

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Rhinebeck

County of Dutchess

For the Fiscal Year Ended 05/31/2015

\*\*\*\*\*

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

VILLAGE OF Rhinebeck

\*\*\* 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
- (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 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.

VILLAGE OF Rhinebeck  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	324,177	A200	352,020
Petty Cash	150	A210	150
<b>TOTAL Cash</b>	<b>324,327</b>		<b>352,170</b>
Taxes Receivable, Current	8,278	A250	3,535
<b>TOTAL Taxes Receivable (net)</b>	<b>8,278</b>		<b>3,535</b>
Accounts Receivable	34,814	A380	9,078
<b>TOTAL Other Receivables (net)</b>	<b>34,814</b>		<b>9,078</b>
Due From State And Federal Government	16,052	A410	117,303
<b>TOTAL State And Federal Aid Receivables</b>	<b>16,052</b>		<b>117,303</b>
Due From Other Funds	176	A391	
<b>TOTAL Due From Other Funds</b>	<b>176</b>		<b>0</b>
Cash Special Reserves	81,412	A230	171,876
<b>TOTAL Restricted Assets</b>	<b>81,412</b>		<b>171,876</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>465,059</b>		<b>653,962</b>

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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	81,339	A600	68,479
<b>TOTAL Accounts Payable</b>	<b>81,339</b>		<b>68,479</b>
Accrued Liabilities		A601	3,938
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>3,938</b>
Due To Other Funds	8,523	A630	
<b>TOTAL Due To Other Funds</b>	<b>8,523</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>89,862</b>		<b>72,417</b>
<b>Fund Balance</b>			
Capital Reserve	81,412	A878	171,876
<b>TOTAL Restricted Fund Balance</b>	<b>81,412</b>		<b>171,876</b>
Assigned Unappropriated Fund Balance	81,412	A915	
<b>TOTAL Assigned Fund Balance</b>	<b>81,412</b>		<b>0</b>
Unassigned Fund Balance	212,373	A917	409,669
<b>TOTAL Unassigned Fund Balance</b>	<b>212,373</b>		<b>409,669</b>
<b>TOTAL Fund Balance</b>	<b>375,197</b>		<b>581,545</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>465,059</b>		<b>653,962</b>



VILLAGE OF Rhinebeck  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	1,473,612	A1001	1,549,033
<b>TOTAL Real Property Taxes</b>	<b>1,473,612</b>		<b>1,549,033</b>
Interest & Penalties On Real Prop Taxes	14,220	A1090	15,365
<b>TOTAL Real Property Tax Items</b>	<b>14,220</b>		<b>15,365</b>
Non Prop Tax Dist By County	103,175	A1120	115,150
Utilities Gross Receipts Tax	62,128	A1130	64,683
<b>TOTAL Non Property Tax Items</b>	<b>165,303</b>		<b>179,833</b>
Clerk Fees	27	A1255	8
Parking Lots And Garages-No Tax	2,000	A1721	
Other Culture & Recreation Income		A2089	5,845
Zoning Fees	13,800	A2110	8,950
Planning Board Fees	19,665	A2115	7,175
Refuse & Garbage Charges	5,785	A2130	250
Other Home & Community Services Income	8,830	A2189	12,365
<b>TOTAL Departmental Income</b>	<b>50,107</b>		<b>34,593</b>
Public Safety Services For Other Govts	77,125	A2260	83,713
Fire Protection Services Other Govts	77,756	A2262	170,000
<b>TOTAL Intergovernmental Charges</b>	<b>154,881</b>		<b>253,713</b>
Interest And Earnings	25,871	A2401	456
Rental of Real Property	37,534	A2410	38,230
<b>TOTAL Use of Money And Property</b>	<b>63,405</b>		<b>38,686</b>
Permits, Other	11,816	A2590	21,382
<b>TOTAL Licenses And Permits</b>	<b>11,816</b>		<b>21,382</b>
Fines And Forfeited Bail	61,700	A2610	59,481
<b>TOTAL Fines And Forfeitures</b>	<b>61,700</b>		<b>59,481</b>
Sales of Scrap & Excess Materials		A2650	322
Sales of Equipment	3,006	A2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,006</b>		<b>322</b>
Refunds of Prior Year's Expenditures	36	A2701	45,127
Unclassified (specify)	598	A2770	17,841
<b>TOTAL Miscellaneous Local Sources</b>	<b>634</b>		<b>62,968</b>
St Aid, Revenue Sharing	16,500	A3001	14,382
St Aid, Mortgage Tax	53,154	A3005	28,516
St Aid - Other (specify)	3,040	A3089	6,975
St Aid, Other Public Safety		A3389	35,121
St Aid, Consolidated Highway Aid	152,721	A3501	121,305
<b>TOTAL State Aid</b>	<b>225,415</b>		<b>206,299</b>
<b>TOTAL Revenues</b>	<b>2,224,099</b>		<b>2,421,675</b>
Interfund Transfers	108,623	A5031	88,621
<b>TOTAL Interfund Transfers</b>	<b>108,623</b>		<b>88,621</b>
<b>TOTAL Other Sources</b>	<b>108,623</b>		<b>88,621</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,332,722</b>		<b>2,510,296</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	19,583	A10101	20,000
Legislative Board, Contr Expend	7,441	A10104	8,377
<b>TOTAL Legislative Board</b>	<b>27,024</b>		<b>28,377</b>
Municipal Court, Pers Serv	52,643	A11101	52,522
Municipal Court, Equip & Cap Outlay	2,201	A11102	
Municipal Court, Contr Expend	6,517	A11104	5,112
<b>TOTAL Municipal Court</b>	<b>61,361</b>		<b>57,634</b>
Mayor, Pers Serv	12,000	A12101	12,000
<b>TOTAL Mayor</b>	<b>12,000</b>		<b>12,000</b>
Treasurer, Pers Serv	50,484	A13251	32,890
Treasurer, Contr Expend	33,361	A13254	46,405
<b>TOTAL Treasurer</b>	<b>83,845</b>		<b>79,295</b>
Tax Advertising, Contr Expend	1,641	A13624	1,351
<b>TOTAL Tax Advertising</b>	<b>1,641</b>		<b>1,351</b>
Law, Contr Expend	43,891	A14204	43,549
<b>TOTAL Law</b>	<b>43,891</b>		<b>43,549</b>
Engineer, Contr Expend	5,178	A14404	10,457
<b>TOTAL Engineer</b>	<b>5,178</b>		<b>10,457</b>
Elections, Pers Serv	420	A14501	420
Elections, Contr Expend	1,335	A14504	970
<b>TOTAL Elections</b>	<b>1,755</b>		<b>1,390</b>
Buildings, Pers Serv	25,969	A16201	21,848
Buildings, Equip & Cap Outlay	470	A16202	
Buildings, Contr Expend	51,506	A16204	34,322
<b>TOTAL Buildings</b>	<b>77,945</b>		<b>56,170</b>
Central Garage, Contr Expend	25,827	A16404	25,986
<b>TOTAL Central Garage</b>	<b>25,827</b>		<b>25,986</b>
Unallocated Insurance, Contr Expend	11,748	A19104	19,125
<b>TOTAL Unallocated Insurance</b>	<b>11,748</b>		<b>19,125</b>
Municipal Assn Dues, Contr Expend	2,520	A19204	2,320
<b>TOTAL Municipal Assn Dues</b>	<b>2,520</b>		<b>2,320</b>
Payment of Mta Payroll Tax, contr Expend	505	A19804	460
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>505</b>		<b>460</b>
Other Gen Govt Support, Contr Expend	16,342	A19894	16,342
<b>TOTAL Other Gen Govt Support</b>	<b>16,342</b>		<b>16,342</b>
<b>TOTAL General Government Support</b>	<b>371,582</b>		<b>354,456</b>
Police, Pers Serv	294,347	A31201	311,601
Police, Equip & Cap Outlay	8,892	A31202	3,785
Police, Contr Expend	103,944	A31204	94,557
<b>TOTAL Police</b>	<b>407,183</b>		<b>409,943</b>
Fire, Pers Serv		A34101	12,948
Fire, Equip & Cap Outlay	1,585	A34102	50,397
Fire, Contr Expend	196,015	A34104	181,013
<b>TOTAL Fire</b>	<b>197,600</b>		<b>244,358</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Control of Animals, Pers Serv	3,500	A35101	875
<b>TOTAL Control of Animals</b>	<b>3,500</b>		<b>875</b>
Safety Inspection, Pers Serv	24,531	A36201	39,138
Safety Inspection, Contr Expend	901	A36204	981
<b>TOTAL Safety Inspection</b>	<b>25,432</b>		<b>40,119</b>
<b>TOTAL Public Safety</b>	<b>633,715</b>		<b>695,295</b>
Registrar of Vital Statistics, Pers Serv		A40201	
<b>TOTAL Registrar of Vital Statistics</b>	<b>0</b>		<b>0</b>
<b>TOTAL Health</b>	<b>0</b>		<b>0</b>
Maint of Streets, Pers Serv	294,362	A51101	286,429
Maint of Streets, Equip & Cap Outlay	52,180	A51102	22,738
Maint of Streets, Contr Expend	184,137	A51104	196,135
<b>TOTAL Maint of Streets</b>	<b>530,679</b>		<b>505,302</b>
Snow Removal, Contr Expend	41,520	A51424	42,254
<b>TOTAL Snow Removal</b>	<b>41,520</b>		<b>42,254</b>
Street Lighting, Contr Expend	51,888	A51824	49,500
<b>TOTAL Street Lighting</b>	<b>51,888</b>		<b>49,500</b>
Sidewalks, Contr Expend	6,155	A54104	36,660
<b>TOTAL Sidewalks</b>	<b>6,155</b>		<b>36,660</b>
Off-Street Parking, Contr Expend	1,146	A56504	3,485
<b>TOTAL Off-Street Parking</b>	<b>1,146</b>		<b>3,485</b>
<b>TOTAL Transportation</b>	<b>631,388</b>		<b>637,201</b>
Playgr & Rec Centers, Pers Serv	4,764	A71401	4,345
Playgr & Rec Centers, Contr Expend	4,248	A71404	4,248
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>9,012</b>		<b>8,593</b>
<b>TOTAL Culture And Recreation</b>	<b>9,012</b>		<b>8,593</b>
Zoning, Pers Serv	24,544	A80101	8,921
Zoning, Contr Expend	5,472	A80104	2,793
<b>TOTAL Zoning</b>	<b>30,016</b>		<b>11,714</b>
Planning, Pers Serv	18,761	A80201	21,855
Planning, Contr Expend	10,940	A80204	2,075
<b>TOTAL Planning</b>	<b>29,701</b>		<b>23,930</b>
Storm Sewers, Contr Expend	9,162	A81404	14,505
<b>TOTAL Storm Sewers</b>	<b>9,162</b>		<b>14,505</b>
Refuse & Garbage, Pers Serv	17,347	A81601	
Refuse & Garbage, Equip & Cap Outlay	6,090	A81602	
Refuse & Garbage, Contr Expend	10,646	A81604	
<b>TOTAL Refuse &amp; Garbage</b>	<b>34,083</b>		<b>0</b>
Shade Tree, Contr Expend	29,565	A85604	26,250
<b>TOTAL Shade Tree</b>	<b>29,565</b>		<b>26,250</b>
<b>TOTAL Home And Community Services</b>	<b>132,527</b>		<b>76,399</b>
State Retirement System	116,492	A90108	87,389
Police & Firemen Retirement, Empl Bnfts	66,379	A90158	64,631
Social Security, Employer Cont	64,347	A90308	62,199
Worker's Compensation, Empl Bnfts	65,939	A90408	37,599

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Unemployment Insurance, Empl Bnfts	4,955	A90508	4,588
Hospital & Medical (dental) Ins, Empl Bnft	130,153	A90608	134,642
<b>TOTAL Employee Benefits</b>	<b>448,265</b>		<b>391,048</b>
Debt Principal, Serial Bonds	176,301	A97106	186,304
Debt Principal, Bond Anticipation Notes		A97306	
<b>TOTAL Debt Principal</b>	<b>176,301</b>		<b>186,304</b>
Debt Interest, Serial Bonds	56,457	A97107	36,896
Debt Interest, Bond Anticipation Notes		A97307	
<b>TOTAL Debt Interest</b>	<b>56,457</b>		<b>36,896</b>
<b>TOTAL Expenditures</b>	<b>2,459,247</b>		<b>2,386,192</b>
Transfers, Other Funds	37,723	A99019	
Transfers, Capital Projects Fund		A99509	
<b>TOTAL Operating Transfers</b>	<b>37,723</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>37,723</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,496,970</b>		<b>2,386,192</b>

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	539,445	A8021	375,197
Prior Period Adj -Increase In Fund Balance		A8012	82,244
Restated Fund Balance - Beg of Year	539,445	A8022	457,441
ADD - REVENUES AND OTHER SOURCES	2,332,722		2,510,296
DEDUCT - EXPENDITURES AND OTHER USES	2,496,970		2,386,192
Fund Balance - End of Year	375,197	A8029	581,545

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,549,033	A1049N	1,580,059
Est Rev - Real Property Tax Items	8,000	A1099N	10,000
Est Rev - Non Property Tax Items	168,000	A1199N	167,022
Est Rev - Departmental Income	32,400	A1299N	100
Est Rev - Intergovernmental Charges	239,410	A2399N	299,480
Est Rev - Use of Money And Property	50,000	A2499N	40,500
Est Rev - Licenses And Permits	16,000	A2599N	25,000
Est Rev - Fines And Forfeitures	65,000	A2649N	65,000
Est Rev - Sale of Prop And Comp For Loss	500	A2699N	500
Est Rev - Miscellaneous Local Sources	600	A2799N	1,500
Est Rev - State Aid	118,500	A3099N	112,500
Est Rev - Federal Aid	13,000	A4099N	
<b>TOTAL Estimated Revenues</b>	<b>2,260,443</b>		<b>2,301,661</b>
Estimated - Interfund Transfer	49,000	A5031N	
<b>TOTAL Estimated Other Sources</b>	<b>49,000</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,309,443</b>		<b>2,301,661</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	304,742	A1999N	336,410
App - Public Safety	700,500	A3999N	665,135
App - Health	0	A4999N	0
App - Transportation	465,800	A5999N	548,300
App - Culture And Recreation	8,000	A7999N	11,000
App - Home And Community Services	109,550	A8999N	63,683
App - Employee Benefits	500,550	A9199N	457,952
App - Debt Service	211,301	A9899N	154,181
<b>TOTAL Appropriations</b>	<b>2,300,443</b>		<b>2,236,661</b>
App - Interfund Transfer	9,000	A9999N	65,000
<b>TOTAL Other Uses</b>	<b>9,000</b>		<b>65,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,309,443</b>		<b>2,301,661</b>

VILLAGE OF Rhinebeck  
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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	687,832	FX200	610,273
<b>TOTAL Cash</b>	<b>687,832</b>		<b>610,273</b>
Water Rents Receivable	147,131	FX350	88,934
Accounts Receivable		FX380	5,012
<b>TOTAL Other Receivables (net)</b>	<b>147,131</b>		<b>93,946</b>
Due From Other Funds	5,234	FX391	10,876
<b>TOTAL Due From Other Funds</b>	<b>5,234</b>		<b>10,876</b>
Cash Special Reserves	170,789	FX230	135,566
<b>TOTAL Restricted Assets</b>	<b>170,789</b>		<b>135,566</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,010,986</b>		<b>850,661</b>



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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	36,265	FX600	13,126
<b>TOTAL Accounts Payable</b>	<b>36,265</b>		<b>13,126</b>
Accrued Liabilities		FX601	1,205
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>1,205</b>
<b>TOTAL Liabilities</b>	<b>36,265</b>		<b>14,331</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	11,605	FX691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>11,605</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>11,605</b>		<b>0</b>
<b>Fund Balance</b>			
Capital Reserve	170,789	FX878	135,566
<b>TOTAL Restricted Fund Balance</b>	<b>170,789</b>		<b>135,566</b>
Assigned Appropriated Fund Balance	155,000	FX914	
Assigned Unappropriated Fund Balance	637,327	FX915	700,764
<b>TOTAL Assigned Fund Balance</b>	<b>792,327</b>		<b>700,764</b>
<b>TOTAL Fund Balance</b>	<b>963,116</b>		<b>836,330</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,010,986</b>		<b>850,661</b>

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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Metered Water Sales	808,382	FX2140	782,482
Water Service Charges	50,742	FX2144	20,255
Interest & Penalties On Water Rents	16,777	FX2148	11,794
<b>TOTAL Departmental Income</b>	<b>875,901</b>		<b>814,531</b>
Interest And Earnings	5,584	FX2401	529
Rental of Equipment	41,025	FX2414	35,831
<b>TOTAL Use of Money And Property</b>	<b>46,609</b>		<b>36,360</b>
Sales of Scrap & Excess Materials		FX2650	1,154
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>1,154</b>
Refunds of Prior Year's Expenditures		FX2701	13,549
Unclassified (specify)		FX2770	9,579
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>23,128</b>
<b>TOTAL Revenues</b>	<b>922,510</b>		<b>875,173</b>
Interfund Transfers		FX5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>922,510</b>		<b>875,173</b>

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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Credit Card Fees		FX13754	
<b>TOTAL Credit Card Fees</b>	<b>0</b>		<b>0</b>
Unallocated Insurance, Contr Expend		FX19104	36,747
<b>TOTAL Unallocated Insurance</b>	<b>0</b>		<b>36,747</b>
Municipal Assn Dues, Contr Expend	24,169	FX19204	611
<b>TOTAL Municipal Assn Dues</b>	<b>24,169</b>		<b>611</b>
Payment of Mta Payroll Tax, Contr Expend	149	FX19804	166
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>149</b>		<b>166</b>
<b>TOTAL General Government Support</b>	<b>24,318</b>		<b>37,524</b>
Water Administration, Pers Serv	29,888	FX83101	31,408
Water Administration, Contr Expend	13,928	FX83104	9,751
<b>TOTAL Water Administration</b>	<b>43,816</b>		<b>41,159</b>
Source Supply Pwr & Pump, Pers Serv	129,412	FX83201	112,843
Source Supply Pwr & Pump, Equip & Cap Out	26,822	FX83202	790
Source Supply Pwr & Pump, Contr Expend	149,822	FX83204	98,545
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>306,056</b>		<b>212,178</b>
Water Purification, Contr Expend	32,501	FX83304	53,163
<b>TOTAL Water Purification</b>	<b>32,501</b>		<b>53,163</b>
Water Trans & Distrib, Pers Serv	61,682	FX83401	87,878
Water Trans & Distrib, Equip & Cap Outlay	2,929	FX83402	73
Water Trans & Distrib, Contr Expend	151,345	FX83404	161,528
<b>TOTAL Water Trans &amp; Distrib</b>	<b>215,956</b>		<b>249,479</b>
<b>TOTAL Home And Community Services</b>	<b>598,329</b>		<b>555,979</b>
State Retirement, Empl Bnfts	48,539	FX90108	36,412
Social Security, Empl Bnfts	16,561	FX90308	17,108
Workers Compensation, Empl Bnfts	29,219	FX90408	18,113
Unemployment Insurance, Empl Bnfts	1,555	FX90508	1,912
Hospital & Medical (dental) Ins, Empl Bnft	70,839	FX90608	72,249
<b>TOTAL Employee Benefits</b>	<b>166,713</b>		<b>145,794</b>
Debt Principal, Serial Bonds	98,000	FX97106	98,000
<b>TOTAL Debt Principal</b>	<b>98,000</b>		<b>98,000</b>
Debt Interest, Serial Bonds	13,700	FX97107	9,662
<b>TOTAL Debt Interest</b>	<b>13,700</b>		<b>9,662</b>
<b>TOTAL Expenditures</b>	<b>901,060</b>		<b>846,959</b>
Transfers, Other Funds		FX99019	155,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>155,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>155,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>901,060</b>		<b>1,001,959</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	941,666	FX8021	963,116
Restated Fund Balance - Beg of Year	941,666	FX8022	963,116
ADD - REVENUES AND OTHER SOURCES	922,510		875,173
DEDUCT - EXPENDITURES AND OTHER USES	901,060		1,001,959
Fund Balance - End of Year	963,116	FX8029	836,330

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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	858,888	FX1299N	867,890
Est Rev - Use of Money And Property	36,300	FX2499N	37,300
<b>TOTAL Estimated Revenues</b>	<b>895,188</b>		<b>905,190</b>
Appropriated Fund Balance	155,000	FX599N	0
<b>TOTAL Estimated Other Sources</b>	<b>155,000</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,050,188</b>		<b>905,190</b>

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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	38,550	FX1999N	33,050
App-Home And Community Services	556,400	FX8999N	476,740
App - Employee Benefits	191,500	FX9199N	169,800
App - Debt Service	108,738	FX9899N	55,600
<b>TOTAL Appropriations</b>	<b>895,188</b>		<b>735,190</b>
App - Interfund Transfer	155,000	FX9999N	170,000
<b>TOTAL Other Uses</b>	<b>155,000</b>		<b>170,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,050,188</b>		<b>905,190</b>

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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	505,834	G200	639,192
Cash In Time Deposits		G201	7,399
<b>TOTAL Cash</b>	<b>505,834</b>		<b>646,591</b>
Sewer Rents Receivable	142,957	G360	83,057
Accounts Receivable		G380	4,056
<b>TOTAL Other Receivables (net)</b>	<b>142,957</b>		<b>87,113</b>
Due From Other Funds	3,289	G391	
<b>TOTAL Due From Other Funds</b>	<b>3,289</b>		<b>0</b>
Cash Special Reserves	28,291	G230	28,311
<b>TOTAL Restricted Assets</b>	<b>28,291</b>		<b>28,311</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>680,371</b>		<b>762,015</b>

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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	29,419	G600	18,577
<b>TOTAL Accounts Payable</b>	<b>29,419</b>		<b>18,577</b>
Accrued Liabilities		G601	1,411
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>1,411</b>
<b>TOTAL Liabilities</b>	<b>29,419</b>		<b>19,988</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	12,704	G691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>12,704</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>12,704</b>		<b>0</b>
<b>Fund Balance</b>			
Capital Reserve	28,291	G878	28,311
<b>TOTAL Restricted Fund Balance</b>	<b>28,291</b>		<b>28,311</b>
Assigned Appropriated Fund Balance	4,000	G914	
Assigned Unappropriated Fund Balance	605,957	G915	713,716
<b>TOTAL Assigned Fund Balance</b>	<b>609,957</b>		<b>713,716</b>
<b>TOTAL Fund Balance</b>	<b>638,248</b>		<b>742,027</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>680,371</b>		<b>762,015</b>



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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Special Assessments	95,500	G1030	122,232
<b>TOTAL Real Property Taxes</b>	<b>95,500</b>		<b>122,232</b>
Sewer Rents	631,608	G2120	568,487
Sewer Charges	114,214	G2122	77,818
Interest & Penalties On Sewer Accts	2,478	G2128	3,638
<b>TOTAL Departmental Income</b>	<b>748,300</b>		<b>649,943</b>
Interest And Earnings	13,163	G2401	228
<b>TOTAL Use of Money And Property</b>	<b>13,163</b>		<b>228</b>
Sales of Scrap & Excess Materials	2,703	G2650	1,630
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,703</b>		<b>1,630</b>
Refunds of Prior Year's Expenditures		G2701	1,993
Unclassified (specify)		G2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,993</b>
<b>TOTAL Revenues</b>	<b>859,666</b>		<b>776,026</b>
Interfund Transfers		G5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>859,666</b>		<b>776,026</b>

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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend		G19104	8,484
<b>TOTAL Unallocated Insurance</b>	<b>0</b>		<b>8,484</b>
Payment of Mta Payroll Tax, Contr Expend	5,551	G19804	111
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>5,551</b>		<b>111</b>
<b>TOTAL General Government Support</b>	<b>5,551</b>		<b>8,595</b>
Sewer Administration, Pers Serv	14,870	G81101	30,472
Sewer Administration, Contr Expend	5,823	G81104	7,877
<b>TOTAL Sewer Administration</b>	<b>20,693</b>		<b>38,349</b>
Sanitary Sewers, Pers Serv	85,389	G81201	94,985
Sanitary Sewers, Equip & Cap Outlay		G81202	
Sanitary Sewers, Contr Expend	9,479	G81204	12,207
<b>TOTAL Sanitary Sewers</b>	<b>94,868</b>		<b>107,192</b>
Sewage Treat Disp, Pers Serv	101,710	G81301	106,535
Sewage Treat Disp, Equip & Cap Outlay	38,630	G81302	16,900
Sewage Treat Disp, Contr Expend	146,722	G81304	142,445
<b>TOTAL Sewage Treat Disp</b>	<b>287,062</b>		<b>265,880</b>
<b>TOTAL Home And Community Services</b>	<b>402,623</b>		<b>411,421</b>
State Retirement, Empl Bnfts	29,123	G90108	21,847
Social Security , Empl Bnfts	15,424	G90308	17,335
Worker's Compensation, Empl Bnfts	17,506	G90408	4,466
Unemployment Insurance, Empl Bnfts	1,149	G90508	1,147
Hospital & Medical (dental) Ins, Empl Bnft	55,799	G90608	71,099
<b>TOTAL Employee Benefits</b>	<b>119,001</b>		<b>115,894</b>
Debt Principal, Serial Bonds	125,000	G97106	130,000
<b>TOTAL Debt Principal</b>	<b>125,000</b>		<b>130,000</b>
Debt Interest, Serial Bonds	20,538	G97107	6,337
<b>TOTAL Debt Interest</b>	<b>20,538</b>		<b>6,337</b>
<b>TOTAL Expenditures</b>	<b>672,713</b>		<b>672,247</b>
Transfers, Capital Projects Fund	253,204	G99509	
<b>TOTAL Operating Transfers</b>	<b>253,204</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>253,204</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>925,917</b>		<b>672,247</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	704,499	G8021	638,248
Restated Fund Balance - Beg of Year	704,499	G8022	638,248
ADD - REVENUES AND OTHER SOURCES	859,666		776,026
DEDUCT - EXPENDITURES AND OTHER USES	925,917		672,247
Fund Balance - End of Year	638,248	G8029	742,027

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	682,753	G1299N	721,084
Est Rev - Use of Money And Property		G2499N	250
<b>TOTAL Estimated Revenues</b>	<b>682,753</b>		<b>721,334</b>
Estimated - Interfund Transfer		G5031N	148,650
Appropriated Fund Balance	4,000	G599N	0
<b>TOTAL Estimated Other Sources</b>	<b>4,000</b>		<b>148,650</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>686,753</b>		<b>869,984</b>

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	10,125	G1999N	12,000
App - Home And Community Services	374,130	G8999N	436,060
App - Employee Benefits	141,700	G9199N	135,700
App - Debt Service	142,148	G9899N	137,574
<b>TOTAL Appropriations</b>	<b>668,103</b>		<b>721,334</b>
App - Interfund Transfer	18,650	G9999N	148,650
<b>TOTAL Other Uses</b>	<b>18,650</b>		<b>148,650</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>686,753</b>		<b>869,984</b>

VILLAGE OF Rhinebeck  
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		H200	100,243
<b>TOTAL Cash</b>	<b>0</b>		<b>100,243</b>
Cash Special Reserves	93,270	H230	
<b>TOTAL Restricted Assets</b>	<b>93,270</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>93,270</b>		<b>100,243</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		H600	14,166
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>14,166</b>
Due To Other Funds		H630	10,874
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>10,874</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>25,040</b>
<b>Fund Balance</b>			
Capital Reserve	93,270	H878	
<b>TOTAL Restricted Fund Balance</b>	<b>93,270</b>		<b>0</b>
Assigned Unappropriated Fund Balance		H915	75,203
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>75,203</b>
<b>TOTAL Fund Balance</b>	<b>93,270</b>		<b>75,203</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>93,270</b>		<b>100,243</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	62	H2401	1
<b>TOTAL Use of Money And Property</b>	<b>62</b>		<b>1</b>
Unclassified (specify)	15,000	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>15,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>15,062</b>		<b>1</b>
Interfund Transfers	253,204	H5031	155,000
<b>TOTAL Interfund Transfers</b>	<b>253,204</b>		<b>155,000</b>
<b>TOTAL Other Sources</b>	<b>253,204</b>		<b>155,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>268,266</b>		<b>155,001</b>



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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Police, Equip & Cap Outlay	51,015	H31202	
<b>TOTAL Police</b>	<b>51,015</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>51,015</b>		<b>0</b>
Sewage Treat Disp, Equip & Cap Outlay	453,326	H81302	38,643
<b>TOTAL Sewage Treat Disp</b>	<b>453,326</b>		<b>38,643</b>
Water Trans & Distrib, Equip & Cap Outlay		H83402	45,805
<b>TOTAL Water Trans &amp; Distrib</b>	<b>0</b>		<b>45,805</b>
<b>TOTAL Home And Community Services</b>	<b>453,326</b>		<b>84,448</b>
<b>TOTAL Expenditures</b>	<b>504,341</b>		<b>84,448</b>
Transfers, Other Funds	70,900	H99019	88,621
<b>TOTAL Operating Transfers</b>	<b>70,900</b>		<b>88,621</b>
<b>TOTAL Other Uses</b>	<b>70,900</b>		<b>88,621</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>575,241</b>		<b>173,069</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	400,245	H8021	93,270
Restated Fund Balance - Beg of Year	400,245	H8022	93,270
ADD - REVENUES AND OTHER SOURCES	268,266		155,001
DEDUCT - EXPENDITURES AND OTHER USES	575,241		173,069
Fund Balance - End of Year	93,270	H8029	75,202

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land	371,723	K101	371,723
Buildings	4,376,157	K102	5,248,152
Machinery And Equipment	4,732,534	K104	4,763,643
<b>TOTAL Fixed Assets (net)</b>	<b>9,480,414</b>		<b>10,383,518</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>9,480,414</b>		<b>10,383,518</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	9,480,414	K159	10,383,518
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>9,480,414</b>		<b>10,383,518</b>
<b>TOTAL Fund Balance</b>	<b>9,480,414</b>		<b>10,383,518</b>
<b>TOTAL</b>	<b>9,480,414</b>		<b>10,383,518</b>

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	88,662	TA200	82,762
<b>TOTAL Cash</b>	<b>88,662</b>		<b>82,762</b>
Due From Other Funds		TA391	24,314
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>24,314</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>88,662</b>		<b>107,076</b>

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	176	TA630	24,314
<b>TOTAL Due To Other Funds</b>	<b>176</b>		<b>24,314</b>
Due To Other Governments	29,003	TA631	
<b>TOTAL Due To Other Governments</b>	<b>29,003</b>		<b>0</b>
Consolidated Payroll		TA10	
State Retirement		TA18	
Group Insurance	9,273	TA20	
Assoc & Union Dues		TA24	
Guaranty & Bid Deposits		TA30	
Bail Deposits		TA35	
Other Funds (specify)	50,210	TA85	82,762
<b>TOTAL Agency Liabilities</b>	<b>59,483</b>		<b>82,762</b>
<b>TOTAL Liabilities</b>	<b>88,662</b>		<b>107,076</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>88,662</b>		<b>107,076</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,530,755	W129	2,107,573
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,530,755</b>		<b>2,107,573</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,530,755</b>		<b>2,107,573</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Compensated Absences	125,708	W687	116,827
<b>TOTAL Other Liabilities</b>	<b>125,708</b>		<b>116,827</b>
Bonds Payable	2,405,047	W628	1,990,746
<b>TOTAL Bond And Long Term Liabilities</b>	<b>2,405,047</b>		<b>1,990,746</b>
<b>TOTAL Liabilities</b>	<b>2,530,755</b>		<b>2,107,573</b>
<b>TOTAL Liabilities</b>	<b>2,530,755</b>		<b>2,107,573</b>



**VILLAGE OF Rhinebeck**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2015**

9/21/2015

County of: Dutchess

Municipal Code: 130470704190

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
2001	BOND E	Water Treatment			10/15/1998	10/15/2017	4.25%			\$200,000	\$50,000	\$0	\$0		\$150,000
2002	BOND E	SEWER - EFC			06/01/2001	05/12/2021	2.619%		\$1,585,860	\$630,000	\$90,000	\$0	\$0		\$540,000
2005	BOND N	Water Plant			12/10/2004	12/10/2014	3.88%		\$480,000	\$48,000	\$48,000	\$0	\$0		\$0
2008	BOND N	'08 Fire Truck			04/21/2008	04/21/2015	4.27%		\$325,000	\$46,429	\$46,429	\$0	\$0		\$0
2010	BOND N	Street Dept Truck			08/18/2009	08/18/2014	4.99%		\$86,000	\$17,000	\$17,000	\$0	\$0		\$0
2012	BOND N	Highway Truck			01/05/2012	01/05/2017	1.63%		\$114,362	\$68,618	\$22,872	\$0	\$0		\$45,746
2013	BOND N	12 Police Bond			10/15/2012	10/15/2032	3.00%	Y	\$900,000	\$865,000	\$35,000	\$0	\$0		\$830,000
2012	BOND N	Public Improvement			02/09/2012	02/01/2022	2.60%		\$379,740	\$320,000	\$40,000	\$0	\$0		\$280,000
2013	BOND N	13 Sewer Bond			04/01/2013	04/01/2018	1.47%		\$200,000	\$160,000	\$40,000	\$0	\$0		\$120,000
2001	BOND N	Fire Equipment			07/15/1999	07/15/2016	5.25%			\$50,000	\$25,000	\$0	\$0		\$25,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$2,405,047	\$414,301	\$0	\$0		\$1,990,746
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$0	\$414,301	\$0	\$0		\$1,990,746

VILLAGE OF Rhinebeck  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$2,089,432.00
Time Deposits	9Z2021	
Total		\$2,089,582.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,866,973.00
Total		\$2,116,973.00
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	

VILLAGE OF Rhinebeck  
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
*****-4150	\$38,468	\$0	\$38,468	\$0
*****-4477	\$580,564	\$35,380	\$5,671	\$610,273
*****-4035	\$647,040	\$0	\$7,848	\$639,192
*****-2968	\$7,400	\$0	\$0	\$7,400
*****-9728	\$466,725	\$0	\$35,380	\$431,345
*****-6777	\$103,417	\$0	\$103,417	\$0
*****-1134	\$29,711	\$0	\$51	\$29,660
*****-1758	\$28,788	\$24,314	\$0	\$53,102
*****-1949	\$4,652	\$0	\$0	\$4,652
*****-3724	\$239,302	\$112,718	\$0	\$352,020
*****-6840	\$1,580	\$0	\$1,580	\$0
Total Adjusted Bank Balance				\$2,127,644
Petty Cash				\$150.00
Adjustments				\$ .00
Total Cash				9ZCASH * \$2,127,794
Total Cash Balance All Funds				9ZCASHB * \$2,127,792
* Must be equal				

VILLAGE OF Rhinebeck  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	
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?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Rhinebeck  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2015

<b>Total Full Time Employees:</b>		18			
<b>Total Part Time Employees:</b>		19			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$145,648.00	18	2	
90158	Police and Fire Retirement	\$64,631.00		13	
90258	Local Pension Fund				
90308	Social Security	\$96,642.00	18	19	
90408	Worker's Compensation Insurance	\$60,178.00	18	19	
90458	Life Insurance				
90508	Unemployment Insurance	\$7,647.00	18	19	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$277,990.00	17		
90708	Union Welfare Benefits		13		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$652,736.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$652,736.00</b>			

VILLAGE OF Rhinebeck  
Energy Costs and Consumption  
For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$22,867	9,337	gallons	
Diesel Fuel	\$13,767	5,161	gallons	
Fuel Oil	\$32,534	11,250	gallons	
Natural Gas	\$		cubic feet	
Electricity	\$106,140	1,052,143	kilowatt-hours	
Coal			tons	

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

**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, Karen P. McLaughlin, hereby certify that I am the Chief Fiscal Officer of the Village of Rhinebeck, and that the information provided in the annual financial report of the Village of Rhinebeck, for the fiscal year ended 05/31/2015, 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 Rhinebeck, and adopted by me as my signature for use in conjunction with the filing of the Village of Rhinebeck's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Rhinebeck's annual financial report for the fiscal year ended 05/31/2015 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different  
than Chief Fiscal Officer

(845) 876-7015  
Telephone Number

09/18/2015  
Date of Certification

Karen P. McLaughlin  
Name

Village Treasurer  
Title

76 E. Market Street  
Official Address

(845) 876-7015  
Official Telephone Number



VILLAGE OF Rhinebeck  
Financial Comments  
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 to record Fire Contract revenue from the Town that was not set up as an accrual from the prior year

(FX) WATER

Adjustment Reason

Account Code FX8015 to correct water fund for AP not recorded