

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 05/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

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

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	279,885	A200	19,422
Petty Cash	150	A210	150
TOTAL Cash	280,035		19,572
Taxes Receivable, Current	95,893	A250	92,954
TOTAL Taxes Receivable (net)	95,893		92,954
Due From State And Federal Government	154,237	A410	292,202
TOTAL State And Federal Aid Receivables	154,237		292,202
Due From Other Funds	30,002	A391	2
TOTAL Due From Other Funds	30,002		2
Cash Special Reserves	10,383	A230	10,385
TOTAL Restricted Assets	10,383		10,385
TOTAL Assets and Deferred Outflows of Resources	570,550		415,115

VILLAGE OF Tupper Lake
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(A) GENERAL

Balance Sheet

Code Description	2018	Edp Code	2019
Accounts Payable	71,108	A600	13,328
TOTAL Accounts Payable	71,108		13,328
Other Liabilities	250	A688	18,700
TOTAL Other Liabilities	250		18,700
Due To Other Funds	95,894	A630	93,227
TOTAL Due To Other Funds	95,894		93,227
TOTAL Liabilities	167,252		125,255
Deferred Inflows of Resources			
Deferred Inflow of Resources	700	A691	
TOTAL Deferred Inflows of Resources	700		0
TOTAL Deferred Inflows of Resources	700		0
Fund Balance			
Other Restricted Fund Balance	21,583	A899	10,385
TOTAL Restricted Fund Balance	21,583		10,385
Assigned Appropriated Fund Balance	135,000	A914	100,000
TOTAL Assigned Fund Balance	135,000		100,000
Unassigned Fund Balance	246,015	A917	179,475
TOTAL Unassigned Fund Balance	246,015		179,475
TOTAL Fund Balance	402,598		289,860
TOTAL Liabilities, Deferred Inflows And Fund Balance	570,550		415,115

VILLAGE OF Tupper Lake
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,893,625	A1001	1,966,301
TOTAL Real Property Taxes	1,893,625		1,966,301
Other Payments In Lieu of Taxes	14,703	A1081	14,155
Interest & Penalties On Real Prop Taxes	26,754	A1090	14,541
TOTAL Real Property Tax Items	41,457		28,696
Utilities Gross Receipts Tax	4,587	A1130	3,495
Franchises	36,900	A1170	39,053
TOTAL Non Property Tax Items	41,487		42,548
Clerk Fees	28	A1255	6
Police Fees	1,435	A1520	1,592
Other Public Safety Departmental Income	4,860	A1589	1,091
Refuse & Garbage Charges	44,477	A2130	40,110
TOTAL Departmental Income	50,800		42,799
Public Safety Services For Other Govts	25,000	A2260	25,000
Fire Protection Services Other Govts	230,620	A2262	235,619
TOTAL Intergovernmental Charges	255,620		260,619
Interest And Earnings	136	A2401	102
Rental of Real Property, Other Govts	4,200	A2412	4,200
TOTAL Use of Money And Property	4,336		4,302
Permits, Other	5,287	A2590	6,037
TOTAL Licenses And Permits	5,287		6,037
Fines And Forfeited Bail	30,468	A2610	27,982
Forfeiture of Crime Proceeds	1,450	A2625	725
TOTAL Fines And Forfeitures	31,918		28,707
Sales of Real Property	4,390	A2660	23,108
Sales of Equipment	3,155	A2665	100
Insurance Recoveries	71,388	A2680	20,849
TOTAL Sale of Property And Compensation For Loss	78,933		44,057
Gifts And Donations	27,035	A2705	20,820
Premium On Obligations		A2710	
Unclassified (specify)	3,017	A2770	2,416
TOTAL Miscellaneous Local Sources	30,052		23,236
Interfund Revenues		A2801	
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	75,861	A3001	72,332
St Aid, Mortgage Tax	7,286	A3005	14,243
St Aid, Consolidated Highway Aid	101,128	A3501	226,776
St Aid, Culture & Rec-Capital Proj	154,237	A3897	268,459
St Aid, Conservation Programs	80,000	A3910	
St Aid Emergency Disaster Assistance		A3960	1,894
TOTAL State Aid	418,512		583,704
Fed Aid, Emergency Disaster Assistance	11,365	A4960	
TOTAL Federal Aid	11,365		0
TOTAL Revenues	2,863,392		3,031,006

VILLAGE OF Tupper Lake
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	95,816	A5031	65,000
TOTAL Interfund Transfers	95,816		65,000
TOTAL Other Sources	95,816		65,000
TOTAL Detail Revenues And Other Sources	2,959,208		3,096,006

VILLAGE OF Tupper Lake
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	15,600
Legislative Board, Contr Expend	6,346	A10104	4,508
TOTAL Legislative Board	15,946		20,108
Municipal Court, Pers Serv	28,431	A11101	32,456
Municipal Court, Contr Expend	11,670	A11104	4,380
TOTAL Municipal Court	40,101		36,836
Mayor, Pers Serv	3,036	A12101	4,026
Mayor, Contr Expend		A12104	227
TOTAL Mayor	3,036		4,253
Auditor, Contr Expend	3,286	A13204	5,094
TOTAL Auditor	3,286		5,094
Treasurer, Pers Serv	9,135	A13251	9,677
TOTAL Treasurer	9,135		9,677
Clerk, pers Serv	9,202	A14101	9,677
TOTAL Clerk	9,202		9,677
Law, Pers Serv	4,400	A14201	4,033
Law, Contr Expend	2,515	A14204	683
TOTAL Law	6,915		4,716
Engineer, Contr Expend	150,210	A14404	25,242
TOTAL Engineer	150,210		25,242
Buildings, Pers Serv	27,527	A16201	32,529
Buildings, Contr Expend	39,759	A16204	37,503
TOTAL Buildings	67,286		70,032
Central Garage, Pers Serv	7,094	A16401	8,154
Central Garage, Equip & Cap Outlay	2,435	A16402	1,023
Central Garage, Contr Expend	11,831	A16404	13,254
TOTAL Central Garage	21,360		22,431
Municipal Assn Dues, Contr Expend	2,084	A19204	2,084
TOTAL Municipal Assn Dues	2,084		2,084
Judgements And Claims, Contr Expend		A19304	12,138
TOTAL Judgements And Claims	0		12,138
TOTAL General Government Support	328,561		222,288
Police, Pers Serv	578,650	A31201	584,168
Police, Equip & Cap Outlay	67,791	A31202	18,815
Police, Contr Expend	108,332	A31204	122,415
TOTAL Police	754,773		725,398
Jail, Contr Expend	93	A31504	97
TOTAL Jail	93		97
Traffic Control, Contr Expen	503	A33104	5,517
TOTAL Traffic Control	503		5,517
On-Street Parking, Contr Expend	8	A33204	1,000
TOTAL On-Street Parking	8		1,000
Fire, Pers Serv	31,706	A34101	33,678
Fire, Equip & Cap Outlay	114,492	A34102	43,617

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire, Contr Expend	93,818	A34104	66,516
TOTAL Fire	240,016		143,811
Safety Inspection, Pers Serv	20,614	A36201	21,364
Safety Inspection, Contr Expend	4,263	A36204	4,254
TOTAL Safety Inspection	24,877		25,618
TOTAL Public Safety	1,020,270		901,441
Public Health, Pers Serv	16,716	A40101	17,580
TOTAL Public Health	16,716		17,580
TOTAL Health	16,716		17,580
Street Admin, Pers Serv	59,081	A50101	63,735
TOTAL Street Admin	59,081		63,735
Maint of Streets, Pers Serv	148,665	A51101	139,714
Maint of Streets, Equip & Cap Outlay	91,024	A51102	40,840
Maint of Streets, Contr Expend	322,717	A51104	270,684
TOTAL Maint of Streets	562,406		451,238
Snow Removal, Pers Serv	93,404	A51421	96,685
Snow Removal, Equip & Cap Outlay	5,157	A51422	895
Snow Removal, Contr Expend	11,262	A51424	16,338
TOTAL Snow Removal	109,823		113,918
Street Lighting, Contr Expend	51,206	A51824	51,206
TOTAL Street Lighting	51,206		51,206
TOTAL Transportation	782,516		680,097
Publicity, Contr Expend	11,225	A64104	14,365
TOTAL Publicity	11,225		14,365
Programs For Aging, Contr Expend	7,000	A67724	7,000
TOTAL Programs For Aging	7,000		7,000
TOTAL Economic Assistance And Opportunity	18,225		21,365
Playgr & Rec Centers, Pers Serv	70,882	A71401	114,709
Playgr & Rec Centers, Equip & Cap Outlay	2,328	A71402	17,077
Playgr & Rec Centers, Contr Expend	95,189	A71404	318,720
TOTAL Playgr & Rec Centers	168,399		450,506
Celebrations, Contr Expend	5,500	A75504	5,500
TOTAL Celebrations	5,500		5,500
TOTAL Culture And Recreation	173,899		456,006
Zoning, Pers Serv	6,323	A80101	6,652
Zoning, Contr Expend	140	A80104	
TOTAL Zoning	6,463		6,652
Storm Sewers, Pers Serv	21,630	A81401	22,012
Storm Sewers, Contr Expend	8,830	A81404	4,362
TOTAL Storm Sewers	30,460		26,374
Refuse & Garbage, Pers Serv	2,310	A81601	9,955
Refuse & Garbage, Contr Expend	28,216	A81604	23,035
TOTAL Refuse & Garbage	30,526		32,990
TOTAL Home And Community Services	67,449		66,016

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
State Retirement System	43,235	A90108	66,548
Police & Firemen Retirement, Empl Bnfts	114,965	A90158	84,146
Social Security, Employer Cont	85,045	A90308	90,812
Worker's Compensation, Empl Bnfts	43,629	A90408	38,255
Unemployment Insurance, Empl Bnfts	1,196	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	255,460	A90608	276,471
TOTAL Employee Benefits	543,530		556,232
Debt Principal, Serial Bonds	105,507	A97106	160,655
Debt Principal, Bond Anticipation Notes	177,000	A97306	
TOTAL Debt Principal	282,507		160,655
Debt Interest, Serial Bonds	108,807	A97107	115,868
Debt Interest, Bond Anticipation Notes	8,271	A97307	
TOTAL Debt Interest	117,078		115,868
TOTAL Expenditures	3,350,751		3,197,548
TOTAL Detail Expenditures And Other Uses	3,350,751		3,197,548

VILLAGE OF Tupper Lake
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	794,141	A8021	402,598
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	11,196
Restated Fund Balance - Beg of Year	794,141	A8022	391,402
ADD - REVENUES AND OTHER SOURCES	2,959,208		3,096,006
DEDUCT - EXPENDITURES AND OTHER USES	3,350,751		3,197,548
Fund Balance - End of Year	402,598	A8029	289,860

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,966,301	A1049N	2,057,067
Est Rev - Real Property Tax Items	44,010	A1099N	44,155
Est Rev - Non Property Tax Items	42,500	A1199N	44,500
Est Rev - Departmental Income	45,150	A1299N	45,150
Est Rev - Intergovernmental Charges	260,618	A2399N	261,987
Est Rev - Use of Money And Property	4,350	A2499N	4,350
Est Rev - Licenses And Permits	4,500	A2599N	5,000
Est Rev - Fines And Forfeitures	38,000	A2649N	38,725
Est Rev - Sale of Prop And Comp For Loss	32,500	A2699N	
Est Rev - Miscellaneous Local Sources	2,500	A2799N	11,000
Est Rev - State Aid	324,625	A3099N	371,136
TOTAL Estimated Revenues	2,765,054		2,883,070
Estimated - Interfund Transfer	65,000	A5031N	65,000
Appropriated Fund Balance	135,000	A599N	100,000
TOTAL Estimated Other Sources	200,000		165,000
TOTAL Estimated Revenues And Other Sources	2,965,054		3,048,070

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	236,661	A1999N	242,252
App - Public Safety	907,392	A3999N	949,517
App - Health	17,580	A4999N	17,738
App - Transportation	589,190	A5999N	599,770
App - Economic Assistance And Opportunity	22,000	A6999N	22,000
App - Culture And Recreation	153,527	A7999N	178,300
App - Home And Community Services	85,180	A8999N	85,340
App - Employee Benefits	677,000	A9199N	664,500
App - Debt Service	276,524	A9899N	288,653
TOTAL Appropriations	2,965,054		3,048,070
TOTAL Appropriations And Other Uses	2,965,054		3,048,070

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		CD200	
TOTAL Cash	0		0
Rehabilitation Loan Receivable		CD390	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Deferred Inflows of Resources			
Deferred Inflow of Resources		CD691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Tupper Lake
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	1	CD2401	
TOTAL Use of Money And Property	1		0
Unclassified (specify)	60	CD2770	
TOTAL Miscellaneous Local Sources	60		0
TOTAL Revenues	61		0
TOTAL Detail Revenues And Other Sources	61		0

VILLAGE OF Tupper Lake
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration, Pers Serv	170	CD86861	
Administration, Contr Expend	859	CD86864	
Administration, Empl Bnfts	13	CD86868	
TOTAL Administration	1,042		0
TOTAL Home And Community Services	1,042		0
TOTAL Expenditures	1,042		0
Transfers, Other Funds	15,816	CD99019	
TOTAL Operating Transfers	15,816		0
TOTAL Other Uses	15,816		0
TOTAL Detail Expenditures And Other Uses	16,858		0

VILLAGE OF Tupper Lake
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,857	CD8021	
Prior Period Adj -Decrease In Fund Balance	60	CD8015	
Restated Fund Balance - Beg of Year	16,797	CD8022	
ADD - REVENUES AND OTHER SOURCES	61		
DEDUCT - EXPENDITURES AND OTHER USES	16,858		
Fund Balance - End of Year		CD8029	

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2018	EdpCode	2019
Assets			
Cash	1,680,009	EE200	1,437,036
Petty Cash	300	EE210	300
TOTAL Cash	1,680,309		1,437,336
Accounts Receivable	350,808	EE380	461,669
Allowance For Receivables (credit)	-44,000	EE389	-43,000
TOTAL Other Receivables (net)	306,808		418,669
Due From Other Funds		EE391	292
TOTAL Due From Other Funds	0		292
Inventory Of Materials And Supplies	220,659	EE445	267,072
TOTAL Inventories	220,659		267,072
Cash Special Reserves	296,831	EE230	252,020
Cash, Customers Deposits	53,514	EE235	46,021
TOTAL Restricted Assets	350,345		298,041
Land	4,545	EE101	4,545
Buildings	141,713	EE102	141,713
Improvements Other Than Buildings	7,256,154	EE103	7,418,549
Machinery And Equipment	1,775,933	EE104	1,803,154
Construction Work In Progress		EE105	191,833
Accum Deprec, Buildings	-118,620	EE112	-122,179
Accum Depr, Imp Other Than Bld	-4,658,242	EE113	-4,804,994
Accum Depr, Machinery & Equip	-1,453,484	EE114	-1,575,298
TOTAL Fixed Assets (net)	2,947,999		3,057,323
Deferred Outflows of Resources - Pensions	242,029	EE496	99,388
TOTAL Deferred Outflows of Resources	242,029		99,388
TOTAL Assets and Deferred Outflows of Resources	5,748,149		5,578,121

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2018	EdpCode	2019
Accounts Payable	365,859	EE600	320,574
TOTAL Accounts Payable	365,859		320,574
Accrued Liabilities	319,795	EE601	72,367
Accrued Interest Payable	5,075	EE651	4,624
TOTAL Accrued Liabilities	324,870		76,991
Customers' Deposits	53,246	EE615	45,749
TOTAL Other Deposits	53,246		45,749
Bond Anticipation Notes Payable		EE626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	92,710	EE638	200,845
TOTAL Other Liabilities	92,710		200,845
Bonds Payable	450,000	EE628	410,000
TOTAL Bond And Long Term Liabilities	450,000		410,000
TOTAL Liabilities	1,286,685		1,054,159
Deferred Inflows of Resources			
Deferred Inflows of Resources - Pensions	325,338	EE697	101,297
TOTAL Deferred Inflows of Resources	325,338		101,297
TOTAL Deferred Inflows of Resources	325,338		101,297
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,497,999	EE920	2,647,323
Net Assets-Restricted For Other Purposes	350,345	EE923	298,041
Net Assets-Unrestricted (deficit)	1,287,782	EE924	1,477,301
TOTAL Net Position	4,136,126		4,422,665
TOTAL Fund Balance	4,136,126		4,422,665
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,748,149		5,578,121

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sale of Electric Power	4,554,423	EE2150	4,398,988
TOTAL Charges For Services Within Locality	4,554,423		4,398,988
Interest And Earnings	250	EE2401	285
TOTAL Use of Money And Property	250		285
Gifts And Donations		EE2705	324,747
TOTAL Other	0		324,747
TOTAL Revenues	4,554,673		4,724,020
TOTAL Operating Revenue	4,554,673		4,724,020

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Electric And Power, Pers Serv	692,837	EE84101	703,524
TOTAL Electric And Power	692,837		703,524
TOTAL Personal Services	692,837		703,524
Taxes & Assess On Munic Prop, Contr Expend	35,188	EE19504	37,381
TOTAL Taxes & Assess On Munic Prop	35,188		37,381
Prov For Uncoll Accts Rec, Contr Expend	24,108	EE19884	15,130
TOTAL Prov For Uncoll Accts Rec	24,108		15,130
Depreciation	213,473	EE19944	245,753
TOTAL Depreciation	213,473		245,753
Electric And Power, Contr Expend	2,820,963	EE84104	2,964,148
TOTAL Electric And Power	2,820,963		2,964,148
TOTAL Contractual Expenses	3,093,732		3,262,412
Electric And Power, Empl Bnfts	323,884	EE84108	375,109
TOTAL Electric And Power	323,884		375,109
TOTAL Employee Benefits	323,884		375,109
Debt Interest, Serial Bonds	5,556	EE97107	16,654
Debt Interest, Bond Anticipation Notes	4,943	EE97307	
TOTAL Interest Expense	10,499		16,654
TOTAL Expenses	4,120,952		4,357,699
Transfers, Other Funds	40,000	EE99019	40,000
TOTAL Transfers	40,000		40,000
TOTAL Other Uses	40,000		40,000
TOTAL Operating Expenses	4,160,952		4,397,699

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,742,405	EE8021	4,136,126
Prior Period Adj -Decrease In Net Position		EE8015	39,782
Restated Net Position - Beg of Year	3,742,405	EE8022	4,096,344
ADD - REVENUES AND OTHER SOURCES	4,554,673		4,724,020
DEDUCT - EXPENDITURES AND OTHER USES	4,160,952		4,397,699
Net Position - End of Year	4,136,126	EE8029	4,422,665

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2018	EdpCode	2019
Cash Rec'd From Providing Svcs	4,454,341	EE7111	4,271,997
Cash Payments Contr Exp	-2,175,019	EE7112	-3,432,696
Cash Payments Pers Svcs & Brfts	-1,016,721	EE7113	-1,078,633
TOTAL Cash Flows From Operating Activities	1,262,601		-239,332
Real Property Taxes	-40,000	EE7121	-37,381
Transfers To/from Other Funds	-35,188	EE7123	-40,000
TOTAL Cash Flows From Non-Capital And Financing Activities	-75,188		-77,381
Proceeds of Debt (capital)	450,000	EE7131	108,135
Principal Payments Debt (capital)	-693,678	EE7132	-40,000
Interest Expense (capital)	-10,499	EE7133	-16,654
Capital Contributed By Developers		EE7134	324,747
Capital Contributed By Other Funds		EE7135	
Payments To Contractors	-548,045	EE7136	-355,077
TOTAL Cash Flows From Capital And Related Financing Activities	-802,222		21,151
Purchase of Investments	-18,661	EE7151	
Sale of Investments		EE7152	52,304
Interest Income	250	EE7153	285
TOTAL Cash Flows From Investing Activities	-18,411		52,589
Net Inc(dec) In Cash&cash Equiv	366,780	EE7161	-242,973
Cash&cash Equiv Beg of Year	1,313,529	EE7171	1,680,309
	1,680,309		1,437,336
Operating Income (loss)	479,158	EE7181	95,324
Depreciation	213,473	EE7182	245,753
Inc/dec In Assets-Other Than Cash	-155,303	EE7183	-15,925
Inc/dec In Liabilities Other Than Cash	725,273	EE7184	-524,702
Other Reconciling Items		EE7185	-39,782
TOTAL Reconciliation of Operating Income To Cash	1,262,601		-239,332

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	265,610	FX200	523,984
TOTAL Cash	265,610		523,984
Water Rents Receivable	90,010	FX350	96,179
TOTAL Other Receivables (net)	90,010		96,179
Due From Other Funds	97,451	FX391	44,859
TOTAL Due From Other Funds	97,451		44,859
Cash Special Reserves		FX230	71,046
TOTAL Restricted Assets	0		71,046
TOTAL Assets and Deferred Outflows of Resources	453,071		736,068

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	7,625	FX600	9,431
TOTAL Accounts Payable	7,625		9,431
Due To Other Funds	5,272	FX630	90,734
TOTAL Due To Other Funds	5,272		90,734
TOTAL Liabilities	12,897		100,165
Fund Balance			
Reserve For Debt		FX884	71,046
TOTAL Restricted Fund Balance	0		71,046
Assigned Appropriated Fund Balance	291,422	FX914	282,331
Assigned Unappropriated Fund Balance	148,752	FX915	282,526
TOTAL Assigned Fund Balance	440,174		564,857
TOTAL Fund Balance	440,174		635,903
TOTAL Liabilities, Deferred Inflows And Fund Balance	453,071		736,068

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Metered Water Sales	7,938	FX2140	7,302
Unmetered Water Sales	773,585	FX2142	774,176
Water Service Charges	4,263	FX2144	5,185
Interest & Penalties On Water Rents	6,918	FX2148	6,618
TOTAL Departmental Income	792,704		793,281
Service For Other Govts	64,185	FX2378	64,185
TOTAL Intergovernmental Charges	64,185		64,185
Interest And Earnings	21	FX2401	33
Rental of Real Property, Individuals	45,073	FX2410	46,425
TOTAL Use of Money And Property	45,094		46,458
Sales of Equipment		FX2665	4,000
Insurance Recoveries	6,918	FX2680	1,173
TOTAL Sale of Property And Compensation For Loss	6,918		5,173
Refunds of Prior Year's Expenditures		FX2701	71,046
Unclassified (specify)	322	FX2770	1,073
TOTAL Miscellaneous Local Sources	322		72,119
TOTAL Revenues	909,223		981,216
TOTAL Detail Revenues And Other Sources	909,223		981,216

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Contractual	6,235	FX17104	6,398
TOTAL Administration-Contractual	6,235		6,398
Taxes & Assess On Munic Prop, Contr Expend	62,585	FX19504	66,460
TOTAL Taxes & Assess On Munic Prop	62,585		66,460
TOTAL General Government Support	68,820		72,858
Water Administration, Pers Serv	64,633	FX83101	70,361
Water Administration, Contr Expend	13,375	FX83104	17,641
TOTAL Water Administration	78,008		88,002
Source Supply Pwr & Pump, Pers Serv	64,616	FX83201	58,665
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	80
Source Supply Pwr & Pump, Contr Expend	29,120	FX83204	26,948
TOTAL Source Supply Pwr & Pump	93,736		85,693
Water Purification, Pers Serv	28,727	FX83301	29,983
Water Purification, Equip & Cap Outlay	4,377	FX83302	1,516
Water Purification, Contr Expend	53,064	FX83304	31,356
TOTAL Water Purification	86,168		62,855
Water Trans & Distrib, Pers Serv	93,460	FX83401	92,895
Water Trans & Distrib, Equip & Cap Outlay	40,845	FX83402	42,677
Water Trans & Distrib, Contr Expend	94,842	FX83404	88,824
TOTAL Water Trans & Distrib	229,147		224,396
TOTAL Home And Community Services	487,059		460,946
State Retirement, Empl Bnfts	53,916	FX90108	39,428
Social Security, Empl Bnfts	18,581	FX90308	18,608
Workers Compensation, Empl Bnfts	2,090	FX90408	3,362
Hospital & Medical (dental) Ins, Empl Bnft	67,377	FX90608	66,941
TOTAL Employee Benefits	141,964		128,339
Debt Principal, Serial Bonds	70,450	FX97106	76,500
TOTAL Debt Principal	70,450		76,500
Debt Interest, Serial Bonds	36,909	FX97107	34,344
TOTAL Debt Interest	36,909		34,344
TOTAL Expenditures	805,202		772,987
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	817,702		785,487

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	348,653	FX8021	440,174
Restated Fund Balance - Beg of Year	348,653	FX8022	440,174
ADD - REVENUES AND OTHER SOURCES	909,223		981,216
DEDUCT - EXPENDITURES AND OTHER USES	817,702		785,487
Fund Balance - End of Year	440,174	FX8029	635,903

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	731,618	FX1299N	745,053
Est Rev - Intergovernmental Charges	62,000	FX2399N	70,000
Est Rev - Use of Money And Property	45,852	FX2499N	47,227
TOTAL Estimated Revenues	839,470		862,280
Appropriated Fund Balance	291,422	FX599N	282,331
TOTAL Estimated Other Sources	291,422		282,331
TOTAL Estimated Revenues And Other Sources	1,130,892		1,144,611

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	92,000	FX1999N	95,521
App - Home And Community Services	636,812	FX8999N	649,715
App - Employee Benefits	157,900	FX9199N	141,780
App - Debt Service	244,180	FX9899N	257,595
TOTAL Appropriations	1,130,892		1,144,611
TOTAL Appropriations And Other Uses	1,130,892		1,144,611

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	192,337	G200	195,406
TOTAL Cash	192,337		195,406
Sewer Rents Receivable	83,622	G360	82,704
TOTAL Other Receivables (net)	83,622		82,704
Due From State And Federal Government		G410	50,000
TOTAL State And Federal Aid Receivables	0		50,000
Due From Other Funds	55,448	G391	48,368
TOTAL Due From Other Funds	55,448		48,368
Cash Special Reserves		G230	12,538
TOTAL Restricted Assets	0		12,538
TOTAL Assets and Deferred Outflows of Resources	331,407		389,016

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	23,124	G600	26,310
TOTAL Accounts Payable	23,124		26,310
Due To Other Funds		G630	145
TOTAL Due To Other Funds	0		145
TOTAL Liabilities	23,124		26,455
Fund Balance			
Reserve For Debt		G884	12,538
TOTAL Restricted Fund Balance	0		12,538
Assigned Appropriated Fund Balance	235,911	G914	280,127
Assigned Unappropriated Fund Balance	72,372	G915	69,896
TOTAL Assigned Fund Balance	308,283		350,023
TOTAL Fund Balance	308,283		362,561
TOTAL Liabilities, Deferred Inflows And Fund Balance	331,407		389,016

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Rents	781,564	G2120	780,724
Sewer Charges	36,448	G2122	15,051
Interest & Penalties On Sewer Accts	7,107	G2128	6,651
TOTAL Departmental Income	825,119		802,426
Sewer Serv Other Govts	67,637	G2374	89,450
TOTAL Intergovernmental Charges	67,637		89,450
Interest And Earnings	18	G2401	20
TOTAL Use of Money And Property	18		20
Insurance Recoveries	2,274	G2680	
TOTAL Sale of Property And Compensation For Loss	2,274		0
Refunds of Prior Year's Expenditures		G2701	12,538
Unclassified (specify)	236	G2770	
TOTAL Miscellaneous Local Sources	236		12,538
St Aid, Sewer Cap Proj		G3990	100,000
TOTAL State Aid	0		100,000
TOTAL Revenues	895,284		1,004,434
TOTAL Detail Revenues And Other Sources	895,284		1,004,434

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Contractual	5,312	G17104	3,049
TOTAL Administration-Contractual	5,312		3,049
TOTAL General Government Support	5,312		3,049
Sewer Administration, Pers Serv	59,677	G81101	64,709
Sewer Administration, Equip & Cap Outlay	377	G81102	807
Sewer Administration, Contr Expend	32,077	G81104	36,863
TOTAL Sewer Administration	92,131		102,379
Sanitary Sewers, Pers Serv	113,582	G81201	121,238
Sanitary Sewers, Equip & Cap Outlay	3,153	G81202	808
Sanitary Sewers, Contr Expend	133,814	G81204	89,861
TOTAL Sanitary Sewers	250,549		211,907
Sewage Treat Disp, Pers Serv	157,783	G81301	164,937
Sewage Treat Disp, Equip & Cap Outlay	8,673	G81302	6,451
Sewage Treat Disp, Contr Expend	150,393	G81304	154,540
TOTAL Sewage Treat Disp	316,849		325,928
Storm Sewers, Equip & Cap Outlay		G81402	102,692
TOTAL Storm Sewers	0		102,692
TOTAL Home And Community Services	659,529		742,906
State Retirement, Empl Bnfts	53,916	G90108	39,428
Social Security , Empl Bnfts	24,148	G90308	25,629
Worker's Compensation, Empl Bnfts	2,090	G90408	3,362
Hospital & Medical (dental) Ins, Empl Bnft	67,622	G90608	66,941
TOTAL Employee Benefits	147,776		135,360
Debt Principal, Serial Bonds	40,257	G97106	44,355
TOTAL Debt Principal	40,257		44,355
Debt Interest, Serial Bonds	12,713	G97107	11,986
TOTAL Debt Interest	12,713		11,986
TOTAL Expenditures	865,587		937,656
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	878,087		950,156

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	291,086	G8021	308,283
Restated Fund Balance - Beg of Year	291,086	G8022	308,283
ADD - REVENUES AND OTHER SOURCES	895,284		1,004,434
DEDUCT - EXPENDITURES AND OTHER USES	878,087		950,156
Fund Balance - End of Year	308,283	G8029	362,561

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	770,697	G1299N	738,728
Est Rev - Intergovernmental Charges	70,000	G2399N	70,000
TOTAL Estimated Revenues	840,697		808,728
Appropriated Fund Balance	235,911	G599N	280,127
TOTAL Estimated Other Sources	235,911		280,127
TOTAL Estimated Revenues And Other Sources	1,076,608		1,088,855

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	42,500	G1999N	42,500
App - Home And Community Services	812,866	G8999N	840,887
App - Employee Benefits	164,900	G9199N	149,781
App - Debt Service	56,342	G9899N	55,687
TOTAL Appropriations	1,076,608		1,088,855
TOTAL Appropriations And Other Uses	1,076,608		1,088,855

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	30,065	H200	6,195
TOTAL Cash	30,065		6,195
Due From Other Funds		H391	90,587
TOTAL Due From Other Funds	0		90,587
Due From Other Governments	34,551	H440	
TOTAL Due From Other Governments	34,551		0
TOTAL Assets and Deferred Outflows of Resources	64,616		96,782

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable	3,209,808	H626	3,548,001
TOTAL Notes Payable	3,209,808		3,548,001
Due To Other Funds	61,733	H630	
TOTAL Due To Other Funds	61,733		0
TOTAL Liabilities	3,271,541		3,548,001
Fund Balance			
Unassigned Fund Balance	-3,206,925	H917	-3,451,219
TOTAL Unassigned Fund Balance	-3,206,925		-3,451,219
TOTAL Fund Balance	-3,206,925		-3,451,219
TOTAL Liabilities, Deferred Inflows And Fund Balance	64,616		96,782

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Capital Projects-Other Local Govts	34,551	H2397	
TOTAL Intergovernmental Charges	34,551		0
Grants From Local Governments	100,000	H2706	
Premium & Accrued Interest On Obligations		H2710	
TOTAL Miscellaneous Local Sources	100,000		0
St Aid, Sewer Cap Proj		H3990	802,697
St Aid-Water Cap Proj	2,160,179	H3991	930,408
TOTAL State Aid	2,160,179		1,733,105
TOTAL Revenues	2,294,730		1,733,105
Serial Bonds	500,000	H5710	
Bans Redeemed From Appropriations	177,000	H5731	
TOTAL Proceeds of Obligations	677,000		0
TOTAL Other Sources	677,000		0
TOTAL Detail Revenues And Other Sources	2,971,730		1,733,105

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Engineer, Equip & Cap Outlay		H14402	
TOTAL Engineer	0		0
TOTAL General Government Support	0		0
Public Safety Cap Proj	3,952	H30972	
TOTAL Public Safety Cap Proj	3,952		0
Fire, Equip & Cap Outlay	300,000	H34102	
TOTAL Fire	300,000		0
TOTAL Public Safety	303,952		0
Sanitary Sewers, Equip & Cap Outlay		H81202	803,985
TOTAL Sanitary Sewers	0		803,985
Sewer, Equip & Cap Outlay		H81972	
TOTAL Sewer	0		0
Source Supply Pwr & Pump, Equip & Cap Outla	4,389,616	H83202	
TOTAL Source Supply Pwr & Pump	4,389,616		0
Water Trans & Distrib, Equip & Cap Outlay		H83402	1,138,863
TOTAL Water Trans & Distrib	0		1,138,863
TOTAL Home And Community Services	4,389,616		1,942,848
Debt Interest, Bond Anticipation Notes	4,798	H97307	
TOTAL Debt Interest	4,798		0
TOTAL Expenditures	4,698,366		1,942,848
Transfers, Other Funds	15,000	H99019	
TOTAL Operating Transfers	15,000		0
TOTAL Other Uses	15,000		0
TOTAL Detail Expenditures And Other Uses	4,713,366		1,942,848

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,465,289	H8021	-3,206,925
Prior Period Adj -Decrease In Fund Balance		H8015	34,551
Restated Fund Balance - Beg of Year	-1,465,289	H8022	-3,241,476
ADD - REVENUES AND OTHER SOURCES	2,971,730		1,733,105
DEDUCT - EXPENDITURES AND OTHER USES	4,713,366		1,942,848
Fund Balance - End of Year	-3,206,925	H8029	-3,451,219

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Buildings	23,635,725	K102	23,989,217
Improvements Other Than Buildings	600,000	K103	600,000
Machinery And Equipment	4,606,017	K104	4,703,586
TOTAL Fixed Assets (net)	28,841,742		29,292,803
TOTAL Assets and Deferred Outflows of Resources	28,841,742		29,292,803

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	28,841,742	K159	29,292,803
TOTAL Investments in Non-Current Government Assets	28,841,742		29,292,803
TOTAL Fund Balance	28,841,742		29,292,803
TOTAL	28,841,742		29,292,803

VILLAGE OF Tupper Lake
 Annual Update Document
 For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	29,129	TA200	17,430
TOTAL Cash	29,129		17,430
TOTAL Assets and Deferred Outflows of Resources	29,129		17,430

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	20,002	TA630	2
TOTAL Due To Other Funds	20,002		2
State Retirement	-70	TA18	391
Group Insurance	9,197	TA20	17,037
TOTAL Agency Liabilities	9,127		17,428
TOTAL Liabilities	29,129		17,430
TOTAL Liabilities, Deferred Inflows And Fund Balance	29,129		17,430

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	5,869,193	W129	5,806,231
TOTAL Provision To Be Made In Future Budgets	5,869,193		5,806,231
TOTAL Assets and Deferred Outflows of Resources	5,869,193		5,806,231

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	300,426	W638	509,128
Compensated Absences	235,701	W687	245,547
TOTAL Other Liabilities	536,127		754,675
Bonds Payable	5,333,066	W628	5,051,556
TOTAL Bond And Long Term Liabilities	5,333,066		5,051,556
TOTAL Liabilities	5,869,193		5,806,231
TOTAL Liabilities	5,869,193		5,806,231

VILLAGE OF Tupper Lake
Statement of Indebtedness
For the Fiscal Year Ending 2019

10/14/2019

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
2019	BAN E	F- EFC Water Project			12/20/2018	12/20/2019	0.00%		\$327,129	\$0			\$0		\$327,129
2019	BAN E	G-Sewer Project			05/30/2019	05/30/2020	0.00%		\$11,064	\$0			\$0		\$11,064
2018	BAN E	F - EFC Water Project			09/14/2017	09/14/2019	0.00%		\$3,209,808	\$3,209,808	\$0	\$0	\$0		\$3,209,808
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$338,193	\$3,209,808	\$0	\$0	\$0	\$0	\$3,548,001
2008	BOND E	2007 Improvements			11/01/2007	11/01/2027	4.50%		\$303,600	\$151,600	\$15,200	\$0	\$0		\$136,400
2016	BOND E	F/G - Improves Rts 3/30; Lake			08/13/2015	08/01/2040	3.50%	Y	\$1,035,000	\$985,000	\$30,000	\$0	\$0		\$955,000
2009	BOND E	EFC Clean Water Bond			12/18/2003	07/20/2033	0.00%			\$376,466	\$21,310	\$0	\$0		\$355,156
2002	BOND E	Water Improvements FMHA			08/01/1983	08/01/2018	5.00%		\$0	\$12,000	\$12,000	\$0	\$0		\$0
2002	BOND E	Water Improvements FMHA			08/01/1981	08/01/2018	5.00%		\$0	\$3,000	\$3,000	\$0	\$0		\$0
2018	BOND N	A-Trall (\$200,000; E-\$650,000)			12/13/2017	12/01/2027	2.00%	Y	\$200,000	\$200,000	\$15,000	\$0	\$0		\$185,000
2016	BOND N	A-Emer Svc Bldg (EBS)			12/15/2015	12/15/2044	3.375%	Y	\$3,200,000	\$3,065,000	\$70,000	\$0	\$0		\$2,995,000
2018	BOND N	A - Fire Truck (PIB)			02/27/2018	02/15/2025	0.50%	Y	\$300,000	\$300,000	\$40,000	\$0	\$0		\$260,000
2016	BOND N	A - Dump truck			05/05/2016	01/15/2021	1.99%		\$132,000	\$85,000	\$25,000	\$0	\$0		\$60,000
2018	BOND N	E-\$450,000 (A - \$200,000)			12/13/2017	12/01/2027	2.00%		\$450,000	\$450,000	\$40,000	\$0	\$0		\$410,000
2016	BOND N	G- Sewer vacuum machine			01/27/2016	01/15/2021	1.99%		\$244,637	\$155,000	\$50,000	\$0	\$0		\$105,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$5,783,066	\$321,510	\$0	\$0	\$0	\$5,461,556
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$338,193	\$8,992,874	\$321,510	\$0	\$0	\$0	\$9,009,557

VILLAGE OF Tupper Lake
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$2,603,921.00
Time Deposits	9Z2021	
Total		\$2,603,921.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,439,858.00
Total		\$2,689,858.00
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1041	\$49,391	\$200	\$3,570	\$46,021
****-2253	\$6,195	\$0	\$0	\$6,195
****-2632	\$10,385	\$0	\$0	\$10,385
****-3618	\$2,891	\$0	\$0	\$2,891
****-3626	\$124,043	\$0	\$0	\$124,043
****-3642	\$1,146,568	\$0	\$0	\$1,146,568
****-3677	\$34,296	\$5	\$0	\$34,301
****-4207	\$269,765	\$0	\$0	\$269,765
****-4444	\$163,084	\$0	\$0	\$163,084
****-4537	\$170,223	\$0	\$0	\$170,223
****-6378	\$81,797	\$0	\$0	\$81,797
****-8395	\$17,693	\$234	\$1,396	\$16,531
****-8425	\$256,979	\$35,119	\$1,630	\$290,468
****-8476	\$42,523	\$7,077	\$0	\$49,600
****-8492	\$18,653	\$1,292	\$2,515	\$17,430
****-8506	\$154,708	\$7,473	\$0	\$162,181
	Total Adjusted Bank Balance			\$2,591,483
	Petty Cash			\$450.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$2,591,933
	Total Cash Balance All Funds			9ZCASHB * \$2,591,933

* Must be equal

VILLAGE OF Tupper Lake
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<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>No</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>

VILLAGE OF Tupper Lake
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		44			
Total Part Time Employees:		13			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$236,355.00	34	10	
90158	Police and Fire Retirement	\$84,146.00	8	3	
90258	Local Pension Fund				
90308	Social Security	\$199,656.00	44	13	
90408	Worker's Compensation Insurance	\$76,213.00	44	13	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$598,670.00	33		40
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,195,040.00			
Computed Total From Financial Section (comparative purposes only)		\$1,195,040.00			

VILLAGE OF Tupper Lake
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$37,595	17,499	gallons	
Diesel Fuel	\$53,217	21,567	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$141,150	1,637,555	kilowatt-hours	
Coal			tons	
Propane	\$10,432	7,491	gallons	

VILLAGE OF Tupper Lake
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 rounding

Account Code A8015 prior yr adj per OSC review

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 prior yr adj for incorrect receivable recorded in fye 2018

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 Exps related to AP not recorded in fye '18