

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 12/31/2013

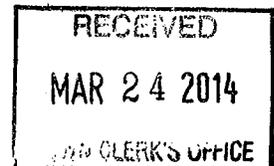
AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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



TOWN OF Highlands

*** FINANCIAL SECTION ***

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

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

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

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

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	114,661	A200	522,751
Petty Cash	700	A210	700
TOTAL Cash	115,361		523,451
Accounts Receivable	69,760	A380	112,141
TOTAL Other Receivables (net)	69,760		112,141
Due From Other Funds	12,514	A391	
TOTAL Due From Other Funds	12,514		0
Prepaid Expenses	52,033	A480	66,887
TOTAL Prepaid Expenses	52,033		66,887
Cash Special Reserves	1,731,448	A230	1,266,572
TOTAL Restricted Assets	1,731,448		1,266,572
TOTAL Assets and Deferred Outflows of Resources	1,981,116		1,969,051

TOWN OF Highlands
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(A) GENERAL

Balance Sheet

Code/Description	2012	EdbCode	2013
Accounts Payable	114,888	A600	76,146
TOTAL Accounts Payable	114,888		76,146
Accrued Liabilities	54,597	A601	58,422
TOTAL Accrued Liabilities	54,597		58,422
TOTAL Liabilities	169,486		134,568
Fund Balance			
Not in Spendable Form	52,033	A806	66,887
TOTAL Nonspendable Fund Balance	52,033		66,887
Insurance Reserve	1,731,448	A863	1,266,572
General Reserve	26,772	A870	
TOTAL Restricted Fund Balance	1,758,220		1,266,572
Assigned Appropriated Fund Balance		A914	398,688
Assigned Unappropriated Fund Balance		A915	968
TOTAL Assigned Fund Balance	0		399,656
Unassigned Fund Balance	1,377	A917	101,368
TOTAL Unassigned Fund Balance	1,377		101,368
TOTAL Fund Balance	1,811,630		1,834,483
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,981,116		1,969,051

TOWN OF Highlands
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	1,896,345	A1001	2,169,511
TOTAL Real Property Taxes	1,896,345		2,169,511
Interest & Penalties On Real Prop Taxes	1,452	A1090	4,939
Interest & Penalties On Spec Assessments	11,702	A1091	
TOTAL Real Property Tax Items	13,155		4,939
Franchises	31,319	A1170	31,838
TOTAL Non Property Tax Items	31,319		31,838
Tax Collector Fees		A1232	3,576
Clerk Fees	2,915	A1255	2,571
Public Pound Charges, Dog Control Fees	150	A1550	910
Bus Operations	2,869	A1750	2,154
Park And Recreational Charges	27,184	A2001	22,880
Zoning Fees	2,145	A2110	250
Planning Board Fees		A2115	
Refuse & Garbage Charges	50,705	A2130	55,990
Charges For Cemetery Services	7,800	A2192	11,700
TOTAL Departmental Income	93,768		100,030
Interest And Earnings	4,371	A2401	3,721
Rental of Real Property, Other Govts	6,996	A2412	6,996
TOTAL Use of Money And Property	11,367		10,717
Dog Licenses	984	A2544	3,257
Building And Alteration Permits	41,131	A2555	54,720
TOTAL Licenses And Permits	42,115		57,977
Fines And Forfeited Bail	401,864	A2610	263,575
TOTAL Fines And Forfeitures	401,864		263,575
Sales of Equipment	950	A2665	
Insurance Recoveries		A2680	666
TOTAL Sale of Property And Compensation For Loss	950		666
Refunds of Prior Year's Expenditures	34,011	A2701	126
Gifts And Donations	5,025	A2705	
Grants From Local Governments		A2706	29,242
Employees Contributions		A2709	
Unclassified (specify)	7,375	A2770	12,727
TOTAL Miscellaneous Local Sources	46,411		42,096
St Aid, Revenue Sharing	137,594	A3001	137,594
St Aid, Mortgage Tax	52,070	A3005	95,413
St Aid, Real Property Tax Administration		A3040	9,730
St Aid, Bus And Other Mass Trans	10,150	A3594	13,133
TOTAL State Aid	199,814		255,870
Fed Aid, Emergency Disaster Assistance	33,980	A4960	1,467
Fed Aid, Other Home And Comm Services		A4989	62,688
TOTAL Federal Aid	33,980		64,155
TOTAL Revenues	2,771,087		3,001,374
TOTAL Detail Revenues And Other Sources	2,771,087		3,001,374

TOWN OF Highlands
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(A) GENERAL

Results of Operation

Code/Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	24,062	A10101	15,877
Legislative Board, Contr Expend	2,001	A10104	2,269
TOTAL Legislative Board	26,063		18,146
Municipal Court, Pers Serv	165,542	A11101	181,347
Municipal Court, Equip & Cap Outlay	1,092	A11102	1,190
Municipal Court, Contr Expend	25,075	A11104	26,523
TOTAL Municipal Court	191,710		209,059
Supervisor, pers Serv	22,363	A12201	25,315
Supervisor, equip & Cap Outlay		A12202	
Supervisor, contr Expend	1,649	A12204	1,293
TOTAL Supervisor	24,012		26,609
Comptroller, pers Serv	146,728	A13151	149,889
Comptroller, Equip & Cap Outlay	1,602	A13152	997
Comptroller, Contr Expend	16,997	A13154	9,479
TOTAL Comptroller	165,327		160,364
Auditor, Contr Expend	25,000	A13204	25,000
TOTAL Auditor	25,000		25,000
Tax Collection, pers Serv	13,012	A13301	13,095
Tax Collection, contr Expend	5,630	A13304	5,381
TOTAL Tax Collection	18,642		18,476
Budget, Pers Serv	5,125	A13401	4,996
Budget, Contr Expend		A13404	506
TOTAL Budget	5,125		5,502
Purchasing, Pers Serv	5,125	A13451	
TOTAL Purchasing	5,125		0
Assessment, Pers Serv	38,162	A13551	36,231
Assessment, Equip & Cap Outlay	1,083	A13552	
Assessment, Contr Expend	35,570	A13554	21,117
TOTAL Assessment	74,816		57,348
Clerk, pers Serv	49,246	A14101	49,913
Clerk, contr Expend	6,505	A14104	8,505
TOTAL Clerk	55,751		58,418
Law, Contr Expend	63,259	A14204	60,109
TOTAL Law	63,259		60,109
Personnel, Contr Expend	82	A14304	87
TOTAL Personnel	82		87
Elections, Contr Expend	19,968	A14504	
TOTAL Elections	19,968		0
Records Mgmt, PerS. SerV.	1,853	A14601	1,795
Records Mgmt, Contr Expend	5,722	A14604	386
TOTAL Records Mgmt	7,575		2,181
Buildings, Pers Serv	8,520	A16201	4,505
Buildings, Contr Expend	102,447	A16204	131,004
TOTAL Buildings	110,967		135,509
Central Data Process & Cap Outlay	5,780	A16802	2,211

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(A) GENERAL

Results of Operation

Code/Description	2012	EdpCode	2013
Expenditures			
Central Data Process, Contr Expend	14,873	A16804	17,482
TOTAL Central Data Process	20,653		19,692
Unallocated Insurance, Contr Expend	77,523	A19104	63,981
TOTAL Unallocated Insurance	77,523		63,981
Municipal Assn Dues, Contr Expend	2,259	A19204	1,423
TOTAL Municipal Assn Dues	2,259		1,423
Payment of Mta Payroll Tax, contr Expend	4,057	A19804	4,074
TOTAL Payment of Mta Payroll Tax	4,057		4,074
TOTAL General Government Support	897,915		865,979
Traffic Control, Contr Expen	128	A33104	
TOTAL Traffic Control	128		0
Control of Animals, Pers Serv	13,706	A35101	16,460
Control of Animals, Equip & Cap Outlay		A35102	364
Control of Animals, Contr Expend	3,365	A35104	7,103
TOTAL Control of Animals	17,071		23,928
Safety Inspection, Pers Serv	114,901	A36201	126,832
Safety Inspection, Equip & Cap Outlay		A36202	776
Safety Inspection, Contr Expend	10,897	A36204	8,272
TOTAL Safety Inspection	125,798		135,881
TOTAL Public Safety	142,998		159,809
Street Admin, Pers Serv	73,055	A50101	77,540
Street Admin, Contr Expend	2,367	A50104	2,241
TOTAL Street Admin	75,422		79,780
Garage, Contr Expend	16,634	A51324	27,683
TOTAL Garage	16,634		27,683
Bus Operations, Pers Serv	56,168	A56301	56,469
Bus Operations, Contr Expend	10,180	A56304	10,031
TOTAL Bus Operations	66,348		66,500
TOTAL Transportation	158,403		173,964
Veterans Service, Contr Expend	2,750	A65104	250
TOTAL Veterans Service	2,750		250
Programs For Aging, Contr Expend	15,880	A67724	13,843
TOTAL Programs For Aging	15,880		13,843
TOTAL Economic Assistance And Opportunity	18,630		14,093
Recreation Admini, Pers Serv	100,948	A70201	82,396
Recreation Admini, Contr Expend	1,058	A70204	1,070
TOTAL Recreation Admini	102,006		83,465
Parks, Pers Serv	7,087	A71101	28,548
Parks, Contr Expend	29,101	A71104	38,653
TOTAL Parks	36,188		67,201
Playgr & Rec Centers, Pers Serv	10,012	A71401	8,364
Playgr & Rec Centers, Contr Expend	20,874	A71404	14,496
TOTAL Playgr & Rec Centers	30,886		22,860
Special Rec Facility, Pers Serv	45,473	A71801	41,457
Special Rec Facility, Equip & Cap Outlay	1,910	A71802	1,017

TOWN OF Highlands
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Special Rec Facility, Contr Expend	10,276	A71804	11,221
TOTAL Special Rec Facility	57,659		53,695
Youth Prog, Pers Serv	21,013	A73101	22,671
Youth Prog, Contr Expend	7,871	A73104	8,048
TOTAL Youth Prog	28,884		30,718
Library, Contr Expend	208,400	A74104	218,000
TOTAL Library	208,400		218,000
Historian, Pers Serv	3,087	A75101	3,130
Historian, Contr Expend	1,200	A75104	1,012
TOTAL Historian	4,287		4,142
TOTAL Culture And Recreation	468,310		480,082
Zoning, Pers Serv	5,947	A80101	4,170
Zoning, Contr Expend	12,165	A80104	1,803
TOTAL Zoning	18,112		5,973
Refuse & Garbage, Pers Serv	249,175	A81601	256,729
Refuse & Garbage, Equip & Cap Outlay		A81602	6,838
Refuse & Garbage, Contr Expend	364,050	A81604	321,038
TOTAL Refuse & Garbage	613,225		584,605
Comm Beautification, Contr Expend	3,044	A85104	3,312
TOTAL Comm Beautification	3,044		3,312
Drainage, Contr Expend	6,638	A85404	6,299
TOTAL Drainage	6,638		6,299
Emergency Disaster Work, Pers Serv	1,847	A87601	1,700
Emergency Disaster Work, Contr Expend	32	A87604	
TOTAL Emergency Disaster Work	1,879		1,700
Cemetery, Pers Serv	3,033	A88101	14,032
Cemetery, Contr Expend	16,370	A88104	11,568
TOTAL Cemetery	19,402		25,600
TOTAL Home And Community Services	662,301		627,489
State Retirement System	197,696	A90108	200,786
Social Security, Employer Cont	91,305	A90308	92,649
Worker's Compensation, Empl Bnfts	68,694	A90408	45,023
Unemployment Insurance, Empl Bnfts	8,604	A90508	8,802
Hospital & Medical (dental) Ins, Empl Bnft	222,189	A90608	231,331
TOTAL Employee Benefits	588,487		578,591
TOTAL Expenditures	2,937,044		2,900,006
TOTAL Detail Expenditures And Other Uses	2,937,044		2,900,006

TOWN OF Highlands
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(A) GENERAL

Analysis of Changes in Fund Balance

Code/Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,977,586	A8021	1,811,630
Prior Period Adj -Decrease In Fund Balance		A8015	78,515
Restated Fund Balance - Beg of Year	1,977,586	A8022	1,733,115
ADD - REVENUES AND OTHER SOURCES	2,771,087		3,001,374
DEDUCT - EXPENDITURES AND OTHER USES	2,937,044		2,900,006
Fund Balance - End of Year	1,811,630	A8029	1,834,483

TOWN OF Highlands
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	2,169,511	A1049N	2,145,629
Est Rev - Real Property Tax Items	3,000	A1099N	4,500
Est Rev - Non Property Tax Items	30,000	A1199N	31,000
Est Rev - Departmental Income	106,296	A1299N	106,800
Est Rev - Use of Money And Property	5,500	A2499N	3,500
Est Rev - Licenses And Permits	15,000	A2599N	17,000
Est Rev - Fines And Forfeitures	350,000	A2649N	280,000
Est Rev - Miscellaneous Local Sources	19,500	A2799N	14,000
Est Rev - State Aid	204,000	A3099N	211,000
TOTAL Estimated Revenues	2,902,807		2,813,429
Estimated - Interfund Transfer	18,740	A5031N	18,740
Appropriated Fund Balance	350,000	A599N	235,000
TOTAL Estimated Other Sources	368,740		253,740
TOTAL Estimated Revenues And Other Sources	3,271,547		3,067,169

TOWN OF Highlands
 Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	1,001,669	A1999N	914,797
App - Public Safety	171,470	A3999N	171,931
App - Transportation	162,764	A5999N	164,529
App - Economic Assistance And Opportunity	24,000	A6999N	18,000
App - Culture And Recreation	471,169	A7999N	482,466
App - Home And Community Services	736,175	A8999N	737,796
App - Employee Benefits	704,300	A9199N	577,650
TOTAL Appropriations	3,271,547		3,067,169
TOTAL Appropriations And Other Uses	3,271,547		3,067,169

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,058,213	B200	822,566
Petty Cash	100	B210	100
TOTAL Cash	1,058,313		822,666
Accounts Receivable	8,296	B380	11,374
TOTAL Other Receivables (net)	8,296		11,374
Due From Other Funds	232,301	B391	232,301
TOTAL Due From Other Funds	232,301		232,301
Due From Other Governments	204,590	B440	187,738
TOTAL Due From Other Governments	204,590		187,738
Prepaid Expenses	21,246	B480	29,512
TOTAL Prepaid Expenses	21,246		29,512
Cash Special Reserves	181,986	B230	159,918
TOTAL Restricted Assets	181,986		159,918
TOTAL Assets and Deferred Outflows of Resources	1,706,733		1,443,508

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code/Description	2012	EdpCode	2013
Accounts Payable	13,319	B600	9,026
TOTAL Accounts Payable	13,319		9,026
Accrued Liabilities	53,823	B601	20,446
TOTAL Accrued Liabilities	53,823		20,446
TOTAL Liabilities	67,142		29,472
Fund Balance			
Not in Spendable Form	21,246	B806	29,512
TOTAL Nonspendable Fund Balance	21,246		29,512
Insurance Reserve	181,986	B863	159,918
TOTAL Restricted Fund Balance	181,986		159,918
Assigned Appropriated Fund Balance	306,000	B914	291,260
Assigned Unappropriated Fund Balance	1,130,359	B915	933,346
TOTAL Assigned Fund Balance	1,436,359		1,224,606
TOTAL Fund Balance	1,639,591		1,414,036
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,706,733		1,443,508

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code/Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	53,839	B1001	882
TOTAL Real Property Taxes	53,839		882
Other Payments In Lieu of Taxes	4,814	B1081	
TOTAL Real Property Tax Items	4,814		0
Sales Tax (from County)	734,942	B1120	752,115
TOTAL Non Property Tax Items	734,942		752,115
Police Department Fees	203	B1520	665
Vital Statistics Fees	2,745	B1603	2,250
Planning Board Fees	550	B2115	50
TOTAL Departmental Income	3,498		2,965
Public Safety Services For Other Govts	6,467	B2260	3,709
TOTAL Intergovernmental Charges	6,467		3,709
Interest And Earnings	1,323	B2401	1,081
TOTAL Use of Money And Property	1,323		1,081
Insurance Recoveries	624	B2680	9,380
TOTAL Sale of Property And Compensation For Loss	624		9,380
Refunds of Prior Year's Expenditures	250	B2701	
Unclassified (specify)	14	B2770	
TOTAL Miscellaneous Local Sources	264		0
Fed Aid, Emergency Disaster Assistance		B4960	3,195
TOTAL Federal Aid	0		3,195
TOTAL Revenues	805,771		773,326
TOTAL Detail Revenues And Other Sources	805,771		773,326

TOWN OF Highlands
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For the Fiscal Year Ending 2013

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Law, Contr Expend	26,026	B14204	14,388
TOTAL Law	26,026		14,388
Unallocated Insurance, Contr Expend	37,244	B19104	28,284
TOTAL Unallocated Insurance	37,244		28,284
Payment of Mta Payroll Tax, Contr Expend	1,585	B19804	1,540
TOTAL Payment of Mta Payroll Tax	1,585		1,540
TOTAL General Government Support	64,855		44,212
Public Safety Comm Sys, Contr Expend	209,998	B30204	203,860
TOTAL Public Safety Comm Sys	209,998		203,860
Police, Pers Serv	423,809	B31201	420,061
Police, Equip & Cap Outlay	12,187	B31202	5,100
Police, Contr Expend	92,406	B31204	119,624
TOTAL Police	528,402		544,785
TOTAL Public Safety	738,400		748,645
Registrar of Vital Statistics, Pers Serv	26,850	B40201	27,708
TOTAL Registrar of Vital Statistics	26,850		27,708
TOTAL Health	26,850		27,708
Planning, Pers Serv	8,778	B80201	8,566
Planning, Contr Expend	5,847	B80204	4,087
TOTAL Planning	14,624		12,653
Research, Contr Expend	2,845	B80304	3,452
TOTAL Research	2,845		3,452
Refuse & Garbage, Contr Expend	375	B81604	468
TOTAL Refuse & Garbage	375		468
TOTAL Home And Community Services	17,844		16,573
State Retirement, Empl Bnfts	7,409	B90108	5,020
Police & Firemen Retirement, Empl Bnfts	69,660	B90158	87,766
Social Security , Empl Bnfts	35,687	B90308	34,708
Worker's Compensation, Empl Bnfts	22,143	B90408	25,302
Unemployment Insurance, Empl Bnfts	5,062	B90508	3,056
Hospital & Medical (dental) Ins, Empl Bnft	8,110	B90608	5,891
TOTAL Employee Benefits	148,071		161,743
TOTAL Expenditures	996,021		998,881
TOTAL Detail Expenditures And Other Uses	996,021		998,881

TOWN OF Highlands
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,829,841	B8021	1,639,595
Prior Period Adj -Decrease In Fund Balance		B8015	4
Restated Fund Balance - Beg of Year	1,829,841	B8022	1,639,591
ADD - REVENUES AND OTHER SOURCES	805,771		773,326
DEDUCT - EXPENDITURES AND OTHER USES	996,021		998,881
Fund Balance - End of Year	1,639,595	B8029	1,414,040

TOWN OF Highlands
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code/Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	882	B1049N	4,465
Est Rev - Non Property Tax Items	710,000	B1199N	750,000
Est Rev - Departmental Income	2,300	B1299N	9,600
Est Rev - Use of Money And Property	1,600	B2499N	1,000
Est Rev - Sale of Prop And Comp For Loss	9,600	B2699N	
Est Rev-Miscellaneous Local Sources		B2799N	1,500
TOTAL Estimated Revenues	724,382		766,565
Appropriated Fund Balance	306,000	B599N	290,000
TOTAL Estimated Other Sources	306,000		290,000
TOTAL Estimated Revenues And Other Sources	1,030,382		1,056,565

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For the Fiscal Year Ending 2013

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	105,650	B1999N	96,225
App - Public Safety	701,901	B3999N	712,525
App - Health	27,282	B4999N	27,826
App - Culture And Recreation	18,349	B7999N	
App - Home And Community Services	6,000	B8999N	23,189
App - Employee Benefits	156,200	B9199N	181,800
TOTAL Appropriations	1,015,382		1,041,565
Other Budgetary Purposes	15,000	B962N	15,000
TOTAL Other Uses	15,000		15,000
TOTAL Appropriations And Other Uses	1,030,382		1,056,565

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	-65,465	DA200	-105,519
TOTAL Cash	-65,465		-105,519
Prepaid Expenses	1,406	DA480	2,703
TOTAL Prepaid Expenses	1,406		2,703
Cash Special Reserves	100,522	DA230	211,862
TOTAL Restricted Assets	100,522		211,862
TOTAL Assets and Deferred Outflows of Resources	36,463		109,045

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	ExpCode	2013
Accounts Payable	413	DA600	4,429
TOTAL Accounts Payable	413		4,429
Accrued Liabilities	3,367	DA601	7,051
TOTAL Accrued Liabilities	3,367		7,051
TOTAL Liabilities	3,780		11,480
Fund Balance			
Not in Spendable Form		DA806	2,703
TOTAL Nonspendable Fund Balance	0		2,703
Insurance Reserves	100,287	DA863	211,627
TOTAL Restricted Fund Balance	100,287		211,627
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance		DA915	63,840
TOTAL Assigned Fund Balance	0		63,840
Unassigned Fund Balance	-67,604	DA917	-180,605
TOTAL Unassigned Fund Balance	-67,604		-180,605
TOTAL Fund Balance	32,683		97,565
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,463		109,045

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	100,702	DA1001	23,425
TOTAL Real Property Taxes	100,702		23,425
Interest And Earnings	431	DA2401	142
TOTAL Use of Money And Property	431		142
Insurance Recoveries		DA2680	1,370
TOTAL Sale of Property And Compensation For Loss	0		1,370
Unclassified (specify)	100	DA2770	
TOTAL Miscellaneous Local Sources	100		0
Fed Aid Emer Disaster Assist	1,360	DA4960	
TOTAL Federal Aid	1,360		0
TOTAL Revenues	102,593		24,938
TOTAL Detail Revenues And Other Sources	102,593		24,938

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	106	DA19804	125
TOTAL Payment of Mta Payroll Tax	106		125
TOTAL General Government Support	106		125
Machinery, Pers Serv	19,849	DA51301	19,048
Machinery, Equip & Cap Outlay	30,159	DA51302	
Machinery, Contr Expend	11,861	DA51304	11,245
TOTAL Machinery	61,869		30,293
Snow Removal, Pers Serv	12,748	DA51421	21,854
Snow Removal, Contr Expend	21,686	DA51424	29,198
TOTAL Snow Removal	34,433		51,052
TOTAL Transportation	96,302		81,345
State Retirement, Empl Bnfts	4,759	DA90108	2,510
Social Security , Empl Bnfts	2,380	DA90308	2,832
Worker's Compensation, Empl Bnfts	3,995	DA90408	3,182
Unemployment Insurance, Empl Bnfts		DA90508	
Hospital & Medical (dental) Ins, Empl Bnft	726	DA90608	3,154
TOTAL Employee Benefits	11,860		11,678
TOTAL Expenditures	108,267		93,147
TOTAL Detail Expenditures And Other Uses	108,267		93,147

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	205,449	DA8021	32,683
Prior Period Adj -Increase In Fund Balance		DA8012	133,092
Prior Period Adj -Decrease In Fund Balance	167,092	DA8015	
Restated Fund Balance - Beg of Year	38,357	DA8022	165,775
ADD - REVENUES AND OTHER SOURCES	102,593		24,938
DEDUCT - EXPENDITURES AND OTHER USES	108,267		93,147
Fund Balance - End of Year	32,683	DA8029	97,569

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	23,425	DA1049N	94,800
Est Rev - Use of Money And Property	150	DA2499N	100
TOTAL Estimated Revenues	23,575		94,900
Appropriated Fund Balance	80,000	DA599N	
TOTAL Estimated Other Sources	80,000		0
TOTAL Estimated Revenues And Other Sources	103,575		94,900

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EqpCode	2014
Appropriations			
App - Transportation	84,150	DA5999N	84,200
App - Employee Benefits	19,425	DA9199N	10,700
TOTAL Appropriations	103,575		94,900
TOTAL Appropriations And Other Uses	103,575		94,900

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	256,786	DB200	295,129
TOTAL Cash	256,786		295,129
Accounts Receivable		DB380	7,531
TOTAL Other Receivables (net)	0		7,531
Prepaid Expenses	7,735	DB480	18,443
TOTAL Prepaid Expenses	7,735		18,443
Cash Special Reserves	107,197	DB230	-5,825
TOTAL Restricted Assets	107,197		-5,825
TOTAL Assets and Deferred Outflows of Resources	371,718		315,278

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EqpCode	2013
Accounts Payable	35,515	DB600	4,458
TOTAL Accounts Payable	35,515		4,458
Accrued Liabilities	6,229	DB601	6,137
TOTAL Accrued Liabilities	6,229		6,137
Due To Other Funds	305,018	DB630	305,018
TOTAL Due To Other Funds	305,018		305,018
TOTAL Liabilities	346,762		315,613
Fund Balance			
Not in Spendable Form		DB806	18,443
TOTAL Nonspendable Fund Balance	0		18,443
Insurance Reserve	107,432	DB863	-5,590
TOTAL Restricted Fund Balance	107,432		-5,590
Assigned Appropriated Fund Balance		DB914	
Assigned Unappropriated Fund Balance		DB915	163,913
TOTAL Assigned Fund Balance	0		163,913
Unassigned Fund Balance	-82,477	DB917	-177,100
TOTAL Unassigned Fund Balance	-82,477		-177,100
TOTAL Fund Balance	24,956		-334
TOTAL Liabilities, Deferred Inflows And Fund Balance	371,718		315,278

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code/Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	495,770	DB1001	419,075
TOTAL Real Property Taxes	495,770		419,075
Interest And Earnings	344	DB2401	551
TOTAL Use of Money And Property	344		551
Refunds of Prior Year's Expenditures	999	DB2701	
Unclassified (specify)	57	DB2770	
TOTAL Miscellaneous Local Sources	1,056		0
St Aid, Consolidated Highway Aid	35,917	DB3501	20,404
TOTAL State Aid	35,917		20,404
Fed Aid, Emergency Disaster Assistance	17,511	DB4960	7,531
TOTAL Federal Aid	17,511		7,531
TOTAL Revenues	550,597		447,561
TOTAL Detail Revenues And Other Sources	550,597		447,561

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	613	DB19804	446
TOTAL Payment of Mta Payroll Tax	613		446
TOTAL General Government Support	613		446
Maint of Streets, Pers Serv	191,237	DB51101	135,465
Maint of Streets, Contr Expend	151,669	DB51104	87,157
TOTAL Maint of Streets	342,906		222,622
Perm Improve Highway, Equip & Cap Outlay	11,608	DB51122	18,289
TOTAL Perm Improve Highway	11,608		18,289
TOTAL Transportation	354,514		240,911
State Retirement, Empl Bnfts	30,227	DB90108	25,098
Social Security, Empl Bnfts	13,781	DB90308	10,052
Worker's Compensation, Empl Bnfts	42,310	DB90408	27,042
Unemployment Insurance, Empl Bnfts	564	DB90508	432
Hospital & Medical (dental) Ins, Empl Bnft	44,971	DB90608	35,778
TOTAL Employee Benefits	131,853		98,401
TOTAL Expenditures	486,980		339,758
TOTAL Detail Expenditures And Other Uses	486,980		339,758

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2012	EopCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-205,753	DB8021	24,956
Prior Period Adj -Increase In Fund Balance	167,092	DB8012	
Prior Period Adj -Decrease In Fund Balance		DB8015	133,092
Restated Fund Balance - Beg of Year	-38,661	DB8022	-108,137
ADD - REVENUES AND OTHER SOURCES	550,597		447,561
DEDUCT - EXPENDITURES AND OTHER USES	486,980		339,758
Fund Balance - End of Year	24,956	DB8029	-331

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	419,075	DB1049N	383,750
Est Rev - Use of Money And Property	550	DB2499N	350
Est Rev - State Aid	17,957	DB3099N	21,000
TOTAL Estimated Revenues	437,582		405,100
TOTAL Estimated Revenues And Other Sources	437,582		405,100

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	288,332	DB5999N	277,100
App - Employee Benefits	139,250	DB9199N	118,000
TOTAL Appropriations	427,582		395,100
Other Budgetary Purposes	10,000	DB962N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	437,582		405,100

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	58,646	H200	330,673
Cash In Time Deposits		H201	25,000
TOTAL Cash	58,646		355,673
TOTAL Assets and Deferred Outflows of Resources	58,646		355,673

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EqpCode	2013
Accounts Payable	761	H600	26,698
TOTAL Accounts Payable	761		26,698
Bond Anticipation Notes Payable	2,390	H626	1,192,326
TOTAL Notes Payable	2,390		1,192,326
TOTAL Liabilities	3,151		1,219,024
Fund Balance			
Assigned Appropriated Fund Balance	55,495	H914	
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	55,495		0
Unassigned Fund Balance		H917	-863,351
TOTAL Unassigned Fund Balance	0		-863,351
TOTAL Fund Balance	55,495		-863,351
TOTAL Liabilities, Deferred Inflows And Fund Balance	58,646		355,673

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Share of Joint Activity, Other Govts	100,000	H2390	500,000
TOTAL Intergovernmental Charges	100,000		500,000
TOTAL Revenues	100,000		500,000
Interfund Transfers			
	16,321	H5031	
TOTAL Interfund Transfers	16,321		0
TOTAL Other Sources	16,321		0
TOTAL Detail Revenues And Other Sources	116,321		500,000

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Water Administration, Equip & Cap Outlay	44,505	H83102	158,355
TOTAL Water Administration	44,505		158,355
Water Trans & Distrib, Equip & Cap Outlay		H83402	1,262,881
TOTAL Water Trans & Distrib	0		1,262,881
TOTAL Home And Community Services	44,505		1,421,236
TOTAL Expenditures	44,505		1,421,236
TOTAL Detail Expenditures And Other Uses	44,505		1,421,236

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code/Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-16,321	H8021	55,495
Prior Period Adj -Increase In Fund Balance		H8012	2,390
Prior Period Adj -Decrease In Fund Balance		H8015	
Restated Fund Balance - Beg of Year	-16,321	H8022	57,885
ADD - REVENUES AND OTHER SOURCES	116,321		500,000
DEDUCT - EXPENDITURES AND OTHER USES	44,505		1,421,236
Fund Balance - End of Year	55,495	H8029	-863,351

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	682,464	K101	712,464
Buildings	1,575,564	K102	1,638,204
Improvements Other Than Buildings	103,857	K103	121,847
Machinery And Equipment	667,197	K104	726,322
Infrastructure	2,053,999	K106	2,053,999
Other Capital Assets	1,574,452	K107	1,604,586
Accum Deprec, Buildings	-792,459	K112	-823,834
Accum Depr, Imp Other Than Bld	-90,110	K113	-96,077
Accum Depr, Machinery & Equip	-414,611	K114	-458,733
Accum Deprec, Infrastructure	-463,466	K116	-536,892
Accum Deprec, Other Capital Assets	-1,096,614	K117	-1,230,143
TOTAL Fixed Assets (net)	3,800,273		3,711,743
TOTAL Assets and Deferred Outflows of Resources	3,800,273		3,711,743

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,800,273	K159	3,711,743
TOTAL Investments in Non-Current Government Assets	3,800,273		3,711,743
TOTAL Fund Balance	3,800,273		3,711,743
TOTAL	3,800,273		3,711,743

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(PN) PERMANENT

Balance Sheet

Code Description	2012	EqpCode	2013
Assets			
Cash	28,229	PN200	29,655
TOTAL Cash	28,229		29,655
Investment In Securities	31,260	PN450	31,338
TOTAL Investments	31,260		31,338
Cash Special Reserves	24,623	PN230	24,660
TOTAL Restricted Assets	24,623		24,660
TOTAL Assets and Deferred Outflows of Resources	84,111		85,652

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(PN) PERMANENT

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	84,111	PN915	85,652
TOTAL Assigned Fund Balance	84,111		85,652
TOTAL Fund Balance	84,111		85,652
TOTAL Liabilities, Deferred Inflows And Fund Balance	84,111		85,652

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(PN) PERMANENT

Results of Operation

Code/Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	757	PN2401	1,541
TOTAL Use of Money And Property	757		1,541
TOTAL Revenues	757		1,541
TOTAL Detail Revenues And Other Sources	757		1,541

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Results of Operation

Code Description	2012	EqpCode	2013
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	83,354	PN8021	84,110
Prior Period Adj -Increase In Fund Balance		PN8012	1
Restated Fund Balance - Beg of Year	83,354	PN8022	84,111
ADD - REVENUES AND OTHER SOURCES	757		1,541
Fund Balance - End of Year	84,110	PN8029	85,652

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(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	3,457	SL200	8,453
TOTAL Cash	3,457		8,453
TOTAL Assets and Deferred Outflows of Resources	3,457		8,453

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(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SL600	4,206
TOTAL Accounts Payable	0		4,206
TOTAL Liabilities	0		4,206
Fund Balance			
Assigned Unappropriated Fund Balance	3,457	SL915	4,247
TOTAL Assigned Fund Balance	3,457		4,247
Unassigned Fund Balance		SL917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	3,457		4,247
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,457		8,453

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(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	47,615	SL1001	45,000
TOTAL Real Property Taxes	47,615		45,000
Interest And Earnings		SL2401	19
TOTAL Use of Money And Property	0		19
TOTAL Revenues	47,615		45,019
TOTAL Detail Revenues And Other Sources	47,615		45,019

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(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Street Lighting, Contr Expend	37,006	SL51824	44,229
TOTAL Street Lighting	37,006		44,229
TOTAL Transportation	37,006		44,229
TOTAL Expenditures	37,006		44,229
TOTAL Detail Expenditures And Other Uses	37,006		44,229

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-7,153	SL8021	3,458
Prior Period Adj -Increase In Fund Balance	0	SL8012	
Prior Period Adj -Decrease In Fund Balance		SL8015	1
Restated Fund Balance - Beg of Year	-7,152	SL8022	3,457
ADD - REVENUES AND OTHER SOURCES	47,615		45,019
DEDUCT - EXPENDITURES AND OTHER USES	37,006		44,229
Fund Balance - End of Year	3,458	SL8029	4,248