

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 12/31/2019

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

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 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
- (DA) HIGHWAY-TOWN-WIDE
- (EM) ENTERPRISE MISCELLANEOUS
- (H) CAPITAL PROJECTS
- (H6)STREAM BANK STABILIZATION
- (H7)SEWER CAPITAL PROJECT
- (H9) I & I EPG PROJECT
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SS) SEWER
- (SW) WATER
- (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.

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	19,514	A200	8,615
Cash In Time Deposits	142,711	A201	194,382
TOTAL Cash	162,225		202,996
Accounts Receivable		A380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	0	A391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses		A480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	162,225		202,996

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		A600	7,828
TOTAL Accounts Payable	0		7,828
Overpayments & Clearing Account	100	A690	0
TOTAL Other Liabilities	100		0
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	100		7,828
Fund Balance			
Unassigned Fund Balance	162,225	A917	195,168
TOTAL Unassigned Fund Balance	162,225		195,168
TOTAL Fund Balance	162,225		195,168
TOTAL Liabilities, Deferred Inflows And Fund Balance	162,325		202,996

TOWN OF Willsboro
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	643,925	A1001	681,512
TOTAL Real Property Taxes	643,925		681,512
Federal Payments In Lieu of Taxes	6,000	A1080	0
Other Payments In Lieu of Taxes	0	A1081	6,000
Other Tax Items	3,363	A1089	249
Interest & Penalties On Real Prop Taxes	0	A1090	0
TOTAL Real Property Tax Items	9,363		6,249
Non Prop Tax Dist By County	94,569	A1120	56,698
Franchises	14,257	A1170	14,512
TOTAL Non Property Tax Items	108,826		71,210
Clerk Fees	3,199	A1255	1,289
Other General Departmental Income	4,893	A1289	5,299
Public Pound Charges, Dog Control Fees	0	A1550	0
Vital Statistics Fees	0	A1603	0
Park And Recreational Charges	0	A2001	0
Special Recreational Facility Charges	260	A2025	
Contributions, Private Agencies-Youth	14,920	A2070	9,760
Other Culture & Recreation Income	1,348	A2089	6,300
Zoning Fees	11,913	A2110	8,506
Refuse & Garbage Charges	11,228	A2130	14,285
Sale of Cemetery Lots	903	A2190	
Charges For Cemetery Services	500	A2192	325
TOTAL Departmental Income	49,164		45,765
Youth Recreation Services, Other Govts	10,386	A2350	0
Misc Revenue, Other Govts	0	A2389	487
TOTAL Intergovernmental Charges	10,386		487
Interest And Earnings	0	A2401	0
Rental of Real Property	0	A2410	0
Rental of Equipment, Other Govts	0	A2416	0
TOTAL Use of Money And Property	0		0
Dog Licenses	719	A2544	690
Building And Alteration Permits	210	A2555	70
Permits, Other	0	A2590	0
TOTAL Licenses And Permits	929		760
Fines And Forfeited Bail	1,040	A2610	4,969
Fines & Pen-Dog Cases	0	A2611	0
TOTAL Fines And Forfeitures	1,040		4,969
Sales of Scrap & Excess Materials	0	A2650	0
Sales, Other	0	A2655	0
Sales of Real Property	7,700	A2660	0
Sales of Equipment	0	A2665	0
TOTAL Sale of Property And Compensation For Loss	7,700		0
Refunds of Prior Year's Expenditures	0	A2701	0
Gifts And Donations	0	A2705	20,704
AIM Related Payments		A2750	13,272

TOWN OF Willsboro
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Unclassified (specify)	3,066	A2770	1,065
TOTAL Miscellaneous Local Sources	3,066		35,041
Interfund Revenues	0	A2801	0
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	13,274	A3001	0
St Aid, Mortgage Tax	30,585	A3005	77,551
St Aid, Culture & Rec-Capital Proj	0	A3897	0
St Aid Emergency Disaster Assistance	62,579	A3960	15,000
St Aid - Other Home And Community Service	0	A3989	0
TOTAL State Aid	106,438		92,551
TOTAL Revenues	940,837		938,544
Interfund Transfers	0	A5031	39,150
TOTAL Interfund Transfers	0		39,150
TOTAL Other Sources	0		39,150
TOTAL Detail Revenues And Other Sources	940,837		977,694

TOWN OF Willsboro
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	16,474	A10101	16,720
Legislative Board, Equip & Cap Outlay	0	A10102	0
Legislative Board, Contr Expend	329	A10104	125
TOTAL Legislative Board	16,803		16,845
Municipal Court, Pers Serv	36,960	A11101	37,514
Municipal Court, Contr Expend	4,015	A11104	5,954
TOTAL Municipal Court	40,975		43,468
Supervisor,pers Serv	55,026	A12201	56,851
Supervisor,contr Expend	37,271	A12204	8,451
TOTAL Supervisor	92,297		65,302
Auditor, Contr Expend	2,000	A13204	0
TOTAL Auditor	2,000		0
Tax Collection,pers Serv	6,730	A13301	6,830
Tax Collection,contr Expend	2,848	A13304	2,193
TOTAL Tax Collection	9,577		9,024
Budget, Pers Serv	0	A13401	0
Budget, Contr Expend	0	A13404	0
TOTAL Budget	0		0
Assessment, Pers Serv	27,953	A13551	28,897
Assessment, Contr Expend	3,421	A13554	3,116
TOTAL Assessment	31,374		32,013
Fiscal Agents Fees, Contr Expend	0	A13804	0
TOTAL Fiscal Agents Fees	0		0
Clerk,pers Serv	41,185	A14101	41,803
Clerk,contr Expend	2,551	A14104	1,759
TOTAL Clerk	43,736		43,562
Law, Contr Expend	15,373	A14204	11,145
TOTAL Law	15,373		11,145
Engineer, Contr Expend	26,037	A14404	18,900
TOTAL Engineer	26,037		18,900
Public Works Admin, Contr Expend	20,537	A14904	9,485
TOTAL Public Works Admin	20,537		9,485
Buildings, Pers Serv	4,039	A16201	4,451
Buildings, Equip & Cap Outlay		A16202	0
Buildings, Contr Expend	44,360	A16204	35,540
TOTAL Buildings	48,399		39,991
Central Print & Mail,contr Expend	22,172	A16704	9,174
TOTAL Central Print & Mail	22,172		9,174
Central Data Process, Contr Expend	0	A16804	1,031
TOTAL Central Data Process	0		1,031
Unallocated Insurance, Contr Expend	30,054	A19104	32,349
TOTAL Unallocated Insurance	30,054		32,349
Municipal Assn Dues, Contr Expend	1,252	A19204	0
TOTAL Municipal Assn Dues	1,252		0

TOWN OF Willsboro
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Contr Expend	0	A19304	0
TOTAL Judgements And Claims	0		0
Taxes & Assess On Munic Prop, Contr Expend	0	A19504	0
TOTAL Taxes & Assess On Munic Prop	0		0
Other Gen Govt Support, Contr Expend	2,094	A19894	
TOTAL Other Gen Govt Support	2,094		0
TOTAL General Government Support	402,681		332,288
Public Safety Admin, Contr Expend	0	A30104	0
TOTAL Public Safety Admin	0		0
Control of Animals, Contr Expend	3,098	A35104	3,098
TOTAL Control of Animals	3,098		3,098
Safety Inspection, Pers Serv	0	A36201	0
TOTAL Safety Inspection	0		0
TOTAL Public Safety	3,098		3,098
Public Health, Contr Expend	1,830	A40104	1,574
TOTAL Public Health	1,830		1,574
Registrar of Vital Stat Contr Expend	0	A40204	0
TOTAL Registrar of Vital Stat Contr Expend	0		0
TOTAL Health	1,830		1,574
Street Admin, Pers Serv	52,800	A50101	53,592
Street Admin, Contr Expend	1,212	A50104	1,059
TOTAL Street Admin	54,012		54,651
Garage, Contr Expend	33,705	A51324	28,298
TOTAL Garage	33,705		28,298
Street Lighting, Contr Expend	8,001	A51824	32,265
TOTAL Street Lighting	8,001		32,265
Sidewalks, Contr Expend	809	A54104	570
TOTAL Sidewalks	809		570
TOTAL Transportation	96,527		115,784
Publicity, Contr Expend	0	A64104	0
TOTAL Publicity	0		0
Programs For Aging, Pers Serv	11,739	A67721	12,076
Programs For Aging, Equip & Cap Outlay	0	A67722	0
Programs For Aging, Contr Expend	10,289	A67724	9,588
TOTAL Programs For Aging	22,028		21,663
TOTAL Economic Assistance And Opportunity	22,028		21,663
Parks, Pers Serv	35,437	A71101	36,536
Parks, Contr Expend	22,623	A71104	31,390
TOTAL Parks	58,060		67,926
Special Rec Facility, Pers Serv	16,356	A71801	12,067
Special Rec Facility, Contr Expend	8,104	A71804	6,600
TOTAL Special Rec Facility	24,460		18,667
Youth Prog, Pers Serv	27,913	A73101	27,645

TOWN OF Willsboro
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Youth Prog, Contr Expend	10,329	A73104	10,915
TOTAL Youth Prog	38,241		38,560
Library, Contr Expend	20,000	A74104	21,000
TOTAL Library	20,000		21,000
Historical Property, Contr Expend	9,783	A75204	21,284
TOTAL Historical Property	9,783		21,284
Celebrations, Contr Expend	1,708	A75504	10,083
TOTAL Celebrations	1,708		10,083
TOTAL Culture And Recreation	152,252		177,520
Zoning, Contr Expend	870	A80104	255
TOTAL Zoning	870		255
Planning, Pers Serv	4,060	A80201	4,121
Planning, Contr Expend	197	A80204	342
TOTAL Planning	4,257		4,463
Refuse & Garbage, Contr Expend	12,600	A81604	18,200
TOTAL Refuse & Garbage	12,600		18,200
Comm Beautification, Contr Expend	1,481	A85104	1,582
TOTAL Comm Beautification	1,481		1,582
Code Enforcements, Pers Serv	40,669	A86641	48,000
Code Enforcements, Contr Expend	8,640	A86644	8,317
TOTAL Code Enforcements	49,309		56,317
Cemetery, Pers Serv	0	A88101	3,000
Cemetery, Contr Expend	11,938	A88104	6,478
TOTAL Cemetery	11,938		9,478
TOTAL Home And Community Services	80,455		90,294
State Retirement System	44,492	A90108	43,806
Social Security, Employer Cont	28,982	A90308	29,941
Worker's Compensation, Empl Bnfts	0	A90408	0
Disability Insurance, Empl Bnfts	281	A90558	374
Hospital & Medical (dental) Ins, Empl Bnft	133,773	A90608	113,372
TOTAL Employee Benefits	207,527		187,492
Debt Principal, Serial Bonds	10,000	A97106	15,000
TOTAL Debt Principal	10,000		15,000
Debt Interest, Serial Bonds	74	A97107	36
TOTAL Debt Interest	74		36
TOTAL Expenditures	976,471		944,750
Transfers, Other Funds	0	A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	976,471		944,750

TOWN OF Willsboro
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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	197,859	A8021	162,225
Restated Fund Balance - Beg of Year	197,859	A8022	162,225
ADD - REVENUES AND OTHER SOURCES	940,837		977,694
DEDUCT - EXPENDITURES AND OTHER USES	976,471		944,750
Fund Balance - End of Year	162,225	A8029	195,168

TOWN OF Willsboro
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	680,858	A1049N	648,016
Est Rev - Real Property Tax Items	25,737	A1099N	25,737
Est Rev - Non Property Tax Items	104,257	A1199N	114,512
Est Rev - Departmental Income	48,300	A1299N	51,300
Est Rev - Intergovernmental Charges	18,500	A2399N	18,500
Est Rev - Licenses And Permits	1,250	A2599N	1,250
Est Rev - Fines And Forfeitures	2,000	A2649N	3,500
Est Rev - Sale of Prop And Comp For Loss	5,000	A2699N	
Est Rev - Miscellaneous Local Sources	6,250	A2799N	4,250
Est Rev - Interfund Revenues	14,750	A2801N	14,750
Est Rev - State Aid	384,013	A3099N	397,000
TOTAL Estimated Revenues	1,290,915		1,278,815
TOTAL Estimated Revenues And Other Sources	1,290,915		1,278,815

TOWN OF Willsboro
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	369,919	A1999N	361,563
App - Public Safety	6,000	A3999N	6,030
App - Health	3,000	A4999N	3,000
App - Transportation	98,329	A5999N	112,646
App - Economic Assistance And Opportunity	14,500	A6999N	17,650
App - Culture And Recreation	461,173	A7999N	433,163
App - Home And Community Services	89,507	A8999N	90,949
App - Employee Benefits	237,814	A9199N	237,814
App - Debt Service	10,673	A9899N	16,000
TOTAL Appropriations	1,290,915		1,278,815
TOTAL Appropriations And Other Uses	1,290,915		1,278,815

TOWN OF Willsboro
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,644	CD200	-224
Cash In Time Deposits	309	CD201	412
TOTAL Cash	1,953		188
TOTAL Assets and Deferred Outflows of Resources	1,953		188

TOWN OF Willsboro
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	1,953	CD915	188
TOTAL Assigned Fund Balance	1,953		188
TOTAL Fund Balance	1,953		188
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,953		188

TOWN OF Willsboro
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Community Development Income	4,312	CD2170	2,929
TOTAL Departmental Income	4,312		2,929
TOTAL Revenues	4,312		2,929
TOTAL Detail Revenues And Other Sources	4,312		2,929

TOWN OF Willsboro
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Contractual	4,003	CD17104	4,694
TOTAL Administration-Contractual	4,003		4,694
TOTAL General Government Support	4,003		4,694
TOTAL Expenditures	4,003		4,694
TOTAL Detail Expenditures And Other Uses	4,003		4,694

TOWN OF Willsboro
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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	1,644	CD8021	1,953
Prior Period Adj -Increase In Fund Balance		CD8012	
Restated Fund Balance - Beg of Year	1,644	CD8022	1,953
ADD - REVENUES AND OTHER SOURCES	4,312		2,929
DEDUCT - EXPENDITURES AND OTHER USES	4,003		4,694
Fund Balance - End of Year	1,953	CD8029	188

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	9,139	DA200	-3,884
Cash In Time Deposits	229,682	DA201	467,179
TOTAL Cash	238,821		463,295
Cash Special Reserves	9,025	DA230	9,035
TOTAL Restricted Assets	9,025		9,035
TOTAL Assets and Deferred Outflows of Resources	247,846		472,330

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		DA600	2,162
TOTAL Accounts Payable	0		2,162
Accrued Liabilities		DA601	0
TOTAL Accrued Liabilities	0		0
Due To Other Funds		DA630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		2,162
Fund Balance			
Capital Reserve	9,025	DA878	9,035
TOTAL Restricted Fund Balance	9,025		9,035
Assigned Unappropriated Fund Balance	238,821	DA915	461,133
TOTAL Assigned Fund Balance	238,821		461,133
TOTAL Fund Balance	247,846		470,168
TOTAL Liabilities, Deferred Inflows And Fund Balance	247,846		472,330

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	444,808	DA1001	456,395
TOTAL Real Property Taxes	444,808		456,395
Transportation Services, Other Govts	2,819	DA2300	5,952
Snow Removal Services-Other Govts	194,357	DA2302	123,943
TOTAL Intergovernmental Charges	197,175		129,895
Interest And Earnings	5	DA2401	9
Rental of Equipment	15,569	DA2414	18,490
TOTAL Use of Money And Property	15,574		18,500
Unclassified (specify)	38,561	DA2770	25,445
TOTAL Miscellaneous Local Sources	38,561		25,445
St Aid, Consolidated Highway Aid	0	DA3501	112,186
St Aid, Highway Cap Projects		DA3591	166,830
St Aid Emergency Disaster Assistance	17,744	DA3960	0
TOTAL State Aid	17,744		279,016
TOTAL Revenues	713,863		909,251
TOTAL Detail Revenues And Other Sources	713,863		909,251

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Admin, Pers Serv	36,895	DA50101	39,548
TOTAL Street Admin	36,895		39,548
Maint of Streets, Pers Serv	92,761	DA51101	115,632
Maint of Streets, Equip & Cap Outlay	65	DA51102	0
Maint of Streets, Contr Expend	38	DA51104	194
TOTAL Maint of Streets	92,864		115,826
Perm Improve Highway, Contr Expend	505	DA51124	119,832
TOTAL Perm Improve Highway	505		119,832
Machinery, Pers Serv	25,776	DA51301	22,950
Machinery, Equip & Cap Outlay	0	DA51302	0
Machinery, Contr Expend	123,479	DA51304	86,947
TOTAL Machinery	149,256		109,897
Brush And Weeds, Pers Serv	7,828	DA51401	3,383
Brush And Weeds, Contr Expend	1,500	DA51404	652
TOTAL Brush And Weeds	9,328		4,034
Snow Removal, Pers Serv	59,383	DA51421	66,922
Snow Removal, Contr Expend	67,430	DA51424	54,608
TOTAL Snow Removal	126,813		121,530
TOTAL Transportation	415,661		510,667
State Retirement, Empl Bnfts	44,492	DA90108	43,795
Social Security , Empl Bnfts	16,816	DA90308	18,631
Worker's Compensation, Empl Bnfts	0	DA90408	0
Hospital & Medical (dental) Ins, Empl Bnft	115,699	DA90608	113,837
TOTAL Employee Benefits	177,007		176,263
Debt Principal, Serial Bonds	0	DA97106	0
Debt Principal, Bond Anticipation Notes	0	DA97306	0
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	0	DA97307	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	592,668		686,930
TOTAL Detail Expenditures And Other Uses	592,668		686,930

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	126,651	DA8021	247,846
Restated Fund Balance - Beg of Year	126,651	DA8022	247,846
ADD - REVENUES AND OTHER SOURCES	713,863		909,251
DEDUCT - EXPENDITURES AND OTHER USES	592,668		686,930
Fund Balance - End of Year	247,846	DA8029	470,170

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	456,395	DA1049N	491,037
Est Rev - Intergovernmental Charges	187,500	DA2399N	187,500
Est Rev - Use of Money And Property	12,000	DA2499N	12,000
Est Rev - Miscellaneous Local Sources	30,000	DA2799N	30,000
Est Rev - State Aid	74,000	DA3099N	74,000
TOTAL Estimated Revenues	759,895		794,537
Appropriated Fund Balance		DA599N	38,882
TOTAL Estimated Other Sources	0		38,882
TOTAL Estimated Revenues And Other Sources	759,895		833,419

TOWN OF Willsboro
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	530,711	DA5999N	549,700
App - Employee Benefits	229,184	DA9199N	229,184
App - Debt Service		DA9899N	54,535
TOTAL Appropriations	759,895		833,419
TOTAL Appropriations And Other Uses	759,895		833,419

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(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

Code Description	2018	EdpCode	2019
Assets			
Cash	30,296	EM200	-547
Cash In Time Deposits		EM201	1,455
TOTAL Cash	30,296		908
TOTAL Assets and Deferred Outflows of Resources	30,296		908

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(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

Code Description	2018	EdpCode	2019
Accounts Payable		EM600	108
TOTAL Accounts Payable	0		108
TOTAL Liabilities	0		108
Fund Balance			
Net Assets-Restricted For Other Purposes	30,296	EM923	800
TOTAL Net Position	30,296		800
TOTAL Fund Balance	30,296		800
TOTAL Liabilities, Deferred Inflows And Fund Balance	30,296		908

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(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other Culture And Recreation Income	91,433	EM2089	77,669
TOTAL Charges For Services Within Locality	91,433		77,669
TOTAL Revenues	91,433		77,669
TOTAL Operating Revenue	91,433		77,669

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(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Administration-Personal Services	32,221	EM17101	36,156
TOTAL Administration-Personal Services	32,221		36,156
TOTAL Personal Services	32,221		36,156
Administration-Contractual	55,605	EM17104	69,609
TOTAL Administration-Contractual	55,605		69,609
TOTAL Contractual Expenses	55,605		69,609
Administration-Empl Ben	2,445	EM17108	2,757
TOTAL Administration-Empl Ben	2,445		2,757
TOTAL Employee Benefits	2,445		2,757
TOTAL Expenses	90,271		108,523
TOTAL Operating Expenses	90,271		108,523

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(EM) ENTERPRISE MISCELLANEOUS

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	29,135	EM8021	30,296
Prior Period Adj -Increase In Net Position		EM8012	1,359
Restated Net Position - Beg of Year	29,135	EM8022	31,655
ADD - REVENUES AND OTHER SOURCES	91,433		77,669
DEDUCT - EXPENDITURES AND OTHER USES	90,271		108,523
Net Position - End of Year	30,296	EM8029	801

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Cash Flow

Code Description	2018	EdpCode	2019
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	160,904	H200	0
Cash In Time Deposits	0	H201	0
Cash With Fiscal Agent	0	H223	0
TOTAL Cash	160,904		0
TOTAL Assets and Deferred Outflows of Resources	160,904		0

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	0	H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	0	H626	0
TOTAL Notes Payable	0		0
Due To Other Funds	0	H630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance	0	H914	0
Assigned Unappropriated Fund Balance	160,904	H915	0
TOTAL Assigned Fund Balance	160,904		0
Unassigned Fund Balance	0	H917	0
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	160,904		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	160,904		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts	11,474	H2389	0
TOTAL Intergovernmental Charges	11,474		0
Interest And Earnings	38	H2401	13
TOTAL Use of Money And Property	38		13
St Aid-Health Capital Proj	8,064	H3497	0
St Aid, Trans Cap Grants (spec)	429,295	H3597	311,943
State Aid Emergency Disaster	0	H3960	0
TOTAL State Aid	437,359		311,943
TOTAL Revenues	448,871		311,955
Interfund Transfers	0	H5031	0
TOTAL Interfund Transfers	0		0
Serial Bonds	1,698,474	H5710	0
Bans Redeemed From Appropriations	9,000	H5731	0
TOTAL Proceeds of Obligations	1,707,474		0
TOTAL Other Sources	1,707,474		0
TOTAL Detail Revenues And Other Sources	2,156,345		311,955

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Engineer, Equip & Cap Outlay	1,588,174	H14402	447,850
TOTAL Engineer	1,588,174		447,850
TOTAL General Government Support	1,588,174		447,850
Flood & Erosion Control, Equip & Cap Outla	6,412	H87452	0
TOTAL Flood & Erosion Control	6,412		0
TOTAL Home And Community Services	6,412		0
Debt Principal, Bond Anticipation Notes	0	H97306	0
TOTAL Debt Principal	0		0
TOTAL Expenditures	1,594,585		447,850
Transfers, Other Funds		H99019	25,009
TOTAL Operating Transfers	0		25,009
TOTAL Other Uses	0		25,009
TOTAL Detail Expenditures And Other Uses	1,594,585		472,859

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(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	-400,861	H8021	160,899
Prior Period Adj -Increase In Fund Balance		H8012	5
Prior Period Adj -Decrease In Fund Balance	0	H8015	
Restated Fund Balance - Beg of Year	-400,861	H8022	160,904
ADD - REVENUES AND OTHER SOURCES	2,156,345		311,955
DEDUCT - EXPENDITURES AND OTHER USES	1,594,585		472,859
Fund Balance - End of Year	160,899	H8029	0

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(H6)STREAM BANK STABILIZATION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	25,009	H200	
TOTAL Cash	25,009		0
TOTAL Assets and Deferred Outflows of Resources	25,009		0

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(H6)STREAM BANK STABILIZATION

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Appropriated Fund Balance		H914	
Assigned Unappropriated Fund Balance	25,009	H915	
TOTAL Assigned Fund Balance	25,009		0
TOTAL Fund Balance	25,009		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,009		0

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(H6)STREAM BANK STABILIZATION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
St Aid-Health Capital Proj	8,064	H3497	
TOTAL State Aid	8,064		0
TOTAL Revenues	8,064		0
TOTAL Detail Revenues And Other Sources	8,064		0

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(H6)STREAM BANK STABILIZATION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Flood & Erosion Control, Equip & Cap Outla	6,412	H87452	
TOTAL Flood & Erosion Control	6,412		0
TOTAL Home And Community Services	6,412		0
TOTAL Expenditures	6,412		0
Transfers, Other Funds		H99019	25,009
Additional Description Closed out account			
TOTAL Operating Transfers	0		25,009
TOTAL Other Uses	0		25,009
TOTAL Detail Expenditures And Other Uses	6,412		25,009

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(H6)STREAM BANK STABILIZATION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,356	H8021	25,009
Restated Fund Balance - Beg of Year	23,356	H8022	25,009
ADD - REVENUES AND OTHER SOURCES	8,064		
DEDUCT - EXPENDITURES AND OTHER USES	6,412		25,009
Fund Balance - End of Year	25,009	H8029	

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(H7)SEWER CAPITAL PROJECT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	135,895	H200	
Cash In Time Deposits		H201	
Cash With Fiscal Agent		H223	
TOTAL Cash	135,895		0
TOTAL Assets and Deferred Outflows of Resources	135,895		0

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(H7)SEWER CAPITAL PROJECT

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	135,895	H915	
TOTAL Assigned Fund Balance	135,895		0
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	135,895		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	135,895		0

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(H7)SEWER CAPITAL PROJECT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	38	H2401	13
TOTAL Use of Money And Property	38		13
St Aid, Trans Cap Grants (spec)	429,295	H3597	311,943
State Aid Emergency Disaster	0	H3960	
TOTAL State Aid	429,295		311,943
TOTAL Revenues	429,333		311,955
Serial Bonds	1,698,474	H5710	
Bans Redeemed From Appropriations	9,000	H5731	
TOTAL Proceeds of Obligations	1,707,474		0
TOTAL Other Sources	1,707,474		0
TOTAL Detail Revenues And Other Sources	2,136,807		311,955

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(H7)SEWER CAPITAL PROJECT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Engineer, Equip & Cap Outlay	1,576,686	H14402	447,850
TOTAL Engineer	1,576,686		447,850
TOTAL General Government Support	1,576,686		447,850
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	1,576,686		447,850
TOTAL Detail Expenditures And Other Uses	1,576,686		447,850

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(H7)SEWER CAPITAL PROJECT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-424,231	H8021	135,890
Prior Period Adj -Increase In Fund Balance		H8012	5
Restated Fund Balance - Beg of Year	-424,231	H8022	135,894
ADD - REVENUES AND OTHER SOURCES	2,136,807		311,955
DEDUCT - EXPENDITURES AND OTHER USES	1,576,686		447,850
Fund Balance - End of Year	135,890	H8029	

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(H9) I & I EPG PROJECT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	0	H200	
Cash In Time Deposits	0	H201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(H9) I & I EPG PROJECT

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	0	H600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance	0	H914	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H9) I & I EPG PROJECT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts	11,474	H2389	
TOTAL Intergovernmental Charges	11,474		0
Interest And Earnings	0	H2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	11,474		0
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	11,474		0

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(H9) I & I EPG PROJECT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Engineer, Equip & Cap Outlay	11,488	H14402	
TOTAL Engineer	11,488		0
TOTAL General Government Support	11,488		0
TOTAL Expenditures	11,488		0
TOTAL Detail Expenditures And Other Uses	11,488		0

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(H9) I & I EPG PROJECT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	14	H8021	0
Prior Period Adj -Decrease In Fund Balance	0	H8015	
Restated Fund Balance - Beg of Year	14	H8022	0
ADD - REVENUES AND OTHER SOURCES	11,474		
DEDUCT - EXPENDITURES AND OTHER USES	11,488		
Fund Balance - End of Year	0	H8029	0

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	705,500	K101	705,500
Buildings	965,400	K102	965,400
Machinery And Equipment	2,000,200	K104	2,000,200
TOTAL Fixed Assets (net)	3,671,100		3,671,100
TOTAL Assets and Deferred Outflows of Resources	3,671,100		3,671,100

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,671,100	K159	3,671,100
TOTAL Investments in Non-Current Government Assets	3,671,100		3,671,100
TOTAL Fund Balance	3,671,100		3,671,100
TOTAL	3,671,100		3,671,100

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	0	SL200	
Cash In Time Deposits	14,141	SL201	
TOTAL Cash	14,141		0
TOTAL Assets and Deferred Outflows of Resources	14,141		0

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	14,141	SL915	
TOTAL Assigned Fund Balance	14,141		0
TOTAL Fund Balance	14,141		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,141		0

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	15,400	SL1001	
TOTAL Real Property Taxes	15,400		0
Interest And Earnings	11	SL2401	
TOTAL Use of Money And Property	11		0
TOTAL Revenues	15,411		0
TOTAL Detail Revenues And Other Sources	15,411		0

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	16,003	SL51824	
TOTAL Street Lighting	16,003		0
TOTAL Transportation	16,003		0
TOTAL Expenditures	16,003		0
Transfers, Other Funds		SL99019	14,141
Additional Description closed account			
TOTAL Operating Transfers	0		14,141
TOTAL Other Uses	0		14,141
TOTAL Detail Expenditures And Other Uses	16,003		14,141

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	14,733	SL8021	14,141
Restated Fund Balance - Beg of Year	14,733	SL8022	14,141
ADD - REVENUES AND OTHER SOURCES	15,411		
DEDUCT - EXPENDITURES AND OTHER USES	16,003		14,141
Fund Balance - End of Year	14,141	SL8029	

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	38,333	SM201	42,333
TOTAL Cash	38,333		42,333
TOTAL Assets and Deferred Outflows of Resources	38,333		42,333

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	38,333	SM915	42,333
TOTAL Assigned Fund Balance	38,333		42,333
TOTAL Fund Balance	38,333		42,333
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,333		42,333

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	58,406	SM1001	40,000
TOTAL Real Property Taxes	58,406		40,000
TOTAL Revenues	58,406		40,000
TOTAL Detail Revenues And Other Sources	58,406		40,000

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Personal Services	3,106	SM17101	
TOTAL Administration-Personal Services	3,106		0
TOTAL General Government Support	3,106		0
Ambulance, Contr Expend	58,406	SM45404	36,000
TOTAL Ambulance	58,406		36,000
TOTAL Health	58,406		36,000
Social Security, Empl Bnfts	228	SM90308	
TOTAL Employee Benefits	228		0
TOTAL Expenditures	61,740		36,000
TOTAL Detail Expenditures And Other Uses	61,740		36,000

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	41,666	SM8021	38,333
Restated Fund Balance - Beg of Year	41,666	SM8022	38,333
ADD - REVENUES AND OTHER SOURCES	58,406		40,000
DEDUCT - EXPENDITURES AND OTHER USES	61,740		36,000
Fund Balance - End of Year	38,333	SM8029	42,333

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		SS200	-5,841
Cash In Time Deposits	36,638	SS201	49,649
TOTAL Cash	36,638		43,808
Sewer Rents Receivable		SS360	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	0	SS391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses		SS480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	36,638		43,808

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		SS600	2,962
TOTAL Accounts Payable	0		2,962
Accrued Liabilities		SS601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds	0	SS630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		2,962
Fund Balance			
Assigned Unappropriated Fund Balance	36,638	SS915	40,846
TOTAL Assigned Fund Balance	36,638		40,846
TOTAL Fund Balance	36,638		40,846
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,638		43,808

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Rents	107,103	SS2120	104,029
Sewer Charges	81,162	SS2122	81,512
Interest & Penalties On Sewer Accts	1,408	SS2128	1,394
TOTAL Departmental Income	189,673		186,935
TOTAL Revenues	189,673		186,935
TOTAL Detail Revenues And Other Sources	189,673		186,935

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewer Administration, Pers Serv	63,735	SS81101	78,846
Sewer Administration, Contr Expend	10,016	SS81104	20,418
TOTAL Sewer Administration	73,751		99,264
Sanitary Sewers, Contr Expend	5,247	SS81204	12,041
TOTAL Sanitary Sewers	5,247		12,041
Sewage Treat Disp, Contr Expend	16,481	SS81304	48,476
TOTAL Sewage Treat Disp	16,481		48,476
Other Sanitation, Contr Expend	3	SS81894	1,189
TOTAL Other Sanitation	3		1,189
TOTAL Home And Community Services	95,482		160,970
State Retirement, Empl Bnfts	0	SS90108	0
Social Security , Empl Bnfts	4,783	SS90308	5,908
Hospital & Medical (dental) Ins, Empl Bnft	0	SS90608	0
TOTAL Employee Benefits	4,783		5,908
Term Bonds		SS97006	
Debt Principal, Serial Bonds	46,170	SS97106	14,000
Debt Principal, Bond Anticipation Notes	9,000	SS97306	
TOTAL Debt Principal	55,170		14,000
Debt Interest, Serial Bonds	152	SS97107	0
Debt Interest, Revenue Anticipation Notes	0	SS97707	0
TOTAL Debt Interest	152		0
TOTAL Expenditures	155,586		180,878
Transfers, Other Funds	0	SS99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	155,586		180,878

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,551	SS8021	36,638
Prior Period Adj -Increase In Fund Balance		SS8012	
Prior Period Adj -Decrease In Fund Balance		SS8015	1,849
Restated Fund Balance - Beg of Year	2,551	SS8022	34,789
ADD - REVENUES AND OTHER SOURCES	189,673		186,935
DEDUCT - EXPENDITURES AND OTHER USES	155,586		180,878
Fund Balance - End of Year	36,638	SS8029	40,846

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	187,497	SS1299N	213,372
TOTAL Estimated Revenues	187,497		213,372
TOTAL Estimated Revenues And Other Sources	187,497		213,372

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support		SS1999N	46,501
App - Home And Community Services	113,861	SS8999N	99,000
App - Employee Benefits	16,565	SS9199N	4,500
App - Debt Service	57,071	SS9899N	63,371
TOTAL Appropriations	187,497		213,372
TOTAL Appropriations And Other Uses	187,497		213,372

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		SW200	-21,184
Cash In Time Deposits	224,703	SW201	271,268
TOTAL Cash	224,703		250,084
Water Rents Receivable		SW350	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	0	SW391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses		SW480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	224,703		250,084

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		SW600	2,151
TOTAL Accounts Payable	0		2,151
Accrued Liabilities		SW601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds	0	SW630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		2,151
Fund Balance			
Assigned Appropriated Fund Balance	50,000	SW914	
Assigned Unappropriated Fund Balance	174,703	SW915	247,933
TOTAL Assigned Fund Balance	224,703		247,933
TOTAL Fund Balance	224,703		247,933
TOTAL Liabilities, Deferred Inflows And Fund Balance	224,703		250,084

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	111,044	SW1001	110,800
TOTAL Real Property Taxes	111,044		110,800
Metered Water Sales	21,397	SW2140	20,799
Unmetered Water Sales	170,659	SW2142	197,878
Water Service Charges	2,250	SW2144	6,930
Interest & Penalties On Water Rents	8,250	SW2148	4,036
TOTAL Departmental Income	202,556		229,643
Interest And Earnings	0	SW2401	0
TOTAL Use of Money And Property	0		0
Unclassified (specify)		SW2770	5,037
TOTAL Miscellaneous Local Sources	0		5,037
State Aid Emergency Disaster	8,661	SW3960	3,359
TOTAL State Aid	8,661		3,359
TOTAL Revenues	322,261		348,839
TOTAL Detail Revenues And Other Sources	322,261		348,839

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Administration, Pers Serv	79,960	SW83101	115,603
Water Administration, Equip & Cap Outlay	328	SW83102	172
Water Administration, Contr Expend	56,710	SW83104	29,367
TOTAL Water Administration	136,998		145,142
Source Supply Pwr & Pump, Contr Expend	2,000	SW83204	4,398
TOTAL Source Supply Pwr & Pump	2,000		4,398
Water Purification, Contr Expend	19,861	SW83304	20,702
TOTAL Water Purification	19,861		20,702
Water Trans & Distrib, Equip & Cap Outlay	1,612	SW83402	9,827
Water Trans & Distrib, Contr Expend	48,402	SW83404	42,869
TOTAL Water Trans & Distrib	50,014		52,695
TOTAL Home And Community Services	208,873		222,938
State Retirement, Empl Bnfts	5,000	SW90108	5,000
Social Security , Empl Bnfts	6,498	SW90308	9,133
Hospital & Medical (dental) Ins, Empl Bnft	42,895	SW90608	48,638
TOTAL Employee Benefits	54,393		62,771
Debt Principal, Installment Bonds	40,000	SW97206	40,000
TOTAL Debt Principal	40,000		40,000
Debt Interest, Installment Bonds	0	SW97207	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	303,266		325,710
Transfers, Other Funds	0	SW99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	303,266		325,710

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	205,786	SW8021	224,782
Restated Fund Balance - Beg of Year	205,786	SW8022	224,782
ADD - REVENUES AND OTHER SOURCES	322,261		348,839
DEDUCT - EXPENDITURES AND OTHER USES	303,266		325,710
Fund Balance - End of Year	224,782	SW8029	247,911

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	110,800	SW1049N	110,800
Est Rev - Departmental Income	224,500	SW1299N	260,833
TOTAL Estimated Revenues	335,300		371,633
Appropriated Fund Balance	50,000	SW599N	
TOTAL Estimated Other Sources	50,000		0
TOTAL Estimated Revenues And Other Sources	385,300		371,633

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	5,000	SW1999N	5,000
App - Home And Community Services	271,800	SW8999N	244,133
App - Employee Benefits	68,500	SW9199N	82,500
App - Debt Service	40,000	SW9899N	40,000
TOTAL Appropriations	385,300		371,633
TOTAL Appropriations And Other Uses	385,300		371,633

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,995	TA200	-14,110
TOTAL Cash	1,995		-14,110
Due From Other Funds	0	TA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	1,995		-14,110

TOWN OF Willsboro
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll		TA10	-2,245
Deferred Compensation		TA17	2,545
State Retirement		TA18	1,340
Group Insurance	1,995	TA20	-10,792
Nys Income Tax	0	TA21	0
Federal Income Tax		TA22	-193
Income Executions	0	TA23	0
Assoc & Union Dues		TA24	-356
Social Security Tax		TA26	-0
Other Funds (specify)		TA85	-4,410
TOTAL Agency Liabilities	1,995		-14,110
TOTAL Liabilities	1,995		-14,110
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,995		-14,110

TOWN OF Willsboro
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	2,549,649	W129	2,576,901
TOTAL Provision To Be Made In Future Budgets	2,549,649		2,576,901
TOTAL Assets and Deferred Outflows of Resources	2,549,649		2,576,901

TOWN OF Willsboro
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	86,175	W638	182,427
TOTAL Other Liabilities	86,175		182,427
Bonds Payable	2,463,474	W628	2,394,474
TOTAL Bond And Long Term Liabilities	2,463,474		2,394,474
TOTAL Liabilities	2,549,649		2,576,901
TOTAL Liabilities	2,549,649		2,576,901

TOWN OF Willisboro
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Essex
Municipal Code: 150391300000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Am't. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2007	BOND E	Water Bond-EFC			03/01/2007	04/15/2036	0.00%		\$1,206,000	\$720,000	\$40,000	\$0	\$0	\$0	\$680,000
2002	BOND N	Sewer Extension-EFC			03/14/2002	10/15/2021	4.132%		\$155,000	\$15,000	\$5,000	\$0	\$0	\$0	\$10,000
2018	BOND N	Clean Water Statutory Bond			02/14/2018	02/01/2049	0.00%		\$1,698,474	\$1,698,474	\$9,000	\$0	\$0	\$0	\$1,489,474
2003	BOND N	Landfill Bond-EFC			03/13/2003	10/15/2020	1.013%		\$179,337	\$30,000	\$15,000	\$0	\$0	\$0	\$15,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$2,463,474	\$69,000	\$0	\$0	\$0	\$2,394,474
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$2,463,474	\$69,000	\$0	\$0	\$0	\$2,394,474

TOWN OF Willsboro
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$998,536.13
Demand Deposits	9Z2011	
Time Deposits	9Z2021	
Total		\$998,536.13
COLLATERAL:		
- FDIC Insurance	9Z2014	\$998,536.13
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$998,536.13
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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7235	\$42,333	\$0	\$0	\$42,333
****-5651	\$9,035	\$0	\$0	\$9,035
****-0111	\$469,006	\$0	\$0	\$469,006
****-0549	\$5,497	\$0	\$0	\$5,497
****-8086	\$0	\$0	\$0	\$0
****-5643	\$192,145	\$0	\$0	\$192,145
****-1120	\$268,047	\$0	\$0	\$268,047
****-0745	\$15,678	\$0	\$38,744	(\$23,066)
****-1031	\$8,536	\$0	\$22,647	(\$14,110)
****-1541	\$49,649	\$0	\$0	\$49,649
	Total Adjusted Bank Balance			\$998,536
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash			\$998,536
	Total Cash Balance All Funds			\$998,536
	* Must be equal			

Total Cash	9ZCASH	*	\$998,536
Total Cash Balance All Funds	9ZCASHB	*	\$998,536

TOWN OF Willsboro
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>
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> <u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Willsboro
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		14			
Total Part Time Employees:		55			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$92,611.00	14	45	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$66,369.96	14	55	
90408	Worker's Compensation Insurance	\$22,466.61			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$374.38	12		
90608	Hospital and Medical (Dental) Insurance	\$277,239.23	12	2	12
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$459,061.18			
Computed Total From Financial Section (comparative purposes only)		\$435,191.22			

TOWN OF Willsboro
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$21,605	10,218	gallons	
Diesel Fuel	\$31,868	13,266	gallons	
Fuel Oil	\$15,072	6,248	gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane	\$4,234	3,319	gallons	lbs

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 12/31/2019 , 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 12/31/2019 and filed by means of electronic data transmission.

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

(518) 963-8668
Telephone Number

03/03/2020
Date of Certification

Shaun Gilliland
Name

Supervisor
Title

5 Farrell Road
Official Address

(518) 963-8668
Official Telephone Number

TOWN OF Willsboro
Financial Comments
For the Fiscal Year Ending 2019

(SS) SEWER

Adjustment Reason

Account Code SS8012 2019

Account Code SS8015 2019 error

(H7)SEWER CAPITAL PROJECT

Adjustment Reason

Account Code H8012 year end

(EM) ENTERPRISE MISCELLANEOUS

Adjustment Reason

Account Code EM8012 2019 Year Started With \$31654.55