

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Riverhead
County of Suffolk
For the Fiscal Year Ended 12/31/2015

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Riverhead

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (MS) SELF INSURANCE
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SR) REFUSE AND GARBAGE
- (ST) PUBLIC PARKING
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	5,495,239	A200	4,202,997
Petty Cash	5,325	A210	5,325
TOTAL Cash	5,500,564		4,208,322
Accounts Receivable	555,754	A380	1,939,651
TOTAL Other Receivables (net)	555,754		1,939,651
Due From Other Funds	3,264,175	A391	2,078,079
TOTAL Due From Other Funds	3,264,175		2,078,079
Due From Other Governments	1,639,825	A440	1,154,398
TOTAL Due From Other Governments	1,639,825		1,154,398
Inventory Of Materials And Supplies	124,511	A445	97,507
TOTAL Inventories	124,511		97,507
Prepaid Expenses	1,275,264	A480	1,069,650
TOTAL Prepaid Expenses	1,275,264		1,069,650
Cash Special Reserves	180,422	A230	73,411
TOTAL Restricted Assets	180,422		73,411
TOTAL Assets and Deferred Outflows of Resources	12,540,515		10,621,017

TOWN OF Riverhead
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For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	661,949	A600	1,007,256
TOTAL Accounts Payable	661,949		1,007,256
Accrued Liabilities	969,144	A601	937,445
TOTAL Accrued Liabilities	969,144		937,445
Due To Other Funds	2,386	A630	320
TOTAL Due To Other Funds	2,386		320
Due To Other Governments	19,723	A631	19,723
TOTAL Due To Other Governments	19,723		19,723
TOTAL Liabilities	1,653,201		1,964,744
Deferred Inflows of Resources			
Deferred Inflow of Resources	139,722	A691	114,346
Deferred Taxes	8,224,183	A694	6,111,204
TOTAL Deferred Inflows of Resources	8,363,905		6,225,550
TOTAL Deferred Inflows of Resources	8,363,905		6,225,550
Fund Balance			
Not in Spendable Form	1,399,775	A806	1,069,650
TOTAL Nonspendable Fund Balance	1,399,775		1,069,650
General Reserve	180,422	A870	
TOTAL Restricted Fund Balance	180,422		0
Assigned Appropriated Fund Balance		A914	12,772
Assigned Unappropriated Fund Balance	167,210	A915	453,302
TOTAL Assigned Fund Balance	167,210		466,073
Unassigned Fund Balance	776,001	A917	895,000
TOTAL Unassigned Fund Balance	776,001		895,000
TOTAL Fund Balance	2,523,409		2,430,723
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,540,515		10,621,017

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	31,833,401	A1001	32,696,116
TOTAL Real Property Taxes	31,833,401		32,696,116
Other Payments In Lieu of Taxes	392,431	A1081	287,273
Interest & Penalties On Real Prop Taxes	72,097	A1090	61,504
TOTAL Real Property Tax Items	464,527		348,777
Non Prop Tax Dist By County	1,178,655	A1120	1,357,555
Franchises	849,369	A1170	860,502
TOTAL Non Property Tax Items	2,028,024		2,218,057
Treasurer Fees	1,141	A1230	1,131
Comptroller Fees	3,128	A1240	13,627
Clerk Fees	42,589	A1255	29,349
Attorney Fees	943	A1265	781
Other General Departmental Income	14,885	A1289	16,326
Police Fees	178,636	A1520	108,688
Public Pound Charges, Dog Control Fees	2,661	A1550	2,864
Safety Inspection Fees	1,347,117	A1560	1,267,358
Other Public Safety Departmental Income	78,610	A1589	229,912
Public Health Fees	198	A1601	132
Vital Statistics Fees	38,420	A1603	46,060
Charges-Programs For The Aging	46,454	A1972	37,591
Park And Recreational Charges	30,999	A2001	12,199
Recreational Concessions	13,102	A2012	10,066
Special Recreational Facility Charges	676,021	A2025	669,737
Zoning Fees	16,900	A2110	13,600
Planning Board Fees	259,395	A2115	250,903
TOTAL Departmental Income	2,751,200		2,710,324
Public Safety Services For Other Govts	10,870	A2260	6,715
Transportation Services, Other Govts	111,198	A2300	101,888
TOTAL Intergovernmental Charges	122,069		108,604
Interest And Earnings	182,930	A2401	5,940
Rental of Real Property	156,798	A2410	158,247
Rental of Equipment	1,280	A2414	800
TOTAL Use of Money And Property	341,008		164,987
Games of Chance	214	A2530	192
Bingo Licenses	3,031	A2540	3,772
Dog Licenses	6,704	A2544	6,930
Permits, Other	81,052	A2590	80,359
TOTAL Licenses And Permits	91,001		91,253
Fines And Forfeited Bail	504,905	A2610	485,184
TOTAL Fines And Forfeitures	504,905		485,184
Sales, Other	1,007	A2655	788
Sales of Real Property		A2660	500,000
Sales of Equipment	1,299	A2665	6,438
Other Compensation For Loss	5,573	A2690	475
TOTAL Sale of Property And Compensation For Loss	7,879		507,701

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Refunds of Prior Year's Expenditures	62,070	A2701	9,661
Gifts And Donations	8,221	A2705	6,862
Grants From Local Governments	489,280	A2706	288,954
Proceeds of Seized & Unclaimed Property	427	A2715	1,652
Unclassified (specify)	5,197	A2770	3,953
TOTAL Miscellaneous Local Sources	565,195		311,082
Interfund Revenues	2,036,031	A2801	1,655,626
TOTAL Interfund Revenues	2,036,031		1,655,626
St Aid, Revenue Sharing	107,028	A3001	107,028
St Aid, Mortgage Tax	1,203,403	A3005	1,283,966
St Aid, Other Public Safety	33,829	A3389	10,180
St Aid, Programs For Aging	10,386	A3772	92,979
St Aid-Economic Assistance		A3789	-11,511
St Aid, Youth Programs	556	A3820	12,902
St Aid, Conservation Programs	16,972	A3910	18,072
St Aid Emergency Disaster Assistance		A3960	27,600
TOTAL State Aid	1,372,174		1,541,215
Fed Aid Other Public Safety	18,183	A4389	25,547
Fed Aid, Programs For Aging		A4772	116,604
Fed Aid Other Culture And Rec Aid	116,771	A4889	
Fed Aid, Emergency Disaster Assistance	48,709	A4960	
TOTAL Federal Aid	183,663		142,151
TOTAL Revenues	42,301,077		42,981,076
Interfund Transfers	1,348,411	A5031	1,614,995
TOTAL Interfund Transfers	1,348,411		1,614,995
TOTAL Other Sources	1,348,411		1,614,995
TOTAL Detail Revenues And Other Sources	43,649,488		44,596,071

TOWN OF Riverhead
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	252,688	A10101	252,784
Legislative Board, Contr Expend	1,953	A10104	2,078
TOTAL Legislative Board	254,641		254,862
Municipal Court, Pers Serv	581,216	A11101	552,581
Municipal Court, Equip & Cap Outlay	434	A11102	
Municipal Court, Contr Expend	119,290	A11104	108,408
TOTAL Municipal Court	700,940		660,988
Supervisor,pers Serv	347,320	A12201	375,813
Supervisor,contr Expend	2,307	A12204	2,315
TOTAL Supervisor	349,627		378,128
Dir of Finance, Pers Serv	776,865	A13101	694,318
Dir of Finance, Equip & Cap Outlay	368	A13102	
Dir of Finance, Contr Expend	16,885	A13104	13,365
TOTAL Dir of Finance	794,118		707,683
Auditor, Contr Expend	158,758	A13204	160,005
TOTAL Auditor	158,758		160,005
Tax Collection,pers Serv	128,444	A13301	121,833
Tax Collection,equip & Cap Outlay		A13302	200
Tax Collection,contr Expend	7,091	A13304	8,408
TOTAL Tax Collection	135,535		130,441
Purchasing, Pers Serv	98,265	A13451	96,218
Purchasing, Contr Expend	288	A13454	896
TOTAL Purchasing	98,553		97,114
Assessment, Pers Serv	406,600	A13551	408,015
Assessment, Contr Expend	9,369	A13554	8,823
TOTAL Assessment	415,970		416,838
Clerk,pers Serv	195,378	A14101	192,336
Clerk,contr Expend	31,652	A14104	34,627
TOTAL Clerk	227,030		226,964
Law, Pers Serv	616,266	A14201	591,255
Law, Contr Expend	285,775	A14204	508,891
TOTAL Law	902,041		1,100,145
Personnel, Pers Serv	121,344	A14301	111,842
Personnel, Contr Expend	22,661	A14304	31,981
TOTAL Personnel	144,006		143,823
Engineer, Pers Serv	470,965	A14401	462,212
Engineer, Equip & Cap Outlay	400	A14402	167
Engineer, Contr Expend	38,329	A14404	41,962
TOTAL Engineer	509,694		504,340
Public Inform & Services,equip&cap Outlay		A14802	375
TOTAL Public Inform & Services	0		375
Buildings, Pers Serv	1,084,817	A16201	1,123,272
Buildings, Equip & Cap Outlay	19,401	A16202	13,195
Buildings, Contr Expend	1,108,413	A16204	1,072,374
TOTAL Buildings	2,212,631		2,208,842

TOWN OF Riverhead
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Central Garage, Pers Serv	316,872	A16401	279,022
Central Garage, Equip & Cap Outlay	368	A16402	
Central Garage, Contr Expend	766,095	A16404	316,471
TOTAL Central Garage	1,083,335		595,493
Central Data Process, Pers Serv	238,268	A16801	241,003
Central Data Process & Cap Outlay	228,455	A16802	113,891
Central Data Process, Contr Expend	186,026	A16804	289,281
TOTAL Central Data Process	652,750		644,175
Unallocated Insurance, Contr Expend	778,614	A19104	372,156
TOTAL Unallocated Insurance	778,614		372,156
Municipal Assn Dues, Contr Expend	1,800	A19204	1,800
TOTAL Municipal Assn Dues	1,800		1,800
Taxes & Assess On Munic Prop, Contr Expend	35,127	A19504	36,898
TOTAL Taxes & Assess On Munic Prop	35,127		36,898
TOTAL General Government Support	9,455,169		8,641,071
Police, Pers Serv	13,675,174	A31201	14,007,493
Police, Equip & Cap Outlay	208,065	A31202	210,129
Police, Contr Expend	704,294	A31204	562,749
TOTAL Police	14,587,533		14,780,371
Fire, Pers Serv	259,703	A34101	277,884
Fire, Equip & Cap Outlay	96	A34102	4,541
Fire, Contr Expend	11,857	A34104	10,264
TOTAL Fire	271,655		292,689
Control of Animals, Contr Expend	207,263	A35104	229,156
TOTAL Control of Animals	207,263		229,156
Safety Inspection, Pers Serv	698,673	A36201	622,794
Safety Inspection, Contr Expend	17,795	A36204	11,068
TOTAL Safety Inspection	716,468		633,863
Misc Public Safety, Pers Serv	206,026	A39891	210,019
Misc Public Safety, Equip & Cap Outlay	923	A39892	270
Misc Public Safety, Contr Expend	11,767	A39894	9,167
TOTAL Misc Public Safety	218,716		219,456
TOTAL Public Safety	16,001,635		16,155,535
Registrar of Vital Statistics, Pers Serv	1,300	A40201	1,314
TOTAL Registrar of Vital Statistics	1,300		1,314
Narcotic Guid Council, Contr Expend	7,500	A42104	7,500
TOTAL Narcotic Guid Council	7,500		7,500
TOTAL Health	8,800		8,814
Street Admin, Pers Serv	389,930	A50101	371,220
Street Admin, Contr Expend	3,514	A50104	2,941
TOTAL Street Admin	393,444		374,162
TOTAL Transportation	393,444		374,162
Publicity, Contr Expend	9,861	A64104	6,011
TOTAL Publicity	9,861		6,011

TOWN OF Riverhead
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Veterans Service, Contr Expend	1,250	A65104	1,250
TOTAL Veterans Service	1,250		1,250
Programs For Aging, Pers Serv	689,516	A67721	619,183
Programs For Aging, Equip & Cap Outlay		A67722	6,255
Programs For Aging, Contr Expend	203,039	A67724	203,942
TOTAL Programs For Aging	892,555		829,380
Other Eco & Dev, Pers Serv		A69891	46,870
TOTAL Other Eco & Dev	0		46,870
TOTAL Economic Assistance And Opportunity	903,666		883,511
Recreation Admini, Pers Serv	685,520	A70201	652,897
Recreation Admini, Contr Expend	98,967	A70204	76,015
TOTAL Recreation Admini	784,487		728,913
Parks, Pers Serv	98,833	A71101	72,667
Parks, Equip & Cap Outlay	9,382	A71102	8,066
Parks, Contr Expend	21,108	A71104	25,879
TOTAL Parks	129,323		106,612
Playgr & Rec Centers, Pers Serv	14,746	A71401	12,034
Playgr & Rec Centers, Equip & Cap Outlay	400	A71402	392
Playgr & Rec Centers, Contr Expend	11,790	A71404	678
TOTAL Playgr & Rec Centers	26,936		13,105
Special Rec Facility, Pers Serv	88,429	A71801	100,939
Special Rec Facility, Equip & Cap Outlay	6,543	A71802	
Special Rec Facility, Contr Expend	18,388	A71804	16,141
TOTAL Special Rec Facility	113,360		117,080
Youth Prog, Pers Serv	17,721	A73101	42,054
Youth Prog, Equip & Cap Outlay	1,269	A73102	576
Youth Prog, Contr Expend	121,506	A73104	127,903
TOTAL Youth Prog	140,496		170,533
Historian, Pers Serv	5,000	A75101	5,000
Historian, Contr Expend	623	A75104	565
TOTAL Historian	5,623		5,565
Historical Property, Contr Expend	50,444	A75204	56,762
TOTAL Historical Property	50,444		56,762
Celebrations, Contr Expend	1,325	A75504	1,825
TOTAL Celebrations	1,325		1,825
Adult Recreation, Pers Serv	38,094	A76201	36,910
Adult Recreation, Equip & Cap Outlay	3,680	A76202	
Adult Recreation, Contr Expend	153,281	A76204	151,308
TOTAL Adult Recreation	195,056		188,218
Other Culture And Rec, Pers Serv	1,234	A79891	1,836
Other Culture And Rec, Contr Expend	88	A79894	
TOTAL Other Culture And Rec	1,322		1,836
TOTAL Culture And Recreation	1,448,372		1,390,448
Zoning, Pers Serv	32,000	A80101	32,000

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Zoning, Contr Expend	25,928	A80104	10,500
TOTAL Zoning	57,928		42,500
Planning, Pers Serv	525,978	A80201	363,333
Planning, Equip & Cap Outlay		A80202	957
Planning, Contr Expend	70,547	A80204	74,093
TOTAL Planning	596,525		438,383
Environmental Control, Pers Serv	4,820	A80901	4,876
TOTAL Environmental Control	4,820		4,876
Refuse & Garbage, Pers Serv	174,252	A81601	165,827
Refuse & Garbage, Contr Expend	205,162	A81604	218,904
TOTAL Refuse & Garbage	379,415		384,730
Code Enforcements, Contr Expend	2,081	A86644	
TOTAL Code Enforcements	2,081		0
Compleat of Urban Ren Proj, Contr Expend	45,000	A86804	
TOTAL Compleat of Urban Ren Proj	45,000		0
Administration, Pers Serv	284,809	A86861	269,462
Administration, Contr Expend	17,200	A86864	19,325
TOTAL Administration	302,009		288,787
TOTAL Home And Community Services	1,387,776		1,159,276
State Retirement System	1,964,168	A90108	1,690,185
Police & Firemen Retirement, Empl Bnfts	3,134,827	A90158	2,690,618
Social Security, Employer Cont	1,610,092	A90308	1,592,834
Worker's Compensation, Empl Bnfts	623,895	A90408	183,520
Unemployment Insurance, Empl Bnfts	10,757	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	4,605,876	A90608	4,883,897
Other Employee Benefits (spec)	56,730	A90898	101,293
TOTAL Employee Benefits	12,006,345		11,142,348
TOTAL Expenditures	41,605,207		39,755,163
Transfers, Other Funds	5,184,132	A99019	5,040,916
Transfers, Capital Projects Fund	78,665	A99509	83,280
TOTAL Operating Transfers	5,262,797		5,124,196
TOTAL Other Uses	5,262,797		5,124,196
TOTAL Detail Expenditures And Other Uses	46,868,004		44,879,360

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,573,904	A8021	2,523,409
Prior Period Adj -Increase In Fund Balance	265,506	A8012	190,579
Prior Period Adj -Decrease In Fund Balance	97,486	A8015	
Restated Fund Balance - Beg of Year	5,741,924	A8022	2,713,988
ADD - REVENUES AND OTHER SOURCES	43,649,488		44,596,071
DEDUCT - EXPENDITURES AND OTHER USES	46,868,004		44,879,360
Fund Balance - End of Year	2,523,409	A8029	2,430,723

TOWN OF Riverhead
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For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	32,695,300	A1049N	34,661,400
Est Rev - Real Property Tax Items	335,600	A1099N	345,400
Est Rev - Non Property Tax Items	2,157,500	A1199N	2,386,400
Est Rev - Departmental Income	2,552,450	A1299N	1,939,200
Est Rev - Intergovernmental Charges	50,000	A2399N	0
Est Rev - Use of Money And Property	912,000	A2499N	912,000
Est Rev - Licenses And Permits	76,900	A2599N	76,900
Est Rev - Fines And Forfeitures	510,000	A2649N	510,000
Est Rev - Sale of Prop And Comp For Loss	1,035,500	A2699N	60,500
Est Rev - Miscellaneous Local Sources	74,000	A2799N	71,000
Est Rev - Interfund Revenues	1,590,100	A2801N	1,590,700
Est Rev - State Aid	2,272,400	A3099N	1,738,200
Est Rev - Federal Aid	6,000	A4099N	6,000
TOTAL Estimated Revenues	44,267,750		44,297,700
Estimated - Interfund Transfer	2,047,300	A5031N	1,838,600
TOTAL Estimated Other Sources	2,047,300		1,838,600
TOTAL Estimated Revenues And Other Sources	46,315,050		46,136,300

TOWN OF Riverhead
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	9,532,550	A1999N	9,546,950
App - Public Safety	16,029,850	A3999N	16,075,050
App - Health	9,000	A4999N	9,000
App - Transportation	347,400	A5999N	395,200
App - Economic Assistance And Opportunity	900,800	A6999N	937,700
App - Culture And Recreation	1,445,550	A7999N	881,700
App - Home And Community Services	1,236,900	A8999N	1,310,100
App - Employee Benefits	11,772,000	A9199N	11,940,300
TOTAL Appropriations	41,274,050		41,096,000
App - Interfund Transfer	5,041,000	A9999N	5,040,300
TOTAL Other Uses	5,041,000		5,040,300
TOTAL Appropriations And Other Uses	46,315,050		46,136,300

TOWN OF Riverhead
Annual Update Document
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	221,804	CD200	150,176
Petty Cash	50	CD210	50
TOTAL Cash	221,854		150,226
Accounts Receivable	24,670	CD380	23,665
TOTAL Other Receivables (net)	24,670		23,665
Due From Other Governments	163,240	CD440	43,962
TOTAL Due From Other Governments	163,240		43,962
TOTAL Assets and Deferred Outflows of Resources	409,764		217,853

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	93,592	CD600	53,308
TOTAL Accounts Payable	93,592		53,308
Due To Other Funds	72,323	CD630	7,498
TOTAL Due To Other Funds	72,323		7,498
TOTAL Liabilities	165,915		60,806
Deferred Inflows of Resources			
Deferred Inflow of Resources		CD691	22,942
TOTAL Deferred Inflows of Resources	0		22,942
TOTAL Deferred Inflows of Resources	0		22,942
Fund Balance			
Assigned Unappropriated Fund Balance	243,849	CD915	134,105
TOTAL Assigned Fund Balance	243,849		134,105
TOTAL Fund Balance	243,849		134,105
TOTAL Liabilities, Deferred Inflows And Fund Balance	409,764		217,853

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	327	CD2401	978
TOTAL Use of Money And Property	327		978
Other Aid (specify)	131,644	CD3089	105,356
TOTAL State Aid	131,644		105,356
Federal Aid - Other		CD4089	65,367
Fed Aid, Community Development Act	95,837	CD4910	72,429
TOTAL Federal Aid	95,837		137,796
TOTAL Revenues	227,808		244,130
TOTAL Detail Revenues And Other Sources	227,808		244,130

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Empl Ben	37	CD17108	
TOTAL Administration-Empl Ben	37		0
TOTAL General Government Support	37		0
Clearance, Demo, Rehab, Contr Expend		CD86664	5,000
TOTAL Clearance	0		5,000
Rehab Loans & Grant, Contr Expend		CD86684	28,475
TOTAL Rehab Loans & Grant	0		28,475
Prov of Public Service, Contr Expen	10,000	CD86764	30,000
TOTAL Prov of Public Service	10,000		30,000
Complet of Urban Ren Proj, Contr Ex	129,457	CD86804	147,515
Compl of Urban Ren Proj, Empl Bnfts	1,117	CD86808	319
TOTAL Compl of Urban Ren Proj	130,573		147,834
Administration, Pers Serv	50,118	CD86861	91
Administration, Contr Expend		CD86864	847
Administration, Empl Bnfts	1,575	CD86868	
TOTAL Administration	51,693		938
TOTAL Home And Community Services	192,267		212,247
TOTAL Expenditures	192,303		212,247
Transfers, Other Funds	16,187	CD99019	138,080
Transfers, Capital Projects Fund	36,416	CD99509	
TOTAL Operating Transfers	52,602		138,080
TOTAL Other Uses	52,602		138,080
TOTAL Detail Expenditures And Other Uses	244,905		350,327

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	411,197	CD8021	243,846
Prior Period Adj -Decrease In Fund Balance	150,253	CD8015	3,544
Restated Fund Balance - Beg of Year	260,944	CD8022	240,302
ADD - REVENUES AND OTHER SOURCES	227,808		244,130
DEDUCT - EXPENDITURES AND OTHER USES	244,905		350,327
Fund Balance - End of Year	243,846	CD8029	134,105

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	14,921,409	CM200	12,874,045
Cash In Time Deposits	147,404	CM201	124,525
Petty Cash	200	CM210	200
TOTAL Cash	15,069,013		12,998,770
Accounts Receivable	276,129	CM380	211,243
TOTAL Other Receivables (net)	276,129		211,243
Due From Other Funds		CM391	
TOTAL Due From Other Funds	0		0
Due From Other Governments		CM440	11,856
TOTAL Due From Other Governments	0		11,856
Prepaid Expenses		CM480	1,539
TOTAL Prepaid Expenses	0		1,539
Cash Special Reserves	198	CM230	
TOTAL Restricted Assets	198		0
TOTAL Assets and Deferred Outflows of Resources	15,345,340		13,223,408

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	320	CM600	12,874
TOTAL Accounts Payable	320		12,874
Accrued Liabilities	1,599	CM601	2,180
TOTAL Accrued Liabilities	1,599		2,180
TOTAL Liabilities	1,919		15,054
Deferred Inflows of Resources			
Deferred Inflow of Resources	44,691	CM691	36,761
TOTAL Deferred Inflows of Resources	44,691		36,761
TOTAL Deferred Inflows of Resources	44,691		36,761
Fund Balance			
Insurance Reserve	198	CM863	198
TOTAL Restricted Fund Balance	198		198
Assigned Appropriated Fund Balance	2,956,600	CM914	2,446,100
Assigned Unappropriated Fund Balance	12,341,933	CM915	10,725,295
TOTAL Assigned Fund Balance	15,298,533		13,171,395
TOTAL Fund Balance	15,298,731		13,171,593
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,345,340		13,223,408

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	109,100	CM1001	111,100
TOTAL Real Property Taxes	109,100		111,100
Other Non-Property Tax	3,450,432	CM1189	3,495,472
TOTAL Non Property Tax Items	3,450,432		3,495,472
Other Culture And Recreation Income	9,000	CM2089	165,000
TOTAL Departmental Income	9,000		165,000
Interest And Earnings	35,877	CM2401	27,580
Rental of Real Property	1,500	CM2410	
Rental, Other (specify)	242,267	CM2440	216,273
TOTAL Use of Money And Property	279,644		243,853
State Aid, Other		CM3089	6,061
TOTAL State Aid	0		6,061
Federal Aid, Other	36,154	CM4089	
TOTAL Federal Aid	36,154		0
TOTAL Revenues	3,884,330		4,021,487
Interfund Transfers		CM5031	25,356
TOTAL Interfund Transfers	0		25,356
TOTAL Other Sources	0		25,356
TOTAL Detail Revenues And Other Sources	3,884,330		4,046,843

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Personal Services	6,100	CM17101	4,644
TOTAL Administration-Personal Services	6,100		4,644
Unallocated Insurance-Contractual	19,229	CM19104	17,195
TOTAL Unallocated Insurance-Contractual	19,229		17,195
Payment of Mta Payroll Tax, Contr Expend	98	CM19804	192
TOTAL Payment of Mta Payroll Tax	98		192
TOTAL General Government Support	25,428		22,031
Other Economic And Development-Contr Expen	96,500	CM69894	114,249
TOTAL Other Economic And Development-Contr Expen	96,500		114,249
TOTAL Economic Assistance And Opportunity	96,500		114,249
Other Culture And Recreation-Pers Serv	42,866	CM79891	48,224
Other Culture & Rec-Equip & Cap Outlay	4,585	CM79892	
Other Culture And Recreation-Contr Expend	75,237	CM79894	71,799
TOTAL Other Culture And Recreation-Contr Expend	122,689		120,023
TOTAL Culture And Recreation	122,689		120,023
State Retirement Empl Bnfts	4,991	CM90108	4,617
Social Security Empl Bnfts	2,933	CM90308	3,588
Worker's Compensation, Empl Bnfts	1,000	CM90408	462
Hospital & Medical (dental) Ins, Empl Bnft		CM90608	10,724
TOTAL Employee Benefits	8,924		19,392
TOTAL Expenditures	253,540		275,694
Transfers, Other Funds	6,075,478	CM99019	5,862,644
TOTAL Operating Transfers	6,075,478		5,862,644
TOTAL Other Uses	6,075,478		5,862,644
TOTAL Detail Expenditures And Other Uses	6,329,018		6,138,339

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,725,016	CM8021	15,298,732
Prior Period Adj -Increase In Fund Balance	18,403	CM8012	
Prior Period Adj -Decrease In Fund Balance		CM8015	35,642
Restated Fund Balance - Beg of Year	17,743,419	CM8022	15,263,090
ADD - REVENUES AND OTHER SOURCES	3,884,330		4,046,843
DEDUCT - EXPENDITURES AND OTHER USES	6,329,018		6,138,339
Fund Balance - End of Year	15,298,732	CM8029	13,171,594

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	103,163	DA200	523,210
Cash In Time Deposits	4,262,146	DA201	3,880,491
Petty Cash	100	DA210	100
TOTAL Cash	4,365,410		4,403,801
Accounts Receivable		DA380	4,800
TOTAL Other Receivables (net)	0		4,800
Due From Other Funds	441,692	DA391	
TOTAL Due From Other Funds	441,692		0
Due From Other Governments		DA440	2,061
TOTAL Due From Other Governments	0		2,061
Prepaid Expenses	89,934	DA480	79,007
TOTAL Prepaid Expenses	89,934		79,007
TOTAL Assets and Deferred Outflows of Resources	4,897,035		4,489,669

TOWN OF Riverhead
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	265,690	DA600	351,401
TOTAL Accounts Payable	265,690		351,401
Accrued Liabilities	92,241	DA601	98,595
TOTAL Accrued Liabilities	92,241		98,595
TOTAL Liabilities	357,931		449,996
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,757,260	DA691	1,241,389
TOTAL Deferred Inflows of Resources	1,757,260		1,241,389
TOTAL Deferred Inflows of Resources	1,757,260		1,241,389
Fund Balance			
Not in Spendable Form	89,934	DA806	79,007
TOTAL Nonspendable Fund Balance	89,934		79,007
Assigned Unappropriated Fund Balance	2,691,910	DA915	2,719,278
TOTAL Assigned Fund Balance	2,691,910		2,719,278
TOTAL Fund Balance	2,781,844		2,798,285
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,897,035		4,489,669

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	7,036,000	DA1001	6,986,000
TOTAL Real Property Taxes	7,036,000		6,986,000
Other General Departmental Income		DA1289	3,120
TOTAL Departmental Income	0		3,120
Interest And Earnings	7,226	DA2401	6,482
TOTAL Use of Money And Property	7,226		6,482
Street Opening Permits	44,834	DA2560	30,900
TOTAL Licenses And Permits	44,834		30,900
Sales of Scrap & Excess Materials		DA2650	3,894
Sales of Equipment		DA2665	9,323
Insurance Recoveries	1,944	DA2680	
TOTAL Sale of Property And Compensation For Loss	1,944		13,216
Refunds of Prior Year's Expenditures	2,192	DA2701	
TOTAL Miscellaneous Local Sources	2,192		0
St Aid Emergency Disaster Assistance		DA3960	40,782
TOTAL State Aid	0		40,782
TOTAL Revenues	7,092,195		7,080,501
Interfund Transfers		DA5031	14,304
TOTAL Interfund Transfers	0		14,304
TOTAL Other Sources	0		14,304
TOTAL Detail Revenues And Other Sources	7,092,195		7,094,805

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Unallocated Insurance, Contr Expend	117,029	DA19104	53,615
TOTAL Unallocated Insurance	117,029		53,615
TOTAL General Government Support	117,029		53,615
Maint of Streets, Pers Serv	1,895,111	DA51101	1,832,530
Maint of Streets, Contr Expend	882,434	DA51104	1,344,801
TOTAL Maint of Streets	2,777,545		3,177,330
Machinery, Equip & Cap Outlay	143,817	DA51302	681,951
Machinery, Contr Expend	477,327	DA51304	457,409
TOTAL Machinery	621,144		1,139,360
Brush And Weeds, Equip & Cap Outlay	102,329	DA51402	106,567
Brush And Weeds, Contr Expend	219,503	DA51404	139,230
TOTAL Brush And Weeds	321,832		245,797
Snow Removal, Pers Serv	87,411	DA51421	167,610
Snow Removal, Contr Expend	232,311	DA51424	263,030
TOTAL Snow Removal	319,722		430,640
TOTAL Transportation	4,040,243		4,993,127
State Retirement, Empl Bnfts	366,947	DA90108	326,954
Social Security , Empl Bnfts	146,543	DA90308	147,615
Worker's Compensation, Empl Bnfts	445,173	DA90408	130,936
Hospital & Medical (dental) Ins, Empl Bnft	649,197	DA90608	697,412
Other Employee Benefits (spec)	4,890	DA90898	8,538
TOTAL Employee Benefits	1,612,750		1,311,455
TOTAL Expenditures	5,770,022		6,358,197
Transfers, Other Funds	1,061,983	DA99019	1,011,231
Transfers, Capital Projects Fund	26,107	DA99509	
TOTAL Operating Transfers	1,088,090		1,011,231
TOTAL Other Uses	1,088,090		1,011,231
TOTAL Detail Expenditures And Other Uses	6,858,112		7,369,428

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,395,370	DA8021	2,781,842
Prior Period Adj -Increase In Fund Balance	152,388	DA8012	291,063
Restated Fund Balance - Beg of Year	2,547,758	DA8022	3,072,905
ADD - REVENUES AND OTHER SOURCES	7,092,195		7,094,805
DEDUCT - EXPENDITURES AND OTHER USES	6,858,112		7,369,428
Fund Balance - End of Year	2,781,842	DA8029	2,798,285

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	6,986,000	DA1049N	7,026,500
Est Rev - Use of Money And Property	7,000	DA2499N	7,000
Est Rev - Licenses And Permits	20,000	DA2599N	25,000
Est Rev - Sale of Prop And Comp For Loss	1,500	DA2699N	1,500
Est Rev - Miscellaneous Local Sources	12,000	DA2799N	5,000
TOTAL Estimated Revenues	7,026,500		7,065,000
TOTAL Estimated Revenues And Other Sources	7,026,500		7,065,000

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	4,453,000	DA5999N	4,513,900
App - Employee Benefits	1,562,200	DA9199N	1,609,300
TOTAL Appropriations	6,015,200		6,123,200
Interfund Transfers	1,011,300	DA9999N	941,800
TOTAL Other Uses	1,011,300		941,800
TOTAL Appropriations And Other Uses	7,026,500		7,065,000

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2014	EdpCode	2015
Assets			
Cash	1,959,616	ES200	2,433,002
Cash In Time Deposits	1,293,599	ES201	416,250
Petty Cash	200	ES210	200
TOTAL Cash	3,253,415		2,849,452
Accounts Receivable		ES380	180,165
Unbilled Receivables	85,747	ES383	72,412
Allowance For Receivables (credit)	-20,213	ES389	-20,213
TOTAL Other Receivables (net)	65,535		232,364
Due From Other Funds		ES391	685,386
TOTAL Due From Other Funds	0		685,386
Due From Other Governments	2,032,413	ES440	2,926,308
TOTAL Due From Other Governments	2,032,413		2,926,308
Prepaid Expenses	48,960	ES480	44,283
TOTAL Prepaid Expenses	48,960		44,283
Land	890,273	ES101	890,273
Buildings	25,868,825	ES102	25,868,825
Improvements Other Than Buildings	2,042,525	ES103	2,042,525
Machinery And Equipment	990,031	ES104	1,034,146
Construction Work In Progress	11,351,725	ES105	22,006,280
Infrastructure	21,123,705	ES106	21,123,705
Accum Deprec, Buildings	-12,055,672	ES112	-12,475,173
Accum Depr, Imp Other Than Bld	-981,766	ES113	-1,114,303
Accum Depr, Machinery & Equip	-913,493	ES114	-930,018
Accum Deprec, Infrastructure	-20,494,956	ES116	-20,563,521
TOTAL Fixed Assets (net)	27,821,197		37,882,740
TOTAL Assets and Deferred Outflows of Resources	33,221,519		44,620,533

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	5,870,433	ES600	2,637,836
TOTAL Accounts Payable	5,870,433		2,637,836
Accrued Liabilities	51,001	ES601	65,156
TOTAL Accrued Liabilities	51,001		65,156
Retained Percentages-Contracts Payable		ES605	894,060
TOTAL Retained Percentages	0		894,060
Bond Anticipation Notes Payable		ES626	4,604,957
TOTAL Notes Payable	0		4,604,957
Other Post Employment Benefits	1,454,545	ES683	1,743,127
Compensated Absences	304,199	ES687	340,514
TOTAL Other Liabilities	1,758,744		2,083,641
Due To Other Funds		ES630	1,875,883
TOTAL Due To Other Funds	0		1,875,883
Bonds Payable	2,962,950	ES628	2,543,657
Bond Interest And Matured Bonds Payable	14,079	ES629	12,497
TOTAL Bond And Long Term Liabilities	2,977,029		2,556,154
TOTAL Liabilities	10,657,207		14,717,687
Deferred Inflows of Resources			
Deferred Inflow of Resources	801,493	ES691	580,685
TOTAL Deferred Inflows of Resources	801,493		580,685
TOTAL Deferred Inflows of Resources	801,493		580,685
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	24,858,247	ES920	30,734,126
Net Assets-Restricted For Capital Projects		ES921	-4,021,966
Net Assets-Restricted For Other Purposes	1,174,435	ES923	1,325,845
Net Assets-Unrestricted (deficit)	-4,269,862	ES924	1,284,157
TOTAL Net Position	21,762,820		29,322,162
TOTAL Fund Balance	21,762,820		29,322,162
TOTAL Liabilities, Deferred Inflows And Fund Balance	33,221,519		44,620,533

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Sewer Rents	2,515,129	ES2120	2,749,139
Sewer Charges	1,204,918	ES2122	1,534,123
TOTAL Charges For Services Within Locality	3,720,048		4,283,262
Sewer Service - Other Gov'Ts	354,181	ES2374	305,883
TOTAL Charges For Services To Other Localities	354,181		305,883
Sales, Other	1,683	ES2655	2,222
TOTAL Sale of Property And Compensation For Loss	1,683		2,222
Interest And Earnings	2,831	ES2401	1,351
TOTAL Use of Money And Property	2,831		1,351
Refunds of Prior Year's Expenditures	1,024	ES2701	2,500
Gifts And Donations	36,172	ES2705	51,687
Grants From Local Governments		ES2706	7,393,679
Unclassified (specify)	3,245	ES2770	2,053
TOTAL Other	40,441		7,449,918
St Aid, Oper & Main of Sewer	1,885,725	ES3901	210,393
TOTAL State Aid	1,885,725		210,393
TOTAL Revenues	6,004,909		12,253,030
Non Property Tax Dist By County	146,688	ES1120	146,688
	146,688		146,688
Real Property Taxes	429,400	ES1001	437,200
TOTAL Real Property Taxes	429,400		437,200
TOTAL Taxes	576,088		583,888
TOTAL Operating Revenue	6,580,997		12,836,918

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenses			
Adminstration-Personal Services	766,697	ES17101	716,832
TOTAL Adminstration-Personal Services	766,697		716,832
Sewage Treatment And Disposal-Pers Serv	362,420	ES81301	446,254
TOTAL Sewage Treatment And Disposal-Pers Serv	362,420		446,254
TOTAL Personal Services	1,129,118		1,163,087
Unallocated Insurance-Contractual	43,300	ES19104	
TOTAL Unallocated Insurance-Contractual	43,300		0
Depreciation	654,262	ES19944	650,860
TOTAL Depreciation	654,262		650,860
Sanitary Sewers, Contr Expend	42,931	ES81204	42,575
TOTAL Sanitary Sewers	42,931		42,575
Sewage Treatment And Disposal-Contr Expend	1,728,625	ES81304	1,771,718
TOTAL Sewage Treatment And Disposal-Contr Expend	1,728,625		1,771,718
TOTAL Contractual Expenses	2,469,118		2,465,153
Sanitary Sewers, Empl Bnfts	895,450	ES81208	870,310
TOTAL Sanitary Sewers	895,450		870,310
Sewage Treatment And Disposal-Empl Bnfts	12,900	ES81308	5,783
TOTAL Sewage Treatment And Disposal-Empl Bnfts	12,900		5,783
TOTAL Employee Benefits	908,350		876,093
Debt Interest, Serial Bonds	78,704	ES97107	69,892
TOTAL Interest Expense	78,704		69,892
TOTAL Expenses	4,585,290		4,574,224
Transfers, Other Funds	825,600	ES99019	851,546
TOTAL Transfers	825,600		851,546
TOTAL Other Uses	825,600		851,546
TOTAL Operating Expenses	5,410,890		5,425,770

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Net Position - Beginning of Year	20,590,466	ES8021	21,762,820
Prior Period Adj -Increase In Net Position	2,247	ES8012	148,193
Restated Net Position - Beg of Year	20,592,713	ES8022	21,911,013
ADD - REVENUES AND OTHER SOURCES	6,580,997		12,836,918
DEDUCT - EXPENDITURES AND OTHER USES	5,410,890		5,425,770
Net Position - End of Year	21,762,820	ES8029	29,322,160

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Cash Flow

Code Description	2014	EdpCode	2015
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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2014	EdpCode	2015
Assets			
Cash	2,372,440	EW200	1,695,935
Cash In Time Deposits	288,236	EW201	254,634
Petty Cash	300	EW210	300
TOTAL Cash	2,660,977		1,950,869
Water Rents Receivable	718,051	EW350	788,827
Accounts Receivable	6,104	EW380	416,562
Unbilled Receivables	275,745	EW383	280,462
TOTAL Other Receivables (net)	999,901		1,485,851
Due From Other Governments		EW440	1,051
TOTAL Due From Other Governments	0		1,051
Inventory Of Materials And Supplies	46,555	EW445	50,755
TOTAL Inventories	46,555		50,755
Prepaid Expenses	68,947	EW480	53,362
TOTAL Prepaid Expenses	68,947		53,362
Land	939,027	EW101	939,027
Buildings	11,016,872	EW102	11,016,872
Improvements Other Than Buildings	134,711	EW103	134,711
Machinery And Equipment	7,305,528	EW104	7,350,560
Construction Work In Progress	4,066,104	EW105	2,578,648
Infrastructure	44,749,808	EW106	47,428,592
Other Capital Assets	2,466,757	EW107	2,466,757
Accum Deprec, Buildings	-5,496,544	EW112	-5,749,889
Accum Depr, Imp Other Than Bld	-92,356	EW113	-95,803
Accum Depr, Machinery & Equip	-7,287,865	EW114	-7,322,795
Accum Deprec, Infrastructure	-20,844,654	EW116	-22,011,757
Accum Deprec, Other Capital Assets	-71,867	EW117	-88,000
TOTAL Fixed Assets (net)	36,885,521		36,646,924
TOTAL Assets and Deferred Outflows of Resources	40,661,900		40,188,811

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	459,084	EW600	484,517
TOTAL Accounts Payable	459,084		484,517
Accrued Liabilities	56,399	EW601	51,801
Accrued Interest Payable	29,915	EW651	26,754
TOTAL Accrued Liabilities	86,314		78,555
Retained Percentages-Contracts Payable		EW605	18,320
TOTAL Retained Percentages	0		18,320
Customers' Deposits	51,551	EW615	43,166
TOTAL Other Deposits	51,551		43,166
Other Post Employment Benefits	1,716,979	EW683	2,055,779
Compensated Absences	741,758	EW687	610,412
TOTAL Other Liabilities	2,458,737		2,666,191
Due To Other Funds	1,784,302	EW630	500,000
TOTAL Due To Other Funds	1,784,302		500,000
Bonds Payable	7,535,130	EW628	6,584,010
TOTAL Bond And Long Term Liabilities	7,535,130		6,584,010
TOTAL Liabilities	12,375,119		10,374,759
Deferred Inflows of Resources			
Deferred Inflow of Resources	404,963	EW691	248,388
TOTAL Deferred Inflows of Resources	404,963		248,388
TOTAL Deferred Inflows of Resources	404,963		248,388
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	29,350,391	EW920	30,060,163
Net Assets-Restricted For Capital Projects	626,249	EW921	731,718
Net Assets-Restricted For Debt	116,269	EW922	103,959
Net Assets-Restricted For Other Purposes	1,212,874	EW923	1,185,385
Net Assets-Unrestricted (deficit)	-3,423,963	EW924	-2,515,561
TOTAL Net Position	27,881,820		29,565,664
TOTAL Fund Balance	27,881,820		29,565,664
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,661,901		40,188,811

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Metered Water Sales	3,666,712	EW2140	4,632,543
Water Service Charges	67,090	EW2144	63,043
TOTAL Charges For Services Within Locality	3,733,802		4,695,586
Sale of Scrap Materials	2,060	EW2650	369
Insurance Recoveries	6,215	EW2680	12,567
TOTAL Sale of Property And Compensation For Loss	8,275		12,936
Interest And Earnings	175	EW2401	750
Rental, Other (specify)	620,697	EW2440	638,983
TOTAL Use of Money And Property	620,872		639,733
Refunds of Prior Year's Expenditures	30,865	EW2701	
Gifts And Donations	333,862	EW2705	925,548
Unclassified (specify)	29,535	EW2770	9,524
TOTAL Other	394,262		935,072
St Aid - Other Home And Community Service		EW3989	608
TOTAL State Aid	0		608
TOTAL Revenues	4,757,211		6,283,935
Real Property Taxes	1,287,000	EW1001	1,203,900
TOTAL Real Property Taxes	1,287,000		1,203,900
TOTAL Taxes	1,287,000		1,203,900
TOTAL Operating Revenue	6,044,211		7,487,835

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenses			
Water Administration-Pers Serv	1,418,490	EW83101	1,134,515
TOTAL Water Administration-Pers Serv	1,418,490		1,134,515
TOTAL Personal Services	1,418,490		1,134,515
Unallocated Insurance-Contractual	57,600	EW19104	
TOTAL Unallocated Insurance-Contractual	57,600		0
Depreciation	1,212,273	EW19944	1,449,260
TOTAL Depreciation	1,212,273		1,449,260
Water Administration-Contr Expend	86,669	EW83104	86,271
TOTAL Water Administration-Contr Expend	86,669		86,271
SorC. SupP. Pwr&pump Contr Expend	1,655,650	EW83204	1,664,046
TOTAL SorC. SupP. Pwr&pump Contr Expend	1,655,650		1,664,046
TOTAL Contractual Expenses	3,012,192		3,199,576
Transportation And Distribution-Empl Bnfts	1,159,614	EW83408	1,039,958
TOTAL Transportation And Distribution-Empl Bnfts	1,159,614		1,039,958
TOTAL Employee Benefits	1,159,614		1,039,958
Debt Interest, Serial Bonds	287,239	EW97107	249,527
TOTAL Interest Expense	287,239		249,527
TOTAL Expenses	5,877,535		5,623,576
Transfers, Other Funds	372,300	EW99019	395,418
TOTAL Transfers	372,300		395,418
TOTAL Other Uses	372,300		395,418
TOTAL Operating Expenses	6,249,835		6,018,994

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Net Position - Beginning of Year	28,082,742	EW8021	27,881,820
Prior Period Adj -Increase In Net Position	4,701	EW8012	215,007
Restated Net Position - Beg of Year	28,087,443	EW8022	28,096,827
ADD - REVENUES AND OTHER SOURCES	6,044,211		7,487,835
DEDUCT - EXPENDITURES AND OTHER USES	6,249,835		6,018,994
Net Position - End of Year	27,881,820	EW8029	29,565,664

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Cash Flow

Code Description	2014	EdpCode	2015
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,121,850	H200	1,058,176
TOTAL Cash	1,121,850		1,058,176
Accounts Receivable	12,953	H380	12,849
TOTAL Other Receivables (net)	12,953		12,849
Due From Other Funds	54,559	H391	
TOTAL Due From Other Funds	54,559		0
Due From Other Governments	863,600	H440	69,634
TOTAL Due From Other Governments	863,600		69,634
TOTAL Assets and Deferred Outflows of Resources	2,052,961		1,140,659

TOWN OF Riverhead
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	159,050	H600	111,304
TOTAL Accounts Payable	159,050		111,304
Due To Other Funds	1,814,453	H630	1,100,260
TOTAL Due To Other Funds	1,814,453		1,100,260
Due To Other Governments	330	H631	330
TOTAL Due To Other Governments	330		330
TOTAL Liabilities	1,973,834		1,211,894
Deferred Inflows of Resources			
Deferred Inflow of Resources		H691	5,782
TOTAL Deferred Inflows of Resources	0		5,782
TOTAL Deferred Inflows of Resources	0		5,782
Fund Balance			
Assigned Appropriated Fund Balance	79,128	H914	-77,018
TOTAL Assigned Fund Balance	79,128		-77,018
TOTAL Fund Balance	79,128		-77,018
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,052,961		1,140,659

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	13	H2401	0
TOTAL Use of Money And Property	13		0
Refunds of Prior Year's Expenditures	133	H2701	
Gifts And Donations		H2705	117,750
Grants From Local Governments	7,145	H2706	14,184
TOTAL Miscellaneous Local Sources	7,278		131,934
St Aid, Consolidated Highway Aid	441,493	H3501	402,320
St Aid, Culture & Rec-Capital Proj	49,950	H3897	
State Aid Emergency Disaster		H3960	6,979
St Aid - Other Home And Community Service	79,927	H3989	
TOTAL State Aid	571,370		409,299
Fed Aid - Cap Projects		H4097	34,511
FeD. Aid, Other Public Safety	341	H4389	
Fed Aid, Transp Cap Proj		H4597	
TOTAL Federal Aid	341		34,511
TOTAL Revenues	579,002		575,744
Interfund Transfers	537,459	H5031	128,280
TOTAL Interfund Transfers	537,459		128,280
TOTAL Other Sources	537,459		128,280
TOTAL Detail Revenues And Other Sources	1,116,461		704,024

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Buildings, Equip & Cap Outlay	27,500	H16202	
TOTAL Buildings	27,500		0
Pur of Land/right of Way,equip & Cap Out	182,556	H19402	1,123
TOTAL Pur of Land/right of Way	182,556		1,123
TOTAL General Government Support	210,056		1,123
Police, Equip & Cap Outlay	341	H31202	
TOTAL Police	341		0
TOTAL Public Safety	341		0
Maint of Streets, Equip & Cap Outlay		H51102	520,070
TOTAL Maint of Streets	0		520,070
Highway, Capital Projects	521,575	H51972	36,220
TOTAL Highway	521,575		36,220
TOTAL Transportation	521,575		556,290
Parks, Equip & Cap Outlay		H71102	71,689
TOTAL Parks	0		71,689
Playgr & Rec Centers, Equip & Cap Outlay	138,708	H71402	6,748
TOTAL Playgr & Rec Centers	138,708		6,748
Recreation, Equip & Cap Outlay	4,000	H71972	
TOTAL Recreation	4,000		0
TOTAL Culture And Recreation	142,708		78,437
Comm Beautification, Equip & Cap Outlay	7,145	H85102	14,184
TOTAL Comm Beautification	7,145		14,184
Other Home & Comm Serv, Equip & Cap Outlay	82,265	H89972	
TOTAL Other Home & Comm Serv	82,265		0
TOTAL Home And Community Services	89,409		14,184
TOTAL Expenditures	964,089		650,034
Transfers, Other Funds	134,324	H99019	199,611
TOTAL Operating Transfers	134,324		199,611
TOTAL Other Uses	134,324		199,611
TOTAL Detail Expenditures And Other Uses	1,098,414		849,645

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-537,382	H8021	79,126
Prior Period Adj -Increase In Fund Balance	620,891	H8012	
Prior Period Adj -Decrease In Fund Balance	22,431	H8015	10,524
Restated Fund Balance - Beg of Year	61,079	H8022	68,602
ADD - REVENUES AND OTHER SOURCES	1,116,461		704,024
DEDUCT - EXPENDITURES AND OTHER USES	1,098,414		849,645
Fund Balance - End of Year	79,126	H8029	-77,019

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	2,013,899	MS200	1,521,356
Cash In Time Deposits	2,207,746	MS201	1,886,339
TOTAL Cash	4,221,645		3,407,695
Cash Special Reserves	100,000	MS230	100,000
TOTAL Restricted Assets	100,000		100,000
TOTAL Assets and Deferred Outflows of Resources	4,321,645		3,507,695

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		MS600	70,789
TOTAL Accounts Payable	0		70,789
Judgments And Claims Payable	2,958,064	MS686	1,745,157
TOTAL Other Liabilities	2,958,064		1,745,157
TOTAL Liabilities	2,958,064		1,815,946
Fund Balance			
Net Assets-Unrestricted (deficit)	1,363,581	MS924	1,691,749
TOTAL Net Position	1,363,581		1,691,749
TOTAL Fund Balance	1,363,581		1,691,749
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,321,645		3,507,695

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(MS) SELF INSURANCE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interfund Revenues	1,502,700	MS2801	
TOTAL Charges For Services Within Locality	1,502,700		0
Interest And Earnings	3,348	MS2401	2,944
TOTAL Use of Money And Property	3,348		2,944
Refund of Prior Years Expend	3,776	MS2701	300,878
TOTAL Other	3,776		300,878
TOTAL Revenues	1,509,824		303,822
TOTAL Operating Revenue	1,509,824		303,822

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(MS) SELF INSURANCE

Results of Operation

Code Description	2014	EdpCode	2015
Expenses			
Judgements & Claims	794,707	MS19304	106,125
TOTAL Judgements & Claims	794,707		106,125
TOTAL Contractual Expenses	794,707		106,125
TOTAL Expenses	794,707		106,125
TOTAL Operating Expenses	794,707		106,125

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Net Position - Beginning of Year	423,629	MS8021	1,363,582
Prior Period Adj -Increase In Net Position	224,836	MS8012	130,473
Restated Net Position - Beg of Year	648,465	MS8022	1,494,055
ADD - REVENUES AND OTHER SOURCES	1,509,824		303,822
DEDUCT - EXPENDITURES AND OTHER USES	794,707		106,125
Net Position - End of Year	1,363,582	MS8029	1,691,749

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Cash Flow

Code Description	2014	EdpCode	2015
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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	15,637	SL200	94,808
Cash In Time Deposits	221,970	SL201	215,295
TOTAL Cash	237,607		310,104
Due From Other Funds	2,386	SL391	
TOTAL Due From Other Funds	2,386		0
Prepaid Expenses	8,234	SL480	7,284
TOTAL Prepaid Expenses	8,234		7,284
Cash Special Reserves	596	SL230	
TOTAL Restricted Assets	596		0
TOTAL Assets and Deferred Outflows of Resources	248,823		317,388

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	64,103	SL600	64,519
TOTAL Accounts Payable	64,103		64,519
Accrued Liabilities	8,312	SL601	9,299
TOTAL Accrued Liabilities	8,312		9,299
Due To Other Funds	525	SL630	
TOTAL Due To Other Funds	525		0
TOTAL Liabilities	72,940		73,819
Deferred Inflows of Resources			
Deferred Inflow of Resources	267,840	SL691	210,099
TOTAL Deferred Inflows of Resources	267,840		210,099
TOTAL Deferred Inflows of Resources	267,840		210,099
Fund Balance			
Not in Spendable Form	8,234	SL806	7,284
TOTAL Nonspendable Fund Balance	8,234		7,284
Insurance Reserve	596	SL863	596
TOTAL Restricted Fund Balance	596		596
Assigned Unappropriated Fund Balance		SL915	25,591
TOTAL Assigned Fund Balance	0		25,591
Unassigned Fund Balance	-100,787	SL917	
TOTAL Unassigned Fund Balance	-100,787		0
TOTAL Fund Balance	-91,958		33,470
TOTAL Liabilities, Deferred Inflows And Fund Balance	248,823		317,388

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(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,044,900	SL1001	1,064,800
TOTAL Real Property Taxes	1,044,900		1,064,800
Interest And Earnings	350	SL2401	518
TOTAL Use of Money And Property	350		518
Insurance Recoveries	2,656	SL2680	
TOTAL Sale of Property And Compensation For Loss	2,656		0
Refunds of Prior Year's Expenditures	3,568	SL2701	
TOTAL Miscellaneous Local Sources	3,568		0
State Aid Emergency Disaster		SL3960	806
TOTAL State Aid	0		806
TOTAL Revenues	1,051,474		1,066,124
TOTAL Detail Revenues And Other Sources	1,051,474		1,066,124

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(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Personal Services	136,100	SL17101	141,000
TOTAL Administration-Personal Services	136,100		141,000
Excess Insurance-Contr Expend	9,812	SL17224	8,776
TOTAL Excess Insurance-Contr Expend	9,812		8,776
Unallocated Insurance	10,100	SL19104	
TOTAL Unallocated Insurance	10,100		0
TOTAL General Government Support	156,012		149,776
Street Lighting, Pers Serv	179,337	SL51821	181,114
Street Lighting, Equip & Cap Outlay	91,211	SL51822	32,405
Street Lighting, Contr Expend	603,986	SL51824	506,708
TOTAL Street Lighting	874,534		720,227
TOTAL Transportation	874,534		720,227
State Retirement, Empl Bnfts	33,459	SL90108	30,085
Social Security , Empl Bnfts	13,538	SL90308	13,964
Worker's Compensation, Empl Bnfts	6,818	SL90408	1,982
Hospital & Medical (dental) Ins, Empl Bnft	54,966	SL90608	65,433
Other Employee Benefits (spec)	428	SL90898	798
TOTAL Employee Benefits	109,209		112,262
TOTAL Expenditures	1,139,755		982,265
Transfers, Other Funds	12,670	SL99019	12,283
TOTAL Operating Transfers	12,670		12,283
TOTAL Other Uses	12,670		12,283
TOTAL Detail Expenditures And Other Uses	1,152,425		994,549

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-679	SL8021	-91,958
Prior Period Adj -Increase In Fund Balance	9,668	SL8012	53,850
Restated Fund Balance - Beg of Year	8,989	SL8022	-38,108
ADD - REVENUES AND OTHER SOURCES	1,051,474		1,066,124
DEDUCT - EXPENDITURES AND OTHER USES	1,152,425		994,549
Fund Balance - End of Year	-91,958	SL8029	33,470

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,250,940	SM200	546,989
TOTAL Cash	1,250,940		546,989
Due From Other Funds		SM391	790,497
TOTAL Due From Other Funds	0		790,497
Cash Special Reserves	4,755	SM230	
TOTAL Restricted Assets	4,755		0
TOTAL Assets and Deferred Outflows of Resources	1,255,695		1,337,486

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	6,328	SM600	13,861
TOTAL Accounts Payable	6,328		13,861
TOTAL Liabilities	6,328		13,861
Deferred Inflows of Resources			
Deferred Inflow of Resources	347,352	SM691	248,967
TOTAL Deferred Inflows of Resources	347,352		248,967
TOTAL Deferred Inflows of Resources	347,352		248,967
Fund Balance			
Insurance Reserve	4,755	SM863	4,755
TOTAL Restricted Fund Balance	4,755		4,755
Assigned Unappropriated Fund Balance	897,261	SM915	1,069,904
TOTAL Assigned Fund Balance	897,261		1,069,904
TOTAL Fund Balance	902,016		1,074,659
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,255,696		1,337,486

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,355,100	SM1001	1,380,900
TOTAL Real Property Taxes	1,355,100		1,380,900
Interest And Earnings	2,003	SM2401	2,078
TOTAL Use of Money And Property	2,003		2,078
TOTAL Revenues	1,357,103		1,382,978
TOTAL Detail Revenues And Other Sources	1,357,103		1,382,978

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Personal Services	137,600	SM17101	145,313
TOTAL Administration-Personal Services	137,600		145,313
Unallocated Insurance, Contr Expend	22,491	SM19104	10,280
TOTAL Unallocated Insurance	22,491		10,280
TOTAL General Government Support	160,091		155,593
Ambulance, Equip & Cap Outlay	291,820	SM45402	
Ambulance, Contr Expend	898,752	SM45404	1,009,471
TOTAL Ambulance	1,190,572		1,009,471
TOTAL Health	1,190,572		1,009,471
TOTAL Expenditures	1,350,663		1,165,065
Transfers, Other Funds	39,588	SM99019	45,270
TOTAL Operating Transfers	39,588		45,270
TOTAL Other Uses	39,588		45,270
TOTAL Detail Expenditures And Other Uses	1,390,251		1,210,335

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	935,164	SM8021	902,016
Restated Fund Balance - Beg of Year	935,164	SM8022	
ADD - REVENUES AND OTHER SOURCES	1,357,103		1,382,978
DEDUCT - EXPENDITURES AND OTHER USES	1,390,251		1,210,335
Fund Balance - End of Year	902,016	SM8029	1,074,658

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	31,860	SR200	211,224
Cash In Time Deposits	819,680	SR201	586,037
TOTAL Cash	851,540		797,260
Accounts Receivable	1,748	SR380	1,817
TOTAL Other Receivables (net)	1,748		1,817
Due From Other Governments		SR440	117
TOTAL Due From Other Governments	0		117
Prepaid Expenses	7,430	SR480	6,408
TOTAL Prepaid Expenses	7,430		6,408
Cash Special Reserves	10,493	SR230	
TOTAL Restricted Assets	10,493		0
TOTAL Assets and Deferred Outflows of Resources	871,212		805,602

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	7,796	SR600	5,475
TOTAL Accounts Payable	7,796		5,475
Due To Other Funds		SR630	70,000
TOTAL Due To Other Funds	0		70,000
TOTAL Liabilities	7,796		75,475
Deferred Inflows of Resources			
Deferred Inflow of Resources	720,511	SR691	505,708
TOTAL Deferred Inflows of Resources	720,511		505,708
TOTAL Deferred Inflows of Resources	720,511		505,708
Fund Balance			
Not in Spendable Form	7,430	SR806	6,408
TOTAL Nonspendable Fund Balance	7,430		6,408
Insurance Reserve	10,493	SR863	10,493
TOTAL Restricted Fund Balance	10,493		10,493
Assigned Unappropriated Fund Balance	124,981	SR915	207,518
TOTAL Assigned Fund Balance	124,981		207,518
TOTAL Fund Balance	142,905		224,420
TOTAL Liabilities, Deferred Inflows And Fund Balance	871,212		805,602

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	2,942,811	SR1001	2,864,396
TOTAL Real Property Taxes	2,942,811		2,864,396
Interest And Earnings	1,341	SR2401	1,335
TOTAL Use of Money And Property	1,341		1,335
Permits, Other	185	SR2590	-150
TOTAL Licenses And Permits	185		-150
Sale of Refuse For Recycling	6,918	SR2651	7,413
TOTAL Sale of Property And Compensation For Loss	6,918		7,413
State Aid Emergency Disaster		SR3960	381
TOTAL State Aid	0		381
TOTAL Revenues	2,951,255		2,873,376
TOTAL Detail Revenues And Other Sources	2,951,255		2,873,376

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Personal Services	32,800	SR17101	27,604
TOTAL Administration-Personal Services	32,800		27,604
Unallocated Insurance, Contr Expend	57,756	SR19104	22,278
TOTAL Unallocated Insurance	57,756		22,278
TOTAL General Government Support	90,556		49,882
Refuse & Garbage, Pers Serv	203,905	SR81601	82,893
Refuse & Garbage, Contr Expend	2,512,446	SR81604	2,513,298
TOTAL Refuse & Garbage	2,716,351		2,596,191
TOTAL Home And Community Services	2,716,351		2,596,191
State Retirement, Empl Bnfts	30,076	SR90108	26,656
Social Security, Empl Bnfts	13,593	SR90308	6,646
Worker's Compensation, Empl Bnfts	32,204	SR90408	9,469
Hospital & Medical (dental) Ins, Empl Bnft	33,926	SR90608	29,127
Other Employee Benefits (spec)	535	SR90898	449
TOTAL Employee Benefits	110,333		72,346
TOTAL Expenditures	2,917,241		2,718,419
Transfers, Other Funds	8,070	SR99019	78,585
TOTAL Operating Transfers	8,070		78,585
TOTAL Other Uses	8,070		78,585
TOTAL Detail Expenditures And Other Uses	2,925,311		2,797,004

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	118,521	SR8021	142,905
Prior Period Adj -Increase In Fund Balance		SR8012	5,141
Prior Period Adj -Decrease In Fund Balance	1,561	SR8015	
Restated Fund Balance - Beg of Year	116,960	SR8022	148,046
ADD - REVENUES AND OTHER SOURCES	2,951,255		2,873,376
DEDUCT - EXPENDITURES AND OTHER USES	2,925,311		2,797,004
Fund Balance - End of Year	142,905	SR8029	224,417

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(ST) PUBLIC PARKING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	2,692	ST200	12,257
Cash In Time Deposits	61,198	ST201	71,318
TOTAL Cash	63,890		83,574
Prepaid Expenses	2,690	ST480	3,000
TOTAL Prepaid Expenses	2,690		3,000
Cash Special Reserves	733	ST230	
TOTAL Restricted Assets	733		0
TOTAL Assets and Deferred Outflows of Resources	67,313		86,574

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(ST) PUBLIC PARKING

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	22,515	ST600	6,386
TOTAL Accounts Payable	22,515		6,386
TOTAL Liabilities	22,515		6,386
Deferred Inflows of Resources			
Deferred Inflow of Resources	48,048	ST691	36,510
TOTAL Deferred Inflows of Resources	48,048		36,510
TOTAL Deferred Inflows of Resources	48,048		36,510
Fund Balance			
Not in Spendable Form	2,690	ST806	3,000
TOTAL Nonspendable Fund Balance	2,690		3,000
Insurance Reserve	733	ST863	733
TOTAL Restricted Fund Balance	733		733
Assigned Unappropriated Fund Balance		ST915	39,946
TOTAL Assigned Fund Balance	0		39,946
Unassigned Fund Balance	-6,672	ST917	
TOTAL Unassigned Fund Balance	-6,672		0
TOTAL Fund Balance	-3,249		43,679
TOTAL Liabilities, Deferred Inflows And Fund Balance	67,313		86,574

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(ST) PUBLIC PARKING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	158,900	ST1001	161,900
TOTAL Real Property Taxes	158,900		161,900
Other Transportation Departmental Income	24,000	ST1789	
TOTAL Departmental Income	24,000		0
Interest And Earnings	136	ST2401	122
TOTAL Use of Money And Property	136		122
Insurance Recoveries	1,539	ST2680	500
TOTAL Sale of Property And Compensation For Loss	1,539		500
Refunds of Prior Year's Expenditures	88	ST2701	
TOTAL Miscellaneous Local Sources	88		0
St Aid - Other Home And Community Service		ST3989	1,758
TOTAL State Aid	0		1,758
Federal Aid - Other	8,499	ST4089	
TOTAL Federal Aid	8,499		0
TOTAL Revenues	193,162		164,280
TOTAL Detail Revenues And Other Sources	193,162		164,280

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(ST) PUBLIC PARKING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Personal Services	7,500	ST17101	11,461
TOTAL Administration-Personal Services	7,500		11,461
Unallocated Insurance-Contractual	2,603	ST19104	1,207
TOTAL Unallocated Insurance-Contractual	2,603		1,207
TOTAL General Government Support	10,103		12,668
Off-Street Parking, Contr Expend	109,236	ST56504	61,914
TOTAL Off-Street Parking	109,236		61,914
TOTAL Transportation	109,236		61,914
TOTAL Expenditures	119,339		74,582
Transfers, Other Funds	43,808	ST99019	42,770
Transfers, Capital Projects Fund	178,636	ST99509	
TOTAL Operating Transfers	222,444		42,770
TOTAL Other Uses	222,444		42,770
TOTAL Detail Expenditures And Other Uses	341,783		117,352

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(ST) PUBLIC PARKING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	145,372	ST8021	-3,249
Restated Fund Balance - Beg of Year	145,372	ST8022	
ADD - REVENUES AND OTHER SOURCES	193,162		164,280
DEDUCT - EXPENDITURES AND OTHER USES	341,783		117,352
Fund Balance - End of Year	-3,249	ST8029	43,681

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	16,693,865	TA200	8,961,444
TOTAL Cash	16,693,865		8,961,444
TOTAL Assets and Deferred Outflows of Resources	16,693,865		8,961,444

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	88,822	TA630	
TOTAL Due To Other Funds	88,822		0
Due To Other Governments	141,771	TA631	109,259
TOTAL Due To Other Governments	141,771		109,259
Consolidated Payroll		TA10	
State Retirement	-0	TA18	
Group Insurance	22,970	TA20	30,967
Nys Income Tax	-7	TA21	
Federal Income Tax	95	TA22	
Assoc & Union Dues	17,960	TA24	21,315
Social Security Tax	44	TA26	
Guaranty & Bid Deposits	631,227	TA30	638,807
Bail Deposits	414,707	TA35	461,854
Taxes Collect Other Govts	15,152,925	TA39	7,334,111
Other Funds (specify)	223,350	TA85	365,130
TOTAL Agency Liabilities	16,463,272		8,852,186
TOTAL Liabilities	16,693,865		8,961,444
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,693,865		8,961,444

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	0	V915	0
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Results of Operation

Code Description	2014	EdpCode	2015
Other Sources			
Interfund Transfers	12,208,095	V5031	11,978,699
TOTAL Interfund Transfers	12,208,095		11,978,699
TOTAL Other Sources	12,208,095		11,978,699
TOTAL Detail Revenues And Other Sources	12,208,095		11,978,699

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Serial Bonds	8,444,115	V97106	8,524,587
TOTAL Debt Principal	8,444,115		8,524,587
Debt Interest, Serial Bonds	3,763,980	V97107	3,454,112
TOTAL Debt Interest	3,763,980		3,454,112
TOTAL Expenditures	12,208,095		11,978,699
TOTAL Detail Expenditures And Other Uses	12,208,095		11,978,699

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-0	V8021	-0
Restated Fund Balance - Beg of Year	-0	V8022	
ADD - REVENUES AND OTHER SOURCES	12,208,095		11,978,699
DEDUCT - EXPENDITURES AND OTHER USES	12,208,095		11,978,699
Fund Balance - End of Year	-0	V8029	-0

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	127,183,243	W129	128,591,463
TOTAL Provision To Be Made In Future Budgets	127,183,243		128,591,463
TOTAL Assets and Deferred Outflows of Resources	127,183,243		128,591,463

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Other Post Employment Benefits	34,981,322	W683	44,914,129
TOTAL Other Liabilities	34,981,322		44,914,129
Bonds Payable	92,201,921	W628	83,677,334
TOTAL Bond And Long Term Liabilities	92,201,921		83,677,334
TOTAL Liabilities	127,183,243		128,591,463
TOTAL Liabilities	127,183,243		128,591,463

TOWN OF Riverhead
Statement of Indebtedness
For the Fiscal Year Ending 2015

5/13/2016

County of: Suffolk

Municipal Code: 470371600000

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 E	2005 Public Improvement Bonds			08/01/2005	08/01/2022	3.75%			\$57,000	\$9,500	\$0	\$0		\$47,500
2012	BOND E	2012 Refunding Bond		Y	04/25/2012	06/01/2022	2.00%	Y	\$1,315,227	\$1,322,979	\$149,713	\$0	\$0		\$1,173,266
2008	BOND E	2008 Refunding y2k Public Impr			03/06/2008	11/15/2020	2.625%		\$2,479,150	\$1,452,400	\$238,000	\$0	\$0		\$1,214,400
2011	BOND E	2011 Public Improvement Bonds		Y	12/08/2011	11/15/2031	3.75%		\$5,476,000	\$4,915,000	\$280,000	\$0	\$0		\$4,635,000
2004	BOND E	RT 58 SEWER EXT (EFC)			03/26/1997	08/15/2018	5.65%			\$1,015,000	\$250,000	\$0	\$0		\$765,000
2004	BOND E	SEWER PLANT UPGRADE (EFC)			07/25/2002	10/15/2031	3.75%			\$1,035,000	\$55,000	\$0	\$0		\$980,000
2004	BOND E	2004 REFUNDING SERIES A			11/05/2004	01/15/2016	1.50%	Y	\$63,100	\$10,000	\$5,000	\$0	\$0		\$5,000
2004	BOND E	2004 REFUNDING SERIES B			11/04/2004	06/15/2016	2.50%	Y	\$4,088,800	\$690,700	\$383,200	\$0	\$0		\$307,500
2006	BOND N	2006 PUBLIC IMPROVEMENT BONDS			12/01/2006	12/01/2027	4.00%		\$27,185,000	\$18,050,000	\$1,450,000	\$0	\$0		\$16,600,000
2008	BOND N	2008 Public Improvement Bonds			02/01/2008	12/01/2030	3.25%		\$35,349,000	\$26,700,000	\$1,575,000	\$0	\$0		\$25,125,000
2008	BOND N	2008 Refunding y2k Public Impr			03/06/2008	11/15/2020	2.625%		\$1,405,850	\$612,600	\$122,000	\$0	\$0		\$490,600
2011	BOND N	2005 Public Improvement Bonds			08/01/2005	08/01/2022	3.75%			\$7,593,000	\$990,500	\$0	\$0		\$6,602,500
2012	BOND N	2012 Refunding Bond		Y	04/25/2012	06/01/2022	2.00%	Y	\$34,714,773	\$24,282,021	\$3,105,287	\$0	\$0		\$21,176,734
2011	BOND N	2011 Public Improvement Bonds		Y	12/08/2011	11/15/2031	3.75%		\$16,565,000	\$14,510,000	\$1,045,000	\$0	\$0		\$13,465,000
2004	BOND N	2004 REFUNDING BOND SERIES A			11/05/2004	01/15/2016	1.50%	Y	\$626,900	\$10,000	\$5,000	\$0	\$0		\$5,000
2004	BOND N	2004 REFUNDING SERIES B			11/04/2004	06/15/2016	2.50%	Y	\$3,031,200	\$444,300	\$231,800	\$0	\$0		\$212,500
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$102,700,000	\$9,895,000	\$0	\$0	\$0	\$92,805,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$102,700,000	\$9,895,000	\$0	\$0	\$0	\$92,805,000

TOWN OF Riverhead
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$6,175.00
Demand Deposits	9Z2011	\$23,061,101.00
Time Deposits	9Z2021	\$28,839,163.00
Total		\$51,906,439.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,403,609.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$52,857,527.00
Total		\$54,261,136.00
 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 Riverhead
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0276	\$665,211	\$3,491	\$0	\$668,702
****-5982	\$14,646	\$0	\$0	\$14,646
****-0235	\$1,778	\$0	\$0	\$1,778
****-2557	\$212,261	\$0	\$0	\$212,261
****-0227	\$132,433	\$0	\$0	\$132,433
****-0250	\$12,720	\$0	\$0	\$12,720
****-5966	\$300	\$0	\$0	\$300
****-1084	\$17,356	\$700	\$0	\$18,056
****-0866	\$164,854	\$0	\$0	\$164,854
****-7457	\$1,599,159	\$0	\$0	\$1,599,159
****-5974	\$5,246	\$0	\$0	\$5,246
****-9818	\$1,521,356	\$0	\$0	\$1,521,356
****-4050	\$2,848	\$0	\$0	\$2,848
****-4001	\$13,162	\$0	\$0	\$13,162
****-4076	\$31,741	\$0	\$0	\$31,741
****-1076	\$55,459	\$0	\$0	\$55,459
****-0177	\$1,016,274	\$0	\$0	\$1,016,274
****-5297	\$1,019,622	\$0	\$0	\$1,019,622
****-5305	\$2,062,678	\$1	\$0	\$2,062,679
****-1050	\$41,902	\$0	\$0	\$41,902
****-0268	\$1,348,406	\$0	\$1,273	\$1,347,134
****-5592	\$5,618	\$0	\$0	\$5,618
****-5345	\$8,927,930	\$0	\$0	\$8,927,930
****-3947	\$11,052,007	\$0	\$0	\$11,052,007
****-9628	\$28,894	\$0	\$28,894	\$0
****-1175	\$10,854,152	\$0	\$10,854,152	\$0
****-2443	\$26,061	\$0	\$7,986	\$18,075
****-3755	\$16,660	\$108,424	\$0	\$125,084
****-5543	\$8,672,967	\$1,975,245	\$0	\$10,648,212
****-4084	\$6,185	\$0	\$0	\$6,185

TOWN OF Riverhead
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4265	\$3,662	\$321	\$0	\$3,983
****-3862	\$104,702	\$261	\$0	\$104,964
****-0207	\$367,973	\$1,395	\$0	\$369,368
****-0219	\$6,944	\$59	\$0	\$7,003
****-4365	\$222	\$22	\$0	\$244
****-1167	\$9,279	\$1,415	\$0	\$10,694
****-4373	\$2,119	\$0	\$0	\$2,119
****-5560	\$65	\$0	\$0	\$65
****-0318	\$470,328	\$0	\$8,474	\$461,854
****-0995	\$47,162	\$0	\$0	\$47,162
****-1153	\$59,296	\$1,745	\$120	\$60,921
****-1164	\$100	\$0	\$0	\$100
****-7574	\$100,000	\$0	\$0	\$100,000
Total Adjusted Bank Balance				<u>\$41,893,920</u>
Petty Cash				<u>\$6,175.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$41,900,095</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$41,900,095</u>

* Must be equal

TOWN OF Riverhead
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$2,489,337.00			
90158	Police and Fire Retirement	\$2,690,618.00			
90258	Local Pension Fund				
90308	Social Security	\$1,938,792.00			
90408	Worker's Compensation Insurance	\$369,318.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$6,964,298.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$121,682.00			
Total		\$14,574,045.00			
Computed Total From Financial Section (comparative purposes only)		\$14,574,172.07			

TOWN OF Riverhead
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

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	
Propane			gallons	

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

Annual OPEB Cost and Net OPEB Obligation

	Defined Contribution
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$9,025,224.00
3. Interest on Net OPEB Obligation	\$1,526,113.00
4. Adjustment to Annual Required Contribution	(\$1,937,092.00)
5. Annual OPEB Expense	\$8,614,245.00
6. Less: Actual Contribution Made	\$1,852,962.00
7. Increase in Net OPEB Obligation	\$6,761,283.00
8. Net OPEB Obligation - beginning of year	\$38,152,846.00
9. Net OPEB Obligation - end of year	\$44,914,129.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$48,713,035.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	21.51%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$21.51
13. Less: Actuarial Value of Plan Assets	\$94,176,314.00
14. Unfunded Actuarial Accrued Liability(UAAL)	(\$94,176,292.49)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	4,378,257.2757
16. Annual Covered Payroll (of active employees covered by the plan)	
17. UAAL as Percentage of Annual Covered Payroll	

Other OPEB Information

18. Date of most recent actuarial valuation	
19. Actuarial method used	
20. Assumed rate of return on investments discount rate	.00%
21. Amortization period of UAAL(in years)	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Sean Walter, hereby certify that I am the Chief Fiscal Officer of the Town of Riverhead, and that the information provided in the annual financial report of the Town of Riverhead, for the fiscal year ended 12/31/2015, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Riverhead, and adopted by me as my signature for use in conjunction with the filing of the Town of Riverhead's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Riverhead's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

William Rothaar
Name of Report Preparer if different than Chief Fiscal Officer

Sean Walter
Name

(631) 727-3200
Telephone Number

Supervisor
Title

200 Howell Avenue, Riverhead, NY 1
Official Address

05/03/2016
Date of Certification

(631) 727-3200
Official Telephone Number

TOWN OF Riverhead
Financial Comments
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 Revenue Accrued after the date of this Report

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 Expenditures Accrued after the date of this Report

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM8015 Expenditures Accrued after the date of this Report

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Revenue Accrued after the date of this report.

(SL) LIGHTING

Adjustment Reason

Account Code SL8012 Reclass of Expenses Accrued after the date of this Report

(SR) REFUSE AND GARBAGE

Adjustment Reason

Account Code SR8012 Revenue Accrued after the date of this Report

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Expenditures Accrued after the date of this Report

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 Accrue

Section Comment

Revenue Accrued after the date of this Report

(EW) ENTERPRISE WATER

Adjustment Reason

Account Code EW8012 Revenue Accrued after the date of this Report

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8012 Reduction in Insurance reserve after the date of this report