

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Willsboro
County of Essex
For the Fiscal Year Ended 12/31/2014

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Willsboro

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (H1) NOBLEWOOD
- (H2) VISITOR CENTER
- (H4) WATER CAPITAL PROJECT
- (H5) COMPREHENSIVE PLAN
- (H6) STREAM BANK STABILIZATION
- (H7) SEWER CAPITAL PROJECT
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (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.

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code	Description	2013	EdpCode	2014
Assets				
	Cash	5,032	A200	97,583
	Cash In Time Deposits	205,383	A201	261,676
	Petty Cash	100	A210	400
TOTAL Cash		210,515		359,659
	Due From Other Funds	81,262	A391	
TOTAL Due From Other Funds		81,262		0
	Due From Other Governments		A440	
TOTAL Due From Other Governments		0		0
	Cash Special Reserves	8,128	A230	
TOTAL Restricted Assets		8,128		0
TOTAL Assets and Deferred Outflows of Resources		299,905		359,659

TOWN OF Willsboro
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(A) GENERAL

Balance Sheet

Code/Description	2013	EdpCode	2014
Accounts Payable	4,100	A600	
TOTAL Accounts Payable	4,100		0
Overpayments & Clearing Account	1,823	A690	823
TOTAL Other Liabilities	1,823		823
TOTAL Liabilities	5,923		823
Fund Balance			
Assigned Appropriated Fund Balance	35,595	A914	
Assigned Unappropriated Fund Balance	258,387	A915	358,859
TOTAL Assigned Fund Balance	293,982		358,859
TOTAL Fund Balance	293,982		358,859
TOTAL Liabilities, Deferred inflows And Fund Balance	299,905		359,682

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code/Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	625,226	A1001	629,980
TOTAL Real Property Taxes	625,226		629,980
Other Payments In Lieu of Taxes	367	A1081	15,266
Other Tax Items	2,185	A1089	5,578
Interest & Penalties On Real Prop Taxes	6,283	A1090	6,982
TOTAL Real Property Tax Items	8,835		27,826
Franchises	13,651	A1170	14,249
TOTAL Non Property Tax Items	13,651		14,249
Clerk Fees	993	A1255	2,068
Other General Departmental Income	1,634	A1289	4,888
Vital Statistics Fees	210	A1603	
Other Health Departmental Income	498	A1689	
Park And Recreational Charges	416	A2001	4,094
Contributions, Private Agencies-Youth	2,021	A2070	7,475
Other Culture & Recreation Income	100	A2089	
Zoning Fees	5,468	A2110	751
Refuse & Garbage Charges	13,635	A2130	16,082
TOTAL Departmental Income	24,975		35,358
Youth Recreation Services, Other Govts	11,279	A2350	6,182
Misc Revenue, Other Govts		A2389	719
TOTAL Intergovernmental Charges	11,279		6,901
Interest And Earnings	815	A2401	808
Rental of Real Property	150	A2410	
Rental, Other (specify)	374	A2440	
TOTAL Use of Money And Property	1,339		808
Dog Licenses	896	A2544	5,640
Building And Alteration Permits		A2555	1,372
TOTAL Licenses And Permits	896		7,012
Fines And Forfeited Bail	1,355	A2610	3,951
TOTAL Fines And Forfeitures	1,355		3,951
Sales, Other	469	A2655	2,916
TOTAL Sale of Property And Compensation For Loss	469		2,916
Refunds of Prior Year's Expenditures		A2701	1,239
Gifts And Donations	490	A2705	20,365
Premium On Obligations	116	A2710	60
Unclassified (specify)	13,336	A2770	15,951
TOTAL Miscellaneous Local Sources	13,942		37,614
St Aid, Revenue Sharing	13,271	A3001	13,271
St Aid, Mortgage Tax	38,351	A3005	28,922
St Aid, Youth Programs	1,589	A3820	
St Aid, Culture & Rec-Capital Proj		A3897	10,095
St Aid - Other Home And Community Service	4,280	A3989	8,625
TOTAL State Aid	57,491		60,913
TOTAL Revenues	759,458		827,528

TOWN OF Willsboro
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(A) GENERAL

Results of Operation

Code/Description	2013	Edp Code	2014
Other Sources			
Interfund Transfers	104,576	A5031	
TOTAL Interfund Transfers	104,576		0
TOTAL Other Sources	104,576		0
TOTAL Detail Revenues And Other Sources	864,034		827,528

TOWN OF Willsboro
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code\Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	15,801	A10101	15,600
Legislative Board, Contr Expend	572	A10104	365
TOTAL Legislative Board	16,372		15,965
Municipal Court, Pers Serv	36,318	A11101	35,860
Municipal Court, Contr Expend	8,155	A11104	3,638
TOTAL Municipal Court	44,474		39,498
Supervisor,pers Serv	91,047	A12201	32,866
Supervisor,contr Expend	2,049	A12204	4,107
TOTAL Supervisor	93,096		36,973
Auditor, Contr Expend	12,175	A13204	12,000
TOTAL Auditor	12,175		12,000
Tax Collection,contr Expend	972	A13304	3,625
TOTAL Tax Collection	972		3,625
Assessment, Pers Serv	6,231	A13551	27,000
Assessment, Contr Expend	29,375	A13554	1,536
TOTAL Assessment	35,606		28,536
Fiscal Agents Fees, Contr Expend	24	A13804	1,724
TOTAL Fiscal Agents Fees	24		1,724
Clerk,pers Serv	35,869	A14101	32,500
Clerk,contr Expend	2,219	A14104	1,315
TOTAL Clerk	38,087		33,815
Law, Contr Expend	5,381	A14204	6,881
TOTAL Law	5,381		6,881
Personnel, Pers Serv		A14301	19,050
Personnel, Contr Expend		A14304	2,177
TOTAL Personnel	0		21,227
Engineer, Contr Expend	2,509	A14404	
TOTAL Engineer	2,509		0
Public Works Admin, Pers Serv	37,434	A14901	1,781
Public Works Admin, Contr Expend	7,946	A14904	2,930
TOTAL Public Works Admin	45,380		4,710
Buildings, Pers Serv	3,838	A16201	4,744
Buildings, Equip & Cap Outlay	552	A16202	
Buildings, Contr Expend	56,086	A16204	28,800
TOTAL Buildings	60,477		33,544
Central Print & Mail,contr Expend	7,348	A16704	8,230
TOTAL Central Print & Mail	7,348		8,230
Central Data Process, Contr Expend	3,612	A16804	1,067
TOTAL Central Data Process	3,612		1,067
Unallocated Insurance, Contr Expend	34,940	A19104	25,894
TOTAL Unallocated Insurance	34,940		25,894
Municipal Assn Dues, Contr Expend	1,600	A19204	1,749
TOTAL Municipal Assn Dues	1,600		1,749
Judgements And Claims, Contr Expend	3,856	A19304	
TOTAL Judgements And Claims	3,856		0

TOWN OF Willsboro
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code/Description	2013	EdpCode	2014
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	278	A19504	1,397
TOTAL Taxes & Assess On Munic Prop	278		1,397
Other Gen Govt Support, Contr Expend	2,473	A19894	
TOTAL Other Gen Govt Support	2,473		0
TOTAL General Government Support	408,659		276,836
Public Safety Admin, Contr Expend	2,084	A30104	100
TOTAL Public Safety Admin	2,084		100
Control of Animals, Contr Expend		A35104	2,500
TOTAL Control of Animals	0		2,500
Other Animal Control, Contr Expend	1,959	A35204	
TOTAL Other Animal Control	1,959		0
Safety Inspection, Pers Serv	30,836	A36201	
TOTAL Safety Inspection	30,836		0
TOTAL Public Safety	34,879		2,600
Public Health, Contr Expend	686	A40104	516
TOTAL Public Health	686		516
Registrar of Vital Stat Contr Expend	470	A40204	
TOTAL Registrar of Vital Stat Contr Expend	470		0
TOTAL Health	1,156		516
Street Admin, Pers Serv	49,826	A50101	45,170
Street Admin, Contr Expend	2,321	A50104	1,192
TOTAL Street Admin	52,147		46,362
Garage, Contr Expend	21,617	A51324	22,840
TOTAL Garage	21,617		22,840
Street Lighting, Contr Expend	1,770	A51824	8,294
TOTAL Street Lighting	1,770		8,294
Sidewalks, Contr Expend	349	A54104	94
TOTAL Sidewalks	349		94
TOTAL Transportation	75,884		77,590
Publicity, Contr Expend	343	A64104	418
TOTAL Publicity	343		418
Programs For Aging, Pers Serv	10,216	A67721	9,770
Programs For Aging, Contr Expend	7,622	A67724	9,725
TOTAL Programs For Aging	17,837		19,494
TOTAL Economic Assistance And Opportunity	18,180		19,913
Parks, Pers Serv	6,526	A71101	1,008
Parks, Contr Expend	2,198	A71104	10,018
TOTAL Parks	8,724		11,026
Playgr & Rec Centers, Contr Expend	350	A71404	
TOTAL Playgr & Rec Centers	350		0
Special Rec Facility, Pers Serv	13,031	A71801	18,041
Special Rec Facility, Contr Expend	21,133	A71804	3,330
TOTAL Special Rec Facility	34,164		21,371
Youth Prog, Pers Serv	20,249	A73101	21,983

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Youth Prog, Contr Expend	4,420	A73104	9,415
TOTAL Youth Prog	24,669		31,398
Library, Contr Expend	11,800	A74104	20,000
TOTAL Library	11,800		20,000
Historical Property, Contr Expend	5,531	A75204	5,102
TOTAL Historical Property	5,531		5,102
Celebrations, Contr Expend	500	A75504	7,240
TOTAL Celebrations	500		7,240
TOTAL Culture And Recreation	85,738		96,137
Zoning, Contr Expend	4,949	A80104	15,522
TOTAL Zoning	4,949		15,522
Planning, Pers Serv	1,490	A80201	1,300
Planning, Contr Expend	8	A80204	670
TOTAL Planning	1,497		1,970
Refuse & Garbage, Contr Expend	21,199	A81604	18,310
TOTAL Refuse & Garbage	21,199		18,310
Comm Beautification, Contr Expend	3,976	A85104	4,841
TOTAL Comm Beautification	3,976		4,841
Code Enforcements, Pers Serv		A86641	36,053
Code Enforcements, Contr Expend	284	A86644	2,095
TOTAL Code Enforcements	284		38,148
Cemetery, Contr Expend	1,000	A88104	1,000
TOTAL Cemetery	1,000		1,000
TOTAL Home And Community Services	32,906		79,792
State Retirement System	47,278	A90108	42,000
Social Security, Employer Cont	25,805	A90308	22,991
Worker's Compensation, Empl Bnfts	7,000	A90408	
Hospital & Medical (dental) Ins, Empl Bnft	94,611	A90608	126,224
Other Employee Benefits (spec)	2,000	A90898	2,500
TOTAL Employee Benefits	176,694		193,716
Debt Principal, Serial Bonds	10,000	A97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	859	A97107	
Debt Interest, Installment Bonds		A97207	
TOTAL Debt Interest	859		0
TOTAL Expenditures	844,954		757,099
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	844,954		757,099

TOWN OF Willsboro
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	369,244	A8021	293,982
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	94,342	A8015	5,552
Restated Fund Balance - Beg of Year	274,902	A8022	288,431
ADD - REVENUES AND OTHER SOURCES	864,034		827,528
DEDUCT - EXPENDITURES AND OTHER USES	844,954		757,099
Fund Balance - End of Year	293,982	A8029	358,859

TOWN OF Willsboro
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	629,980	A1049N	639,437
Est Rev - Real Property Tax Items	9,300	A1099N	16,300
Est Rev - Non Property Tax Items	13,000	A1199N	13,000
Est Rev - Departmental Income	20,600	A1299N	34,850
Est Rev - Intergovernmental Charges	11,000	A2399N	11,000
Est Rev - Use of Money And Property	1,000	A2499N	3,000
Est Rev - Licenses And Permits	3,800	A2599N	4,000
Est Rev - Fines And Forfeitures	1,500	A2649N	4,500
Est Rev - Sale of Prop And Comp For Loss	100	A2699N	10,700
Est Rev - Miscellaneous Local Sources	6,300	A2799N	14,000
Est Rev - Interfund Revenues	0	A2801N	0
Est Rev - State Aid	32,200	A3099N	35,000
TOTAL Estimated Revenues	728,780		785,787
Appropriated Fund Balance	35,595	A599N	0
TOTAL Estimated Other Sources	35,595		0
TOTAL Estimated Revenues And Other Sources	764,375		785,787

TOWN OF Willsboro
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(A) GENERAL

Budget Summary

Code/Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	303,375	A1999N	303,975
App - Public Safety	2,600	A3999N	3,100
App - Health	1,600	A4999N	2,600
App - Transportation	76,500	A5999N	73,000
App - Economic Assistance And Opportunity	14,700	A6999N	15,500
App - Culture And Recreation	90,000	A7999N	96,000
App - Home And Community Services	76,500	A8999N	72,000
App - Employee Benefits	187,000	A9199N	204,000
App - Debt Service	12,000	A9899N	13,500
TOTAL Appropriations	764,275		783,675
TOTAL Appropriations And Other Uses	764,275		783,675

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	326,943	DA200	98,591
Cash In Time Deposits		DA201	217,367
TOTAL Cash	326,943		315,958
TOTAL Assets and Deferred Outflows of Resources	326,943		315,958

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code/Description	2013	EdpCode	2014
Accounts Payable	14,708	DA600	
TOTAL Accounts Payable	14,708		0
TOTAL Liabilities	14,708		0
Fund Balance			
Assigned Appropriated Fund Balance	82,185	DA914	22,103
Assigned Unappropriated Fund Balance	230,050	DA915	293,855
TOTAL Assigned Fund Balance	312,235		315,958
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	312,235		315,958
TOTAL Liabilities, Deferred Inflows And Fund Balance	326,943		315,958

TOWN OF Willsboro
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For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	323,905	DA1001	324,861
TOTAL Real Property Taxes	323,905		324,861
Snow Removal Services-Other Govts	301,708	DA2302	150,205
TOTAL Intergovernmental Charges	301,708		150,205
Interest And Earnings	647	DA2401	110
Rental of Equipment	3,648	DA2414	5,886
TOTAL Use of Money And Property	4,295		5,996
Unclassified (specify)	35,251	DA2770	47,772
TOTAL Miscellaneous Local Sources	35,251		47,772
Interfund Revenues	944	DA2801	
TOTAL Interfund Revenues	944		0
St Aid, Consolidated Highway Aid		DA3501	82,458
TOTAL State Aid	0		82,458
Fed Aid Emer Disaster Assist		DA4960	20,997
TOTAL Federal Aid	0		20,997
TOTAL Revenues	666,103		632,289
TOTAL Detail Revenues And Other Sources	666,103		632,289

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code/Description	2013	EdpCode	2014
Expenditures			
Judgements And Claims, Contr Expend	195	DA19304	
TOTAL Judgements And Claims	195		0
TOTAL General Government Support	195		0
Street Admin, Pers Serv		DA50101	28,046
Street Admin, Equip & Cap Outlay		DA50102	34
Street Admin, Contr Expend		DA50104	4,179
TOTAL Street Admin	0		32,259
Maint of Streets, Pers Serv	65,345	DA51101	91,939
Maint of Streets, Contr Expend	6,144	DA51104	1,072
TOTAL Maint of Streets	71,489		93,011
Perm Improve Highway, Equip & Cap Outlay	129,261	DA51122	87,171
TOTAL Perm Improve Highway	129,261		87,171
Machinery, Pers Serv	32,509	DA51301	26,771
Machinery, Equip & Cap Outlay	2,728	DA51302	571
Machinery, Contr Expend	84,996	DA51304	102,907
TOTAL Machinery	120,233		130,248
Brush And Weeds, Pers Serv	18,182	DA51401	3,427
Brush And Weeds, Contr Expend	2,072	DA51404	557
TOTAL Brush And Weeds	20,254		3,983
Snow Removal, Pers Serv	53,881	DA51421	55,256
Snow Removal, Contr Expend	46,241	DA51424	50,941
TOTAL Snow Removal	100,122		106,196
TOTAL Transportation	441,359		452,869
State Retirement, Empl Bnfts	47,278	DA90108	20,524
Social Security , Empl Bnfts	12,801	DA90308	15,322
Worker's Compensation, Empl Bnfts	14,985	DA90408	
Hospital & Medical (dental) Ins, Empl Bnft	118,008	DA90608	119,875
TOTAL Employee Benefits	193,072		155,720
TOTAL Expenditures	634,626		608,589
TOTAL Detail Expenditures And Other Uses	634,626		608,589

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	287,733	DA8021	312,235
Prior Period Adj -Decrease In Fund Balance	6,980	DA8015	19,977
Restated Fund Balance - Beg of Year	280,753	DA8022	292,258
ADD - REVENUES AND OTHER SOURCES	666,103		632,289
DEDUCT - EXPENDITURES AND OTHER USES	634,626		608,589
Fund Balance - End of Year	312,235	DA8029	315,958

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code/Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	324,861	DA1049N	338,293
Est Rev - Real Property Tax Items	0	DA1099N	0
Est Rev - Departmental Income	0	DA1299N	0
Est. ReV. - Intergovernmental Charges	157,454	DA2399N	181,454
Est Rev - Use of Money And Property	5,600	DA2499N	5,600
Est Rev - Miscellaneous Local Sources	15,000	DA2799N	25,000
Est Rev - Interfund Revenues	0	DA2801N	0
Est Rev - State Aid	74,000	DA3099N	74,000
TOTAL Estimated Revenues	576,915		624,347
Appropriated Fund Balance	82,185	DA599N	22,103
TOTAL Estimated Other Sources	82,185		22,103
TOTAL Estimated Revenues And Other Sources	659,100		646,450

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code	Description	2014	EdpCode	2015
Appropriations				
	App - Transportation	471,100	DA5999N	452,600
	App - Employee Benefits	188,000	DA9199N	192,500
TOTAL Appropriations		659,100		645,100
	Other Budgetary Purposes		DA962N	1,350
TOTAL Other Uses		0		1,350
TOTAL Appropriations And Other Uses		659,100		646,450

TOWN OF Willsboro
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(H) CAPITAL PROJECTS

Balance Sheet

Code/Description	2013	Edp Code	2014
Assets			
Cash	187,913	H200	207,291
TOTAL Cash	187,913		207,291
Due From State And Federal Government	16,262	H410	
TOTAL State And Federal Aid Receivables	16,262		0
TOTAL Assets and Deferred Outflows of Resources	204,175		207,291

TOWN OF Willsboro
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	900	H600	0
TOTAL Accounts Payable	900		0
Due To Other Funds	81,262	H630	0
TOTAL Due To Other Funds	81,262		0
TOTAL Liabilities	82,162		0
Deferred Inflows of Resources			
Deferred Inflow of Resources	0	H691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Assigned Appropriated Fund Balance	158,201	H914	128,379
Assigned Unappropriated Fund Balance		H915	78,912
TOTAL Assigned Fund Balance	158,201		207,291
Unassigned Fund Balance	-36,188	H917	0
TOTAL Unassigned Fund Balance	-36,188		0
TOTAL Fund Balance	122,013		207,291
TOTAL Liabilities, Deferred Inflows And Fund Balance	204,175		207,291

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(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	1	H2401	9,661
TOTAL Use of Money And Property	1		9,661
St Aid, Culture & Rec-Capital Proj	93,116	H3897	
St Aid - Other Home And Community Service	11,460	H3989	450,000
St Aid, Natural Resources Cap Proj	193,750	H3997	0
TOTAL State Aid	298,326		450,000
TOTAL Revenues	298,327		459,661
Interfund Transfers	0	H5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	298,327		459,661

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(H) CAPITAL PROJECTS

Results of Operation

Code	Description	2013	EdpCode	2014
Expenditures				
	Fiscal Agents Fees, Contr Expend		H13804	4,506
	TOTAL Fiscal Agents Fees	0		4,506
	Engineer, Equip & Cap Outlay		H14402	340,055
	TOTAL Engineer	0		340,055
	TOTAL General Government Support	0		344,561
	Sewage Treat Disp, Equip & Cap Outlay	36,189	H81302	
	TOTAL Sewage Treat Disp	36,189		0
	Flood & Erosion Control, Equip & Cap Outla	35,549	H87452	29,822
	TOTAL Flood & Erosion Control	35,549		29,822
	TOTAL Home And Community Services	71,738		29,822
	TOTAL Expenditures	71,738		374,383
	Transfers, Other Funds	104,576	H99019	
	TOTAL Operating Transfers	104,576		0
	TOTAL Other Uses	104,576		0
	TOTAL Detail Expenditures And Other Uses	176,314		374,383

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code/Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	122,013
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance		H8015	
Restated Fund Balance - Beg of Year		H8022	122,013
ADD - REVENUES AND OTHER SOURCES	298,327		459,661
DEDUCT - EXPENDITURES AND OTHER USES	176,314		374,383
Fund Balance - End of Year	122,013	H8029	207,291

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(H1)NOBLEWOOD

Balance Sheet

Code	Description	2013	EdpCode	2014
Assets				
	Due From State And Federal Government	8,625	H410	
	TOTAL State And Federal Aid Receivables	8,625		0
	TOTAL Assets and Deferred Outflows of Resources	8,625		0

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(H1)NOBLEWOOD

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	8,625	H630	
TOTAL Due To Other Funds	8,625		0
TOTAL Liabilities	8,625		0
Fund Balance			
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,625		0

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(H1)NOBLEWOOD

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
St Aid, Culture & Rec-Capital Proj	77,625	H3897	
TOTAL State Aid	77,625		0
TOTAL Revenues	77,625		0
TOTAL Detail Revenues And Other Sources	77,625		0

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(H1)NOBLEWOOD

Results of Operation

Code/Description	2013	EdpCode	2014
Other Uses			
Transfers, Other Funds	77,625	H99019	
TOTAL Operating Transfers	77,625		0
TOTAL Other Uses	77,625		0
TOTAL Detail Expenditures And Other Uses	77,625		0

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(H1)NOBLEWOOD

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	77,625		
DEDUCT - EXPENDITURES AND OTHER USES	77,625		
Fund Balance - End of Year		H8029	

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(H2)VISITOR CENTER

Balance Sheet

Code\Description	2013	EdpCode	2014
Assets			
Due From State And Federal Government	7,637	H410	
TOTAL State And Federal Aid Receivables	7,637		0
TOTAL Assets and Deferred Outflows of Resources	7,637		0

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(H2)VISITOR CENTER

Balance Sheet

Code/Description	2013	EdpCode	2014
Due To Other Funds	7,637	H630	
TOTAL Due To Other Funds	7,637		0
TOTAL Liabilities	7,637		0
Fund Balance			
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,637		0

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(H2)VISITOR CENTER

Results of Operation

Code\Description	2013	EdpCode	2014
Revenues			
St Aid, Culture & Rec-Capital Proj	15,491	H3897	
TOTAL State Aid	15,491		0
TOTAL Revenues	15,491		0
TOTAL Detail Revenues And Other Sources	15,491		0

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(H2)VISITOR CENTER

Results of Operation

Code Description	2013	EdpCode	2014
Other Uses			
Transfers, Other Funds	15,491	H99019	
TOTAL Operating Transfers	15,491		0
TOTAL Other Uses	15,491		0
TOTAL Detail Expenditures And Other Uses	15,491		0

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(H2)VISITOR CENTER

Analysis of Changes in Fund Balance

Code	Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year		H8021	
	Restated Fund Balance - Beg of Year		H8022	
	ADD - REVENUES AND OTHER SOURCES	15,491		
	DEDUCT - EXPENDITURES AND OTHER USES	15,491		
	Fund Balance - End of Year		H8029	

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Balance Sheet

Code:Description	2013	EdpCode	2014
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Balance Sheet

Code/Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code\Description	2013	EdpCode	2014
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(H4)WATER CAPITAL PROJECT

Analysis of Changes in Fund Balance

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

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Balance Sheet

Code	Description	2013	EqpCode	2014
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(H5) COMPREHENSIVE PLAN

Balance Sheet

Code	Description	2013	EdpCode	2014
	Due To Other Funds		H630	
TOTAL Due To Other Funds		0		0
TOTAL Liabilities		0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance		0		0

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(H5) COMPREHENSIVE PLAN

Results of Operation

Code	Description	2013	EdpCode	2014
Revenues				
	St Aid - Other Home And Community Service	11,460	H3989	
TOTAL State Aid		11,460		0
TOTAL Revenues		11,460		0
TOTAL Detail Revenues And Other Sources		11,460		0

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(H5) COMPREHENSIVE PLAN

Results of Operation

Code Description	2013	EdpCode	2014
Other Uses			
Transfers, Other Funds	11,460	H99019	
TOTAL Operating Transfers	11,460		0
TOTAL Other Uses	11,460		0
TOTAL Detail Expenditures And Other Uses	11,460		0

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(H5) COMPREHENSIVE PLAN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	11,460		
DEDUCT - EXPENDITURES AND OTHER USES	11,460		
Fund Balance - End of Year		H8029	

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(H6)STREAM BANK STABILIZATION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	158,201	H200	128,379
TOTAL Cash	158,201		128,379
Due From State And Federal Government		H410	
TOTAL State And Federal Aid Receivables	0		0
TOTAL Assets and Deferred Outflows of Resources	158,201		128,379

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(H6)STREAM BANK STABILIZATION

Balance Sheet

Code/Description	2013	EdpCode	2014
Deferred Inflows of Resources			
Deferred Inflow of Resources		H691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Assigned Appropriated Fund Balance	158,201	H914	128,379
TOTAL Assigned Fund Balance	158,201		128,379
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	158,201		128,379
TOTAL Liabilities, Deferred Inflows And Fund Balance	158,201		128,379

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(H6)STREAM BANK STABILIZATION

Results of Operation

Code:Description	2013	EdpCode	2014
Revenues			
St Aid, Natural Resources Cap Proj	193,750	H3997	
TOTAL State Aid	193,750		0
TOTAL Revenues	193,750		0
TOTAL Detail Revenues And Other Sources	193,750		0

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(H6)STREAM BANK STABILIZATION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Flood & Erosion Control, Equip & Cap Outla	35,549	H87452	29,822
TOTAL Flood & Erosion Control	35,549		29,822
TOTAL Home And Community Services	35,549		29,822
TOTAL Expenditures	35,549		29,822
TOTAL Detail Expenditures And Other Uses	35,549		29,822

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(H6)STREAM BANK STABILIZATION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	158,201
Restated Fund Balance - Beg of Year		H8022	158,201
ADD - REVENUES AND OTHER SOURCES	193,750		
DEDUCT - EXPENDITURES AND OTHER USES	35,549		29,822
Fund Balance - End of Year	158,201	H8029	128,379

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(H7)SEWER CAPITAL PROJECT

Balance Sheet

Code	Description	2013	EdpCode	2014
Assets				
	Cash	29,712	H200	78,912
TOTAL Cash		29,712		78,912
TOTAL Assets and Deferred Outflows of Resources		29,712		78,912

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(H7)SEWER CAPITAL PROJECT

Balance Sheet

Code/Description	2013	EdpCode	2014
Accounts Payable	900	H600	
TOTAL Accounts Payable	900		0
Due To Other Funds	65,000	H630	
TOTAL Due To Other Funds	65,000		0
TOTAL Liabilities	65,900		0
Fund Balance			
Assigned Unappropriated Fund Balance		H915	78,912
TOTAL Assigned Fund Balance	0		78,912
Unassigned Fund Balance	-36,188	H917	
TOTAL Unassigned Fund Balance	-36,188		0
TOTAL Fund Balance	-36,188		78,912
TOTAL Liabilities, Deferred Inflows And Fund Balance	29,712		78,912

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(H7)SEWER CAPITAL PROJECT

Results of Operation

Code/Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	1	H2401	9,661
TOTAL Use of Money And Property	1		9,661
St Aid - Other Home And Community Service		H3989	450,000
TOTAL State Aid	0		450,000
TOTAL Revenues	1		459,661
Interfund Transfers			
		H5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1		459,661

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(H7)SEWER CAPITAL PROJECT

Results of Operation

Code/Description	2013	EdpCode	2014
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	4,506
TOTAL Fiscal Agents Fees	0		4,506
Engineer, Equip & Cap Outlay		H14402	340,055
TOTAL Engineer	0		340,055
TOTAL General Government Support	0		344,561
Sewage Treat Disp, Equip & Cap Outlay	36,189	H81302	
TOTAL Sewage Treat Disp	36,189		0
TOTAL Home And Community Services	36,189		0
TOTAL Expenditures	36,189		344,561
TOTAL Detail Expenditures And Other Uses	36,189		344,561

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(H7)SEWER CAPITAL PROJECT

Analysis of Changes in Fund Balance

Code	Description	2013	Edp Code	2014
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year		H8021	-36,188
	Prior Period Adj -Increase In Fund Balance		H8012	
	Prior Period Adj -Decrease In Fund Balance		H8015	
	Restated Fund Balance - Beg of Year		H8022	-36,188
	ADD - REVENUES AND OTHER SOURCES	1		459,661
	DEDUCT - EXPENDITURES AND OTHER USES	36,189		344,561
	Fund Balance - End of Year	-36,188	H8029	78,912

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code/Description	2013	EdpCode	2014
Assets			
Land	705,500	K101	705,500
Buildings	965,400	K102	965,400
Machinery And Equipment	1,748,000	K104	1,933,000
TOTAL Fixed Assets (net)	3,418,900		3,603,900
TOTAL Assets and Deferred Outflows of Resources	3,418,900		3,603,900

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code/Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,418,900	K159	3,603,900
TOTAL Investments in Non-Current Government Assets	3,418,900		3,603,900
TOTAL Fund Balance	3,418,900		3,603,900
TOTAL	3,418,900		3,603,900

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(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	7,368	SL200	3,683
TOTAL Cash	7,368		3,683
TOTAL Assets and Deferred Outflows of Resources	7,368		3,683

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(SL) LIGHTING

Balance Sheet

Code/Description	2013	EdpCode	2014
Accounts Payable	1,000	SL600	
TOTAL Accounts Payable	1,000		0
TOTAL Liabilities	1,000		0
Fund Balance			
Assigned Appropriated Fund Balance	3,000	SL914	
Assigned Unappropriated Fund Balance	20,282	SL915	3,683
TOTAL Assigned Fund Balance	23,282		3,683
Unassigned Fund Balance	-16,914	SL917	
TOTAL Unassigned Fund Balance	-16,914		0
TOTAL Fund Balance	6,368		3,683
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,368		3,683

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(SL) LIGHTING

Results of Operation

Code:Description	2013	EdpCode	2014
Revenues			
Real Property Taxes		SL1001	13,500
TOTAL Real Property Taxes	0		13,500
Interest And Earnings	6	SL2401	5
TOTAL Use of Money And Property	6		5
TOTAL Revenues	6		13,505
TOTAL Detail Revenues And Other Sources	6		13,505

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(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Street Lighting, Contr Expend	17,919	SL51824	17,027
TOTAL Street Lighting	17,919		17,027
TOTAL Transportation	17,919		17,027
TOTAL Expenditures	17,919		17,027
TOTAL Detail Expenditures And Other Uses	17,919		17,027

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code/Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,724	SL8021	6,369
Prior Period Adj -Increase In Fund Balance	6,558	SL8012	836
Restated Fund Balance - Beg of Year	24,282	SL8022	7,205
ADD - REVENUES AND OTHER SOURCES	6		13,505
DEDUCT - EXPENDITURES AND OTHER USES	17,919		17,027
Fund Balance - End of Year	6,369	SL8029	3,681

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(SS) SEWER

Balance Sheet

Code	Description	2013	EdpCode	2014
Assets				
	Cash	11,664	SS200	7,138
TOTAL Cash		11,664		7,138
	Sewer Rents Receivable	17,307	SS360	
TOTAL Other Receivables (net)		17,307		0
	Due From Other Funds		SS391	
TOTAL Due From Other Funds		0		0
TOTAL Assets and Deferred Outflows of Resources		28,972		7,138

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(SS) SEWER

Balance Sheet

Code:Description	2013	EdpCode	2014
Accounts Payable	2,196	SS600	
TOTAL Accounts Payable	2,196		0
TOTAL Liabilities	2,196		0
Fund Balance			
Assigned Appropriated Fund Balance	10,301	SS914	
Assigned Unappropriated Fund Balance	16,474	SS915	7,138
TOTAL Assigned Fund Balance	26,775		7,138
TOTAL Fund Balance	26,775		7,138
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,972		7,138

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(SS) SEWER

Results of Operation

Code	Description	2013	EdpCode	2014
Revenues				
	Sewer Rents	88,101	SS2120	75,000
	Sewer Charges	32,312	SS2122	33,141
	Interest & Penalties On Sewer Accts	50	SS2128	
TOTAL Departmental Income		120,463		108,141
	Interest And Earnings	19	SS2401	2
TOTAL Use of Money And Property		19		2
	Unclassified (specify)	342	SS2770	
TOTAL Miscellaneous Local Sources		342		0
TOTAL Revenues		120,824		108,143
TOTAL Detail Revenues And Other Sources		120,824		108,143

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(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	3	SS19504	
TOTAL Taxes & Assess On Munic Prop	3		0
TOTAL General Government Support	3		0
Sewer Administration, Pers Serv	28,017	SS81101	30,915
Sewer Administration, Contr Expend	19,425	SS81104	19,902
TOTAL Sewer Administration	47,442		50,817
Sanitary Sewers, Contr Expend	11,510	SS81204	6,537
TOTAL Sanitary Sewers	11,510		6,537
Sewage Treat Disp, Contr Expend	9,134	SS81304	18,454
TOTAL Sewage Treat Disp	9,134		18,454
Other Sanitation, Contr Expend	1,633	SS81894	115
TOTAL Other Sanitation	1,633		115
TOTAL Home And Community Services	69,719		75,922
State Retirement, Empl Bnfts	11,090	SS90108	5,000
Social Security , Empl Bnfts	2,103	SS90308	2,331
Worker's Compensation, Empl Bnfts	3,000	SS90408	
TOTAL Employee Benefits	16,193		7,331
Debt Principal, Serial Bonds	42,559	SS97106	43,381
Debt Principal, Installment Bonds		SS97206	
TOTAL Debt Principal	42,559		43,381
Debt Interest, Serial Bonds	688	SS97107	1,214
TOTAL Debt Interest	688		1,214
TOTAL Expenditures	129,162		127,848
TOTAL Detail Expenditures And Other Uses	129,162		127,848

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(SS) SEWER

Analysis of Changes in Fund Balance

Code	Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	35,184	SS8021	26,844
	Prior Period Adj -Decrease In Fund Balance	2	SS8015	
	Restated Fund Balance - Beg of Year	35,182	SS8022	26,844
	ADD - REVENUES AND OTHER SOURCES	120,824		108,143
	DEDUCT - EXPENDITURES AND OTHER USES	129,162		127,848
	Fund Balance - End of Year	26,844	SS8029	7,138

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(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Tax Items	480	SS1099N	0
Est Rev - Departmental Income	121,593	SS1299N	151,991
TOTAL Estimated Revenues	122,073		151,991
Appropriated Fund Balance	10,301	SS599N	
TOTAL Estimated Other Sources	10,301		0
TOTAL Estimated Revenues And Other Sources	132,374		151,991

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(SS) SEWER

Budget Summary

Code Description	2014	Edp Code	2015
Appropriations			
App - General Government Support	73,500	SS1999N	74,800
App - Employee Benefits	13,800	SS9199N	18,800
App - Debt Service	45,074	SS9899N	51,824
TOTAL Appropriations	132,374		145,424
TOTAL Appropriations And Other Uses	132,374		145,424

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(SW) WATER

Balance Sheet

Code/Description	2013	EdpCode	2014
Assets			
Cash	111,013	SW200	4,169
TOTAL Cash	111,013		4,169
Water Rents Receivable	25,550	SW350	
TOTAL Other Receivables (net)	25,550		0
TOTAL Assets and Deferred Outflows of Resources	136,563		4,169

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(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	6,040	SW600	
TOTAL Accounts Payable	6,040		0
TOTAL Liabilities	6,040		0
Fund Balance			
Assigned Appropriated Fund Balance	55,620	SW914	
Assigned Unappropriated Fund Balance	74,903	SW915	4,169
TOTAL Assigned Fund Balance	130,523		4,169
TOTAL Fund Balance	130,523		4,169
TOTAL Liabilities, Deferred Inflows And Fund Balance	136,563		4,169

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(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	116,950	SW1001	119,280
TOTAL Real Property Taxes	116,950		119,280
Metered Water Sales	18,726	SW2140	4,650
Unmetered Water Sales	184,055	SW2142	92,975
Water Service Charges	3,150	SW2144	2,250
Interest & Penalties On Water Rents	1,415	SW2148	
TOTAL Departmental Income	207,346		99,875
Interest And Earnings	180	SW2401	26
TOTAL Use of Money And Property	180		26
Unclassified (specify)	221	SW2770	306
TOTAL Miscellaneous Local Sources	221		306
St Aid, Other Aid (specify)		SW3089	7,000
TOTAL State Aid	0		7,000
TOTAL Revenues	324,697		226,487
TOTAL Detail Revenues And Other Sources	324,697		226,487

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(SW) WATER

Results of Operation

Code/Description	2013	EdpCode	2014
Expenditures			
Judgements And Claims, Contr Expend	89	SW19304	
TOTAL Judgements And Claims	89		0
Taxes & Assess On Munic Prop, Contr Expend	3	SW19504	
TOTAL Taxes & Assess On Munic Prop	3		0
TOTAL General Government Support	91		0
Water Administration, Pers Serv	84,180	SW83101	86,955
Water Administration, Equip & Cap Outlay	283	SW83102	1,350
Water Administration, Contr Expend	69,467	SW83104	84,650
TOTAL Water Administration	153,930		172,955
Source Supply Pwr & Pump, Contr Expend	20,512	SW83204	4,629
TOTAL Source Supply Pwr & Pump	20,512		4,629
Water Purification, Contr Expend	16,513	SW83304	17,281
TOTAL Water Purification	16,513		17,281
Water Trans & Distrib, Equip & Cap Outlay	41,534	SW83402	30,117
Water Trans & Distrib, Contr Expend	33,376	SW83404	44,261
TOTAL Water Trans & Distrib	74,910		74,378
TOTAL Home And Community Services	265,866		269,244
State Retirement, Empl Bnfts	11,090	SW90108	5,000
Social Security , Empl Bnfts	6,258	SW90308	6,619
Worker's Compensation, Empl Bnfts	5,000	SW90408	
Hospital & Medical (dental) Ins, Empl Bnft	23,830	SW90608	29,470
Other Employee Benefits (spec)	2,000	SW90898	2,500
TOTAL Employee Benefits	48,178		43,589
Debt Principal, Serial Bonds	40,000	SW97106	40,000
TOTAL Debt Principal	40,000		40,000
TOTAL Expenditures	354,135		352,833
TOTAL Detail Expenditures And Other Uses	354,135		352,833

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Analysis of Changes in Fund Balance

Code/Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	158,068	SW8021	130,515
Prior Period Adj -Increase In Fund Balance	1,883	SW8012	
Restated Fund Balance - Beg of Year	159,951	SW8022	130,515
ADD - REVENUES AND OTHER SOURCES	324,697		226,487
DEDUCT - EXPENDITURES AND OTHER USES	354,135		352,833
Fund Balance - End of Year	130,515	SW8029	4,169

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code/Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	119,280	SW1049N	121,288
Est Rev - Real Property Tax Items	1,300	SW1099N	0
Est Rev - Departmental Income	171,000	SW1299N	213,800
Est Rev - Use of Money And Property	300	SW2499N	300
TOTAL Estimated Revenues	291,880		335,388
Appropriated Fund Balance	55,620	SW599N	0
TOTAL Estimated Other Sources	55,620		0
TOTAL Estimated Revenues And Other Sources	347,500		335,388

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	261,000	SW1999N	238,300
App-Employee Benefits	45,500	SW9199N	55,500
App - Debt Service	41,000	SW9899N	41,000
TOTAL Appropriations	347,500		334,800
TOTAL Appropriations And Other Uses	347,500		334,800

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code/Description	2013	EdpCode	2014
Assets			
Cash	-383	TA200	604
TOTAL Cash	-383		604
TOTAL Assets and Deferred Outflows of Resources	-383		604

TOWN OF Willsboro
 Annual Update Document
 For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code/Description	2013	EdpCode	2014
Consolidated Payroll	-383	TA10	604
Group Insurance		TA20	
TOTAL Agency Liabilities	-383		604
TOTAL Liabilities	-383		604
TOTAL Liabilities, Deferred Inflows And Fund Balance	-383		604

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code/Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	1,238,628	W129	1,145,347
TOTAL Provision To Be Made In Future Budgets	1,238,628		1,145,347
TOTAL Assets and Deferred Outflows of Resources	1,238,628		1,145,347

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code:Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable	1,238,628	W628	1,145,347
TOTAL Bond And Long Term Liabilities	1,238,628		1,145,347
TOTAL Liabilities	1,238,628		1,145,347
TOTAL Liabilities	1,238,628		1,145,347

**Statement of Indebtedness
For the Fiscal Year Ending 2014**

County of: Essex

Municipal Code: 150391300000

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.
2007	BOND E	Water Bond-EFC			03/01/2007	04/15/2036	0.00%		\$1,206,000	\$920,000	\$40,000	\$0
2002	BOND N	SEwer Extension			03/14/2002	10/15/2021	4.132%		\$155,000	\$40,000	\$5,000	\$0
2000	BOND N	Sewer Distrisc			06/03/1999	10/01/2018	0.00%			\$198,628	\$38,281	\$0
2003	BOND N	Landfill Bond			03/13/2003	10/15/2020	1.013%		\$179,337	\$80,000	\$10,000	\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$1,238,628	\$93,281	\$0
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$1,238,628	\$93,281	\$0

Prior Yr. Adjust.	Accreted Interest	O/S End of Year
\$0		\$880,000
\$0		\$35,000
\$0		\$160,347
\$0		\$70,000
\$0	\$0	\$1,145,347
\$0	\$0	\$1,145,347

TOWN OF Willsboro
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$419,058.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$479,043.00
Total		\$898,101.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$898,101.00
Total		\$898,101.00
 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	

TOWN OF Willsboro
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
*****-1461	\$3,683	\$0	\$0	\$3,683
*****-1123	\$0	\$0	\$0	\$0
*****-4544	\$78,912	\$0	\$0	\$78,912
*****-5014	\$0	\$0	\$0	\$0
*****-2004	\$128,379	\$0	\$0	\$128,379
*****-1074	\$479,043	\$0	\$0	\$479,043
*****-1120	\$4,169	\$0	\$0	\$4,169
*****-1541	\$7,138	\$0	\$0	\$7,138
*****-1111	\$98,591	\$0	\$0	\$98,591
*****-0745	\$97,583	\$0	\$0	\$97,583
*****-1031	\$604	\$0	\$0	\$604
Total Adjusted Bank Balance				\$898,101
Petty Cash				\$400.00
Adjustments				\$.00
Total Cash				9ZCASH * \$898,501
Total Cash Balance All Funds				9ZCASHB * \$898,501

* Must be equal

TOWN OF Willsboro
Local Government Questionnaire
For the Fiscal Year Ending 2014

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

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

Total Full Time Employees:			14		
Total Part Time Employees:			15		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$72,524.00	13	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$47,262.65	14	15	
90408	Worker's Compensation Insurance	\$24,823.13	14	15	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$275,569.44	10	3	16
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$5,000.00	2		
Total		\$425,179.22			
Computed Total From Financial Section (comparative purposes only)		\$400,356.09			

TOWN OF Willsboro
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$18,115	5,810	gallons	
Diesel Fuel	\$38,032	12,063	gallons	
Fuel Oil	\$17,551	5,371	gallons	
Natural Gas	\$4,074	1,893	cubic feet	
Electricity	\$74,183	392,755	kilowatt-hours	
Coal			tons	

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

Annual OPEB Cost and Net OPEB Obligation

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

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

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

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

Codia Holland
Name of Report Preparer if different than Chief Fiscal Officer

Shaun Gilliland
Name

(518) 963-8668
Telephone Number

Supervisor
Title

5 Farrell Road. PO BOX 370
Official Address

04/28/2015
Date of Certification

(518) 963-8668
Official Telephone Number

TOWN OF Willsboro
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8012 Years adjustment do to incorrect amount
Account Code A8015 Incorrect amount on the years Ending balane

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 Years begining balance Incorrect

(SL) LIGHTING

Adjustment Reason

Account Code SL8012 PRIOR YEAR 2013 ENDING BALANCE ,2014 JAN STARTING BALANCE not accurate

(SS) SEWER

Adjustment Reason

Account Code SS8015 n

