

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Lima
County of Livingston
For the Fiscal Year Ended 12/31/2014

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Lima

*** 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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (L) LIBRARY
- (SF) FIRE PROTECTION
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		A200	816
Cash In Time Deposits	75,046	A201	258,699
TOTAL Cash	75,046		259,515
Accounts Receivable	10,302	A380	9,553
TOTAL Other Receivables (net)	10,302		9,553
Due From Other Funds	1,862	A391	4,377
TOTAL Due From Other Funds	1,862		4,377
Due From Other Governments	15	A440	15
TOTAL Due From Other Governments	15		15
Prepaid Expenses	800	A480	950
TOTAL Prepaid Expenses	800		950
Cash Special Reserves	189,907	A230	234,288
TOTAL Restricted Assets	189,907		234,288
TOTAL Assets and Deferred Outflows of Resources	277,932		508,698

TOWN OF Lima
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	5,130	A600	1,832
TOTAL Accounts Payable	5,130		1,832
Accrued Liabilities	554	A601	546
TOTAL Accrued Liabilities	554		546
Due To Other Governments	5,213	A631	4,000
Due To Employees' Retirement System	15,201	A637	20,399
TOTAL Due To Other Governments	20,414		24,399
TOTAL Liabilities	26,098		26,777
Fund Balance			
Not in Spendable Form	800	A806	950
TOTAL Nonspendable Fund Balance	800		950
Capital Reserve	191,780	A878	234,288
TOTAL Restricted Fund Balance	191,780		234,288
Assigned Appropriated Fund Balance	59,254	A914	72,772
Assigned Unappropriated Fund Balance		A915	173,911
TOTAL Assigned Fund Balance	59,254		246,683
Unassigned Fund Balance		A917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	251,834		481,921
TOTAL Liabilities, Deferred Inflows And Fund Balance	277,932		508,698

TOWN OF Lima
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	281,178	A1001	298,613
TOTAL Real Property Taxes	281,178		298,613
Other Payments In Lieu of Taxes	16,703	A1081	1,334
Interest & Penalties On Real Prop Taxes	4,329	A1090	5,282
TOTAL Real Property Tax Items	21,032		6,616
Non Prop Tax Dist By County	40,417	A1120	39,989
TOTAL Non Property Tax Items	40,417		39,989
Clerk Fees	960	A1255	644
Other General Departmental Income	2,941	A1289	2,163
TOTAL Departmental Income	3,901		2,807
Interest And Earnings	1,035	A2401	828
Rental of Real Property		A2410	50
TOTAL Use of Money And Property	1,035		878
Dog Licenses	2,474	A2544	2,252
TOTAL Licenses And Permits	2,474		2,252
Fines And Forfeited Bail	42,199	A2610	37,640
TOTAL Fines And Forfeitures	42,199		37,640
Sales, Other	10	A2655	81
Insurance Recoveries	217	A2680	
TOTAL Sale of Property And Compensation For Loss	227		81
Refunds of Prior Year's Expenditures		A2701	214
TOTAL Miscellaneous Local Sources	0		214
St Aid, Revenue Sharing	14,385	A3001	14,385
St Aid, Mortgage Tax	61,607	A3005	51,487
St Aid - Other (specify)	1,800	A3089	122,787
St Aid, Youth Programs		A3820	3,009
TOTAL State Aid	77,792		191,668
TOTAL Revenues	470,255		580,758
Serial Bonds		A5710	115,000
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	0		115,000
TOTAL Other Sources	0		115,000
TOTAL Detail Revenues And Other Sources	470,255		695,758

TOWN OF Lima
Annual Update Document
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	11,064	A10101	12,602
Legislative Board, Contr Expend	276	A10104	
TOTAL Legislative Board	11,340		12,602
Municipal Court, Pers Serv	32,827	A11101	33,863
Municipal Court, Contr Expend	8,729	A11104	7,727
TOTAL Municipal Court	41,556		41,590
Supervisor,pers Serv	11,883	A12201	12,339
Supervisor,contr Expend	690	A12204	505
TOTAL Supervisor	12,573		12,844
Comptroller, Contr Expend	11,000	A13154	11,000
TOTAL Comptroller	11,000		11,000
Assessment, Pers Serv	27,839	A13551	29,073
Assessment, Equip & Cap Outlay	638	A13552	312
Assessment, Contr Expend	7,976	A13554	5,921
TOTAL Assessment	36,453		35,306
Clerk,pers Serv	29,952	A14101	31,698
Clerk,contr Expend	2,374	A14104	3,368
TOTAL Clerk	32,326		35,066
Law, Contr Expend	16,871	A14204	17,000
TOTAL Law	16,871		17,000
Engineer, Contr Expend	18,410	A14404	1,215
TOTAL Engineer	18,410		1,215
Elections, Contr Expend	3,880	A14504	2,520
TOTAL Elections	3,880		2,520
Buildings, Pers Serv	5,467	A16201	4,247
Buildings, Contr Expend	21,330	A16204	42,046
TOTAL Buildings	26,797		46,293
Central Comm System, Contr Expend	891	A16504	9,975
TOTAL Central Comm System	891		9,975
Central Print & Mail,contr Expend	6,263	A16704	2,719
TOTAL Central Print & Mail	6,263		2,719
Central Data Process, Contr Expend	1,200	A16804	1,330
TOTAL Central Data Process	1,200		1,330
Unallocated Insurance, Contr Expend	18,740	A19104	18,038
TOTAL Unallocated Insurance	18,740		18,038
Municipal Assn Dues, Contr Expend		A19204	800
TOTAL Municipal Assn Dues	0		800
TOTAL General Government Support	238,300		248,298
Police, Contr Expend	5,496	A31204	4,009
TOTAL Police	5,496		4,009
Traffic Control, Contr Expen	6,666	A33104	4,727
TOTAL Traffic Control	6,666		4,727
Control of Animals, Contr Expend	1,381	A35104	948
TOTAL Control of Animals	1,381		948

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Examining Boards, Contr Expend	400	A36104	18
TOTAL Examining Boards	400		18
TOTAL Public Safety	13,943		9,702
Street Admin, Pers Serv	60,134	A50101	61,937
Street Admin, Contr Expend	1,918	A50104	657
TOTAL Street Admin	62,052		62,594
Garage, Contr Expend	14,788	A51324	16,245
TOTAL Garage	14,788		16,245
TOTAL Transportation	76,840		78,839
Veterans Service, Contr Expend	500	A65104	500
TOTAL Veterans Service	500		500
Other Eco & Dev, Contr Expend	1,875	A69894	1,875
TOTAL Other Eco & Dev	1,875		1,875
TOTAL Economic Assistance And Opportunity	2,375		2,375
Parks, Contr Expend	12,922	A71104	9,170
TOTAL Parks	12,922		9,170
Historian, Pers Serv	1,215	A75101	1,251
Historian, Contr Expend	537	A75104	
TOTAL Historian	1,752		1,251
Historical Property, Contr Expend	5,408	A75204	5,746
TOTAL Historical Property	5,408		5,746
Celebrations, Contr Expend	47	A75504	
TOTAL Celebrations	47		0
TOTAL Culture And Recreation	20,129		16,167
Comm Beautification, Contr Expend	72	A85104	821
TOTAL Comm Beautification	72		821
Cemetery, Pers Serv		A88101	3,448
Cemetery, Equip & Cap Outlay		A88102	2,000
Cemetery, Contr Expend	5,559	A88104	154
TOTAL Cemetery	5,559		5,602
TOTAL Home And Community Services	5,631		6,423
State Retirement System	21,090	A90108	25,466
Social Security, Employer Cont	13,799	A90308	13,309
Disability Insurance, Empl Bnfts	38	A90558	38
Hospital & Medical (dental) Ins, Empl Bnft	23,068	A90608	21,871
TOTAL Employee Benefits	57,995		60,684
Debt Principal, Serial Bonds	30,000	A97106	35,000
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	30,000		35,000
Debt Interest, Serial Bonds	6,620	A97107	5,555

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Debt Interest, Bond Anticipation Notes	3,455	A97307	2,628
TOTAL Debt Interest	10,075		8,183
TOTAL Expenditures	455,288		465,671
TOTAL Detail Expenditures And Other Uses	455,288		465,671

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	236,867	A8021	251,834
Restated Fund Balance - Beg of Year	236,867	A8022	251,834
ADD - REVENUES AND OTHER SOURCES	470,255		695,758
DEDUCT - EXPENDITURES AND OTHER USES	455,288		465,671
Fund Balance - End of Year	251,834	A8029	481,921

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	298,613	A1049N	302,200
Est Rev - Real Property Tax Items	15,655	A1099N	15,894
Est Rev - Non Property Tax Items	25,000	A1199N	25,000
Est Rev - Departmental Income	2,300	A1299N	2,200
Est Rev - Use of Money And Property	530	A2499N	530
Est Rev - Licenses And Permits	2,000	A2599N	2,000
Est Rev - Fines And Forfeitures	39,010	A2649N	36,010
Est Rev - State Aid	185,622	A3099N	64,385
TOTAL Estimated Revenues	568,730		448,219
Obligations Authorized	122,763	A530N	
Appropriated Fund Balance	66,902	A599N	72,772
TOTAL Estimated Other Sources	189,665		72,772
TOTAL Estimated Revenues And Other Sources	758,395		520,991

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	273,582	A1999N	267,593
App - Public Safety	16,100	A3999N	16,100
App - Transportation	82,137	A5999N	83,495
App - Economic Assistance And Opportunity	2,375	A6999N	2,375
App - Culture And Recreation	8,660	A7999N	8,697
App - Home And Community Services	7,500	A8999N	7,300
App - Employee Benefits	80,021	A9199N	70,719
App - Debt Service	288,020	A9899N	52,712
TOTAL Appropriations	758,395		508,991
App - Interfund Transfer		A9999N	12,000
TOTAL Other Uses	0		12,000
TOTAL Appropriations And Other Uses	758,395		520,991

TOWN OF Lima
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	428	B200	206
Cash In Time Deposits	120,500	B201	182,700
TOTAL Cash	120,928		182,906
Accounts Receivable	120	B380	216
TOTAL Other Receivables (net)	120		216
Cash In Time Deposits Special Reserves	14,500	B231	
TOTAL Restricted Assets	14,500		0
TOTAL Assets and Deferred Outflows of Resources	135,548		183,122

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	838	B600	2,182
TOTAL Accounts Payable	838		2,182
TOTAL Liabilities	838		2,182
Fund Balance			
Capital Reserve	14,500	B878	20,300
TOTAL Restricted Fund Balance	14,500		20,300
Assigned Appropriated Fund Balance		B914	
Assigned Unappropriated Fund Balance	120,210	B915	160,640
TOTAL Assigned Fund Balance	120,210		160,640
TOTAL Fund Balance	134,710		180,940
TOTAL Liabilities, Deferred Inflows And Fund Balance	135,548		183,122

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	70,052	B1001	68,752
TOTAL Real Property Taxes	70,052		68,752
Franchises	14,036	B1170	15,552
TOTAL Non Property Tax Items	14,036		15,552
Vital Statistics Fees	500	B1603	364
Zoning Fees		B2110	871
TOTAL Departmental Income	500		1,235
Interest And Earnings	241	B2401	228
TOTAL Use of Money And Property	241		228
Building And Alteration Permits	9,808	B2555	5,691
TOTAL Licenses And Permits	9,808		5,691
Refunds of Prior Year's Expenditures		B2701	30
TOTAL Miscellaneous Local Sources	0		30
TOTAL Revenues	94,637		91,488
TOTAL Detail Revenues And Other Sources	94,637		91,488

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Gen Govt Support, Contr Expend	1,889	B19894	1,420
TOTAL Other Gen Govt Support	1,889		1,420
TOTAL General Government Support	1,889		1,420
Registrar of Vital Stat Contr Expend	555	B40204	600
TOTAL Registrar of Vital Stat Contr Expend	555		600
TOTAL Health	555		600
Street Lighting, Contr Expend	5,858	B51824	6,434
TOTAL Street Lighting	5,858		6,434
TOTAL Transportation	5,858		6,434
Programs For Aging, Contr Expend	2,075	B67724	1,700
TOTAL Programs For Aging	2,075		1,700
TOTAL Economic Assistance And Opportunity	2,075		1,700
Parks, Pers Serv	3,569	B71101	471
Parks, Contr Expend	839	B71104	5,288
TOTAL Parks	4,408		5,759
Youth Prog, Contr Expend	4,913	B73104	4,275
TOTAL Youth Prog	4,913		4,275
Celebrations, Contr Expend	2,000	B75504	2,000
TOTAL Celebrations	2,000		2,000
TOTAL Culture And Recreation	11,321		12,034
Zoning, Pers Serv	3,833	B80101	713
Zoning, Equip & Cap Outlay		B80102	1,702
Zoning, Contr Expend	16,382	B80104	17,494
TOTAL Zoning	20,215		19,909
Planning, Pers Serv		B80201	151
Planning, Contr Expend	8,202	B80204	1,456
TOTAL Planning	8,202		1,607
Refuse & Garbage, Contr Expend	1,206	B81604	1,464
TOTAL Refuse & Garbage	1,206		1,464
Comm Beautification, Contr Expend	15	B85104	90
TOTAL Comm Beautification	15		90
TOTAL Home And Community Services	29,638		23,070
State Retirement, Empl Bnfts	2,069	B90108	
Social Security , Empl Bnfts	297	B90308	
Hospital & Medical (dental) Ins, Empl Bnft	1,164	B90608	
TOTAL Employee Benefits	3,530		0
TOTAL Expenditures	54,866		45,258
TOTAL Detail Expenditures And Other Uses	54,866		45,258

TOWN OF Lima
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	94,939	B8021	134,710
Restated Fund Balance - Beg of Year	94,939	B8022	134,710
ADD - REVENUES AND OTHER SOURCES	94,637		91,488
DEDUCT - EXPENDITURES AND OTHER USES	54,866		45,258
Fund Balance - End of Year	134,710	B8029	180,940

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	68,752	B1049N	70,100
Est Rev - Non Property Tax Items	10,527	B1199N	11,202
Est Rev - Departmental Income	1,150	B1299N	650
Est Rev - Use of Money And Property	200	B2499N	200
Est Rev - Licenses And Permits		B2599N	1,500
Est Rev-Miscellaneous Local Sources	1,000	B2799N	
Est Rev-State Aid	1,000	B3099N	
TOTAL Estimated Revenues	82,629		83,652
TOTAL Estimated Revenues And Other Sources	82,629		83,652

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Public Safety	2,442	B3999N	2,700
App - Health	600	B4999N	600
App - Transportation	7,000	B5999N	7,500
App-Economic Assistance And Opportunity	2,150	B6999N	2,175
App - Culture And Recreation	18,750	B7999N	19,050
App - Home And Community Services	37,400	B8999N	32,400
App - Employee Benefits	3,760	B9199N	
TOTAL Appropriations	72,102		64,425
App - Interfund Transfer	10,527	B9999N	19,227
TOTAL Other Uses	10,527		19,227
TOTAL Appropriations And Other Uses	82,629		83,652

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,545	DA200	4,371
Cash In Time Deposits	371,089	DA201	440,898
TOTAL Cash	372,634		445,269
Due From Other Funds	1,310	DA391	45
TOTAL Due From Other Funds	1,310		45
Cash Special Reserves	42,112	DA230	49,882
TOTAL Restricted Assets	42,112		49,882
TOTAL Assets and Deferred Outflows of Resources	416,056		495,196

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	8,481	DA600	17,520
TOTAL Accounts Payable	8,481		17,520
Accrued Liabilities	2,236	DA601	4,469
TOTAL Accrued Liabilities	2,236		4,469
Due To Other Funds		DA630	105
TOTAL Due To Other Funds	0		105
Due To Employees' Retirement System	8,773	DA637	14,035
TOTAL Due To Other Governments	8,773		14,035
TOTAL Liabilities	19,490		36,129
Fund Balance			
Capital Reserve	42,112	DA878	49,882
TOTAL Restricted Fund Balance	42,112		49,882
Assigned Appropriated Fund Balance	28,159	DA914	60,609
Assigned Unappropriated Fund Balance	326,295	DA915	348,576
TOTAL Assigned Fund Balance	354,454		409,185
TOTAL Fund Balance	396,566		459,067
TOTAL Liabilities, Deferred Inflows And Fund Balance	416,056		495,196

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	235,723	DA1001	238,737
TOTAL Real Property Taxes	235,723		238,737
Sales Tax (from County)	27,000	DA1120	27,000
TOTAL Non Property Tax Items	27,000		27,000
Snow Removal Services-Other Govts	88,614	DA2302	114,660
TOTAL Intergovernmental Charges	88,614		114,660
Interest And Earnings	787	DA2401	642
TOTAL Use of Money And Property	787		642
Sales of Scrap & Excess Materials	1,414	DA2650	1,378
Sales of Equipment	13,725	DA2665	12,060
TOTAL Sale of Property And Compensation For Loss	15,139		13,438
Refunds of Prior Year's Expenditures	2,927	DA2701	
TOTAL Miscellaneous Local Sources	2,927		0
TOTAL Revenues	370,190		394,477
TOTAL Detail Revenues And Other Sources	370,190		394,477

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Machinery, Pers Serv	9,979	DA51301	9,200
Machinery, Equip & Cap Outlay	42,549	DA51302	70,340
Machinery, Contr Expend	97,376	DA51304	89,462
TOTAL Machinery	149,904		169,002
Brush And Weeds, Pers Serv	9,849	DA51401	13,838
TOTAL Brush And Weeds	9,849		13,838
Snow Removal, Pers Serv	45,839	DA51421	41,632
Snow Removal, Contr Expend	26,151	DA51424	44,904
TOTAL Snow Removal	71,990		86,536
Services Other Govts, Pers Serv	6,175	DA51481	7,913
Services Other Govts, Contr Expend	9,836	DA51484	17,883
TOTAL Services Other Govts	16,011		25,796
TOTAL Transportation	247,754		295,172
State Retirement, Empl Bnfts	12,751	DA90108	16,959
Social Security , Empl Bnfts	5,599	DA90308	5,550
Disability Insurance, Empl Bnfts	15	DA90558	17
Hospital & Medical (dental) Ins, Empl Bnft	19,352	DA90608	13,080
Other Employee Benefits (spec)	623	DA90898	1,198
TOTAL Employee Benefits	38,340		36,804
TOTAL Expenditures	286,094		331,976
TOTAL Detail Expenditures And Other Uses	286,094		331,976

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	312,470	DA8021	396,566
Restated Fund Balance - Beg of Year	312,470	DA8022	396,566
ADD - REVENUES AND OTHER SOURCES	370,190		394,477
DEDUCT - EXPENDITURES AND OTHER USES	286,094		331,976
Fund Balance - End of Year	396,566	DA8029	459,067

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	238,737	DA1049N	243,500
Est Rev - Non Property Tax Items	27,000	DA1199N	27,000
EsT. ReV. - Intergovernmental Charges	60,000	DA2399N	60,000
Est Rev - Use of Money And Property	615	DA2499N	615
TOTAL Estimated Revenues	326,352		331,115
Appropriated Fund Balance	28,159	DA599N	60,609
TOTAL Estimated Other Sources	28,159		60,609
TOTAL Estimated Revenues And Other Sources	354,511		391,724

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	304,950	DA5999N	340,450
App - Employee Benefits	49,561	DA9199N	51,274
TOTAL Appropriations	354,511		391,724
TOTAL Appropriations And Other Uses	354,511		391,724

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,074	DB200	2,353
Cash In Time Deposits	258,416	DB201	242,299
TOTAL Cash	259,490		244,652
Due From Other Funds	1,309	DB391	45
TOTAL Due From Other Funds	1,309		45
TOTAL Assets and Deferred Outflows of Resources	260,799		244,697

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,317	DB600	415
TOTAL Accounts Payable	1,317		415
Accrued Liabilities	1,303	DB601	
TOTAL Accrued Liabilities	1,303		0
Due To Other Funds		DB630	105
TOTAL Due To Other Funds	0		105
Due To Employees' Retirement System	8,774	DB637	14,034
TOTAL Due To Other Governments	8,774		14,034
TOTAL Liabilities	11,394		14,554
Fund Balance			
Assigned Appropriated Fund Balance	53,916	DB914	63,086
Assigned Unappropriated Fund Balance	195,489	DB915	167,057
TOTAL Assigned Fund Balance	249,405		230,143
TOTAL Fund Balance	249,405		230,143
TOTAL Liabilities, Deferred Inflows And Fund Balance	260,799		244,697

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	171,486	DB1001	176,630
TOTAL Real Property Taxes	171,486		176,630
Transportation Services, Other Govts	36,261	DB2300	28,143
TOTAL Intergovernmental Charges	36,261		28,143
Interest And Earnings	512	DB2401	336
TOTAL Use of Money And Property	512		336
Insurance Recoveries	2,192	DB2680	
TOTAL Sale of Property And Compensation For Loss	2,192		0
St Aid, Consolidated Highway Aid	93,582	DB3501	104,327
TOTAL State Aid	93,582		104,327
TOTAL Revenues	304,033		309,436
TOTAL Detail Revenues And Other Sources	304,033		309,436

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Streets, Pers Serv	59,613	DB51101	68,671
Maint of Streets, Contr Expend	100,801	DB51104	77,283
TOTAL Maint of Streets	160,414		145,954
Perm Improve Highway, Equip & Cap Outlay	65,000	DB51122	82,909
TOTAL Perm Improve Highway	65,000		82,909
Brush And Weeds, Pers Serv	13,411	DB51401	11,958
Brush And Weeds, Contr Expend	216	DB51404	192
TOTAL Brush And Weeds	13,627		12,150
Snow Removal, Pers Serv	29,316	DB51421	28,917
Snow Removal, Contr Expend	10,028	DB51424	19,467
TOTAL Snow Removal	39,344		48,384
TOTAL Transportation	278,385		289,397
State Retirement, Empl Bnfts	12,751	DB90108	16,960
Social Security, Empl Bnfts	7,793	DB90308	8,444
Disability Insurance, Empl Bnfts	15	DB90558	17
Hospital & Medical (dental) Ins, Empl Bnft	18,335	DB90608	13,880
TOTAL Employee Benefits	38,894		39,301
TOTAL Expenditures	317,279		328,698
TOTAL Detail Expenditures And Other Uses	317,279		328,698

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	262,651	DB8021	249,405
Restated Fund Balance - Beg of Year	262,651	DB8022	249,405
ADD - REVENUES AND OTHER SOURCES	304,033		309,436
DEDUCT - EXPENDITURES AND OTHER USES	317,279		328,698
Fund Balance - End of Year	249,405	DB8029	230,143

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	176,630	DB1049N	180,100
EsT. ReV. - Intergovernmental Charges	30,000	DB2399N	30,000
Est Rev - Use of Money And Property	500	DB2499N	400
Est Rev - State Aid	93,582	DB3099N	93,554
TOTAL Estimated Revenues	300,712		304,054
Appropriated Fund Balance	53,916	DB599N	63,086
TOTAL Estimated Other Sources	53,916		63,086
TOTAL Estimated Revenues And Other Sources	354,628		367,140

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	306,200	DB5999N	316,700
App - Employee Benefits	48,428	DB9199N	50,440
TOTAL Appropriations	354,628		367,140
TOTAL Appropriations And Other Uses	354,628		367,140

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	244,000	H201	
TOTAL Cash	244,000		0
TOTAL Assets and Deferred Outflows of Resources	244,000		0

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable	244,000	H626	
TOTAL Notes Payable	244,000		0
TOTAL Liabilities	244,000		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	244,000		0

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Other Sources			
Bans Redeemed From Appropriations		H5731	244,000
TOTAL Proceeds of Obligations	0		244,000
TOTAL Other Sources	0		244,000
TOTAL Detail Revenues And Other Sources	0		244,000

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Debt Principal, Bond Anticipation Notes		H97306	244,000
TOTAL Debt Principal	0		244,000
TOTAL Expenditures	0		244,000
TOTAL Detail Expenditures And Other Uses	0		244,000

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			244,000
DEDUCT - EXPENDITURES AND OTHER USES			244,000
Fund Balance - End of Year		H8029	

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(L) LIBRARY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	7,883	L200	4,366
Cash In Time Deposits	41,486	L201	31,244
TOTAL Cash	49,369		35,610
Due From Other Funds	240	L391	31
TOTAL Due From Other Funds	240		31
Prepaid Expenses	1,077	L480	
TOTAL Prepaid Expenses	1,077		0
TOTAL Assets and Deferred Outflows of Resources	50,686		35,641

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(L) LIBRARY

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	104	L600	832
TOTAL Accounts Payable	104		832
Accrued Liabilities	724	L601	1,053
TOTAL Accrued Liabilities	724		1,053
Due To Employees' Retirement System	6,269	L637	8,369
TOTAL Due To Other Governments	6,269		8,369
TOTAL Liabilities	7,097		10,254
Fund Balance			
Not in Spendable Form	1,077	L806	
TOTAL Nonspendable Fund Balance	1,077		0
Assigned Appropriated Fund Balance	20,601	L914	24,372
Assigned Unappropriated Fund Balance	21,911	L915	1,015
TOTAL Assigned Fund Balance	42,512		25,387
TOTAL Fund Balance	43,589		25,387
TOTAL Liabilities, Deferred Inflows And Fund Balance	50,686		35,641

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(L) LIBRARY

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	141,880	L1001	141,880
TOTAL Real Property Taxes	141,880		141,880
Library Charges	1,801	L2082	2,419
TOTAL Departmental Income	1,801		2,419
Interest And Earnings	235	L2401	129
TOTAL Use of Money And Property	235		129
Sales, Other	148	L2655	202
TOTAL Sale of Property And Compensation For Loss	148		202
Gifts And Donations	2,565	L2705	1,108
Library System Grant	30,745	L2760	16,293
TOTAL Miscellaneous Local Sources	33,310		17,401
TOTAL Revenues	177,374		162,031
TOTAL Detail Revenues And Other Sources	177,374		162,031

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(L) LIBRARY

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Library, Pers Serv	72,009	L74101	72,883
Library, Equip & Cap Outlay	6,127	L74102	4,050
Library, Contr Expend	93,482	L74104	85,650
TOTAL Library	171,618		162,583
TOTAL Culture And Recreation	171,618		162,583
State Retirement, Empl Bnfts	8,302	L90108	10,459
Social Security, Empl Bnfts	5,489	L90308	5,370
Disability Insurance, Empl Bnfts	38	L90558	38
Hospital & Medical (dental) Ins, Empl Bnft	1,552	L90608	1,783
TOTAL Employee Benefits	15,381		17,650
TOTAL Expenditures	186,999		180,233
TOTAL Detail Expenditures And Other Uses	186,999		180,233

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	53,214	L8021	43,589
Restated Fund Balance - Beg of Year	53,214	L8022	43,589
ADD - REVENUES AND OTHER SOURCES	177,374		162,031
DEDUCT - EXPENDITURES AND OTHER USES	186,999		180,233
Fund Balance - End of Year	43,589	L8029	25,387

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	10,957	SF201	9,797
TOTAL Cash	10,957		9,797
TOTAL Assets and Deferred Outflows of Resources	10,957		9,797

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Appropriated Fund Balance	1,161	SF914	1,161
Assigned Unappropriated Fund Balance	9,796	SF915	8,636
TOTAL Assigned Fund Balance	10,957		9,797
TOTAL Fund Balance	10,957		9,797
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,957		9,797

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	101,340	SF1001	100,342
TOTAL Real Property Taxes	101,340		100,342
TOTAL Revenues	101,340		100,342
TOTAL Detail Revenues And Other Sources	101,340		100,342

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fire Protection, Contr Expend	101,501	SF34104	101,502
TOTAL Fire Protection	101,501		101,502
TOTAL Public Safety	101,501		101,502
TOTAL Expenditures	101,501		101,502
TOTAL Detail Expenditures And Other Uses	101,501		101,502

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,118	SF8021	10,957
Restated Fund Balance - Beg of Year	11,118	SF8022	10,957
ADD - REVENUES AND OTHER SOURCES	101,340		100,342
DEDUCT - EXPENDITURES AND OTHER USES	101,501		101,502
Fund Balance - End of Year	10,957	SF8029	9,797

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	46,652	SW200	58,920
Cash In Time Deposits	105,965	SW201	90,993
TOTAL Cash	152,617		149,913
Water Rents Receivable	11,343	SW350	12,202
TOTAL Other Receivables (net)	11,343		12,202
TOTAL Assets and Deferred Outflows of Resources	163,960		162,115

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,420	SW600	863
TOTAL Accounts Payable	1,420		863
Due To Employees' Retirement System	1,106	SW637	1,471
TOTAL Due To Other Governments	1,106		1,471
TOTAL Liabilities	2,526		2,334
Fund Balance			
Assigned Appropriated Fund Balance	15,027	SW914	11,198
Assigned Unappropriated Fund Balance	146,407	SW915	148,583
TOTAL Assigned Fund Balance	161,434		159,781
TOTAL Fund Balance	161,434		159,781
TOTAL Liabilities, Deferred Inflows And Fund Balance	163,960		162,115

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Metered Water Sales	42,264	SW2140	45,251
Interest & Penalties On Water Rents	641	SW2148	1,531
TOTAL Departmental Income	42,905		46,782
Interest And Earnings	269	SW2401	198
TOTAL Use of Money And Property	269		198
TOTAL Revenues	43,174		46,980
TOTAL Detail Revenues And Other Sources	43,174		46,980

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Water Administration, Pers Serv	6,160	SW83101	6,348
Water Administration, Contr Expend	340	SW83104	
TOTAL Water Administration	6,500		6,348
Source Supply Pwr & Pump, Contr Expend	21,641	SW83204	19,606
TOTAL Source Supply Pwr & Pump	21,641		19,606
Water Trans & Distrib, Pers Serv	5,045	SW83401	4,480
TOTAL Water Trans & Distrib	5,045		4,480
TOTAL Home And Community Services	33,186		30,434
State Retirement, Empl Bnfts	1,482	SW90108	1,839
Social Security , Empl Bnfts	838	SW90308	828
Hospital & Medical (dental) Ins, Empl Bnft	2,951	SW90608	2,663
TOTAL Employee Benefits	5,271		5,330
Debt Principal, Serial Bonds	9,000	SW97106	9,000
TOTAL Debt Principal	9,000		9,000
Debt Interest, Serial Bonds	4,346	SW97107	3,869
TOTAL Debt Interest	4,346		3,869
TOTAL Expenditures	51,803		48,633
TOTAL Detail Expenditures And Other Uses	51,803		48,633

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	170,063	SW8021	161,434
Restated Fund Balance - Beg of Year	170,063	SW8022	161,434
ADD - REVENUES AND OTHER SOURCES	43,174		46,980
DEDUCT - EXPENDITURES AND OTHER USES	51,803		48,633
Fund Balance - End of Year	161,434	SW8029	159,781

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Departmental Income	41,250	SW1299N	45,800
Est Rev - Use of Money And Property	185	SW2499N	185
Est Rev - State Aid		SW3099N	
TOTAL Estimated Revenues	41,435		45,985
Appropriated Fund Balance	15,027	SW599N	11,198
TOTAL Estimated Other Sources	15,027		11,198
TOTAL Estimated Revenues And Other Sources	56,462		57,183

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	37,623	SW8999N	38,256
App-Employee Benefits	5,970	SW9199N	6,535
App - Debt Service	12,869	SW9899N	12,392
TOTAL Appropriations	56,462		57,183
TOTAL Appropriations And Other Uses	56,462		57,183

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	4,786	TA200	3,193
TOTAL Cash	4,786		3,193
Due From Other Funds		TA391	210
TOTAL Due From Other Funds	0		210
Due From Other Governments		TA440	1,160
TOTAL Due From Other Governments	0		1,160
TOTAL Assets and Deferred Outflows of Resources	4,786		4,563

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	4,721	TA630	4,498
TOTAL Due To Other Funds	4,721		4,498
Due To Other Governments	65	TA631	65
TOTAL Due To Other Governments	65		65
TOTAL Liabilities	4,786		4,563
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,786		4,563

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	223,000	W129	294,000
TOTAL Provision To Be Made In Future Budgets	223,000		294,000
TOTAL Assets and Deferred Outflows of Resources	223,000		294,000

TOWN OF Lima
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable	223,000	W628	294,000
TOTAL Bond And Long Term Liabilities	223,000		294,000
TOTAL Liabilities	223,000		294,000
TOTAL Liabilities	223,000		294,000

TOWN OF Lima
Statement of Indebtedness
For the Fiscal Year Ending 2014

3/5/2015

County of: Livingston

Municipal Code: 240346800000

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
2005	BOND E	Water#2 Financing			09/15/2005	09/15/2019	5.30%		\$97,000	\$48,000	\$7,000	\$0	\$0		\$41,000
2005	BOND E	Water #3 Financing			09/15/2005	09/15/2023	5.30%		\$38,000	\$25,000	\$2,000	\$0	\$0		\$23,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$73,000	\$9,000	\$0	\$0	\$0	\$64,000
2012	BAN N	Park BAN			11/15/2012	11/14/2014	1.42%		\$244,000	\$244,000	\$244,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$244,000	\$244,000	\$0	\$0	\$0	\$0
2014	BOND N	Park			11/13/2014	11/01/2024	3.00%		\$115,000	\$0			\$0		\$115,000
2008	BOND N	Storage			05/15/2008	12/15/2017	3.20%		\$300,000	\$150,000	\$35,000	\$0	\$0		\$115,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$115,000	\$150,000	\$35,000	\$0	\$0	\$0	\$230,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$115,000	\$467,000	\$288,000	\$0	\$0	\$0	\$294,000

TOWN OF Lima
Maturity Schedule
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000001
Purpose of Issue		Park
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	115,000
Date of Issue	2P3DT	11/13/2014
Interest Rate	2P3PC	3.00000
Final Maturity Date	2P3DM	11/1/2024
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P315	10,000
	2P316	10,000
	2P317	10,000
	2P318	10,000
	2P319	10,000
	2P320	10,000
	2P321	10,000
	2P322	15,000
	2P323	15,000
	2P324	15,000

TOWN OF Lima
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$74,225.00
Time Deposits	9Z2021	\$1,540,800.00
Total		\$1,615,025.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,115,025.00
Total		\$1,615,025.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Lima
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0132	\$4,666	\$8,681	\$8,981	\$4,366
****-0140	\$1,391	\$8,508	\$9,106	\$793
****-0159	\$4,663	\$0	\$1,470	\$3,193
****-0175	\$6,724	\$0	\$0	\$6,724
****-0183	\$59,095	\$0	\$175	\$58,920
****-0426	\$229	\$0	\$0	\$229
****-1695	\$708,952	\$0	\$0	\$708,952
****-4799	\$396,649	\$0	\$17,187	\$379,462
****-8295	\$452,386	\$0	\$0	\$452,386
				<u>\$1,615,025</u>
				<u>\$0</u>
				<u>\$0</u>
			9ZCASH	<u>\$1,615,025</u>
			9ZCASHB	<u>\$1,615,025</u>

* Must be equal

TOWN OF Lima
Local Government Questionnaire
For the Fiscal Year Ending 2014

	<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>Yes</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>Yes</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>No</u>

TOWN OF Lima
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:		7			
Total Part Time Employees:		18			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$71,684.00	7	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$33,500.00	7	18	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$110.00	7		
90608	Hospital and Medical (Dental) Insurance	\$53,277.00	7		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,198.00			
Total		\$159,769.00			
Computed Total From Financial Section (comparative purposes only)		\$159,769.00			

TOWN OF Lima
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	

TOWN OF Lima
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

CERTIFICATION OF CHIEF FISCAL OFFICER

I, J. Pete Yendell, hereby certify that I am the Chief Fiscal Officer of the Town of Lima, and that the information provided in the annual financial report of the Town of Lima, for the fiscal year ended 12/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Lima, and adopted by me as my signature for use in conjunction with the filing of the Town of Lima's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Lima's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

Baldwin Business Services
Name of Report Preparer if different
than Chief Fiscal Officer

(585) 468-5842
Telephone Number

03/02/2015
Date of Certification

J. Pete Yendell
Name

Supervisor
Title

7329 E Main St, Lima NY 14485
Official Address

(585) 582-1130
Official Telephone Number

TOWN OF Lima
Financial Comments
For the Fiscal Year Ending 2014