

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Moreau
County of Saratoga
For the Fiscal Year Ended 12/31/2017

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 Moreau

*** 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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DB) HIGHWAY-PART-TOWN
- (EL) ENTERPRISE REFUSE/GARBAGE
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 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 Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,302,175	A200	872,559
Petty Cash	550	A210	550
TOTAL Cash	1,302,725		873,109
Accounts Receivable	8,202	A380	26,696
TOTAL Other Receivables (net)	8,202		26,696
Due From Other Funds	1,262	A391	1,340
TOTAL Due From Other Funds	1,262		1,340
Due From Other Governments	310	A440	
TOTAL Due From Other Governments	310		0
TOTAL Assets and Deferred Outflows of Resources	1,312,499		901,145

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	69,834	A600	54,591
TOTAL Accounts Payable	69,834		54,591
Accrued Liabilities	27,151	A601	30,131
TOTAL Accrued Liabilities	27,151		30,131
Due To Other Funds	16,656	A630	1,087
TOTAL Due To Other Funds	16,656		1,087
TOTAL Liabilities	113,641		85,809
Fund Balance			
Assigned Appropriated Fund Balance	270,144	A914	
Assigned Unappropriated Fund Balance	5,352	A915	429
TOTAL Assigned Fund Balance	275,496		429
Unassigned Fund Balance	923,362	A917	814,907
TOTAL Unassigned Fund Balance	923,362		814,907
TOTAL Fund Balance	1,198,858		815,336
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,312,499		901,145

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	778,793	A1001	1,082,420
TOTAL Real Property Taxes	778,793		1,082,420
Interest & Penalties On Real Prop Taxes	21,760	A1090	19,959
TOTAL Real Property Tax Items	21,760		19,959
Non Prop Tax Dist By County	400,000	A1120	
Franchises	183,028	A1170	190,781
TOTAL Non Property Tax Items	583,028		190,781
Clerk Fees	2,492	A1255	2,307
Ambulance Charges	647,098	A1640	691,575
Other Culture & Recreation Income	24,982	A2089	44,600
TOTAL Departmental Income	674,572		738,482
Interest And Earnings	2,486	A2401	3,967
TOTAL Use of Money And Property	2,486		3,967
Business & Occupational License	500	A2501	500
Bingo Licenses	817	A2540	818
Dog Licenses	5,247	A2544	5,619
TOTAL Licenses And Permits	6,564		6,937
Fines And Forfeited Bail	155,352	A2610	145,268
TOTAL Fines And Forfeitures	155,352		145,268
Sales of Equipment		A2665	400
Insurance Recoveries	39,046	A2680	2,107
TOTAL Sale of Property And Compensation For Loss	39,046		2,507
Refunds of Prior Year's Expenditures	886	A2701	
Gifts And Donations		A2705	6,400
Unclassified (specify)		A2770	1,633
Additional Description NYMIR Refund			
TOTAL Miscellaneous Local Sources	886		8,033
St Aid, Revenue Sharing	45,230	A3001	45,230
St Aid, Mortgage Tax	384,726	A3005	314,908
St Aid - Other (specify)	33,304	A3089	5,537
Additional Description JCAP & Youth Programs Funding			
TOTAL State Aid	463,260		365,675
TOTAL Revenues	2,725,747		2,564,029
TOTAL Detail Revenues And Other Sources	2,725,747		2,564,029

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	45,200	A10101	45,200
Legislative Board, Contr Expend	41	A10104	673
TOTAL Legislative Board	45,241		45,873
Municipal Court, Pers Serv	144,273	A11101	142,305
Municipal Court, Equip & Cap Outlay	1,746	A11102	5,452
Municipal Court, Contr Expend	15,634	A11104	15,922
TOTAL Municipal Court	161,653		163,679
Supervisor,pers Serv	124,993	A12201	139,105
Supervisor,contr Expend	6,834	A12204	8,242
TOTAL Supervisor	131,827		147,347
Comptroller,pers Serv	12,283	A13151	12,469
Comptroller, Contr Expend		A13154	210
TOTAL Comptroller	12,283		12,679
Auditor, Contr Expend	2,825	A13204	2,541
TOTAL Auditor	2,825		2,541
Tax Collection,pers Serv	16,082	A13301	16,446
Tax Collection,contr Expend	4,702	A13304	4,821
TOTAL Tax Collection	20,784		21,267
Budget, Contr Expend	219	A13404	44
TOTAL Budget	219		44
Assessment, Pers Serv	51,073	A13551	58,274
Assessment, Equip & Cap Outlay	120,430	A13552	1,003
Assessment, Contr Expend		A13554	230,714
TOTAL Assessment	171,503		289,991
Clerk,pers Serv	86,673	A14101	88,639
Clerk,contr Expend	6,868	A14104	6,498
TOTAL Clerk	93,541		95,137
Law, Contr Expend	15,132	A14204	18,631
TOTAL Law	15,132		18,631
Personnel, Contr Expend	3,110	A14304	1,018
TOTAL Personnel	3,110		1,018
Buildings, Pers Serv	8,031	A16201	9,822
Buildings, Contr Expend	67,715	A16204	15,137
TOTAL Buildings	75,746		24,959
Unallocated Insurance, Contr Expend	82,227	A19104	54,059
TOTAL Unallocated Insurance	82,227		54,059
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	1,200		1,200
TOTAL General Government Support	817,291		878,425
Police, Pers Serv	12,996	A31201	13,104
TOTAL Police	12,996		13,104
Traffic Control, Contr Expen	31,954	A33104	36,740
TOTAL Traffic Control	31,954		36,740
Control of Animals, Pers Serv	6,458	A35101	9,223

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Control of Animals, Contr Expend	4,948	A35104	7,288
TOTAL Control of Animals	11,406		16,511
TOTAL Public Safety	56,356		66,355
Insect Control, Contr Expend	432	A40684	432
TOTAL Insect Control	432		432
Narcotic Addic Control, Contr Expend	351	A42204	
TOTAL Narcotic Addic Control	351		0
Ambulance, Contr Expend	863,583	A45404	918,060
TOTAL Ambulance	863,583		918,060
TOTAL Health	864,366		918,492
Street Admin, Pers Serv	67,991	A50101	75,638
Street Admin, Equip & Cap Outlay		A50102	376
Street Admin, Contr Expend	13,076	A50104	4,473
TOTAL Street Admin	81,067		80,487
Garage, Equip & Cap Outlay	2,519	A51322	
Garage, Contr Expend	39,569	A51324	34,560
TOTAL Garage	42,088		34,560
Street Lighting, Contr Expend	46,965	A51824	37,009
TOTAL Street Lighting	46,965		37,009
TOTAL Transportation	170,120		152,056
Publicity, Contr Expend	350	A64104	375
TOTAL Publicity	350		375
Indus Develop Agency, Contr Expend	16,360	A64604	17,533
TOTAL Indus Develop Agency	16,360		17,533
Programs For Aging, Contr Expend	2,890	A67724	2,890
TOTAL Programs For Aging	2,890		2,890
Other Eco & Dev, Pers Serv	1,005	A69891	1,025
TOTAL Other Eco & Dev	1,005		1,025
TOTAL Economic Assistance And Opportunity	20,605		21,823
Playgr & Rec Centers, Pers Serv	116,067	A71401	143,673
Playgr & Rec Centers, Equip & Cap Outlay		A71402	4,476
Playgr & Rec Centers, Contr Expend	52,784	A71404	50,920
TOTAL Playgr & Rec Centers	168,851		199,069
Youth Prog, Pers Serv	29,673	A73101	35,109
Youth Prog, Contr Expend	10,825	A73104	7,064
TOTAL Youth Prog	40,498		42,173
Historian, Contr Expend		A75104	1,000
TOTAL Historian	0		1,000
Historical Property, Contr Expend	11,250	A75204	20,000
TOTAL Historical Property	11,250		20,000
Celebrations, Contr Expend	2,500	A75504	2,500
TOTAL Celebrations	2,500		2,500
Other Performing Arts, Contr Expend		A75604	205
TOTAL Other Performing Arts	0		205

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Culture And Rec, Contr Expend	39	A79894	340
TOTAL Other Culture And Rec	39		340
TOTAL Culture And Recreation	223,138		265,287
Refuse & Garbage, Contr Expend	5,000	A81604	4,900
TOTAL Refuse & Garbage	5,000		4,900
Cemetery, Pers Serv	4,118	A88101	4,580
Cemetery, Equip & Cap Outlay		A88102	2,623
Cemetery, Contr Expend	1,220	A88104	5,358
TOTAL Cemetery	5,338		12,561
Misc Home & Comm Serv, Contr Expend	265,178	A89894	270,482
TOTAL Misc Home & Comm Serv	265,178		270,482
TOTAL Home And Community Services	275,516		287,943
State Retirement System	89,812	A90108	76,978
Social Security, Employer Cont	44,482	A90308	48,400
Life Insurance, Empl Bnfts	6,487	A90458	6,148
Unemployment Insurance, Empl Bnfts	259	A90508	
Disability Insurance, Empl Bnfts	638	A90558	512
Hospital & Medical (dental) Ins, Empl Bnft	180,335	A90608	199,789
Other Employee Benefits (spec)	10,403	A90898	11,329
TOTAL Employee Benefits	332,416		343,156
Interfund Loans		A97957	14
TOTAL Debt Interest	0		14
TOTAL Expenditures	2,759,808		2,933,551
Transfers, Other Funds		A99019	
Transfers, Capital Projects Fund	48,186	A99509	14,000
TOTAL Operating Transfers	48,186		14,000
TOTAL Other Uses	48,186		14,000
TOTAL Detail Expenditures And Other Uses	2,807,994		2,947,551

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,281,105	A8021	1,198,858
Restated Fund Balance - Beg of Year	1,281,105	A8022	1,198,858
ADD - REVENUES AND OTHER SOURCES	2,725,747		2,564,029
DEDUCT - EXPENDITURES AND OTHER USES	2,807,994		2,947,551
Fund Balance - End of Year	1,198,858	A8029	815,336

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	1,082,075	A1049N	1,315,000
Est Rev - Real Property Tax Items	20,891	A1099N	21,157
Est Rev - Non Property Tax Items	182,000	A1199N	691,357
Est Rev - Departmental Income	667,561	A1299N	715,900
Est Rev - Use of Money And Property	2,500	A2499N	1,500
Est Rev - Licenses And Permits	6,208	A2599N	6,801
Est Rev - Fines And Forfeitures	160,000	A2649N	120,000
Est Rev - Miscellaneous Local Sources	148,560	A2799N	0
Est Rev - State Aid	428,084	A3099N	350,300
TOTAL Estimated Revenues	2,697,879		3,222,015
Appropriated Fund Balance	270,144	A599N	0
TOTAL Estimated Other Sources	270,144		0
TOTAL Estimated Revenues And Other Sources	2,968,023		3,222,015

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	907,406	A1999N	961,211
App - Public Safety	58,340	A3999N	66,322
App - Health	852,735	A4999N	906,965
App - Transportation	157,118	A5999N	218,181
App - Economic Assistance And Opportunity	12,290	A6999N	84,561
App - Culture And Recreation	280,514	A7999N	270,637
App - Home And Community Services	301,106	A8999N	288,288
App - Employee Benefits	384,500	A9199N	425,850
App - Debt Service	14,014	A9899N	0
TOTAL Appropriations	2,968,023		3,222,015
TOTAL Appropriations And Other Uses	2,968,023		3,222,015

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	2,497,442	B200	2,479,369
TOTAL Cash	2,497,442		2,479,369
Accounts Receivable	1,569	B380	719
TOTAL Other Receivables (net)	1,569		719
Cash Special Reserves	492	B230	493
TOTAL Restricted Assets	492		493
TOTAL Assets and Deferred Outflows of Resources	2,499,503		2,480,581

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	11,043	B600	5,775
TOTAL Accounts Payable	11,043		5,775
Accrued Liabilities	3,429	B601	3,795
TOTAL Accrued Liabilities	3,429		3,795
Due To Other Funds	170	B630	138
TOTAL Due To Other Funds	170		138
TOTAL Liabilities	14,642		9,708
Fund Balance			
Reserve For Tax Stabilization	492	B880	493
TOTAL Restricted Fund Balance	492		493
Assigned Appropriated Fund Balance	69,929	B914	740,343
Assigned Unappropriated Fund Balance	2,414,440	B915	1,730,037
TOTAL Assigned Fund Balance	2,484,369		2,470,380
TOTAL Fund Balance	2,484,861		2,470,873
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,499,503		2,480,581

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sales Tax (from County)	215,790	B1120	289,930
TOTAL Non Property Tax Items	215,790		289,930
Safety Inspection Fees	35,966	B1560	17,372
Public Health Fees	2,949	B1601	4,241
Zoning Fees	961	B2110	561
Planning Board Fees	955	B2115	1,964
TOTAL Departmental Income	40,831		24,138
Interest And Earnings	4,760	B2401	8,124
TOTAL Use of Money And Property	4,760		8,124
Unclassified (specify) Additional Description Mobile Home Park Fees	503	B2770	4,000
TOTAL Miscellaneous Local Sources	503		4,000
TOTAL Revenues	261,884		326,192
TOTAL Detail Revenues And Other Sources	261,884		326,192

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Safety Inspection, Pers Serv	85,186	B36201	83,691
Safety Inspection, Equip & Cap Outlay		B36202	1,003
Safety Inspection, Contr Expend	10,304	B36204	7,063
TOTAL Safety Inspection	95,490		91,757
TOTAL Public Safety	95,490		91,757
Registrar of Vital Stat Contr Expend	2,949	B40204	4,263
TOTAL Registrar of Vital Stat Contr Expend	2,949		4,263
TOTAL Health	2,949		4,263
Bus Operations, Contr Expend	4,688	B56304	4,688
TOTAL Bus Operations	4,688		4,688
TOTAL Transportation	4,688		4,688
Zoning, Contr Expend	35,757	B80104	50,323
TOTAL Zoning	35,757		50,323
Planning, Contr Expend	25,217	B80204	31,691
TOTAL Planning	25,217		31,691
Drainage, Pers Serv		B85401	6,906
Drainage, Contr Expend	-2,203	B85404	96,586
TOTAL Drainage	-2,203		103,492
TOTAL Home And Community Services	58,771		185,506
State Retirement, Empl Bnfts	16,293	B90108	12,314
Social Security , Empl Bnfts	5,065	B90308	5,317
Life Insurance, Empl Bnfts	108	B90458	
Disability Insurance, Empl Bnfts	84	B90558	75
Hospital & Medical (dental) Ins, Empl Bnft	25,277	B90608	24,227
Other Employee Benefits (spec)	1,185	B90898	1,243
Additional Description B9000.8 MEDICARE			
TOTAL Employee Benefits	48,012		43,176
TOTAL Expenditures	209,910		329,390
Transfers, Other Funds	12,058	B99019	10,791
TOTAL Operating Transfers	12,058		10,791
TOTAL Other Uses	12,058		10,791
TOTAL Detail Expenditures And Other Uses	221,968		340,181

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,444,945	B8021	2,484,861
Restated Fund Balance - Beg of Year	2,444,945	B8022	2,484,861
ADD - REVENUES AND OTHER SOURCES	261,884		326,192
DEDUCT - EXPENDITURES AND OTHER USES	221,968		340,181
Fund Balance - End of Year	2,484,861	B8029	2,470,872

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	200,000	B1199N	0
Est Rev - Use of Money And Property	4,200	B2499N	4,200
Est Rev - Licenses And Permits	33,200	B2599N	33,200
Est Rev - State Aid		B3099N	15,000
TOTAL Estimated Revenues	237,400		52,400
Appropriated Fund Balance	69,929	B599N	740,343
TOTAL Estimated Other Sources	69,929		740,343
TOTAL Estimated Revenues And Other Sources	307,329		792,743

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	5,000	B1999N	5,000
App - Public Safety	102,991	B3999N	102,193
App - Health	3,500	B4999N	3,500
App - Transportation	4,688	B5999N	4,782
App - Home And Community Services	116,900	B8999N	145,946
App - Employee Benefits	59,250	B9199N	52,875
TOTAL Appropriations	292,329		314,296
App - Interfund Transfer	15,000	B9999N	478,447
TOTAL Other Uses	15,000		478,447
TOTAL Appropriations And Other Uses	307,329		792,743

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	86,482	CD200	13,016
TOTAL Cash	86,482		13,016
TOTAL Assets and Deferred Outflows of Resources	86,482		13,016

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Appropriated Fund Balance	86,482	CD914	13,016
TOTAL Assigned Fund Balance	86,482		13,016
TOTAL Fund Balance	86,482		13,016
TOTAL Liabilities, Deferred Inflows And Fund Balance	86,482		13,016

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Community Development Income	86,400	CD2170	86,400
TOTAL Departmental Income	86,400		86,400
Interest And Earnings	80	CD2401	82
TOTAL Use of Money And Property	80		82
TOTAL Revenues	86,480		86,482
TOTAL Detail Revenues And Other Sources	86,480		86,482

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Rehab Loans & Grant, Equip & Cap Outlay		CD86682	159,948
TOTAL Rehab Loans & Grant	0		159,948
TOTAL Home And Community Services	0		159,948
TOTAL Expenditures	0		159,948
TOTAL Detail Expenditures And Other Uses	0		159,948

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2	CD8021	86,482
Restated Fund Balance - Beg of Year	2	CD8022	86,482
ADD - REVENUES AND OTHER SOURCES	86,480		86,482
DEDUCT - EXPENDITURES AND OTHER USES			159,948
Fund Balance - End of Year	86,482	CD8029	13,016

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,727,596	DB200	1,914,544
TOTAL Cash	1,727,596		1,914,544
Accounts Receivable	237	DB380	
TOTAL Other Receivables (net)	237		0
Due From Other Funds	922	DB391	793
TOTAL Due From Other Funds	922		793
Due From Other Governments	274	DB440	
TOTAL Due From Other Governments	274		0
TOTAL Assets and Deferred Outflows of Resources	1,729,029		1,915,337

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	72,134	DB600	23,878
TOTAL Accounts Payable	72,134		23,878
Accrued Liabilities	33,115	DB601	36,206
TOTAL Accrued Liabilities	33,115		36,206
Due To Other Governments		DB631	105
TOTAL Due To Other Governments	0		105
TOTAL Liabilities	105,249		60,189
Fund Balance			
Assigned Appropriated Fund Balance	49,090	DB914	
Assigned Unappropriated Fund Balance	1,574,690	DB915	1,855,148
TOTAL Assigned Fund Balance	1,623,780		1,855,148
TOTAL Fund Balance	1,623,780		1,855,148
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,729,029		1,915,337

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes		DB1001	
TOTAL Real Property Taxes	0		0
Sales Tax (from County)	2,000,000	DB1120	2,015,000
TOTAL Non Property Tax Items	2,000,000		2,015,000
Interest And Earnings	2,716	DB2401	4,439
TOTAL Use of Money And Property	2,716		4,439
Sales of Equipment	40,652	DB2665	
Insurance Recoveries	1,268	DB2680	
TOTAL Sale of Property And Compensation For Loss	41,920		0
Interfund Revenues		DB2801	
TOTAL Interfund Revenues	0		0
St Aid, Consolidated Highway Aid	167,334	DB3501	146,493
St Aid Emergency Disaster Assistance	1,366	DB3960	
TOTAL State Aid	168,700		146,493
TOTAL Revenues	2,213,336		2,165,932
Interfund Transfers	12,058	DB5031	10,791
TOTAL Interfund Transfers	12,058		10,791
TOTAL Other Sources	12,058		10,791
TOTAL Detail Revenues And Other Sources	2,225,394		2,176,723

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Pers Serv	320,313	DB51101	283,223
Maint of Streets, Contr Expend	44,443	DB51104	42,277
TOTAL Maint of Streets	364,756		325,500
Perm Improve Highway, Contr Expend	368,728	DB51124	323,823
TOTAL Perm Improve Highway	368,728		323,823
Machinery, Equip & Cap Outlay	109,455	DB51302	357,091
Machinery, Contr Expend	52,408	DB51304	85,859
TOTAL Machinery	161,863		442,950
Brush And Weeds, Equip & Cap Outlay		DB51402	
Brush And Weeds, Contr Expend	2,681	DB51404	2,192
TOTAL Brush And Weeds	2,681		2,192
Snow Removal, Pers Serv	238,827	DB51421	311,359
Snow Removal, Contr Expend	188,483	DB51424	150,291
TOTAL Snow Removal	427,310		461,650
TOTAL Transportation	1,325,338		1,556,115
State Retirement, Empl Bnfts	79,480	DB90108	83,567
Social Security, Empl Bnfts	32,886	DB90308	34,193
Disability Insurance, Empl Bnfts	217	DB90558	217
Hospital & Medical (dental) Ins, Empl Bnft	196,876	DB90608	258,484
Other Employee Benefits (spec)	12,224	DB90898	12,780
Additional Description Clothing Allowance & Medicare			
TOTAL Employee Benefits	321,683		389,241
TOTAL Expenditures	1,647,021		1,945,356
TOTAL Detail Expenditures And Other Uses	1,647,021		1,945,356

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,045,407	DB8021	1,623,780
Restated Fund Balance - Beg of Year	1,045,407	DB8022	1,623,780
ADD - REVENUES AND OTHER SOURCES	2,225,394		2,176,723
DEDUCT - EXPENDITURES AND OTHER USES	1,647,021		1,945,356
Fund Balance - End of Year	1,623,780	DB8029	1,855,147

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	2,015,000	DB1199N	1,582,218
Est Rev - Use of Money And Property	2,100	DB2499N	2,100
Est Rev - State Aid	150,000	DB3099N	150,000
TOTAL Estimated Revenues	2,167,100		1,734,318
Estimated - Interfund Transfer	15,000	DB5031N	467,447
Appropriated Fund Balance	49,090	DB599N	0
TOTAL Estimated Other Sources	64,090		467,447
TOTAL Estimated Revenues And Other Sources	2,231,190		2,201,765

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	1,829,690	DB5999N	1,804,515
App - Employee Benefits	401,500	DB9199N	397,250
TOTAL Appropriations	2,231,190		2,201,765
TOTAL Appropriations And Other Uses	2,231,190		2,201,765

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2016	EdpCode	2017
Assets			
Cash	130,933	EL200	169,395
Petty Cash	100	EL210	100
TOTAL Cash	131,033		169,495
Land	37,100	EL101	37,100
Buildings	397,510	EL102	397,510
Accum Deprec, Buildings	-229,135	EL112	-242,453
TOTAL Fixed Assets (net)	205,475		192,157
TOTAL Assets and Deferred Outflows of Resources	336,508		361,652

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2016	EdpCode	2017
Accounts Payable	6,079	EL600	5,252
TOTAL Accounts Payable	6,079		5,252
Accrued Liabilities	2,285	EL601	2,500
TOTAL Accrued Liabilities	2,285		2,500
Due To Other Funds	156	EL630	282
TOTAL Due To Other Funds	156		282
Due To Employees' Retirement System	936	EL637	
TOTAL Due To Other Governments	936		0
TOTAL Liabilities	9,456		8,034
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	205,475	EL920	192,157
Net Assets-Unrestricted (deficit)	121,577	EL924	161,461
TOTAL Net Position	327,052		353,618
TOTAL Fund Balance	327,052		353,618
TOTAL Liabilities, Deferred Inflows And Fund Balance	336,508		361,652

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Refuse & Garbage Charges	152,032	EL2130	150,460
TOTAL Charges For Services Within Locality	152,032		150,460
Interest And Earnings	233	EL2401	374
TOTAL Use of Money And Property	233		374
Unclassified (specify) Additional Description Saratoga County Contract	35,000	EL2770	35,000
TOTAL Other	35,000		35,000
TOTAL Revenues	187,265		185,834
TOTAL Operating Revenue	187,265		185,834

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Refuse & Garbage, Pers Serv	62,523	EL81601	63,502
TOTAL Refuse & Garbage	62,523		63,502
TOTAL Personal Services	62,523		63,502
Depreciation	10,461	EL19944	13,318
TOTAL Depreciation	10,461		13,318
Refuse & Garbage, Contr Expend	67,480	EL81604	69,580
TOTAL Refuse & Garbage	67,480		69,580
TOTAL Contractual Expenses	77,941		82,898
Refuse & Garbage, Empl Bnfts	12,694	EL81608	12,868
TOTAL Refuse & Garbage	12,694		12,868
TOTAL Employee Benefits	12,694		12,868
TOTAL Expenses	153,158		159,268
TOTAL Operating Expenses	153,158		159,268

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(EL) ENTERPRISE REFUSE/GARBAGE

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	292,945	EL8021	327,052
Restated Net Position - Beg of Year	292,945	EL8022	327,052
ADD - REVENUES AND OTHER SOURCES	187,265		185,834
DEDUCT - EXPENDITURES AND OTHER USES	153,158		159,268
Net Position - End of Year	327,052	EL8029	353,618

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2016	EdpCode	2017
Cash Rec'd From Providing Svcs	187,032	EL7111	185,460
Cash Payments Contr Exp	-90,635	EL7112	-95,766
Cash Payments Pers Svcs & Bnfts	-62,523	EL7113	-63,502
TOTAL Cash Flows From Operating Activities	33,874		26,192
Interest Income	233	EL7153	374
TOTAL Cash Flows From Investing Activities	233		374
Net Inc(dec) In Cash&cash Equiv	4,599	EL7161	38,462
Cash&cash Equiv Beg of Year	126,434	EL7171	131,033
	131,033		169,495
Operating Income (loss)	34,107	EL7181	26,566
Depreciation	10,462	EL7182	13,318
Inc/dec In Assets-Other Than Cash	-42,126	EL7183	
Inc/dec In Liabilities Other Than Cash	2,156	EL7184	-1,422
TOTAL Reconciliation of Operating Income To Cash	4,599		38,462

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	661,089	G200	730,926
TOTAL Cash	661,089		730,926
Sewer Rents Receivable	7,258	G360	3,630
TOTAL Other Receivables (net)	7,258		3,630
Due From Other Funds	15,350	G391	
TOTAL Due From Other Funds	15,350		0
TOTAL Assets and Deferred Outflows of Resources	683,697		734,556

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	7,484	G600	225
TOTAL Accounts Payable	7,484		225
Accrued Liabilities	353	G601	684
TOTAL Accrued Liabilities	353		684
Due To Other Funds	55	G630	73
TOTAL Due To Other Funds	55		73
TOTAL Liabilities	7,892		982
Fund Balance			
Assigned Appropriated Fund Balance	360	G914	
Assigned Unappropriated Fund Balance	675,445	G915	733,574
TOTAL Assigned Fund Balance	675,805		733,574
TOTAL Fund Balance	675,805		733,574
TOTAL Liabilities, Deferred Inflows And Fund Balance	683,697		734,556

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Rents	167,953	G2120	152,480
Sewer Charges	2,080	G2122	
Interest & Penalties On Sewer Accts	1,432	G2128	4,279
TOTAL Departmental Income	171,465		156,759
TOTAL Revenues	171,465		156,759
TOTAL Detail Revenues And Other Sources	171,465		156,759

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Sewer Administration, Pers Serv	10,164	G81101	12,872
Sewer Administration, Contr Expend	122,691	G81104	80,040
TOTAL Sewer Administration	132,855		92,912
TOTAL Home And Community Services	132,855		92,912
State Retirement, Empl Bnfts	1,759	G90108	1,427
Social Security , Empl Bnfts	604	G90308	769
Life Insurance, Empl Bnfts		G90458	81
Disability Insurance, Empl Bnfts	6	G90558	3
Hospital & Medical (dental) Ins, Empl Bnft	2,815	G90608	3,619
Other Employee Benefits (spec)	141	G90898	180
Additional Description G19000.8 MEDICARE			
TOTAL Employee Benefits	5,325		6,079
TOTAL Expenditures	138,180		98,991
TOTAL Detail Expenditures And Other Uses	138,180		98,991

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	642,520	G8021	675,805
Restated Fund Balance - Beg of Year	642,520	G8022	675,805
ADD - REVENUES AND OTHER SOURCES	171,465		156,759
DEDUCT - EXPENDITURES AND OTHER USES	138,180		98,991
Fund Balance - End of Year	675,805	G8029	733,573

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income		G1299N	168,000
Est Rev - Intergovernmental Charges	168,000	G2399N	168,000
TOTAL Estimated Revenues	168,000		336,000
Appropriated Fund Balance	360	G599N	
TOTAL Estimated Other Sources	360		0
TOTAL Estimated Revenues And Other Sources	168,360		336,000

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	158,904	G8999N	159,934
App - Employee Benefits	9,456	G9199N	7,584
Unappropriated Revenues		G990N	482
TOTAL Appropriations	168,360		168,000
TOTAL Appropriations And Other Uses	168,360		168,000

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,300,369	H200	1,310,649
TOTAL Cash	1,300,369		1,310,649
Due From Other Funds	14,000	H391	
TOTAL Due From Other Funds	14,000		0
Cash Special Reserves	15,158	H230	15,175
TOTAL Restricted Assets	15,158		15,175
TOTAL Assets and Deferred Outflows of Resources	1,329,527		1,325,824

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	30	H600	
TOTAL Accounts Payable	30		0
Accrued Liabilities	65,158	H601	65,175
TOTAL Accrued Liabilities	65,158		65,175
Other Liabilities	-126	H688	-126
TOTAL Other Liabilities	-126		-126
Due To Other Funds	14,000	H630	
TOTAL Due To Other Funds	14,000		0
TOTAL Liabilities	79,062		65,049
Fund Balance			
Other Restricted Fund Balance	55,580	H899	57,833
TOTAL Restricted Fund Balance	55,580		57,833
Assigned Appropriated Fund Balance	33,186	H914	37,225
Assigned Unappropriated Fund Balance	1,161,699	H915	1,165,717
TOTAL Assigned Fund Balance	1,194,885		1,202,942
TOTAL Fund Balance	1,250,465		1,260,775
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,329,527		1,325,824

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	1,473	H2401	1,448
TOTAL Use of Money And Property	1,473		1,448
Gifts And Donations	659	H2705	2,253
Unclassified (specify)	7,397	H2770	45,514
TOTAL Miscellaneous Local Sources	8,056		47,767
TOTAL Revenues	9,529		49,215
Interfund Transfers	48,186	H5031	14,000
TOTAL Interfund Transfers	48,186		14,000
TOTAL Other Sources	48,186		14,000
TOTAL Detail Revenues And Other Sources	57,715		63,215

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Buildings, Equip & Cap Outlay	12,033	H16202	49,354
TOTAL Buildings	12,033		49,354
TOTAL General Government Support	12,033		49,354
Parks, Equip & Cap Outlay	191	H71102	286
TOTAL Parks	191		286
TOTAL Culture And Recreation	191		286
Refuse & Garbage, Equip & Cap Outlay	18,365	H81602	3,265
TOTAL Refuse & Garbage	18,365		3,265
TOTAL Home And Community Services	18,365		3,265
TOTAL Expenditures	30,589		52,905
TOTAL Detail Expenditures And Other Uses	30,589		52,905

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,272,950	H8021	1,250,465
Prior Period Adj -Decrease In Fund Balance	49,611	H8015	
Restated Fund Balance - Beg of Year	1,223,339	H8022	1,250,465
ADD - REVENUES AND OTHER SOURCES	57,715		63,215
DEDUCT - EXPENDITURES AND OTHER USES	30,589		52,905
Fund Balance - End of Year	1,250,465	H8029	1,260,775

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	276,083	K101	307,314
Buildings	22,373,711	K102	22,373,711
Machinery And Equipment	4,978,865	K104	5,299,704
TOTAL Fixed Assets (net)	27,628,659		27,980,729
TOTAL Assets and Deferred Outflows of Resources	27,628,659		27,980,729

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	27,628,659	K159	27,980,729
TOTAL Investments in Non-Current Government Assets	27,628,659		27,980,729
TOTAL Fund Balance	27,628,659		27,980,729
TOTAL	27,628,659		27,980,729

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	728,097	L1001	728,162
TOTAL Real Property Taxes	728,097		728,162
TOTAL Revenues	728,097		728,162
TOTAL Detail Revenues And Other Sources	728,097		728,162

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Library, Contr Expend	728,097	L74104	728,162
TOTAL Library	728,097		728,162
TOTAL Culture And Recreation	728,097		728,162
TOTAL Expenditures	728,097		728,162
TOTAL Detail Expenditures And Other Uses	728,097		728,162

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		L8021	
ADD - REVENUES AND OTHER SOURCES	728,097		728,162
DEDUCT - EXPENDITURES AND OTHER USES	728,097		728,162
Fund Balance - End of Year		L8029	

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	480,001	SF1001	200,000
TOTAL Real Property Taxes	480,001		200,000
Sales Tax (from County)		SF1120	305,000
TOTAL Non Property Tax Items	0		305,000
TOTAL Revenues	480,001		505,000
TOTAL Detail Revenues And Other Sources	480,001		505,000

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Fire Protection, Contr Expend	480,001	SF34104	505,000
TOTAL Fire Protection	480,001		505,000
TOTAL Public Safety	480,001		505,000
TOTAL Expenditures	480,001		505,000
TOTAL Detail Expenditures And Other Uses	480,001		505,000

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	480,001		505,000
DEDUCT - EXPENDITURES AND OTHER USES	480,001		505,000
Fund Balance - End of Year		SF8029	

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	23,514	SL200	28,801
TOTAL Cash	23,514		28,801
TOTAL Assets and Deferred Outflows of Resources	23,514		28,801

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,723	SL600	
TOTAL Accounts Payable	2,723		0
TOTAL Liabilities	2,723		0
Fund Balance			
Assigned Appropriated Fund Balance	1,500	SL914	2,000
Assigned Unappropriated Fund Balance	19,291	SL915	26,801
TOTAL Assigned Fund Balance	20,791		28,801
TOTAL Fund Balance	20,791		28,801
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,514		28,801

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	34,700	SL1001	34,300
TOTAL Real Property Taxes	34,700		34,300
Interest And Earnings	35	SL2401	47
TOTAL Use of Money And Property	35		47
TOTAL Revenues	34,735		34,347
TOTAL Detail Revenues And Other Sources	34,735		34,347

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Lighting, Contr Expend	30,012	SL51824	26,336
TOTAL Street Lighting	30,012		26,336
TOTAL Transportation	30,012		26,336
TOTAL Expenditures	30,012		26,336
TOTAL Detail Expenditures And Other Uses	30,012		26,336

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,068	SL8021	20,791
Restated Fund Balance - Beg of Year	16,068	SL8022	20,791
ADD - REVENUES AND OTHER SOURCES	34,735		34,347
DEDUCT - EXPENDITURES AND OTHER USES	30,012		26,336
Fund Balance - End of Year	20,791	SL8029	28,802

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	2,824,938	SW200	2,848,866
TOTAL Cash	2,824,938		2,848,866
Water Rents Receivable	137,202	SW350	141,633
Accounts Receivable	11,327	SW380	1,889
TOTAL Other Receivables (net)	148,529		143,522
TOTAL Assets and Deferred Outflows of Resources	2,973,467		2,992,388

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	7,465	SW600	30,571
TOTAL Accounts Payable	7,465		30,571
Accrued Liabilities	1,997	SW601	3,883
TOTAL Accrued Liabilities	1,997		3,883
Due To Other Funds	472	SW630	526
TOTAL Due To Other Funds	472		526
Due To Other Governments	122,668	SW631	26,721
TOTAL Due To Other Governments	122,668		26,721
TOTAL Liabilities	132,602		61,701
Fund Balance			
Assigned Appropriated Fund Balance	99,084	SW914	199,060
Assigned Unappropriated Fund Balance	2,741,781	SW915	2,731,627
TOTAL Assigned Fund Balance	2,840,865		2,930,687
TOTAL Fund Balance	2,840,865		2,930,687
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,973,467		2,992,388

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	805,016	SW2140	735,024
Water Service Charges	133,600	SW2144	36,700
Interest & Penalties On Water Rents	5,682	SW2148	3,023
TOTAL Departmental Income	944,298		774,747
Interest And Earnings	5,067	SW2401	8,658
TOTAL Use of Money And Property	5,067		8,658
Sales of Equipment		SW2665	177
TOTAL Sale of Property And Compensation For Loss	0		177
Refunds of Prior Year's Expenditures	26,554	SW2701	
Unclassified (specify)	140,299	SW2770	76,445
TOTAL Miscellaneous Local Sources	166,853		76,445
TOTAL Revenues	1,116,218		860,027
TOTAL Detail Revenues And Other Sources	1,116,218		860,027

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Water Administration, Pers Serv	67,926	SW83101	75,082
Water Administration, Equip & Cap Outlay	27,354	SW83102	81,988
Water Administration, Contr Expend	380,371	SW83104	296,519
TOTAL Water Administration	475,651		453,589
Water Purification, Contr Expend	6,859	SW83304	8,347
TOTAL Water Purification	6,859		8,347
Water Trans & Distrib, Contr Expend		SW83404	353
TOTAL Water Trans & Distrib	0		353
TOTAL Home And Community Services	482,510		462,289
State Retirement, Empl Bnfts	9,965	SW90108	8,088
Social Security , Empl Bnfts	4,065	SW90308	4,521
Life Insurance, Empl Bnfts		SW90458	460
Disability Insurance, Empl Bnfts	33	SW90558	17
Hospital & Medical (dental) Ins, Empl Bnft	15,951	SW90608	20,510
Other Employee Benefits (spec)	952	SW90898	1,058
Additional Description MEDICARE			
TOTAL Employee Benefits	30,966		34,654
Debt Principal, Serial Bonds	270,893	SW97106	273,262
TOTAL Debt Principal	270,893		273,262
TOTAL Expenditures	784,369		770,205
TOTAL Detail Expenditures And Other Uses	784,369		770,205

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,509,016	SW8021	2,840,865
Restated Fund Balance - Beg of Year	2,509,016	SW8022	2,840,865
ADD - REVENUES AND OTHER SOURCES	1,116,218		860,027
DEDUCT - EXPENDITURES AND OTHER USES	784,369		770,205
Fund Balance - End of Year	2,840,865	SW8029	2,930,687

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	804,150	SW1299N	804,150
Est Rev - Use of Money And Property	4,500	SW2499N	4,500
Est Rev - Miscellaneous Local Sources	72,869	SW2799N	72,869
TOTAL Estimated Revenues	881,519		881,519
Appropriated Fund Balance	99,084	SW599N	199,060
TOTAL Estimated Other Sources	99,084		199,060
TOTAL Estimated Revenues And Other Sources	980,603		1,080,579

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	653,927	SW8999N	726,841
App - Employee Benefits	53,414	SW9199N	42,598
App - Debt Service	273,262	SW9899N	275,616
TOTAL Appropriations	980,603		1,045,055
Other Budgetary Purposes		SW962N	35,524
TOTAL Other Uses	0		35,524
TOTAL Appropriations And Other Uses	980,603		1,080,579

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	235,706	TA200	369,939
TOTAL Cash	235,706		369,939
TOTAL Assets and Deferred Outflows of Resources	235,706		369,939

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds		TA630	26
TOTAL Due To Other Funds	0		26
Group Insurance	21,370	TA20	130,272
Additional Description Health Insurance and HRA Account			
Guaranty & Bid Deposits	233,353	TA30	218,025
Other Funds (specify)	-19,017	TA85	21,616
Additional Description Justice Court Fees & Fines			
TOTAL Agency Liabilities	235,706		369,913
TOTAL Liabilities	235,706		369,939
TOTAL Liabilities, Deferred Inflows And Fund Balance	235,706		369,939

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	8,504,578	W129	8,231,316
TOTAL Provision To Be Made In Future Budgets	8,504,578		8,231,316
TOTAL Assets and Deferred Outflows of Resources	8,504,578		8,231,316

TOWN OF Moreau
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	408,230	W638	408,230
Landfill Closure & Post Closure Liability	530,000	W684	530,000
TOTAL Other Liabilities	938,230		938,230
Bonds Payable	7,566,348	W628	7,293,086
TOTAL Bond And Long Term Liabilities	7,566,348		7,293,086
TOTAL Liabilities	8,504,578		8,231,316
TOTAL Liabilities	8,504,578		8,231,316

TOWN OF Moreau
Statement of Indebtedness
For the Fiscal Year Ending 2017

County of: Saratoga

Municipal Code: 410354900000

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.	Accrued Interest	O/S End of Year
2009	BOND E	EFC Water			04/30/2009	07/03/2038	0.00%		\$3,861,115	\$2,831,483	\$128,704	\$0	\$0	\$0	\$2,702,779
2014	BOND E	DWSRF - WATER EFC			09/04/2014	10/07/2043	0.00%		\$5,154,322	\$4,734,865	\$144,558	\$0	\$0	\$0	\$4,590,307
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															
										\$7,566,348	\$273,262	\$0	\$0	\$0	\$7,293,086

TOWN OF Moreau
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$650.00
Demand Deposits	9Z2011	\$10,753,732.00
Time Deposits	9Z2021	
Total		\$10,754,382.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$10,669,516.00
Total		\$10,919,516.00
 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 Moreau
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7615	\$9,291,315	\$36,118	\$220,515	\$9,106,918
****-7628	\$386,584	\$0	\$16,646	\$369,938
****-7631	\$2,557	\$0	\$2,557	\$0
****-7644	\$901,241	\$0	\$0	\$901,241
****-7657	\$72,849	\$0	\$0	\$72,849
****-7660	\$98,015	\$0	\$0	\$98,015
****-7851	\$191,856	\$0	\$102	\$191,754
****-6035	\$28,442	\$0	\$15,425	\$13,017
				Total Adjusted Bank Balance
				\$10,753,732
				Petty Cash
				\$650.00
				Adjustments
				\$.00
			9ZCASH	*
				\$10,754,382
			9ZCASHB	*
				\$10,754,382
				* Must be equal

TOWN OF Moreau
Local Government Questionnaire
For the Fiscal Year Ending 2017

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</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> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Moreau
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		36			
Total Part Time Employees:		55			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$184,195.00	32	15	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$97,140.00	36	55	
90408	Worker's Compensation Insurance				
90458	Life Insurance	\$6,690.00	6		1
90508	Unemployment Insurance	\$234.00			
90558	Disability Insurance	\$948.00	24	21	
90608	Hospital and Medical (Dental) Insurance	\$512,460.00	30	1	19
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$27,510.00	36	55	
Total		\$829,177.00			
Computed Total From Financial Section (comparative purposes only)		\$829,174.00			

TOWN OF Moreau
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$16,475	9,451	gallons	
Diesel Fuel	\$46,967	24,840	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Moreau
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

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, Theodore T. Kusnierz, Jr., hereby certify that I am the Chief Fiscal Officer of the Town of Moreau, and that the information provided in the annual financial report of the Town of Moreau, for the fiscal year ended 12/31/2017, 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 Moreau, and adopted by me as my signature for use in conjunction with the filing of the Town of Moreau 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Moreau's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

Jeffrey Cruz
Name of Report Preparer if different
than Chief Fiscal Officer

(518) 792-1030
Telephone Number

03/15/2018
Date of Certification

Theodore T. Kusnierz, Jr.
Name

Supervisor
Title

351 Reynolds Road, Moreau NY
Official Address

(518) 792-1030
Official Telephone Number

TOWN OF Moreau
Financial Comments
For the Fiscal Year Ending 2017