

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Cohocton
County of Steuben
For the Fiscal Year Ended 12/31/2013

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Cohocton

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	240,379	A200	205,688
Cash In Time Deposits	620,831	A201	623,109
Petty Cash	280	A210	280
TOTAL Cash	861,490		829,077
Accounts Receivable	17,442	A380	19,131
TOTAL Other Receivables (net)	17,442		19,131
Due From Other Funds	194	A391	492
TOTAL Due From Other Funds	194		492
Cash Special Reserves	145,262	A230	160,570
TOTAL Restricted Assets	145,262		160,570
TOTAL Assets and Deferred Outflows of Resources	1,024,388		1,009,270

TOWN OF Cohocton
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		A600	1,893
TOTAL Accounts Payable	2,894		1,893
Accrued Liabilities		A601	1,762
TOTAL Accrued Liabilities	1,564		1,762
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
Due To Other Governments		A631	11,921
Due To Employees' Retirement System		A637	31,381
TOTAL Due To Other Governments	40,667		43,302
TOTAL Liabilities	45,125		46,957
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	180,126
TOTAL Deferred Inflows of Resources	210,000		180,126
TOTAL Deferred Inflows of Resources	210,000		180,126
Fund Balance			
Capital Reserve		A878	160,570
TOTAL Restricted Fund Balance	145,262		160,570
Assigned Appropriated Fund Balance		A914	139,734
Assigned Unappropriated Fund Balance		A915	481,883
TOTAL Assigned Fund Balance	624,001		621,617
TOTAL Fund Balance	769,263		782,187
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,024,388		1,009,270

TOWN OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	130,258	A1001	133,058
TOTAL Real Property Taxes	130,258		133,058
Other Payments In Lieu of Taxes	48,649	A1081	66,305
Interest & Penalties On Real Prop Taxes		A1090	102
TOTAL Real Property Tax Items	48,649		66,407
Non Prop Tax Dist By County	80,369	A1120	80,813
TOTAL Non Property Tax Items	80,369		80,813
Clerk Fees	1,775	A1255	1,162
Park And Recreational Charges	9,616	A2001	6,118
Recreational Concessions	3,306	A2012	2,639
TOTAL Departmental Income	14,697		9,919
Public Safety Services For Other Govts	168	A2260	
Youth Recreation Services, Other Govts		A2350	754
Share of Joint Activity, Other Govts	9,699	A2390	9,699
TOTAL Intergovernmental Charges	9,867		10,453
Interest And Earnings	2,081	A2401	1,681
Wind Power Host Community Fees	275,000	A2460	200,000
TOTAL Use of Money And Property	277,081		201,681
Games of Chance	605	A2530	
Dog Licenses	4,673	A2544	5,879
TOTAL Licenses And Permits	5,278		5,879
Fines And Forfeited Bail	75,404	A2610	74,537
TOTAL Fines And Forfeitures	75,404		74,537
Sales of Scrap & Excess Materials	68	A2650	6
Sales, Other		A2655	
Insurance Recoveries	2,854	A2680	
TOTAL Sale of Property And Compensation For Loss	2,922		6
Refunds of Prior Year's Expenditures	1,083	A2701	
Gifts And Donations	109	A2705	183
Unclassified (specify)		A2770	16,800
TOTAL Miscellaneous Local Sources	1,192		16,983
St Aid, Revenue Sharing	11,942	A3001	11,942
St Aid, Mortgage Tax	13,942	A3005	13,929
St Aid, Youth Programs	591	A3820	
TOTAL State Aid	26,475		25,871
TOTAL Revenues	672,192		625,607
TOTAL Detail Revenues And Other Sources	672,192		625,607

TOWN OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	10,300	A10101	10,300
Legislative Board, Contr Expend	281	A10104	200
TOTAL Legislative Board	10,581		10,500
Municipal Court, Pers Serv	32,985	A11101	36,500
Municipal Court, Equip & Cap Outlay		A11102	175
Municipal Court, Contr Expend	5,596	A11104	5,193
TOTAL Municipal Court	38,581		41,868
Supervisor,pers Serv	13,250	A12201	13,500
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	2,409	A12204	3,557
TOTAL Supervisor	15,659		17,057
Dir of Finance, Pers Serv	29,800	A13101	30,400
Dir of Finance, Contr Expend	942	A13104	547
TOTAL Dir of Finance	30,742		30,947
Auditor, Contr Expend	6,000	A13204	6,000
TOTAL Auditor	6,000		6,000
Budget, Pers Serv	3,100	A13401	3,097
TOTAL Budget	3,100		3,097
Assessment, Pers Serv	18,604	A13551	25,201
Assessment, Equip & Cap Outlay	771	A13552	
Assessment, Contr Expend	1,569	A13554	2,721
TOTAL Assessment	20,944		27,922
Clerk,pers Serv	28,202	A14101	28,769
Clerk,equip & Cap Outlay	150	A14102	
Clerk,contr Expend	831	A14104	657
TOTAL Clerk	29,183		29,426
Law, Pers Serv	10,870	A14201	10,870
Law, Contr Expend	126	A14204	
TOTAL Law	10,996		10,870
Elections, Contr Expend	3,594	A14504	5,735
TOTAL Elections	3,594		5,735
Buildings, Pers Serv	12,636	A16201	10,899
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	31,661	A16204	16,212
TOTAL Buildings	44,297		27,111
Central Comm System, Contr Expend	3,352	A16504	4,012
TOTAL Central Comm System	3,352		4,012
Central Print & Mail,contr Expend	8,003	A16704	6,460
TOTAL Central Print & Mail	8,003		6,460
Central Data Process, Contr Expend	3,801	A16804	5,126
TOTAL Central Data Process	3,801		5,126
Unallocated Insurance, Contr Expend	20,612	A19104	19,533
TOTAL Unallocated Insurance	20,612		19,533
Municipal Assn Dues, Contr Expend	999	A19204	900
TOTAL Municipal Assn Dues	999		900

TOWN OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	877	A19504	877
TOTAL Taxes & Assess On Munic Prop	877		877
TOTAL General Government Support	251,321		247,441
Public Safety Admin, Contr Expend		A30104	17,629
TOTAL Public Safety Admin	0		17,629
Police, Pers Serv	31,358	A31201	27,311
Police, Equip & Cap Outlay		A31202	27,743
Police, Contr Expend	7,517	A31204	6,446
TOTAL Police	38,875		61,500
Traffic Control, Contr Expen	450	A33104	435
TOTAL Traffic Control	450		435
Control of Animals, Pers Serv	12,738	A35101	13,000
Control of Animals, Contr Expend	5,222	A35104	5,345
TOTAL Control of Animals	17,960		18,345
TOTAL Public Safety	57,285		97,909
Street Admin, Pers Serv	57,207	A50101	58,225
Street Admin, Contr Expend	2,473	A50104	1,318
TOTAL Street Admin	59,680		59,543
Garage, Contr Expend	13,171	A51324	16,089
TOTAL Garage	13,171		16,089
Sidewalks, Pers Serv	1,045	A54101	
Sidewalks, Contr Expend	1,270	A54104	
TOTAL Sidewalks	2,315		0
TOTAL Transportation	75,166		75,632
Parks, Pers Serv	15,009	A71101	24,560
Parks, Equip & Cap Outlay		A71102	2,350
Parks, Contr Expend	11,634	A71104	16,960
TOTAL Parks	26,643		43,870
Special Rec Facility, Pers Serv	22,937	A71801	26,610
Special Rec Facility, Equip & Cap Outlay	514	A71802	8,688
Special Rec Facility, Contr Expend	7,720	A71804	5,209
TOTAL Special Rec Facility	31,171		40,507
Youth Prog, Pers Serv	9,778	A73101	6,746
Youth Prog, Contr Expend	445	A73104	546
TOTAL Youth Prog	10,223		7,292
Historian, Contr Expend		A75104	172
TOTAL Historian	0		172
Celebrations, Contr Expend		A75504	
TOTAL Celebrations	0		0
TOTAL Culture And Recreation	68,037		91,841
Cemetery, Pers Serv	214	A88101	
Cemetery, Contr Expend	5,275	A88104	2,800
TOTAL Cemetery	5,489		2,800
TOTAL Home And Community Services	5,489		2,800
State Retirement System	32,770	A90108	37,116

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Police & Firemen Retirement, Empl Bnfts	4,570	A90158	4,848
Social Security, Employer Cont	23,812	A90308	24,934
Worker's Compensation, Empl Bnfts	13,118	A90408	21,299
Unemployment Insurance, Empl Bnfts	337	A90508	
Disability Insurance, Empl Bnfts	308	A90558	116
Hospital & Medical (dental) Ins, Empl Bnft	7,869	A90608	8,747
TOTAL Employee Benefits	82,784		97,060
TOTAL Expenditures	540,082		612,683
TOTAL Detail Expenditures And Other Uses	540,082		612,683

TOWN OF Cohocton
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	637,153	A8021	769,263
Restated Fund Balance - Beg of Year	637,153	A8022	769,263
ADD - REVENUES AND OTHER SOURCES	672,192		625,607
DEDUCT - EXPENDITURES AND OTHER USES	540,082		612,683
Fund Balance - End of Year	769,263	A8029	782,187

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	133,058	A1049N	133,058
Est Rev - Real Property Tax Items	50,000	A1099N	60,000
Est Rev - Non Property Tax Items	20,000	A1199N	40,000
Est Rev - Departmental Income	2,000	A1299N	1,000
Est Rev - Intergovernmental Charges	18,700	A2399N	18,700
Est Rev - Use of Money And Property	201,800	A2499N	181,425
Est Rev - Licenses And Permits	2,000	A2599N	2,000
Est Rev - Fines And Forfeitures	60,000	A2649N	60,000
Est Rev - State Aid	39,000	A3099N	23,900
TOTAL Estimated Revenues	526,558		520,083
Estimated - Interfund Transfer	10,000	A5031N	
Appropriated Fund Balance	140,544	A599N	139,734
TOTAL Estimated Other Sources	150,544		139,734
TOTAL Estimated Revenues And Other Sources	677,102		659,817

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	273,870	A1999N	284,964
App - Public Safety	90,268	A3999N	62,190
App - Transportation	77,224	A5999N	82,896
App - Culture And Recreation	111,125	A7999N	97,425
App - Home And Community Services	4,500	A8999N	7,000
App - Employee Benefits	95,115	A9199N	100,342
TOTAL Appropriations	652,102		634,817
App - Interfund Transfer	25,000	A9999N	25,000
TOTAL Other Uses	25,000		25,000
TOTAL Appropriations And Other Uses	677,102		659,817

TOWN OF Cohocton
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	35,283	B200	14,341
Cash In Time Deposits		B201	25,106
TOTAL Cash	35,283		39,447
Accounts Receivable	328	B380	230
TOTAL Other Receivables (net)	328		230
TOTAL Assets and Deferred Outflows of Resources	35,611		39,677

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Accrued Liabilities		B601	19
TOTAL Accrued Liabilities	0		19
Due To Employees' Retirement System		B637	1,724
TOTAL Due To Other Governments	1,744		1,724
TOTAL Liabilities	1,744		1,743
Fund Balance			
Assigned Unappropriated Fund Balance		B915	37,934
TOTAL Assigned Fund Balance	33,867		37,934
TOTAL Fund Balance	33,867		37,934
TOTAL Liabilities, Deferred Inflows And Fund Balance	35,611		39,677

TOWN OF Cohocton
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes		B1001	
TOTAL Real Property Taxes	0		0
Sales Tax (from County)		B1120	22,400
TOTAL Non Property Tax Items	0		22,400
Zoning Fees	30	B2110	58
TOTAL Departmental Income	30		58
Interest And Earnings	85	B2401	
TOTAL Use of Money And Property	85		0
Building And Alteration Permits	4,080	B2555	2,885
TOTAL Licenses And Permits	4,080		2,885
Refunds of Prior Year's Expenditures	21	B2701	
TOTAL Miscellaneous Local Sources	21		0
TOTAL Revenues	4,216		25,343
TOTAL Detail Revenues And Other Sources	4,216		25,343

TOWN OF Cohocton
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Dir of Finance, Contr Expend		B13104	
TOTAL Dir of Finance	0		0
TOTAL General Government Support	0		0
Safety Inspection, Pers Serv	6,083	B36201	
Safety Inspection, Contr Expend	1,412	B36204	
TOTAL Safety Inspection	7,495		0
TOTAL Public Safety	7,495		0
Public Health, Contr Expend	100	B40104	150
TOTAL Public Health	100		150
Registrar of Vital Stat Contr Expend	360	B40204	200
TOTAL Registrar of Vital Stat Contr Expend	360		200
TOTAL Health	460		350
Playgr & Rec Centers, Equip & Cap Outlay	9,645	B71402	
TOTAL Playgr & Rec Centers	9,645		0
TOTAL Culture And Recreation	9,645		0
Zoning, Pers Serv	5,853	B80101	11,880
Zoning, Equip & Cap Outlay		B80102	460
Zoning, Contr Expend	1,131	B80104	2,888
TOTAL Zoning	6,984		15,228
Planning, Pers Serv		B80201	
Planning, Contr Expend	1,871	B80204	1,715
TOTAL Planning	1,871		1,715
TOTAL Home And Community Services	8,855		16,943
State Retirement, Empl Bnfts	2,665	B90108	2,239
Social Security , Empl Bnfts	1,006	B90308	909
Worker's Compensation, Empl Bnfts	515	B90408	835
Disability Insurance, Empl Bnfts	26	B90558	
TOTAL Employee Benefits	4,212		3,983
TOTAL Expenditures	30,667		21,276
TOTAL Detail Expenditures And Other Uses	30,667		21,276

TOWN OF Cohocton
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	60,318	B8021	33,867
Restated Fund Balance - Beg of Year	60,318	B8022	33,867
ADD - REVENUES AND OTHER SOURCES	4,216		25,343
DEDUCT - EXPENDITURES AND OTHER USES	30,667		21,276
Fund Balance - End of Year	33,867	B8029	37,934

TOWN OF Cohocton
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Non Property Tax Items	22,400	B1199N	22,400
Est Rev - Licenses And Permits	1,913	B2599N	1,223
TOTAL Estimated Revenues	24,313		23,623
TOTAL Estimated Revenues And Other Sources	24,313		23,623

TOWN OF Cohocton
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Public Safety	0	B3999N	
App - Health	900	B4999N	900
App - Culture And Recreation	2,500	B7999N	2,000
App - Home And Community Services	16,600	B8999N	16,400
App - Employee Benefits	4,313	B9199N	4,323
TOTAL Appropriations	24,313		23,623
TOTAL Appropriations And Other Uses	24,313		23,623

TOWN OF Cohocton
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	199,583	DA200	176,729
Cash In Time Deposits	440,712	DA201	274,031
TOTAL Cash	640,295		450,760
Accounts Receivable	2,375	DA380	
TOTAL Other Receivables (net)	2,375		0
Due From Other Funds	2,467	DA391	2,484
TOTAL Due From Other Funds	2,467		2,484
Cash Special Reserves	117,330	DA230	157,612
TOTAL Restricted Assets	117,330		157,612
TOTAL Assets and Deferred Outflows of Resources	762,467		610,856

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		DA600	8,303
TOTAL Accounts Payable	8,840		8,303
Accrued Liabilities		DA601	11,363
TOTAL Accrued Liabilities	15,201		11,363
Due To Other Funds		DA630	61
TOTAL Due To Other Funds	61		61
Due To Employees' Retirement System		DA637	18,210
TOTAL Due To Other Governments	14,768		18,210
TOTAL Liabilities	38,870		37,937
Deferred Inflows of Resources			
Deferred Inflow of Resources		DA691	137,500
TOTAL Deferred Inflows of Resources	137,500		137,500
TOTAL Deferred Inflows of Resources	137,500		137,500
Fund Balance			
Capital Reserve		DA878	157,612
TOTAL Restricted Fund Balance	117,330		157,612
Assigned Appropriated Fund Balance		DA914	219,184
Assigned Unappropriated Fund Balance		DA915	58,623
TOTAL Assigned Fund Balance	468,767		277,807
TOTAL Fund Balance	586,097		435,419
TOTAL Liabilities, Deferred Inflows And Fund Balance	762,467		610,856

TOWN OF Cohocton
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	164,060	DA1001	169,660
TOTAL Real Property Taxes	164,060		169,660
Other Payments In Lieu of Taxes	300,000	DA1081	137,500
TOTAL Real Property Tax Items	300,000		137,500
Transportation Services, Other Govts	30,000	DA2300	14,000
TOTAL Intergovernmental Charges	30,000		14,000
Interest And Earnings	1,489	DA2401	1,076
TOTAL Use of Money And Property	1,489		1,076
Sales of Scrap & Excess Materials	969	DA2650	
Sales of Equipment	7,425	DA2665	8,357
Insurance Recoveries	3,740	DA2680	
TOTAL Sale of Property And Compensation For Loss	12,134		8,357
Refunds of Prior Year's Expenditures	7	DA2701	
TOTAL Miscellaneous Local Sources	7		0
Fed Aid Emer Disaster Assist	77,063	DA4960	
TOTAL Federal Aid	77,063		0
TOTAL Revenues	584,753		330,593
TOTAL Detail Revenues And Other Sources	584,753		330,593

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Unallocated Insurance, Contr Expend	16,117	DA19104	13,412
TOTAL Unallocated Insurance	16,117		13,412
TOTAL General Government Support	16,117		13,412
Machinery, Equip & Cap Outlay	52,453	DA51302	98,810
Machinery, Contr Expend	94,177	DA51304	86,302
TOTAL Machinery	146,630		185,112
Brush And Weeds, Pers Serv	1,695	DA51401	6,185
Brush And Weeds, Contr Expend	1,890	DA51404	347
TOTAL Brush And Weeds	3,585		6,532
Snow Removal, Pers Serv	104,772	DA51421	108,938
Snow Removal, Contr Expend	75,166	DA51424	94,235
TOTAL Snow Removal	179,938		203,173
TOTAL Transportation	330,153		394,817
State Retirement, Empl Bnfts	19,768	DA90108	22,802
Social Security , Empl Bnfts	8,437	DA90308	8,807
Worker's Compensation, Empl Bnfts	5,793	DA90408	10,023
Disability Insurance, Empl Bnfts	4	DA90558	8
Hospital & Medical (dental) Ins, Empl Bnft	23,865	DA90608	31,402
TOTAL Employee Benefits	57,867		73,042
TOTAL Expenditures	404,137		481,271
TOTAL Detail Expenditures And Other Uses	404,137		481,271

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	405,481	DA8021	586,097
Restated Fund Balance - Beg of Year	405,481	DA8022	586,097
ADD - REVENUES AND OTHER SOURCES	584,753		330,593
DEDUCT - EXPENDITURES AND OTHER USES	404,137		481,271
Fund Balance - End of Year	586,097	DA8029	435,419

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	169,660	DA1049N	169,660
Est Rev - Real Property Tax Items	137,500	DA1099N	137,500
Est Rev - Use of Money And Property	700	DA2499N	700
TOTAL Estimated Revenues	307,860		307,860
Appropriated Fund Balance	228,706	DA599N	219,184
TOTAL Estimated Other Sources	228,706		219,184
TOTAL Estimated Revenues And Other Sources	536,566		527,044

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	427,061	DA5999N	447,064
App - Employee Benefits	69,505	DA9199N	79,980
TOTAL Appropriations	496,566		527,044
Interfund Transfers	40,000	DA9999N	
TOTAL Other Uses	40,000		0
TOTAL Appropriations And Other Uses	536,566		527,044

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	88,196	DB200	184,894
Cash In Time Deposits	481,559	DB201	280,433
TOTAL Cash	569,755		465,327
Accounts Receivable		DB380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	2,422	DB391	2,470
TOTAL Due From Other Funds	2,422		2,470
TOTAL Assets and Deferred Outflows of Resources	572,177		467,797

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Employees' Retirement System		DB637	18,209
TOTAL Due To Other Governments	14,768		18,209
TOTAL Liabilities	14,768		18,209
Fund Balance			
Assigned Appropriated Fund Balance		DB914	166,380
Assigned Unappropriated Fund Balance		DB915	283,208
TOTAL Assigned Fund Balance	557,409		449,588
TOTAL Fund Balance	557,409		449,588
TOTAL Liabilities, Deferred Inflows And Fund Balance	572,177		467,797

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Other Payments In Lieu of Taxes	30,000	DB1081	
TOTAL Real Property Tax Items	30,000		0
Sales Tax (from County)	128,614	DB1120	170,000
TOTAL Non Property Tax Items	128,614		170,000
Interest And Earnings	1,423	DB2401	904
TOTAL Use of Money And Property	1,423		904
Refunds of Prior Year's Expenditures	50	DB2701	
TOTAL Miscellaneous Local Sources	50		0
St Aid, Consolidated Highway Aid	110,578	DB3501	208,841
TOTAL State Aid	110,578		208,841
Fed Aid, Emergency Disaster Assistance	77,064	DB4960	
TOTAL Federal Aid	77,064		0
TOTAL Revenues	347,729		379,745
TOTAL Detail Revenues And Other Sources	347,729		379,745

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Pers Serv	120,697	DB51101	128,371
Maint of Streets, Contr Expend	224,708	DB51104	77,272
TOTAL Maint of Streets	345,405		205,643
Improvements, Pers Serv	7,407	DB51121	1,734
Perm Improve Highway, Equip & Cap Outlay		DB51122	205,706
TOTAL Perm Improve Highway	7,407		207,440
TOTAL Transportation	352,812		413,083
State Retirement, Empl Bnfts	19,769	DB90108	22,802
Social Security, Empl Bnfts	9,800	DB90308	9,953
Worker's Compensation, Empl Bnfts	5,173	DB90408	7,935
Disability Insurance, Empl Bnfts	4	DB90558	16
Hospital & Medical (dental) Ins, Empl Bnft	22,956	DB90608	33,777
TOTAL Employee Benefits	57,702		74,483
TOTAL Expenditures	410,514		487,566
TOTAL Detail Expenditures And Other Uses	410,514		487,566

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	620,194	DB8021	557,409
Restated Fund Balance - Beg of Year	620,194	DB8022	557,409
ADD - REVENUES AND OTHER SOURCES	347,729		379,745
DEDUCT - EXPENDITURES AND OTHER USES	410,514		487,566
Fund Balance - End of Year	557,409	DB8029	449,588

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Non Property Tax Items	170,000	DB1199N	150,000
Est Rev - Use of Money And Property	1,600	DB2499N	1,100
Est Rev - State Aid	130,000	DB3099N	200,000
TOTAL Estimated Revenues	301,600		351,100
Appropriated Fund Balance	148,145	DB599N	166,380
TOTAL Estimated Other Sources	148,145		166,380
TOTAL Estimated Revenues And Other Sources	449,745		517,480

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	382,810	DB5999N	435,100
App - Employee Benefits	66,935	DB9199N	82,380
TOTAL Appropriations	449,745		517,480
TOTAL Appropriations And Other Uses	449,745		517,480

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

Results of Operation

Code Description	2012	EdpCode	2013
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TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	44,791	K101	44,791
Buildings	200,687	K102	200,687
Machinery And Equipment	2,669,710	K104	2,799,404
TOTAL Fixed Assets (net)	2,915,188		3,044,882
TOTAL Assets and Deferred Outflows of Resources	2,915,188		3,044,882

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	3,044,882
TOTAL Investments in Non-Current Government Assets	2,915,188		3,044,882
TOTAL Fund Balance	2,915,188		3,044,882
TOTAL	2,915,188		3,044,882

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	70,000	SF1001	70,000
TOTAL Real Property Taxes	70,000		70,000
TOTAL Revenues	70,000		70,000
TOTAL Detail Revenues And Other Sources	70,000		70,000

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire Protection, Contr Expend	70,000	SF34104	70,000
TOTAL Fire Protection	70,000		70,000
TOTAL Public Safety	70,000		70,000
TOTAL Expenditures	70,000		70,000
TOTAL Detail Expenditures And Other Uses	70,000		70,000

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	70,000		70,000
DEDUCT - EXPENDITURES AND OTHER USES	70,000		70,000
Fund Balance - End of Year		SF8029	

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	8,325	SL200	1,525
Cash In Time Deposits		SL201	5,069
TOTAL Cash	8,325		6,594
TOTAL Assets and Deferred Outflows of Resources	8,325		6,594

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SL600	1,175
TOTAL Accounts Payable	995		1,175
TOTAL Liabilities	995		1,175
Fund Balance			
Assigned Appropriated Fund Balance		SL914	2,000
Assigned Unappropriated Fund Balance		SL915	3,419
TOTAL Assigned Fund Balance	7,330		5,419
TOTAL Fund Balance	7,330		5,419
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,325		6,594

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	11,500	SL1001	10,500
TOTAL Real Property Taxes	11,500		10,500
Interest And Earnings	31	SL2401	21
TOTAL Use of Money And Property	31		21
TOTAL Revenues	11,531		10,521
TOTAL Detail Revenues And Other Sources	11,531		10,521

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Street Lighting, Contr Expend	14,015	SL51824	12,432
TOTAL Street Lighting	14,015		12,432
TOTAL Transportation	14,015		12,432
TOTAL Expenditures	14,015		12,432
TOTAL Detail Expenditures And Other Uses	14,015		12,432

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9,814	SL8021	7,330
Restated Fund Balance - Beg of Year	9,814	SL8022	7,330
ADD - REVENUES AND OTHER SOURCES	11,531		10,521
DEDUCT - EXPENDITURES AND OTHER USES	14,015		12,432
Fund Balance - End of Year	7,330	SL8029	5,419

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	5,655	SW200	13,474
Cash In Time Deposits	4,502	SW201	19,595
TOTAL Cash	10,157		33,069
Accounts Receivable	38,368	SW380	33,544
TOTAL Other Receivables (net)	38,368		33,544
Due From Other Funds	31	SW391	62
TOTAL Due From Other Funds	31		62
Cash Special Reserves	10,250	SW230	10,269
TOTAL Restricted Assets	10,250		10,269
TOTAL Assets and Deferred Outflows of Resources	58,806		76,944

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SW600	315
TOTAL Accounts Payable	722		315
Accrued Liabilities		SW601	
TOTAL Accrued Liabilities	0		0
Due To Employees' Retirement System		SW637	2,861
TOTAL Due To Other Governments	4,696		2,861
TOTAL Liabilities	5,418		3,176
Fund Balance			
Capital Reserve		SW878	10,269
TOTAL Restricted Fund Balance	10,250		10,269
Assigned Appropriated Fund Balance		SW914	
Assigned Unappropriated Fund Balance		SW915	63,499
TOTAL Assigned Fund Balance	43,138		63,499
TOTAL Fund Balance	53,388		73,768
TOTAL Liabilities, Deferred Inflows And Fund Balance	58,806		76,944

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments	61,700	SW1030	63,000
TOTAL Real Property Taxes	61,700		63,000
Metered Water Sales	87,424	SW2140	59,281
Interest & Penalties On Water Rents	4,487	SW2148	5,919
TOTAL Departmental Income	91,911		65,200
Interest And Earnings	144	SW2401	124
TOTAL Use of Money And Property	144		124
TOTAL Revenues	153,755		128,324
TOTAL Detail Revenues And Other Sources	153,755		128,324

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Unallocated Insurance, Contr Expend	1,372	SW19104	1,039
TOTAL Unallocated Insurance	1,372		1,039
TOTAL General Government Support	1,372		1,039
Water Administration, Pers Serv	35,686	SW83101	16,531
Water Administration, Equip & Cap Outlay	359	SW83102	
Water Administration, Contr Expend	8,525	SW83104	5,063
TOTAL Water Administration	44,570		21,594
Source Supply Pwr & Pump, Equip & Cap Outlay		SW83202	
Source Supply Pwr & Pump, Contr Expend	7,630	SW83204	9,946
TOTAL Source Supply Pwr & Pump	7,630		9,946
Water Purification, Contr Expend	1,043	SW83304	971
TOTAL Water Purification	1,043		971
Water Trans & Distrib, Contr Expend	6,612	SW83404	4,478
TOTAL Water Trans & Distrib	6,612		4,478
TOTAL Home And Community Services	59,855		36,989
State Retirement, Empl Bnfts	5,945	SW90108	3,973
Social Security , Empl Bnfts	2,730	SW90308	1,265
Worker's Compensation, Empl Bnfts	1,124	SW90408	1,670
Disability Insurance, Empl Bnfts	34	SW90558	8
TOTAL Employee Benefits	9,833		6,916
Debt Principal, Serial Bonds	61,700	SW97106	63,000
TOTAL Debt Principal	61,700		63,000
TOTAL Expenditures	132,760		107,944
TOTAL Detail Expenditures And Other Uses	132,760		107,944

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,393	SW8021	53,388
Restated Fund Balance - Beg of Year	32,393	SW8022	53,388
ADD - REVENUES AND OTHER SOURCES	153,755		128,324
DEDUCT - EXPENDITURES AND OTHER USES	132,760		107,944
Fund Balance - End of Year	53,388	SW8029	73,768

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Tax Items	63,000	SW1099N	64,100
Est Rev-Intergovernmental Charges	62,000	SW2399N	63,000
Est Rev - Use of Money And Property	50	SW2499N	50
TOTAL Estimated Revenues	125,050		127,150
Appropriated Fund Balance	0	SW599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	125,050		127,150

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	1,517	SW1999N	1,517
App - Home And Community Services	48,889	SW8999N	52,798
App-Employee Benefits	11,644	SW9199N	8,735
App - Debt Service	63,000	SW9899N	64,100
TOTAL Appropriations	125,050		127,150
TOTAL Appropriations And Other Uses	125,050		127,150

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	5,832	TA200	6,420
TOTAL Cash	5,832		6,420
Due From Other Funds	61	TA391	61
TOTAL Due From Other Funds	61		61
Due From Other Governments		TA440	3
TOTAL Due From Other Governments	0		3
TOTAL Assets and Deferred Outflows of Resources	5,893		6,484

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds		TA630	5,508
TOTAL Due To Other Funds	5,114		5,508
Due To Other Governments		TA631	976
TOTAL Due To Other Governments	779		976
TOTAL Liabilities	5,893		6,484
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,893		6,484

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	466,300	W129	403,300
TOTAL Provision To Be Made In Future Budgets	466,300		403,300
TOTAL Assets and Deferred Outflows of Resources	466,300		403,300

TOWN OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable		W628	403,300
TOTAL Bond And Long Term Liabilities	466,300		403,300
TOTAL Liabilities	466,300		403,300
TOTAL Liabilities	466,300		403,300

TOWN OF Cohocton
Statement of Indebtedness
For the Fiscal Year Ending 2013

2/22/2014

County of: Steuben

Municipal Code: 460318100000

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
2010	BOND E	Water			09/01/2000	09/01/2019	0.00%			\$466,300	\$63,000	\$0	\$0		\$403,300
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$466,300	\$63,000	\$0	\$0	\$0	\$403,300
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$466,300	\$63,000	\$0	\$0	\$0	\$403,300

TOWN OF Cohocton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$280.00
Demand Deposits	9Z2011	\$603,071.00
Time Deposits	9Z2021	\$1,555,794.00
Total		\$2,159,145.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,659,145.00
Total		\$2,159,145.00
 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 Cohocton
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1591	\$631,751	\$0	\$40,181	\$591,570
****-1605	\$2	\$0	\$0	\$2
****-1613	\$15,787	\$0	\$9,367	\$6,420
****-8864	\$1,555,794	\$0	\$0	\$1,555,794
****-2050	\$5,079	\$0	\$0	\$5,079
	Total Adjusted Bank Balance			\$2,158,865
	Petty Cash			\$280.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$2,159,145
	Total Cash Balance All Funds			9ZCASHB * \$2,159,145

* Must be equal

TOWN OF Cohocton
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:		10			
Total Part Time Employees:		45			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$88,932.00	10	13	
90158	Police and Fire Retirement	\$4,848.00		1	
90258	Local Pension Fund				
90308	Social Security	\$45,868.00	10	45	
90408	Worker's Compensation Insurance	\$41,762.00	10	45	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$148.00	11	24	
90608	Hospital and Medical (Dental) Insurance	\$73,926.00	8		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$255,484.00			
Computed Total From Financial Section (comparative purposes only)		\$255,484.00			

TOWN OF Cohocton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,583		gallons	
Diesel Fuel	\$68,403		gallons	
Fuel Oil			gallons	
Natural Gas	\$11,492		cubic feet	
Electricity	\$19,079		kilowatt-hours	
Coal			tons	

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

TOWN OF Cohocton
Financial Comments
For the Fiscal Year Ending 2013