
Hospital & Medical (dental) Ins, Empl Bnft	44,359	G90608	40,223
TOTAL Employee Benefits	105,195		113,517
Debt Principal, Serial Bonds	199,332	G97106	9,767
Debt Principal, Installment Purchase Debt	18,888	G97856	19,829
TOTAL Debt Principal	218,220		29,596
Debt Interest, Serial Bonds		G97107	988
Debt Interest, Installment Purchase Debt	1,929	G97857	
TOTAL Debt Interest	1,929		988
TOTAL Expenditures	886,075		777,226
Transfers, Other Funds	12,500	G99019	12,500
TOTAL Operating Transfers	12,500		12,500
TOTAL Other Uses	12,500		12,500
TOTAL Detail Expenditures And Other Uses	898,575		789,726

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	177,183	G8021	174,001
Restated Fund Equity - Beg of Year	177,183	G8022	174,001
ADD - REVENUES AND OTHER SOURCES	895,393		898,199
DEDUCT - EXPENDITURES AND OTHER USES	898,575		789,726
Fund Equity - End of Year	174,001	G8029	282,474

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code/Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	783,480	G1299N	778,814
Est Rev-Intergovernmental Charges	70,601	G2399N	127,286
Est Rev - Use of Money And Property	70	G2499N	
TOTAL Estimated Revenues	854,151		906,100
Appropriated Fund Balance	174,471	G599N	178,709
TOTAL Estimated Other Sources	174,471		178,709
TOTAL Estimated Revenues And Other Sources	1,028,622		1,084,809

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	67,900	G1999N	57,900
App - Home And Community Services	801,468	G8999N	843,714
App - Employee Benefits	128,500	G9199N	173,280
App - Debt Service	30,754	G9899N	9,915
TOTAL Appropriations	1,028,622		1,084,809
TOTAL Appropriations And Other Uses	1,028,622		1,084,809

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	Edp Code	2013
Assets			
Cash		H200	187,062
TOTAL Cash	0		187,062
TOTAL Assets	0		187,062

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings		H2401	30
TOTAL Use of Money And Property	0		30
TOTAL Revenues	0		30
Statutory Installment Bonds	115,000	H5720	
Bans Redeemed From Appropriations	35,000	H5731	
TOTAL Proceeds of Obligations	150,000		0
TOTAL Other Sources	150,000		0
TOTAL Detail Revenues And Other Sources	150,000		30

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code-Description	2012	EdpCode	2013
Expenditures			
Engineer, Equip & Cap Outlay		H14402	112,968
TOTAL Engineer	0		112,968
TOTAL General Government Support	0		112,968
TOTAL Expenditures	0		112,968
Transfers, Other Funds			
		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	0		112,968

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-150,000	H8021	
Restated Fund Equity - Beg of Year	-150,000	H8022	
ADD - REVENUES AND OTHER SOURCES	150,000		30
DEDUCT - EXPENDITURES AND OTHER USES			112,968
Fund Equity - End of Year		H8029	-112,938

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	3,900	TA200	79
TOTAL Cash	3,900		79
TOTAL Assets	3,900		79

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Due To Other Funds	7	TA630	1
TOTAL Due To Other Funds	7		1
Slate Retirement		TA18	-547
Group Insurance	3,893	TA20	625
TOTAL Agency Liabilities	3,893		78
TOTAL Liabilities	3,900		79
TOTAL Liabilities And Fund Equity	3,900		79

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	1,110,302	W129	990,534
TOTAL Provision To Be Made In Future Budgets	1,110,302		990,534
TOTAL Assets	1,110,302		990,534

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
General Long Term Debt			
Installment Purchase Debt	39,660	W685	
Compensated Absences	100,258	W687	108,218
TOTAL Other Liabilities	139,918		108,218
Bonds Payable	970,384	W628	882,316
TOTAL Bond And Long Term Liabilities	970,384		882,316
TOTAL Liabilities	1,110,302		990,534
TOTAL General Long Term Debt	1,110,302		990,534

VILLAGE OF Tupper Lake
Financial Comments
For the Fiscal Year Ending 2013

VILLAGE OF Tupper Lake
Statement of Indebtedness
For the Fiscal Year Ending 2013

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.	O/S End of Year
2013	BAN E	F-new well(s)			09/07/2012	09/09/2013	1.98%		\$300,000	\$0	\$0	\$0	\$0	\$300,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
2008	BONDE	2007 Improvements			11/01/2007	11/01/2027	4.50%		\$303,600	\$242,800	\$15,200	\$0	\$0	\$227,600
2012	BONDE	F-Groundwater Supply Proj			03/22/2012	03/22/2015	2.99%		\$115,000	\$115,000	\$38,333	\$0	\$0	\$76,667
2009	BONDE	A&G-EFC Clean Water Bond			12/18/2003	07/20/2033	0.00%		\$0	\$507,584	\$19,535	\$0	\$0	\$488,049
2002	BONDE	Water Improvements FMHA			08/01/1983	08/01/2018	5.00%		\$0	\$84,000	\$12,000	\$0	\$0	\$72,000
2002	BONDE	Water Improvements FMHA			08/01/1981	08/01/2018	5.00%		\$0	\$21,000	\$3,000	\$0	\$0	\$18,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
2008	IPC E	Popular Eq Fin, sewer equip			06/15/2007	06/15/2012	4.98%		\$174,869	\$39,659	\$39,659	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
2011	BONDN	E-Digger Derrick Truck			02/11/2011	02/11/2014	2.75%		\$185,000	\$123,334	\$61,666	\$0	\$0	\$61,668
2013	BONDN	E-Bucket truck			11/30/2012	11/30/2018	2.99%		\$184,675	\$0	\$0	\$0	\$0	\$184,675
2009	BONDN	Electric Improvements Chase			08/01/1994	08/01/2014	5.60%		\$0	\$150,000	\$65,000	\$0	\$0	\$125,000
2011	BONDN	E-Substation upgrades			11/10/2010	11/10/2013	2.50%		\$168,750	\$112,500	\$56,250	\$0	\$0	\$56,250
AFR Year 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														
										\$1,435,877	\$310,543	\$0	\$0	\$1,609,909

VILLAGE OF Tupper Lake
Maturity Schedule
For the Fiscal Year Ending 2013

For Bonds Issued During The Fiscal Year Ended 2013

	EDPCODE	
Indebtedness No.		2013000002
Purpose of Issue		E-Bucket truck
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	184,675
Date of Issue	2P3DT	11/30/2012
Interest Rate	2P3PC	2.99000
Final Maturity Date	2P3DM	11/30/2018
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P314	36,935
	2P315	36,935
	2P316	36,935
	2P317	36,935
	2P318	36,935

VILLAGE OF Tupper Lake
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$851.00
Demand Deposits	9Z2011	\$1,152,023.00
Time Deposits	9Z2021	
Total		\$1,152,874.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$600,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,525,520.00
Total		\$4,125,520.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Tupper Lake
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1041	\$46,772	\$400	\$647	\$46,525
****-1162	\$59,716	\$0	\$0	\$59,716
****-2253	\$187,062	\$0	\$0	\$187,062
****-2632	\$11,178	\$0	\$0	\$11,178
****-3618	\$60,554	\$0	\$0	\$60,554
****-3626	\$93,470	\$0	\$0	\$93,470
****-3642	\$260,419	\$0	\$0	\$260,419
****-3677	\$34,280	\$0	\$0	\$34,280
****-4207	\$31,780	\$0	\$0	\$31,780
****-4444	\$56,368	\$0	\$0	\$56,368
****-4537	\$31,772	\$0	\$0	\$31,772
****-8119	\$9,477	\$0	\$0	\$9,477
****-8395	\$41,565	\$7,489	\$1,256	\$47,798
****-8425	\$73,085	\$34,812	\$14	\$107,883
****-8468	\$7,986	\$0	\$7,986	\$0
****-8476	\$31,266	\$6,449	\$300	\$37,415
****-8492	\$1,282	\$233	\$1,436	\$79
****-8506	\$17,344	\$5,767	\$175	\$22,936
****-8563	\$5,432	\$0	\$0	\$5,432
****-9875	\$9,026	\$52	\$0	\$9,078

Total Adjusted Bank Balance	\$1,113,222
Petty Cash	\$851.00
Adjustments	\$0.00
Total Cash	9ZCASH * \$1,114,073
Total Cash Balance All Funds	9ZCASHB * \$1,114,073

* Must be equal

VILLAGE OF Tupper Lake
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:		40			
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	\$297,375.00	31	23	
90158	Police and Fire Retirement	\$117,376.00	9	2	
90258	Local Pension Fund				
90308	Social Security	\$168,562.00	40	25	
90408	Worker's Compensation Insurance	\$66,978.00	40	25	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$466,828.00	30		35
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,137,119.00			
Computed Total From Financial Section (comparative purposes only)		\$1,041,445.00			

VILLAGE OF Tupper Lake
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$46,270	13,228	gallons	
Diesel Fuel	\$64,281	18,301	gallons	
Fuel Oil	\$14,744	3,933	gallons	
Natural Gas			cubic feet	
Electricity	\$129,295	1,497,117	kilowatts	
Coal			tons	

VILLAGE OF Tupper Lake
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

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 05/31/2013, 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 05/31/2013 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(518) 359-3341
Telephone Number

09/04/2013
Date of Certification

Mary Casagrain
Name

Village Clerk-Treasurer
Title

53 Park Street, Tupper Lake, NY 129
Official Address

(518) 359-3341
Official Telephone Number