

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
CITY of White Plains  
County of Westchester  
For the Fiscal Year Ended 06/30/2014

\*\*\*\*\*

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

CITY OF White Plains

\*\*\* 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
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (CU) URBAN RENEWAL
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (MS) SELF INSURANCE
- (PN) PERMANENT
- (TA) AGENCY
- (V) DEBT SERVICE
- (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.

CITY OF White Plains  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	42,120,557	A200	44,670,105
Cash In Time Deposits	4,218,316	A201	10,362,550
Petty Cash	45,715	A210	45,715
<b>TOTAL Cash</b>	<b>46,384,588</b>		<b>55,078,370</b>
Taxes Receivable, Current	867,489	A250	913,831
County Taxes Receivable, Curr	388,520	A251	655,881
Taxes Receivable, Overdue	1,726,175	A260	1,850,736
County Taxes Receivable, Overdue	271,945	A261	252,761
City School Taxes Receivable	294,738	A290	308,417
Property Acquired For Taxes	306,830	A330	252,238
Allowance For Uncollectible Taxes	-306,830	A342	-252,238
<b>TOTAL Taxes Receivable (net)</b>	<b>3,548,867</b>		<b>3,981,626</b>
Accounts Receivable	5,777,995	A380	1,043,203
<b>TOTAL Other Receivables (net)</b>	<b>5,777,995</b>		<b>1,043,203</b>
State & Federal, Other	2,114,973	A410	3,079,072
<b>TOTAL State And Federal Aid Receivables</b>	<b>2,114,973</b>		<b>3,079,072</b>
Due From Other Funds	3,291,453	A391	380,652
<b>TOTAL Due From Other Funds</b>	<b>3,291,453</b>		<b>380,652</b>
Due From Other Governments	474,397	A440	376,868
<b>TOTAL Due From Other Governments</b>	<b>474,397</b>		<b>376,868</b>
Inventory	842,194	A445	858,988
<b>TOTAL Inventories</b>	<b>842,194</b>		<b>858,988</b>
Prepaid Expenses	64,804	A480	62,309
<b>TOTAL Prepaid Expenses</b>	<b>64,804</b>		<b>62,309</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>62,499,271</b>		<b>64,861,088</b>

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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,618,251	A600	1,697,985
<b>TOTAL Accounts Payable</b>	<b>1,618,251</b>		<b>1,697,985</b>
Accrued Liabilities	2,356,428	A601	3,682,749
<b>TOTAL Accrued Liabilities</b>	<b>2,356,428</b>		<b>3,682,749</b>
Other Liabilities	2,280,481	A688	3,155,592
<b>TOTAL Other Liabilities</b>	<b>2,280,481</b>		<b>3,155,592</b>
Due To Employees' Retirement System	4,264,394	A637	4,059,911
Due To City School Districts	1,513,861	A661	1,437,081
Due To County For Tax Levy	14,763,119	A663	14,732,288
<b>TOTAL Due To Other Governments</b>	<b>20,541,374</b>		<b>20,229,280</b>
<b>TOTAL Liabilities</b>	<b>26,796,534</b>		<b>28,765,606</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	2,840,936	A691	2,314,515
Deferred Taxes	478,457	A694	459,711
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,319,393</b>		<b>2,774,226</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,319,393</b>		<b>2,774,226</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,675,532	A806	1,755,355
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,675,532</b>		<b>1,755,355</b>
Reserve For Tax Stabilization	5,048,663	A880	5,256,103
Reserve For Debt	1,273,994	A884	
Other Restricted Fund Balance		A899	1,500,000
<b>TOTAL Restricted Fund Balance</b>	<b>6,322,657</b>		<b>6,756,103</b>
Assigned Appropriated Fund Balance	10,287,854	A914	10,475,000
Assigned Unappropriated Fund Balance	7,962,642	A915	6,981,008
<b>TOTAL Assigned Fund Balance</b>	<b>18,250,496</b>		<b>17,456,008</b>
Unassigned Fund Balance	6,134,659	A917	7,353,790
<b>TOTAL Unassigned Fund Balance</b>	<b>6,134,659</b>		<b>7,353,790</b>
<b>TOTAL Fund Balance</b>	<b>32,383,344</b>		<b>33,321,256</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>62,499,271</b>		<b>64,861,088</b>

CITY OF White Plains  
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	45,452,895	A1001	47,725,028
<b>TOTAL Real Property Taxes</b>	<b>45,452,895</b>		<b>47,725,028</b>
Other Payments In Lieu of Taxes	3,469,601	A1081	2,966,965
Interest & Penalties On Real Prop Taxes	446,548	A1090	410,679
<b>TOTAL Real Property Tax Items</b>	<b>3,916,149</b>		<b>3,377,644</b>
Sales And Use Tax	49,913,997	A1110	51,856,187
Tax On Hotel Room Occupancy	997,932	A1113	969,632
Utilities Gross Receipts Tax	1,264,420	A1130	1,376,552
Franchises	729,899	A1170	763,097
<b>TOTAL Non Property Tax Items</b>	<b>52,906,248</b>		<b>54,965,468</b>
Tax Collector Fees	40,000	A1232	40,000
Comptroller Fees	5,200	A1240	5,200
Personnel Fees	17,087	A1260	38,469
Other General Departmental Income	940,309	A1289	867,123
Police Fees	1,088,281	A1520	1,064,082
Prisoner Charges	215,831	A1525	220,146
Fire Inspection Fees	972	A1540	266
Safety Inspection Fees	246,270	A1560	246,965
Vital Statistics Fees	108,872	A1603	107,333
Public Works Charges	186,582	A1710	179,149
Other Transportation Departmental Income	13,392,419	A1789	14,819,172
Park And Recreational Charges	1,168,258	A2001	1,100,684
Recreational Concessions	3,500	A2012	3,500
Special Recreational Facility Charges	43,543	A2025	75,271
Contributions, Private Agencies-Youth	619,790	A2070	697,351
Zoning Fees	48,092	A2110	43,238
Other Home & Community Services Income	42,120	A2189	41,430
<b>TOTAL Departmental Income</b>	<b>18,167,126</b>		<b>19,549,379</b>
Public Safety Services For Other Govts	12,202	A2260	29,001
Misc Revenue, Other Govts	51,755	A2389	39,355
<b>TOTAL Intergovernmental Charges</b>	<b>63,957</b>		<b>68,356</b>
Interest And Earnings	88,575	A2401	97,154
Rental of Real Property	1,680,432	A2410	1,734,333
<b>TOTAL Use of Money And Property</b>	<b>1,769,007</b>		<b>1,831,487</b>
Licenses, Other	29,121	A2545	29,638
Permits, Other	3,854,757	A2590	4,638,335
<b>TOTAL Licenses And Permits</b>	<b>3,883,878</b>		<b>4,667,973</b>
Fines And Forfeited Bail	8,231,706	A2610	8,229,179
<b>TOTAL Fines And Forfeitures</b>	<b>8,231,706</b>		<b>8,229,179</b>
Sales of Scrap & Excess Materials	22,206	A2650	18,229
Sales, Other	60,607	A2655	243,234
Insurance Recoveries	135,706	A2680	140,505
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>218,519</b>		<b>401,968</b>
Reimbursement of Medicare Part D Exp	262,742	A2700	
Refunds of Prior Year's Expenditures	268,342	A2701	514,301

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Gifts And Donations	4,901,788	A2705	72,030
Proceeds of Seized & Unclaimed Property	15,551	A2715	31,581
Unclassified (specify)	787,624	A2770	3,337,927
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,236,047</b>		<b>3,955,839</b>
St Aid, Revenue Sharing	5,463,256	A3001	5,463,256
St Aid, Mortgage Tax	1,550,411	A3005	1,875,047
St Aid - Other (specify)		A3089	5,000
St Aid, Other Public Safety	66,843	A3389	114,281
St Aid, Mental Health	69,113	A3490	54,535
St Aid, Other Transportation	28,050	A3589	28,050
St Aid, Youth Programs	28,377	A3820	30,971
St Aid Emergency Disaster Assistance		A3960	368
<b>TOTAL State Aid</b>	<b>7,206,050</b>		<b>7,571,508</b>
Federal Aid - Other	19,115	A4089	30,979
Fed Aid, Programs For Aging	52,346	A4772	33,071
Fed Aid, Emergency Disaster Assistance	1,612,590	A4960	203,488
<b>TOTAL Federal Aid</b>	<b>1,684,051</b>		<b>267,538</b>
<b>TOTAL Revenues</b>	<b>149,735,633</b>		<b>152,611,367</b>
Interfund Transfers	545	A5031	77,985
<b>TOTAL Interfund Transfers</b>	<b>545</b>		<b>77,985</b>
<b>TOTAL Other Sources</b>	<b>545</b>		<b>77,985</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>149,736,178</b>		<b>152,689,352</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Legislative Board, Pers Serv	220,063	A10101	218,084
Legislative Board, Contr Expend	41,027	A10104	40,676
Legislative Board, Empl Bnfts	122,697	A10108	110,811
<b>TOTAL Legislative Board</b>	<b>383,787</b>		<b>369,571</b>
Municipal Court, Contr Expend	18,101	A11104	18,661
Municipal Court, Empl Bnfts	2,160	A11108	2,685
<b>TOTAL Municipal Court</b>	<b>20,261</b>		<b>21,346</b>
Traffic Viol Bureau, Pers Serv	2,210,278	A11301	2,197,132
Traffic Viol Bureau, Equip & Cap Outlay	710	A11302	744
Traffic Viol Bureau, Contr Expend	714,404	A11304	742,946
Traffic Viol Bureau, Empl Bnfts	1,117,501	A11308	1,103,118
<b>TOTAL Traffic Viol Bureau</b>	<b>4,042,893</b>		<b>4,043,940</b>
Mayor, Pers Serv	471,070	A12101	482,874
Mayor, Contr Expend	19,151	A12104	17,304
Mayor, Empl Bnfts	215,044	A12108	233,704
<b>TOTAL Mayor</b>	<b>705,265</b>		<b>733,882</b>
Dir of Finance, Pers Serv	1,183,876	A13101	1,239,334
Dir of Finance, Equip & Cap Outlay	5,162	A13102	18,874
Dir of Finance, Contr Expend	7,889,332	A13104	8,568,782
Dir of Finance, Empl Bnfts	8,576,673	A13108	8,937,118
<b>TOTAL Dir of Finance</b>	<b>17,655,043</b>		<b>18,764,108</b>
Budget, Pers Serv	298,773	A13401	286,171
Budget, Equip & Cap Outlay	598	A13402	586
Budget, Contr Expend	7,851	A13404	8,024
Budget, Empl Bnfts	64,713	A13408	66,226
<b>TOTAL Budget</b>	<b>371,935</b>		<b>361,007</b>
Purchasing, Pers Serv	394,925	A13451	402,374
Purchasing, Contr Expend	5,598	A13454	3,957
Purchasing, Empl Bnfts	192,782	A13458	201,197
<b>TOTAL Purchasing</b>	<b>593,305</b>		<b>607,528</b>
Assessment, Pers Serv	443,375	A13551	447,066
Assessment, Equip & Cap Outlay	1,750	A13552	
Assessment, Contr Expend	16,214	A13554	16,973
Assessment, Empl Bnfts	200,347	A13558	205,721
<b>TOTAL Assessment</b>	<b>661,686</b>		<b>669,760</b>
Clerk,pers Serv	363,051	A14101	368,600
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	83,055	A14104	101,341
Clerk,empl Bnfts	190,127	A14108	198,584
<b>TOTAL Clerk</b>	<b>636,233</b>		<b>668,525</b>
Law, Pers Serv	1,081,262	A14201	1,084,144
Law, Contr Expend	589,798	A14204	322,140
Law, Empl Bnfts	413,409	A14208	421,354
<b>TOTAL Law</b>	<b>2,084,469</b>		<b>1,827,638</b>
Personnel, Pers Serv	479,467	A14301	475,671
Personnel,equip & Cap Outlay	1,196	A14302	918

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Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Personnel, Contr Expend	32,025	A14304	44,760
Personnel, Empl Bnfts	216,861	A14308	222,485
<b>TOTAL Personnel</b>	<b>729,549</b>		<b>743,834</b>
Engineer, Pers Serv	1,486,318	A14401	1,527,778
Engineer, Equip & Cap Outlay	980	A14402	1,603
Engineer, Contr Expend	35,976	A14404	32,457
Engineer, Empl Bnfts	686,884	A14408	718,584
<b>TOTAL Engineer</b>	<b>2,210,158</b>		<b>2,280,422</b>
Elections, Pers Serv	866	A14501	858
<b>TOTAL Elections</b>	<b>866</b>		<b>858</b>
Public Works Admin, Pers Serv	1,147,143	A14901	1,108,780
Public Works Admin, Equip & Cap Outlay	742	A14902	1,246
Public Works Admin, Contr Expend	79,968	A14904	82,186
Public Works Admin, Empl Bnfts	464,219	A14908	468,890
<b>TOTAL Public Works Admin</b>	<b>1,692,072</b>		<b>1,661,102</b>
Buildings, Pers Serv	1,215,829	A16201	1,292,561
Buildings, Equip & Cap Outlay	6,173	A16202	7,612
Buildings, Contr Expend	1,452,626	A16204	2,000,037
Buildings, Empl Bnfts	595,398	A16208	659,641
<b>TOTAL Buildings</b>	<b>3,270,026</b>		<b>3,959,851</b>
Central Garage, Pers Serv	1,416,434	A16401	1,425,455
Central Garage, Equip & Cap Outlay	7,235	A16402	5,102
Central Garage, Contr Expend	111,902	A16404	133,700
Central Garage, Empl Bnfts	735,834	A16408	762,137
<b>TOTAL Central Garage</b>	<b>2,271,405</b>		<b>2,326,394</b>
Other General Government, Pers Serv	682,068	A19891	621,542
Other Gen Govt Support, Equip & Cap Outlay	31,429	A19892	46,646
Other Gen Govt Support, Contr Expend	397,306	A19894	441,603
Other Gen Govt Support, Empl Bnfts	287,211	A19898	255,812
<b>TOTAL Other Gen Govt Support</b>	<b>1,398,014</b>		<b>1,365,603</b>
<b>TOTAL General Government Support</b>	<b>38,726,967</b>		<b>40,405,369</b>
Public Safety Admin, Pers Serv	478,520	A30101	488,071
Public Safety Admin, Contr Expend	586,501	A30104	571,216
Public Safety Admin, Empl Bnfts	197,254	A30108	207,502
<b>TOTAL Public Safety Admin</b>	<b>1,262,275</b>		<b>1,266,789</b>
Police, Pers Serv	21,856,611	A31201	21,999,802
Police, Equip & Cap Outlay	11,937	A31202	222,382
Police, Contr Expend	697,175	A31204	653,818
Police, Empl Bnfts	11,061,319	A31208	11,475,173
<b>TOTAL Police</b>	<b>33,627,042</b>		<b>34,351,175</b>
Traffic Control, Pers Serv	735,406	A33101	741,974
Traffic Control, Equip & Cap Outlay	3,781	A33102	42,737
Traffic Control, Contr Expen	207,938	A33104	233,327
Traffic Control, Empl Bnfts	357,711	A33108	371,667
<b>TOTAL Traffic Control</b>	<b>1,304,836</b>		<b>1,389,705</b>
Fire, Pers Serv	15,480,573	A34101	15,858,120



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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Fire, Equip & Cap Outlay	60,882	A34102	64,871
Fire, Contr Expend	302,825	A34104	352,728
Fire, Empl Bnfts	8,506,345	A34108	10,207,653
<b>TOTAL Fire</b>	<b>24,350,625</b>		<b>26,483,372</b>
Safety Inspection, Pers Serv	1,743,090	A36201	1,841,930
Safety Inspection, Equip & Cap Outlay	4,671	A36202	1,577
Safety Inspection, Contr Expend	264,063	A36204	105,987
Safety Inspection, Empl Bnfts	781,365	A36208	828,465
<b>TOTAL Safety Inspection</b>	<b>2,793,189</b>		<b>2,777,959</b>
<b>TOTAL Public Safety</b>	<b>63,337,967</b>		<b>66,269,000</b>
Maint of Streets, Pers Serv	3,565,849	A51101	3,623,880
Maint of Streets, Equip & Cap Outlay	3,006	A51102	3,831
Maint of Streets, Contr Expend	2,900,489	A51104	2,746,231
Maint of Streets, Empl Bnfts	1,846,780	A51108	1,906,013
<b>TOTAL Maint of Streets</b>	<b>8,316,124</b>		<b>8,279,955</b>
Garage, Pers Serv	891,735	A51321	898,166
Garage, Contr Expend	921,372	A51324	1,258,092
Garage, Empl Bnfts	474,273	A51328	485,162
<b>TOTAL Garage</b>	<b>2,287,380</b>		<b>2,641,420</b>
Snow Removal, Pers Serv	267,044	A51421	445,438
Snow Removal, Equip & Cap Outlay		A51422	661
Snow Removal, Contr Expend	636,270	A51424	858,061
Snow Removal, Empl Bnfts	75,501	A51428	132,172
<b>TOTAL Snow Removal</b>	<b>978,815</b>		<b>1,436,332</b>
Off-Street Parking, Contr Expend	231,912	A56504	256,304
<b>TOTAL Off-Street Parking</b>	<b>231,912</b>		<b>256,304</b>
Other Transportation, Pers Serv	2,359,273	A56801	2,359,901
Other Transportation, Equip & Cap Outlay	19,049	A56802	28,099
Other Transportation, Contr Expend	791,568	A56804	821,765
Other Transportation, Empl Bnfts	1,185,207	A56808	1,174,791
<b>TOTAL Other Transportation</b>	<b>4,355,097</b>		<b>4,384,556</b>
<b>TOTAL Transportation</b>	<b>16,169,328</b>		<b>16,998,567</b>
Programs For Aging, Contr Expend	276,908	A67724	268,675
<b>TOTAL Programs For Aging</b>	<b>276,908</b>		<b>268,675</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>276,908</b>		<b>268,675</b>
Recreation Admini, Pers Serv	1,822,705	A70201	1,840,076
Recreation Admini, Equip & Cap Outlay	9,421	A70202	25,538
Recreation Admini, Contr Expend	1,024,376	A70204	1,119,202
Recreation Admini, Empl Bnfts	564,990	A70208	578,268
<b>TOTAL Recreation Admini</b>	<b>3,421,492</b>		<b>3,563,084</b>
Parks, Pers Serv	949,506	A71101	959,751
Parks, Equip & Cap Outlay	7,821	A71102	14,596
Parks, Contr Expend	501,920	A71104	512,561
Parks, Empl Bnfts	479,718	A71108	493,653
<b>TOTAL Parks</b>	<b>1,938,965</b>		<b>1,980,561</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Youth Prog, Pers Serv	1,791,184	A73101	1,772,788
Youth Prog, Equip & Cap Outlay		A73102	16,238
Youth Prog, Contr Expend	127,848	A73104	161,471
Youth Prog, Empl Bnfts	597,563	A73108	598,323
<b>TOTAL Youth Prog</b>	<b>2,516,595</b>		<b>2,548,820</b>
<b>TOTAL Culture And Recreation</b>	<b>7,877,052</b>		<b>8,092,465</b>
Zoning, Pers Serv	61,109	A80101	62,267
Zoning, Contr Expend	613	A80104	586
Zoning, Empl Bnfts	37,670	A80108	39,305
<b>TOTAL Zoning</b>	<b>99,392</b>		<b>102,158</b>
Planning, Pers Serv	579,491	A80201	583,379
Planning, Equip & Cap Outlay	3,371	A80202	681
Planning, Contr Expend	96,116	A80204	90,051
Planning, Empl Bnfts	234,274	A80208	241,541
<b>TOTAL Planning</b>	<b>913,252</b>		<b>915,652</b>
Sanitary Sewers, Pers Serv	70,487	A81201	63,168
Sanitary Sewers, Contr Expend	32,097	A81204	35,204
Sanitary Sewers, Empl Bnfts	42,552	A81208	40,378
<b>TOTAL Sanitary Sewers</b>	<b>145,136</b>		<b>138,750</b>
Refuse & Garbage, Pers Serv	4,137,227	A81601	4,068,056
Refuse & Garbage, Equip & Cap Outlay	99,370	A81602	
Refuse & Garbage, Contr Expend	1,115,719	A81604	1,160,411
Refuse & Garbage, Empl Bnfts	2,280,851	A81608	2,287,014
<b>TOTAL Refuse &amp; Garbage</b>	<b>7,633,167</b>		<b>7,515,481</b>
Misc Home & Comm Serv, Pers Serv	9,875	A89891	10,250
Misc Home & Comm Serv, Empl Bnfts	1,080	A89898	1,119
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>10,955</b>		<b>11,369</b>
<b>TOTAL Home And Community Services</b>	<b>8,801,902</b>		<b>8,683,410</b>
<b>TOTAL Expenditures</b>	<b>135,190,124</b>		<b>140,717,486</b>
Transfers, Other Funds	9,030,357	A99019	10,723,954
Transfers, Capital Projects Fund	438,000	A99509	310,000
<b>TOTAL Operating Transfers</b>	<b>9,468,357</b>		<b>11,033,954</b>
<b>TOTAL Other Uses</b>	<b>9,468,357</b>		<b>11,033,954</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>144,658,481</b>		<b>151,751,440</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>27,305,647</b>	<b>A8021</b>	<b>32,383,344</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>27,305,647</b>	<b>A8022</b>	<b>32,383,344</b>
ADD - REVENUES AND OTHER SOURCES	149,736,178		152,689,352
DEDUCT - EXPENDITURES AND OTHER USES	144,658,481		151,751,440
<b>Fund Balance - End of Year</b>	<b>32,383,344</b>	<b>A8029</b>	<b>33,321,256</b>

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	53,231,982	A1049N	54,304,680
Est Rev - Real Property Tax Items	5,439,198	A1099N	5,337,601
Est Rev - Non Property Tax Items	47,109,033	A1199N	48,052,968
Est Rev - Departmental Income	19,274,218	A1299N	20,513,304
Est Rev - Intergovernmental Charges	51,010	A2399N	33,610
Est Rev - Use of Money And Property	1,866,133	A2499N	1,877,685
Est Rev - Licenses And Permits	3,806,090	A2599N	3,805,135
Est Rev - Fines And Forfeitures	8,160,650	A2649N	8,236,500
Est Rev - Sale of Prop And Comp For Loss	907,800	A2699N	227,900
Est Rev - Miscellaneous Local Sources	473,221	A2799N	553,389
Est Rev - State Aid	7,154,179	A3099N	7,206,428
Est Rev - Federal Aid	76,012	A4099N	80,990
<b>TOTAL Estimated Revenues</b>	<b>147,549,526</b>		<b>150,230,190</b>
Estimated - Interfund Transfer	5,000	A5031N	
Appropriated Fund Balance	10,287,854	A599N	10,475,000
<b>TOTAL Estimated Other Sources</b>	<b>10,292,854</b>		<b>10,475,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>157,842,380</b>		<b>160,705,190</b>

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	41,199,244	A1999N	41,804,301
App - Public Safety	71,971,102	A3999N	72,452,441
App - Transportation	9,477,518	A5999N	9,801,605
App - Culture And Recreation	8,567,021	A7999N	8,640,935
App - Home And Community Services	8,834,505	A8999N	9,010,600
<b>TOTAL Appropriations</b>	<b>140,049,390</b>		<b>141,709,882</b>
App - Interfund Transfer	17,792,990	A9999N	18,995,308
<b>TOTAL Other Uses</b>	<b>17,792,990</b>		<b>18,995,308</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>157,842,380</b>		<b>160,705,190</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	2,767,817	CD200	2,164,398
<b>TOTAL Cash</b>	<b>2,767,817</b>		<b>2,164,398</b>
State & Federal Receivables	1,232,423	CD410	1,292,461
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,232,423</b>		<b>1,292,461</b>
Due From Other Governments	8,253	CD440	10,905
<b>TOTAL Due From Other Governments</b>	<b>8,253</b>		<b>10,905</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,008,493</b>		<b>3,467,764</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	58,143	CD600	47,463
<b>TOTAL Accounts Payable</b>	<b>58,143</b>		<b>47,463</b>
Accrued Liabilities	24,245	CD601	445
<b>TOTAL Accrued Liabilities</b>	<b>24,245</b>		<b>445</b>
Other Liabilities	1,547	CD688	
<b>TOTAL Other Liabilities</b>	<b>1,547</b>		<b>0</b>
Due To Other Funds	15,000	CD630	15,000
<b>TOTAL Due To Other Funds</b>	<b>15,000</b>		<b>15,000</b>
Due To Employees' Retirement System	25,105	CD637	
<b>TOTAL Due To Other Governments</b>	<b>25,105</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>124,040</b>		<b>62,908</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,203,784	CD691	1,268,651
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,203,784</b>		<b>1,268,651</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,203,784</b>		<b>1,268,651</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	2,680,669	CD899	2,136,205
<b>TOTAL Restricted Fund Balance</b>	<b>2,680,669</b>		<b>2,136,205</b>
<b>TOTAL Fund Balance</b>	<b>2,680,669</b>		<b>2,136,205</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,008,493</b>		<b>3,467,764</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Community Development Income	650,130	CD2170	336,568
<b>TOTAL Departmental Income</b>	<b>650,130</b>		<b>336,568</b>
Interest And Earnings	848	CD2401	9
<b>TOTAL Use of Money And Property</b>	<b>848</b>		<b>9</b>
Unclassified (specify)	123,110	CD2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>123,110</b>		<b>0</b>
Other Aid (specify)	125,000	CD3089	
<b>TOTAL State Aid</b>	<b>125,000</b>		<b>0</b>
Fed Aid, Community Development Act	805,645	CD4910	599,501
Federal Aid Rental Assistance Program	4,680,608	CD4915	
<b>TOTAL Federal Aid</b>	<b>5,486,253</b>		<b>599,501</b>
<b>TOTAL Revenues</b>	<b>6,385,341</b>		<b>936,078</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,385,341</b>		<b>936,078</b>



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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Rent Subsidy, Contr Expend	4,827,703	CD86104	747,329
<b>TOTAL Rent Subsidy</b>	<b>4,827,703</b>		<b>747,329</b>
Rehab Loans & Grant, Pers Serv	383,744	CD86681	
Rehab Loans & Grant, Contr Expend	836,756	CD86684	733,213
Rehab Loans & Grants,empl Bnfts	230,695	CD86688	
<b>TOTAL Rehab Loans &amp; Grants</b>	<b>1,451,195</b>		<b>733,213</b>
<b>TOTAL Home And Community Services</b>	<b>6,278,898</b>		<b>1,480,542</b>
<b>TOTAL Expenditures</b>	<b>6,278,898</b>		<b>1,480,542</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,278,898</b>		<b>1,480,542</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,574,226</b>	<b>CD8021</b>	<b>2,680,669</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>2,574,226</b>	<b>CD8022</b>	<b>2,680,669</b>
ADD - REVENUES AND OTHER SOURCES	6,385,341		936,078
DEDUCT - EXPENDITURES AND OTHER USES	6,278,898		1,480,542
<b>Fund Balance - End of Year</b>	<b>2,680,669</b>	<b>CD8029</b>	<b>2,136,205</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,264,256	CM200	1,152,589
Cash In Time Deposits	712,781	CM201	608,616
<b>TOTAL Cash</b>	<b>1,977,037</b>		<b>1,761,205</b>
Accounts Receivable	269,027	CM380	278,712
<b>TOTAL Other Receivables (net)</b>	<b>269,027</b>		<b>278,712</b>
Due From Other Governments	508,920	CM440	439,552
<b>TOTAL Due From Other Governments</b>	<b>508,920</b>		<b>439,552</b>
Prepaid Expenses		CM480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,754,984</b>		<b>2,479,469</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	276,845	CM600	176,355
<b>TOTAL Accounts Payable</b>	<b>276,845</b>		<b>176,355</b>
Accrued Liabilities	320,412	CM601	265,758
<b>TOTAL Accrued Liabilities</b>	<b>320,412</b>		<b>265,758</b>
Other Liabilities	426,329	CM688	441,035
<b>TOTAL Other Liabilities</b>	<b>426,329</b>		<b>441,035</b>
Due To Other Funds	376,453	CM630	365,652
<b>TOTAL Due To Other Funds</b>	<b>376,453</b>		<b>365,652</b>
Due To Employees' Retirement	92,096	CM637	64,670
<b>TOTAL Due To Other Governments</b>	<b>92,096</b>		<b>64,670</b>
<b>TOTAL Liabilities</b>	<b>1,492,135</b>		<b>1,313,470</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	626,822	CM899	664,884
<b>TOTAL Restricted Fund Balance</b>	<b>626,822</b>		<b>664,884</b>
Assigned Appropriated Fund Balance	534,042	CM914	501,115
Assigned Unappropriated Fund Balance	101,985	CM915	
<b>TOTAL Assigned Fund Balance</b>	<b>636,027</b>		<b>501,115</b>
<b>TOTAL Fund Balance</b>	<b>1,262,849</b>		<b>1,165,999</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,754,984</b>		<b>2,479,469</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Other General Dept Income	1,758,305	CM1289	682,438
Other Public Safety Income	691,666	CM1589	145,576
Other Economic Assist, & Opport Income	5,509,251	CM1989	5,857,497
<b>TOTAL Departmental Income</b>	<b>7,959,222</b>		<b>6,685,511</b>
Interest And Earnings	2,696	CM2401	2,119
<b>TOTAL Use of Money And Property</b>	<b>2,696</b>		<b>2,119</b>
<b>TOTAL Revenues</b>	<b>7,961,918</b>		<b>6,687,630</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,961,918</b>		<b>6,687,630</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Other Public Safety-Pers Serv	663,606	CM39891	52,236
Other Public Safety, Equip & Cap Outlay	3,000	CM39892	2,892
Other Public Safety-Contr Expend	25,060	CM39894	90,448
<b>TOTAL Other Public Safety-Contr Expend</b>	<b>691,666</b>		<b>145,576</b>
<b>TOTAL Public Safety</b>	<b>691,666</b>		<b>145,576</b>
Other Economic And Development-Pers Serv	1,491,150	CM69891	1,457,496
Other Econ & Development-Equip & Cap Outla	64,581	CM69892	253,906
Other Economic And Development-Contr Expen	3,628,430	CM69894	4,155,611
<b>TOTAL Other Economic And Development-Contr Expen</b>	<b>5,184,161</b>		<b>5,867,013</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>5,184,161</b>		<b>5,867,013</b>
Other Home And Community Service-Pers Serv	1,553,553	CM89891	584,677
Other Home & Comm-Equip & Cap Outlay		CM89892	4,128
Other Home And Community Service-Contr Exp	457,783	CM89894	183,086
<b>TOTAL Other Home And Community Service-Contr Exp</b>	<b>2,011,336</b>		<b>771,891</b>
<b>TOTAL Home And Community Services</b>	<b>2,011,336</b>		<b>771,891</b>
<b>TOTAL Expenditures</b>	<b>7,887,163</b>		<b>6,784,480</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,887,163</b>		<b>6,784,480</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,188,094</b>	<b>CM8021</b>	<b>1,262,849</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,188,094</b>	<b>CM8022</b>	<b>1,262,849</b>
ADD - REVENUES AND OTHER SOURCES	7,961,918		6,687,630
DEDUCT - EXPENDITURES AND OTHER USES	7,887,163		6,784,480
<b>Fund Balance - End of Year</b>	<b>1,262,849</b>	<b>CM8029</b>	<b>1,165,999</b>

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(CU) URBAN RENEWAL

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	5,013,306	CU200	136,280
<b>TOTAL Cash</b>	<b>5,013,306</b>		<b>136,280</b>
Due From Other Governments		CU440	59,978
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>59,978</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,013,306</b>		<b>196,258</b>



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(CU) URBAN RENEWAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	4,841,894	CU600	7,645
<b>TOTAL Accounts Payable</b>	<b>4,841,894</b>		<b>7,645</b>
Accrued Liabilities		CU601	13,554
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>13,554</b>
<b>TOTAL Liabilities</b>	<b>4,841,894</b>		<b>21,199</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	171,412	CU915	175,059
<b>TOTAL Assigned Fund Balance</b>	<b>171,412</b>		<b>175,059</b>
<b>TOTAL Fund Balance</b>	<b>171,412</b>		<b>175,059</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,013,306</b>		<b>196,258</b>

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(CU) URBAN RENEWAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Other Economic Assist & Opportunity Income	41,018	CU1989	330,244
<b>TOTAL Departmental Income</b>	<b>41,018</b>		<b>330,244</b>
Interest & Earnings	335,243	CU2401	
<b>TOTAL Use of Money And Property</b>	<b>335,243</b>		<b>0</b>
Sale of Real Property	4,750,004	CU2660	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>4,750,004</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>5,126,265</b>		<b>330,244</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,126,265</b>		<b>330,244</b>

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(CU) URBAN RENEWAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Public Works Fac Site, Contr Expend	5,119,765	CU86624	326,597
<b>TOTAL Public Works Fac Site</b>	<b>5,119,765</b>		<b>326,597</b>
<b>TOTAL Home And Community Services</b>	<b>5,119,765</b>		<b>326,597</b>
<b>TOTAL Expenditures</b>	<b>5,119,765</b>		<b>326,597</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>5,119,765</b>		<b>326,597</b>

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(CU) URBAN RENEWAL

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>164,912</b>	<b>CU8021</b>	<b>171,412</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>164,912</b>	<b>CU8022</b>	<b>171,412</b>
ADD - REVENUES AND OTHER SOURCES	5,126,265		330,244
DEDUCT - EXPENDITURES AND OTHER USES	5,119,765		326,597
<b>Fund Balance - End of Year</b>	<b>171,412</b>	<b>CU8029</b>	<b>175,059</b>

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,186,390	ES200	2,629,499
<b>TOTAL Cash</b>	<b>1,186,390</b>		<b>2,629,499</b>
Sewer Rents Receivable	1,033,616	ES360	1,052,663
<b>TOTAL Other Receivables (net)</b>	<b>1,033,616</b>		<b>1,052,663</b>
Machinery And Equipment	230,116	ES104	230,116
Construction Work In Progress	266,780	ES105	306,062
Infrastructure	27,353,533	ES106	27,653,533
Accum Depr, Machinery & Equip	-133,081	ES114	-152,037
Accum Deprec, Infrastructure	-20,342,773	ES116	-21,029,988
<b>TOTAL Fixed Assets (net)</b>	<b>7,374,575</b>		<b>7,007,686</b>
Deferred Outflow of Resources		ES495	3,848
<b>TOTAL Deferred Outflows of Resources</b>	<b>0</b>		<b>3,848</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>9,594,581</b>		<b>10,693,696</b>

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2013	EdpCode	2014
Accounts Payable	17,760	ES600	31,938
<b>TOTAL Accounts Payable</b>	<b>17,760</b>		<b>31,938</b>
Accrued Liabilities	10,191	ES601	12,576
Accrued Interest Payable	10,418	ES651	13,537
<b>TOTAL Accrued Liabilities</b>	<b>20,609</b>		<b>26,113</b>
Retained Percentages-Contracts Payable		ES605	17,476
Deferred Loss Advance Refunding	13,158	ES609	14,374
<b>TOTAL Retained Percentages</b>	<b>13,158</b>		<b>31,850</b>
Customers' Deposits	427	ES615	445
<b>TOTAL Other Deposits</b>	<b>427</b>		<b>445</b>
Other Post Employment Benefits	408,000	ES683	605,000
Compensated Absences	17,401	ES687	17,390
<b>TOTAL Other Liabilities</b>	<b>425,401</b>		<b>622,390</b>
Due To Employees' Retirement	25,144	ES637	24,787
<b>TOTAL Due To Other Governments</b>	<b>25,144</b>		<b>24,787</b>
Bonds Payable	1,269,069	ES628	1,652,070
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,269,069</b>		<b>1,652,070</b>
<b>TOTAL Liabilities</b>	<b>1,771,568</b>		<b>2,389,593</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	6,092,348	ES920	5,345,090
Net Assets-Unrestricted (deficit)	1,730,665	ES924	2,959,013
<b>TOTAL Net Position</b>	<b>7,823,013</b>		<b>8,304,103</b>
<b>TOTAL Fund Balance</b>	<b>7,823,013</b>		<b>8,304,103</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>9,594,581</b>		<b>10,693,696</b>

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Sewer Rents	2,179,960	ES2120	2,430,920
<b>TOTAL Charges For Services Within Locality</b>	<b>2,179,960</b>		<b>2,430,920</b>
Interest And Earnings		ES2401	2,397
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>2,397</b>
Unclassified (specify)	22,977	ES2770	25,651
<b>TOTAL Other</b>	<b>22,977</b>		<b>25,651</b>
Fed Aid, Other Home & Comm Svc	4,707	ES4989	
<b>TOTAL Federal Aid</b>	<b>4,707</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,207,644</b>		<b>2,458,968</b>
<b>TOTAL Operating Revenue</b>	<b>2,207,644</b>		<b>2,458,968</b>

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenses</b>			
Sanitary Sewers, Pers Serv	494,480	ES81201	492,833
<b>TOTAL Sanitary Sewers</b>	<b>494,480</b>		<b>492,833</b>
<b>TOTAL Personal Services</b>	<b>494,480</b>		<b>492,833</b>
Depreciation	706,171	ES19944	706,171
<b>TOTAL Depreciation</b>	<b>706,171</b>		<b>706,171</b>
Sanitary Sewers, Contr Expend	215,093	ES81204	230,123
<b>TOTAL Sanitary Sewers</b>	<b>215,093</b>		<b>230,123</b>
<b>TOTAL Contractual Expenses</b>	<b>921,264</b>		<b>936,294</b>
Sanitary Sewers, Empl Bnfts	455,477	ES81208	506,130
<b>TOTAL Sanitary Sewers</b>	<b>455,477</b>		<b>506,130</b>
<b>TOTAL Employee Benefits</b>	<b>455,477</b>		<b>506,130</b>
Debt Interest, Serial Bonds	41,765	ES97107	42,621
<b>TOTAL Interest Expense</b>	<b>41,765</b>		<b>42,621</b>
<b>TOTAL Expenses</b>	<b>1,912,986</b>		<b>1,977,878</b>
<b>TOTAL Operating Expenses</b>	<b>1,912,986</b>		<b>1,977,878</b>



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(ES) ENTERPRISE SEWER

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	7,528,355	ES8021	7,823,013
Restated Net Position - Beg of Year	7,528,355	ES8022	7,823,013
ADD - REVENUES AND OTHER SOURCES	2,207,644		2,458,968
DEDUCT - EXPENDITURES AND OTHER USES	1,912,986		1,977,878
Net Position - End of Year	7,823,013	ES8029	8,304,103

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(ES) ENTERPRISE SEWER

Cash Flow

Code Description	2013	EdpCode	2014
Cash Rec'd From Providing Svcs	1,984,105	ES7111	2,411,873
Cash Payments Contr Exp	-301,838	ES7112	-198,451
Cash Payments Pers Svcs & Bnfts	-788,623	ES7113	-799,946
Other Operating Rev	27,684	ES7114	25,651
<b>TOTAL Cash Flows From Operating Activities</b>	<b>921,328</b>		<b>1,439,127</b>
Proceeds of Debt (capital)		ES7131	479,700
Principal Payments Debt (capital)	-72,346	ES7132	-96,699
Interest Expense (capital)	-47,685	ES7133	-42,134
Proceeds From Sale of Assets	-857	ES7138	-339,282
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-120,888</b>		<b>1,585</b>
Interest Income		ES7153	2,397
<b>TOTAL Cash Flows From Investing Activities</b>	<b>0</b>		<b>2,397</b>
Net Inc(dec) In Cash&cash Equiv	800,440	ES7161	1,443,109
Cash&cash Equiv Beg of Year	385,950	ES7171	1,186,390
	<b>1,186,390</b>		<b>2,629,499</b>
Operating Income (loss)	336,423	ES7181	521,314
Depreciation	706,171	ES7182	706,171
Inc/dec In Assets-Other Than Cash	-195,855	ES7183	-19,047
Inc/dec In Liabilities Other Than Cash	74,589	ES7184	230,689
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>921,328</b>		<b>1,439,127</b>

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	2,683,917	EW200	3,012,197
<b>TOTAL Cash</b>	<b>2,683,917</b>		<b>3,012,197</b>
Accounts Receivable	5,350,127	EW380	5,136,506
<b>TOTAL Other Receivables (net)</b>	<b>5,350,127</b>		<b>5,136,506</b>
Land	712,806	EW101	712,806
Buildings	6,179,395	EW102	6,179,395
Machinery And Equipment	1,600,988	EW104	1,699,479
Construction Work In Progress	3,332,962	EW105	4,961,891
Infrastructure	39,849,454	EW106	39,849,454
Accum Deprec, Buildings	-2,394,473	EW112	-2,521,852
Accum Depr, Machinery & Equip	-1,184,766	EW114	-1,238,486
Accum Deprec, Infrastructure	-17,033,883	EW116	-17,853,537
<b>TOTAL Fixed Assets (net)</b>	<b>31,062,483</b>		<b>31,789,150</b>
Deferred Outflow of Resources		EW495	112,908
<b>TOTAL Deferred Outflows of Resources</b>	<b>0</b>		<b>112,908</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>39,096,527</b>		<b>40,050,761</b>

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2013	EdpCode	2014
Accounts Payable	1,428,480	EW600	1,747,290
<b>TOTAL Accounts Payable</b>	<b>1,428,480</b>		<b>1,747,290</b>
Accrued Liabilities	204,635	EW601	185,641
<b>TOTAL Accrued Liabilities</b>	<b>204,635</b>		<b>185,641</b>
Retained Percentages-Contracts Payable		EW605	72,250
Deferred Loss Advance Refunding	176,858	EW609	272,686
<b>TOTAL Retained Percentages</b>	<b>176,858</b>		<b>344,936</b>
Customers' Deposits		EW615	31,160
<b>TOTAL Other Deposits</b>	<b>0</b>		<b>31,160</b>
Other Post Employment Benefits	1,671,000	EW683	2,190,000
Compensated Absences	88,736	EW687	90,886
<b>TOTAL Other Liabilities</b>	<b>1,759,736</b>		<b>2,280,886</b>
Due To Employees' Retirement	115,215	EW637	114,242
<b>TOTAL Due To Other Governments</b>	<b>115,215</b>		<b>114,242</b>
Bonds Payable	11,464,334	EW628	10,886,480
<b>TOTAL Bond And Long Term Liabilities</b>	<b>11,464,334</b>		<b>10,886,480</b>
<b>TOTAL Liabilities</b>	<b>15,149,258</b>		<b>15,590,635</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	19,421,291	EW920	20,742,892
Net Assets-Unrestricted (deficit)	4,525,978	EW924	3,717,234
<b>TOTAL Net Position</b>	<b>23,947,269</b>		<b>24,460,126</b>
<b>TOTAL Fund Balance</b>	<b>23,947,269</b>		<b>24,460,126</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>39,096,527</b>		<b>40,050,761</b>

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Metered Water Sales	11,981,058	EW2140	12,882,204
<b>TOTAL Charges For Services Within Locality</b>	<b>11,981,058</b>		<b>12,882,204</b>
Interest And Earnings	5,156	EW2401	3,847
<b>TOTAL Use of Money And Property</b>	<b>5,156</b>		<b>3,847</b>
Unclassified (specify)	105,890	EW2770	42,158
<b>TOTAL Other</b>	<b>105,890</b>		<b>42,158</b>
Fed Aid, Other Home & Comm Serv	80,519	EW4989	302,798
<b>TOTAL Federal Aid</b>	<b>80,519</b>		<b>302,798</b>
<b>TOTAL Revenues</b>	<b>12,172,623</b>		<b>13,231,007</b>
<b>TOTAL Operating Revenue</b>	<b>12,172,623</b>		<b>13,231,007</b>

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenses</b>			
Water Administration-Pers Serv	678,472	EW83101	685,059
<b>TOTAL Water Administration-Pers Serv</b>	<b>678,472</b>		<b>685,059</b>
Source Supply Pwr & Pump, Pers Serv	480,259	EW83201	479,752
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>480,259</b>		<b>479,752</b>
Transportation And Distribution-Pers Serv	1,039,138	EW83401	1,054,982
<b>TOTAL Transportation And Distribution-Pers Serv</b>	<b>1,039,138</b>		<b>1,054,982</b>
<b>TOTAL Personal Services</b>	<b>2,197,869</b>		<b>2,219,793</b>
Depreciation	977,434	EW19944	1,022,538
<b>TOTAL Depreciation</b>	<b>977,434</b>		<b>1,022,538</b>
Water Administration-Contr Expend	591,622	EW83104	546,028
<b>TOTAL Water Administration-Contr Expend</b>	<b>591,622</b>		<b>546,028</b>
SorC. SupP. Pwr&pump Contr Expend	5,351,154	EW83204	6,371,775
<b>TOTAL SorC. SupP. Pwr&amp;pump Contr Expend</b>	<b>5,351,154</b>		<b>6,371,775</b>
Transportation And Distribution-Contr Expe	395,958	EW83404	405,486
<b>TOTAL Transportation And Distribution-Contr Expe</b>	<b>395,958</b>		<b>405,486</b>
<b>TOTAL Contractual Expenses</b>	<b>7,316,168</b>		<b>8,345,827</b>
Water Administration-Empl Bnfts	853,015	EW83108	955,959
<b>TOTAL Water Administration-Empl Bnfts</b>	<b>853,015</b>		<b>955,959</b>
SorC. SupP. Pwr&pump Empl Bnfts	227,745	EW83208	240,942
<b>TOTAL SorC. SupP. Pwr&amp;pump Empl Bnfts</b>	<b>227,745</b>		<b>240,942</b>
Transportation And Distribution-Empl Bnfts	520,448	EW83408	565,808
<b>TOTAL Transportation And Distribution-Empl Bnfts</b>	<b>520,448</b>		<b>565,808</b>
<b>TOTAL Employee Benefits</b>	<b>1,601,208</b>		<b>1,762,709</b>
Debt Interest, Serial Bonds	402,902	EW97107	389,821
<b>TOTAL Interest Expense</b>	<b>402,902</b>		<b>389,821</b>
<b>TOTAL Expenses</b>	<b>11,518,147</b>		<b>12,718,150</b>
<b>TOTAL Operating Expenses</b>	<b>11,518,147</b>		<b>12,718,150</b>

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(EW) ENTERPRISE WATER

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	23,292,793	EW8021	23,947,269
Restated Net Position - Beg of Year	23,292,793	EW8022	23,947,269
ADD - REVENUES AND OTHER SOURCES	12,172,623		13,231,007
DEDUCT - EXPENDITURES AND OTHER USES	11,518,147		12,718,150
Net Position - End of Year	23,947,269	EW8029	24,460,126

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(EW) ENTERPRISE WATER

Cash Flow

Code Description	2013	EdpCode	2014
Cash Rec'd From Providing Svcs	11,088,619	EW7111	13,095,825
Cash Payments Contr Exp	-7,969,799	EW7112	-6,925,391
Cash Payments Pers Svcs & Bnfts	-3,366,024	EW7113	-3,451,569
Other Operating Rev	186,409	EW7114	344,956
<b>TOTAL Cash Flows From Operating Activities</b>	<b>-60,795</b>		<b>3,063,821</b>
Proceeds of Debt (capital)	151,500	EW7131	252,500
Principal Payments Debt (capital)	-719,345	EW7132	-830,353
Interest Expense (capital)	-409,960	EW7133	-412,329
Proceeds From Sale of Assets	-797,687	EW7138	-1,749,206
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-1,775,492</b>		<b>-2,739,388</b>
Interest Income	5,156	EW7153	3,847
<b>TOTAL Cash Flows From Investing Activities</b>	<b>5,156</b>		<b>3,847</b>
Net Inc(dec) In Cash&cash Equiv	-1,831,131	EW7161	328,280
Cash&cash Equiv Beg of Year	4,515,048	EW7171	2,683,917
	<b>2,683,917</b>		<b>3,012,197</b>
Operating Income (loss)	1,052,222	EW7181	898,831
Depreciation	977,434	EW7182	1,022,538
Inc/dec In Assets-Other Than Cash	-892,439	EW7183	213,621
Inc/dec In Liabilities Other Than Cash	-1,198,012	EW7184	928,831
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>-60,795</b>		<b>3,063,821</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	77,786	H200	6,166,276
<b>TOTAL Cash</b>	<b>77,786</b>		<b>6,166,276</b>
Due From Other Governments	76,165	H440	616,959
<b>TOTAL Due From Other Governments</b>	<b>76,165</b>		<b>616,959</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>153,951</b>		<b>6,783,235</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,672,668	H600	1,528,073
<b>TOTAL Accounts Payable</b>	<b>1,672,668</b>		<b>1,528,073</b>
Retained Percentages, Cont Pay	628,281	H605	1,540,816
<b>TOTAL Retained Percentages</b>	<b>628,281</b>		<b>1,540,816</b>
Due To Other Funds	2,900,000	H630	
<b>TOTAL Due To Other Funds</b>	<b>2,900,000</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>5,200,949</b>		<b>3,068,889</b>
<b>Fund Balance</b>			
Committed Fund Balance		H913	5,334,905
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>5,334,905</b>
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-5,046,998	H917	-1,620,559
<b>TOTAL Unassigned Fund Balance</b>	<b>-5,046,998</b>		<b>-1,620,559</b>
<b>TOTAL Fund Balance</b>	<b>-5,046,998</b>		<b>3,714,346</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>153,951</b>		<b>6,783,235</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Unclassified (specify)	135,000	H2770	642,238
<b>TOTAL Miscellaneous Local Sources</b>	<b>135,000</b>		<b>642,238</b>
St Aid, Other	23,594	H3297	80,000
St Aid, Consolidated Highway Aid	556,934	H3501	275,565
<b>TOTAL State Aid</b>	<b>580,528</b>		<b>355,565</b>
Fed Aid - Cap Projects	145,888	H4097	29,000
<b>TOTAL Federal Aid</b>	<b>145,888</b>		<b>29,000</b>
<b>TOTAL Revenues</b>	<b>861,416</b>		<b>1,026,803</b>
Interfund Transfers	558,000	H5031	650,200
<b>TOTAL Interfund Transfers</b>	<b>558,000</b>		<b>650,200</b>
Serial Bonds	9,740,500	H5710	32,856,600
<b>TOTAL Proceeds of Obligations</b>	<b>9,740,500</b>		<b>32,856,600</b>
<b>TOTAL Other Sources</b>	<b>10,298,500</b>		<b>33,506,800</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>11,159,916</b>		<b>34,533,603</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
General Govt, Equip & Cap Outlay	19,443,445	H19972	22,421,888
<b>TOTAL General Govt</b>	<b>19,443,445</b>		<b>22,421,888</b>
<b>TOTAL General Government Support</b>	<b>19,443,445</b>		<b>22,421,888</b>
Fire, Equip & Cap Outlay	753,226	H34102	178,682
<b>TOTAL Fire</b>	<b>753,226</b>		<b>178,682</b>
<b>TOTAL Public Safety</b>	<b>753,226</b>		<b>178,682</b>
Highway, Capital Projects	969,463	H51972	1,985,683
<b>TOTAL Highway</b>	<b>969,463</b>		<b>1,985,683</b>
<b>TOTAL Transportation</b>	<b>969,463</b>		<b>1,985,683</b>
Recreation, Equip & Cap Outlay	148,857	H71972	500,001
<b>TOTAL Recreation</b>	<b>148,857</b>		<b>500,001</b>
<b>TOTAL Culture And Recreation</b>	<b>148,857</b>		<b>500,001</b>
Drain & Storm, Equip & Cap Outlay	69,229	H85972	270,229
<b>TOTAL Drain &amp; Storm</b>	<b>69,229</b>		<b>270,229</b>
<b>TOTAL Home And Community Services</b>	<b>69,229</b>		<b>270,229</b>
<b>TOTAL Expenditures</b>	<b>21,384,220</b>		<b>25,356,483</b>
Transfers, Other Funds	142,939	H99019	415,776
<b>TOTAL Operating Transfers</b>	<b>142,939</b>		<b>415,776</b>
<b>TOTAL Other Uses</b>	<b>142,939</b>		<b>415,776</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>21,527,159</b>		<b>25,772,259</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,320,244</b>	<b>H8021</b>	<b>-5,046,998</b>
Prior Period Adj -Increase In Fund Balance	1	H8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>5,320,245</b>	<b>H8022</b>	<b>-5,046,998</b>
ADD - REVENUES AND OTHER SOURCES	11,159,916		34,533,603
DEDUCT - EXPENDITURES AND OTHER USES	21,527,159		25,772,259
<b>Fund Balance - End of Year</b>	<b>-5,046,998</b>	<b>H8029</b>	<b>3,714,346</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Land	51,140,142	K101	51,140,142
Buildings	124,259,274	K102	132,656,236
Machinery And Equipment	10,173,172	K104	10,111,202
Construction Work In Progress	16,238,332	K105	20,930,131
Infrastructure	60,098,926	K106	57,939,823
<b>TOTAL Fixed Assets (net)</b>	<b>261,909,846</b>		<b>272,777,534</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>261,909,846</b>		<b>272,777,534</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	261,909,846	K159	272,777,534
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>261,909,846</b>		<b>272,777,534</b>
<b>TOTAL Fund Balance</b>	<b>261,909,846</b>		<b>272,777,534</b>
<b>TOTAL</b>	<b>261,909,846</b>		<b>272,777,534</b>

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(L) LIBRARY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	384,000	L200	390,771
<b>TOTAL Cash</b>	<b>384,000</b>		<b>390,771</b>
Accounts Receivable	1,082	L380	
<b>TOTAL Other Receivables (net)</b>	<b>1,082</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>385,082</b>		<b>390,771</b>



CITY OF White Plains  
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(L) LIBRARY

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	64,230	L600	42,818
<b>TOTAL Accounts Payable</b>	<b>64,230</b>		<b>42,818</b>
Accrued Liabilities	68,248	L601	86,356
<b>TOTAL Accrued Liabilities</b>	<b>68,248</b>		<b>86,356</b>
Other Liabilities	3,175	L688	2,447
<b>TOTAL Other Liabilities</b>	<b>3,175</b>		<b>2,447</b>
Due To Employees' Retirement System	137,921	L637	135,564
<b>TOTAL Due To Other Governments</b>	<b>137,921</b>		<b>135,564</b>
<b>TOTAL Liabilities</b>	<b>273,574</b>		<b>267,185</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	47,000	L899	55,000
<b>TOTAL Restricted Fund Balance</b>	<b>47,000</b>		<b>55,000</b>
Assigned Appropriated Fund Balance	64,508	L914	68,586
<b>TOTAL Assigned Fund Balance</b>	<b>64,508</b>		<b>68,586</b>
<b>TOTAL Fund Balance</b>	<b>111,508</b>		<b>123,586</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>385,082</b>		<b>390,771</b>

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(L) LIBRARY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	5,625,535	L1001	5,999,944
<b>TOTAL Real Property Taxes</b>	<b>5,625,535</b>		<b>5,999,944</b>
Library Charges	88,593	L2082	82,996
<b>TOTAL Departmental Income</b>	<b>88,593</b>		<b>82,996</b>
Library Services, Other Govts	30,501	L2360	24,508
<b>TOTAL Intergovernmental Charges</b>	<b>30,501</b>		<b>24,508</b>
Rental of Real Property, Individuals	2,894	L2410	2,557
Commissions	11,238	L2450	17,656
<b>TOTAL Use of Money And Property</b>	<b>14,132</b>		<b>20,213</b>
Unclassified (specify)	41,852	L2770	3,189
<b>TOTAL Miscellaneous Local Sources</b>	<b>41,852</b>		<b>3,189</b>
<b>TOTAL Revenues</b>	<b>5,800,613</b>		<b>6,130,850</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,800,613</b>		<b>6,130,850</b>

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(L) LIBRARY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Library, Pers Serv	4,256,262	L74101	2,845,051
Library, Equip & Cap Outlay		L74102	7,833
Library, Contr Expend	1,166,821	L74104	1,258,123
Library, Empl Bnfts		L74108	1,582,822
<b>TOTAL Library</b>	<b>5,423,083</b>		<b>5,693,829</b>
<b>TOTAL Culture And Recreation</b>	<b>5,423,083</b>		<b>5,693,829</b>
<b>TOTAL Expenditures</b>	<b>5,423,083</b>		<b>5,693,829</b>
Transfers, Other Funds	355,535	L99019	424,943
<b>TOTAL Operating Transfers</b>	<b>355,535</b>		<b>424,943</b>
<b>TOTAL Other Uses</b>	<b>355,535</b>		<b>424,943</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>5,778,618</b>		<b>6,118,772</b>

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(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>89,513</b>	<b>L8021</b>	<b>111,508</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>89,513</b>	<b>L8022</b>	<b>111,508</b>
ADD - REVENUES AND OTHER SOURCES	5,800,613		6,130,850
DEDUCT - EXPENDITURES AND OTHER USES	5,778,618		6,118,772
<b>Fund Balance - End of Year</b>	<b>111,508</b>	<b>L8029</b>	<b>123,586</b>

CITY OF White Plains  
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(MS) SELF INSURANCE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	6,000,962	MS200	6,362,266
Cash In Time Deposits	2,063,288	MS201	2,403,206
<b>TOTAL Cash</b>	<b>8,064,250</b>		<b>8,765,472</b>
Accounts Receivable	9,594	MS380	106,392
<b>TOTAL Other Receivables (net)</b>	<b>9,594</b>		<b>106,392</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,073,844</b>		<b>8,871,864</b>

CITY OF White Plains  
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(MS) SELF INSURANCE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	56,699	MS600	194,330
<b>TOTAL Accounts Payable</b>	<b>56,699</b>		<b>194,330</b>
Accrued Liabilities	18,290	MS601	17,866
<b>TOTAL Accrued Liabilities</b>	<b>18,290</b>		<b>17,866</b>
Other Post Employment Benefits	250,000	MS683	267,000
Other Liabilities	10,603,199	MS688	13,236,800
<b>TOTAL Other Liabilities</b>	<b>10,853,199</b>		<b>13,503,800</b>
Due To Employees' Retirement System	9,843	MS637	9,942
<b>TOTAL Due To Other Governments</b>	<b>9,843</b>		<b>9,942</b>
<b>TOTAL Liabilities</b>	<b>10,938,031</b>		<b>13,725,938</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)	-2,864,187	MS924	-4,854,074
<b>TOTAL Net Position</b>	<b>-2,864,187</b>		<b>-4,854,074</b>
<b>TOTAL Fund Balance</b>	<b>-2,864,187</b>		<b>-4,854,074</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,073,844</b>		<b>8,871,864</b>

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(MS) SELF INSURANCE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interfund Revenues	5,314,464	MS2801	5,667,929
<b>TOTAL Charges For Services Within Locality</b>	<b>5,314,464</b>		<b>5,667,929</b>
Insurance Recoveries	72,813	MS2680	257,065
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>72,813</b>		<b>257,065</b>
Interest And Earnings	45,532	MS2401	39,748
<b>TOTAL Use of Money And Property</b>	<b>45,532</b>		<b>39,748</b>
<b>TOTAL Revenues</b>	<b>5,432,809</b>		<b>5,964,742</b>
<b>TOTAL Operating Revenue</b>	<b>5,432,809</b>		<b>5,964,742</b>

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(MS) SELF INSURANCE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenses</b>			
Administration-Personal Services	187,974	MS17101	194,728
<b>TOTAL Administration-Personal Services</b>	<b>187,974</b>		<b>194,728</b>
<b>TOTAL Personal Services</b>	<b>187,974</b>		<b>194,728</b>
Unallocated Insurance, Contr Expend	3,137,448	MS19104	4,184,054
<b>TOTAL Unallocated Insurance</b>	<b>3,137,448</b>		<b>4,184,054</b>
<b>TOTAL Contractual Expenses</b>	<b>3,137,448</b>		<b>4,184,054</b>
Administration-Employee Benefits	144,042	MS17108	106,881
<b>TOTAL Administration-Employee Benefits</b>	<b>144,042</b>		<b>106,881</b>
Workers Compensation	4,259,965	MS90408	3,327,368
<b>TOTAL Workers Compensation</b>	<b>4,259,965</b>		<b>3,327,368</b>
Unemployed	139,946	MS90508	141,598
<b>TOTAL Unemployed</b>	<b>139,946</b>		<b>141,598</b>
<b>TOTAL Employee Benefits</b>	<b>4,543,953</b>		<b>3,575,847</b>
<b>TOTAL Expenses</b>	<b>7,869,375</b>		<b>7,954,629</b>
<b>TOTAL Operating Expenses</b>	<b>7,869,375</b>		<b>7,954,629</b>



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(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-427,621	MS8021	-2,864,187
Restated Net Position - Beg of Year	-427,621	MS8022	-2,864,187
ADD - REVENUES AND OTHER SOURCES	5,432,809		5,964,742
DEDUCT - EXPENDITURES AND OTHER USES	7,869,375		7,954,629
Net Position - End of Year	-2,864,187	MS8029	-4,854,074

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(MS) SELF INSURANCE

Cash Flow

Code Description	2013	EdpCode	2014
Cash Rec'd From Providing Svcs	5,308,551	MS7111	5,571,133
Cash Payments Contr Exp	-4,941,142	MS7112	-4,898,788
Cash Payments Pers Svcs & Bnfts	-265,263	MS7113	-267,934
Other Operating Rev	72,813	MS7114	257,065
<b>TOTAL Cash Flows From Operating Activities</b>	<b>174,959</b>		<b>661,476</b>
Purchase of Investments	-4,428,034	MS7151	-4,895,075
Sale of Investments	3,276,071	MS7152	4,555,157
Interest Income	45,532	MS7153	39,746
<b>TOTAL Cash Flows From Investing Activities</b>	<b>-1,106,431</b>		<b>-300,172</b>
Net Inc(dec) In Cash&cash Equiv	-931,472	MS7161	361,304
Cash&cash Equiv Beg of Year	6,932,434	MS7171	6,000,962
	<b>6,000,962</b>		<b>6,362,266</b>
Operating Income (loss)	-2,482,098	MS7181	-2,029,635
Inc/dec In Assets-Other Than Cash	134,833	MS7183	-96,796
Inc/dec In Liabilities Other Than Cash	2,522,224	MS7184	2,787,907
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>174,959</b>		<b>661,476</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	753,427	PN200	417,899
Cash In Time Deposits	10,000	PN201	10,000
<b>TOTAL Cash</b>	<b>763,427</b>		<b>427,899</b>
Misc Current Assets	12	PN489	62,012
<b>TOTAL Other</b>	<b>12</b>		<b>62,012</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>763,439</b>		<b>489,911</b>

CITY OF White Plains  
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(PN) PERMANENT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	4,122	PN600	75,683
<b>TOTAL Accounts Payable</b>	<b>4,122</b>		<b>75,683</b>
<b>TOTAL Liabilities</b>	<b>4,122</b>		<b>75,683</b>
<b>Fund Balance</b>			
Must Remain Intact	10,000	PN807	10,000
<b>TOTAL Nonspendable Fund Balance</b>	<b>10,000</b>		<b>10,000</b>
Assigned Unappropriated Fund Balance	749,317	PN915	404,228
<b>TOTAL Assigned Fund Balance</b>	<b>749,317</b>		<b>404,228</b>
<b>TOTAL Fund Balance</b>	<b>759,317</b>		<b>414,228</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>763,439</b>		<b>489,911</b>

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(PN) PERMANENT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	485	PN2401	393
<b>TOTAL Use of Money And Property</b>	<b>485</b>		<b>393</b>
Gifts And Donations	82,822	PN2705	203,105
Unclassified (specify)	1,615	PN2770	1,615
<b>TOTAL Miscellaneous Local Sources</b>	<b>84,437</b>		<b>204,720</b>
<b>TOTAL Revenues</b>	<b>84,922</b>		<b>205,113</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>84,922</b>		<b>205,113</b>

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(PN) PERMANENT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Misc Public Safety, Contract Expend	69,698	PN39894	149,332
Misc Public Safety, Empl Bnfts	14,321	PN39898	31,016
<b>TOTAL Misc Public Safety</b>	<b>84,019</b>		<b>180,348</b>
<b>TOTAL Public Safety</b>	<b>84,019</b>		<b>180,348</b>
Other Culture And Rec, Cont Expend	32,796	PN79894	29,654
<b>TOTAL Other Culture And Rec</b>	<b>32,796</b>		<b>29,654</b>
<b>TOTAL Culture And Recreation</b>	<b>32,796</b>		<b>29,654</b>
<b>TOTAL Expenditures</b>	<b>116,815</b>		<b>210,002</b>
Transfers, Other Funds	120,000	PN99019	340,200
<b>TOTAL Operating Transfers</b>	<b>120,000</b>		<b>340,200</b>
<b>TOTAL Other Uses</b>	<b>120,000</b>		<b>340,200</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>236,815</b>		<b>550,202</b>

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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>911,210</b>	<b>PN8021</b>	<b>759,317</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>911,210</b>	<b>PN8022</b>	<b>759,317</b>
ADD - REVENUES AND OTHER SOURCES	84,922		205,113
DEDUCT - EXPENDITURES AND OTHER USES	236,815		550,202
<b>Fund Balance - End of Year</b>	<b>759,317</b>	<b>PN8029</b>	<b>414,228</b>

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,779,830	TA200	2,163,510
Cash In Time Deposits	3,992	TA201	3,993
<b>TOTAL Cash</b>	<b>1,783,822</b>		<b>2,167,503</b>
Other Assets	19,225	TA489	37,575
<b>TOTAL Other</b>	<b>19,225</b>		<b>37,575</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,803,047</b>		<b>2,205,078</b>



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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Governments	12,336	TA631	8,135
<b>TOTAL Due To Other Governments</b>	<b>12,336</b>		<b>8,135</b>
Guaranty & Bid Deposits	458,552	TA30	632,812
Other Funds (specify)	1,332,159	TA85	1,564,131
<b>TOTAL Agency Liabilities</b>	<b>1,790,711</b>		<b>2,196,943</b>
<b>TOTAL Liabilities</b>	<b>1,803,047</b>		<b>2,205,078</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,803,047</b>		<b>2,205,078</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,680,991	V200	3,167,502
<b>TOTAL Cash</b>	<b>1,680,991</b>		<b>3,167,502</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,680,991</b>		<b>3,167,502</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Fund Balance</b>			
Other Restricted Fund Balance	275,000	V899	975,000
<b>TOTAL Restricted Fund Balance</b>	<b>275,000</b>		<b>975,000</b>
Assigned Appropriated Fund Balance	1,405,991	V914	2,192,502
<b>TOTAL Assigned Fund Balance</b>	<b>1,405,991</b>		<b>2,192,502</b>
<b>TOTAL Fund Balance</b>	<b>1,680,991</b>		<b>3,167,502</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,680,991</b>		<b>3,167,502</b>

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For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	684	V2401	129,228
<b>TOTAL Use of Money And Property</b>	<b>684</b>		<b>129,228</b>
Unclassified (specify)	17,228	V2770	12,465
<b>TOTAL Miscellaneous Local Sources</b>	<b>17,228</b>		<b>12,465</b>
<b>TOTAL Revenues</b>	<b>17,912</b>		<b>141,693</b>
Interfund Transfers	9,528,286	V5031	11,486,688
<b>TOTAL Interfund Transfers</b>	<b>9,528,286</b>		<b>11,486,688</b>
<b>TOTAL Other Sources</b>	<b>9,528,286</b>		<b>11,486,688</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>9,546,198</b>		<b>11,628,381</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend		V13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Debt Principal, Serial Bonds	5,164,308	V97106	6,528,502
Debt Principal, Bond Anticipation Notes		V97306	
<b>TOTAL Debt Principal</b>	<b>5,164,308</b>		<b>6,528,502</b>
Debt Interest, Serial Bonds	3,408,724	V97107	3,613,368
<b>TOTAL Debt Interest</b>	<b>3,408,724</b>		<b>3,613,368</b>
<b>TOTAL Expenditures</b>	<b>8,573,032</b>		<b>10,141,870</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>8,573,032</b>		<b>10,141,870</b>

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(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>707,825</b>	<b>V8021</b>	<b>1,680,991</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>707,825</b>	<b>V8022</b>	<b>1,680,991</b>
ADD - REVENUES AND OTHER SOURCES	9,546,198		11,628,381
DEDUCT - EXPENDITURES AND OTHER USES	8,573,032		10,141,870
<b>Fund Balance - End of Year</b>	<b>1,680,991</b>	<b>V8029</b>	<b>3,167,502</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	102,591,854	W129	128,876,720
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>102,591,854</b>		<b>128,876,720</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>102,591,854</b>		<b>128,876,720</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Compensated Absences	4,782,702	W687	4,739,470
<b>TOTAL Other Liabilities</b>	<b>4,782,702</b>		<b>4,739,470</b>
Bonds Payable	97,809,152	W628	124,137,250
<b>TOTAL Bond And Long Term Liabilities</b>	<b>97,809,152</b>		<b>124,137,250</b>
<b>TOTAL Liabilities</b>	<b>102,591,854</b>		<b>128,876,720</b>
<b>TOTAL Liabilities</b>	<b>102,591,854</b>		<b>128,876,720</b>



**CITY OF White Plains**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2014**

County of: Westchester

Municipal Code: 550261000000

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
2006	BOND E	WATER			04/01/2006	04/01/2021	4.25%		\$2,700,000	\$1,160,000	\$180,000	\$0	\$0		\$980,000
2007	BOND E	WATER			04/01/2007	04/01/2027	4.25%		\$2,865,000	\$2,295,000	\$125,000	\$0	\$0		\$2,170,000
2008	BOND E	WATER			01/15/2008	01/15/2028	3.375%		\$1,000,000	\$746,635	\$50,673	\$0	\$0		\$695,962
2012	BOND E	WATER			08/23/2011	04/15/2018	2.00%		\$198,897	\$168,428	\$31,034	\$0	\$0		\$137,394
2013	BOND E	WATER			06/15/2013	06/15/2028	2.25%		\$151,500	\$151,500	\$0	\$0	\$0		\$151,500
2014	BOND E	WATER			02/15/2014	02/15/2029	2.00%	N	\$252,500	\$0			\$0		\$252,500
2005	BOND E	WATER			01/15/2005	02/15/2025	3.50%		\$1,902,000	\$87,226	\$87,226	\$0	\$0		\$0
2012	BOND E	SEWER			08/23/2011	04/15/2018	2.00%		\$232,058	\$196,509	\$0	\$0	\$0		\$196,509
2014	BOND E	SEWER			02/15/2014	02/15/2029	2.00%		\$303,000	\$0			\$0		\$303,000
2012	BOND E	SEWER			09/15/2011	09/15/2026	2.00%		\$275,000	\$263,006	\$15,607	\$0	\$0		\$247,399
2010	BOND E	WATER			01/01/2010	01/15/2030	1.50%		\$3,062,500	\$2,712,001	\$121,614	\$0	\$0		\$2,590,387
2011	BOND E	SEWER			04/01/2007	04/01/2027	3.70%			\$387,819	\$21,112	\$0	\$0		\$366,707
2012	BOND E	WATER			05/23/2012	02/15/2025	2.00%		\$2,013,447	\$1,995,544	\$70,263	\$0	\$0		\$1,925,281
2010	BOND E	WATER			04/01/2010	07/15/2015	2.00%		\$215,000	\$105,000	\$40,000	\$0	\$0		\$65,000
2011	BOND E	SEWER			01/01/2010	01/15/2030	1.50%			\$120,235	\$41,600	\$0	\$0		\$78,635
2012	BOND E	WATER			06/15/2012	06/15/2027	2.00%		\$2,043,000	\$2,043,000	\$124,544	\$0	\$0		\$1,918,456
2012	BOND E	SEWER			06/15/2012	06/15/2027	2.00%		\$301,500	\$301,500	\$18,380	\$0	\$0		\$283,120
2013	BOND N	GENERAL			06/15/2013	06/15/2028	2.25%		\$7,195,350	\$7,195,350	\$0	\$0	\$0		\$7,195,350
2004	BOND N	GENERAL PURPOSE			09/17/2003	10/01/2013	5.15%		\$360,000	\$36,000	\$36,000	\$0	\$0		\$0
2005	BOND N	GENERAL PURPOSE			01/15/2005	02/15/2025	3.50%		\$3,375,000	\$154,779	\$154,779	\$0	\$0		\$0
2006	BOND N	GENERAL PURPOSE			04/01/2006	04/01/2021	4.25%		\$3,574,000	\$2,165,000	\$235,000	\$0	\$0		\$1,930,000
2007	BOND N	GENERAL PURPOSE			04/01/2007	04/01/2027	4.25%		\$8,644,500	\$6,317,181	\$343,888	\$0	\$0		\$5,973,293
2008	BOND N	GENERAL			01/15/2008	01/15/2028	3.375%		\$3,210,000	\$2,559,372	\$162,657	\$0	(\$162,657)		\$2,234,058
2013	BOND N	GENERAL-PARKING			06/15/2013	06/15/2028	2.25%		\$2,383,150	\$2,383,150	\$0	\$0	\$0		\$2,383,150
2014	BOND N	GENERAL			02/15/2014	02/15/2029	2.00%		\$1,263,000	\$0			\$0		\$1,263,000
2005	BOND N	GENERAL PURPOSE-LIBRARY			01/15/2005	02/15/2025	3.50%		\$2,700,000	\$123,823	\$123,823	\$0	\$0		\$0
2007	BOND N	GENERAL PURPOSE			03/14/2007	05/15/2021	4.00%		\$12,470,000	\$12,280,000	\$0	\$0	\$0		\$12,280,000
2008	BOND N	GENERAL			01/15/2008	01/15/2028	3.375%		\$625,000	\$303,993	\$31,670	\$0	\$162,657		\$434,980
2013	BOND N	GENERAL-LIBRARY			06/15/2013	06/15/2028	2.25%		\$162,000	\$162,000	\$0	\$0	\$0		\$162,000
2014	BOND N	GENERAL-EFC			11/01/2013	05/01/2033	0.263%		\$10,775,259	\$0	\$515,000		\$0		\$10,260,259
2005	BOND N	GENERAL PURPOSE-PARKING			01/15/2005	02/21/2025	3.50%		\$200,000	\$9,172	\$9,172	\$0	\$0		\$0

**CITY OF White Plains**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2014**

10/22/2014

County of: Westchester

Municipal Code: 550261000000

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
2008	BOND N	GENERAL			05/15/2008	05/15/2033	4.00%		\$18,750,000	\$16,275,000	\$540,000	\$0	\$0		\$15,735,000
2014	BOND N	GENERAL			02/15/2014	02/15/2029	2.00%		\$3,269,991	\$0			\$0		\$3,269,991
2008	BOND N	GENERAL			05/15/2008	05/15/2033	6.25%		\$250,000	\$200,000	\$10,000	\$0	\$0		\$190,000
2010	BOND N	GENERAL			01/01/2010	01/15/2030	1.50%		\$5,646,825	\$4,880,315	\$218,849	\$0	\$0		\$4,661,466
2014	BOND N	GENERAL-PARKING			02/15/2014	02/15/2029	2.00%		\$17,548,350	\$0			\$0		\$17,548,350
2010	BOND N	GENERAL			01/01/2010	01/15/2030	1.50%		\$37,500	\$33,208	\$1,489	\$0	\$0		\$31,719
2014	BOND N	SEWER-ROLLING STOCK			02/15/2014	02/15/2029	2.00%		\$176,700	\$0			\$0		\$176,700
2010	BOND N	GENERAL			01/15/2010	01/15/2030	1.50%		\$1,326,000	\$1,174,241	\$52,656	\$0	\$0		\$1,121,585
2012	BOND N	GENERAL			08/23/2011	04/15/2018	2.00%		\$2,254,242	\$1,908,911	\$351,725	\$0	\$0		\$1,557,186
2010	BOND N	GENERAL			04/01/2010	07/15/2015	2.00%		\$5,595,000	\$2,285,000	\$1,580,000	\$0	\$0		\$705,000
2012	BOND N	GENERAL			08/23/2011	04/15/2018	2.00%		\$839,803	\$711,152	\$131,033	\$0	\$0		\$580,119
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$9,586,375	\$9,168,261	\$544,050	\$0	\$0		\$8,624,211
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$6,945,000	\$6,642,091	\$394,147	\$0	\$0		\$6,247,944
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$1,417,000	\$1,355,197	\$80,418	\$0	\$0		\$1,274,779
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$806,625	\$771,445	\$45,778	\$0	\$0		\$725,667
2012	BOND N	GENERAL			05/23/2012	02/15/2025	2.00%		\$2,601,682	\$2,572,443	\$79,632	\$0	\$0		\$2,492,811
2012	BOND N	GENERAL			05/23/2012	02/15/2025	2.00%		\$2,216,408	\$2,193,492	\$55,274	\$0	\$0		\$2,138,218
2012	BOND N	GENERAL			05/23/2012	02/15/2029	2.00%		\$4,258,463	\$4,243,521	\$239,831	\$0	\$0		\$4,003,690
2012	BOND N	GENERAL			06/15/2012	06/15/2027	2.00%		\$5,844,805	\$5,844,805	\$356,306	\$0	\$0		\$5,488,499
2012	BOND N	GENERAL			06/15/2012	06/15/2027	2.00%		\$2,954,250	\$2,954,250	\$180,095	\$0	\$0		\$2,774,155
2012	BOND N	GENERAL			06/15/2012	06/15/2027	2.00%		\$906,000	\$906,000	\$55,230	\$0	\$0		\$850,770
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$33,588,800</b>	<b>\$110,542,555</b>	<b>\$7,455,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,675,800</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$33,588,800</b>	<b>\$110,542,555</b>	<b>\$7,455,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,675,800</b>

CITY OF White Plains  
Maturity Schedule  
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000001
Purpose of Issue		WATER
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	252,500
Date of Issue	2P3DT	2/15/2014
Interest Rate	2P3PC	2.00000
Final Maturity Date	2P3DM	2/15/2029
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)		
	2P316	15,092
	2P317	15,385
	2P318	15,661
	2P319	15,993
	2P320	16,381
	2P321	16,989
	2P322	17,598
	2P323	18,152
	2P324	18,816
	2P325	19,258
	2P326	19,867
	2P327	20,476
	2P328	21,084
	2P329	21,748

CITY OF White Plains  
Maturity Schedule  
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000002
Purpose of Issue		SEWER
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	303,000
Date of Issue	2P3DT	2/15/2014
Interest Rate	2P3PC	2.00000
Final Maturity Date	2P3DM	2/15/2029
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)		
	2P316	18,110
	2P317	18,461
	2P318	18,793
	2P319	19,192
	2P320	19,657
	2P321	20,387
	2P322	21,118
	2P323	21,782
	2P324	22,579
	2P325	23,110
	2P326	23,840
	2P327	24,571
	2P328	25,301
	2P329	26,099

CITY OF White Plains  
Maturity Schedule  
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000003
Purpose of Issue		GENERAL
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,263,000
Date of Issue	2P3DT	2/15/2014
Interest Rate	2P3PC	2.00000
Final Maturity Date	2P3DM	2/15/2029
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)		
	2P316	75,488
	2P317	76,953
	2P318	78,337
	2P319	79,998
	2P320	81,936
	2P321	84,980
	2P322	88,025
	2P323	90,793
	2P324	94,115
	2P325	96,330
	2P326	99,375
	2P327	102,419
	2P328	105,464
	2P329	108,787

CITY OF White Plains  
Maturity Schedule  
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000004
Purpose of Issue		GENERAL-EFC
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	10,775,259
Date of Issue	2P3DT	11/1/2013
Interest Rate	2P3PC	.26300
Final Maturity Date	2P3DM	5/1/2033
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	490,259
	2P316	490,000
	2P317	495,000
	2P318	500,000
	2P319	500,000
	2P320	505,000
	2P321	510,000
	2P322	515,000
	2P323	525,000
	2P324	530,000
	2P325	535,000
	2P326	545,000
	2P327	555,000
	2P328	565,000
	2P329	575,000
	2P330	590,000
	2P331	600,000
	2P332	610,000
	2P333	625,000

CITY OF White Plains  
Maturity Schedule  
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000005
Purpose of Issue		GENERAL
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	3,269,991
Date of Issue	2P3DT	2/15/2014
Interest Rate	2P3PC	2.00000
Final Maturity Date	2P3DM	2/15/2029
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	0
	2P316	195,444
	2P317	199,236
	2P318	202,820
	2P319	207,120
	2P320	212,137
	2P321	220,020
	2P322	227,903
	2P323	235,070
	2P324	243,670
	2P325	249,404
	2P326	257,287
	2P327	265,171
	2P328	273,054
	2P329	281,655

CITY OF White Plains  
Maturity Schedule  
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000006
Purpose of Issue		GENERAL-PARKING
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	17,548,350
Date of Issue	2P3DT	2/15/2014
Interest Rate	2P3PC	2.00000
Final Maturity Date	2P3DM	2/15/2029
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)		
	2P316	1,048,846
	2P317	1,069,199
	2P318	1,088,429
	2P319	1,111,505
	2P320	1,138,427
	2P321	1,180,734
	2P322	1,223,040
	2P323	1,261,501
	2P324	1,307,653
	2P325	1,338,421
	2P326	1,380,728
	2P327	1,423,034
	2P328	1,465,341
	2P329	1,511,492



CITY OF White Plains  
Maturity Schedule  
For the Fiscal Year Ending 2014

For Bonds Issued During The Fiscal Year Ended 2014

	EDPCODE	
Indebtedness No.		2014000007
Purpose of Issue		SEWER-ROLLING STOCK
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	176,700
Date of Issue	2P3DT	2/15/2014
Interest Rate	2P3PC	2.00000
Final Maturity Date	2P3DM	2/15/2029
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)		
	2P316	10,561
	2P317	10,766
	2P318	10,960
	2P319	11,192
	2P320	11,463
	2P321	11,889
	2P322	12,315
	2P323	12,702
	2P324	13,167
	2P325	13,477
	2P326	13,903
	2P327	14,329
	2P328	14,755
	2P329	15,221

CITY OF White Plains  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2014

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$52,759.00
Demand Deposits	9Z2011	\$72,204,403.00
Time Deposits	9Z2021	\$13,610,210.00
Total		\$85,867,372.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 <b>INVESTMENTS:</b>		
- 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	

CITY OF White Plains  
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
****-1	\$55,280,532	\$693	\$202,855	\$55,078,370
****-2	\$136,280	\$0	\$0	\$136,280
****-3	\$390,771	\$0	\$0	\$390,771
****-4	\$2,164,398	\$0	\$0	\$2,164,398
****-5	\$602	\$0	\$0	\$602
****-6	\$102,255	\$0	\$0	\$102,255
****-7	\$1,252,427	\$0	\$0	\$1,252,427
****-8	\$849	\$0	\$0	\$849
****-9	\$405,072	\$0	\$0	\$405,072
****-10	\$3,167,502	\$0	\$0	\$3,167,502
****-11	\$3,012,197	\$0	\$0	\$3,012,197
****-12	\$2,629,499	\$0	\$0	\$2,629,499
****-13	\$8,765,472	\$0	\$0	\$8,765,472
****-14	\$6,166,276	\$0	\$0	\$6,166,276
****-15	\$2,595,402	\$0	\$0	\$2,595,402
	Total Adjusted Bank Balance			<u>\$85,867,372</u>
	Petty Cash			<u>\$0.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash		9ZCASH *	<u>\$85,867,372</u>
	Total Cash Balance All Funds		9ZCASHB *	<u>\$85,867,372</u>
	* Must be equal			

CITY OF White Plains  
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>Yes</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>Yes</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> <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>Yes</u>

CITY OF White Plains  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

<b>Total Full Time Employees:</b>		839			
<b>Total Part Time Employees:</b>		302			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$7,857,025.00	485	70	
90158	Police and Fire Retirement	\$10,153,234.00	342		
90258	Local Pension Fund				
90308	Social Security	\$6,075,276.00	1,141		
90408	Worker's Compensation Insurance				
90458	Life Insurance	\$62,493.00	70		
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$23,945,605.00	776		685
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$1,389,174.00			
91890	Other Employee Benefits				
<b>Total</b>		<b>\$49,482,807.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$53,094,790.00</b>			

CITY OF White Plains  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$502,798		gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$442,348		cubic feet	
Electricity	\$4,244,044		kilowatt-hours	
Coal			tons	

CITY OF White Plains  
 Schedule of Other Post Employment Benefits (OPEB)  
 For the Fiscal Year Ending 2014

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$33,400,000.00
3. Interest on Net OPEB Obligation	\$3,350,000.00
4. Adjustment to Annual Required Contribution	(\$4,380,000.00)
5. Annual OPEB Expense	\$32,370,000.00
6. Less: Actual Contribution Made	\$8,130,000.00
7. Increase in Net OPEB Obligation	\$24,240,000.00
8. Net OPEB Obligation - beginning of year	\$74,590,000.00
9. Net OPEB Obligation - end of year	\$98,830,000.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$3,062,000.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	25.12%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$365,820,000.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$365,820,000.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$75,420,000.00
17. UAAL as Percentage of Annual Covered Payroll	485.04%

**Other OPEB Information**

18. Date of most recent actuarial valuation	06/30/2014
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.50%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Michael A. Genito, hereby certify that I am the Chief Fiscal Officer of the City of White Plains, and that the information provided in the annual financial report of the City of White Plains, for the fiscal year ended 06/30/2014, 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 City of White Plains, and adopted by me as my signature for use in conjunction with the filing of the City of White Plains's annual financial report, I am evidencing my express intent to authenticate my certification of the City of White Plains's annual financial report for the fiscal year ended 06/30/2014 and filed by means of electronic data transmission.

Carol Endres  
Name of Report Preparer if different than Chief Fiscal Officer

Michael A. Genito  
Name

(914) 422-1233  
Telephone Number

Commissioner of Finance  
Title

255 Main Street, White Plains, NY 10604  
Official Address

10/24/2014  
Date of Certification

(914) 422-1475  
Official Telephone Number



CITY OF White Plains  
Financial Comments  
For the Fiscal Year Ending 2014