

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of De Kalb
County of St. Lawrence
For the Fiscal Year Ended 12/31/2013

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

TOWN OF De Kalb

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** 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 De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	963	A200	2,166
Cash In Time Deposits	126,967	A201	214,852
Petty Cash	100	A210	100
TOTAL Cash	128,030		217,118
Assessments Receivable		A370	
Accounts Receivable	3,124	A380	
TOTAL Other Receivables (net)	3,124		0
Due From Other Funds	16,175	A391	13,041
TOTAL Due From Other Funds	16,175		13,041
TOTAL Assets and Deferred Outflows of Resources	147,329		230,159

TOWN OF De Kalb
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		A600	9,948
TOTAL Accounts Payable	9,444		9,948
TOTAL Liabilities	9,444		9,948
Fund Balance			
Unassigned Fund Balance		A917	220,211
TOTAL Unassigned Fund Balance	137,885		220,211
TOTAL Fund Balance	137,885		220,211
TOTAL Liabilities, Deferred Inflows And Fund Balance	147,329		230,159

TOWN OF De Kalb
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	259,869	A1001	252,825
TOTAL Real Property Taxes	259,869		252,825
Federal Payments In Lieu of Taxes		A1080	115
Other Payments In Lieu of Taxes	12,929	A1081	1,032
Interest & Penalties On Real Prop Taxes	1,179	A1090	4,939
TOTAL Real Property Tax Items	14,108		6,086
Non Prop Tax Dist By County	19,196	A1120	44,435
TOTAL Non Property Tax Items	19,196		44,435
Clerk Fees	1,090	A1255	7,627
Planning Board Fees		A2115	
Refuse & Garbage Charges	352	A2130	
TOTAL Departmental Income	1,442		7,627
Interest And Earnings	65	A2401	831
TOTAL Use of Money And Property	65		831
Games of Chance		A2530	10
Dog Licenses	713	A2544	647
Licenses, Other	90	A2545	409
TOTAL Licenses And Permits	803		1,066
Fines And Forfeited Bail	44,859	A2610	34,281
TOTAL Fines And Forfeitures	44,859		34,281
Unclassified (specify)	143	A2770	250
TOTAL Miscellaneous Local Sources	143		250
St Aid, Revenue Sharing	6,362	A3001	
St Aid, Mortgage Tax	14,405	A3005	12,185
St Aid - Other (specify)	16,388	A3089	16,388
TOTAL State Aid	37,155		28,573
TOTAL Revenues	377,640		375,974
TOTAL Detail Revenues And Other Sources	377,640		375,974

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	8,000	A10101	8,000
Legislative Board, Contr Expend	13	A10104	
TOTAL Legislative Board	8,013		8,000
Municipal Court, Pers Serv	30,090	A11101	30,500
Municipal Court, Contr Expend	3,910	A11104	3,784
TOTAL Municipal Court	34,000		34,284
Supervisor,pers Serv	22,000	A12201	22,150
Supervisor,contr Expend	4,255	A12204	4,045
TOTAL Supervisor	26,255		26,195
Assessment, Pers Serv	16,000	A13551	16,000
Assessment, Contr Expend	2,773	A13554	5,394
TOTAL Assessment	18,773		21,394
Clerk,pers Serv	27,577	A14101	26,686
Clerk,contr Expend	4,700	A14104	2,823
TOTAL Clerk	32,277		29,509
Law, Pers Serv	3,000	A14201	3,000
Law, Contr Expend	2,631	A14204	17
TOTAL Law	5,631		3,017
Buildings, Equip & Cap Outlay	1,244	A16202	
Buildings, Contr Expend	12,854	A16204	10,952
TOTAL Buildings	14,098		10,952
Unallocated Insurance, Contr Expend	21,142	A19104	24,335
TOTAL Unallocated Insurance	21,142		24,335
Municipal Assn Dues, Contr Expend	700	A19204	700
TOTAL Municipal Assn Dues	700		700
Other Gen Govt Support, Contr Expend	4,530	A19894	4,757
TOTAL Other Gen Govt Support	4,530		4,757
TOTAL General Government Support	165,419		163,143
Control of Animals, Pers Serv	4,000	A35101	4,000
Control of Animals, Contr Expend	1,260	A35104	950
TOTAL Control of Animals	5,260		4,950
TOTAL Public Safety	5,260		4,950
Ambulance, Contr Expend	20,437	A45404	10,147
TOTAL Ambulance	20,437		10,147
TOTAL Health	20,437		10,147
Street Admin, Pers Serv	41,000	A50101	41,500
Street Admin, Contr Expend	369	A50104	236
TOTAL Street Admin	41,369		41,736
Maint of Streets, Contr Expend		A51104	
TOTAL Maint of Streets	0		0
Garage, Equip & Cap Outlay	17,005	A51322	843
Garage, Contr Expend	22,444	A51324	19,774
TOTAL Garage	39,449		20,617
TOTAL Transportation	80,818		62,353

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Veterans Service, Contr Expend	34	A65104	89
TOTAL Veterans Service	34		89
TOTAL Economic Assistance And Opportunity	34		89
Playgr & Rec Centers, Contr Expend	935	A71404	132
TOTAL Playgr & Rec Centers	935		132
Historian, Pers Serv	2,400	A75101	2,400
Historian, Contr Expend	1,701	A75104	1,560
TOTAL Historian	4,101		3,960
Historical Property, Contr Expend	300	A75204	300
TOTAL Historical Property	300		300
Adult Recreation, Contr Expend	1,750	A76204	1,750
TOTAL Adult Recreation	1,750		1,750
TOTAL Culture And Recreation	7,086		6,142
Refuse & Garbage, Contr Expend	1,438	A81604	1,102
TOTAL Refuse & Garbage	1,438		1,102
Cemetery, Contr Expend	648	A88104	372
TOTAL Cemetery	648		372
TOTAL Home And Community Services	2,086		1,474
State Retirement System	9,514	A90108	16,098
Social Security, Employer Cont	10,510	A90308	10,508
Unemployment Insurance, Empl Bnfts	551	A90508	456
Hospital & Medical (dental) Ins, Empl Bnft	18,014	A90608	18,288
TOTAL Employee Benefits	38,589		45,350
TOTAL Expenditures	319,729		293,648
TOTAL Detail Expenditures And Other Uses	319,729		293,648

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	79,974	A8021	137,885
Prior Period Adj -Increase In Fund Balance		A8012	
Restated Fund Balance - Beg of Year	79,974	A8022	137,885
ADD - REVENUES AND OTHER SOURCES	377,640		375,974
DEDUCT - EXPENDITURES AND OTHER USES	319,729		293,648
Fund Balance - End of Year	137,885	A8029	220,211

TOWN OF De Kalb
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	269,825	A1049N	271,250
Est Rev - Departmental Income	850	A1299N	1,250
Est Rev - Intergovernmental Charges	0	A2399N	
Est Rev - Use of Money And Property	300	A2499N	200
Est Rev - Licenses And Permits	600	A2599N	625
Est Rev - Fines And Forfeitures	45,000	A2649N	45,000
Est Rev - State Aid	30,000	A3099N	30,000
TOTAL Estimated Revenues	346,575		348,325
TOTAL Estimated Revenues And Other Sources	346,575		348,325

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	191,250	A1999N	188,450
App - Public Safety	5,500	A3999N	5,500
App - Health	21,500	A4999N	21,500
App - Transportation	73,000	A5999N	74,500
App - Economic Assistance And Opportunity	500	A6999N	500
App - Culture And Recreation	7,625	A7999N	8,075
App - Home And Community Services	1,650	A8999N	2,150
App - Employee Benefits	45,550	A9199N	47,650
TOTAL Appropriations	346,575		348,325
TOTAL Appropriations And Other Uses	346,575		348,325

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	13,015	B201	10,275
TOTAL Cash	13,015		10,275
Due From Other Funds		B391	4,258
TOTAL Due From Other Funds	0		4,258
TOTAL Assets and Deferred Outflows of Resources	13,015		14,533

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		B600	
TOTAL Accounts Payable	1,044		0
Due To Other Funds		B630	
TOTAL Due To Other Funds	2,388		0
TOTAL Liabilities	3,432		0
Fund Balance			
Assigned Unappropriated Fund Balance		B915	14,533
TOTAL Assigned Fund Balance	9,583		14,533
TOTAL Fund Balance	9,583		14,533
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,015		14,533

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	14,840	B1001	14,830
TOTAL Real Property Taxes	14,840		14,830
Sales Tax (from County)	4,000	B1120	3,600
TOTAL Non Property Tax Items	4,000		3,600
Other General Departmental Income		B1289	818
Vital Statistics Fees	947	B1603	175
TOTAL Departmental Income	947		993
Interest And Earnings	6	B2401	3
TOTAL Use of Money And Property	6		3
Licenses, Other		B2545	
Building And Alteration Permits	4,716	B2555	4,005
TOTAL Licenses And Permits	4,716		4,005
St Aid, Youth Programs	821	B3820	389
TOTAL State Aid	821		389
TOTAL Revenues	25,330		23,820
TOTAL Detail Revenues And Other Sources	25,330		23,820

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Safety Inspection, Pers Serv	10,000	B36201	10,000
Safety Inspection, Contr Expend	5,830	B36204	3,835
TOTAL Safety Inspection	15,830		13,835
TOTAL Public Safety	15,830		13,835
Registrar of Vital Stat Contr Expend	947	B40204	1,023
TOTAL Registrar of Vital Stat Contr Expend	947		1,023
TOTAL Health	947		1,023
Youth Prog, Contr Expend	1,179	B73104	
TOTAL Youth Prog	1,179		0
Historical Property, Contr Expend	2,470	B75204	3,120
TOTAL Historical Property	2,470		3,120
TOTAL Culture And Recreation	3,649		3,120
Social Security , Empl Bnfts	765	B90308	765
Unemployment Insurance, Empl Bnfts	127	B90508	127
TOTAL Employee Benefits	892		892
TOTAL Expenditures	21,318		18,870
TOTAL Detail Expenditures And Other Uses	21,318		18,870

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,571	B8021	9,583
Prior Period Adj -Decrease In Fund Balance		B8015	
Restated Fund Balance - Beg of Year	5,571	B8022	9,583
ADD - REVENUES AND OTHER SOURCES	25,330		23,820
DEDUCT - EXPENDITURES AND OTHER USES	21,318		18,870
Fund Balance - End of Year	9,583	B8029	14,533

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Tax Items	18,430	B1099N	17,940
EsT. ReV. - Intergovernmental Charges	620	B2399N	760
Est Rev - Licenses And Permits	3,000	B2599N	4,000
Est Rev-State Aid	900	B3099N	900
TOTAL Estimated Revenues	22,950		23,600
TOTAL Estimated Revenues And Other Sources	22,950		23,600

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Public Safety	14,000	B3999N	14,500
App - Health	600	B4999N	750
App - Culture And Recreation	7,420	B7999N	7,420
App - Employee Benefits	930	B9199N	930
TOTAL Appropriations	22,950		23,600
TOTAL Appropriations And Other Uses	22,950		23,600

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	6	CD200	34
Cash In Time Deposits	38,318	CD201	38,322
TOTAL Cash	38,324		38,356
Rehabilitation Loan Receivable	7,932	CD390	7,932
TOTAL Other Receivables (net)	7,932		7,932
TOTAL Assets and Deferred Outflows of Resources	46,256		46,288

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds		CD630	34
TOTAL Due To Other Funds	50		34
TOTAL Liabilities	50		34
Fund Balance			
Other Restricted Fund Balance		CD899	46,254
TOTAL Restricted Fund Balance	46,206		46,254
Assigned Unappropriated Fund Balance		CD915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	46,206		46,254
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,256		46,288

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	6	CD2401	56
TOTAL Use of Money And Property	6		56
TOTAL Revenues	6		56
TOTAL Detail Revenues And Other Sources	6		56

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration, Contr Expend	4	CD86864	8
TOTAL Administration	4		8
Unidentified Community Develop	24	CD86892	
TOTAL Unidentified Community Develop	24		0
TOTAL Home And Community Services	28		8
TOTAL Expenditures	28		8
TOTAL Detail Expenditures And Other Uses	28		8

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	46,228	CD8021	46,206
Prior Period Adj -Increase In Fund Balance		CD8012	
Restated Fund Balance - Beg of Year	46,228	CD8022	46,206
ADD - REVENUES AND OTHER SOURCES	6		56
DEDUCT - EXPENDITURES AND OTHER USES	28		8
Fund Balance - End of Year	46,206	CD8029	46,254

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	73,880	DA201	118,640
TOTAL Cash	73,880		118,640
Due From Other Funds	80,398	DA391	1,421
TOTAL Due From Other Funds	80,398		1,421
TOTAL Assets and Deferred Outflows of Resources	154,278		120,061

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		DA600	
TOTAL Accounts Payable	14,334		0
TOTAL Liabilities	14,334		0
Fund Balance			
Assigned Appropriated Fund Balance		DA914	31,350
Assigned Unappropriated Fund Balance		DA915	88,711
TOTAL Assigned Fund Balance	139,944		120,061
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	139,944		120,061
TOTAL Liabilities, Deferred Inflows And Fund Balance	154,278		120,061

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	154,300	DA1001	176,564
TOTAL Real Property Taxes	154,300		176,564
Other Payments In Lieu of Taxes	21,500	DA1081	
TOTAL Real Property Tax Items	21,500		0
Sales Tax (from County)	90,000	DA1120	85,429
TOTAL Non Property Tax Items	90,000		85,429
Transportation Services, Other Govts	107,351	DA2300	107,351
TOTAL Intergovernmental Charges	107,351		107,351
Interest And Earnings	84	DA2401	39
TOTAL Use of Money And Property	84		39
Sales of Scrap & Excess Materials	925	DA2650	279
Insurance Recoveries		DA2680	5,158
TOTAL Sale of Property And Compensation For Loss	925		5,437
TOTAL Revenues	374,160		374,820
TOTAL Detail Revenues And Other Sources	374,160		374,820

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Bridges, Contr Expend	1,235	DA51204	
TOTAL Maint of Bridges	1,235		0
Machinery, Equip & Cap Outlay	108,636	DA51302	90,583
Machinery, Contr Expend	68,537	DA51304	73,013
TOTAL Machinery	177,173		163,596
Brush And Weeds, Pers Serv		DA51401	7,153
Brush And Weeds, Contr Expend		DA51404	1,861
TOTAL Brush And Weeds	0		9,014
Snow Removal, Pers Serv	98,700	DA51421	78,932
Snow Removal, Contr Expend	75,626	DA51424	89,442
TOTAL Snow Removal	174,326		168,374
Other Transportation Con Exp		DA56804	
TOTAL Other Transportation Con Exp	0		0
TOTAL Transportation	352,734		340,984
State Retirement, Empl Bnfts	9,513	DA90108	16,097
Social Security , Empl Bnfts	7,172	DA90308	6,623
Unemployment Insurance, Empl Bnfts	843	DA90508	809
Hospital & Medical (dental) Ins, Empl Bnft	37,890	DA90608	30,222
TOTAL Employee Benefits	55,418		53,751
TOTAL Expenditures	408,152		394,735
TOTAL Detail Expenditures And Other Uses	408,152		394,735

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	173,968	DA8021	139,976
Prior Period Adj -Decrease In Fund Balance		DA8015	
Restated Fund Balance - Beg of Year	173,968	DA8022	139,976
ADD - REVENUES AND OTHER SOURCES	374,160		374,820
DEDUCT - EXPENDITURES AND OTHER USES	408,152		394,735
Fund Balance - End of Year	139,976	DA8029	120,061

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	176,564	DA1049N	167,500
Est Rev - Real Property Tax Items	20,929	DA1099N	
Est Rev - Non Property Tax Items	64,500	DA1199N	110,000
EsT. ReV. - Intergovernmental Charges	110,000	DA2399N	108,000
Est Rev - Use of Money And Property	250	DA2499N	100
TOTAL Estimated Revenues	372,243		385,600
Appropriated Fund Balance	86,607	DA599N	31,350
TOTAL Estimated Other Sources	86,607		31,350
TOTAL Estimated Revenues And Other Sources	458,850		416,950

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	392,000	DA5999N	357,000
App - Employee Benefits	66,850	DA9199N	59,950
TOTAL Appropriations	458,850		416,950
TOTAL Appropriations And Other Uses	458,850		416,950

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	361,134	DB201	252,058
TOTAL Cash	361,134		252,058
Due From Other Funds		DB391	1,720
TOTAL Due From Other Funds	0		1,720
TOTAL Assets and Deferred Outflows of Resources	361,134		253,778

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		DB600	
TOTAL Accounts Payable	202		0
Due To Other Funds		DB630	
TOTAL Due To Other Funds	77,982		0
TOTAL Liabilities	78,184		0
Fund Balance			
Assigned Appropriated Fund Balance		DB914	65,950
Assigned Unappropriated Fund Balance		DB915	187,828
TOTAL Assigned Fund Balance	282,950		253,778
Unassigned Fund Balance		DB917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	282,950		253,778
TOTAL Liabilities, Deferred Inflows And Fund Balance	361,134		253,778

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sales Tax (from County)	210,000	DB1120	210,000
TOTAL Non Property Tax Items	210,000		210,000
Other Transportation Departmental Income		DB1789	
Refuse & Garbage Charges		DB2130	390
TOTAL Departmental Income	0		390
Interest And Earnings	56	DB2401	37
TOTAL Use of Money And Property	56		37
Sales of Scrap & Excess Materials	277	DB2650	
Insurance Recoveries	2,728	DB2680	
TOTAL Sale of Property And Compensation For Loss	3,005		0
Unclassified (specify)	4,549	DB2770	1,416
TOTAL Miscellaneous Local Sources	4,549		1,416
St Aid, Consolidated Highway Aid	141,245	DB3501	181,284
St Aid Emergency Disaster Assistance		DB3960	
TOTAL State Aid	141,245		181,284
TOTAL Revenues	358,855		393,127
TOTAL Detail Revenues And Other Sources	358,855		393,127

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Pers Serv	80,914	DB51101	84,341
Maint of Streets, Contr Expend	46,884	DB51104	48,538
TOTAL Maint of Streets	127,798		132,879
Improvements, Pers Serv	15,003	DB51121	14,151
Perm Improve Highway, Equip & Cap Outlay	162,947	DB51122	186,096
TOTAL Perm Improve Highway	177,950		200,247
Machinery, Contr Expend	21,063	DB51304	25,683
TOTAL Machinery	21,063		25,683
Services,other Govts, Contr Expend		DB51484	
TOTAL Services	0		0
TOTAL Transportation	326,811		358,809
State Retirement, Empl Bnfts	9,513	DB90108	16,097
Social Security, Empl Bnfts	7,059	DB90308	6,947
Unemployment Insurance, Empl Bnfts	69	DB90508	31
Hospital & Medical (dental) Ins, Empl Bnft	27,075	DB90608	40,415
TOTAL Employee Benefits	43,716		63,490
TOTAL Expenditures	370,527		422,299
TOTAL Detail Expenditures And Other Uses	370,527		422,299

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	294,622	DB8021	282,950
Prior Period Adj -Increase In Fund Balance		DB8012	
Restated Fund Balance - Beg of Year	294,622	DB8022	282,950
ADD - REVENUES AND OTHER SOURCES	358,855		393,127
DEDUCT - EXPENDITURES AND OTHER USES	370,527		422,299
Fund Balance - End of Year	282,950	DB8029	253,778

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Non Property Tax Items	210,000	DB1199N	210,000
Est Rev - Use of Money And Property	350	DB2499N	250
Est Rev - State Aid	145,000	DB3099N	142,000
TOTAL Estimated Revenues	355,350		352,250
Appropriated Fund Balance	75,500	DB599N	65,950
TOTAL Estimated Other Sources	75,500		65,950
TOTAL Estimated Revenues And Other Sources	430,850		418,200

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	364,000	DB5999N	364,000
App - Employee Benefits	66,850	DB9199N	54,200
TOTAL Appropriations	430,850		418,200
TOTAL Appropriations And Other Uses	430,850		418,200

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	10,000	K101	10,000
Buildings	130,000	K102	130,000
Machinery And Equipment	1,177,576	K104	1,269,003
Infrastructure	1,610,601	K106	1,796,697
Accum Deprec, Buildings	-55,278	K112	-58,611
Accum Depr, Machinery & Equip	-903,672	K114	-965,730
Accum Deprec, Infrastructure	-388,675	K116	-461,798
TOTAL Fixed Assets (net)	1,580,552		1,719,561
TOTAL Assets and Deferred Outflows of Resources	1,580,552		1,719,561

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	1,719,561
TOTAL Investments in Non-Current Government Assets	1,580,522		1,719,561
TOTAL Fund Balance	1,580,522		1,719,561
TOTAL	1,580,522		1,719,561

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
Fund Balance - End of Year		SF8029	

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	3,617	SL201	4,653
TOTAL Cash	3,617		4,653
Due From Other Funds	1,500	SL391	
TOTAL Due From Other Funds	1,500		0
TOTAL Assets and Deferred Outflows of Resources	5,117		4,653

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SL600	839
TOTAL Accounts Payable	733		839
TOTAL Liabilities	733		839
Fund Balance			
Assigned Unappropriated Fund Balance		SL915	3,814
TOTAL Assigned Fund Balance	4,384		3,814
Unassigned Fund Balance		SL917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	4,384		3,814
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,117		4,653

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	7,700	SL1001	7,700
TOTAL Real Property Taxes	7,700		7,700
Interest And Earnings	10	SL2401	1
TOTAL Use of Money And Property	10		1
TOTAL Revenues	7,710		7,701
TOTAL Detail Revenues And Other Sources	7,710		7,701

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Street Lighting, Contr Expend	7,449	SL51824	8,271
TOTAL Street Lighting	7,449		8,271
TOTAL Transportation	7,449		8,271
TOTAL Expenditures	7,449		8,271
TOTAL Detail Expenditures And Other Uses	7,449		8,271

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,123	SL8021	4,384
Prior Period Adj -Decrease In Fund Balance		SL8015	
Restated Fund Balance - Beg of Year	4,123	SL8022	4,384
ADD - REVENUES AND OTHER SOURCES	7,710		7,701
DEDUCT - EXPENDITURES AND OTHER USES	7,449		8,271
Fund Balance - End of Year	4,384	SL8029	3,814

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	3,461	SS201	14,951
TOTAL Cash	3,461		14,951
Sewer Rents Receivable	23,879	SS360	20,302
TOTAL Other Receivables (net)	23,879		20,302
TOTAL Assets and Deferred Outflows of Resources	27,340		35,253

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SS600	1,150
TOTAL Accounts Payable	2,598		1,150
TOTAL Liabilities	2,598		1,150
Fund Balance			
Assigned Unappropriated Fund Balance		SS915	34,103
TOTAL Assigned Fund Balance	24,742		34,103
TOTAL Fund Balance	24,742		34,103
TOTAL Liabilities, Deferred Inflows And Fund Balance	27,340		35,253

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sewer Rents	51,030	SS2120	50,592
Interest & Penalties On Sewer Accts	1,477	SS2128	1,801
TOTAL Departmental Income	52,507		52,393
Interest And Earnings	7	SS2401	5
TOTAL Use of Money And Property	7		5
TOTAL Revenues	52,514		52,398
TOTAL Detail Revenues And Other Sources	52,514		52,398

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Sewer Administration, Contr Expend	250	SS81104	82
TOTAL Sewer Administration	250		82
Sanitary Sewers, Contr Expend	10,022	SS81204	4,633
TOTAL Sanitary Sewers	10,022		4,633
Sewage Treat Disp, Contr Expend	36,721	SS81304	30,495
TOTAL Sewage Treat Disp	36,721		30,495
TOTAL Home And Community Services	46,993		35,210
Debt Principal, Serial Bonds	7,827	SS97106	7,827
TOTAL Debt Principal	7,827		7,827
TOTAL Expenditures	54,820		43,037
TOTAL Detail Expenditures And Other Uses	54,820		43,037

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	27,048	SS8021	24,742
Restated Fund Balance - Beg of Year	27,048	SS8022	24,742
ADD - REVENUES AND OTHER SOURCES	52,514		52,398
DEDUCT - EXPENDITURES AND OTHER USES	54,820		43,037
Fund Balance - End of Year	24,742	SS8029	34,103

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev-Intergovernmental Charges	56,375	SS2399N	56,000
Est Rev - Use of Money And Property	25	SS2499N	10
TOTAL Estimated Revenues	56,400		56,010
TOTAL Estimated Revenues And Other Sources	56,400		56,010

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Home And Community Services	41,000	SS8999N	41,800
App - Debt Service	8,400	SS9899N	8,000
TOTAL Appropriations	49,400		49,800
Budgetary Provision For Other Uses	7,000	SS962N	6,210
TOTAL Other Uses	7,000		6,210
TOTAL Appropriations And Other Uses	56,400		56,010

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	11,277	SW201	19,416
TOTAL Cash	11,277		19,416
Water Rents Receivable	24,471	SW350	21,304
TOTAL Other Receivables (net)	24,471		21,304
TOTAL Assets and Deferred Outflows of Resources	35,748		40,720

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SW600	954
TOTAL Accounts Payable	3,673		954
Due To Other Funds		SW630	16,201
TOTAL Due To Other Funds	16,576		16,201
TOTAL Liabilities	20,249		17,155
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	23,565
TOTAL Assigned Fund Balance	15,499		23,565
TOTAL Fund Balance	15,499		23,565
TOTAL Liabilities, Deferred Inflows And Fund Balance	35,748		40,720

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Metered Water Sales	10,711	SW2140	9,246
Unmetered Water Sales	38,166	SW2142	40,278
Water Service Charges	2,434	SW2144	1,447
Interest & Penalties On Water Rents	424	SW2148	1,105
TOTAL Departmental Income	51,735		52,076
Interest And Earnings	6	SW2401	4
TOTAL Use of Money And Property	6		4
TOTAL Revenues	51,741		52,080
TOTAL Detail Revenues And Other Sources	51,741		52,080

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Water Administration, Contr Expend	6,733	SW83104	6,544
TOTAL Water Administration	6,733		6,544
Source Supply Pwr & Pump, Contr Expend	16,332	SW83204	16,609
TOTAL Source Supply Pwr & Pump	16,332		16,609
Water Trans & Distrib, Contr Expend	2,663	SW83404	1,361
TOTAL Water Trans & Distrib	2,663		1,361
TOTAL Home And Community Services	25,728		24,514
Debt Principal, Serial Bonds	19,000	SW97106	19,500
TOTAL Debt Principal	19,000		19,500
TOTAL Expenditures	44,728		44,014
TOTAL Detail Expenditures And Other Uses	44,728		44,014

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,486	SW8021	15,499
Restated Fund Balance - Beg of Year	8,486	SW8022	15,499
ADD - REVENUES AND OTHER SOURCES	51,741		52,080
DEDUCT - EXPENDITURES AND OTHER USES	44,728		44,014
Fund Balance - End of Year	15,499	SW8029	23,565

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev-Intergovernmental Charges	53,435	SW2399N	54,100
Est Rev - Use of Money And Property	65	SW2499N	15
TOTAL Estimated Revenues	53,500		54,115
TOTAL Estimated Revenues And Other Sources	53,500		54,115

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Home And Community Services	28,000	SW8999N	34,500
App - Debt Service	19,500	SW9899N	19,500
TOTAL Appropriations	47,500		54,000
Budgetary Provision For Other Uses	6,000	SW962N	115
TOTAL Other Uses	6,000		115
TOTAL Appropriations And Other Uses	53,500		54,115

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,382	TA200	4,239
TOTAL Cash	1,382		4,239
TOTAL Assets and Deferred Outflows of Resources	1,382		4,239

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds		TA630	4,239
TOTAL Due To Other Funds	1,077		4,239
Consolidated Payroll		TA10	
Disability Insurance		TA19	
TOTAL Agency Liabilities	305		0
TOTAL Liabilities	1,382		4,239
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,382		4,239

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	309	TE201	309
TOTAL Cash	309		309
TOTAL Assets and Deferred Outflows of Resources	309		309

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Net Assets-Restricted For Other Purposes		TE923	309
TOTAL Assigned Fund Balance	309		309
TOTAL Fund Balance	309		309
TOTAL Liabilities, Deferred Inflows And Fund Balance	309		309

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	1	TE2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	308	TE8021	309
Restated Fund Balance - Beg of Year	308	TE8022	309
ADD - REVENUES AND OTHER SOURCES	1		
Fund Balance - End of Year	309	TE8029	309

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	475,444	W129	479,629
TOTAL Provision To Be Made In Future Budgets	475,444		479,629
TOTAL Assets and Deferred Outflows of Resources	475,444		479,629

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Judgments And Claims Payable		W686	163,738
Compensated Absences		W687	33,958
TOTAL Other Liabilities	166,184		197,696
Bonds Payable		W628	281,933
TOTAL Bond And Long Term Liabilities	309,260		281,933
TOTAL Liabilities	475,444		479,629
TOTAL Liabilities	475,444		479,629

TOWN OF De Kalb
Statement of Indebtedness
For the Fiscal Year Ending 2013

2/26/2014

County of: St. Lawrence

Municipal Code: 400322500000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2000	BOND E	water			12/23/1999	09/23/2019	0.00%			\$146,000	\$19,500	\$0	\$0		\$126,500
2004	BOND E	Sewer refinance			12/09/2004	12/23/2033	0.00%		\$234,803	\$163,260	\$7,827	\$0	\$0		\$155,433
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$309,260	\$27,327	\$0	\$0	\$0	\$281,933
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$309,260	\$27,327	\$0	\$0	\$0	\$281,933

TOWN OF De Kalb
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$679,915.00
Time Deposits	9Z2021	
Total		\$680,015.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$180,015.00
Total		\$680,015.00
 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 De Kalb
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4749	\$23,796	\$0	\$21,630	\$2,166
****-6935	\$34	\$0	\$0	\$34
****-4722	\$5,365	\$0	\$1,126	\$4,239
****-8020	\$4,275	\$0	\$0	\$4,275
****-5020	\$240	\$0	\$0	\$240
****-6711	\$38,322	\$0	\$0	\$38,322
****-2020	\$738	\$0	\$0	\$738
****-8021	\$182,247	\$0	\$0	\$182,247
****-3020	\$306	\$0	\$0	\$306
****-9020	\$479	\$0	\$0	\$479
****-0146	\$535	\$0	\$0	\$535
****-0020	\$309	\$0	\$0	\$309
****-0001	\$210,577	\$0	\$0	\$210,577
****-0003	\$10,035	\$0	\$0	\$10,035
****-0002	\$117,902	\$0	\$0	\$117,902
****-0006	\$69,810	\$0	\$0	\$69,810
****-0004	\$4,347	\$0	\$0	\$4,347
****-0007	\$14,473	\$0	\$0	\$14,473
****-0005	\$18,881	\$0	\$0	\$18,881
Total Adjusted Bank Balance				\$679,915
Petty Cash				\$100.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$680,015
Total Cash Balance All Funds			9ZCASHB *	\$680,015

* Must be equal

TOWN OF De Kalb
Local Government Questionnaire
For the Fiscal Year Ending 2013

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</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 De Kalb
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$48,292.00	7	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$24,844.00	7	12	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$1,423.00	5		
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$88,924.00	7		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$163,483.00			
Computed Total From Financial Section (comparative purposes only)		\$163,483.00			

TOWN OF De Kalb
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,882	2,674	gallons	
Diesel Fuel	\$51,891	19,508	gallons	
Fuel Oil	\$5,883	1,981	gallons	
Natural Gas			cubic feet	
Electricity	\$25,610		kilowatt-hours	
Coal			tons	

TOWN OF De Kalb
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

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, Larry Denesha, hereby certify that I am the Chief Fiscal Officer of the Town of Dekalb, and that the information provided in the annual financial report of the Town of Dekalb, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Dekalb, and adopted by me as my signature for use in conjunction with the filing of the Town of Dekalb 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Dekalb's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

Dragon Benware CPAs, P.C.
Name of Report Preparer if different than Chief Fiscal Officer

Nicholas P. Eells, CPA
Name

(518) 483-1630
Telephone Number

Managing Partner
Title

31 Elm St., Malone NY 12953
Official Address

02/26/2014
Date of Certification

(518) 483-1630
Official Telephone Number

TOWN OF De Kalb
Financial Comments
For the Fiscal Year Ending 2013