

*Revised by
Stats.*

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Port Dickinson

County of Broome

For the Fiscal Year Ended 05/31/2020

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

VILLAGE OF Port Dickinson

*** 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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code/Description	2019	EdpCode	2020
Assets			
Cash	110,755	A200	81,635
Cash In Time Deposits	81,657	A201	94,638
Petty Cash	1,100	A210	1,050
TOTAL Cash	193,512		177,323
Accounts Receivable	1,121	A380	
TOTAL Other Receivables (net)	1,121		0
Due From Other Funds	0	A391	72,006
TOTAL Due From Other Funds	0		72,006
Due From Other Governments	0	A440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	0	A480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	35,570	A230	15,217
Cash In Time Deposits Special Reserves	16,581	A231	16,599
TOTAL Restricted Assets	52,151		31,816
TOTAL Assets	246,783		281,145

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	10,912	A600	14,564
TOTAL Accounts Payable	10,912		14,564
Accrued Liabilities	1,883	A601	721
TOTAL Accrued Liabilities	1,883		721
Bond Anticipation Notes Payable	0	A626	0
TOTAL Notes Payable	0		0
Overpayments & Clearing Account	1,064	A690	0
TOTAL Other Liabilities	1,064		0
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	13,859		15,284
Fund Balance			
Unemployment Insurance Reserve	16,581	A815	16,599
Capital Reserve	35,570	A878	15,217
TOTAL Restricted Fund Balance	52,150		31,816
Unassigned Fund Balance	180,773	A917	234,045
TOTAL Unassigned Fund Balance	180,773		234,045
TOTAL Fund Balance	232,924		265,861
TOTAL Liabilities, Deferred Inflows And Fund Balance	246,783		281,145

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	410,381	A1001	418,925
TOTAL Real Property Taxes	410,381		418,925
Other Payments In Lieu of Taxes	3,552	A1081	5,647
Interest & Penalties On Real Prop Taxes	3,024	A1090	4,399
TOTAL Real Property Tax Items	6,576		10,046
Non Prop Tax Dist By County	419,875	A1120	440,030
Utilities Gross Receipts Tax	13,290	A1130	10,843
Franchises	16,098	A1170	19,963
TOTAL Non Property Tax Items	449,263		470,836
Clerk Fees	5,250	A1255	5,386
Police Fees	555	A1520	413
Safety Inspection Fees	0	A1560	10
Park And Recreational Charges	425	A2001	824
Zoning Fees	0	A2110	
TOTAL Departmental Income	6,230		6,633
Public Safety Services For Other Govts	1,749	A2260	291
Fire Protection Services Other Govts	30,146	A2262	
TOTAL Intergovernmental Charges	31,895		291
Interest And Earnings	54	A2401	47
TOTAL Use of Money And Property	54		47
Permits, Other	175	A2590	180
TOTAL Licenses And Permits	175		180
Fines And Forfeited Bail	6,304	A2610	1,206
TOTAL Fines And Forfeitures	6,304		1,206
Sales of Scrap & Excess Materials	208	A2650	543
Sales of Equipment	1,055	A2665	
Insurance Recoveries	44,888	A2680	
TOTAL Sale of Property And Compensation For Loss	46,151		543
Refunds of Prior Year's Expenditures	984	A2701	3,048
Gifts And Donations	138	A2705	
AIM Related Payments		A2750	23,482
Unclassified (specify)	243	A2770	125
TOTAL Miscellaneous Local Sources	1,365		26,655
Interfund Revenues	0	A2801	
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	23,482	A3001	
St Aid, Mortgage Tax	4,675	A3005	5,486
ST. Aid, Records MgmT.	0	A3060	
St Aid, Other Public Safety	1,315	A3389	38,041
St Aid, Consolidated Highway Aid	0	A3501	
St Aid, Youth Programs	0	A3820	
St Aid Emergency Disaster Assistance	0	A3960	
TOTAL State Aid	29,472		43,528
Fed Aid Other Public Safety	0	A4389	

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Fed Aid, Emergency Disaster Assistance	0	A4960	2,030
TOTAL Federal Aid	0		2,030
TOTAL Revenues	987,868		980,917
Interfund Transfers	0	A5031	
TOTAL Interfund Transfers	0		0
Other Debt	0	A5789	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	987,868		980,917

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code/Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	18,000	A10101	18,000
Legislative Board, Contr Expend	35	A10104	
TOTAL Legislative Board	18,035		18,000
Mayor, Pers Serv	9,000	A12101	9,000
Mayor, Contr Expend	495	A12104	389
TOTAL Mayor	9,495		9,389
Auditor, Contr Expend	19	A13204	1,800
TOTAL Auditor	19		1,800
Treasurer, Pers Serv	16,807	A13251	16,500
Treasurer, Contr Expend	2,296	A13254	2,010
TOTAL Treasurer	19,103		18,510
Clerk, pers Serv	46,841	A14101	47,570
Clerk, contr Expend	2,109	A14104	1,848
TOTAL Clerk	48,950		49,418
Law, Pers Serv	0	A14201	
Law, Contr Expend	30,296	A14204	33,296
TOTAL Law	30,296		33,296
Engineer, Contr Expend	2,045	A14404	1,706
TOTAL Engineer	2,045		1,706
Records Mgmt, Contr Expend	0	A14604	
TOTAL Records Mgmt	0		0
Operation of Plant Pers Serv	2,036	A16201	2,036
Operation of Plant Equip & Cap Outlay	0	A16202	
Operation of Plant Contr Expend	43,912	A16204	32,688
TOTAL Operation of Plant Contr Expend	45,948		34,725
Central Print & Mail Contr Expend	2,448	A16704	3,084
TOTAL Central Print & Mail Contr Expend	2,448		3,084
Central Data Process & Cap Outlay	0	A16802	
Central Data Process, Contr Expend	284	A16804	
TOTAL Central Data Process	284		0
Unallocated Insurance, Contr Expend	40,951	A19104	43,162
TOTAL Unallocated Insurance	40,951		43,162
Municipal Assn Dues, Contr Expend	1,053	A19204	1,053
TOTAL Municipal Assn Dues	1,053		1,053
TOTAL General Government Support	218,625		214,143
Police, Pers Serv	246,994	A31201	220,776
Police, Equip & Cap Outlay	9,569	A31202	14,031
Police, Contr Expend	25,198	A31204	56,060
TOTAL Police	281,760		290,866
Fire, Equip & Cap Outlay	0	A34102	
Fire, Contr Expend	13,759	A34104	33,566
TOTAL Fire	13,759		33,566
Safety Inspection, Pers Serv	13,000	A36201	13,000

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code/Description	2019	EdpCode	2020
Expenditures			
Safety Inspection, Contr Expend	4,601	A36204	3,785
TOTAL Safety Inspection	17,601		16,785
TOTAL Public Safety	313,120		341,217
Maint of Streets, Pers Serv	33,781	A51101	42,476
Maint of Streets, Equip & Cap Outlay	4,775	A51102	35,856
Maint of Streets, Contr Expend	55,786	A51104	22,367
TOTAL Maint of Streets	94,342		100,698
Perm Improve Highway, Equip & Cap Outlay	0	A51122	0
TOTAL Perm Improve Highway	0		0
Street Lighting, Contr Expend	17,691	A51824	16,759
TOTAL Street Lighting	17,691		16,759
TOTAL Transportation	112,033		117,457
Parks, Pers Serv	119	A71101	0
TOTAL Parks	119		0
Playgr & Rec Centers, Pers Serv	5,783	A71401	6,013
Playgr & Rec Centers, Equip & Cap Outlay	0	A71402	0
Playgr & Rec Centers, Contr Expend	2,356	A71404	6,438
TOTAL Playgr & Rec Centers	8,139		12,451
Youth Prog, Contr Expend	0	A73104	0
TOTAL Youth Prog	0		0
Historian, Contr Expend	50	A75104	50
TOTAL Historian	50		50
TOTAL Culture And Recreation	8,308		12,501
Zoning, Contr Expend	0	A80104	0
TOTAL Zoning	0		0
Planning, Contr Expend	100	A80204	0
TOTAL Planning	100		0
Storm Sewers, Contr Expend	5,250	A81404	4,850
TOTAL Storm Sewers	5,250		4,850
Drainage, Contr Expend	884	A85404	880
TOTAL Drainage	884		880
Shade Tree, Contr Expend	7,000	A85604	0
TOTAL Shade Tree	7,000		0
TOTAL Home And Community Services	13,234		5,730
State Retirement System	51,924	A90108	47,401
Social Security, Employer Cont	32,012	A90308	30,502
Worker's Compensation, Empl Bnfts	14,380	A90408	14,569
Unemployment Insurance, Empl Bnfts	0	A90508	0
Disability Insurance, Empl Bnfts	287	A90558	324
Hospital & Medical (dental) Ins, Empl Bnft	82,547	A90608	76,298
TOTAL Employee Benefits	181,151		169,093
Debt Principal, Serial Bonds	35,000	A97106	80,000
Debt Principal, Bond Anticipation Notes	0	A97306	0

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, State Loans	4,342	A97906	4,450
TOTAL Debt Principal	39,342		84,450
Debt Interest, Serial Bonds	4,056	A97107	2,550
Debt Interest, Bond Anticipation Notes	0	A97307	
Debt Interest, Tax Anticipation Notes		A97607	
Debt Interest, State Loans	948	A97907	840
TOTAL Debt Interest	5,004		3,390
TOTAL Expenditures	890,817		947,980
Transfers, Capital Projects Fund	0	A99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	890,817		947,980

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	135,873	A8021	232,924
Restated Fund Balance - Beg of Year	135,873	A8022	232,924
ADD - REVENUES AND OTHER SOURCES	987,868		980,917
DEDUCT - EXPENDITURES AND OTHER USES	890,817		947,980
Fund Balance - End of Year	232,924	A8029	265,861

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	425,386	A1049N	431,912
Est Rev - Non Property Tax Items	409,279	A1199N	383,623
Est Rev - Departmental Income	7,500	A1299N	7,600
Est Rev - Intergovernmental Charges	29,000	A2399N	31,500
Est Rev - Licenses And Permits	200	A2599N	200
Est Rev - Fines And Forfeitures	500	A2649N	500
Est Rev - Miscellaneous Local Sources		A2799N	23,000
Est Rev - State Aid	60,000	A3099N	5,000
TOTAL Estimated Revenues	931,865		883,335
TOTAL Estimated Revenues	931,865		883,335

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	223,059	A1999N	224,527
App - Public Safety	341,907	A3999N	308,090
App - Transportation	128,073	A5999N	122,550
App - Culture And Recreation	13,000	A7999N	30,560
App - Home And Community Services	14,200	A8999N	7,900
App - Employee Benefits	162,046	A9199N	158,965
App - Debt Service	49,580	A9899N	30,743
TOTAL Appropriations	931,865		883,335
TOTAL Appropriations	931,865		883,335

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	30,373	FX200	130,126
Cash In Time Deposits	0	FX201	67
TOTAL Cash	30,373		130,193
Water Rents Receivable	44,259	FX350	7,149
Accounts Receivable	0	FX380	35,442
TOTAL Other Receivables (net)	44,259		42,591
Due From Other Funds	0	FX391	1,228
TOTAL Due From Other Funds	0		1,228
Due From Other Governments	0	FX440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	0	FX480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	18,224	FX230	18,243
TOTAL Restricted Assets	18,224		18,243
TOTAL Assets	92,855		192,255

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

Code/Description	2019	EdpCode	2020
Accounts Payable	43,615	FX600	41,882
TOTAL Accounts Payable	43,615		41,882
Accrued Liabilities	0	FX601	398
TOTAL Accrued Liabilities	0		398
Overpayments & Clearing Account	0	FX690	
TOTAL Other Liabilities	0		0
Due To Other Funds	0	FX630	1,229
TOTAL Due To Other Funds	0		1,229
TOTAL Liabilities	43,615		43,508
Fund Balance			
Reserve For Repairs	18,224	FX882	18,224
TOTAL Restricted Fund Balance	18,224		18,224
Assigned Unappropriated Fund Balance	31,016	FX915	130,524
TOTAL Assigned Fund Balance	31,016		130,524
Unassigned Fund Balance		FX917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	49,240		148,748
TOTAL Liabilities, Deferred Inflows And Fund Balance	92,855		192,256

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	Edp Code	2020
Revenues			
Metered Water Sales	293,341	FX2140	295,134
Interest & Penalties On Water Rents	2,985	FX2148	12,530
TOTAL Departmental Income	296,326		307,663
Interest And Earnings	37	FX2401	19
TOTAL Use of Money And Property	37		19
Unclassified (specify)	0	FX2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	296,363		307,683
Interfund Transfers	0	FX5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	296,363		307,683

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	Edp Code	2020
Expenditures			
Water Administration, Pers Serv	3,114	FX83101	3,324
Water Administration, Contr Expend	4	FX83104	
TOTAL Water Administration	3,118		3,324
Source Supply Pwr & Pump, Contr Expend	149,168	FX83204	147,455
TOTAL Source Supply Pwr & Pump	149,168		147,455
Water Trans & Distrib, Pers Serv	25,000	FX83401	19,835
Water Trans & Distrib, Equip & Cap Outlay	10,814	FX83402	2,339
Water Trans & Distrib, Contr Expend	67,717	FX83404	31,216
TOTAL Water Trans & Distrib	103,531		53,389
TOTAL Home And Community Services	255,817		204,169
State Retirement, Empl Bnfts	3,989	FX90108	2,266
Social Security, Empl Bnfts	1,931	FX90308	1,741
Hospital & Medical (dental) Ins, Empl Bnft	3,606	FX90608	1,229
TOTAL Employee Benefits	9,526		5,235
TOTAL Expenditures	265,343		209,404
Transfers, Other Funds	0	FX99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	265,343		209,404

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,220	FX8021	49,240
Prior Period Adj -Increase In Fund Balance		FX8012	1,229
Prior Period Adj -Decrease In Fund Balance		FX8015	
Restated Fund Balance - Beg of Year	18,220	FX8022	50,469
ADD - REVENUES AND OTHER SOURCES	296,363		307,683
DEDUCT - EXPENDITURES AND OTHER USES	265,343		209,404
Fund Balance - End of Year	49,240	FX8029	148,748

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	Edp Code	2021
Estimated Revenues			
Est Rev - Departmental Income	296,885	FX1299N	305,228
TOTAL Estimated Revenues	296,885		305,228
TOTAL Estimated Revenues	296,885		305,228

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	Edp Code	2021
Appropriations			
App - Home And Community Services	289,126	FX8999N	295,399
App - Employee Benefits	7,759	FX9199N	9,829
TOTAL Appropriations	296,885		305,228
TOTAL Appropriations	296,885		305,228

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	Edp Code	2020
Assets			
Cash	133,791	G200	116
Cash In Time Deposits	191,898	G201	163,679
TOTAL Cash	325,690		163,795
Sewer Rents Receivable	29,128	G360	5,271
Accounts Receivable	0	G380	21,768
TOTAL Other Receivables (net)	29,128		27,039
Due From Other Funds	0	G391	1,229
TOTAL Due From Other Funds	0		1,229
Due From Other Governments	2,898	G440	1,116
TOTAL Due From Other Governments	2,898		1,116
TOTAL Assets	357,716		193,178

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	553	G600	726
TOTAL Accounts Payable	553		726
Accrued Liabilities	0	G601	398
TOTAL Accrued Liabilities	0		398
Bond Anticipation Notes Payable	0	G626	0
TOTAL Notes Payable	0		0
Overpayments & Clearing Account	0	G690	0
TOTAL Other Liabilities	0		0
Due To Other Funds	0	G630	1,229
TOTAL Due To Other Funds	0		1,229
TOTAL Liabilities	553		2,353
Fund Balance			
Assigned Appropriated Fund Balance	100,627	G914	81,228
Assigned Unappropriated Fund Balance	256,536	G915	109,598
TOTAL Assigned Fund Balance	357,163		190,826
TOTAL Fund Balance	357,163		190,826
TOTAL Liabilities, Deferred Inflows And Fund Balance	357,716		193,178

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code/Description	2019	EdpCode	2020
Revenues			
Sewer Rents	175,160	G2120	154,216
Interest & Penalties On Sewer Accts	1,889	G2128	7,617
TOTAL Departmental Income	177,048		161,833
Sewer Serv Other Govts	9,093	G2374	7,575
TOTAL Intergovernmental Charges	9,093		7,575
Interest And Earnings	1,317	G2401	1,713
TOTAL Use of Money And Property	1,317		1,713
Insurance Recoveries	0	G2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	G2701	
Unclassified (specify)	0	G2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	187,459		171,121
Interfund Transfers	0	G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	187,459		171,121

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Pers Serv	3,114	G81101	3,324
Sewer Administration, Contr Expend	0	G81104	
TOTAL Sewer Administration	3,114		3,324
Sanitary Sewers, Pers Serv	25,000	G81201	19,786
Sanitary Sewers, Equip & Cap Outlay	18,984	G81202	2,339
Sanitary Sewers, Contr Expend	35,813	G81204	24,693
TOTAL Sanitary Sewers	79,797		46,818
Sewage Treat Disp, Contr Expend	205,343	G81304	283,314
TOTAL Sewage Treat Disp	205,343		283,314
TOTAL Home And Community Services	288,254		333,456
State Retirement, Empl Bnfts	1,779	G90108	2,266
Social Security , Empl Bnfts	1,480	G90308	1,737
Hospital & Medical (dental) Ins, Empl Bnft	5,141	G90608	1,229
TOTAL Employee Benefits	8,400		5,232
Debt Principal, Bond Anticipation Notes	0	G97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	0	G97307	
TOTAL Debt Interest	0		0
TOTAL Expenditures	296,654		338,687
TOTAL Expenditures	296,654		338,687

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	466,359	G8021	357,163
Prior Period Adj -Increase In Fund Balance		G8012	1,229
Restated Fund Balance - Beg of Year	466,359	G8022	358,392
ADD - REVENUES AND OTHER SOURCES	187,459		171,121
DEDUCT - EXPENDITURES AND OTHER USES	296,654		338,687
Fund Balance - End of Year	357,163	G8029	190,826

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	Edp Code	2021
Appropriations			
App - Home And Community Services	281,524	G8999N	411,399
App - Employee Benefits	9,303	G9199N	9,829
TOTAL Appropriations	290,827		421,228
TOTAL Appropriations	290,827		421,228

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	Edp Code	2021
Estimated Revenues			
Est Rev - Departmental Income	190,200	G1299N	340,000
Est Rev - Intergovernmental Charges	0	G2399N	
TOTAL Estimated Revenues	190,200		340,000
Appropriated Fund Balance	100,627	G599N	81,228
TOTAL Estimated Other Sources	100,627		81,228
TOTAL Estimated Revenues	280,827		421,228

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		H200	
TOTAL Cash	0		0
TOTAL Assets	0		0

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		H630	60,649
TOTAL Due To Other Funds	0		60,649
TOTAL Liabilities	0		60,649
Fund Balance			
Unassigned Fund Balance		H917	-60,649
TOTAL Unassigned Fund Balance	0		-60,649
TOTAL Fund Balance	0		-60,649
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	Edp Code	2020
Revenues			
Insurance Recoveries		H2680	15,297
TOTAL Sale of Property And Compensation For Loss	0		15,297
St Aid, Public Safety-Cap Proj		H3397	
TOTAL State Aid	0		0
TOTAL Revenues	0		15,297
State or Authority Loans		H5790	222,750
TOTAL Proceeds of Obligations	0		222,750
TOTAL Other Sources	0		222,750
TOTAL Revenues	0		238,047

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Engineer, Equip & Cap Outlay		H14402	3,887
TOTAL Engineer	0		3,887
Buildings, Equip & Cap Outlay		H16202	179,810
TOTAL Buildings	0		179,810
Central Garage, Equip & Cap Outlay		H16402	114,999
TOTAL Central Garage	0		114,999
TOTAL General Government Support	0		298,697
TOTAL Expenditures	0		298,697
TOTAL Expenditures	0		298,697

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			238,047
DEDUCT - EXPENDITURES AND OTHER USES			298,697
Fund Balance - End of Year		H8029	-60,649

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	94,141	K101	94,141
Buildings	21,347	K102	318,244
Improvements Other Than Buildings	187,988	K103	189,788
Machinery And Equipment	820,349	K104	846,402
TOTAL Fixed Assets (net)	1,123,825		1,448,575
TOTAL Assets	1,123,825		1,448,575

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Total Non-Current Govt Assets	1,123,825	K159	1,448,575
TOTAL Investments in Non-Current Government Assets	1,123,825		1,448,575
TOTAL Fund Balance	1,123,825		1,448,575
TOTAL	1,123,825		1,448,575

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	7,270	TA200	14,686
TOTAL Cash	7,270		14,686
Due From Other Funds	0	TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	7,270		14,686

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	Edp Code	2020
Due To Other Funds		TA630	11,357
TOTAL Due To Other Funds	0		11,357
Consolidated Payroll	0	TA10	
Deferred Compensation	-245	TA17	-245
State Retirement	-2,167	TA18	-312
Group Insurance	5,796	TA20	
Nys Income Tax	22	TA21	22
Federal Income Tax	217	TA22	217
Income Executions	0	TA23	
Assoc & Union Dues	0	TA24	
Social Security Tax	90	TA26	90
Other Funds (specify)	3,558	TA85	3,558
TOTAL Agency Liabilities	7,270		3,329
TOTAL Liabilities	7,270		14,686
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,270		14,686

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	Edp Code	2020
Assets			
Total Non-Current Govt Liabilities	166,681	W129	474,370
TOTAL Provision To Be Made In Future Budgets	166,681		474,370
TOTAL Assets	166,681		474,370

VILLAGE OF Port Dickinson
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	Edp Code	2020
State or Authority Loans Payable	33,587	W619	250,938
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	33,587		250,938
Net Pension Liability -Proportionate Share	53,094	W638	223,432
TOTAL Other Liabilities	53,094		223,432
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	80,000	W628	
TOTAL Bond And Long Term Liabilities	80,000		0
TOTAL Liabilities	166,681		474,370
TOTAL Liabilities	166,681		474,370

Statement of Indebtedness
For the Fiscal Year Ending 2020

County of: Broome

Municipal Code: 030423504030

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
2012	BOND N	Highway Improvement			06/01/2011	06/01/2021	2.50%		\$292,000	\$80,000	\$80,000	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2020	SAL N	Fire Station Addition			12/27/2019	12/27/2029	2.50%		\$222,750	\$0			\$0		\$222,750
2006	SAL N	Fire Truck		Y	06/21/2005	08/25/2025	2.50%		\$82,465	\$33,587	\$4,450	\$0	(\$948)		\$28,188
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$222,750	\$113,587	\$84,450	\$0	(\$948)	\$0	\$250,938

VILLAGE OF Port Dickinson
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$1,050.00
Demand Deposits	9Z2011	\$0.00
Time Deposits	9Z2021	\$535,006.39
Total		<u>\$536,056.39</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$200,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$335,006.39
Total		<u>\$535,006.39</u>
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	

VILLAGE OF Port Dickinson
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1213	\$200,724	\$26,000	\$14,847	\$211,877
****-1239	\$15,070	\$0	\$384	\$14,686
****-3115	\$100,468	\$0	\$0	\$100,468
****-3316	\$233,975	\$0	\$26,000	\$207,975
Total Adjusted Bank Balance				\$535,007
Petty Cash				\$1,050.00
Adjustments				\$.00
Total Cash				\$536,057
Total Cash Balance All Funds				\$536,056
* Must be equal				

VILLAGE OF Port Dickinson
Local Government Questionnaire
For the Fiscal Year Ending 2020

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
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?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Port Dickinson
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		7			
Total Part Time Employees:		14			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$17,072.00	3	5	
90158	Police and Fire Retirement	\$30,329.00	1	3	
90258	Local Pension Fund				
90308	Social Security	\$32,255.00	7	14	
90408	Worker's Compensation Insurance	\$14,569.00	7	14	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$324.00	7		
90608	Hospital and Medical (Dental) Insurance	\$82,553.00	7		3
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$177,102.00			
Computed Total From Financial Section (comparative purposes only)		\$179,560.00			

VILLAGE OF Port Dickinson
Energy Costs and Consumption
For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,031	3,668	gallons	
Diesel Fuel	\$2,446	1,373	gallons	
Fuel Oil			gallons	
Natural Gas	\$5,911	2,833	cubic feet	
Electricity	\$26,852	234,179	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Sandra Reifler, hereby certify that I am the Chief Fiscal Officer of the Village of Port Dickinson, and that the information provided in the annual financial report of the Village of Port Dickinson, for the fiscal year ended 05/31/2020, 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 Village of Port Dickinson, and adopted by me as my signature for use in conjunction with the filing of the Village of Port Dickinson's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Port Dickinson's annual financial report for the fiscal year ended 05/31/2020 and filed by means of electronic data transmission.

Sandra Reifler
Name of Report Preparer if different
than Chief Fiscal Officer

Sandra Reifler
Name

(607) 771-8233
Telephone Number

Treasurer
Title

786 Chenango St. Binghamton, NY 1
Official Address

08/08/2020
Date of Certification

(607) 771-8233
Official Telephone Number

VILLAGE OF Port Dickinson
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Account Code Comment

- Account Code A2750 To reclassify AIM related payment from A3001 to A2750
- Account Code A391 To resolve negative cash in H200. Per Village, "The General Fund advanced the extra monies to the Capital fund." Additionally, increased by \$2,457.28, as amount represents "monies that were withheld in the General Fund and needed to be in the G and F funds."
- Account Code A200 Decreased by \$60,649.47 to resolve negative cash in H200. Per Village, "The General Fund advanced the extra monies to the Capital fund."
- Account Code A3001 To reclassify AIM related payment from A3001 to A2750
- Account Code A90608 Reduced by \$2,457.28, as amount represents "monies that were withheld in the General Fund and needed to be in the G and F funds."
- Account Code A917 Increased by \$2,457.28 to offset adjustments to benefit expenditures

(FX) WATER

Account Code Comment

- Account Code FX8012 To balance Fund after adjustments related to benefit expenditure
- Account Code FX630 Increased by \$1,228.64, as amount represents "monies that were withheld in the General Fund and needed to be in the G and F funds."
- Account Code FX9060 Per Village, amount should be positive
- Account Code FX915 Decreased by \$1,228.64 to offset adjustment to FX630

(G) SEWER

Account Code Comment

- Account Code G915 Decreased by \$1,228.64 to offset adjustment to G630
- Account Code G90608 Per Village, amount should be positive
- Account Code G630 Increased by \$1,228.64, as amount represents "monies that were withheld in the General Fund and needed to be in the G and F funds."
- Account Code G8012 To offset adjustments to employee benefit expenditure

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H630 To resolve negative cash in H200. Per Village, "The General Fund advanced the extra monies to the Capital fund."
- Account Code H3397 To reclassify 10 year loan issuance from the NYS Division of Homeland Security and Emergency Services from H3397 to H5790
- Account Code H200 Increased by \$60,649.47 to resolve negative cash in H200. Per Village, "The General Fund advanced the extra monies to the Capital fund."
- Account Code H5790 To reclassify 10 year loan issuance from the NYS Division of Homeland Security and Emergency Services from H3397 to H5790

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W638 To account for Village's 2020 Net Pension Liability
- Account Code W129 To match updated liabilities