

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Depew
County of Erie
For the Fiscal Year Ended 05/31/2013

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 Depew

*** 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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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 Depew
Annual Update Document
For the Fiscal Year Ending 2013

	2012	Eq. Code	2013
(A) GENERAL			
Balance Sheet			
Code Description			
Assets			
Cash	2,350,787	A200	1,746,908
Cash In Time Deposits	22,522	A201	28,312
Petty Cash	250	A210	250
Cash With Fiscal Agent		A223	
TOTAL Cash	2,373,559		1,775,470
Accounts Receivable	35,039	A380	30,864
TOTAL Other Receivables (net)	35,039		30,864
Due From Other Funds	417,857	A391	475,022
TOTAL Due From Other Funds	417,857		475,022
Due From Other Governments	483,380	A440	444,324
TOTAL Due From Other Governments	483,380		444,324
Prepaid Expenses		A480	154,608
TOTAL Prepaid Expenses	0		154,608
TOTAL Assets	3,309,835		2,880,288

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	2012	Edison	2013
(A) GENERAL			
Balance Sheet			
Code Description:			
Liabilities			
Accounts Payable	228,900	A600	11,608
TOTAL Accounts Payable	228,900		11,608
Accrued Liabilities	329,084	A601	401,513
TOTAL Accrued Liabilities	329,084		401,513
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	557,986		413,122
Other Restricted Fund Balance	22,522	A899	
TOTAL Restricted Fund Balance	22,522		0
Assigned Appropriated Fund Balance	825,002	A914	825,000
Assigned Unappropriated Fund Balance	190,207	A915	190,207
TOTAL Assigned Fund Balance	1,015,209		1,015,207
Unassigned Fund Balance	1,714,120	A917	1,451,959
TOTAL Unassigned Fund Balance	1,714,120		1,451,959
TOTAL Fund Equity	2,751,351		2,467,166
TOTAL Liabilities And Fund Equity	3,309,335		2,880,288

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(A) GENERAL	2012	Edp Code	2013
Results of Operation			
Code Description			
Revenues			
Real Property Taxes	8,115,209	A1001	8,351,945
Special Assessments	280,916	A1030	284,711
TOTAL Real Property Taxes	8,396,125		8,636,656
Interest & Penalties On Real Prop Taxes	61,884	A1090	86,753
TOTAL Real Property Tax Items	61,884		86,753
Non Prop Tax Dist By County	1,599,186	A1120	1,656,494
Utilities Gross Receipts Tax	153,009	A1130	143,822
Franchises	227,741	A1170	231,635
TOTAL Non Property Tax Items	1,979,936		2,031,952
Treasurer Fees	2,411	A1230	2,210
Clerk Fees	8,622	A1255	7,135
Police Fees		A1520	18,404
Vital Statistics Fees	2,359	A1603	2,601
Park And Recreational Charges	14,535	A2001	10,217
Special Recreational Facility Charges	313,148	A2025	314,613
Zoning Fees	1,230	A2110	1,700
TOTAL Departmental Income	342,305		356,879
Snow Removal Services, Other Govts	11,504	A2302	12,080
TOTAL Intergovernmental Charges	11,504		12,080
Interest And Earnings	18,112	A2401	11,439
Rental of Real Property		A2410	
TOTAL Use of Money And Property	18,112		11,439
Licenses, Other	9,840	A2545	20,910
Permits, Other	170,539	A2590	77,440
TOTAL Licenses And Permits	180,379		98,350
Fines And Forfeited Bail	261,053	A2610	257,502
TOTAL Fines And Forfeitures	261,053		267,502
Sales of Refuse For Recycling	163,711	A2651	160,237
Sales, Other	45,886	A2655	146,106
Insurance Recoveries	74,886	A2680	113,084
TOTAL Sale of Property And Compensation For Loss	284,483		419,426
Unclassified (specify)	9,771	A2770	36,745
TOTAL Miscellaneous Local Sources	9,771		36,745
St Aid, Revenue Sharing	213,280	A3001	213,280
St Aid, Mortgage Tax	85,825	A3005	117,661
Rail Infrastructure Investment Act		A3070	
St Aid, Consolidated Highway Aid	211,931	A3501	211,543
St Aid, Other Home And Comm Serv	2,926	A3989	5,500
TOTAL State Aid	513,962		547,964
Fed Aid, Emergency Disaster Assistance	10,156	A4960	116,404
TOTAL Federal Aid	10,156		116,404
TOTAL Revenues	12,069,670		12,612,170

VILLAGE OF Depew
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(A) GENERAL	2012	EdpCode	2013
Results of Operation			
Code Description			
Other Sources			
Interfund Transfers	225,000	A5031	
TOTAL Interfund Transfers	225,000		0
TOTAL Other Sources	225,000		0
TOTAL Detail Revenues And Other Sources	12,294,670		12,612,170

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(A) GENERAL

Code Description	2012	Exp/Code	2013
Results of Operation			
Expenditures			
Legislative Board, Pers Serv		A10101	30,654
Legislative Board, Contr Expnd	34,107	A10104	1,715
TOTAL Legislative Board	34,107		32,369
Municipal Court, Pers Serv	173,461	A11101	163,945
Municipal Court, Contr Expnd	20,965	A11104	19,658
TOTAL Municipal Court	194,426		183,603
Mayor, Pers Serv	47,881	A12101	49,198
Mayor, Contr Expnd	2,125	A12104	1,037
TOTAL Mayor	50,006		50,235
Municipal Exec, Pers Serv	85,435	A12301	87,703
Municipal Exec, Contr Expnd	1,830	A12304	561
TOTAL Municipal Exec	87,265		88,264
Auditor, Contr Expnd	13,184	A13204	16,484
TOTAL Auditor	13,184		16,484
Treasurer, Pers Serv		A13251	
Treasurer, Contr Expnd		A13254	
TOTAL Treasurer	0		0
Budget, Contr Expnd	19,157	A13404	20,291
TOTAL Budget	19,157		20,291
Clerk,pers Serv	87,176	A14101	69,035
Clerk,equip & Cap Outlay		A14102	2,992
Clerk,contr Expnd	59,569	A14104	121,540
TOTAL Clerk	146,745		193,568
Law, Pers Serv	25,192	A14201	25,096
Law, Contr Expnd	40,433	A14204	54,240
TOTAL Law	65,625		79,336
Personnel, Pers Serv	5,280	A14301	5,280
TOTAL Personnel	5,280		5,280
Engineer, Contr Expnd	88,940	A14404	73,453
TOTAL Engineer	88,940		73,453
Elections, Contr Expnd		A14504	1,681
TOTAL Elections	0		1,681
Records Mgmt, Equip & Cap Outlay		A14602	
Records Mgmt, Contr Expnd		A14604	
TOTAL Records Mgmt	0		0
Public Works Admin, Pers Serv	139,740	A14901	118,477
Public Works Admin, Equip & Cap Outlay	1,905	A14902	251,284
Public Works Admin, Contr Expnd	27,865	A14904	31,679
TOTAL Public Works Admin	169,509		401,440
Buildings, Pers Serv	31,928	A16201	32,546
Buildings, Contr Expnd	472,432	A16204	468,727
TOTAL Buildings	504,361		501,273
Central Garage, Pers Serv	70,649	A16401	114,860
Central Garage, Contr Expnd	139,292	A16404	154,017
TOTAL Central Garage	209,941		268,877

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(A) GENERAL	2012	Edp Code	2013
Results of Operation			
Expenditures			
Central Storeroom, Contr Expend	157,456	A16604	164,671
TOTAL Central Storeroom	157,456		164,671
Unallocated Insurance, Contr Expend	215,736	A19104	187,235
TOTAL Unallocated Insurance	215,736		187,235
Municipal Assn Dues, Contr Expend	5,883	A19204	5,883
TOTAL Municipal Assn Dues	5,883		5,883
Judgements And Claims, Contr Expend		A19304	
TOTAL Judgements And Claims	0		0
Taxes & Assess On Munic Prop, Contr Expend	11,658	A19504	11,831
TOTAL Taxes & Assess On Munic Prop	11,658		11,831
Other Gen Govt Support, Equip & Cap Outlay	16,827	A19892	12,413
Other Gen Govt Support, Contr Expend	204	A19894	300
TOTAL Other Gen Govt Support	17,031		12,713
TOTAL General Government Support	1,986,309		2,298,487
Public Safety Comm Sys, Pers Serv	43,950	A30201	47,445
Public Safety Comm Sys, Equip & Cap Outlay	14,502	A30202	7,738
Public Safety Comm Sys, Contr Expend	10,030	A30204	12,060
TOTAL Public Safety Comm Sys	68,481		67,243
Police, Pers Serv	2,563,818	A31201	2,749,613
Police, Equip & Cap Outlay	101,583	A31202	146,560
Police, Contr Expend	102,072	A31204	118,752
TOTAL Police	2,767,474		3,014,924
Jail, Contr Expend	472	A31504	515
TOTAL Jail	472		515
Traffic Control, Pers Serv	25,195	A33101	
Traffic Control, Contr Expen	371	A33104	
TOTAL Traffic Control	25,566		0
Fire, Pers Serv	6,780	A34101	6,812
Fire, Equip & Cap Outlay	40,985	A34102	20,887
Fire, Contr Expend	285,546	A34104	258,751
TOTAL Fire	333,311		286,450
Safety Inspection, Pers Serv	99,261	A36201	105,068
Safety Inspection, Contr Expend	3,396	A36204	18,304
TOTAL Safety Inspection	102,656		123,372
Misc Public Safety, Contr Expend	5,172	A39894	1,474
TOTAL Misc Public Safety	5,172		1,474
TOTAL Public Safety	3,303,133		3,483,979
Public Health, Pers Serv		A40101	
TOTAL Public Health	0		0
Other Public Health, Contr Expend	1,840	A41894	4,640
TOTAL Other Public Health	1,840		4,640
TOTAL Health	1,840		4,640
Maint of Streets, Pers Serv	858,993	A51101	779,091
Maint of Streets, Contr Expend	414,664	A51104	306,134
TOTAL Maint of Streets	1,273,657		1,085,225

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(A) GENERAL

Results of Operation	2012	Edip Code	2013
Expenditures			
Snow Removal, Pers Serv	19,979	A51421	42,391
Snow Removal, Equip & Cap Outlay	394	A51422	18,875
Snow Removal, Contr Expend	63,610	A51424	101,209
TOTAL Snow Removal	83,982		162,474
TOTAL Transportation	1,357,639		1,247,699
Programs For Aging, Contr Expend	3,116	A67724	3,477
TOTAL Programs For Aging	3,116		3,477
TOTAL Economic Assistance And Opportunity	3,116		3,477
Recreation Admini, Pers Serv	38,316	A70201	34,172
Recreation Admini, Contr Expend	3,062	A70204	4,441
TOTAL Recreation Admini	41,377		38,612
Parks, Pers Serv	70,673	A71101	85,820
Parks, Equip & Cap Outlay	14,708	A71102	5,890
Parks, Contr Expend	33,715	A71104	17,632
TOTAL Parks	119,096		109,341
Special Rec Facility, Pers Serv	189,811	A71801	185,474
Special Rec Facility, Equip & Cap Outlay	5,368	A71802	62,814
Special Rec Facility, Contr Expend	101,763	A71804	106,853
TOTAL Special Rec Facility	296,942		355,141
Band Concerts, Contr Expend	600	A72704	600
TOTAL Band Concerts	600		600
Youth Prog, Pers Serv	31,529	A73101	12,618
Youth Prog, Equip & Cap Outlay	2,918	A73102	240
Youth Prog, Contr Expend	6,500	A73104	1,711
TOTAL Youth Prog	40,947		14,569
Historian, Contr Expend	448	A75104	40
TOTAL Historian	448		40
Adult Recreation, Contr Expend	1,163	A76204	586
TOTAL Adult Recreation	1,163		586
TOTAL Culture And Recreation	500,673		518,890
Zoning, Pers Serv	1,156	A80101	1,666
Zoning, Contr Expend	135	A80104	
TOTAL Zoning	1,291		1,666
Planning, Pers Serv	3,257	A80201	2,518
Planning, Contr Expend	260	A80204	
TOTAL Planning	3,517		2,518
Storm Sewers, Pers Serv	189,767	A81401	102,221
Storm Sewers, Equip & Cap Outlay		A81402	2,826
Storm Sewers, Contr Expend	36,747	A81404	14,239
TOTAL Storm Sewers	226,514		119,285
Refuse & Garbage, Contr Expend	812,554	A81604	763,331
TOTAL Refuse & Garbage	812,554		763,331
Street Cleaning, Pers Serv	28,097	A81701	27,743
Street Cleaning, Contr Expend	113	A81704	
TOTAL Street Cleaning	28,210		27,743

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(A) GENERAL

Results of Operation

Code Description	2012	Estimate	2013
Expenditures			
Shade Tree, Pers Serv	171,837	A85601	171,857
Shade Tree, Equip & Cap Outlay	2,178	A85602	2,185
Shade Tree, Contr Expend	3,284	A85604	277
TOTAL Shade Tree	177,279		174,320
TOTAL Home And Community Services	1,249,385		1,088,863
State Retirement System	393,909	A90108	441,354
Police & Firemen Retirement, Empl Bnfts	364,602	A90158	666,174
Local Pension Fund, Empl Bnfts	203,307	A90258	204,085
Social Security, Employer Cont	387,543	A90308	384,501
Worker's Compensation, Empl Bnfts	547,643	A90408	644,442
Life Insurance, Empl Bnfts	2,142	A90458	1,877
Unemployment Insurance, Empl Bnfts	4,190	A90508	6,131
Disability Insurance, Empl Bnfts	8,802	A90558	3,160
Hospital & Medical (dental) Ins, Empl Bnft	1,472,484	A90608	1,328,562
Other Employee Benefits (spec)	26,057	A90898	15,308
TOTAL Employee Benefits	3,410,878		3,695,595
Debt Principal, Serial Bonds	377,000	A97106	380,000
Debt Principal, Bond Anticipation Notes		A97306	
Install Pur Debt, Principal	59,192	A97856	60,606
TOTAL Debt Principal	436,192		440,606
Debt Interest, Serial Bonds	94,897	A97107	65,550
Install Pur Debt, Interest	21,264	A97857	19,850
TOTAL Debt Interest	116,161		85,400
TOTAL Expenditures	12,375,005		12,877,636
Transfers, Other Funds	33,014	A99019	19,218
TOTAL Operating Transfers	33,014		19,218
TOTAL Other Uses	33,014		19,218
TOTAL Detail Expenditures And Other Uses	12,408,020		12,896,855

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(A) GENERAL	2012	2013
Changes in Fund Equity		
Code Description		
ANALYSIS OF CHANGES IN FUND EQUITY		
Fund Equity-Beginning of Year	2,865,200	2,751,851
Restated Fund Equity - Beg of Year	2,865,200	2,751,851
ADD - REVENUES AND OTHER SOURCES	12,294,670	12,612,170
DEDUCT - EXPENDITURES AND OTHER USES	12,408,020	12,896,855
Fund Equity-End of Year	2,751,851	2,467,166
	A8021	A8021
	A8022	A8022
	A8029	A8029

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(A) GENERAL

Budget Summary

Code Description	2013	Edp Code	2014
Estimated Revenues			
Est Rev - Real Property Taxes	8,647,112	A1049N	9,124,905
Est Rev - Real Property Tax Items	68,000	A1099N	70,000
Est Rev - Non Property Tax Items	1,840,000	A1199N	1,940,000
Est Rev - Departmental Income	8,000	A1299N	37,200
Est Rev - Intergovernmental Charges	320,150	A2399N	343,000
Est Rev - Use of Money And Property	17,000	A2499N	15,000
Est Rev - Licenses And Permits	50,671	A2599N	89,000
Est Rev - Fines And Forfeitures	265,000	A2649N	275,000
Est Rev - Sale of Prop And Comp For Loss	228,520	A2699N	957,520
Est Rev - Interfund Revenues	300,000	A2801N	0
Est Rev - State Aid	515,280	A3099N	522,280
TOTAL Estimated Revenues	12,269,733		13,373,905
Appropriated Fund Balance	825,000	A599N	685,000
TOTAL Estimated Other Sources	825,000		685,000
TOTAL Estimated Revenues And Other Sources	13,084,733		14,058,905

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(A) GENERAL	2013	2014
Budget Summary		
Code Description	2013	2014
Appropriations		
App - General Government Support	2,393,338	2,160,412
App - Public Safety	3,342,261	3,512,297
App - Health	5,000	4,000
App - Transportation	1,103,991	1,071,256
App - Culture And Recreation	447,702	527,627
App - Home And Community Services	1,269,920	1,994,840
App - Employee Benefits	3,867,972	4,182,898
App - Debt Service	445,550	396,575
TOTAL Appropriations	12,875,734	13,848,905
App - Interfund Transfer	209,000	209,000
TOTAL Other Uses	209,000	209,000
TOTAL Appropriations And Other Uses	13,084,734	14,058,905

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Balance Sheet

2012

2013

EqpCode

2013

VILLAGE OF Depew
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Balance Sheet

Code Description	2012	Eqpt Code	2013
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(CD) SPECIAL GRANT	2012	Edp Code	2013
Results of Operation			
Code Description			
Revenues			
Community Development Income	202,692	CD2170	117,829
TOTAL Departmental Income	202,692		117,829
TOTAL Revenues	202,692		117,829
Interfund Transfers	33,014	CD5031	19,218
TOTAL Interfund Transfers	33,014		19,218
TOTAL Other Sources	33,014		19,218
TOTAL Detail Revenues And Other Sources	235,706		137,047

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdoCode	2013
Expenditures			
Spec Proj For Elderly, Pers Serv	18,847	CD86701	15,990
Spec Proj For Elderly, equip & Cap Outlay	43,743	CD86702	
TOTAL Spec Proj For Elderly	62,590		15,990
Prov of Public Service, Pers Serv	41,060	CD86761	13,455
Prov of Public Service, equip & Cap Outlay	132,057	CD86762	107,603
TOTAL Prov of Public Service	173,116		121,057
Grants To Municipalities		CD86924	
TOTAL Grants To Municipalities	0		0
TOTAL Home And Community Services	235,706		137,047
TOTAL Expenditures	235,706		137,047
TOTAL Detail Expenditures And Other Uses	235,706		137,047

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2012	Edp Code	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year			
Restated Fund Equity - Beg of Year		CD0021	
ADD - REVENUES AND OTHER SOURCES	235,706	CD8022	137,047
DEDUCT - EXPENDITURES AND OTHER USES	235,706		137,047
Fund Equity-End of Year		CD8029	

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(G) SEWER Balance Sheet	2012	EtpCode	2013
Code Description			
Assets			
Cash	302,276	G200	554,489
TOTAL Cash	302,276		554,489
Due From Other Funds	110,612	G391	
TOTAL Due From Other Funds	110,612		0
TOTAL Assets	412,888		554,489

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(G) SEWER	2012	2013
Balance Sheet	2012	2013
Equip. Description	EquipCode	2013
Liabilities		
Accrued Liabilities	4,681	55,552
TOTAL Accrued Liabilities	4,681	55,552
Due To Other Funds		-53,447
TOTAL Due To Other Funds	0	-53,447
TOTAL Liabilities	4,681	2,105
Assigned Appropriated Fund Balance	200,100	200,100
Assigned Unappropriated Fund Balance	208,106	352,284
TOTAL Assigned Fund Balance	408,207	552,384
TOTAL Fund Equity	408,207	552,384
TOTAL Liabilities And Fund Equity	412,888	554,489

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(G) SEWER

Results of Operation

Account Description	2012	EdpCode	2013
Revenues			
Sewer Rents	572,420	G2120	574,141
Sewer Charges	2,465	G2122	4,015
TOTAL Departmental Income	574,885		578,156
Interest And Earnings	2,715	G2401	704
TOTAL Use of Money And Property	2,715		704
TOTAL Revenues	577,600		578,860
Interfund Transfers		G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	577,600		578,860

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(G) SEWER

Results of Operation

Code Description	2012	Ed. Code	2013
Expenditures			
Sanitary Sewers, Pers Serv	129,184	G81201	73,663
Sanitary Sewers, Equip & Cap Outlay	96,920	G81202	24,827
Sanitary Sewers, Contr Expend	32,166	G81204	25,487
TOTAL Sanitary Sewers	258,289		123,977
Sewage Treat Disp, Pers Serv	6,468	G81301	
TOTAL Sewage Treat Disp	6,488		0
Joint Sewer Project, Contr Expend	33,479	G81504	35,200
TOTAL Joint Sewer Project	33,479		35,200
Drainage, Equip & Cap Outlay		G85402	
TOTAL Drainage	0		0
TOTAL Home And Community Services	298,216		159,177
State Retirement, Empl Bnfts	15,000	G90108	20,000
Social Security , Empl Bnfts	10,316	G90308	5,559
Worker's Compensation, Empl Bnfts	15,000	G90408	21,721
Disability Insurance, Empl Bnfts	200	G90558	200
Hospital & Medical (dental) Ins, Empl Bnft	5,500	G90608	7,500
TOTAL Employee Benefits	46,016		54,980
Debt Principal, Serial Bonds	140,000	G97106	140,000
Debt Principal, Bond Anticipation Notes		G97306	
TOTAL Debt Principal	140,000		140,000
Debt Interest, Serial Bonds	128,138	G97107	80,525
TOTAL Debt Interest	128,138		80,525
TOTAL Expenditures	612,370		434,863
Transfers, Other Funds	225,000	G99019	
TOTAL Operating Transfers	225,000		0
TOTAL Other Uses	225,000		0
TOTAL Detail Expenditures And Other Uses	837,370		434,863

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Changes in Fund Equity

Code Description	2012	Exp Codes	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	667,977	G8021	408,207
Restated Fund Equity - Beg of Year	667,977	G8022	408,207
ADD - REVENUES AND OTHER SOURCES	577,600		578,860
DEDUCT - EXPENDITURES AND OTHER USES	837,370		434,683
Fund Equity - End of Year:	408,207	G8029	552,384

VILLAGE OF Depew
 Annual Update Document
 For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code Description	2013	Exp Code	2014
Estimated Revenues			
Est Rev - Real Property Taxes	574,141	G1049N	538,680
Est Rev - Departmental Income	3,200	G1299N	4,000
Est Rev - Use of Money And Property	2,000	G2499N	2,000
Est Rev - Interfund Revenues	95,000	G2801N	0
TOTAL Estimated Revenues	674,341		544,680
Appropriated Fund Balance	200,000	G599N	55,000
TOTAL Estimated Other Sources	200,000		55,000
TOTAL Estimated Revenues And Other Sources	874,341		599,680

VILLAGE OF Depew
 Annual Update Document
 For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code Description	2013	Ed. Code	2014
Appropriations			
App - General Government Support	260,880	G1999N	251,724
App - Home And Community Services	35,515	G8999N	34,960
App - Employee Benefits	57,421	G9199N	65,421
App - Debt Service	220,525	G9899N	247,575
TOTAL Appropriations	574,341		599,680
App - Interfund Transfer	300,000	G9999N	0
TOTAL Other Uses	300,000		0
TOTAL Appropriations And Other Uses	874,341		599,680

VILLAGE OF Depew
 Annual Update Document
 For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	Exp Code	2013
Assets			
Cash	528,469	H200	1,261,331
TOTAL Cash	528,469		1,261,331
TOTAL Assets	528,469		1,261,331

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	Exp Code	2013
Liabilities			
Retained Percentages, Cont Pay		H605	73,614
TOTAL Retained Percentages	0		73,614
Bond Anticipation Notes Payable		H626	2,500,000
TOTAL Notes Payable	0		2,500,000
Due To Other Funds	528,469	H630	528,469
TOTAL Due To Other Funds	528,469		528,469
TOTAL Liabilities	528,469	H914	3,102,063
Assigned Appropriated Fund Balance			
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance		H917	-1,840,751
TOTAL Unassigned Fund Balance	0		-1,840,751
TOTAL Fund Equity	0		-1,840,751
TOTAL Liabilities And Fund Equity	528,469		1,261,331

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Premium & Accrued Interest On Obligations		H2710	17,153
TOTAL Miscellaneous Local Sources	0		17,153
TOTAL Revenues	0		17,153
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Serial Bonds		H5710	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	0		17,153

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

	2012	2013
Code Description	Edp Code	Edp Code
(H) CAPITAL PROJECTS		
Results of Operation		
Expenditures		
Buildings, Equip & Cap Outlay	H16202	
TOTAL Buildings	0	0
TOTAL General Government Support	0	0
Police, Equip & Cap Outlay	H31202	
TOTAL Police	0	0
Fire, Equip & Cap Outlay	H34102	
TOTAL Fire	0	0
TOTAL Public Safety	0	0
Highway, Capital Projects	H51972	
TOTAL Highway	0	0
TOTAL Transportation	0	0
Sewer Administration, Equip & Cap Outlay	H81102	1,857,905
TOTAL Sewer Administration	0	1,857,905
TOTAL Home And Community Services	0	1,857,905
TOTAL Expenditures	0	1,857,905
Transfers, Other Funds	H99019	
TOTAL Operating Transfers	0	0
TOTAL Other Uses	0	0
TOTAL Detail Expenditures And Other Uses	0	1,857,905

VILLAGE OF Depew
 Annual Update Document
 For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2012	EdpCode	2013
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	
Restated Fund Equity - Beg of Year		H8022	17,153
ADD - REVENUES AND OTHER SOURCES			1,857,905
DEDUCT - EXPENDITURES AND OTHER USES			-1,840,751
Fund Equity - End of Year		H8029	

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code / Description	2012	2013
Assets		
Land	343,221	343,221
Buildings	5,084,305	5,094,758
Machinery & Equipment	13,062,004	13,358,789
Infrastructure	2,952,174	2,952,174
Accum Deprec, Buildings	-3,726,958	-3,828,082
Accum Depr, Machinery & Equip	-10,731,982	-11,099,472
Accum Deprec, Infrastructure	-366,642	-455,303
TOTAL Fixed Assets (net)	6,616,123	6,366,086
TOTAL Assets	6,616,123	6,366,086

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	Edp Code	2013
Fund Equity			
Total Non-Current Govt Assets	6,616,123	K159	6,366,086
TOTAL Investments in Non-Current Government Assets	6,616,123		6,366,086
TOTAL Fund Equity	6,616,123		6,366,086
TOTAL Liabilities And Fund Equity	6,616,123		6,366,086

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY
Balance Sheet

Code Description	2012	Edr Code	2013
Assets			
Cash	3,800	TA200	16,034
TOTAL Cash	3,800		16,034
Service Award Program Assets	195,000	TA461	195,000
TOTAL Investments	195,000		195,000
TOTAL Assets	198,800		211,034

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY	2012	Edp Code	2013
Balance Sheet			
Liabilities			
Due To Other Funds		TA630	
TOTAL Due To Other Funds	0		0
Service Awards	195,000	TA13	195,000
Guaranty & Bid Deposits	950	TA30	4,250
Bail Deposits	900	TA35	1,400
Other Funds (specify)	1,950	TA85	10,384
TOTAL Agency Liabilities	198,800		211,034
TOTAL Liabilities	198,800		211,034
TOTAL Liabilities And Fund Equity	198,800		211,034

VILLAGE OF Depew
 Annual Update Document
 For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	End Code	2013
Assets			
Total Non-Current Govt Liabilities	6,670,299	W129	6,048,901
TOTAL Provision To Be Made In Future Budgets	6,670,299		6,048,901
TOTAL Assets	6,670,299		6,048,901

VILLAGE OF Depew
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	Exp Code	2013
General Long Term Debt			
Other Post Employment Benefits	11,426	W683	770,267
Installment Purchase Debt	830,873	W685	1,503,634
Compensated Absences	1,533,000	W687	2,273,901
TOTAL Other Liabilities	2,375,299		3,775,000
Bonds Payable	4,295,000	W628	3,775,000
TOTAL Bond And Long Term Liabilities	4,295,000		3,775,000
TOTAL Liabilities	6,670,299		6,048,901
TOTAL General Long Term Debt	6,670,299		6,048,901

VILLAGE OF Depew
Financial Comments
For the Fiscal Year Ending 2013

VILLAGE OF Depew
Statement of Indebtedness
For the Fiscal Year Ending 2013

County of: Erie

Municipal Code: 140415201280

Year	First 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.	O/S End of Year
2013	BAN E	SEWER WORK LEE ST			08/29/2012	08/29/2013	1.25%		\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
2001	BONDE	various			04/24/2001	02/15/2016	4.75% Y		\$1,210,000	\$280,000	\$70,000	\$0	\$0	\$210,000
2011	BONDE	VARIOUS EQUIP-SEWER REPAIR			11/15/2010	11/15/2029	3.00%		\$3,637,000	\$3,315,000	\$325,000	\$0	\$0	\$2,990,000
2001	BONDE	various			12/15/1997	12/01/2013	4.60% Y		\$50,000	\$50,000	\$50,000	\$0	\$0	\$0
2005	BONDE	Various			07/01/2004	07/15/2024	4.20% Y		\$1,404,750	\$650,000	\$75,000	\$0	\$0	\$575,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
2013	IPC E								\$0	\$4,295,000	\$520,000	\$0	\$0	\$3,775,000
2009	IPC E	WENDEL ENERGY PERFORMANCE			05/01/2009	10/31/2023	2.40%		\$1,004,338	\$830,873	\$60,606	\$0	\$0	\$770,267
AFR Year 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														
									\$2,500,000	\$5,125,873	\$580,606	\$0	\$0	\$7,045,267

VILLAGE OF Depew
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand		
Demand Deposits	9Z2001	\$3,607,325.00
Time Deposits	9Z2011	
	9Z2021	
Total		\$3,607,325.00
COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
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 Depew
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8663	\$298,192	\$2,955	\$200,318	\$100,829
****-6060	\$3,194,554	\$85	\$0	\$3,194,639
****-3407	\$28,312	\$0	\$0	\$28,312
****-4173	\$267,627	\$0	\$0	\$267,627
****-0002	\$17	\$0	\$0	\$17
****-0112	\$4,303	\$0	\$4,303	\$0
****-5530	\$12,974	\$2,858	\$180	\$15,651

Total Adjusted Bank Balance	\$3,607,075
Petty Cash	\$250.00
Adjustments	\$ 00
Total Cash	9ZCASH * \$3,607,325
Total Cash Balance All Funds	9ZCASHB * \$3,607,325

* Must be equal

VILLAGE OF Depew
Local Government Questionnaire
For the Fiscal Year Ending 2013

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

**VILLAGE OF Depew
Employee and Retiree Benefits
For the Fiscal Year Ending 2013**

Total Full Time Employees:		74			
Total Part Time Employees:		33			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$372,980.17	45		
90158	Police and Fire Retirement	\$547,894.47	29		
90258	Local Pension Fund	\$204,085.00			
90308	Social Security	\$390,060.08	74	33	
90408	Worker's Compensation Insurance	\$666,162.68	74	33	
90458	Life Insurance	\$1,877.35	29		6
90508	Unemployment Insurance	\$6,130.70		4	
90558	Disability Insurance	\$3,359.97	74		
90608	Hospital and Medical (Dental) Insurance	\$1,511,561.07	68	3	24
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91880	Other Employee Benefits	\$46,463.51	29		6
	Total	\$3,750,575.00			
	Computed Total From Financial Section (comparative purposes only)	\$3,750,575.13			

VILLAGE OF Depew
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$99,439		gallons	
Diesel Fuel	\$42,890		gallons	
Fuel Oil			gallons	
Natural Gas	\$77,201		cubic feet	
Electricity	\$275,452		kilowatts	
Coal			tons	

VILLAGE OF Depew
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	\$263,602.00
2. Annual Required Contribution(ARC)	\$457.00
3. Interest on Net OPEB Obligation	(\$473.00)
4. Adjustment to Annual Required Contribution	
5. Annual OPEB Expense	\$263,586.00
6. Less: Actual Contribution Made	\$228,138.00
7. Increase in Net OPEB Obligation	\$35,448.00
8. Net OPEB Obligation - beginning of year	\$11,426.00
9. Net OPEB Obligation - end of year	\$46,874.00
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)	86.55%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$4,248,355.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$4,248,355.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$5,138,462.00
17. UAAL as Percentage of Annual Covered Payroll	82.68%

Other OPEB Information

18. Date of most recent actuarial valuation	07/10/2013
19. Actuarial method used	Entry Age
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Elizabeth C. Melock, hereby certify that I am the Chief Fiscal Officer of the Village of Depew, and that the information provided in the annual financial report of the Village of Depew, for the fiscal year ended 05/31/2013, 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 Depew, and adopted by me as my signature for use in conjunction with the filing of the Village of Depew's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Depew's annual financial report for the fiscal year ended 05/31/2013 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Elizabeth C Melock
Name

(716) 683-7451
Telephone Number

Village Administrator
Title

10/10/2013
Date of Certification

85 Manitou St Depew NY 14043
Official Address
(716) 683-7451
Official Telephone Number