

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Westville
County of Franklin
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 Westville

*** 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY

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 Westville
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	42,593	A200	57,985
Cash In Time Deposits	50,626	A201	50,635
TOTAL Cash	93,219		108,619
Due From Other Funds	838	A391	928
TOTAL Due From Other Funds	838		928
Prepaid Expenses	5,601	A480	7,070
TOTAL Prepaid Expenses	5,601		7,070
TOTAL Assets and Deferred Outflows of Resources	99,658		116,617

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	4,888	A600	3,121
TOTAL Accounts Payable	4,888		3,121
Due To Other Funds	7,564	A630	7,564
TOTAL Due To Other Funds	7,564		7,564
Due To Other Governments	171	A631	157
Due To Employees' Retirement System		A637	14
TOTAL Due To Other Governments	171		171
TOTAL Liabilities	12,623		10,857
Fund Balance			
Not in Spendable Form	5,601	A806	
TOTAL Nonspendable Fund Balance	5,601		0
Assigned Appropriated Fund Balance	30,635	A914	31,500
TOTAL Assigned Fund Balance	30,635		31,500
Unassigned Fund Balance	50,799	A917	74,260
TOTAL Unassigned Fund Balance	50,799		74,260
TOTAL Fund Balance	87,035		105,760
TOTAL Liabilities, Deferred Inflows And Fund Balance	99,658		116,617

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	156,975	A1001	160,685
TOTAL Real Property Taxes	156,975		160,685
Interest & Penalties On Real Prop Taxes	2,045	A1090	2,237
TOTAL Real Property Tax Items	2,045		2,237
Clerk Fees	597	A1255	562
Refuse & Garbage Charges	20,852	A2130	24,508
Sale of Cemetery Lots	1,500	A2190	
TOTAL Departmental Income	22,949		25,070
Interest And Earnings	31	A2401	20
Rental of Real Property	10,200	A2410	10,200
TOTAL Use of Money And Property	10,231		10,220
Dog Licenses	1,918	A2544	1,720
Building And Alteration Permits	2,487	A2555	2,716
TOTAL Licenses And Permits	4,405		4,436
Fines And Forfeited Bail	6,425	A2610	5,407
Fines & Pen-Dog Cases	160	A2611	410
TOTAL Fines And Forfeitures	6,585		5,817
Unclassified (specify)	395	A2770	1,162
TOTAL Miscellaneous Local Sources	395		1,162
St Aid, Revenue Sharing	18,227	A3001	18,227
St Aid, Mortgage Tax	9,514	A3005	13,766
St Aid - Other (specify)	1,083	A3089	2,213
St Aid, Other Home And Comm Serv	1,188	A3989	1,162
TOTAL State Aid	30,011		35,368
TOTAL Revenues	233,597		244,993
TOTAL Detail Revenues And Other Sources	233,597		244,993

TOWN OF Westville
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	6,800	A10101	6,800
Legislative Board, Contr Expend	54	A10104	92
TOTAL Legislative Board	6,855		6,892
Municipal Court, Pers Serv	6,200	A11101	6,200
Municipal Court, Equip & Cap Outlay	877	A11102	1,394
Municipal Court, Contr Expend	4,740	A11104	5,649
TOTAL Municipal Court	11,817		13,243
Supervisor,pers Serv	7,554	A12201	7,500
Supervisor,contr Expend	1,375	A12204	2,215
TOTAL Supervisor	8,929		9,715
Comptroller, Contr Expend	5,863	A13154	5,615
TOTAL Comptroller	5,863		5,615
Tax Collection,pers Serv	3,000	A13301	3,000
Tax Collection,contr Expend	1,074	A13304	981
TOTAL Tax Collection	4,074		3,981
Budget, Contr Expend	300	A13404	300
TOTAL Budget	300		300
Assessment, Pers Serv	12,100	A13551	12,100
Assessment, Contr Expend	5,676	A13554	4,404
TOTAL Assessment	17,776		16,504
Clerk,pers Serv	5,800	A14101	5,800
Clerk,contr Expend	2,015	A14104	2,246
TOTAL Clerk	7,815		8,046
Law, Contr Expend	955	A14204	120
TOTAL Law	955		120
Buildings, Equip & Cap Outlay		A16202	144
Buildings, Contr Expend	7,381	A16204	4,928
TOTAL Buildings	7,381		5,072
Central Print & Mail,contr Expend	128	A16704	80
TOTAL Central Print & Mail	128		80
Unallocated Insurance, Contr Expend	14,149	A19104	14,299
TOTAL Unallocated Insurance	14,149		14,299
Municipal Assn Dues, Contr Expend	599	A19204	500
TOTAL Municipal Assn Dues	599		500
TOTAL General Government Support	86,640		84,368
Public Safety Comm Sys, Contr Expend	58	A30204	
TOTAL Public Safety Comm Sys	58		0
Traffic Control, Contr Expen	527	A33104	383
TOTAL Traffic Control	527		383
Control of Animals, Pers Serv	2,300	A35101	2,300
Control of Animals, Contr Expend	1,926	A35104	2,126
TOTAL Control of Animals	4,226		4,426
Examining Boards, Contr Expend	300	A36104	390
TOTAL Examining Boards	300		390
Safety Inspection, Pers Serv	6,200	A36201	6,200

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Safety Inspection, Contr Expend	2,223	A36204	1,626
TOTAL Safety Inspection	8,423		7,826
Misc Public Safety, Contr Expend	500	A39894	500
TOTAL Misc Public Safety	500		500
TOTAL Public Safety	14,035		13,525
Public Health, Contr Expend	200	A40104	200
TOTAL Public Health	200		200
Registrar of Vital Statistics, Pers Serv	200	A40201	200
TOTAL Registrar of Vital Statistics	200		200
TOTAL Health	400		400
Street Admin, Pers Serv	40,465	A50101	41,458
Street Admin, Contr Expend	462	A50104	386
TOTAL Street Admin	40,927		41,844
Garage, Contr Expend	10,408	A51324	13,075
TOTAL Garage	10,408		13,075
TOTAL Transportation	51,335		54,919
Programs For Aging, Contr Expend	4,500	A67724	4,500
TOTAL Programs For Aging	4,500		4,500
TOTAL Economic Assistance And Opportunity	4,500		4,500
Parks, Equip & Cap Outlay	2,976	A71102	1,736
Parks, Contr Expend	776	A71104	346
TOTAL Parks	3,752		2,082
Youth Prog, Contr Expend	2,500	A73104	2,500
TOTAL Youth Prog	2,500		2,500
Historian, Contr Expend	2,450	A75104	2,450
TOTAL Historian	2,450		2,450
TOTAL Culture And Recreation	8,702		7,032
Planning, Contr Expend	1,260	A80204	792
TOTAL Planning	1,260		792
Refuse & Garbage, Contr Expend	576	A81604	584
TOTAL Refuse & Garbage	576		584
Landfill Clos-Post Clos,contr Exp	1,855	A81614	927
TOTAL Landfill Clos-Post Clos	1,855		927
Clearance, Demo, Rehab, Contr Expend		A86664	
TOTAL Clearance	0		0
Cemetery, Contr Expend	5,700	A88104	5,700
TOTAL Cemetery	5,700		5,700
TOTAL Home And Community Services	9,391		8,003
State Retirement System	22,136	A90108	24,077
Social Security, Employer Cont	6,913	A90308	7,059
Worker's Compensation, Empl Bnfts	1,564	A90408	1,899

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	24,870	A90608	20,487
TOTAL Employee Benefits	55,482		53,521
TOTAL Expenditures	230,484		226,268
TOTAL Detail Expenditures And Other Uses	230,484		226,268

TOWN OF Westville
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For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	83,923	A8021	87,035
Restated Fund Balance - Beg of Year	83,923	A8022	87,035
ADD - REVENUES AND OTHER SOURCES	233,597		244,993
DEDUCT - EXPENDITURES AND OTHER USES	230,484		226,268
Fund Balance - End of Year	87,035	A8029	105,760

TOWN OF Westville
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	160,685	A1049N	165,295
Est Rev - Real Property Tax Items	2,000	A1099N	2,000
Est Rev - Departmental Income	20,000	A1299N	22,000
Est Rev - Use of Money And Property	500	A2499N	100
Est Rev - Licenses And Permits	3,000	A2599N	3,000
Est Rev - Fines And Forfeitures	5,300	A2649N	5,200
Est Rev - Miscellaneous Local Sources	10,200	A2799N	10,200
Est Rev - State Aid	23,000	A3099N	24,000
TOTAL Estimated Revenues	224,685		231,795
Appropriated Fund Balance	30,635	A599N	31,500
TOTAL Estimated Other Sources	30,635		31,500
TOTAL Estimated Revenues And Other Sources	255,320		263,295

TOWN OF Westville
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	98,925	A1999N	99,075
App - Public Safety	14,800	A3999N	15,400
App - Health	400	A4999N	400
App - Transportation	51,170	A5999N	52,400
App - Economic Assistance And Opportunity	4,500	A6999N	4,500
App - Culture And Recreation	7,950	A7999N	7,950
App - Home And Community Services	14,600	A8999N	15,950
App - Employee Benefits	62,975	A9199N	67,620
TOTAL Appropriations	255,320		263,295
TOTAL Appropriations And Other Uses	255,320		263,295

TOWN OF Westville
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash		CD200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Westville
Annual Update Document
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Committed Fund Balance		CD913	
TOTAL Committed Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Westville
 Annual Update Document
 For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Fed Aid, Community Development Act	112,350	CD4910	
TOTAL Federal Aid	112,350		0
TOTAL Revenues	112,350		0
TOTAL Detail Revenues And Other Sources	112,350		0

TOWN OF Westville
Annual Update Document
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Rehab Loans & Grant, Contr Expend	102,476	CD86684	
TOTAL Rehab Loans & Grant	102,476		0
Administration, Contr Expend	7,374	CD86864	
TOTAL Administration	7,374		0
TOTAL Home And Community Services	109,850		0
TOTAL Expenditures	109,850		0
TOTAL Detail Expenditures And Other Uses	109,850		0

TOWN OF Westville
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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	-2,500	CD8021	
Restated Fund Balance - Beg of Year	-2,500	CD8022	
ADD - REVENUES AND OTHER SOURCES	112,350		
DEDUCT - EXPENDITURES AND OTHER USES	109,850		
Fund Balance - End of Year		CD8029	

TOWN OF Westville
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For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	11,411	DA200	35,948
Cash In Time Deposits	97,521	DA201	76,511
TOTAL Cash	108,932		112,459
Due From Other Funds	7,314	DA391	7,314
TOTAL Due From Other Funds	7,314		7,314
Prepaid Expenses	5,601	DA480	6,159
TOTAL Prepaid Expenses	5,601		6,159
Cash Special Reserves	57,717	DA230	78,753
TOTAL Restricted Assets	57,717		78,753
TOTAL Assets and Deferred Outflows of Resources	179,564		204,684

TOWN OF Westville
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For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	7,236	DA600	7,870
TOTAL Accounts Payable	7,236		7,870
Due To Other Funds		DA630	125
TOTAL Due To Other Funds	0		125
Due To Other Governments	14	DA631	14
TOTAL Due To Other Governments	14		14
TOTAL Liabilities	7,251		8,010
Fund Balance			
Not in Spendable Form	5,601	DA806	
TOTAL Nonspendable Fund Balance	5,601		0
Capital Reserve	57,717	DA878	78,753
TOTAL Restricted Fund Balance	57,717		78,753
Committed Fund Balance		DA913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance	48,437	DA914	44,605
Assigned Unappropriated Fund Balance	60,558	DA915	73,317
TOTAL Assigned Fund Balance	108,995		117,922
TOTAL Fund Balance	172,313		196,674
TOTAL Liabilities, Deferred Inflows And Fund Balance	179,564		204,684

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	173,338	DA1001	177,983
TOTAL Real Property Taxes	173,338		177,983
Snow Removal Services-Other Govts	59,666	DA2302	62,442
TOTAL Intergovernmental Charges	59,666		62,442
Interest And Earnings	55	DA2401	37
TOTAL Use of Money And Property	55		37
Sales of Scrap & Excess Materials		DA2650	1,024
TOTAL Sale of Property And Compensation For Loss	0		1,024
St Aid, Consolidated Highway Aid	64,361	DA3501	96,043
TOTAL State Aid	64,361		96,043
TOTAL Revenues	297,420		337,529
TOTAL Detail Revenues And Other Sources	297,420		337,529

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Pers Serv	20,067	DA51101	22,139
Maint of Streets, Contr Expend	21,124	DA51104	24,130
TOTAL Maint of Streets	41,192		46,269
Perm Improve Highway, Equip & Cap Outlay	66,385	DA51122	96,202
TOTAL Perm Improve Highway	66,385		96,202
Machinery, Pers Serv	6,663	DA51301	5,346
Machinery, Equip & Cap Outlay	1,180	DA51302	
Machinery, Contr Expend	31,940	DA51304	29,425
TOTAL Machinery	39,784		34,771
Brush And Weeds, Pers Serv	5,916	DA51401	7,706
TOTAL Brush And Weeds	5,916		7,706
Snow Removal, Pers Serv	27,020	DA51421	20,888
Snow Removal, Contr Expend	8,966	DA51424	2,074
TOTAL Snow Removal	35,986		22,962
Services Other Govts, Pers Serv	10,834	DA51481	17,918
Services Other Govts, Contr Expend	19,233	DA51484	20,285
TOTAL Services Other Govts	30,066		38,204
TOTAL Transportation	219,328		246,114
State Retirement, Empl Bnfts	22,136	DA90108	24,077
Social Security , Empl Bnfts	5,373	DA90308	5,661
Worker's Compensation, Empl Bnfts	1,564	DA90408	1,899
Disability Insurance, Empl Bnfts	90	DA90558	90
Hospital & Medical (dental) Ins, Empl Bnft	34,998	DA90608	35,327
TOTAL Employee Benefits	64,161		67,054
TOTAL Expenditures	283,489		313,167
TOTAL Detail Expenditures And Other Uses	283,489		313,167

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(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	158,381	DA8021	172,313
Restated Fund Balance - Beg of Year	158,381	DA8022	172,313
ADD - REVENUES AND OTHER SOURCES	297,420		337,529
DEDUCT - EXPENDITURES AND OTHER USES	283,489		313,167
Fund Balance - End of Year	172,313	DA8029	196,674

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	177,983	DA1049N	182,765
EsT. ReV. - Intergovernmental Charges	59,666	DA2399N	67,550
Est Rev - Use of Money And Property	500	DA2499N	500
Est Rev - State Aid	76,274	DA3099N	88,539
TOTAL Estimated Revenues	314,423		339,354
Appropriated Fund Balance	48,437	DA599N	44,605
TOTAL Estimated Other Sources	48,437		44,605
TOTAL Estimated Revenues And Other Sources	362,860		383,959

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	260,145	DA5999N	274,684
App - Employee Benefits	82,715	DA9199N	89,275
TOTAL Appropriations	342,860		363,959
Other Budgetary Purposes	20,000	DA962N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	362,860		383,959

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	99,910	K101	99,910
Buildings	85,239	K102	85,239
Machinery And Equipment	859,057	K104	859,057
Infrastructure	58,579	K106	58,579
TOTAL Fixed Assets (net)	1,102,785		1,102,785
TOTAL Assets and Deferred Outflows of Resources	1,102,785		1,102,785

TOWN OF Westville
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	1,102,785	K159	1,102,785
TOTAL Investments in Non-Current Government Assets	1,102,785		1,102,785
TOTAL Fund Balance	1,102,785		1,102,785
TOTAL	1,102,785		1,102,785

TOWN OF Westville
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Balance Sheet

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

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	65,500	SF1001	67,000
TOTAL Real Property Taxes	65,500		67,000
TOTAL Revenues	65,500		67,000
TOTAL Detail Revenues And Other Sources	65,500		67,000

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire Protection, Contr Expend	65,500	SF34104	67,000
TOTAL Fire Protection	65,500		67,000
TOTAL Public Safety	65,500		67,000
TOTAL Expenditures	65,500		67,000
TOTAL Detail Expenditures And Other Uses	65,500		67,000

TOWN OF Westville
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(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	
ADD - REVENUES AND OTHER SOURCES	65,500		67,000
DEDUCT - EXPENDITURES AND OTHER USES	65,500		67,000
Fund Balance - End of Year		SF8029	

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	850	TA200	1,080
TOTAL Cash	850		1,080
Due From Other Funds	728	TA391	763
TOTAL Due From Other Funds	728		763
Other Assets	159	TA489	159
TOTAL Other	159		159
TOTAL Assets and Deferred Outflows of Resources	1,737		2,002

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	1,316	TA630	1,316
TOTAL Due To Other Funds	1,316		1,316
Due To Other Governments	69	TA631	69
TOTAL Due To Other Governments	69		69
State Retirement	340	TA18	180
Nys Income Tax	12	TA21	436
Social Security Tax	0	TA26	0
TOTAL Agency Liabilities	352		616
TOTAL Liabilities	1,737		2,002
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,737		2,002

TOWN OF Westville
Statement of Indebtedness
For the Fiscal Year Ending 2013

2/27/2014

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$95,012.61
Time Deposits	9Z2021	\$127,145.70
Total		\$222,158.31
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$222,158.31
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$222,158.31
 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 Westville
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
****-3089	\$58,983	\$0	\$998	\$57,985
****-3127	\$35,948	\$0	\$0	\$35,948
****-4172	\$1,080	\$0	\$0	\$1,080
****-0001	\$50,635	\$0	\$0	\$50,635
****-0002	\$76,511	\$0	\$0	\$76,511
****-0004	\$78,753	\$0	\$0	\$78,753
Total Adjusted Bank Balance				<u>\$300,911</u>
Petty Cash				<u>\$0.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$300,911</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$300,911</u>
* Must be equal				

TOWN OF Westville
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>
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>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
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 Westville
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:			3		
Total Part Time Employees:			11		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$48,154.26	3	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$12,719.43	3	11	
90408	Worker's Compensation Insurance	\$3,797.00	3	11	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$90.04	3	11	
90608	Hospital and Medical (Dental) Insurance	\$55,814.21	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$120,574.94			
Computed Total From Financial Section (comparative purposes only)		\$120,574.94			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,206	1,051	gallons	
Diesel Fuel	\$20,982	6,180	gallons	
Fuel Oil	\$8,041	2,332	gallons	
Natural Gas			cubic feet	
Electricity	\$2,583		kilowatt-hours	
Coal			tons	

TOWN OF Westville
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, Rodrigue Lauzon, hereby certify that I am the Chief Fiscal Officer of the Town of Westville, and that the information provided in the annual financial report of the Town of Westville, 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 Westville, and adopted by me as my signature for use in conjunction with the filing of the Town of Westville's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Westville's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

William A. Empsall
Name of Report Preparer if different than Chief Fiscal Officer

(518) 483-3772
Telephone Number

02/27/2014
Date of Certification

Rodrigue Lauzon
Name

Town Supervisor
Title

936 County Rt. 19, Constable, NY
Official Address

(518) 358-4980
Official Telephone Number

TOWN OF Westville
Financial Comments
For the Fiscal Year Ending 2013