

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 05/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	A200	2,204
Cash In Time Deposits	186,403	A201	231,808
Petty Cash	100	A210	100
TOTAL Cash	186,503		234,112
Cash Special Reserves	128,320	A230	128,346
Cash In Time Deposits Special Reserves	0	A231	0
TOTAL Restricted Assets	128,320		128,346
TOTAL Assets and Deferred Outflows of Resources	314,823		362,458

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	11,318	A600	16,805
TOTAL Accounts Payable	11,318		16,805
Overpayments & Clearing Account	0	A690	10
TOTAL Other Liabilities	0		10
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	11,318		16,815
Fund Balance			
Unemployment Insurance Reserve	3,864	A815	3,865
Capital Reserve	124,456	A878	124,481
TOTAL Restricted Fund Balance	128,320		128,346
Assigned Appropriated Fund Balance	13,485	A914	29,380
TOTAL Assigned Fund Balance	13,485		29,380
Unassigned Fund Balance	161,700	A917	187,917
TOTAL Unassigned Fund Balance	161,700		187,917
TOTAL Fund Balance	303,505		345,643
TOTAL Liabilities, Deferred Inflows And Fund Balance	314,823		362,458

VILLAGE OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	210,122	A1001	244,311
Special Assessments	0	A1030	0
TOTAL Real Property Taxes	210,122		244,311
Interest & Penalties On Real Prop Taxes	3,104	A1090	3,128
TOTAL Real Property Tax Items	3,104		3,128
Non Prop Tax Dist By County	91,239	A1120	89,113
TOTAL Non Property Tax Items	91,239		89,113
Clerk Fees	94	A1255	169
Safety Inspection Fees	115	A1560	0
Zoning Fees	60	A2110	5
TOTAL Departmental Income	269		174
General Services, Inter Government	500	A2210	500
Fire Protection Services Other Govts	69,000	A2262	69,000
Capital Projects-Other Local Govts	0	A2397	0
TOTAL Intergovernmental Charges	69,500		69,500
Interest And Earnings	512	A2401	52
Rental of Real Property	4,500	A2410	7,500
TOTAL Use of Money And Property	5,012		7,552
Games of Chance	10	A2530	25
Building And Alteration Permits	1,356	A2555	1,627
TOTAL Licenses And Permits	1,366		1,652
Fines And Forfeited Bail	8,927	A2610	5,990
TOTAL Fines And Forfeitures	8,927		5,990
Sales, Other		A2655	23,500
Insurance Recoveries	1,383	A2680	4,787
TOTAL Sale of Property And Compensation For Loss	1,383		28,287
Refunds of Prior Year's Expenditures		A2701	0
AIM Related Payments	5,873	A2750	5,873
Unclassified (specify)		A2770	5
TOTAL Miscellaneous Local Sources	5,873		5,878
St Aid, Revenue Sharing		A3001	0
St Aid, Mortgage Tax	3,701	A3005	826
St Aid - Other (specify)	0	A3089	0
St Aid, Consolidated Highway Aid	44,838	A3501	69,896
ST. Aid Multi Modaltransp Program	0	A3505	0
St Aid, Highway Cap Projects	0	A3591	0
TOTAL State Aid	48,539		70,722
Federal Aid - Other	0	A4089	0
TOTAL Federal Aid	0		0
TOTAL Revenues	445,332		526,305
Interfund Transfers	0	A5031	0
TOTAL Interfund Transfers	0		0

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Serial Bonds	0	A5710	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	445,332		526,305

VILLAGE OF Cohocton
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	8,240	A10101	8,240
Legislative Board, Contr Expend	223	A10104	138
TOTAL Legislative Board	8,463		8,378
Municipal Court, Pers Serv	5,900	A11101	6,100
Municipal Court, Contr Expend	265	A11104	1,273
TOTAL Municipal Court	6,165		7,373
Mayor, Pers Serv	2,784	A12101	2,784
Mayor, Contr Expend	2,850	A12104	25
TOTAL Mayor	5,634		2,809
Treasurer, Pers Serv	26,110	A13251	29,053
Treasurer, Equip & Cap Outlay	0	A13252	0
Treasurer, Contr Expend	8,125	A13254	8,484
TOTAL Treasurer	34,236		37,537
Budget, Pers Serv	750	A13401	750
TOTAL Budget	750		750
Clerk,pers Serv	2,910	A14101	2,796
TOTAL Clerk	2,910		2,796
Law, Pers Serv	12,637	A14201	7,725
TOTAL Law	12,637		7,725
Elections, Contr Expend	30	A14504	554
TOTAL Elections	30		554
Operation of Plant Equip & Cap Outlay	0	A16202	0
Operation of Plant Contr Expend	1,912	A16204	1,721
TOTAL Operation of Plant Contr Expend	1,912		1,721
Central Print & Mail Contr Expend	4,399	A16704	3,895
TOTAL Central Print & Mail Contr Expend	4,399		3,895
Unallocated Insurance, Contr Expend	15,150	A19104	15,447
TOTAL Unallocated Insurance	15,150		15,447
Municipal Assn Dues, Contr Expend	727	A19204	1,504
TOTAL Municipal Assn Dues	727		1,504
Purchase of Land/Right of Way,Contract Exp	0	A19404	0
TOTAL Purchase of Land/Right of Way	0		0
TOTAL General Government Support	93,012		90,489
Fire, Equip & Cap Outlay	22,927	A34102	12,571
Fire, Contr Expend	38,087	A34104	26,732
TOTAL Fire	61,014		39,303
Safety Inspection, Pers Serv	7,027	A36201	7,150
Safety Inspection, Equip & Cap Outlay	760	A36202	0
Safety Inspection, Contr Expend	500	A36204	160
TOTAL Safety Inspection	8,287		7,310
TOTAL Public Safety	69,301		46,613
Public Health, Contr Expend	100	A40104	225
TOTAL Public Health	100		225

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Public Health, Contr Expend	0	A41894	
TOTAL Other Public Health	0		0
TOTAL Health	100		225
Maint of Streets, Pers Serv	58,473	A51101	67,769
Maint of Streets, Equip & Cap Outlay	434	A51102	12,944
Maint of Streets, Contr Expend	21,482	A51104	25,382
TOTAL Maint of Streets	80,390		106,095
Perm Improve Highway, Equip & Cap Outlay	44,838	A51122	67,055
TOTAL Perm Improve Highway	44,838		67,055
Garage, Equip & Cap Outlay	781	A51322	139
Garage, Contr Expend	5,678	A51324	10,222
TOTAL Garage	6,458		10,361
Snow Removal, Pers Serv	3,324	A51421	3,886
Snow Removal, Equip & Cap Outlay		A51422	244
Snow Removal, Contr Expend	18,813	A51424	7,500
TOTAL Snow Removal	22,137		11,630
Street Lighting, Contr Expend	18,710	A51824	20,294
TOTAL Street Lighting	18,710		20,294
Sidewalks, Contr Expend	5,031	A54104	1,946
TOTAL Sidewalks	5,031		1,946
TOTAL Transportation	177,564		217,381
Celebrations, Contr Expend	622	A75504	0
TOTAL Celebrations	622		0
TOTAL Culture And Recreation	622		0
Zoning, Pers Serv	2,467	A80101	2,550
Zoning, Contr Expend	723	A80104	432
TOTAL Zoning	3,190		2,982
Planning, Contr Expend	30	A80204	78
TOTAL Planning	30		78
Drainage, Contr Expend	0	A85404	600
TOTAL Drainage	0		600
Shade Tree, Contr Expend	600	A85604	4,809
TOTAL Shade Tree	600		4,809
TOTAL Home And Community Services	3,820		8,469
State Retirement System	15,047	A90108	12,420
Social Security, Employer Cont	8,985	A90308	10,187
Worker's Compensation, Empl Bnfts	10,234	A90408	10,234
Disability Insurance, Empl Bnfts	87	A90558	90
Hospital & Medical (dental) Ins, Empl Bnft	16,337	A90608	17,383
TOTAL Employee Benefits	50,691		50,315
Debt Principal, Serial Bonds	41,000	A97106	60,500

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Principal, Bond Anticipation Notes		A97306	0
TOTAL Debt Principal	41,000		60,500
Debt Interest, Serial Bonds	11,637	A97107	10,175
Debt Interest, Bond Anticipation Notes	0	A97307	0
TOTAL Debt Interest	11,637		10,175
TOTAL Expenditures	447,746		484,168
Transfers, Other Funds	0	A99019	0
Transfers, Capital Projects Fund	0	A99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	447,746		484,168

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	305,921	A8021	303,508
Restated Fund Balance - Beg of Year	305,921	A8022	303,508
ADD - REVENUES AND OTHER SOURCES	445,332		526,305
DEDUCT - EXPENDITURES AND OTHER USES	447,746		484,168
Fund Balance - End of Year	303,508	A8029	345,651

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	244,311	A1049N	247,957
Est Rev - Real Property Tax Items	2,500	A1099N	2,500
Est Rev - Non Property Tax Items	90,000	A1199N	90,000
Est Rev - Departmental Income	550	A1299N	300
Est Rev - Intergovernmental Charges	69,500	A2399N	69,500
Est Rev - Use of Money And Property	6,050	A2499N	6,050
Est Rev - Licenses And Permits	1,510	A2599N	1,510
Est Rev - Fines And Forfeitures	7,500	A2649N	5,000
Est Rev - State Aid	68,300	A3099N	38,795
TOTAL Estimated Revenues	490,221		461,612
Appropriated Fund Balance	13,485	A599N	29,380
TOTAL Estimated Other Sources	13,485		29,380
TOTAL Estimated Revenues And Other Sources	503,706		490,992

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	108,609	A1999N	118,201
App - Public Safety	53,191	A3999N	63,234
App - Health	200	A4999N	200
App - Transportation	219,250	A5999N	201,235
App - Culture And Recreation	500	A7999N	500
App - Home And Community Services	8,594	A8999N	7,371
App - Employee Benefits	62,148	A9199N	50,715
App - Debt Service	51,214	A9899N	49,537
TOTAL Appropriations	503,706		490,993
TOTAL Appropriations And Other Uses	503,706		490,993

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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	242	FX200	516
Cash In Time Deposits	71,005	FX201	68,487
TOTAL Cash	71,247		69,003
Water Rents Receivable	10,300	FX350	9,430
TOTAL Other Receivables (net)	10,300		9,430
Due From Other Funds	0	FX391	
TOTAL Due From Other Funds	0		0
Cash Special Reserves	13,248	FX230	13,250
Cash In Time Deposits Special Reserves	0	FX231	
TOTAL Restricted Assets	13,248		13,250
TOTAL Assets and Deferred Outflows of Resources	94,795		91,682

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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		FX600	
TOTAL Accounts Payable	0		0
Due To Other Funds	0	FX630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Unemployment Insurance Reserve	1,656	FX815	1,656
Reserve For Repairs	11,592	FX882	11,593
TOTAL Restricted Fund Balance	13,248		13,250
Assigned Appropriated Fund Balance	14,765	FX914	
Assigned Unappropriated Fund Balance	66,782	FX915	78,433
TOTAL Assigned Fund Balance	81,547		78,433
TOTAL Fund Balance	94,795		91,682
TOTAL Liabilities, Deferred Inflows And Fund Balance	94,795		91,682

VILLAGE OF Cohocton
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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments	85,185	FX1030	86,522
TOTAL Real Property Taxes	85,185		86,522
Metered Water Sales	104,086	FX2140	104,368
Water Service Charges	775	FX2144	585
Interest & Penalties On Water Rents	3,952	FX2148	2,052
TOTAL Departmental Income	108,813		107,005
Interest And Earnings	14	FX2401	13
TOTAL Use of Money And Property	14		13
Refunds of Prior Year's Expenditures	0	FX2701	
Unclassified (specify)	0	FX2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	194,013		193,539
TOTAL Detail Revenues And Other Sources	194,013		193,539

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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Unallocated Insurance, Contr Expend	3,787	FX19104	3,862
TOTAL Unallocated Insurance	3,787		3,862
Taxes & Assess On Munic Prop, Contr Expend	522	FX19504	538
TOTAL Taxes & Assess On Munic Prop	522		538
TOTAL General Government Support	4,310		4,400
Water Administration, Pers Serv	7,308	FX83101	7,644
Water Administration, Equip & Cap Outlay	0	FX83102	
Water Administration, Contr Expend	3,140	FX83104	3,813
TOTAL Water Administration	10,448		11,456
Source Supply Pwr & Pump, Contr Expend	6,770	FX83204	7,827
TOTAL Source Supply Pwr & Pump	6,770		7,827
Water Purification, Equip & Cap Outlay	105	FX83302	
Water Purification, Contr Expend	16,661	FX83304	5,415
TOTAL Water Purification	16,766		5,415
Water Trans & Distrib, Pers Serv	21,333	FX83401	28,481
Water Trans & Distrib, Equip & Cap Outlay		FX83402	3,630
Water Trans & Distrib, Contr Expend	22,861	FX83404	22,421
TOTAL Water Trans & Distrib	44,194		54,532
TOTAL Home And Community Services	78,178		79,230
State Retirement, Empl Bnfts	3,762	FX90108	3,105
Social Security, Empl Bnfts	2,337	FX90308	3,175
Workers Compensation, Empl Bnfts	2,559	FX90408	2,559
Disability Insurance, Empl Bnfts	0	FX90558	15
Hospital & Medical (dental) Ins, Empl Bnft	4,046	FX90608	4,633
TOTAL Employee Benefits	12,703		13,486
Debt Principal, Serial Bonds	85,167	FX97106	85,167
Debt Principal, Bond Anticipation Notes	32,160	FX97306	13,950
TOTAL Debt Principal	117,327		99,117
Debt Interest, Serial Bonds		FX97107	
Debt Interest, Bond Anticipation Notes	1,539	FX97307	419
TOTAL Debt Interest	1,539		419
TOTAL Expenditures	214,057		196,652
Transfers, Capital Projects Fund	0	FX99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	214,057		196,652

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	114,840	FX8021	94,796
Restated Fund Balance - Beg of Year	114,840	FX8022	94,796
ADD - REVENUES AND OTHER SOURCES	194,013		193,539
DEDUCT - EXPENDITURES AND OTHER USES	214,057		196,652
Fund Balance - End of Year	94,796	FX8029	91,684

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(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
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	94,493
Est Rev - Use of Money And Property	18	FX2499N	18
TOTAL Estimated Revenues	196,785		181,178
Appropriated Fund Balance	14,765	FX599N	0
TOTAL Estimated Other Sources	14,765		0
TOTAL Estimated Revenues And Other Sources	211,550		181,178

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(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	14,600	FX1999N	14,600
App - Home And Community Services	80,705	FX8999N	67,969
App - Employee Benefits	16,700	FX9199N	13,442
App - Debt Service	99,545	FX9899N	85,167
TOTAL Appropriations	211,550		181,178
TOTAL Appropriations And Other Uses	211,550		181,178

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1	H200	1
Cash In Time Deposits	0	H201	0
Cash With Fiscal Agent	0	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	2020	EdpCode	2021
Accounts Payable	0	H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	13,958	H626	
TOTAL Notes Payable	13,958		0
Due To Other Funds	0	H630	1
TOTAL Due To Other Funds	0		1
TOTAL Liabilities	13,958		1
Fund Balance			
Unassigned Fund Balance	-13,958	H917	
TOTAL Unassigned Fund Balance	-13,958		0
TOTAL Fund Balance	-13,958		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		1

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	0	H2401	0
TOTAL Use of Money And Property	0		0
Unclassified (specify)	0	H2770	0
TOTAL Miscellaneous Local Sources	0		0
St Aid-Water Cap Proj	0	H3991	0
TOTAL State Aid	0		0
Fed Aid - Cap Projects	0	H4097	0
Federal Aid Capital Proj Publi	0	H4397	0
TOTAL Federal Aid	0		0
TOTAL Revenues	0		0
Interfund Transfers	0	H5031	0
TOTAL Interfund Transfers	0		0
Serial Bonds	0	H5710	0
Bans Redeemed From Appropriations	32,160	H5731	13,950
TOTAL Proceeds of Obligations	32,160		13,950
TOTAL Other Sources	32,160		13,950
TOTAL Detail Revenues And Other Sources	32,160		13,950

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire, Equip & Cap Outlay	0	H34102	0
TOTAL Fire	0		0
TOTAL Public Safety	0		0
Ambulance, Equip & Cap Outlay	0	H45402	0
TOTAL Ambulance	0		0
TOTAL Health	0		0
Maint of Streets, Equip & Cap Outlay	0	H51102	0
TOTAL Maint of Streets	0		0
Snow Removal, Equip & Cap Outlay	0	H51422	0
TOTAL Snow Removal	0		0
TOTAL Transportation	0		0
Debt Principal, Bond Anticipation Notes	0	H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	0	H97307	
TOTAL Debt Interest	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-46,119	H8021	-13,959
Restated Fund Balance - Beg of Year	-46,119	H8022	-13,959
ADD - REVENUES AND OTHER SOURCES	32,160		13,950
DEDUCT - EXPENDITURES AND OTHER USES	0		0
Fund Balance - End of Year	-13,959	H8029	-9

VILLAGE OF Cohocton
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	522,683	K101	522,683
Buildings	1,133,614	K102	1,133,614
Machinery And Equipment	967,000	K104	967,000
Other Capital Assets	1,058,000	K107	1,058,000
TOTAL Fixed Assets (net)	3,681,297		3,681,297
TOTAL Assets and Deferred Outflows of Resources	3,681,297		3,681,297

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,681,297	K159	3,681,297
TOTAL Investments in Non-Current Government Assets	3,681,297		3,681,297
TOTAL Fund Balance	3,681,297		3,681,297
TOTAL	3,681,297		3,681,297

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(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,030	TA200	
TOTAL Cash	1,030		0
Due From Other Funds	0	TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	1,030		0

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Consolidated Payroll	2	TA10	
State Retirement	2	TA18	
Group Insurance	1,085	TA20	
Nys Income Tax	0	TA21	
Federal Income Tax		TA22	
Income Executions	-58	TA23	
Social Security Tax	0	TA26	
Other Funds (specify)	0	TA85	
TOTAL Agency Liabilities	1,030		0
TOTAL Liabilities	1,030		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,030		0

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	1,823,885	W129	1,492,195
TOTAL Provision To Be Made In Future Budgets	1,823,885		1,492,195
TOTAL Assets and Deferred Outflows of Resources	1,823,885		1,492,195

VILLAGE OF Cohocton
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	186,023	W638	
Compensated Absences	0	W687	0
TOTAL Other Liabilities	186,023		0
Bonds Payable	1,637,862	W628	1,492,195
TOTAL Bond And Long Term Liabilities	1,637,862		1,492,195
TOTAL Liabilities	1,823,885		1,492,195
TOTAL Liabilities	1,823,885		1,492,195

VILLAGE OF Cohocton
Statement of Indebtedness
For the Fiscal Year Ending 2021

7/8/2021

County of: Steuben

Municipal Code: 460418101070

First Year	Debit 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
2007	BOND E	Water EFC			03/15/2007	05/12/2036	0.00%		\$2,555,000	\$1,362,662	\$85,167	\$0	\$0	\$0	\$1,277,495
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	\$13,958	\$13,958	\$0	\$0	\$0	\$0
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	\$94,900	\$23,000	\$0	\$0	\$0	\$71,900
2018	BOND N	MINI PUMPER			02/01/2018	02/01/2038	3.25%		\$168,000	\$151,200	\$8,400	\$0	\$0	\$0	\$142,800
2013	BOND N	2013 SNOW PLOW TRUCK			08/16/2012	08/16/2022	3.375%		\$96,300	\$29,100	\$29,100	\$0	\$0	\$0	\$0
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										\$1,651,820	\$159,625	\$0	\$0	\$0	\$1,492,195

VILLAGE OF Cohocton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$2,724.00
Time Deposits	9Z2021	\$441,890.00
Total		\$444,714.00
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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1003	\$2,204	\$0	\$0	\$2,204
*****-3405	\$231,808	\$0	\$0	\$231,808
*****-1011	\$516	\$0	\$0	\$516
*****-3348	\$68,487	\$0	\$0	\$68,487
*****-1037	\$1	\$0	\$0	\$1
*****-1029	\$4	\$0	\$0	\$4
*****-8277	\$5,521	\$0	\$0	\$5,521
*****-8285	\$124,481	\$0	\$0	\$124,481
*****-8307	\$11,593	\$0	\$0	\$11,593
Total Adjusted Bank Balance				\$444,615
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$444,615
Total Cash Balance All Funds			9ZCASHB *	\$444,712

* Must be equal

VILLAGE OF Cohocton
Local Government Questionnaire
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? 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? If yes, has your municipality used the results to design the system of internal controls?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
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 2021

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	\$15,525.00	3	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$13,361.76			
90408	Worker's Compensation Insurance	\$12,793.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$3,011.00			
90608	Hospital and Medical (Dental) Insurance	\$22,016.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$66,706.76			
Computed Total From Financial Section (comparative purposes only)		\$63,800.76			

VILLAGE OF Cohocton
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,549		gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$1,638		cubic feet	
Electricity	\$1,970		kilowatt-hours	
Coal			tons	
Propane	\$2,637		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 05/31/2021, 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 05/31/2021 and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

KATHERINE M WISE

Name

(585) 384-5252

Telephone Number

CLERK-TREASURER

Title

PO BOX 330, COHOCTON NY

Official Address

07/09/2021

Date of Certification

(585) 384-5252

Official Telephone Number

VILLAGE OF Cohocton
Financial Comments
For the Fiscal Year Ending 2021