

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Mamakating
County of Sullivan
For the Fiscal Year Ended 12/31/2015

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 Mamakating

*** 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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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
- (SR) REFUSE AND GARBAGE
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 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 Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,211,595	A200	958,957
TOTAL Cash	1,211,595		958,957
Accounts Receivable	111,030	A380	121,075
TOTAL Other Receivables (net)	111,030		121,075
Due From State And Federal Government	30,149	A410	36,662
TOTAL State And Federal Aid Receivables	30,149		36,662
Due From Other Funds		A391	15,682
TOTAL Due From Other Funds	0		15,682
Prepaid Expenses	35,593	A480	36,706
TOTAL Prepaid Expenses	35,593		36,706
Cash Special Reserves	463,306	A230	155,846
TOTAL Restricted Assets	463,306		155,846
TOTAL Assets and Deferred Outflows of Resources	1,851,673		1,324,928

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	90,989	A600	102,302
TOTAL Accounts Payable	90,989		102,302
Accrued Liabilities		A601	561
TOTAL Accrued Liabilities	0		561
Due To Other Funds	1,230,131	A630	
TOTAL Due To Other Funds	1,230,131		0
TOTAL Liabilities	1,321,120		102,863
Fund Balance			
Not in Spendable Form	35,593	A806	36,706
TOTAL Nonspendable Fund Balance	35,593		36,706
Reserve For Repairs		A882	
Res For Solid Waste Mgmt Facility		A898	
Other Restricted Fund Balance	463,306	A899	93,516
Additional Description Parkland fees			
TOTAL Restricted Fund Balance	463,306		93,516
Assigned Appropriated Fund Balance		A914	165,000
Assigned Unappropriated Fund Balance		A915	62,330
TOTAL Assigned Fund Balance	0		227,330
Unassigned Fund Balance	31,654	A917	864,513
TOTAL Unassigned Fund Balance	31,654		864,513
TOTAL Fund Balance	530,553		1,222,065
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,851,673		1,324,928

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,138,445	A1001	1,268,310
TOTAL Real Property Taxes	1,138,445		1,268,310
Other Payments In Lieu of Taxes	186,907	A1081	124,537
Interest & Penalties On Real Prop Taxes	34,652	A1090	35,889
TOTAL Real Property Tax Items	221,559		160,426
Franchises	72,879	A1170	71,787
TOTAL Non Property Tax Items	72,879		71,787
Clerk Fees	10,792	A1255	9,726
Public Pound Charges, Dog Control Fees	2,950	A1550	750
Park And Recreational Charges	31,415	A2001	35,621
Recreational Concessions	2,445	A2012	7,132
Special Recreational Facility Charges	2,041	A2025	17,128
Other Culture & Recreation Income	117,589	A2089	97,182
Additional Description Camp fees			
TOTAL Departmental Income	167,232		167,539
Interest And Earnings	2,150	A2401	2,504
Rental of Real Property	49,778	A2410	52,830
TOTAL Use of Money And Property	51,928		55,334
Business & Occupational License	6,030	A2501	5,921
Dog Licenses	4,163	A2544	4,004
TOTAL Licenses And Permits	10,193		9,925
Fines And Forfeited Bail	446,413	A2610	393,682
TOTAL Fines And Forfeitures	446,413		393,682
Sales of Scrap & Excess Materials	492	A2650	733
TOTAL Sale of Property And Compensation For Loss	492		733
Gifts And Donations	10,722	A2705	17,500
Grants From Local Governments		A2706	
Employees Contributions		A2709	39,163
Unclassified (specify)	750	A2770	2,502
TOTAL Miscellaneous Local Sources	11,472		59,165
St Aid, Revenue Sharing	25,343	A3001	25,343
St Aid, Mortgage Tax	127,990	A3005	157,267
St Aid - Other (specify)	1,400	A3089	1,377
Additional Description Court facilities			
St Aid, Youth Programs	11,291	A3820	18,014
TOTAL State Aid	166,024		202,001
TOTAL Revenues	2,286,637		2,388,902
Interfund Transfers		A5031	801,197
TOTAL Interfund Transfers	0		801,197
TOTAL Other Sources	0		801,197
TOTAL Detail Revenues And Other Sources	2,286,637		3,190,099

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	41,600	A10101	41,600
Legislative Board, Contr Expend	2,279	A10104	5,544
TOTAL Legislative Board	43,879		47,144
Municipal Court, Pers Serv	172,770	A11101	178,425
Municipal Court, Contr Expend	10,259	A11104	13,040
TOTAL Municipal Court	183,029		191,465
Supervisor,pers Serv	106,069	A12201	117,143
Supervisor,contr Expend	11,926	A12204	19,874
TOTAL Supervisor	117,995		137,017
Auditor, Contr Expend	14,836	A13204	27,424
TOTAL Auditor	14,836		27,424
Tax Collection,pers Serv	27,812	A13301	27,877
Tax Collection,contr Expend	6,623	A13304	10,276
TOTAL Tax Collection	34,435		38,153
Assessment, Pers Serv	96,090	A13551	98,880
Assessment, Contr Expend	4,927	A13554	4,408
TOTAL Assessment	101,017		103,288
Clerk,pers Serv	77,311	A14101	86,168
Clerk,contr Expend	7,152	A14104	9,098
TOTAL Clerk	84,463		95,266
Law, Pers Serv		A14201	
Law, Contr Expend	274,796	A14204	249,406
TOTAL Law	274,796		249,406
Engineer, Contr Expend	19,491	A14404	26,299
TOTAL Engineer	19,491		26,299
Records Mgmt, PerS. SerV.	5,920	A14601	
Records Mgmt, Contr Expend	779	A14604	
TOTAL Records Mgmt	6,699		0
Board of Ethics, Contr Expend	826	A14704	495
TOTAL Board of Ethics	826		495
Public Works Admin, Pers Serv	49,045	A14901	49,658
TOTAL Public Works Admin	49,045		49,658
Buildings, Pers Serv	286,414	A16201	46,241
Buildings, Contr Expend	128,442	A16204	167,627
TOTAL Buildings	414,856		213,868
Central Print & Mail,contr Expend	9,600	A16704	6,410
TOTAL Central Print & Mail	9,600		6,410
Central Data Process, Contr Expend	23,439	A16804	13,622
TOTAL Central Data Process	23,439		13,622
Unallocated Insurance, Contr Expend	38,358	A19104	44,883
TOTAL Unallocated Insurance	38,358		44,883
Municipal Assn Dues, Contr Expend	1,550	A19204	1,200
TOTAL Municipal Assn Dues	1,550		1,200

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Judgements And Claims, Contr Expend		A19304	
TOTAL Judgements And Claims	0		0
TOTAL General Government Support	1,418,314		1,245,598
Control of Animals, Pers Serv	38,776	A35101	37,665
Control of Animals, Contr Expend	35,289	A35104	31,013
TOTAL Control of Animals	74,065		68,678
TOTAL Public Safety	74,065		68,678
Ambulance, Contr Expend	45,900	A45404	47,820
TOTAL Ambulance	45,900		47,820
TOTAL Health	45,900		47,820
Street Admin, Pers Serv	63,730	A50101	65,582
Street Admin, Contr Expend	47,957	A50104	39,587
TOTAL Street Admin	111,687		105,169
Street Lighting, Contr Expend	21,483	A51824	20,569
TOTAL Street Lighting	21,483		20,569
TOTAL Transportation	133,170		125,738
Publicity, Contr Expend	1,833	A64104	28,855
TOTAL Publicity	1,833		28,855
Veterans Service, Contr Expend	2,000	A65104	2,500
TOTAL Veterans Service	2,000		2,500
TOTAL Economic Assistance And Opportunity	3,833		31,355
Recreation Admini, Contr Expend	21,590	A70204	10,762
TOTAL Recreation Admini	21,590		10,762
Parks, Pers Serv	72,943	A71101	94,444
Parks, Equip & Cap Outlay		A71102	98,391
Parks, Contr Expend	72,844	A71104	72,067
TOTAL Parks	145,787		264,902
Special Rec Facility, Pers Serv	30,142	A71801	36,048
Special Rec Facility, Contr Expend	18,095	A71804	26,128
TOTAL Special Rec Facility	48,237		62,176
Youth Prog, Pers Serv	80,277	A73101	95,364
Youth Prog, Contr Expend	35,954	A73104	10,178
TOTAL Youth Prog	116,231		105,542
Adult Recreation, Pers Serv	1,789	A76201	1,836
Adult Recreation, Contr Expend	7,622	A76204	7,854
TOTAL Adult Recreation	9,411		9,690
TOTAL Culture And Recreation	341,256		453,072
Planning, Contr Expend		A80204	46,729
TOTAL Planning	0		46,729
Landfill Clos-Post Clos,contr Exp	17,338	A81614	15,404
TOTAL Landfill Clos-Post Clos	17,338		15,404
Misc Home & Comm Serv, Contr Expend		A89894	
TOTAL Misc Home & Comm Serv	0		0
TOTAL Home And Community Services	17,338		62,133

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
State Retirement System	142,145	A90108	145,713
Social Security, Employer Cont	69,492	A90308	74,392
Disability Insurance, Empl Bnfts	4,102	A90558	6,454
Hospital & Medical (dental) Ins, Empl Bnft	230,414	A90608	237,634
TOTAL Employee Benefits	446,153		464,193
TOTAL Expenditures	2,480,029		2,498,587
TOTAL Detail Expenditures And Other Uses	2,480,029		2,498,587

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,667,988	A8021	530,553
Prior Period Adj -Increase In Fund Balance	105,969	A8012	
Prior Period Adj -Decrease In Fund Balance	1,050,012	A8015	
Restated Fund Balance - Beg of Year	723,945	A8022	530,553
ADD - REVENUES AND OTHER SOURCES	2,286,637		3,190,099
DEDUCT - EXPENDITURES AND OTHER USES	2,480,029		2,498,587
Fund Balance - End of Year	530,553	A8029	1,222,065

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	1,268,310	A1049N	1,446,317
Est Rev - Real Property Tax Items	218,000	A1099N	135,000
Est Rev - Non Property Tax Items	61,000	A1199N	70,000
Est Rev - Departmental Income	165,370	A1299N	172,000
Est Rev - Use of Money And Property	48,601	A2499N	58,400
Est Rev - Licenses And Permits	10,000	A2599N	10,000
Est Rev - Fines And Forfeitures	375,000	A2649N	400,000
Est Rev - State Aid	177,500	A3099N	147,500
TOTAL Estimated Revenues	2,323,781		2,439,217
Appropriated Fund Balance		A599N	165,000
TOTAL Estimated Other Sources	0		165,000
TOTAL Estimated Revenues And Other Sources	2,323,781		2,604,217

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	1,163,642	A1999N	1,409,099
App - Public Safety	52,979	A3999N	54,133
App - Health	47,820	A4999N	47,820
App - Transportation	127,902	A5999N	131,582
App - Economic Assistance And Opportunity	20,000	A6999N	27,500
App - Culture And Recreation	367,914	A7999N	354,366
App - Home And Community Services	600	A8999N	0
App - Employee Benefits	542,924	A9199N	579,717
TOTAL Appropriations	2,323,781		2,604,217
TOTAL Appropriations And Other Uses	2,323,781		2,604,217

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		B200	359,843
TOTAL Cash	0		359,843
Accounts Receivable	24,400	B380	85,290
TOTAL Other Receivables (net)	24,400		85,290
Due From Other Funds	481,709	B391	2,714
TOTAL Due From Other Funds	481,709		2,714
Due From Other Governments	3,265	B440	
TOTAL Due From Other Governments	3,265		0
Prepaid Expenses	8,330	B480	8,591
TOTAL Prepaid Expenses	8,330		8,591
TOTAL Assets and Deferred Outflows of Resources	517,704		456,438

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	86,823	B600	17,144
TOTAL Accounts Payable	86,823		17,144
TOTAL Liabilities	86,823		17,144
Fund Balance			
Not in Spendable Form	8,330	B806	8,591
TOTAL Nonspendable Fund Balance	8,330		8,591
Assigned Unappropriated Fund Balance	422,551	B915	430,703
TOTAL Assigned Fund Balance	422,551		430,703
TOTAL Fund Balance	430,881		439,294
TOTAL Liabilities, Deferred Inflows And Fund Balance	517,704		456,438

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	165,364	B1001	153,796
TOTAL Real Property Taxes	165,364		153,796
Safety Inspection Fees	101,375	B1560	111,523
Charges For Demolition of Unsafe Build		B1570	
Zoning Fees	32,295	B2110	3,836
Planning Board Fees	29,268	B2115	31,128
Other Home & Community Services Income	136,521	B2189	183,150
Additional Description Planner, Attorney, Engineering Fees			
TOTAL Departmental Income	299,459		329,637
Public Safety Services For Other Govts	10,172	B2260	35,943
TOTAL Intergovernmental Charges	10,172		35,943
TOTAL Revenues	474,995		519,376
TOTAL Detail Revenues And Other Sources	474,995		519,376

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Law, Contr Expend	101,781	B14204	
TOTAL Law	101,781		0
Engineer, Contr Expend	207,283	B14404	
TOTAL Engineer	207,283		0
TOTAL General Government Support	309,064		0
Safety Inspection, Pers Serv	92,913	B36201	111,255
Safety Inspection, Equip & Cap Outlay	1,600	B36202	
Safety Inspection, Contr Expend	20,900	B36204	17,189
TOTAL Safety Inspection	115,413		128,444
TOTAL Public Safety	115,413		128,444
Registrar of Vital Statistics, Pers Serv	3,974	B40201	4,093
Registrar of Vital Stat Contr Expend		B40204	1,363
TOTAL Registrar of Vital Stat Contr Expend	3,974		5,456
TOTAL Health	3,974		5,456
Zoning, Pers Serv	8,162	B80101	12,741
Zoning, Contr Expend	9,154	B80104	27,421
TOTAL Zoning	17,316		40,162
Planning, Pers Serv	24,996	B80201	25,228
Planning, Contr Expend	12,276	B80204	210,293
TOTAL Planning	37,272		235,521
TOTAL Home And Community Services	54,588		275,683
State Retirement, Empl Bnfts	33,268	B90108	34,103
Social Security , Empl Bnfts	9,829	B90308	11,662
Disability Insurance, Empl Bnfts	733	B90558	1,247
Hospital & Medical (dental) Ins, Empl Bnft	38,075	B90608	54,368
TOTAL Employee Benefits	81,905		101,380
TOTAL Expenditures	564,944		510,963
TOTAL Detail Expenditures And Other Uses	564,944		510,963

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	495,636	B8021	430,881
Prior Period Adj -Increase In Fund Balance	25,198	B8012	
Prior Period Adj -Decrease In Fund Balance	4	B8015	
Restated Fund Balance - Beg of Year	520,830	B8022	430,881
ADD - REVENUES AND OTHER SOURCES	474,995		519,376
DEDUCT - EXPENDITURES AND OTHER USES	564,944		510,963
Fund Balance - End of Year	430,881	B8029	439,294

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	153,796	B1049N	162,311
Est Rev - Departmental Income	147,000	B1299N	197,000
EsT. ReV. - Intergovernmental Charges	25,205	B2399N	26,000
Est Rev-Miscellaneous Local Sources	50,000	B2799N	
TOTAL Estimated Revenues	376,001		385,311
TOTAL Estimated Revenues And Other Sources	376,001		385,311

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Public Safety	126,478	B3999N	131,756
App - Health	5,943	B4999N	7,866
App - Home And Community Services	139,444	B8999N	145,144
App - Employee Benefits	99,136	B9199N	100,545
TOTAL Appropriations	371,001		385,311
Other Budgetary Purposes	5,000	B962N	
TOTAL Other Uses	5,000		0
TOTAL Appropriations And Other Uses	376,001		385,311

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	11,058	CD200	11,059
TOTAL Cash	11,058		11,059
TOTAL Assets and Deferred Outflows of Resources	11,058		11,059

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	11,058	CD630	11,059
TOTAL Due To Other Funds	11,058		11,059
TOTAL Liabilities	11,058		11,059
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,058		11,059

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
Fund Balance - End of Year		CD8029	

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	140,584	DA200	582,965
TOTAL Cash	140,584		582,965
Due From Other Funds	425,946	DA391	84,985
TOTAL Due From Other Funds	425,946		84,985
Prepaid Expenses	21,962	DA480	22,649
TOTAL Prepaid Expenses	21,962		22,649
Cash Special Reserves	1,070,557	DA230	11,224
TOTAL Restricted Assets	1,070,557		11,224
TOTAL Assets and Deferred Outflows of Resources	1,659,049		701,823

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	106,334	DA600	9,987
TOTAL Accounts Payable	106,334		9,987
Other Liabilities		DA688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	106,334		9,987
Fund Balance			
Not in Spendable Form	21,962	DA806	22,649
TOTAL Nonspendable Fund Balance	21,962		22,649
Capital Reserve	1,070,557	DA878	11,224
TOTAL Restricted Fund Balance	1,070,557		11,224
Assigned Appropriated Fund Balance		DA914	125,892
Assigned Unappropriated Fund Balance	460,196	DA915	532,071
TOTAL Assigned Fund Balance	460,196		657,963
TOTAL Fund Balance	1,552,715		691,836
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,659,049		701,823

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,386,605	DA1001	1,348,867
TOTAL Real Property Taxes	1,386,605		1,348,867
Transportation Services, Other Govts	203,128	DA2300	291,903
TOTAL Intergovernmental Charges	203,128		291,903
Interest And Earnings	1,885	DA2401	1,985
TOTAL Use of Money And Property	1,885		1,985
Sales of Equipment		DA2665	14,377
Insurance Recoveries		DA2680	38,744
TOTAL Sale of Property And Compensation For Loss	0		53,121
Unclassified (specify)	745	DA2770	486
TOTAL Miscellaneous Local Sources	745		486
St Aid Emergency Disaster Assistance		DA3960	4,727
TOTAL State Aid	0		4,727
TOTAL Revenues	1,592,363		1,701,089
TOTAL Detail Revenues And Other Sources	1,592,363		1,701,089

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Machinery, Pers Serv	46,920	DA51301	146,496
Machinery, Equip & Cap Outlay	312,041	DA51302	405,959
Machinery, Contr Expend	191,793	DA51304	172,239
TOTAL Machinery	550,754		724,694
Brush And Weeds, Contr Expend	1,459	DA51404	400
TOTAL Brush And Weeds	1,459		400
Snow Removal, Pers Serv	451,135	DA51421	501,292
Snow Removal, Contr Expend	378,453	DA51424	401,596
TOTAL Snow Removal	829,588		902,888
TOTAL Transportation	1,381,801		1,627,982
State Retirement, Empl Bnfts	87,706	DA90108	89,908
Social Security , Empl Bnfts	37,310	DA90308	46,272
Disability Insurance, Empl Bnfts	215	DA90558	1,278
Hospital & Medical (dental) Ins, Empl Bnft	25,136	DA90608	28,766
TOTAL Employee Benefits	150,367		166,224
TOTAL Expenditures	1,532,168		1,794,206
Transfers, Other Funds		DA99019	801,197
TOTAL Operating Transfers	0		801,197
TOTAL Other Uses	0		801,197
TOTAL Detail Expenditures And Other Uses	1,532,168		2,595,403

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	420,701	DA8021	1,552,715
Prior Period Adj -Increase In Fund Balance	1,071,819	DA8012	33,435
Restated Fund Balance - Beg of Year	1,492,520	DA8022	1,586,150
ADD - REVENUES AND OTHER SOURCES	1,592,363		1,701,089
DEDUCT - EXPENDITURES AND OTHER USES	1,532,168		2,595,403
Fund Balance - End of Year	1,552,715	DA8029	691,836

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	1,348,867	DA1049N	1,285,798
EsT. ReV. - Intergovernmental Charges	195,000	DA2399N	195,000
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
TOTAL Estimated Revenues	1,544,867		1,481,798
Appropriated Fund Balance		DA599N	125,892
TOTAL Estimated Other Sources	0		125,892
TOTAL Estimated Revenues And Other Sources	1,544,867		1,607,690

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	1,347,271	DA5999N	1,388,271
App - Home And Community Services	0	DA8999N	
App - Employee Benefits	197,596	DA9199N	193,527
App - Debt Service		DA9899N	25,892
TOTAL Appropriations	1,544,867		1,607,690
TOTAL Appropriations And Other Uses	1,544,867		1,607,690

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		DB200	281,117
TOTAL Cash	0		281,117
Accounts Receivable		DB380	453
TOTAL Other Receivables (net)	0		453
Due From State And Federal Government		DB410	149,546
TOTAL State And Federal Aid Receivables	0		149,546
Due From Other Funds	301,193	DB391	
TOTAL Due From Other Funds	301,193		0
Prepaid Expenses	9,845	DB480	10,153
TOTAL Prepaid Expenses	9,845		10,153
TOTAL Assets and Deferred Outflows of Resources	311,038		441,269

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	26,289	DB600	6,093
TOTAL Accounts Payable	26,289		6,093
Due To Other Funds		DB630	74,268
TOTAL Due To Other Funds	0		74,268
TOTAL Liabilities	26,289		80,361
Fund Balance			
Not in Spendable Form	9,845	DB806	10,153
TOTAL Nonspendable Fund Balance	9,845		10,153
Assigned Appropriated Fund Balance		DB914	100,000
Assigned Unappropriated Fund Balance	274,904	DB915	250,755
TOTAL Assigned Fund Balance	274,904		350,755
TOTAL Fund Balance	284,749		360,908
TOTAL Liabilities, Deferred Inflows And Fund Balance	311,038		441,269

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,271,544	DB1001	1,246,907
TOTAL Real Property Taxes	1,271,544		1,246,907
Sales of Scrap & Excess Materials	1,183	DB2650	887
Sales of Equipment		DB2665	8,836
TOTAL Sale of Property And Compensation For Loss	1,183		9,723
Refunds of Prior Year's Expenditures	15,373	DB2701	
Employees Contributions		DB2709	24,241
TOTAL Miscellaneous Local Sources	15,373		24,241
St Aid, Consolidated Highway Aid	171,924	DB3501	395,723
TOTAL State Aid	171,924		395,723
TOTAL Revenues	1,460,024		1,676,594
TOTAL Detail Revenues And Other Sources	1,460,024		1,676,594

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Maint of Streets, Pers Serv	406,135	DB51101	304,368
Maint of Streets, Contr Expend	406,412	DB51104	575,432
TOTAL Maint of Streets	812,547		879,800
Perm Improve Highway, Equip & Cap Outlay	228,825	DB51122	407,253
TOTAL Perm Improve Highway	228,825		407,253
Machinery, Contr Expend		DB51304	
TOTAL Machinery	0		0
TOTAL Transportation	1,041,372		1,287,053
State Retirement, Empl Bnfts	39,317	DB90108	40,304
Social Security, Empl Bnfts	31,026	DB90308	25,553
Disability Insurance, Empl Bnfts	2,352	DB90558	3,415
Hospital & Medical (dental) Ins, Empl Bnft	266,567	DB90608	269,327
TOTAL Employee Benefits	339,262		338,599
TOTAL Expenditures	1,380,634		1,625,652
TOTAL Detail Expenditures And Other Uses	1,380,634		1,625,652

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	195,583	DB8021	284,749
Prior Period Adj -Increase In Fund Balance	9,776	DB8012	25,217
Restated Fund Balance - Beg of Year	205,359	DB8022	309,966
ADD - REVENUES AND OTHER SOURCES	1,460,024		1,676,594
DEDUCT - EXPENDITURES AND OTHER USES	1,380,634		1,625,652
Fund Balance - End of Year	284,749	DB8029	360,908

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	1,246,907	DB1049N	1,213,025
Est Rev - Use of Money And Property	0	DB2499N	
Est Rev - State Aid	200,000	DB3099N	200,000
TOTAL Estimated Revenues	1,446,907		1,413,025
Appropriated Fund Balance		DB599N	100,000
TOTAL Estimated Other Sources	0		100,000
TOTAL Estimated Revenues And Other Sources	1,446,907		1,513,025

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	1,024,177	DB5999N	1,056,788
App - Employee Benefits	422,730	DB9199N	456,237
TOTAL Appropriations	1,446,907		1,513,025
TOTAL Appropriations And Other Uses	1,446,907		1,513,025

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Land		K101	
TOTAL Fixed Assets (net)	0		0
Deferred Outflows of Resources - Pensions		K496	277,692
TOTAL Other	0		277,692
TOTAL Assets and Deferred Outflows of Resources	0		277,692

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	277,692
TOTAL Investments in Non-Current Government Assets	0		277,692
TOTAL Fund Balance	0		277,692
TOTAL	0		277,692

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	158,000	SF1001	161,175
TOTAL Real Property Taxes	158,000		161,175
TOTAL Revenues	158,000		161,175
TOTAL Detail Revenues And Other Sources	158,000		161,175

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	158,000	SF34104	161,175
TOTAL Fire Protection	158,000		161,175
TOTAL Public Safety	158,000		161,175
TOTAL Expenditures	158,000		161,175
TOTAL Detail Expenditures And Other Uses	158,000		161,175

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	158,000		161,175
DEDUCT - EXPENDITURES AND OTHER USES	158,000		161,175
Fund Balance - End of Year		SF8029	

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		SL200	17,948
TOTAL Cash	0		17,948
Due From Other Funds	17,116	SL391	
TOTAL Due From Other Funds	17,116		0
TOTAL Assets and Deferred Outflows of Resources	17,116		17,948

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds		SL630	1,188
TOTAL Due To Other Funds	0		1,188
TOTAL Liabilities	0		1,188
Fund Balance			
Assigned Unappropriated Fund Balance	17,116	SL915	16,760
TOTAL Assigned Fund Balance	17,116		16,760
TOTAL Fund Balance	17,116		16,760
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,116		17,948

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	11,800	SL1001	12,630
TOTAL Real Property Taxes	11,800		12,630
TOTAL Revenues	11,800		12,630
TOTAL Detail Revenues And Other Sources	11,800		12,630

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Lighting, Contr Expend	12,565	SL51824	12,986
TOTAL Street Lighting	12,565		12,986
TOTAL Transportation	12,565		12,986
TOTAL Expenditures	12,565		12,986
TOTAL Detail Expenditures And Other Uses	12,565		12,986

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,881	SL8021	17,116
Restated Fund Balance - Beg of Year	17,881	SL8022	17,116
ADD - REVENUES AND OTHER SOURCES	11,800		12,630
DEDUCT - EXPENDITURES AND OTHER USES	12,565		12,986
Fund Balance - End of Year	17,116	SL8029	16,760

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		SR200	38,608
TOTAL Cash	0		38,608
Due From Other Funds	32,567	SR391	
TOTAL Due From Other Funds	32,567		0
TOTAL Assets and Deferred Outflows of Resources	32,567		38,608

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds		SR630	5,849
TOTAL Due To Other Funds	0		5,849
TOTAL Liabilities	0		5,849
Fund Balance			
Assigned Appropriated Fund Balance	32,567	SR914	32,759
TOTAL Assigned Fund Balance	32,567		32,759
TOTAL Fund Balance	32,567		32,759
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,567		38,608

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	71,000	SR1001	71,000
TOTAL Real Property Taxes	71,000		71,000
TOTAL Revenues	71,000		71,000
TOTAL Detail Revenues And Other Sources	71,000		71,000

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Refuse & Garbage, Contr Expend	70,808	SR81604	70,808
TOTAL Refuse & Garbage	70,808		70,808
TOTAL Home And Community Services	70,808		70,808
TOTAL Expenditures	70,808		70,808
TOTAL Detail Expenditures And Other Uses	70,808		70,808

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,375	SR8021	32,567
Restated Fund Balance - Beg of Year	32,375	SR8022	32,567
ADD - REVENUES AND OTHER SOURCES	71,000		71,000
DEDUCT - EXPENDITURES AND OTHER USES	70,808		70,808
Fund Balance - End of Year	32,567	SR8029	32,759

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	154,328	TA200	119,585
TOTAL Cash	154,328		119,585
Due From Other Funds	4,917	TA391	
TOTAL Due From Other Funds	4,917		0
TOTAL Assets and Deferred Outflows of Resources	159,245		119,585

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	22,259	TA630	11,017
TOTAL Due To Other Funds	22,259		11,017
Guaranty & Bid Deposits	136,986	TA30	108,568
TOTAL Agency Liabilities	136,986		108,568
TOTAL Liabilities	159,245		119,585
TOTAL Liabilities, Deferred Inflows And Fund Balance	159,245		119,585

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	358,520	W129	672,632
TOTAL Provision To Be Made In Future Budgets	358,520		672,632
TOTAL Assets and Deferred Outflows of Resources	358,520		672,632

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Net Pension Liability -Proportionate Share		W638	210,969
Compensated Absences	358,520	W687	452,919
TOTAL Other Liabilities	358,520		663,888
Deferred Inflows of Resources - Pensions		W697	8,744
TOTAL Deferred Inflows of Resources	0		8,744
TOTAL Liabilities	358,520		672,632
TOTAL Liabilities	358,520		672,632

TOWN OF Mamakating
Statement of Indebtedness
For the Fiscal Year Ending 2015

3/21/2016

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
---------------	--------------	-------------	--------------	--------------	------------------	---------------------	--------------	------	----------------------	---------------------	-------------------	------------------------	----------------------	----------------------	--------------------

TOWN OF Mamakating
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$2,537,152.00
Time Deposits	9Z2021	\$0.00
Total		\$2,537,152.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$341,328.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,195,824.00
Total		\$2,537,152.00
 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 Mamakating
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2215	\$969	\$0	\$0	\$969
****-0277	\$10,379	\$0	\$0	\$10,379
****-0376	\$55,859	\$0	\$0	\$55,859
****-0467	\$1,885	\$0	\$0	\$1,885
****-0491	\$3,994	\$0	\$0	\$3,994
****-0558	\$327	\$0	\$0	\$327
****-0566	\$1,968	\$0	\$0	\$1,968
****-0582	\$2,513	\$0	\$0	\$2,513
****-0616	\$66	\$0	\$0	\$66
****-0632	\$6	\$0	\$0	\$6
****-0640	\$0	\$0	\$0	\$0
****-0657	\$5,095	\$0	\$0	\$5,095
****-0673	\$2	\$0	\$0	\$2
****-0681	\$2,868	\$0	\$0	\$2,868
****-0699	\$781	\$0	\$0	\$781
****-0707	\$3	\$0	\$0	\$3
****-0723	\$70	\$0	\$0	\$70
****-0772	\$1,501	\$0	\$0	\$1,501
****-0780	\$253	\$0	\$0	\$253
****-0798	\$0	\$0	\$0	\$0
****-0814	\$0	\$0	\$0	\$0
****-0822	\$0	\$0	\$0	\$0
****-0830	\$1,501	\$0	\$0	\$1,501
****-0848	\$984	\$0	\$0	\$984
****-0855	\$303	\$0	\$0	\$303
****-2191	\$35,593	\$0	\$0	\$35,593
****-2388	\$93,516	\$0	\$0	\$93,516
****-2396	\$13,794	\$0	\$0	\$13,794
****-2418	\$843,633	\$0	\$260,669	\$582,965
****-2434	\$11,060	\$0	\$0	\$11,060

TOWN OF Mamakating
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2450	\$11,818	\$0	\$0	\$11,818
****-2485	\$2,996	\$0	\$0	\$2,996
****-2493	\$1	\$0	\$0	\$1
****-2507	\$477	\$0	\$0	\$477
****-2515	\$11,224	\$0	\$0	\$11,224
****-2876	\$2,849	\$0	\$600	\$2,249
****-2884	\$909,349	\$0	\$47,424	\$861,925
****-2906	\$16,295	\$0	\$4,193	\$12,102
****-3554	\$111	\$0	\$0	\$111
****-6634	\$97,592	\$0	\$1,509	\$96,082
****-7185	\$949	\$0	\$0	\$949
****-9676	\$13,598	\$0	\$2,153	\$11,445
****-9757	\$371,317	\$0	\$11,474	\$359,843
****-9870	\$38,608	\$0	\$0	\$38,608
****-9889	\$17,948	\$0	\$0	\$17,948
****-9897	\$282,400	\$0	\$1,284	\$281,117
				<u>\$2,537,151</u>
				Petty Cash \$.00
				Adjustments \$.00
				<u>Total Cash \$2,537,151</u>
			9ZCASH *	<u>Total Cash Balance All Funds \$2,537,152</u>

* Must be equal

TOWN OF Mamakating
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		39			
Total Part Time Employees:		108			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$310,028.00	30	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$157,879.00	39	108	
90408	Worker's Compensation Insurance	\$210,038.00	39	108	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$12,394.00	32		
90608	Hospital and Medical (Dental) Insurance	\$590,095.00	32	2	13
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,280,434.00			
Computed Total From Financial Section (comparative purposes only)		\$1,070,396.00			

TOWN OF Mamakating
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$18,064	9,416	gallons	
Diesel Fuel	\$88,206	43,746	gallons	
Fuel Oil	\$7,495	3,480	gallons	
Natural Gas	\$12,653	9,448	cubic feet	Gal Propane
Electricity	\$76,183	631,308	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Mamakating
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

TOWN OF Mamakating
Financial Comments
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 A December 31, 2013 adjusting journal entry to Accounts Payable was not reversed resulting in a net increase to opening fund balance of \$33,435.

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 A December 31, 2103 adjusting journal entry to Accounts Payable was not reversed in 2014, resulting in a net increase to opening Fund Balance of \$25,217.