

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Cohocton
County of Steuben
For the Fiscal Year Ended 05/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

VILLAGE OF 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (FX) WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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

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

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1	A200	1
Cash In Time Deposits	196,227	A201	164,244
Petty Cash	100	A210	100
TOTAL Cash	196,328		164,345
Cash Special Reserves	149,631	A230	142,637
Cash In Time Deposits Special Reserves		A231	0
TOTAL Restricted Assets	149,631		142,637
TOTAL Assets and Deferred Outflows of Resources	345,959		306,982

VILLAGE OF Cohocton
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,007	A600	1,064
TOTAL Accounts Payable	1,007		1,064
Overpayments & Clearing Account		A690	0
TOTAL Other Liabilities	0		0
Due To Other Funds		A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	1,007		1,064
Fund Balance			
Unemployment Insurance Reserve	3,864	A815	3,864
Capital Reserve	145,767	A878	138,762
TOTAL Restricted Fund Balance	149,631		142,626
Assigned Appropriated Fund Balance	61,610	A914	46,858
TOTAL Assigned Fund Balance	61,610		46,858
Unassigned Fund Balance	133,711	A917	116,434
TOTAL Unassigned Fund Balance	133,711		116,434
TOTAL Fund Balance	344,952		305,918
TOTAL Liabilities, Deferred Inflows And Fund Balance	345,959		306,982

VILLAGE OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	200,217	A1001	204,957
Special Assessments		A1030	0
TOTAL Real Property Taxes	200,217		204,957
Interest & Penalties On Real Prop Taxes	3,085	A1090	2,455
TOTAL Real Property Tax Items	3,085		2,455
Non Prop Tax Dist By County	89,454	A1120	93,105
TOTAL Non Property Tax Items	89,454		93,105
Clerk Fees	193	A1255	222
Safety Inspection Fees	365	A1560	280
Zoning Fees	230	A2110	185
TOTAL Departmental Income	788		687
General Services, Inter Government	500	A2210	0
Fire Protection Services Other Govts	68,000	A2262	68,000
Capital Projects-Other Local Govts		A2397	0
TOTAL Intergovernmental Charges	68,500		68,000
Interest And Earnings	56	A2401	52
Rental of Real Property	6,000	A2410	5,500
TOTAL Use of Money And Property	6,056		5,552
Games of Chance	10	A2530	25
Building And Alteration Permits	1,215	A2555	1,675
TOTAL Licenses And Permits	1,225		1,700
Fines And Forfeited Bail	6,447	A2610	8,502
TOTAL Fines And Forfeitures	6,447		8,502
Sales, Other	34,200	A2655	3,967
Insurance Recoveries	705	A2680	5,024
TOTAL Sale of Property And Compensation For Loss	34,905		8,991
Refunds of Prior Year's Expenditures		A2701	727
Gifts And Donations		A2705	
Unclassified (specify)	55	A2770	0
TOTAL Miscellaneous Local Sources	55		727
St Aid, Revenue Sharing		A3001	5,873
St Aid, Mortgage Tax	1,178	A3005	1,683
St Aid - Other (specify)	8,241	A3089	0
St Aid, Consolidated Highway Aid	11,054	A3501	30,061
ST. Aid Multi Modaltransp Program		A3505	0
St Aid, Highway Cap Projects		A3591	0
St Aid, Youth Programs		A3820	
TOTAL State Aid	20,473		37,617
Federal Aid - Other		A4089	0
Fed Aid, Other Home & Community Cap	153	A4997	
TOTAL Federal Aid	153		0
TOTAL Revenues	431,358		432,293
Interfund Transfers		A5031	0
TOTAL Interfund Transfers	0		0

VILLAGE OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Serial Bonds		A5710	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	431,358		432,293

VILLAGE OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	7,000	A10101	8,240
Legislative Board, Contr Expend		A10104	0
TOTAL Legislative Board	7,000		8,240
Municipal Court, Pers Serv	4,820	A11101	5,800
Municipal Court, Contr Expend	1,643	A11104	515
TOTAL Municipal Court	6,463		6,315
Mayor, Pers Serv	2,478	A12101	2,784
Mayor, Contr Expend		A12104	0
TOTAL Mayor	2,478		2,784
Auditor, Contr Expend		A13204	
TOTAL Auditor	0		0
Treasurer, Pers Serv	24,611	A13251	25,350
Treasurer, Equip & Cap Outlay		A13252	0
Treasurer, Contr Expend	6,842	A13254	7,516
TOTAL Treasurer	31,453		32,866
Budget, Pers Serv	571	A13401	588
TOTAL Budget	571		588
Assessment, Contr Expend		A13554	
TOTAL Assessment	0		0
Clerk, pers Serv	2,157	A14101	2,077
TOTAL Clerk	2,157		2,077
Law, Pers Serv	6,438	A14201	7,725
TOTAL Law	6,438		7,725
Elections, Contr Expend	345	A14504	267
TOTAL Elections	345		267
Buildings, Equip & Cap Outlay		A16202	0
Buildings, Contr Expend	1,502	A16204	3,288
TOTAL Buildings	1,502		3,288
Central Print & Mail, contr Expend	3,192	A16704	3,555
TOTAL Central Print & Mail	3,192		3,555
Unallocated Insurance, Contr Expend	14,583	A19104	15,346
TOTAL Unallocated Insurance	14,583		15,346
Municipal Assn Dues, Contr Expend	727	A19204	727
TOTAL Municipal Assn Dues	727		727
Pur of Land/right of Way, Contr Expend		A19404	0
TOTAL Pur of Land/right of Way	0		0
TOTAL General Government Support	76,909		83,778
Fire, Equip & Cap Outlay	8,177	A34102	9,365
Fire, Contr Expend	35,699	A34104	55,554
TOTAL Fire	43,876		64,919
Safety Inspection, Pers Serv	6,623	A36201	6,822
Safety Inspection, Equip & Cap Outlay		A36202	0
Safety Inspection, Contr Expend	414	A36204	192
TOTAL Safety Inspection	7,037		7,014
TOTAL Public Safety	50,913		71,933

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Public Health, Contr Expend	200	A40104	150
TOTAL Public Health	200		150
Other Public Health, Contr Expend	625	A41894	0
TOTAL Other Public Health	625		0
TOTAL Health	825		150
Maint of Streets, Pers Serv	62,608	A51101	69,860
Maint of Streets, Equip & Cap Outlay		A51102	24,579
Maint of Streets, Contr Expend	10,698	A51104	21,022
TOTAL Maint of Streets	73,306		115,461
Perm Improve Highway, Equip & Cap Outlay	11,036	A51122	30,061
TOTAL Perm Improve Highway	11,036		30,061
Garage, Equip & Cap Outlay	414	A51322	438
Garage, Contr Expend	11,512	A51324	11,060
TOTAL Garage	11,926		11,498
Snow Removal, Pers Serv	7,643	A51421	4,908
Snow Removal, Equip & Cap Outlay		A51422	5,750
Snow Removal, Contr Expend	22,912	A51424	16,361
TOTAL Snow Removal	30,555		27,019
Street Lighting, Contr Expend	19,988	A51824	22,244
TOTAL Street Lighting	19,988		22,244
Sidewalks, Contr Expend	5,659	A54104	5,513
TOTAL Sidewalks	5,659		5,513
TOTAL Transportation	152,470		211,796
Youth Prog, Contr Expend		A73104	
TOTAL Youth Prog	0		0
Celebrations, Contr Expend	453	A75504	0
TOTAL Celebrations	453		0
TOTAL Culture And Recreation	453		0
Zoning, Pers Serv	2,325	A80101	2,394
Zoning, Contr Expend	416	A80104	524
TOTAL Zoning	2,741		2,918
Planning, Contr Expend	94	A80204	50
TOTAL Planning	94		50
Street Cleaning, Contr Expend		A81704	
TOTAL Street Cleaning	0		0
Drainage, Contr Expend		A85404	0
TOTAL Drainage	0		0
Shade Tree, Contr Expend		A85604	1,000
TOTAL Shade Tree	0		1,000
TOTAL Home And Community Services	2,835		3,968
State Retirement System	14,575	A90108	14,232
Social Security, Employer Cont	9,397	A90308	10,008
Worker's Compensation, Empl Bnfts	8,802	A90408	10,034
Disability Insurance, Empl Bnfts	949	A90558	0

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	10,344	A90608	12,203
TOTAL Employee Benefits	44,067		46,477
Debt Principal, Serial Bonds	31,600	A97106	40,000
Debt Principal, Bond Anticipation Notes		A97306	0
TOTAL Debt Principal	31,600		40,000
Debt Interest, Serial Bonds	9,078	A97107	13,224
Debt Interest, Bond Anticipation Notes		A97307	0
TOTAL Debt Interest	9,078		13,224
TOTAL Expenditures	369,150		471,326
Transfers, Other Funds	18,700	A99019	0
Transfers, Capital Projects Fund		A99509	0
TOTAL Operating Transfers	18,700		0
TOTAL Other Uses	18,700		0
TOTAL Detail Expenditures And Other Uses	387,850		471,326

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	301,446	A8021	344,954
Restated Fund Balance - Beg of Year	301,446	A8022	344,954
ADD - REVENUES AND OTHER SOURCES	431,358		432,293
DEDUCT - EXPENDITURES AND OTHER USES	387,850		471,326
Fund Balance - End of Year	344,954	A8029	305,921

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	204,957	A1049N	210,122
Est Rev - Real Property Tax Items	2,500	A1099N	2,500
Est Rev - Non Property Tax Items	82,000	A1199N	82,000
Est Rev - Departmental Income	650	A1299N	500
Est Rev - Intergovernmental Charges	67,500	A2399N	68,500
Est Rev - Use of Money And Property	1,020	A2499N	6,020
Est Rev - Licenses And Permits	1,510	A2599N	1,510
Est Rev - Fines And Forfeitures	5,000	A2649N	5,000
Est Rev - State Aid	66,500	A3099N	66,500
TOTAL Estimated Revenues	431,637		442,652
Appropriated Fund Balance	61,610	A599N	46,858
TOTAL Estimated Other Sources	61,610		46,858
TOTAL Estimated Revenues And Other Sources	493,247		489,510

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	97,713	A1999N	105,992
App - Public Safety	57,972	A3999N	59,377
App - Health	200	A4999N	200
App - Transportation	225,350	A5999N	211,220
App - Culture And Recreation	500	A7999N	500
App - Home And Community Services	8,395	A8999N	8,466
App - Employee Benefits	49,402	A9199N	51,100
App - Debt Service	53,715	A9899N	52,655
TOTAL Appropriations	493,247		489,510
TOTAL Appropriations And Other Uses	493,247		489,510

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1	FX200	1
Cash In Time Deposits	128,347	FX201	102,204
TOTAL Cash	128,348		102,205
Water Rents Receivable	10,562	FX350	6,263
TOTAL Other Receivables (net)	10,562		6,263
Due From Other Funds		FX391	0
TOTAL Due From Other Funds	0		0
Cash Special Reserves	13,245	FX230	13,247
Cash In Time Deposits Special Reserves		FX231	0
TOTAL Restricted Assets	13,245		13,247
TOTAL Assets and Deferred Outflows of Resources	152,155		121,715

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	76	FX600	6,876
TOTAL Accounts Payable	76		6,876
Due To Other Funds		FX630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	76		6,876
Fund Balance			
Unemployment Insurance Reserve	1,655	FX815	1,657
Reserve For Repairs	11,590	FX882	11,591
TOTAL Restricted Fund Balance	13,245		13,248
Assigned Appropriated Fund Balance	59,408	FX914	45,338
Assigned Unappropriated Fund Balance	79,426	FX915	56,254
TOTAL Assigned Fund Balance	138,834		101,592
TOTAL Fund Balance	152,079		114,840
TOTAL Liabilities, Deferred Inflows And Fund Balance	152,155		121,716

VILLAGE OF Cohocton
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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments	85,913	FX1030	84,620
TOTAL Real Property Taxes	85,913		84,620
Other General Departmental Income	1,352	FX1289	2,249
Metered Water Sales	106,589	FX2140	98,817
Water Service Charges	385	FX2144	325
Interest & Penalties On Water Rents	2,632	FX2148	2,309
TOTAL Departmental Income	110,958		103,700
Interest And Earnings	19	FX2401	16
TOTAL Use of Money And Property	19		16
Insurance Recoveries	3,750	FX2680	
TOTAL Sale of Property And Compensation For Loss	3,750		0
Refunds of Prior Year's Expenditures		FX2701	0
Unclassified (specify)		FX2770	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	200,640		188,336
TOTAL Detail Revenues And Other Sources	200,640		188,336

VILLAGE OF Cohocton
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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	3,394	FX19104	3,744
TOTAL Unallocated Insurance	3,394		3,744
Taxes & Assess On Munic Prop, Contr Expend	3,589	FX19504	3,419
TOTAL Taxes & Assess On Munic Prop	3,589		3,419
TOTAL General Government Support	6,983		7,163
Water Administration, Pers Serv	6,692	FX83101	6,857
Water Administration, Equip & Cap Outlay		FX83102	0
Water Administration, Contr Expend	2,900	FX83104	3,720
TOTAL Water Administration	9,592		10,577
Source Supply Pwr & Pump, Contr Expend	6,258	FX83204	8,468
TOTAL Source Supply Pwr & Pump	6,258		8,468
Water Purification, Equip & Cap Outlay		FX83302	0
Water Purification, Contr Expend	2,685	FX83304	3,116
TOTAL Water Purification	2,685		3,116
Water Trans & Distrib, Pers Serv	27,141	FX83401	28,197
Water Trans & Distrib, Equip & Cap Outlay	4,250	FX83402	23,944
Water Trans & Distrib, Contr Expend	12,383	FX83404	13,587
TOTAL Water Trans & Distrib	43,774		65,728
TOTAL Home And Community Services	62,309		87,889
State Retirement, Empl Bnfts	3,644	FX90108	3,558
Social Security, Empl Bnfts	2,589	FX90308	2,682
Workers Compensation, Empl Bnfts	2,200	FX90408	2,508
Disability Insurance, Empl Bnfts		FX90558	0
Hospital & Medical (dental) Ins, Empl Bnft	2,086	FX90608	2,551
TOTAL Employee Benefits	10,519		11,299
Debt Principal, Serial Bonds	85,167	FX97106	85,167
Debt Principal, Bond Anticipation Notes	26,508	FX97306	32,168
TOTAL Debt Principal	111,675		117,335
Debt Interest, Serial Bonds		FX97107	0
Debt Interest, Bond Anticipation Notes	2,288	FX97307	1,891
TOTAL Debt Interest	2,288		1,891
TOTAL Expenditures	193,774		225,577
Transfers, Capital Projects Fund		FX99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	193,774		225,577

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	145,215	FX8021	152,081
Restated Fund Balance - Beg of Year	145,215	FX8022	152,081
ADD - REVENUES AND OTHER SOURCES	200,640		188,336
DEDUCT - EXPENDITURES AND OTHER USES	193,774		225,577
Fund Balance - End of Year	152,081	FX8029	114,840

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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	85,167	FX1049N	85,167
Est Rev - Real Property Tax Items	1,500	FX1099N	1,500
Est Rev - Departmental Income	110,100	FX1299N	110,100
Est Rev - Use of Money And Property	18	FX2499N	18
TOTAL Estimated Revenues	196,785		196,785
Appropriated Fund Balance	59,408	FX599N	45,338
TOTAL Estimated Other Sources	59,408		45,338
TOTAL Estimated Revenues And Other Sources	256,193		242,123

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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	17,600	FX1999N	17,600
App - Home And Community Services	113,098	FX8999N	79,388
App - Employee Benefits	12,400	FX9199N	12,700
App - Debt Service	113,095	FX9899N	132,435
TOTAL Appropriations	256,193		242,123
TOTAL Appropriations And Other Uses	256,193		242,123

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1	H200	1
Cash In Time Deposits		H201	0
Cash With Fiscal Agent		H223	0
TOTAL Cash	1		1
TOTAL Assets and Deferred Outflows of Resources	1		1

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	78,278	H626	46,118
TOTAL Notes Payable	78,278		46,118
Due To Other Funds		H630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	78,278		46,118
Fund Balance			
Unassigned Fund Balance	-78,278	H917	-46,118
TOTAL Unassigned Fund Balance	-78,278		-46,118
TOTAL Fund Balance	-78,278		-46,118
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	1	H2401	0
TOTAL Use of Money And Property	1		0
Unclassified (specify)		H2770	0
TOTAL Miscellaneous Local Sources	0		0
St Aid-Water Cap Proj		H3991	0
TOTAL State Aid	0		0
Fed Aid - Cap Projects		H4097	0
Federal Aid Capital Proj Publi	32,300	H4397	0
TOTAL Federal Aid	32,300		0
TOTAL Revenues	32,301		0
Interfund Transfers	18,700	H5031	0
TOTAL Interfund Transfers	18,700		0
Serial Bonds	168,000	H5710	0
Bans Redeemed From Appropriations	26,508	H5731	32,160
TOTAL Proceeds of Obligations	194,508		32,160
TOTAL Other Sources	213,208		32,160
TOTAL Detail Revenues And Other Sources	245,509		32,160

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire, Equip & Cap Outlay	213,587	H34102	0
TOTAL Fire	213,587		0
TOTAL Public Safety	213,587		0
Ambulance, Equip & Cap Outlay		H45402	0
TOTAL Ambulance	0		0
TOTAL Health	0		0
Maint of Streets, Equip & Cap Outlay		H51102	0
TOTAL Maint of Streets	0		0
Snow Removal, Equip & Cap Outlay		H51422	0
TOTAL Snow Removal	0		0
TOTAL Transportation	0		0
Water Administration, Equip & Cap Outlay	5,413	H83102	0
TOTAL Water Administration	5,413		0
TOTAL Home And Community Services	5,413		0
Debt Principal, Bond Anticipation Notes		H97306	0
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		H97307	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	219,000		0
TOTAL Detail Expenditures And Other Uses	219,000		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-104,788	H8021	-78,279
Restated Fund Balance - Beg of Year	-104,788	H8022	-78,279
ADD - REVENUES AND OTHER SOURCES	245,509		32,160
DEDUCT - EXPENDITURES AND OTHER USES	219,000		0
Fund Balance - End of Year	-78,279	H8029	-46,119

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land		K101	522,683
Buildings		K102	1,133,614
Machinery And Equipment		K104	967,000
Other Capital Assets		K107	1,058,000
TOTAL Fixed Assets (net)	0		3,681,297
TOTAL Assets and Deferred Outflows of Resources	0		3,681,297

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	3,681,297
TOTAL Investments in Non-Current Government Assets	0		3,681,297
TOTAL Fund Balance	0		3,681,297
TOTAL	0		3,681,297

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1	TA200	2
TOTAL Cash	1		2
Due From Other Funds		TA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	1		2

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll	1	TA10	2
State Retirement		TA18	0
Group Insurance		TA20	0
Nys Income Tax		TA21	0
Federal Income Tax		TA22	0
Social Security Tax		TA26	0
Other Funds (specify)		TA85	0
TOTAL Agency Liabilities	1		2
TOTAL Liabilities	1		2
TOTAL Liabilities, Deferred Inflows And Fund Balance	1		2

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	1,903,454	W129	1,781,820
TOTAL Provision To Be Made In Future Budgets	1,903,454		1,781,820
TOTAL Assets and Deferred Outflows of Resources	1,903,454		1,781,820

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	14,258	W638	17,791
Compensated Absences		W687	0
TOTAL Other Liabilities	14,258		17,791
Bonds Payable	1,889,196	W628	1,764,029
TOTAL Bond And Long Term Liabilities	1,889,196		1,764,029
TOTAL Liabilities	1,903,454		1,781,820
TOTAL Liabilities	1,903,454		1,781,820

VILLAGE OF Cohocton
Statement of Indebtedness
For the Fiscal Year Ending 2019

6/26/2019

County of: Steuben

Municipal Code: 460418101070

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
2016	BAN E	WATER MAIN REPLACEMENT			09/11/2015	09/09/2016	2.19%		\$60,186	\$36,000	\$18,000	\$0	\$0	\$0	\$18,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2007	BOND E	Water EFC			03/15/2007	05/12/2036	0.00%		\$2,555,000	\$1,532,996	\$85,167	\$0	\$0	\$0	\$1,447,829
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	BAN N	BACKHOE			06/15/2015	06/15/2016	2.19%		\$70,798	\$42,278	\$14,160	\$0	\$0	\$0	\$28,118
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2009	BOND N	FIRE/RESCUE TRUCK			12/19/2008	12/15/2023	4.50%		\$324,900	\$139,900	\$22,000	\$0	\$0	\$0	\$117,900
2018	BOND N	MINI PUMPER			02/01/2018	02/01/2038	3.25%		\$168,000	\$168,000	\$8,400	\$0	\$0	\$0	\$159,600
2013	BOND N	2013 SNOW PLOW TRUCK			08/16/2012	08/16/2022	3.375%		\$96,300	\$48,300	\$9,600	\$0	\$0	\$0	\$38,700
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$1,967,474	\$157,327	\$0	\$0	\$0	\$1,810,147

VILLAGE OF Cohocton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$155,884.00
Time Deposits	9Z2021	\$286,553.00
Total		\$442,537.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$500,000.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Cohocton
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1003	\$1	\$0	\$0	\$1
*****-0111	\$1	\$0	\$0	\$1
*****-1029	\$1	\$0	\$0	\$1
*****-1037	\$1	\$0	\$0	\$1
*****-277R	\$5,520	\$0	\$0	\$5,520
*****-285R	\$138,774	\$0	\$0	\$138,774
*****-307R	\$11,591	\$0	\$0	\$11,591
*****-3348	\$102,204	\$0	\$0	\$102,204
*****-3405	\$164,244	\$0	\$0	\$164,244
Total Adjusted Bank Balance				\$422,337
Petty Cash				\$100.00
Adjustments				\$.00
Total Cash				9ZCASH * \$422,437
Total Cash Balance All Funds				9ZCASHB * \$422,437

* Must be equal

VILLAGE OF Cohocton
Local Government Questionnaire
For the Fiscal Year Ending 2019

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

VILLAGE OF Cohocton
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		3			
Total Part Time Employees:		10			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$17,791.00	3	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$12,690.00			
90408	Worker's Compensation Insurance	\$12,542.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$2,506.00			
90608	Hospital and Medical (Dental) Insurance	\$14,753.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$60,282.00			
Computed Total From Financial Section (comparative purposes only)		\$57,776.00			

VILLAGE OF Cohocton
Energy Costs and Consumption
For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$4,330		gallons	
Fuel Oil			gallons	
Natural Gas	\$422		cubic feet	
Electricity	\$3,057		kilowatt-hours	
Coal			tons	
Propane	\$2,490		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, KATHERINE M WISE , hereby certify that I am the Chief Fiscal Officer of the VILLAGE of COHOCTON , and that the information provided in the annual financial report of the VILLAGE of COHOCTON , for the fiscal year ended 05/31/2019 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the VILLAGE of COHOCTON , and adopted by me as my signature for use in conjunction with the filing of the VILLAGE of COHOCTON's annual financial report, I am evidencing my express intent to authenticate my certification of the VILLAGE of COHOCTON's annual financial report for the fiscal year ended 05/31/2019 and filed by means of electronic data transmission.

KATHERINE M WISE
Name of Report Preparer if different
than Chief Fiscal Officer

(585) 384-5252
Telephone Number

06/25/2019
Date of Certification

KATHERINE M WISE
Name

CLERK-TREASURER
Title

PO BOX 330, COHOCTON NY
Official Address

(585) 384-5252
Official Telephone Number

VILLAGE OF Cohocton
Financial Comments
For the Fiscal Year Ending 2019