

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 12/31/2014

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF 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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (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 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF De Kalb
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	2,166	A200	962
Cash In Time Deposits	214,852	A201	251,332
Petty Cash	100	A210	100
TOTAL Cash	217,118		252,394
Due From Other Funds	13,041	A391	17,725
TOTAL Due From Other Funds	13,041		17,725
TOTAL Assets and Deferred Outflows of Resources	230,159		270,119

TOWN OF De Kalb
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	9,948	A600	12,748
TOTAL Accounts Payable	9,948		12,748
TOTAL Liabilities	9,948		12,748
Fund Balance			
Unassigned Fund Balance	220,211	A917	257,371
TOTAL Unassigned Fund Balance	220,211		257,371
TOTAL Fund Balance	220,211		257,371
TOTAL Liabilities, Deferred Inflows And Fund Balance	230,159		270,119

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	252,825	A1001	267,105
TOTAL Real Property Taxes	252,825		267,105
Federal Payments In Lieu of Taxes	115	A1080	
Other Payments In Lieu of Taxes	1,032	A1081	
Interest & Penalties On Real Prop Taxes	4,939	A1090	1,543
TOTAL Real Property Tax Items	6,086		1,543
Non Prop Tax Dist By County	44,435	A1120	18,000
TOTAL Non Property Tax Items	44,435		18,000
Clerk Fees	7,627	A1255	1,639
TOTAL Departmental Income	7,627		1,639
Interest And Earnings	831	A2401	896
TOTAL Use of Money And Property	831		896
Games of Chance	10	A2530	10
Dog Licenses	647	A2544	724
Licenses, Other	409	A2545	18
TOTAL Licenses And Permits	1,066		752
Fines And Forfeited Bail	34,281	A2610	48,575
TOTAL Fines And Forfeitures	34,281		48,575
Unclassified (specify)	250	A2770	1,558
TOTAL Miscellaneous Local Sources	250		1,558
St Aid, Revenue Sharing		A3001	16,388
St Aid, Mortgage Tax	12,185	A3005	7,909
St Aid - Other (specify)	16,388	A3089	26,690
TOTAL State Aid	28,573		50,987
TOTAL Revenues	375,974		391,055
TOTAL Detail Revenues And Other Sources	375,974		391,055

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	8,000	A10101	8,000
TOTAL Legislative Board	8,000		8,000
Municipal Court, Pers Serv	30,500	A11101	30,878
Municipal Court, Contr Expend	3,784	A11104	12,106
TOTAL Municipal Court	34,284		42,984
Supervisor,pers Serv	22,150	A12201	23,150
Supervisor,contr Expend	4,045	A12204	4,476
TOTAL Supervisor	26,195		27,626
Assessment, Pers Serv	16,000	A13551	16,000
Assessment, Contr Expend	5,394	A13554	3,321
TOTAL Assessment	21,394		19,321
Clerk,pers Serv	26,686	A14101	29,822
Clerk,contr Expend	2,823	A14104	3,073
TOTAL Clerk	29,509		32,895
Law, Pers Serv	3,000	A14201	3,000
Law, Contr Expend	17	A14204	332
TOTAL Law	3,017		3,332
Buildings, Equip & Cap Outlay		A16202	14,148
Buildings, Contr Expend	10,952	A16204	14,200
TOTAL Buildings	10,952		28,348
Unallocated Insurance, Contr Expend	24,335	A19104	23,531
TOTAL Unallocated Insurance	24,335		23,531
Municipal Assn Dues, Contr Expend	700	A19204	700
TOTAL Municipal Assn Dues	700		700
Other Gen Govt Support, Contr Expend	4,757	A19894	2,006
TOTAL Other Gen Govt Support	4,757		2,006
TOTAL General Government Support	163,143		188,743
Control of Animals, Pers Serv	4,000	A35101	4,000
Control of Animals, Contr Expend	950	A35104	1,075
TOTAL Control of Animals	4,950		5,075
Safety Inspection, Contr Expend		A36204	54
TOTAL Safety Inspection	0		54
TOTAL Public Safety	4,950		5,129
Ambulance, Contr Expend	10,147	A45404	20,337
TOTAL Ambulance	10,147		20,337
TOTAL Health	10,147		20,337
Street Admin, Pers Serv	41,500	A50101	40,385
Street Admin, Contr Expend	236	A50104	1,215
TOTAL Street Admin	41,736		41,600
Maint of Streets, Pers Serv		A51101	1,615
TOTAL Maint of Streets	0		1,615
Garage, Equip & Cap Outlay	843	A51322	6,357
Garage, Contr Expend	19,774	A51324	26,283
TOTAL Garage	20,617		32,640
TOTAL Transportation	62,353		75,855

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Veterans Service, Contr Expend	89	A65104	53
TOTAL Veterans Service	89		53
TOTAL Economic Assistance And Opportunity	89		53
Playgr & Rec Centers, Contr Expend	132	A71404	247
TOTAL Playgr & Rec Centers	132		247
Youth Prog, Equip & Cap Outlay		A73102	12,735
TOTAL Youth Prog	0		12,735
Historian, Pers Serv	2,400	A75101	2,343
Historian, Contr Expend	1,560	A75104	1,970
TOTAL Historian	3,960		4,313
Historical Property, Contr Expend	300	A75204	300
TOTAL Historical Property	300		300
Adult Recreation, Contr Expend	1,750	A76204	1,500
TOTAL Adult Recreation	1,750		1,500
TOTAL Culture And Recreation	6,142		19,095
Sewer Administration, Contr Expend		A81104	90
TOTAL Sewer Administration	0		90
Sewage Treat Disp, Contr Expend		A81304	38
TOTAL Sewage Treat Disp	0		38
Refuse & Garbage, Contr Expend	1,102	A81604	178
TOTAL Refuse & Garbage	1,102		178
Cemetery, Contr Expend	372	A88104	510
TOTAL Cemetery	372		510
TOTAL Home And Community Services	1,474		816
State Retirement System	16,098	A90108	15,883
Social Security, Employer Cont	10,508	A90308	10,690
Unemployment Insurance, Empl Bnfts	456	A90508	610
Hospital & Medical (dental) Ins, Empl Bnft	18,288	A90608	16,684
TOTAL Employee Benefits	45,350		43,867
TOTAL Expenditures	293,648		353,895
TOTAL Detail Expenditures And Other Uses	293,648		353,895

TOWN OF De Kalb
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	137,885	A8021	220,211
Restated Fund Balance - Beg of Year	137,885	A8022	220,211
ADD - REVENUES AND OTHER SOURCES	375,974		391,055
DEDUCT - EXPENDITURES AND OTHER USES	293,648		353,895
Fund Balance - End of Year	220,211	A8029	257,370

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	271,250	A1049N	284,450
Est Rev - Departmental Income	1,250	A1299N	1,425
Est Rev - Use of Money And Property	200	A2499N	800
Est Rev - Licenses And Permits	625	A2599N	950
Est Rev - Fines And Forfeitures	45,000	A2649N	40,300
Est Rev - State Aid	30,000	A3099N	25,000
TOTAL Estimated Revenues	348,325		352,925
TOTAL Estimated Revenues And Other Sources	348,325		352,925

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	188,450	A1999N	190,250
App - Public Safety	5,500	A3999N	5,500
App - Health	21,500	A4999N	22,500
App - Transportation	74,500	A5999N	74,500
App - Economic Assistance And Opportunity	500	A6999N	250
App - Culture And Recreation	8,075	A7999N	7,625
App - Home And Community Services	2,150	A8999N	2,150
App - Employee Benefits	47,650	A9199N	50,150
TOTAL Appropriations	348,325		352,925
TOTAL Appropriations And Other Uses	348,325		352,925

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	10,275	B201	24,586
TOTAL Cash	10,275		24,586
Due From Other Funds	4,258	B391	5,781
TOTAL Due From Other Funds	4,258		5,781
TOTAL Assets and Deferred Outflows of Resources	14,533		30,367

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		B600	2,278
TOTAL Accounts Payable	0		2,278
TOTAL Liabilities	0		2,278
Fund Balance			
Assigned Unappropriated Fund Balance	14,533	B915	28,089
TOTAL Assigned Fund Balance	14,533		28,089
TOTAL Fund Balance	14,533		28,089
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,533		30,367

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	14,830	B1001	14,440
TOTAL Real Property Taxes	14,830		14,440
Sales Tax (from County)	3,600	B1120	3,500
TOTAL Non Property Tax Items	3,600		3,500
Other General Departmental Income	818	B1289	
Vital Statistics Fees	175	B1603	184
TOTAL Departmental Income	993		184
Interest And Earnings	3	B2401	6
TOTAL Use of Money And Property	3		6
Building And Alteration Permits	4,005	B2555	16,455
TOTAL Licenses And Permits	4,005		16,455
St Aid, Youth Programs	389	B3820	
TOTAL State Aid	389		0
TOTAL Revenues	23,820		34,585
TOTAL Detail Revenues And Other Sources	23,820		34,585

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Safety Inspection, Pers Serv	10,000	B36201	10,000
Safety Inspection, Contr Expend	3,835	B36204	2,889
TOTAL Safety Inspection	13,835		12,889
TOTAL Public Safety	13,835		12,889
Registrar of Vital Stat Contr Expend	1,023	B40204	538
TOTAL Registrar of Vital Stat Contr Expend	1,023		538
TOTAL Health	1,023		538
Youth Prog, Contr Expend		B73104	522
TOTAL Youth Prog	0		522
Library, Contr Expend		B74104	3,000
TOTAL Library	0		3,000
Historical Property, Contr Expend	3,120	B75204	3,120
TOTAL Historical Property	3,120		3,120
TOTAL Culture And Recreation	3,120		6,642
Social Security , Empl Bnfts	765	B90308	765
Unemployment Insurance, Empl Bnfts	127	B90508	195
TOTAL Employee Benefits	892		960
TOTAL Expenditures	18,870		21,029
TOTAL Detail Expenditures And Other Uses	18,870		21,029

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9,583	B8021	14,533
Restated Fund Balance - Beg of Year	9,583	B8022	14,533
ADD - REVENUES AND OTHER SOURCES	23,820		34,585
DEDUCT - EXPENDITURES AND OTHER USES	18,870		21,029
Fund Balance - End of Year	14,533	B8029	28,089

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Tax Items	17,940	B1099N	17,500
EsT. ReV. - Intergovernmental Charges	760	B2399N	804
Est Rev - Licenses And Permits	4,000	B2599N	4,046
Est Rev-State Aid	900	B3099N	500
TOTAL Estimated Revenues	23,600		22,850
TOTAL Estimated Revenues And Other Sources	23,600		22,850

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Public Safety	14,500	B3999N	14,500
App - Health	750	B4999N	800
App - Culture And Recreation	7,420	B7999N	6,620
App - Employee Benefits	930	B9199N	930
TOTAL Appropriations	23,600		22,850
TOTAL Appropriations And Other Uses	23,600		22,850

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	34	CD200	30
Cash In Time Deposits	38,322	CD201	29,957
TOTAL Cash	38,356		29,987
Rehabilitation Loan Receivable	7,932	CD390	15,300
TOTAL Other Receivables (net)	7,932		15,300
TOTAL Assets and Deferred Outflows of Resources	46,288		45,287

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	34	CD630	
TOTAL Due To Other Funds	34		0
TOTAL Liabilities	34		0
Fund Balance			
Other Restricted Fund Balance	46,254	CD899	45,287
TOTAL Restricted Fund Balance	46,254		45,287
TOTAL Fund Balance	46,254		45,287
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,288		45,287

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	56	CD2401	4
TOTAL Use of Money And Property	56		4
Unclassified (specify)		CD2770	200
TOTAL Miscellaneous Local Sources	0		200
TOTAL Revenues	56		204
TOTAL Detail Revenues And Other Sources	56		204

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Administration, Contr Expend	8	CD86864	1,171
TOTAL Administration	8		1,171
TOTAL Home And Community Services	8		1,171
TOTAL Expenditures	8		1,171
TOTAL Detail Expenditures And Other Uses	8		1,171

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	46,206	CD8021	46,254
Restated Fund Balance - Beg of Year	46,206	CD8022	46,254
ADD - REVENUES AND OTHER SOURCES	56		204
DEDUCT - EXPENDITURES AND OTHER USES	8		1,171
Fund Balance - End of Year	46,254	CD8029	45,287

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	118,640	DA201	127,736
TOTAL Cash	118,640		127,736
Due From Other Funds	1,421	DA391	
TOTAL Due From Other Funds	1,421		0
TOTAL Assets and Deferred Outflows of Resources	120,061		127,736

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		DA600	17,364
TOTAL Accounts Payable	0		17,364
Due To Other Funds		DA630	4,415
TOTAL Due To Other Funds	0		4,415
TOTAL Liabilities	0		21,779
Fund Balance			
Assigned Appropriated Fund Balance	31,350	DA914	9,437
Assigned Unappropriated Fund Balance	88,711	DA915	96,520
TOTAL Assigned Fund Balance	120,061		105,957
TOTAL Fund Balance	120,061		105,957
TOTAL Liabilities, Deferred Inflows And Fund Balance	120,061		127,736

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	176,564	DA1001	167,500
TOTAL Real Property Taxes	176,564		167,500
Interest & Penalties On Real Prop Taxes		DA1090	3,568
TOTAL Real Property Tax Items	0		3,568
Sales Tax (from County)	85,429	DA1120	135,000
TOTAL Non Property Tax Items	85,429		135,000
Transportation Services, Other Govts	107,351	DA2300	107,351
TOTAL Intergovernmental Charges	107,351		107,351
Interest And Earnings	39	DA2401	62
TOTAL Use of Money And Property	39		62
Sales of Scrap & Excess Materials	279	DA2650	4,740
Sales, Other		DA2655	5,924
Insurance Recoveries	5,158	DA2680	5,037
TOTAL Sale of Property And Compensation For Loss	5,437		15,701
Unclassified (specify)		DA2770	74
TOTAL Miscellaneous Local Sources	0		74
TOTAL Revenues	374,820		429,256
TOTAL Detail Revenues And Other Sources	374,820		429,256

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Machinery, Equip & Cap Outlay	90,583	DA51302	74,697
Machinery, Contr Expend	73,013	DA51304	75,438
TOTAL Machinery	163,596		150,135
Brush And Weeds, Pers Serv	7,153	DA51401	9,957
Brush And Weeds, Contr Expend	1,861	DA51404	1,997
TOTAL Brush And Weeds	9,014		11,954
Snow Removal, Pers Serv	78,932	DA51421	107,487
Snow Removal, Contr Expend	89,442	DA51424	110,167
TOTAL Snow Removal	168,374		217,654
TOTAL Transportation	340,984		379,743
State Retirement, Empl Bnfts	16,097	DA90108	15,883
Social Security , Empl Bnfts	6,623	DA90308	7,338
Unemployment Insurance, Empl Bnfts	809	DA90508	891
Hospital & Medical (dental) Ins, Empl Bnft	30,222	DA90608	39,505
TOTAL Employee Benefits	53,751		63,617
TOTAL Expenditures	394,735		443,360
TOTAL Detail Expenditures And Other Uses	394,735		443,360

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	139,976	DA8021	120,061
Restated Fund Balance - Beg of Year	139,976	DA8022	120,061
ADD - REVENUES AND OTHER SOURCES	374,820		429,256
DEDUCT - EXPENDITURES AND OTHER USES	394,735		443,360
Fund Balance - End of Year	120,061	DA8029	105,957

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	167,500	DA1049N	188,163
Est Rev - Non Property Tax Items	110,000	DA1199N	135,000
EsT. ReV. - Intergovernmental Charges	108,000	DA2399N	108,000
Est Rev - Use of Money And Property	100	DA2499N	50
Est Rev - Sale of Prop And Comp For Loss		DA2699N	300
TOTAL Estimated Revenues	385,600		431,513
Appropriated Fund Balance	31,350	DA599N	9,437
TOTAL Estimated Other Sources	31,350		9,437
TOTAL Estimated Revenues And Other Sources	416,950		440,950

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	357,000	DA5999N	377,000
App - Employee Benefits	59,950	DA9199N	63,950
TOTAL Appropriations	416,950		440,950
TOTAL Appropriations And Other Uses	416,950		440,950

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	252,058	DB201	244,942
TOTAL Cash	252,058		244,942
Due From Other Funds	1,720	DB391	4,207
TOTAL Due From Other Funds	1,720		4,207
TOTAL Assets and Deferred Outflows of Resources	253,778		249,149

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		DB600	3,454
TOTAL Accounts Payable	0		3,454
TOTAL Liabilities	0		3,454
Fund Balance			
Assigned Appropriated Fund Balance	65,950	DB914	6,505
Assigned Unappropriated Fund Balance	187,828	DB915	239,190
TOTAL Assigned Fund Balance	253,778		245,695
TOTAL Fund Balance	253,778		245,695
TOTAL Liabilities, Deferred Inflows And Fund Balance	253,778		249,149

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Sales Tax (from County)	210,000	DB1120	235,810
TOTAL Non Property Tax Items	210,000		235,810
Other General Departmental Income		DB1289	1,623
Other Transportation Departmental Income		DB1789	
Refuse & Garbage Charges	390	DB2130	
TOTAL Departmental Income	390		1,623
Interest And Earnings	37	DB2401	72
TOTAL Use of Money And Property	37		72
Sales of Scrap & Excess Materials		DB2650	1,290
TOTAL Sale of Property And Compensation For Loss	0		1,290
Unclassified (specify)	1,416	DB2770	2,915
TOTAL Miscellaneous Local Sources	1,416		2,915
St Aid, Consolidated Highway Aid	181,284	DB3501	202,526
TOTAL State Aid	181,284		202,526
TOTAL Revenues	393,127		444,236
TOTAL Detail Revenues And Other Sources	393,127		444,236

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Streets, Pers Serv	84,341	DB51101	95,712
Maint of Streets, Contr Expend	48,538	DB51104	48,172
TOTAL Maint of Streets	132,879		143,884
Improvements, Pers Serv	14,151	DB51121	15,053
Perm Improve Highway, Equip & Cap Outlay	186,096	DB51122	204,198
TOTAL Perm Improve Highway	200,247		219,251
Machinery, Contr Expend	25,683	DB51304	33,731
TOTAL Machinery	25,683		33,731
Brush And Weeds, Contr Expend		DB51404	28
TOTAL Brush And Weeds	0		28
TOTAL Transportation	358,809		396,894
State Retirement, Empl Bnfts	16,097	DB90108	15,883
Social Security, Empl Bnfts	6,947	DB90308	7,720
Unemployment Insurance, Empl Bnfts	31	DB90508	875
Hospital & Medical (dental) Ins, Empl Bnft	40,415	DB90608	30,947
TOTAL Employee Benefits	63,490		55,425
TOTAL Expenditures	422,299		452,319
TOTAL Detail Expenditures And Other Uses	422,299		452,319

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	282,950	DB8021	253,778
Restated Fund Balance - Beg of Year	282,950	DB8022	253,778
ADD - REVENUES AND OTHER SOURCES	393,127		444,236
DEDUCT - EXPENDITURES AND OTHER USES	422,299		452,319
Fund Balance - End of Year	253,778	DB8029	245,695

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Non Property Tax Items	210,000	DB1199N	240,000
Est Rev - Use of Money And Property	250	DB2499N	45
Est Rev - State Aid	142,000	DB3099N	150,000
TOTAL Estimated Revenues	352,250		390,045
Appropriated Fund Balance	65,950	DB599N	6,505
TOTAL Estimated Other Sources	65,950		6,505
TOTAL Estimated Revenues And Other Sources	418,200		396,550

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	364,000	DB5999N	335,000
App - Employee Benefits	54,200	DB9199N	61,550
TOTAL Appropriations	418,200		396,550
TOTAL Appropriations And Other Uses	418,200		396,550

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Land	10,000	K101	10,000
Buildings	130,000	K102	130,000
Machinery And Equipment	1,269,003	K104	1,376,940
Infrastructure	1,796,697	K106	2,000,895
Accum Deprec, Buildings	-58,611	K112	-61,945
Accum Depr, Machinery & Equip	-965,730	K114	-1,020,714
Accum Deprec, Infrastructure	-461,798	K116	-545,011
TOTAL Fixed Assets (net)	1,719,561		1,890,165
TOTAL Assets and Deferred Outflows of Resources	1,719,561		1,890,165

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,719,561	K159	1,890,165
TOTAL Investments in Non-Current Government Assets	1,719,561		1,890,165
TOTAL Fund Balance	1,719,561		1,890,165
TOTAL	1,719,561		1,890,165

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
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 2014

(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	4,653	SL201	2,683
TOTAL Cash	4,653		2,683
TOTAL Assets and Deferred Outflows of Resources	4,653		2,683

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	839	SL600	1,133
TOTAL Accounts Payable	839		1,133
TOTAL Liabilities	839		1,133
Fund Balance			
Assigned Unappropriated Fund Balance	3,814	SL915	1,550
TOTAL Assigned Fund Balance	3,814		1,550
TOTAL Fund Balance	3,814		1,550
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,653		2,683

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	7,700	SL1001	7,700
TOTAL Real Property Taxes	7,700		7,700
Interest And Earnings	1	SL2401	3
TOTAL Use of Money And Property	1		3
TOTAL Revenues	7,701		7,703
TOTAL Detail Revenues And Other Sources	7,701		7,703

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Street Lighting, Contr Expend	8,271	SL51824	9,967
TOTAL Street Lighting	8,271		9,967
TOTAL Transportation	8,271		9,967
TOTAL Expenditures	8,271		9,967
TOTAL Detail Expenditures And Other Uses	8,271		9,967

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,384	SL8021	3,814
Restated Fund Balance - Beg of Year	4,384	SL8022	3,814
ADD - REVENUES AND OTHER SOURCES	7,701		7,703
DEDUCT - EXPENDITURES AND OTHER USES	8,271		9,967
Fund Balance - End of Year	3,814	SL8029	1,549

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	14,951	SS201	16,868
TOTAL Cash	14,951		16,868
Sewer Rents Receivable	20,302	SS360	20,868
TOTAL Other Receivables (net)	20,302		20,868
TOTAL Assets and Deferred Outflows of Resources	35,253		37,736

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,150	SS600	3,255
TOTAL Accounts Payable	1,150		3,255
Due To Other Funds		SS630	1,303
TOTAL Due To Other Funds	0		1,303
TOTAL Liabilities	1,150		4,558
Fund Balance			
Assigned Unappropriated Fund Balance	34,103	SS915	33,178
TOTAL Assigned Fund Balance	34,103		33,178
TOTAL Fund Balance	34,103		33,178
TOTAL Liabilities, Deferred Inflows And Fund Balance	35,253		37,736

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Sewer Rents	50,592	SS2120	49,922
Interest & Penalties On Sewer Accts	1,801	SS2128	127
TOTAL Departmental Income	52,393		50,049
Interest And Earnings	5	SS2401	9
TOTAL Use of Money And Property	5		9
TOTAL Revenues	52,398		50,058
TOTAL Detail Revenues And Other Sources	52,398		50,058

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Sewer Administration, Contr Expend	82	SS81104	
TOTAL Sewer Administration	82		0
Sanitary Sewers, Contr Expend	4,633	SS81204	10,483
TOTAL Sanitary Sewers	4,633		10,483
Sewage Treat Disp, Contr Expend	30,495	SS81304	32,673
TOTAL Sewage Treat Disp	30,495		32,673
TOTAL Home And Community Services	35,210		43,156
Debt Principal, Serial Bonds	7,827	SS97106	7,827
TOTAL Debt Principal	7,827		7,827
TOTAL Expenditures	43,037		50,983
TOTAL Detail Expenditures And Other Uses	43,037		50,983

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	24,742	SS8021	34,103
Restated Fund Balance - Beg of Year	24,742	SS8022	34,103
ADD - REVENUES AND OTHER SOURCES	52,398		50,058
DEDUCT - EXPENDITURES AND OTHER USES	43,037		50,983
Fund Balance - End of Year	34,103	SS8029	33,178

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev-Intergovernmental Charges	56,000	SS2399N	56,000
Est Rev - Use of Money And Property	10	SS2499N	6
TOTAL Estimated Revenues	56,010		56,006
TOTAL Estimated Revenues And Other Sources	56,010		56,006

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	41,800	SS8999N	42,006
App - Debt Service	8,000	SS9899N	8,000
TOTAL Appropriations	49,800		50,006
Budgetary Provision For Other Uses	6,210	SS962N	6,000
TOTAL Other Uses	6,210		6,000
TOTAL Appropriations And Other Uses	56,010		56,006

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	19,416	SW201	17,450
TOTAL Cash	19,416		17,450
Water Rents Receivable	21,304	SW350	23,014
TOTAL Other Receivables (net)	21,304		23,014
TOTAL Assets and Deferred Outflows of Resources	40,720		40,464

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	954	SW600	4,390
TOTAL Accounts Payable	954		4,390
Due To Other Funds	16,201	SW630	18,626
TOTAL Due To Other Funds	16,201		18,626
TOTAL Liabilities	17,155		23,016
Fund Balance			
Assigned Unappropriated Fund Balance	23,565	SW915	17,448
TOTAL Assigned Fund Balance	23,565		17,448
TOTAL Fund Balance	23,565		17,448
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,720		40,464

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Metered Water Sales	9,246	SW2140	6,310
Unmetered Water Sales	40,278	SW2142	45,577
Water Service Charges	1,447	SW2144	49
Interest & Penalties On Water Rents	1,105	SW2148	162
TOTAL Departmental Income	52,076		52,098
Interest And Earnings	4	SW2401	9
TOTAL Use of Money And Property	4		9
TOTAL Revenues	52,080		52,107
TOTAL Detail Revenues And Other Sources	52,080		52,107

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Water Administration, Contr Expend	6,544	SW83104	13,785
TOTAL Water Administration	6,544		13,785
Source Supply Pwr & Pump, Contr Expend	16,609	SW83204	22,571
TOTAL Source Supply Pwr & Pump	16,609		22,571
Water Trans & Distrib, Contr Expend	1,361	SW83404	1,968
TOTAL Water Trans & Distrib	1,361		1,968
TOTAL Home And Community Services	24,514		38,324
Debt Principal, Serial Bonds	19,500	SW97106	19,900
TOTAL Debt Principal	19,500		19,900
TOTAL Expenditures	44,014		58,224
TOTAL Detail Expenditures And Other Uses	44,014		58,224

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	15,499	SW8021	23,565
Restated Fund Balance - Beg of Year	15,499	SW8022	23,565
ADD - REVENUES AND OTHER SOURCES	52,080		52,107
DEDUCT - EXPENDITURES AND OTHER USES	44,014		58,224
Fund Balance - End of Year	23,565	SW8029	17,448

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev-Intergovernmental Charges	54,100	SW2399N	54,694
Est Rev - Use of Money And Property	15	SW2499N	6
TOTAL Estimated Revenues	54,115		54,700
TOTAL Estimated Revenues And Other Sources	54,115		54,700

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	34,500	SW8999N	29,500
App - Debt Service	19,500	SW9899N	20,200
TOTAL Appropriations	54,000		49,700
Budgetary Provision For Other Uses	115	SW962N	5,000
TOTAL Other Uses	115		5,000
TOTAL Appropriations And Other Uses	54,115		54,700

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	4,239	TA200	3,369
TOTAL Cash	4,239		3,369
TOTAL Assets and Deferred Outflows of Resources	4,239		3,369

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	4,239	TA630	3,369
TOTAL Due To Other Funds	4,239		3,369
TOTAL Liabilities	4,239		3,369
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,239		3,369

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
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 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Net Assets-Restricted For Other Purposes	309	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 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	309	TE8021	309
Restated Fund Balance - Beg of Year	309	TE8022	309
Fund Balance - End of Year	309	TE8029	309

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	479,629	W129	454,757
TOTAL Provision To Be Made In Future Budgets	479,629		454,757
TOTAL Assets and Deferred Outflows of Resources	479,629		454,757

TOWN OF De Kalb
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Judgments And Claims Payable	163,738	W686	163,738
Compensated Absences	33,958	W687	36,813
TOTAL Other Liabilities	197,696		200,551
Bonds Payable	281,933	W628	254,206
TOTAL Bond And Long Term Liabilities	281,933		254,206
TOTAL Liabilities	479,629		454,757
TOTAL Liabilities	479,629		454,757

TOWN OF De Kalb
Statement of Indebtedness
For the Fiscal Year Ending 2014

2/23/2015

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%			\$126,500	\$19,900	\$0	\$0		\$106,600
2004	BOND E	Sewer refinance			12/09/2004	12/23/2033	0.00%		\$234,803	\$155,433	\$7,827	\$0	\$0		\$147,606
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$281,933	\$27,727	\$0	\$0	\$0	\$254,206
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$281,933	\$27,727	\$0	\$0	\$0	\$254,206

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$720,224.00
Time Deposits	9Z2021	
Total		\$720,324.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$220,324.00
Total		\$720,324.00
 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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4749	\$25,263	\$0	\$24,301	\$962
****-6935	\$30	\$0	\$0	\$30
****-4722	\$4,002	\$0	\$633	\$3,369
****-8020	\$2,228	\$0	\$0	\$2,228
****-5020	\$1,314	\$0	\$0	\$1,314
****-6711	\$29,957	\$0	\$0	\$29,957
****-2020	\$1,869	\$0	\$0	\$1,869
****-8021	\$2,394	\$0	\$0	\$2,394
****-3020	\$506	\$0	\$0	\$506
****-9020	\$2,462	\$0	\$0	\$2,462
****-0146	\$2,424	\$0	\$0	\$2,424
****-0020	\$309	\$0	\$0	\$309
****-0001	\$249,104	\$0	\$0	\$249,104
****-0002	\$242,548	\$0	\$0	\$242,548
****-0003	\$125,867	\$0	\$0	\$125,867
****-0004	\$14,406	\$0	\$0	\$14,406
****-0005	\$23,272	\$0	\$0	\$23,272
****-0006	\$2,177	\$0	\$0	\$2,177
****-0007	\$15,026	\$0	\$0	\$15,026
Total Adjusted Bank Balance				\$720,224
Petty Cash				\$100.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$720,324
Total Cash Balance All Funds			9ZCASHB *	\$720,324

* Must be equal

TOWN OF De Kalb
Local Government Questionnaire
For the Fiscal Year Ending 2014

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>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 2014

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	\$47,648.00	19		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$26,513.00	19		
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$2,571.00	5		
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$87,137.00	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$163,869.00			
Computed Total From Financial Section (comparative purposes only)		\$163,869.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,174	2,684	gallons	
Diesel Fuel	\$53,667	19,515	gallons	
Fuel Oil	\$5,944	3	gallons	
Natural Gas			cubic feet	
Electricity	\$25,810		kilowatt-hours	
Coal			tons	

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

Annual OPEB Cost and Net OPEB Obligation

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

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

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

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

Hoffman Eells & Gray 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

02/20/2015
Date of Certification

(518) 483-1630
Official Telephone Number

TOWN OF De Kalb
Financial Comments
For the Fiscal Year Ending 2014