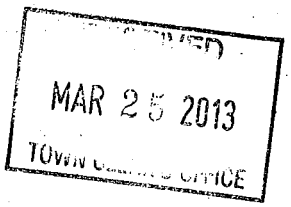
All Numbers in This Report
Have Been Rounded To
The Nearest Dollar



ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Highlands

County of Orange

For the Fiscal Year Ended 12/31/2012

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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

*** 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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

(A) GENERAL
(B) GENERAL TOWN-OUTSIDE VG
(CD) SPECIAL GRANT
(CM) MISCELLANEOUS SPECIAL REV
(DA) HIGHWAY-TOWN-WIDE
(DB) HIGHWAY-PART-TOWN
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(PN) PERMANENT
(SL) LIGHTING
(SM) MISCELLANEOUS
(SR) REFUSE AND GARBAGE
(SS) SEWER
(SW) WATER
(TA) AGENCY
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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.

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash			
Petty Cash	97,088	A200	114,661
	700	A210	700
TOTAL Cash	**97,788**		**115,361**
Accounts Receivable	67,887	A380	69,760
TOTAL Other Receivables (net)	**67,887**		**69,760**
Due From Other Funds		A391	12,514
TOTAL Due From Other Funds	**0**		**12,514**
Prepaid Expenses		A480	52,033
TOTAL Prepaid Expenses	**0**		**52,033**
Cash, Special Reserves	2,077,704	A230	1,731,448
TOTAL Restricted Assets	**2,077,704**		**1,731,448**
TOTAL Assets	**2,243,380**		**1,981,116**

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	102,491	A600	114,888
TOTAL Accounts Payable	**102,491**		**114,888**
Accrued Liabilities	163,303	A601	54,597
TOTAL Accrued Liabilities	**163,303**		**54,597**
TOTAL Liabilities	**265,794**		**169,485**
Reserve For Encumbrances		A821	
TOTAL Reserve For Encumbrances	**0**		**0**
Insurance Reserve	2,077,704	A863	1,731,448
General Reserve	30,386	A870	26,772
TOTAL Restricted Fund Balance	**2,108,090**		**1,758,220**
Unreserved Fund Balance Appropriated		A910	
Assigned Appropriated Fund Balance	600,000	A914	350,000
TOTAL Assigned Fund Balance	**600,000**		**350,000**
Unassigned Fund Balance	-730,504	A917	-296,590
TOTAL Unassigned Fund Balance	**-730,504**		**-296,590**
TOTAL Fund Equity	**1,977,586**		**1,811,630**
TOTAL Liabilities And Fund Equity	**2,243,380**		**1,981,116**

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	2,275,142	A1001	1,896,345
TOTAL Real Property Taxes	**2,275,142**		**1,896,345**
Interest & Penalties On Real Prop Taxes	23,806	A1090	1,452
Interest & Penalties On Spec Assessments	3,107	A1091	11,702
TOTAL Real Property Tax Items	**26,914**		**13,155**
Franchises	31,084	A1170	31,319
TOTAL Non Property Tax Items	**31,084**		**31,319**
Clerk Fees	3,422	A1255	2,915
Public Pound Charges, Dog Control Fees		A1550	150
Bus Operations	2,397	A1750	2,869
Park And Recreational Charges	28,562	A2001	27,184
Zoning Fees	2,230	A2110	2,145
Planning Board Fees	590	A2115	
Refuse & Garbage Charges	61,629	A2130	50,705
Sale of Cemetery Lots	3,900	A2190	
Charges For Cemetery Services	5,200	A2192	7,800
TOTAL Departmental Income	**107,930**		**93,768**
Interest And Earnings	1,133	A2401	4,371
Rental of Real Property, Other Govts	6,996	A2412	6,996
TOTAL Use of Money And Property	**8,129**		**11,367**
Dog Licenses	1,026	A2544	984
Building And Alteration Permits	66,956	A2555	41,131
TOTAL Licenses And Permits	**67,982**		**42,115**
Fines And Forfeited Bail	267,097	A2610	401,864
TOTAL Fines And Forfeitures	**267,097**		**401,864**
Sales of Equipment		A2665	950
TOTAL Sale of Property And Compensation For Loss	**0**		**950**
Refunds of Prior Year's Expenditures	6,911	A2701	34,011
Gifts And Donations	100	A2705	5,025
Unclassified (specify)	2,348	A2770	7,375
TOTAL Miscellaneous Local Sources	**9,359**		**46,411**
St Aid, Revenue Sharing	137,594	A3001	137,594
St Aid, Mortgage Tax	52,906	A3005	52,070
St Aid, Bus And Other Mass Trans	32,909	A3594	10,150
TOTAL State Aid	**223,409**		**199,814**
Fed Aid, Emergency Disaster Assistance		A4960	33,980
TOTAL Federal Aid	**0**		**33,980**
TOTAL Revenues	**3,017,046**		**2,771,087**
Interfund Transfers	4,843	A5031	
TOTAL Interfund Transfers	**4,843**		**0**
TOTAL Other Sources	**4,843**		**0**
TOTAL Detail Revenues And Other Sources	**3,021,889**		**2,771,087**

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	23,693	A10101	24,062
Legislative Board, Contr Expend	1,364	A10104	2,001
TOTAL Legislative Board	**25,056**		**26,063**
Municipal Court, Pers Serv	143,011	A11101	165,542
Municipal Court, Equip & Cap Outlay	3,383	A11102	1,092
Municipal Court, Contr Expend	18,023	A11104	25,075
TOTAL Municipal Court	**164,417**		**191,710**
Supervisor,pers Serv	36,523	A12201	22,363
Supervisor,equip & Cap Outlay	20	A12202	
Supervisor,contr Expend	2,501	A12204	1,649
TOTAL Supervisor	**39,045**		**24,012**
Comptroller,pers Serv	145,041	A13151	146,728
Comptroller, Equip & Cap Outlay	557	A13152	1,602
Comptroller, Contr Expend	14,996	A13154	16,997
TOTAL Comptroller	**160,593**		**165,327**
Auditor, Contr Expend	40,537	A13204	25,000
TOTAL Auditor	**40,537**		**25,000**
Tax Collection,pers Serv	12,572	A13301	13,012
Tax Collection,contr Expend	3,030	A13304	5,630
TOTAL Tax Collection	**15,602**		**18,642**
Budget, Pers Serv	5,000	A13401	5,125
TOTAL Budget	**5,000**		**5,125**
Purchasing, Pers Serv	4,423	A13451	5,125
Purchasing, Contr Expend	146	A13454	
TOTAL Purchasing	**4,569**		**5,125**
Assessment, Pers Serv	56,331	A13551	38,162
Assessment, Equip & Cap Outlay	754	A13552	1,083
Assessment, Contr Expend	80,430	A13554	35,570
TOTAL Assesement	**137,514**		**74,816**
Clerk,pers Serv	47,189	A14101	49,246
Clerk,contr Expend	6,228	A14104	6,505
TOTAL Clerk	**53,417**		**55,751**
Law, Contr Expend	58,951	A14204	63,259
TOTAL Law	**58,951**		**63,259**
Personnel, Contr Expend	81	A14304	82
TOTAL Personnel	**81**		**82**
Elections, Contr Expend	27,973	A14504	19,968
TOTAL Elections	**27,973**		**19,968**
Records Mgmt, PerS. SerV.		A14601	1,853
Records Mgmt, Contr Expend		A14604	5,722
TOTAL Records Mgmt	**0**		**7,575**
Buildings, Pers Serv	8,266	A16201	8,520
Buildings, Contr Expend	64,211	A16204	102,447
TOTAL Buildings	**72,477**		**110,967**
Central Data Process, Pers Serv	11,522	A16801	

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Central Data Process & Cap Outlay	266	A16802	5,780
Central Data Process, Contr Expend	8,825	A16804	14,873
TOTAL Central Data Process	**20,613**		**20,653**
Unallocated Insurance, Contr Expend	76,696	A19104	77,523
TOTAL Unallocated Insurance	**76,696**		**77,523**
Municipal Assn Dues, Contr Expend	1,260	A19204	2,259
TOTAL Municipal Assn Dues	**1,260**		**2,259**
Payment of Mta Payroll Tax,contr Expend	4,069	A19804	4,057
TOTAL Payment of Mta Payroll Tax	**4,069**		**4,057**
TOTAL General Government Support	**907,870**		**897,915**
Traffic Control, Contr Expen		A33104	128
TOTAL Traffic Control	**0**		**128**
Control of Animals, Pers Serv	13,938	A35101	13,706
Control of Animals, Equip & Cap Outlay	3,275	A35102	
Control of Animals, Contr Expend	3,749	A35104	3,365
TOTAL Control of Animals	**20,962**		**17,071**
Safety Inspection, Pers Serv	123,452	A36201	114,901
Safety Inspection, Equip & Cap Outlay	412	A36202	
Safety Inspection, Contr Expend	17,132	A36204	10,897
TOTAL Safety Inspection	**140,996**		**125,798**
TOTAL Public Safety	**161,958**		**142,998**
Street Admin, Pers Serv	69,605	A50101	73,055
Street Admin, Contr Expend	2,250	A50104	2,367
TOTAL Street Admin	**71,856**		**75,422**
Garage, Contr Expend	20,346	A51324	16,634
TOTAL Garage	**20,346**		**16,634**
Bus Operations, Pers Serv	52,387	A56301	56,168
Bus Operations, Contr Expend	12,732	A56304	10,180
TOTAL Bus Operations	**65,119**		**66,348**
TOTAL Transportation	**157,320**		**158,403**
Veterans Service, Contr Expend	2,750	A65104	2,750
TOTAL Veterans Service	**2,750**		**2,750**
Programs For Aging, Contr Expend	13,348	A67724	15,880
TOTAL Programs For Aging	**13,348**		**15,880**
TOTAL Economic Assistance And Opportunity	**16,098**		**18,630**
Recreation Admini, Pers Serv	81,510	A70201	100,948
Recreation Admini, Contr Expend	1,063	A70204	1,058
TOTAL Recreation Admini	**82,573**		**102,006**
Parks, Pers Serv	7,310	A71101	7,087
Parks, Contr Expend	30,726	A71104	29,101
TOTAL Parks	**38,036**		**36,188**
Playgr & Rec Centers, Pers Serv	10,320	A71401	10,012
Playgr & Rec Centers, Contr Expend	16,768	A71404	20,874
TOTAL Playgr & Rec Centers	**27,088**		**30,886**
Special Rec Facility, Pers Serv	42,104	A71801	45,473

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Special Rec Facility, Equip & Cap Outlay	708	A71802	1,910
Special Rec Facility, Contr Expend	7,136	A71804	10,276
TOTAL Special Rec Facility	**49,948**		**57,659**
Youth Prog, Pers Serv	21,607	A73101	21,013
Youth Prog, Contr Expend	8,524	A73104	7,871
TOTAL Youth Prog	**30,131**		**28,884**
Library, Contr Expend	200,300	A74104	208,400
TOTAL Library	**200,300**		**208,400**
Historian, Pers Serv	3,115	A75101	3,087
Historian, Contr Expend	1,199	A75104	1,200
TOTAL Historian	**4,315**		**4,287**
TOTAL Culture And Recreation	**432,391**		**468,310**
Zoning, Pers Serv	5,565	A80101	5,947
Zoning, Contr Expend	10,066	A80104	12,165
TOTAL Zoning	**15,630**		**18,112**
Refuse & Garbage, Pers Serv	251,587	A81601	249,175
Refuse & Garbage, Contr Expend	328,897	A81604	364,050
TOTAL Refuse & Garbage	**580,484**		**613,225**
Comm Beautification, Contr Expend	6,819	A85104	3,044
TOTAL Comm Beautification	**6,819**		**3,044**
Drainage, Contr Expend	7,495	A85404	6,638
TOTAL Drainage	**7,495**		**6,638**
Emergency Disaster Work, Pers Serv	1,750	A87601	1,847
Emergency Disaster Work, Equip & Cap Out	60	A87602	
Emergency Disaster Work, Contr Expend		A87604	32
TOTAL Emergency Disaster Work	**1,810**		**1,879**
Cemetery, Pers Serv	3,208	A88101	3,033
Cemetery, Contr Expend	13,243	A88104	16,370
TOTAL Cemetery	**16,451**		**19,402**
TOTAL Home And Community Services	**628,599**		**662,301**
State Retirement System	156,959	A90108	197,696
Social Security, Employer Cont	91,644	A90308	91,305
Worker's Compensation, Empl Bnfts	69,715	A90408	68,694
Unemployment Insurance, Empl Bnfts	9,008	A90508	8,604
Hospital & Medical (dental) Ins, Empl Bnft	222,516	A90608	222,189
TOTAL Employee Benefits	**549,842**		**588,487**
TOTAL Expenditures	**2,854,168**		**2,937,044**
TOTAL Detail Expenditures And Other Uses	**2,854,168**		**2,937,044**

(A) GENERAL

Changes in Fund Equity

Code	Description	2011	EqpCode	2012
	ANALYSIS OF CHANGES IN FUND EQUITY			
	Fund Equity-Beginning of Year	**2,457,268**	**A8021**	**1,977,586**
	Prior Period Adj-Increase To Fund Equity		A8012	
	Prior Period Adj - Decrease In Fund Equity	647,403	A8015	
	Restated Fund Equity - Beg of Year	**1,809,865**	**A8022**	**1,977,586**
	ADD - REVENUES AND OTHER SOURCES	3,021,889		2,771,087
	DEDUCT - EXPENDITURES AND OTHER USES	2,854,168		2,937,044
	Fund Equity-End of Year	**1,977,586**	**A8029**	**1,811,630**

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	1,896,345	A1049N	2,169,511
Est Rev - Real Property Tax Items	5,000	A1099N	3,000
Est Rev - Non Property Tax Items	169,000	A1199N	30,000
Est Rev - Departmental Income	102,946	A1299N	106,296
Est Rev - Use of Money And Property	1,200	A2499N	5,500
Est Rev - Licenses And Permits	17,200	A2599N	15,000
Est Rev - Fines And Forfeitures	220,000	A2649N	350,000
Est Rev - Miscellaneous Local Sources	11,000	A2799N	19,500
Est Rev - State Aid	209,000	A3099N	204,000
TOTAL Estimated Revenues	**2,631,691**		**2,902,807**
Estimated - Interfund Transfer		A5031N	18,740
Appropriated Fund Balance	600,000	A599N	350,000
TOTAL Estimated Other Sources	**600,000**		**368,740**
TOTAL Estimated Revenues And Other Sources	**3,231,691**		**3,271,547**

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	1,066,866	A1999N	1,001,669
App - Public Safety	170,788	A3999N	171,470
App - Transportation	168,864	A5999N	162,764
App - Economic Assistance And Opportunity	22,500	A6999N	24,000
App - Culture And Recreation	446,913	A7999N	471,169
App - Home And Community Services	709,860	A8999N	736,175
App - Employee Benefits	605,900	A9199N	704,300
TOTAL Appropriations	**3,191,691**		**3,271,547**
Other Budgetary Purposes	40,000	A962N	
TOTAL Other Uses	**40,000**		**0**
TOTAL Appropriations And Other Uses	**3,231,691**		**3,271,547**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash			
Petty Cash	1,297,364	B200	1,058,213
	100	B210	100
TOTAL Cash	**1,297,464**		**1,058,313**
Accounts Receivable	9,164	B380	8,296
TOTAL Other Receivables (net)	**9,164**		**8,296**
Due From Other Funds	236,201	B391	232,301
TOTAL Due From Other Funds	**236,201**		**232,301**
Due From Other Governments	182,601	B440	204,590
TOTAL Due From Other Governments	**182,601**		**204,590**
Prepaid Expenses		B480	21,246
TOTAL Prepaid Expenses	**0**		**21,246**
Cash, Special Reserves	176,665	B230	181,986
TOTAL Restricted Assets	**176,665**		**181,986**
TOTAL Assets	**1,902,095**		**1,706,733**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	17,723	B600	13,319
TOTAL Accounts Payable	**17,723**		**13,319**
Accrued Liabilities	54,532	B601	53,823
TOTAL Accrued Liabilities	**54,532**		**53,823**
Due To Other Funds		B630	
TOTAL Due To Other Funds	**0**		**0**
TOTAL Liabilities	**72,254**		**67,142**
Insurance Reserve	176,665	B863	181,986
TOTAL Restricted Fund Balance	**176,665**		**181,986**
Assigned Appropriated Fund Balance	166,000	B914	306,000
Assigned Unappropriated Fund Balance	1,487,176	B915	1,151,605
TOTAL Assigned Fund Balance	**1,653,176**		**1,457,605**
Unassigned Fund Balance		B917	
TOTAL Unassigned Fund Balance	**0**		**0**
TOTAL Fund Equity	**1,829,841**		**1,639,591**
TOTAL Liabilities And Fund Equity	**1,902,095**		**1,706,733**

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	74,470	B1001	53,839
TOTAL Real Property Taxes	**74,470**		**53,839**
Other Payments In Lieu of Taxes		B1081	4,814
TOTAL Real Property Tax Items	**0**		**4,814**
Sales Tax (from County)	694,220	B1120	734,942
TOTAL Non Property Tax Items	**694,220**		**734,942**
Police Department Fees	104	B1520	203
Vital Statistics Fees	2,600	B1603	2,745
Planning Board Fees		B2115	550
TOTAL Departmental Income	**2,704**		**3,498**
Public Safety Services For Other Govts	2,360	B2260	6,467
TOTAL Intergovernmental Charges	**2,360**		**6,467**
Interest And Earnings	3,865	B2401	1,323
TOTAL Use of Money And Property	**3,865**		**1,323**
Insurance Recoveries		B2680	624
TOTAL Sale of Property And Compensation For Loss	**0**		**624**
Refunds of Prior Year's Expenditures	475	B2701	250
Unclassified (specify)		B2770	14
TOTAL Miscellaneous Local Sources	**475**		**264**
TOTAL Revenues	**778,094**		**805,771**
TOTAL Detail Revenues And Other Sources	**778,094**		**805,771**

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Law, Contr Expend	23,994	B14204	26,026
TOTAL Law	**23,994**		**26,026**
Unallocated Insurance, Contr Expend	31,482	B19104	37,244
TOTAL Unallocated Insurance	**31,482**		**37,244**
Payment of Mta Payroll Tax, Contr Expend	1,255	B19804	1,585
TOTAL Payment of Mta Payroll Tax	**1,255**		**1,585**
TOTAL General Government Support	**56,730**		**64,855**
Public Safety Comm Sys, Contr Expend	198,817	B30204	209,998
TOTAL Public Safety Comm Sys	**198,817**		**209,998**
Police, Pers Serv	341,242	B31201	423,809
Police, Equip & Cap Outlay	38,254	B31202	12,187
Police, Contr Expend	65,139	B31204	92,406
TOTAL Police	**444,635**		**528,402**
TOTAL Public Safety	**643,452**		**738,400**
Registrar of Vital Statistics, Pers Serv	26,767	B40201	26,850
TOTAL Registrar of Vital Statistics	**26,767**		**26,850**
TOTAL Health	**26,767**		**26,850**
Planning, Pers Serv	8,373	B80201	8,778
Planning, Contr Expend	4,328	B80204	5,847
TOTAL Planning	**12,700**		**14,624**
Research, Contr Expend	4,317	B80304	2,845
TOTAL Research	**4,317**		**2,845**
Refuse & Garbage, Contr Expend	142	B81604	375
TOTAL Refuse & Garbage	**142**		**375**
TOTAL Home And Community Services	**17,160**		**17,844**
State Retirement, Empl Bnfts	4,515	B90108	7,409
Police & Firemen Retirement, Empl Bnfts	44,902	B90158	69,660
Social Security , Empl Bnfts	28,228	B90308	35,687
Worker's Compensation, Empl Bnfts	20,551	B90408	22,143
Unemployment Insurance, Empl Bnfts	4,514	B90508	5,062
Hospital & Medical (dental) Ins, Empl Bnft	7,623	B90608	8,110
TOTAL Employee Benefits	**110,334**		**148,071**
TOTAL Expenditures	**854,443**		**996,021**
Transfers, Other Funds	27,529	B99019	
TOTAL Operating Transfers	**27,529**		**0**
TOTAL Other Uses	**27,529**		**0**
TOTAL Detail Expenditures And Other Uses	**881,971**		**996,021**

(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code	Description	2011	EdpCode	2012
	ANALYSIS OF CHANGES IN FUND EQUITY			
	Fund Equity - Beginning of Year	**1,723,603**	**B8021**	**1,829,841**
	Prior Period Adj-Increase To Fund Equity	210,115	B8012	
	Restated Fund Equity - Beg of Year	**1,933,718**	**B8022**	**1,829,841**
	ADD - REVENUES AND OTHER SOURCES	778,094		805,771
	DEDUCT - EXPENDITURES AND OTHER USES	881,971		996,021
	Fund Equity - End of Year	**1,829,841**	**B8029**	**1,639,595**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	53,839	B1049N	882
Est Rev - Non Property Tax Items	747,000	B1199N	710,000
Est Rev - Departmental Income	2,200	B1299N	2,300
Est Rev - Use of Money And Property	25	B2499N	1,600
Est Rev - Sale of Prop And Comp For Loss	14,450	B2699N	9,600
TOTAL Estimated Revenues	**817,514**		**724,382**
Appropriated Fund Balance	166,000	B599N	306,000
TOTAL Estimated Other Sources	**166,000**		**306,000**
TOTAL Estimated Revenues And Other Sources	**983,514**		**1,030,382**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	89,600	B1999N	105,650
App - Public Safety	718,016	B3999N	701,901
App - Health	26,747	B4999N	27,282
App - Culture And Recreation	19,851	B7999N	18,349
App - Home And Community Services	11,000	B8999N	6,000
App - Employee Benefits	113,300	B9199N	156,200
TOTAL Appropriations	**978,514**		**1,015,382**
Other Budgetary Purposes	5,000	B962N	15,000
TOTAL Other Uses	**5,000**		**15,000**
TOTAL Appropriations And Other Uses	**983,514**		**1,030,382**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash		CD200	
TOTAL Cash	0		0
TOTAL Assets	0		0

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		CD600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Unreserved Fund Balance Appropriated		CD910	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	0		0

Results of Operation

Code	Description	2011	EdpCode	2012

Results of Operation

Code Description	2011	EdpCode	2012

(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**215**	**CD8021**	
Prior Period AdJ.- Increase In Fund Equity	-215	CD8012	
Restated Fund Equity - Beg of Year		**CD8022**	
Fund Equity-End of Year		**CD8029**	

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash		CM200	
Cash In Time Deposits		CM201	
TOTAL Cash	0		0
MisC. Current Assets		CM489	
TOTAL Other	0		0
TOTAL Assets	0		0

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		CM600	
TOTAL Accounts Payable	0		0
Accrued Liabilities		CM601	
TOTAL Accrued Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities And Fund Equity	0		0

Results of Operation

Code	Description	2011	EdpCode	2012

Results of Operation

Code	Description	2011	EdpCode	2012

(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**22,008**	**CM8021**	
Prior Period Adj-Increase In Fund Equity	-22,008	CM8012	
Restated Fund Equity - Beg of Year		**CM8022**	
Fund Equity-End of Year		**CM8029**	

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	-44,914	DA200	-65,465
TOTAL Cash	**-44,914**		**-65,465**
Prepaid Expenses		DA480	1,406
TOTAL Prepaid Expenses	**0**		**1,406**
Cash Special Reserves	257,288	DA230	100,522
TOTAL Restricted Assets	**257,288**		**100,522**
TOTAL Assets	**212,374**		**36,463**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	4,034	DA600	413
TOTAL Accounts Payable	**4,034**		**413**
Accrued Liabilities	2,890	DA601	3,367
TOTAL Accrued Liabilities	**2,890**		**3,367**
TOTAL Liabilities	**6,925**		**3,780**
Insurance Reserves	257,288	DA863	100,287
TOTAL Restricted Fund Balance	**257,288**		**100,287**
Assigned Appropriated Fund Balance	31,000	DA914	
TOTAL Assigned Fund Balance	**31,000**		**0**
Unassigned Fund Balance	-82,839	DA917	-67,604
TOTAL Unassigned Fund Balance	**-82,839**		**-67,604**
TOTAL Fund Equity	**205,449**		**32,683**
TOTAL Liabilities And Fund Equity	**212,374**		**36,463**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	4,844	DA1001	100,702
TOTAL Real Property Taxes	**4,844**		**100,702**
Interest And Earnings	103	DA2401	431
TOTAL Use of Money And Property	**103**		**431**
Unclassified (specify)		DA2770	100
TOTAL Miscellaneous Local Sources	**0**		**100**
Fed Aid Emer Disaster Assist		DA4960	1,360
TOTAL Federal Aid	**0**		**1,360**
TOTAL Revenues	**4,947**		**102,593**
TOTAL Detail Revenues And Other Sources	**4,947**		**102,593**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	150	DA19804	106
TOTAL Payment of Mta Payroll Tax	**150**		**106**
TOTAL General Government Support	**150**		**106**
Machinery, Pers Serv	19,380	DA51301	19,849
Machinery, Equip & Cap Outlay		DA51302	30,159
Machinery, Contr Expend	24,660	DA51304	11,861
TOTAL Machinery	**44,040**		**61,869**
Snow Removal, Pers Serv	21,422	DA51421	12,748
Snow Removal, Contr Expend	25,449	DA51424	21,686
TOTAL Snow Removal	**46,871**		**34,433**
TOTAL Transportation	**90,911**		**96,302**
State Retirement, Empl Bnfts	2,470	DA90108	4,759
Social Security , Empl Bnfts	3,378	DA90308	2,380
Worker's Compensation, Empl Bnfts	3,318	DA90408	3,995
Unemployment Insurance, Empl Bnfts	70	DA90508	
Hospital & Medical (dental) Ins, Empl Bnft	572	DA90608	726
TOTAL Employee Benefits	**9,807**		**11,860**
TOTAL Expenditures	**100,868**		**108,267**
TOTAL Detail Expenditures And Other Uses	**100,868**		**108,267**

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**306,027**	**DA8021**	**205,449**
Prior Period AdJ.- Increase In Fund Equity	-4,656	DA8012	
Prior Period Adj - Decrease In Fund Equity		DA8015	167,092
Restated Fund Equity - Beg of Year	**301,371**	**DA8022**	**38,357**
ADD - REVENUES AND OTHER SOURCES	4,947		102,593
DEDUCT - EXPENDITURES AND OTHER USES	100,868		108,267
Fund Equity - End of Year	**205,449**	**DA8029**	**32,683**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	100,702	DA1049N	23,425
Est Rev - Use of Money And Property	125	DA2499N	150
TOTAL Estimated Revenues	**100,827**		**23,575**
Appropriated Fund Balance	31,000	DA599N	80,000
TOTAL Estimated Other Sources	**31,000**		**80,000**
TOTAL Estimated Revenues And Other Sources	**131,827**		**103,575**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	118,577	DA5999N	84,150
App - Employee Benefits	13,250	DA9199N	19,425
TOTAL Appropriations	**131,827**		**103,575**
Other Budgetary Purposes	0	DA962N	
TOTAL Other Uses	**0**		**0**
TOTAL Appropriations And Other Uses	**131,827**		**103,575**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	145,197	DB200	256,786
TOTAL Cash	**145,197**		**256,786**
Prepaid Expenses		DB480	7,735
TOTAL Prepaid Expenses	**0**		**7,735**
Cash Special Reserves		DB230	107,197
TOTAL Restricted Assets	**0**		**107,197**
TOTAL Assets	**145,197**		**371,718**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	18,609	DB600	35,515
TOTAL Accounts Payable	**18,609**		**35,515**
Accrued Liabilities	27,323	DB601	6,229
TOTAL Accrued Liabilities	**27,323**		**6,229**
Due To Other Funds	305,018	DB630	305,018
TOTAL Due To Other Funds	**305,018**		**305,018**
TOTAL Liabilities	**350,951**		**348,762**
Insurance Reserve		DB863	107,432
TOTAL Restricted Fund Balance	**0**		**107,432**
Assigned Appropriated Fund Balance	17,000	DB914	80,000
TOTAL Assigned Fund Balance	**17,000**		**80,000**
Unassigned Fund Balance	-222,753	DB917	-162,477
TOTAL Unassigned Fund Balance	**-222,753**		**-162,477**
TOTAL Fund Equity	**-205,753**		**24,955**
TOTAL Liabilities And Fund Equity	**145,197**		**373,717**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	472,196	DB1001	495,770
TOTAL Real Property Taxes	**472,196**		**495,770**
Interest And Earnings	427	DB2401	344
TOTAL Use of Money And Property	**427**		**344**
Refunds of Prior Year's Expenditures		DB2701	999
Unclassified (specify)		DB2770	57
TOTAL Miscellaneous Local Sources	**0**		**1,056**
St Aid, Consolidated Highway Aid		DB3501	35,917
TOTAL State Aid	**0**		**35,917**
Fed Aid, Emergency Disaster Assistance	9,919	DB4960	17,511
TOTAL Federal Aid	**9,919**		**17,511**
TOTAL Revenues	**482,542**		**550,597**
TOTAL Detail Revenues And Other Sources	**482,542**		**550,597**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	596	DB19804	613
TOTAL Payment of Mta Payroll Tax	**596**		**613**
TOTAL General Government Support	**596**		**613**
Maint of Streets, Pers Serv	176,286	DB51101	191,237
Maint of Streets, Contr Expend	102,471	DB51104	151,669
TOTAL Maint of Streets	**278,758**		**342,906**
Perm Improve Highway, Equip & Cap Outlay		DB51122	11,608
TOTAL Perm Improve Highway	**0**		**11,608**
TOTAL Transportation	**278,758**		**354,514**
State Retirement, Empl Bnfts	26,165	DB90108	30,227
Social Security, Empl Bnfts	13,409	DB90308	13,781
Worker's Compensation, Empl Bnfts	34,856	DB90408	42,310
Unemployment Insurance, Empl Bnfts	593	DB90508	564
Hospital & Medical (dental) Ins, Empl Bnft	45,948	DB90608	44,971
TOTAL Employee Benefits	**120,971**		**131,853**
TOTAL Expenditures	**400,325**		**486,960**
TOTAL Detail Expenditures And Other Uses	**400,325**		**486,960**

(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**-385,503**	**DB8021**	**-205,753**
Prior Period AdJ.- Increase In Fund Equity	97,532	DB8012	167,092
Prior Period Adj - Decrease In Fund Equity		DB8015	
Restated Fund Equity - Beg of Year	**-287,971**	**DB8022**	**-38,661**
ADD - REVENUES AND OTHER SOURCES	482,542		550,597
DEDUCT - EXPENDITURES AND OTHER USES	400,325		486,980
Fund Equity - End of Year	**-205,753**	**DB8029**	**24,958**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	495,770	DB1049N	419,075
Est Rev - Use of Money And Property	0	DB2499N	550
Est Rev - State Aid	17,957	DB3099N	17,957
TOTAL Estimated Revenues	**513,727**		**437,582**
Appropriated Fund Balance	17,000	DB599N	
TOTAL Estimated Other Sources	**17,000**		**0**
TOTAL Estimated Revenues And Other Sources	**530,727**		**437,582**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	371,627	DB5999N	288,332
App - Employee Benefits	149,100	DB9199N	139,250
TOTAL Appropriations	**520,727**		**427,582**
Other Budgetary Purposes	10,000	DB962N	10,000
TOTAL Other Uses	**10,000**		**10,000**
TOTAL Appropriations And Other Uses	**530,727**		**437,582**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	4,403	H200	58,646
TOTAL Cash	**4,403**		**58,646**
TOTAL Assets	**4,403**		**58,646**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	4,403	H600	761
TOTAL Accounts Payable	**4,403**		**761**
Due To Other Funds	16,321	H630	
TOTAL Due To Other Funds	**16,321**		**0**
TOTAL Liabilities	**20,724**		**761**
Assigned Appropriated Fund Balance		H914	57,885
TOTAL Assigned Fund Balance	**0**		**57,885**
Unassigned Fund Balance	-16,321	H917	
TOTAL Unassigned Fund Balance	**-16,321**		**0**
TOTAL Fund Equity	**-16,321**		**57,885**
TOTAL Liabilities And Fund Equity	**4,403**		**58,646**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Share of Joint Activity, Other Govts		H2390	100,000
TOTAL Intergovernmental Charges	0		100,000
TOTAL Revenues	0		100,000
Interfund Transfers		H5031	16,321
TOTAL Interfund Transfers	0		16,321
TOTAL Other Sources	0		16,321
TOTAL Detail Revenues And Other Sources	0		116,321

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Water Administration, Equip & Cap Outlay	16,321	H83102	42,115
TOTAL Water Administration	**16,321**		**42,115**
TOTAL Home And Community Services	**16,321**		**42,115**
TOTAL Expenditures	**16,321**		**42,115**
TOTAL Detail Expenditures And Other Uses	**16,321**		**42,115**

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**146,782**	**H8021**	**-16,321**
Prior Period Adj - Decrease In Fund Equity	146,782	H8015	
Restated Fund Equity - Beg of Year		**H8022**	**-16,321**
ADD - REVENUES AND OTHER SOURCES			116,321
DEDUCT - EXPENDITURES AND OTHER USES	16,321		42,115
Fund Equity - End of Year	**-16,321**	**H8029**	**57,886**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	682,464	K101	682,464
Buildings	1,526,840	K102	1,575,564
Improvements Other Than Buildings	103,857	K103	103,857
Machinery & Equipment	658,297	K104	667,197
Infrastructure	1,982,391	K106	2,053,999
Other Capital Assets	1,617,077	K107	1,574,452
Accum Deprec, Buildings	-763,734	K112	-792,459
Accum Depr, Imp Other Than Bld	-85,042	K113	-90,110
Accum Depr, Machinery & Equip	-370,872	K114	-414,611
Accum Deprec, Infrastructure	-390,039	K116	-463,466
Accum Deprec, Other Capital Assets	-1,008,910	K117	-1,096,614
TOTAL Fixed Assets (net)	**3,952,328**		**3,900,273**
TOTAL Assets	**3,952,328**		**3,900,273**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets	3,952,328	K159	3,800,273
TOTAL Investments In Non-Current Government Assets	**3,952,328**		**3,800,273**
TOTAL Fund Equity	**3,952,328**		**3,800,273**
TOTAL Liabilities And Fund Equity	**3,952,328**		**3,800,273**

(PN) PERMANENT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	26,706	PN200	28,229
TOTAL Cash	**26,706**		**28,229**
Investment In Securities	32,069	PN450	31,260
TOTAL Investments	**32,069**		**31,260**
Restricted Assets, Cash Spec Reserves	24,579	PN230	24,623
TOTAL Restricted Assets	**24,579**		**24,623**
TOTAL Assets	**83,354**		**84,111**

(PN) PERMANENT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		PN600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Assigned Unappropriated Fund Balance	83,354	PN915	84,111
TOTAL Assigned Fund Balance	83,354		84,111
Unassigned Fund Balance		PN917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	83,354		84,111
TOTAL Liabilities And Fund Equity	83,354		84,111

(PN) PERMANENT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	-3,574	PN2401	757
TOTAL Use of Money And Property	**-3,574**		**757**
TOTAL Revenues	**-3,574**		**757**
TOTAL Detail Revenues And Other Sources	**-3,574**		**757**

Results of Operation

Code Description	2011	EdpCode	2012

(PN) PERMANENT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**44,211**	**PN8021**	**83,354**
Prior Period Adj-Increase To Fund Equity	42,717	PN8012	
Restated Fund Equity - Beg of Year	**86,928**	**PN8022**	**83,354**
ADD - REVENUES AND OTHER SOURCES	-3,574		757
Fund Equity-End of Year	**83,354**	**PN8029**	**84,110**

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	-2,737	SL200	3,457
TOTAL Cash	**-2,737**		**3,457**
TOTAL Assets	**-2,737**		**3,457**

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Overpayments & Clearing Account		SL690	
TOTAL Other Liabilities	**0**		**0**
Due To Other Funds	4,415	SL630	
TOTAL Due To Other Funds	**4,415**		**0**
TOTAL Liabilities	**4,415**		**0**
Assigned Unappropriated Fund Balance		SL915	3,457
TOTAL Assigned Fund Balance	**0**		**3,457**
Unassigned Fund Balance	-7,152	SL917	
TOTAL Unassigned Fund Balance	**-7,152**		**0**
TOTAL Fund Equity	**-7,152**		**3,457**
TOTAL Liabilities And Fund Equity	**-2,737**		**3,457**

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	40,000	SL1001	47,615
TOTAL Real Property Taxes	**40,000**		**47,615**
TOTAL Revenues	**40,000**		**47,615**
TOTAL Detail Revenues And Other Sources	**40,000**		**47,615**

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Street Lighting, Contr Expend	40,602	SL51824	37,006
TOTAL Street Lighting	**40,602**		**37,006**
TOTAL Transportation	**40,602**		**37,006**
TOTAL Expenditures	**40,602**		**37,006**
TOTAL Detail Expenditures And Other Uses	**40,602**		**37,006**

(SL) LIGHTING

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**-6,551**	**SL8021**	**-7,153**
Prior Period Adj - Increase In Fund Equity		SL8012	0
Restated Fund Equity - Beg of Year	**-6,551**	**SL8022**	**-7,152**
ADD - REVENUES AND OTHER SOURCES	40,000		47,615
DEDUCT - EXPENDITURES AND OTHER USES	40,602		37,006
Fund Equity - End of Year	**-7,153**	**SL8029**	**3,458**

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	168,779	SM200	145,221
TOTAL Cash	**168,779**		**145,221**
Prepaid Expenses		SM480	4,219
TOTAL Prepaid Expenses	**0**		**4,219**
Cash Special Reserves	45,994	SM230	66,110
TOTAL Restricted Assets	**45,994**		**66,110**
TOTAL Assets	**214,772**		**215,550**

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	11,001	SM600	3,115
TOTAL Accounts Payable	**11,001**		**3,115**
Accrued Liabilities	8,753	SM601	5,576
TOTAL Accrued Liabilities	**8,753**		**5,576**
Due To Other Funds		SM630	
TOTAL Due To Other Funds	**0**		**0**
TOTAL Liabilities	**19,755**		**8,691**
Insurance Reserves	45,994	SM863	66,110
TOTAL Restricted Fund Balance	**45,994**		**66,110**
Assigned Appropriated Fund Balance	230,626	SM914	50,000
Assigned Unappropriated Fund Balance		SM915	90,749
TOTAL Assigned Fund Balance	**230,626**		**140,749**
Unassigned Fund Balance	-81,602	SM917	
TOTAL Unassigned Fund Balance	**-81,602**		**0**
TOTAL Fund Equity	**195,018**		**206,859**
TOTAL Liabilities And Fund Equity	**214,772**		**215,550**

(SM) MISCELLANEOUS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	205,733	SM1001	213,194
TOTAL Real Property Taxes	**205,733**		**213,194**
Other General Departmental Income	103,753	SM1289	113,126
TOTAL Departmental Income	**103,753**		**113,126**
Interest And Earnings	567	SM2401	320
TOTAL Use of Money And Property	**567**		**320**
Sales of Equipment	800	SM2665	220
TOTAL Sale of Property And Compensation For Loss	**800**		**220**
Refunds of Prior Year's Expenditures		SM2701	710
Unclassified (specify)		SM2770	8
TOTAL Miscellaneous Local Sources	**0**		**718**
TOTAL Revenues	**310,853**		**327,578**
TOTAL Detail Revenues And Other Sources	**310,853**		**327,578**

(SM) MISCELLANEOUS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	320	SM19804	416
TOTAL Payment of Mta Payroll Tax	**320**		**416**
TOTAL General Government Support	**320**		**416**
Ambulance, Pers Serv	95,541	SM45401	124,849
Ambulance, Equip & Cap Outlay	3,984	SM45402	9,665
Ambulance, Contr Expend	212,350	SM45404	64,176
TOTAL Ambulance	**311,875**		**198,690**
TOTAL Health	**311,875**		**198,690**
State Retirement, Empl Bnfts	5,287	SM90108	14,277
Local Pension Fund, Empl Bnfts	32,105	SM90258	34,200
Social Security, Empl Bnfts	7,206	SM90308	9,366
Worker's Compensation, Empl Bnfts	54,199	SM90408	57,355
Unemployment Insurance, Empl Bnfts	1,462	SM90508	1,431
TOTAL Employee Benefits	**100,259**		**115,530**
TOTAL Expenditures	**412,455**		**315,736**
TOTAL Detail Expenditures And Other Uses	**412,455**		**315,736**

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**299,943**	**SM8021**	**195,018**
Prior Period Adj.- Increase In Fund Equity	-3,324	SM8012	
Restated Fund Equity - Beg of Year	**296,620**	**SM8022**	**195,018**
ADD - REVENUES AND OTHER SOURCES	310,853		327,578
DEDUCT - EXPENDITURES AND OTHER USES	412,455		315,736
Fund Equity - End of Year	**195,018**	**SM8029**	**206,862**

Balance Sheet

Code	Description	2011	EqpCode	2012

Balance Sheet

Code	Description	2011	EdpCode	2012

Results of Operation

Code Description	2011	EdpCode	2012

Results of Operation

Code	Description	2011	EdpCode	2012

(SR) REFUSE AND GARBAGE

Changes in Fund Equity

Code Description	2011	EqpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**2,343**	**SR8021**	
Prior Period AdJ.- Increase In Fund Equity	-2,343	SR8012	
Restated Fund Equity - Beg of Year		**SR8022**	
Fund Equity - End of Year		**SR8029**	

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	185,400	SS200	216,985
TOTAL Cash	**185,400**		**216,985**
Sewer Rents Receivable	190,881	SS360	199,699
TOTAL Other Receivables (net)	**190,881**		**199,699**
Due From Other Funds	72,718	SS391	72,718
TOTAL Due From Other Funds	**72,718**		**72,718**
Prepaid Expenses		SS480	1,406
TOTAL Prepaid Expenses	**0**		**1,406**
Cash Special Reserves	116,086	SS230	136,326
TOTAL Restricted Assets	**116,086**		**136,326**
TOTAL Assets	**565,084**		**627,135**

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	3,707	SS600	2,494
TOTAL Accounts Payable	**3,707**		**2,494**
Accrued Liabilities	5,355	SS601	2,383
TOTAL Accrued Liabilities	**5,355**		**2,383**
TOTAL Liabilities	**9,062**		**4,877**
Insurance Reserves	116,086	SS863	136,326
TOTAL Restricted Fund Balance	**116,086**		**136,326**
Assigned Appropriated Fund Balance		SS914	
Assigned Unappropriated Fund Balance	439,936	SS915	485,931
TOTAL Assigned Fund Balance	**439,936**		**485,931**
TOTAL Fund Equity	**556,022**		**622,258**
TOTAL Liabilities And Fund Equity	**565,084**		**627,135**

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Sewer Rents	267,845	SS2120	65,770
Sewer Charges	55,403	SS2122	227,864
Interest & Penalties On Sewer Accts	3,998	SS2128	711
TOTAL Departmental Income	**327,246**		**294,345**
Interest And Earnings	601	SS2401	456
TOTAL Use of Money And Property	**601**		**456**
Fed Aid, Emergency Disaster Assistance		SS4960	1,141
TOTAL Federal Aid	**0**		**1,141**
TOTAL Revenues	**327,847**		**295,941**
Interfund Transfers	400	SS5031	
TOTAL Interfund Transfers	**400**		**0**
TOTAL Other Sources	**400**		**0**
TOTAL Detail Revenues And Other Sources	**328,247**		**295,941**

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	187	SS19804	189
TOTAL Payment of Mta Payroll Tax	**187**		**189**
TOTAL General Government Support	**187**		**189**
Sewer Administration, Pers Serv	2,590	SS81101	2,614
TOTAL Sewer Administration	**2,590**		**2,614**
Sewage Treat Disp, Pers Serv	52,503	SS81301	53,202
Sewage Treat Disp, Equip & Cap Outlay	6,022	SS81302	12,614
Sewage Treat Disp, Contr Expend	55,592	SS81304	48,447
TOTAL Sewage Treat Disp	**114,117**		**114,263**
TOTAL Home And Community Services	**116,708**		**116,877**
State Retirement, Empl Bnfts	4,940	SS90108	5,299
Social Security , Empl Bnfts	4,208	SS90308	4,250
Worker's Compensation, Empl Bnfts	3,252	SS90408	3,928
Unemployment Insurance, Empl Bnfts	413	SS90508	386
TOTAL Employee Benefits	**12,813**		**13,862**
Debt Principal, Serial Bonds	75,000	SS97106	80,000
TOTAL Debt Principal	**75,000**		**80,000**
Debt Interest, Serial Bonds	22,715	SS97107	18,778
TOTAL Debt Interest	**22,715**		**18,778**
TOTAL Expenditures	**227,422**		**229,706**
TOTAL Detail Expenditures And Other Uses	**227,422**		**229,706**

(SS) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**465,678**	**SS8021**	**556,020**
Prior Period Adj-Increase To Fund Equity		SS8012	3
Prior Period Adj - Decrease In Fund Equity	10,483	SS8015	
Restated Fund Equity - Beg of Year	**455,195**	**SS8022**	**556,022**
ADD - REVENUES AND OTHER SOURCES	328,247		295,941
DEDUCT - EXPENDITURES AND OTHER USES	227,422		229,706
Fund Equity-End of Year	**556,020**	**SS8029**	**622,258**

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	301,903	SS1299N	283,798
Est Rev - Use of Money And Property	75	SS2499N	600
TOTAL Estimated Revenues	**301,978**		**284,398**
TOTAL Estimated Revenues And Other Sources	**301,978**		**284,398**

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	164,610	SS8999N	169,425
App-Employee Benefits	18,590	SS9199N	10,435
App - Debt Service	98,778	SS9899N	99,538
TOTAL Appropriations	**281,978**		**279,398**
Budgetary Provision For Other Uses	20,000	SS962N	5,000
TOTAL Other Uses	**20,000**		**5,000**
TOTAL Appropriations And Other Uses	**301,978**		**284,398**

(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	24,743	SW200	22,725
TOTAL Cash	**24,743**		**22,725**
Accounts Receivable	7,467	SW380	21,525
TOTAL Other Receivables (net)	**7,467**		**21,525**
Due From Other Funds	16,837	SW391	0
TOTAL Due From Other Funds	**16,837**		**0**
Prepaid Expenses		SW480	1,406
TOTAL Prepaid Expenses	**0**		**1,406**
TOTAL Assets	**49,046**		**45,656**

(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accrued Liabilities	3,483	SW601	221
TOTAL Accrued Liabilities	**3,483**		**221**
Due To Other Funds		SW630	
TOTAL Due To Other Funds	**0**		**0**
TOTAL Liabilities	**3,483**		**221**
Assigned Unappropriated Fund Balance	45,563	SW915	45,435
TOTAL Assigned Fund Balance	**45,563**		**45,435**
TOTAL Fund Equity	**45,563**		**45,435**
TOTAL Liabilities And Fund Equity	**49,046**		**45,656**

(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Metered Water Sales	67,408	SW2140	101,982
Water Service Charges	900	SW2144	2,700
Other Home & Community Services Income	104,475	SW2189	100,215
TOTAL Departmental Income	**172,784**		**204,897**
Interest And Earnings	146	SW2401	30
TOTAL Use of Money And Property	**146**		**30**
Refunds of Prior Year's Expenditures		SW2701	30,709
TOTAL Miscellaneous Local Sources	**0**		**30,709**
TOTAL Revenues	**172,930**		**235,636**
Interfund Transfers	22,286	SW5031	
TOTAL Interfund Transfers	**22,286**		**0**
TOTAL Other Sources	**22,286**		**0**
TOTAL Detail Revenues And Other Sources	**195,216**		**235,636**

(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	29	SW19804	31
TOTAL Payment of Mta Payroll Tax	**29**		**31**
TOTAL General Government Support	**29**		**31**
Water Administration, Pers Serv	3,670	SW83101	3,795
Water Administration, Equip & Cap Outlay	2,568	SW83102	4,279
Water Administration, Contr Expend	61,112	SW83104	70,096
TOTAL Water Administration	**67,351**		**78,171**
Other Water, Pers Serv	4,925	SW83891	4,800
Other Water, Contr Expend	96,217	SW83894	100,530
TOTAL Other Water	**101,142**		**105,330**
TOTAL Home And Community Services	**168,493**		**183,501**
State Retirement, Empl Bnfts	4,091	SW90108	5,300
Social Security , Empl Bnfts	660	SW90308	706
Worker's Compensation, Empl Bnfts	342	SW90408	427
Unemployment Insurance, Empl Bnfts	34	SW90508	16
Hospital & Medical (dental) Ins, Empl Bnft	1,508	SW90608	1,461
Union Welfare Benefits		SW90708	
TOTAL Employee Benefits	**6,634**		**7,910**
Debt Principal, Installment Bonds	27,400	SW97206	28,000
TOTAL Debt Principal	**27,400**		**28,000**
TOTAL Expenditures	**202,556**		**219,443**
Transfers, Capital Projects Fund		SW99509	16,321
TOTAL Operating Transfers	**0**		**16,321**
TOTAL Other Uses	**0**		**16,321**
TOTAL Detail Expenditures And Other Uses	**202,556**		**235,764**

(SW) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**-244,411**	**SW8021**	**45,563**
Prior Period Adj-Increase To Fund Equity	297,314	SW8012	
Prior Period Adj - Decrease In Fund Equity		SW8015	
Restated Fund Equity - Beg of Year	**52,903**	**SW8022**	**45,563**
ADD - REVENUES AND OTHER SOURCES	195,216		235,636
DEDUCT - EXPENDITURES AND OTHER USES	202,556		235,764
Fund Equity-End of Year	**45,563**	**SW8029**	**45,438**

(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	252,799	SW1299N	263,565
TOTAL Estimated Revenues	**252,799**		**263,565**
TOTAL Estimated Revenues And Other Sources	**252,799**		**263,565**

(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	219,609	SW8999N	224,810
App-Employee Benefits	5,190	SW9199N	5,155
App - Debt Service	28,000	SW9899N	33,600
TOTAL Appropriations	**252,799**		**263,565**
TOTAL Appropriations And Other Uses	**252,799**		**263,565**

(TA) AGENCY

Balance Sheet

Code Description	2011	EqpCode	2012
Assets			
Cash	4,682	TA200	5,009
Time Deposits	114,008	TA201	109,257
TOTAL Cash	**118,690**		**114,266**
Service Award Program Assets	105,344	TA461	123,509
TOTAL Investments	**105,344**		**123,509**
TOTAL Assets	**224,034**		**237,775**

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds		TA630	12,514
TOTAL Due To Other Funds	**0**		**12,514**
Service Awards	105,344	TA13	123,509
0ther Funds (specify)	118,690	TA85	101,752
TOTAL Agency Liabilities	**224,034**		**225,261**
TOTAL Liabilities	**224,034**		**237,775**
TOTAL Liabilities And Fund Equity	**224,034**		**237,775**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	964,110	W129	828,167
TOTAL Provision To Be Made In Future Budgets	**964,110**		**828,167**
TOTAL Assets	**964,110**		**828,167**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Compensated Absences	307,810	W687	279,867
TOTAL Other Liabilities	**307,810**		**279,867**
Bonds Payable	656,300	W628	548,300
TOTAL Bond And Long Term Liabilities	**656,300**		**548,300**
TOTAL Liabilities	**964,110**		**828,167**
TOTAL General Long Term Debt	**964,110**		**828,167**

(DA) HIGHWAY-TOWN-WIDE
Adjustment Reason
Account Code DA8015 To correct prior years reserve fund recorded incorrectly in accounting system.
(DB) HIGHWAY-PART-TOWN
Adjustment Reason
Account Code DB8012 To correct prior years reserve fund recorded in accounting software incorrectly.
(SL) LIGHTING
Adjustment Reason
Account Code SL8012 To correct miscellaneous difference from prior year
(SS) SEWER
Adjustment Reason
Account Code SS8012 To correct prior year miscellaneous difference
(SW) WATER
Adjustment Reason
Account Code SW801! To record prior period expense charged to H fund in error.
(H) CAPITAL PROJECTS
Adjustment Reason
Account Code H8015 To reclass prior year expenses that do not belong to the water project

County of: Orange

Municipal Code: 330339200000

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.	O/S End of Year
2011	BONDE	Sewer			03/01/1996	11/01/2015	5.50%			$350,000	$80,000	$0	$0	$270,000
2011	BONDE	Water			09/01/2000	11/01/2015	0.00%			$306,300	$28,000	$0	$0	$278,300
	AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year								**$0**	**$656,300**	**$108,000**	**$0**	**$0**	**$548,300**
	AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year								**$0**	**$656,300**	**$108,000**	**$0**	**$0**	**$548,300**

TOWN OF Highlands
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$1,844,466.26
Demand Deposits	9Z2011	
Time Deposits	9Z2021	$109,257.08
Total		$1,953,723.34
COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		$0.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	$3,890.00
Market Value at Balance Sheet Date	9Z4502	$31,260.04
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 Highlands
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-iple	$2,038,673	$0	$84,949	$1,953,723
*****-4143	$2,348,212	$0	$0	$2,348,212

Total Adjusted Bank Balance			$4,301,935
Petty Cash			$800.00
Adjustments			$-.03
Total Cash	9ZCASH	*	$4,302,735
Total Cash Balance All Funds	9ZCASHB	*	$4,302,735

* Must be equal

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	Yes
If not, are you planning on having an audit conducted?	
3) Does your local government participate in an insurance pool with other local governments?	No
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

	Total Full Time Employees:	22			
	Total Part Time Employees:	126			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$264,967.04	21	44	2
90158	Police and Fire Retirement	$69,660.25		23	
90258	Local Pension Fund	$34,200.00			
90308	Social Security	$157,474.83			
90408	Worker's Compensation Insurance	$198,851.66			
90458	Life Insurance				
90508	Unemployment Insurance	$16,063.13			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	$277,456.68	16		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
	Total	**$1,018,673.59**			
	Computed Total From Financial Section (comparative purposes only)	**$1,018,673.60**			

TOWN OF Highlands
Energy Costs and Consumption
For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$54,441	15,263	gallons	
Diesel Fuel	$65,670	19,397	gallons	
Fuel Oil	$12,475	3,888	gallons	
Natural Gas			cubic feet	
Electricity	$89,031	313,641	kilowatts	
Coal			tons	

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Agent Multiple-Employer Defined Benefits
2. Annual Required Contribution(ARC)	$290,000.00
3. Interest on Net OPEB Obligation	$30,000.00
4. Adjustment to Annual Required Contribution	($35,000.00)
5. Annual OPEB Expense	$285,000.00
6. Less: Actual Contribution Made	$25,000.00
7. Increase in Net OPEB Obligation	$260,000.00
8. Net OPEB Obligation - beginning of year	$610,000.00
9. Net OPEB Obligation - end of year	$870,000.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	8.77%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	$2,170,000.00
13. Less: Actuarial Value of Plan Assets	$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	$2,170,000.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	$990,000.00
17. UAAL as Percentage of Annual Covered Payroll	219.19%

Other OPEB Information

18. Date of most recent actuarial valuation	03/07/2013
Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.50%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Mervin R. Livsey, hereby certify that I am the Chief Fiscal Officer of the Town of Highlands, and that the information provided in the annual financial report of the Town of Highlands, for the fiscal year ended 12/31/2012, is TRUE and correct to the best of my knowledge and belief.

By entering the personal indentification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Highlands, and adopted by me as my signature for use in conjunction with the filing of the Town of Highlands 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Highlands's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Kelly Blauvelt
Name of Report Preparer if different than Chief Fiscal Officer

(845) 446-4280
Telephone Number

03/25/2013
Date of Certification

Mervin R. Livsey
Name

Supervisor
Title

254 Main Street Highland Falls NY 1(
Official Address

(845) 446-4280
Official Telephone Number

I, Mervin R. Livsey hereby certify that I am the Chief Fiscal Officer of the Town of Highlands, and that the information provided in the annual financial report of the Town of Highlands, for the fiscal year ended 12/31/2012, is true correct to the best of my knowledge and belief. By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Highlands, and adopted by me as my signature for use in conjunction with the filing of the Town of Highlands's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Highlands's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Kelly Blauvelt	********	Mervin R. Livsey
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Name
(845) 446-4280	Supervisor	254 Main Street Highland Falls NY 1
Telephone Number	Title	Official Address
	(845) 446-4280	3/25/2013
	Office Telephone Number	Date

Thank you, 330339200000 from the TOWN of HIGHLANDS, for your Submission to the Local Government and School Accountability Data Exchange System on 03/25/2013 12:55:56 PM.

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