

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT

For The
VILLAGE of Chaumont
County of Jefferson
For the Fiscal Year Ended 05/31/2018

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 Chaumont

*** 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Chaumont
 Annual Update Document
 For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	19,721	A200	13,581
Cash In Time Deposits	2,732	A201	8,754
TOTAL Cash	22,453		22,335
TOTAL Assets	22,453		22,335

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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		A630	4,439
TOTAL Due To Other Funds	0		4,439
TOTAL Liabilities	0		4,439
Fund Balance			
Unassigned Fund Balance	22,453	A917	17,896
TOTAL Unassigned Fund Balance	22,453		17,896
TOTAL Fund Balance	22,453		17,896
TOTAL Liabilities, Deferred Inflows And Fund Balance	22,453		22,335

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	145,161	A1001	148,718
TOTAL Real Property Taxes	145,161		148,718
Other Tax Items	11,933	A1089	11,143
Additional Description Relieved Taxes			
Interest & Penalties On Real Prop Taxes	20	A1090	62
TOTAL Real Property Tax Items	11,953		11,205
Non Prop Tax Dist By County	116,951	A1120	117,500
Utilities Gross Receipts Tax	713	A1130	717
Franchises	7,755	A1170	9,734
TOTAL Non Property Tax Items	125,419		127,951
Tax Collector Fees	20	A1232	29
Clerk Fees	145	A1255	49
Vital Statistics Fees	60	A1603	110
Park And Recreational Charges	566	A2001	876
Zoning Fees		A2110	275
Water Service Charges		A2144	
Additional Description Deposited in Error to GF Correct to WF Next F/Y			
TOTAL Departmental Income	791		1,339
Interest And Earnings	10	A2401	22
TOTAL Use of Money And Property	10		22
Building And Alteration Permits	1,260	A2555	1,135
TOTAL Licenses And Permits	1,260		1,135
Unclassified (specify)			
Additional Description Reimbursements	2,221	A2770	2,651
TOTAL Miscellaneous Local Sources	2,221		2,651
St Aid, Revenue Sharing	4,985	A3001	6,429
St Aid, Mortgage Tax	1,680	A3005	2,666
St Aid, Consolidated Highway Aid		A3501	27,798
TOTAL State Aid	6,665		36,893
TOTAL Revenues	293,480		329,914
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	293,480		329,914

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	6,380	A10101	6,200
TOTAL Legislative Board	6,380		6,200
Mayor, Pers Serv	5,500	A12101	5,500
TOTAL Mayor	5,500		5,500
Treasurer, Pers Serv	15,912	A13251	15,967
Treasurer, Contr Expend	9,020	A13254	6,163
TOTAL Treasurer	24,932		22,130
Tax Collection, contr Expend		A13304	
TOTAL Tax Collection	0		0
Law, Contr Expend	2,667	A14204	611
TOTAL Law	2,667		611
Personnel, Contr Expend		A14304	
TOTAL Personnel	0		0
Buildings, Pers Serv	1,003	A16201	1,199
Buildings, Contr Expend	802	A16204	3,677
TOTAL Buildings	1,805		4,876
Central Garage, Pers Serv	5,112	A16401	3,692
Central Garage, Equip & Cap Outlay	500	A16402	
Central Garage, Contr Expend	11,682	A16404	12,535
TOTAL Central Garage	17,294		16,227
Unallocated Insurance, Contr Expend	9,842	A19104	10,275
TOTAL Unallocated Insurance	9,842		10,275
Municipal Assn Dues, Contr Expend	777	A19204	
TOTAL Municipal Assn Dues	777		0
TOTAL General Government Support	69,197		65,819
Police, Pers Serv		A31201	
Police, Contr Expend		A31204	
TOTAL Police	0		0
Fire, Contr Expend		A34104	15,000
TOTAL Fire	0		15,000
Control of Animals, Pers Serv		A35101	
TOTAL Control of Animals	0		0
Safety Inspection, Pers Serv		A36201	
Safety Inspection, Contr Expend		A36204	
TOTAL Safety Inspection	0		0
Misc Public Safety, Pers Serv		A39891	
Misc Public Safety, Contr Expend		A39894	
TOTAL Misc Public Safety	0		0
TOTAL Public Safety	0		15,000
Maint of Streets, Pers Serv	22,257	A51101	28,674
Maint of Streets, Contr Expend	1,883	A51104	370
TOTAL Maint of Streets	24,140		29,044
Perm Improve Highway, Contr Expend		A51124	19,798
TOTAL Perm Improve Highway	0		19,798
Brush And Weeds, Pers Serv	7,012	A51401	6,797

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Brush And Weeds, Contr Expend	1,300	A51404	
TOTAL Brush And Weeds	8,312		6,797
Snow Removal, Pers Serv	8,140	A51421	11,106
Snow Removal, Equip & Cap Outlay		A51422	
Snow Removal, Contr Expend	708	A51424	1,698
TOTAL Snow Removal	8,848		12,804
Street Lighting, Contr Expend	11,583	A51824	12,033
TOTAL Street Lighting	11,583		12,033
Sidewalks, Pers Serv		A54101	
TOTAL Sidewalks	0		0
TOTAL Transportation	52,883		80,476
Parks, Pers Serv	16,693	A71101	14,697
Parks, Contr Expend	409	A71104	3,506
TOTAL Parks	17,102		18,203
Playgr & Rec Centers, Pers Serv	11,456	A71401	9,892
Playgr & Rec Centers, Contr Expend	1,688	A71404	2,578
TOTAL Playgr & Rec Centers	13,144		12,470
Library, Contr Expend	2,750	A74104	2,800
TOTAL Library	2,750		2,800
Other Culture And Rec, Contr Expend	500	A79894	400
Other Culture And Rec, Empl Bnfts		A79898	
TOTAL Other Culture And Rec	500		400
TOTAL Culture And Recreation	33,496		33,873
Zoning, Pers Serv	3,270	A80101	4,170
Zoning, Contr Expend		A80104	50
TOTAL Zoning	3,270		4,220
Planning, Contr Expend	1,538	A80204	1,115
TOTAL Planning	1,538		1,115
Refuse & Garbage, Pers Serv	29,463	A81601	29,166
Refuse & Garbage, Contr Expend	19,539	A81604	19,269
TOTAL Refuse & Garbage	49,002		48,435
TOTAL Home And Community Services	53,810		53,770
State Retirement System	21,698	A90108	31,065
Social Security, Employer Cont	9,709	A90308	9,699
Worker's Compensation, Empl Bnfts	3,955	A90408	2,983
Unemployment Insurance, Empl Bnfts	5	A90508	
Disability Insurance, Empl Bnfts	150	A90558	153
Hospital & Medical (dental) Ins, Empl Bnft	26,811	A90608	31,137
Other Employee Benefits (spec)	3,000	A90898	
TOTAL Employee Benefits	65,328		75,037
Term Bonds, Principal	8,000	A97006	7,995
TOTAL Debt Principal	8,000		7,995

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Term Bonds-Interest	2,249	A97007	1,930
TOTAL Debt Interest	2,249		1,930
TOTAL Expenditures	284,963		333,900
Transfers, Other Funds	9,535	A99019	571
Additional Description Transfer to WF/SF relevied utility bills			
TOTAL Operating Transfers	9,535		571
TOTAL Other Uses	9,535		571
TOTAL Expenditures	294,498		334,471

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,471	A8021	22,453
Restated Fund Balance - Beg of Year	23,471	A8022	22,453
ADD - REVENUES AND OTHER SOURCES	293,480		329,914
DEDUCT - EXPENDITURES AND OTHER USES	294,498		334,471
Fund Balance - End of Year	22,453	A8029	17,896

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	155,900	A1049N	160,738
Est Rev - Non Property Tax Items	157,200	A1199N	123,800
Est Rev - Departmental Income	900	A1299N	1,950
Est Rev - Licenses And Permits	1,600	A2599N	1,600
Est Rev - State Aid	8,000	A3099N	8,000
Est Rev - Federal Aid		A4099N	10,250
TOTAL Estimated Revenues	323,600		306,338
TOTAL Estimated Revenues	323,600		306,338

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	55,700	A1999N	79,900
App - Public Safety	20,500	A3999N	16,000
App - Transportation	76,500	A5999N	55,878
App - Culture And Recreation	33,200	A7999N	32,400
App - Home And Community Services	55,180	A8999N	57,200
App - Employee Benefits	72,270	A9199N	54,710
App - Debt Service	10,250	A9899N	10,250
TOTAL Appropriations	323,600		306,338
App - Interfund Transfer		A9999N	
TOTAL Other Uses	0		0
TOTAL Appropriations	323,600		306,338

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	9,315	FX200	8,147
Cash In Time Deposits	19,601	FX201	35,879
TOTAL Cash	28,916		44,026
Due From Other Funds		FX391	4,439
TOTAL Due From Other Funds	0		4,439
TOTAL Assets	28,916		48,465

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance		FX914	25,200
Assigned Unappropriated Fund Balance	28,916	FX915	23,265
TOTAL Assigned Fund Balance	28,916		48,465
TOTAL Fund Balance	28,916		48,465
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,916		48,465

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes		FX1001	
TOTAL Real Property Taxes	0		0
Metered Water Sales	114,381	FX2140	119,479
Unmetered Water Sales	388	FX2142	790
Water Service Charges	57,967	FX2144	66,398
Interest & Penalties On Water Rents	1,538	FX2148	2,996
Additional Description Includes Releived Water Bills			
TOTAL Departmental Income	174,274		189,663
Interest And Earnings	58	FX2401	78
TOTAL Use of Money And Property	58		78
Unclassified (specify)	401	FX2770	
TOTAL Miscellaneous Local Sources	401		0
St Aid - Other Home And Community Service	6,729	FX3989	
TOTAL State Aid	6,729		0
TOTAL Revenues	181,462		189,741
Interfund Transfers	4,534	FX5031	266
Additional Description From GF previous FY releived water bill			
TOTAL Interfund Transfers	4,534		266
TOTAL Other Sources	4,534		266
TOTAL Revenues	185,996		190,007

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Credit Card Fees		FX13754	
TOTAL Credit Card Fees	0		0
Municipal Assn Dues, Contr Expend	323	FX19204	
TOTAL Municipal Assn Dues	323		0
TOTAL General Government Support	323		0
Water Administration, Pers Serv	16,269	FX83101	15,852
Water Administration, Equip & Cap Outlay		FX83102	
Water Administration, Contr Expend	2,390	FX83104	2,345
TOTAL Water Administration	18,659		18,197
Source Supply Pwr & Pump, Equip & Cap Out	6,500	FX83202	1,183
Source Supply Pwr & Pump, Contr Expend	1,050	FX83204	4,396
TOTAL Source Supply Pwr & Pump	7,550		5,579
Water Purification, Contr Expend	1,080	FX83304	868
TOTAL Water Purification	1,080		868
Water Trans & Distrib, Pers Serv	19,902	FX83401	18,394
Water Trans & Distrib, Equip & Cap Outlay	5,668	FX83402	
Water Trans & Distrib, Contr Expend	94,699	FX83404	90,335
TOTAL Water Trans & Distrib	120,269		108,729
TOTAL Home And Community Services	147,558		133,373
State Retirement, Empl Bnfts	8,067	FX90108	7,351
Social Security, Empl Bnfts	2,619	FX90308	2,404
Workers Compensation, Empl Bnfts	100	FX90408	
Hospital & Medical (dental) Ins, Empl Brnt	11,725	FX90608	11,046
TOTAL Employee Benefits	22,511		20,801
Debt Principal, Serial Bonds	10,994	FX97106	10,999
TOTAL Debt Principal	10,994		10,999
Debt Interest, Serial Bonds	1,579	FX97107	1,285
TOTAL Debt Interest	1,579		1,285
TOTAL Expenditures	182,965		166,458
Transfers, Other Funds	4,000	FX99019	4,000
Additional Description Transfer to SF to cover debt payment			
TOTAL Operating Transfers	4,000		4,000
TOTAL Other Uses	4,000		4,000
TOTAL Expenditures	186,965		170,458

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	29,885	FX8021	28,916
Restated Fund Balance - Beg of Year	29,885	FX8022	28,916
ADD - REVENUES AND OTHER SOURCES	185,996		190,007
DEDUCT - EXPENDITURES AND OTHER USES	186,965		170,458
Fund Balance - End of Year	28,916	FX8029	48,465

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income	225,710	FX1299N	217,800
TOTAL Estimated Revenues	225,710		217,800
Appropriated Fund Balance		FX599N	25,200
TOTAL Estimated Other Sources	0		25,200
TOTAL Estimated Revenues	225,710		243,000

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	20,410	FX1999N	62,200
App - Home And Community Services	123,850	FX8999N	100,100
App - Employee Benefits	35,450	FX9199N	35,200
App - Debt Service	46,000	FX9899N	45,500
TOTAL Appropriations	225,710		243,000
TOTAL Appropriations	225,710		243,000

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(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	8,613	G200	23,811
Cash In Time Deposits	39,749	G201	147,160
TOTAL Cash	48,362		170,971
TOTAL Assets	48,362		170,971

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(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		G600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance	48,362	G914	47,400
Assigned Unappropriated Fund Balance		G915	123,571
TOTAL Assigned Fund Balance	48,362		170,971
TOTAL Fund Balance	48,362		170,971
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,362		170,971

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(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sewer Rents	98,584	G2120	82,921
Sewer Charges	72,491	G2122	101,115
Interest & Penalties On Sewer Accts	1,545	G2128	3,494
Additional Description Includes \$2,060 Releived Sewer Bills			
TOTAL Departmental Income	172,620		187,530
Interest And Earnings	101	G2401	111
TOTAL Use of Money And Property	101		111
Insurance Recoveries		G2680	100,000
TOTAL Sale of Property And Compensation For Loss	0		100,000
Unclassified (specify)	313	G2770	
Additional Description Insurance Claim for Sewer Plant Repairs			
TOTAL Miscellaneous Local Sources	313		0
TOTAL Revenues	173,034		287,641
Interfund Transfers	9,002	G5031	4,305
Additional Description From WF cover Sewer Debt Payment/GF Releives			
TOTAL Interfund Transfers	9,002		4,305
TOTAL Other Sources	9,002		4,305
TOTAL Revenues	182,036		291,946

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(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fiscal Agents Fees, Contr Expend		G13804	
TOTAL Fiscal Agents Fees	0		0
Municipal Assn Dues, Contr Expend		G19204	250
TOTAL Municipal Assn Dues	0		250
TOTAL General Government Support	0		250
Sewer Administration, Pers Serv	15,631	G81101	15,828
Sewer Administration, Equip & Cap Outlay		G81102	
Sewer Administration, Contr Expend	5,197	G81104	3,861
TOTAL Sewer Administration	20,828		19,689
Sanitary Sewers, Pers Serv	24,478	G81201	27,997
Sanitary Sewers, Contr Expend	34,933	G81204	26,790
TOTAL Sanitary Sewers	59,411		54,787
Sewage Treat Disp, Pers Serv	100	G81301	
Sewage Treat Disp, Contr Expend	3,653	G81304	10,214
TOTAL Sewage Treat Disp	3,753		10,214
Storm Sewers, Pers Serv	5,857	G81401	81
Storm Sewers, Contr Expend	2,177	G81404	
TOTAL Storm Sewers	8,034		81
TOTAL Home And Community Services	92,026		84,771
State Retirement, Empl Bnfts	2,667	G90108	1,133
Social Security , Empl Bnfts	3,384	G90308	3,050
Hospital & Medical (dental) Ins, Empl Bnft	2,667	G90608	1,133
TOTAL Employee Benefits	8,718		5,316
Debt Principal, Serial Bonds	78,000	G97106	79,000
TOTAL Debt Principal	78,000		79,000
TOTAL Expenditures	178,744		169,337
TOTAL Expenditures	178,744		169,337

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	45,070	G8021	48,362
Restated Fund Balance - Beg of Year	45,070	G8022	48,362
ADD - REVENUES AND OTHER SOURCES	182,036		291,946
DEDUCT - EXPENDITURES AND OTHER USES	178,744		169,337
Fund Balance - End of Year	48,362	G8029	170,971

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(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income	196,548	G1299N	195,600
TOTAL Estimated Revenues	196,548		195,600
Appropriated Fund Balance	48,362	G599N	47,400
TOTAL Estimated Other Sources	48,362		47,400
TOTAL Estimated Revenues	244,910		243,000

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(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	19,100	G1999N	64,500
App - Home And Community Services	88,050	G8999N	45,500
App - Employee Benefits	5,400	G9199N	
App - Debt Service	132,360	G9899N	133,000
TOTAL Appropriations	244,910		243,000
TOTAL Appropriations	244,910		243,000

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	5,921	H200	5,942
TOTAL Cash	5,921		5,942
TOTAL Assets	5,921		5,942

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	5,921	H915	5,942
TOTAL Assigned Fund Balance	5,921		5,942
TOTAL Fund Balance	5,921		5,942
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,921		5,942

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	20	H2401	21
TOTAL Use of Money And Property	20		21
TOTAL Revenues	20		21
Statutory Installment Bonds		H5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	20		21

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
TOTAL Expenditures	0		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,901	H8021	5,921
Restated Fund Balance - Beg of Year	5,901	H8022	5,921
ADD - REVENUES AND OTHER SOURCES	20		21
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	5,921	H8029	5,942

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land		K101	202,100
Buildings		K102	5,000
Machinery And Equipment		K104	125,177
Infrastructure		K106	
Additional Description Still working on this asset plan		K106	
Net Pension Asset - Proportionate Share		K108	
TOTAL Fixed Assets (net)	0		332,277
TOTAL Assets	0		332,277

VILLAGE OF Chaumont
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities			
Total Non-Current Govt Assets		K159	332,277
TOTAL Investments In Non-Current Government Assets	0		332,277
TOTAL Fund Balance	0		332,277
TOTAL	0		332,277

VILLAGE OF Chaumont
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	14,269	TA200	15,015
Cash In Time Deposits	212,502	TA201	
TOTAL Cash	226,771		15,015
TOTAL Assets	226,771		15,015

VILLAGE OF Chaumont
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Consolidated Payroll	138,134	TA10	
Deferred Compensation	11,925	TA17	
State Retirement	6,135	TA18	15,015
Nys Income Tax	8,427	TA21	
Federal Income Tax	57,177	TA22	
Social Security Tax	4,973	TA26	
Other Funds (specify)		TA85	
Additional Description Worker s Compensation			
TOTAL Agency Liabilities	226,771		15,015
TOTAL Liabilities	226,771		15,015
TOTAL Liabilities, Deferred Inflows And Fund Balance	226,771		15,015

VILLAGE OF Chaumont
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	1,582,969	W129	1,451,921
TOTAL Provision To Be Made In Future Budgets	1,582,969		1,451,921
TOTAL Assets	1,582,969		1,451,921

VILLAGE OF Chaumont
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	82,973	W638	49,919
TOTAL Other Liabilities	82,973		49,919
Bonds Payable	1,499,996	W628	1,402,002
TOTAL Bond And Long Term Liabilities	1,499,996		1,402,002
TOTAL Liabilities	1,582,969		1,451,921
TOTAL Liabilities	1,582,969		1,451,921

VILLAGE OF Chaumont
Statement of Indebtedness
For the Fiscal Year Ending 2018

11/9/2018

County of: Jefferson

Municipal Code: 220448900940

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
2011	BOND N	Sewer EFC			01/06/2003	10/01/2032	0.00%			\$1,389,000	\$79,000	\$0	\$0		\$1,310,000
2012	BOND N	Water Tower Repairs			09/03/2010	08/21/2021	3.25%			\$8,996	\$4,999	\$0	\$0		\$3,997
2016	BOND N	Backhoe Purchase			12/07/2015	12/07/2025	2.75%		\$80,000	\$72,000	\$7,995	\$0	\$0		\$64,005
2012	BOND N	Water System Upgrade			11/17/2011	11/17/2021	3.25%		\$60,000	\$30,000	\$6,000	\$0	\$0		\$24,000
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,499,996	\$97,994	\$0	\$0	\$0	\$1,402,002
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,499,996	\$97,994	\$0	\$0	\$0	\$1,402,002

VILLAGE OF Chaumont
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$51,481.00
Demand Deposits	9Z2011	\$260,330.00
Time Deposits	9Z2021	\$191,793.00
Total		\$503,604.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$100,000.00
Total		\$350,000.00
 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 Chaumont
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0336	\$35,879	\$0	\$0	\$35,879
*****-2126	\$147,160	\$0	\$0	\$147,160
*****-2888	\$5,942	\$0	\$0	\$5,942
*****-2019	\$13,581	\$0	\$0	\$13,581
*****-2027	\$15,015	\$0	\$0	\$15,015
*****-2035	\$8,147	\$0	\$0	\$8,147
*****-2818	\$23,811	\$0	\$0	\$23,811
*****-8453	\$8,754	\$0	\$0	\$8,754
Total Adjusted Bank Balance				<u>\$258,289</u>
Petty Cash				<u>\$.00</u>
Adjustments				<u>\$.00</u>
Total Cash			9ZCASH *	<u>\$258,289</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$258,289</u>

* Must be equal

VILLAGE OF Chaumont
Local Government Questionnaire
For the Fiscal Year Ending 2018

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

VILLAGE OF Chaumont
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		4			
Total Part Time Employees:		10			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$39,549.00	4	1	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$15,153.00	4	10	
90408	Worker's Compensation Insurance	\$2,983.00	4		
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$153.00			
90608	Hospital and Medical (Dental) Insurance	\$43,316.00	4		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$101,154.00			
Computed Total From Financial Section (comparative purposes only)		\$101,154.00			

VILLAGE OF Chaumont
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,590	2,227	gallons	
Diesel Fuel	\$1,450	720	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$31,935	221,928	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Valerie Rust, hereby certify that I am the Chief Fiscal Officer of the Village of Chaumont, and that the information provided in the annual financial report of the Village of Chaumont, for the fiscal year ended 05/31/2018, 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 Chaumont, and adopted by me as my signature for use in conjunction with the filing of the Village of Chaumont's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Chaumont's annual financial report for the fiscal year ended 05/31/2018 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(315) 649-2487
Telephone Number

07/31/2018
Date of Certification

Valerie Rust
Name

Mayor
Title

12175 NYS Rte. 12E, Chaumont, N
Official Address

(315) 649-2900
Official Telephone Number

VILLAGE OF Chaumont
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Account Code Comment

- Account Code A51124 To reclassify CHIPS expenditures
- Account Code A2144 Deposited in Error to GF Correct to WF Next F/Y, reclassified from A2144
- Account Code A917 Deposited in Error to GF Correct to WF Next F/Y, reclassified from A2144
- Account Code A630 Deposited in Error to GF Correct to WF Next F/Y, reclassified from A2144
- Account Code A2770 \$100 for a designated historical sign, \$752 for monthly cell phone reimbursements from deputy mayor and administrative personnel, and \$1,799 for health insurance overpayments and reimbursements of dental insurance premiums throughout the year.
- Account Code A51104 To reclassify CHIPS expenditures

(FX) WATER

Account Code Comment

- Account Code FX915 to match 599N, Deposited in Error to GF Correct to WF Next F/Y, reclassified from A2144
- Account Code FX391 Deposited in Error to GF Correct to WF Next F/Y, reclassified from A2144
- Account Code FX2144 Deposited in Error to GF Correct to WF Next F/Y, reclassified from A2144
- Account Code FX914 to match 599N

(G) SEWER

Account Code Comment

- Account Code G2680 to reclassify insurance claim for sewer plant repairs from 2770 to 2680
- Account Code G914 to match 599N
- Account Code G915 to match 599N
- Account Code G2770 to reclassify insurance claim for sewer plant repairs from 2770 to 2680

(TA) AGENCY

Account Code Comment

- Account Code TA26 to correct TA fund to EOY liability balances
- Account Code TA85 to correct TA fund to EOY liability balances
- Account Code TA201 to remove cash that was paid out for TA liabilities for the year
- Account Code TA10 to correct TA fund to EOY liability balances
- Account Code TA17 to correct TA fund to EOY liability balances
- Account Code TA18 to correct TA fund to EOY liability balances
- Account Code TA21 to correct TA fund to EOY liability balances
- Account Code TA22 to correct TA fund to EOY liability balances

(K) GENERAL FIXED ASSETS

Account Code Comment

- Account Code K108 remove net pension liability from k fund
- Account Code K159 remove net pension liability from k fund