

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Plattekill

County of Ulster

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 Plattekill

*** 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SL) LIGHTING
- (TA) AGENCY
- (V) DEBT SERVICE
- (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 Plattekill
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	82,041	A200	65,247
Cash In Time Deposits	945,580	A201	946,657
Petty Cash	435	A210	230
TOTAL Cash	1,028,056		1,012,134
Accounts Receivable	70,123	A380	76,849
TOTAL Other Receivables (net)	70,123		76,849
State & Federal, Other	53,900	A410	38,300
TOTAL State And Federal Aid Receivables	53,900		38,300
Due From Other Funds	12,207	A391	8,940
TOTAL Due From Other Funds	12,207		8,940
Due From Other Governments	28,016	A440	25,001
TOTAL Due From Other Governments	28,016		25,001
Prepaid Expenses	33,429	A480	45,998
TOTAL Prepaid Expenses	33,429		45,998
TOTAL Assets and Deferred Outflows of Resources	1,225,731		1,207,222

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

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	46,525	A600	34,607
TOTAL Accounts Payable	46,525		34,607
Accrued Liabilities		A601	25,000
TOTAL Accrued Liabilities	0		25,000
Due To Other Funds	162,391	A630	178,644
TOTAL Due To Other Funds	162,391		178,644
Due To Other Governments	16,267	A631	45,904
TOTAL Due To Other Governments	16,267		45,904
TOTAL Liabilities	225,183		284,155
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form	33,429	A806	45,998
TOTAL Nonspendable Fund Balance	33,429		45,998
Assigned Appropriated Fund Balance	100,000	A914	55,000
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	100,000		55,000
Unassigned Fund Balance	867,119	A917	822,069
TOTAL Unassigned Fund Balance	867,119		822,069
TOTAL Fund Balance	1,000,548		923,067
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,225,731		1,207,222

TOWN OF Plattekill
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	997,646	A1001	1,265,450
TOTAL Real Property Taxes	997,646		1,265,450
Interest & Penalties On Real Prop Taxes	30,406	A1090	32,862
TOTAL Real Property Tax Items	30,406		32,862
Non Prop Tax Dist By County	122,735	A1120	123,131
Franchises	145,174	A1170	152,449
TOTAL Non Property Tax Items	267,909		275,580
Charges For Tax Redemption	150	A1235	
Clerk Fees	3,484	A1255	4,196
Public Pound Charges, Dog Control Fees	866	A1550	598
Safety Inspection Fees	38,282	A1560	39,141
Repayment of Safety Net Assistance	75	A1840	
Park And Recreational Charges	36,801	A2001	48,393
Other Culture & Recreation Income	150	A2089	2,400
Zoning Fees	1,600	A2110	1,000
Planning Board Fees	4,610	A2115	2,500
Refuse & Garbage Charges	59,820	A2130	56,900
TOTAL Departmental Income	145,838		155,128
Public Safety Services For Other Govts		A2260	544
TOTAL Intergovernmental Charges	0		544
Interest And Earnings	2,608	A2401	1,227
TOTAL Use of Money And Property	2,608		1,227
Dog Licenses	3,539	A2544	3,377
Permits, Other	850	A2590	2,510
TOTAL Licenses And Permits	4,389		5,887
Fines And Forfeited Bail	159,193	A2610	162,238
Forfeiture of Crime Proceeds		A2625	25,000
TOTAL Fines And Forfeitures	159,193		187,238
Sales of Scrap & Excess Materials	3,863	A2650	2,577
Sales of Equipment		A2665	4,125
Insurance Recoveries		A2680	1,409
Other Compensation For Loss	1,207	A2690	1,195
TOTAL Sale of Property And Compensation For Loss	5,070		9,306
Refunds of Prior Year's Expenditures	872	A2701	5,780
Gifts And Donations	1,640	A2705	250
Unclassified (specify)	273	A2770	441
TOTAL Miscellaneous Local Sources	2,785		6,471
St Aid, Revenue Sharing	40,548	A3001	40,548
St Aid, Mortgage Tax	155,996	A3005	136,083
St Aid, Other Public Safety	5,766	A3389	5,039
St Aid, Youth Programs	2,178	A3820	1,294
St Aid Emergency Disaster Assistance		A3960	1,629
TOTAL State Aid	204,488		184,593
TOTAL Revenues	1,820,332		2,124,286

TOWN OF Plattekill
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Interfund Transfers	39,839	A5031	955
TOTAL Interfund Transfers	39,839		955
TOTAL Other Sources	39,839		955
TOTAL Detail Revenues And Other Sources	1,860,171		2,125,241

TOWN OF Plattekill
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	23,000	A10101	23,000
Legislative Board, Contr Expend	1,058	A10104	771
TOTAL Legislative Board	24,058		23,771
Municipal Court, Pers Serv	104,125	A11101	117,771
Municipal Court, Contr Expend	19,973	A11104	22,964
TOTAL Municipal Court	124,098		140,735
Supervisor,pers Serv	83,211	A12201	87,734
Supervisor,contr Expend	5,858	A12204	5,130
TOTAL Supervisor	89,069		92,864
Auditor, Contr Expend	40,126	A13204	26,725
TOTAL Auditor	40,126		26,725
Budget, Pers Serv	5,492	A13401	5,600
TOTAL Budget	5,492		5,600
Assessment, Pers Serv	60,246	A13551	69,761
Assessment, Contr Expend	435	A13554	555
TOTAL Assessment	60,681		70,316
Clerk,pers Serv	54,396	A14101	55,087
Clerk,contr Expend	767	A14104	1,160
TOTAL Clerk	55,163		56,247
Law, Contr Expend	24,266	A14204	12,444
TOTAL Law	24,266		12,444
Engineer, Contr Expend	8,034	A14404	1,970
TOTAL Engineer	8,034		1,970
Elections, Contr Expend	23,850	A14504	16,356
TOTAL Elections	23,850		16,356
Records Mgmt, Contr Expend		A14604	300
TOTAL Records Mgmt	0		300
Buildings, Pers Serv	45,683	A16201	47,750
Buildings, Equip & Cap Outlay	500	A16202	335
Buildings, Contr Expend	47,199	A16204	49,745
TOTAL Buildings	93,382		97,830
Central Garage, Pers Serv	7,341	A16401	7,783
Central Garage, Contr Expend	45,695	A16404	43,434
TOTAL Central Garage	53,036		51,217
Central Comm System, Contr Expend	6,302	A16504	6,004
TOTAL Central Comm System	6,302		6,004
Central Storeroom, Contr Expend	5,333	A16604	4,186
TOTAL Central Storeroom	5,333		4,186
Central Print & Mail,contr Expend	13,979	A16704	15,466
TOTAL Central Print & Mail	13,979		15,466
Central Data Process, Contr Expend	38,065	A16804	515
TOTAL Central Data Process	38,065		515
Unallocated Insurance, Contr Expend	54,619	A19104	60,162
TOTAL Unallocated Insurance	54,619		60,162

TOWN OF Plattekill
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Judgements And Claims, Contr Expend		A19304	25,000
TOTAL Judgements And Claims	0		25,000
Pur of Land/right of Way,equip & Cap Out		A19402	
TOTAL Pur of Land/right of Way	0		0
TOTAL General Government Support	720,653		708,808
Police, Pers Serv	366,467	A31201	404,128
Police, Equip & Cap Outlay	4,196	A31202	5,871
Police, Contr Expend	38,494	A31204	31,344
TOTAL Police	409,157		441,343
Other Correction Agency, Pers Serv		A31701	209
Other Correction Agency, Equip & Cap Outla		A31702	2,677
TOTAL Other Correction Agency	0		2,886
Traffic Control, Contr Expen	2,183	A33104	2,784
TOTAL Traffic Control	2,183		2,784
Control of Animals, Pers Serv	11,354	A35101	11,923
Control of Animals, Contr Expend	4,826	A35104	5,321
TOTAL Control of Animals	16,180		17,244
Safety Inspection, Pers Serv	32,034	A36201	30,982
Safety Inspection, Equip & Cap Outlay		A36202	960
Safety Inspection, Contr Expend	4,789	A36204	3,406
TOTAL Safety Inspection	36,823		35,348
TOTAL Public Safety	464,343		499,605
Registrar of Vital Statistics, Pers Serv	1,800	A40201	1,800
Registrar of Vital Stat Contr Expend	20	A40204	34
TOTAL Registrar of Vital Stat Contr Expend	1,820		1,834
Narcotic Addic Control, Pers Serv	3,633	A42201	1,779
TOTAL Narcotic Addic Control	3,633		1,779
TOTAL Health	5,453		3,613
Street Admin, Pers Serv	74,574	A50101	77,565
Street Admin, Contr Expend	2,359	A50104	2,120
TOTAL Street Admin	76,933		79,685
Garage, Contr Expend	8,378	A51324	7,120
TOTAL Garage	8,378		7,120
Street Lighting, Contr Expend	13,193	A51824	13,582
TOTAL Street Lighting	13,193		13,582
TOTAL Transportation	98,504		100,387
Safety Net, Contr Expend	88,157	A61404	217,895
TOTAL Safety Net	88,157		217,895
Other Eco & Dev, Pers Serv	333	A69891	2,500
Other Eco & Dev, Contr Expend	1,500	A69894	750
TOTAL Other Eco & Dev	1,833		3,250
TOTAL Economic Assistance And Opportunity	89,990		221,145

TOWN OF Plattekill
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Recreation Admini, Pers Serv	10,000	A70201	10,000
TOTAL Recreation Admini	10,000		10,000
Parks, Pers Serv	14,531	A71101	6,605
Parks, Equip & Cap Outlay	406	A71102	1,713
Parks, Contr Expend	10,408	A71104	11,249
TOTAL Parks	25,345		19,567
Playgr & Rec Centers, Contr Expend	18,885	A71404	17,266
TOTAL Playgr & Rec Centers	18,885		17,266
Youth Prog, Pers Serv	18,649	A73101	23,825
Youth Prog, Contr Expend	11,593	A73104	8,541
TOTAL Youth Prog	30,242		32,366
Historian, Pers Serv		A75101	
Historian, Contr Expend	78	A75104	82
TOTAL Historian	78		82
Celebrations, Contr Expend	7,065	A75504	13,169
TOTAL Celebrations	7,065		13,169
TOTAL Culture And Recreation	91,615		92,450
Zoning, Pers Serv	13,812	A80101	15,053
Zoning, Contr Expend	1,698	A80104	1,772
TOTAL Zoning	15,510		16,825
Planning, Pers Serv	18,590	A80201	19,592
Planning, Contr Expend	5,093	A80204	2,529
TOTAL Planning	23,683		22,121
Refuse & Garbage, Pers Serv	22,448	A81601	23,059
Refuse & Garbage, Contr Expend	51,087	A81604	48,815
TOTAL Refuse & Garbage	73,535		71,874
Cemetery, Contr Expend	2,760	A88104	675
TOTAL Cemetery	2,760		675
TOTAL Home And Community Services	115,488		111,495
State Retirement System	65,663	A90108	72,609
Police & Firemen Retirement, Empl Bnfts	74,561	A90158	80,231
Social Security, Employer Cont	70,246	A90308	79,477
Worker's Compensation, Empl Bnfts	30,751	A90408	31,315
Unemployment Insurance, Empl Bnfts	4,811	A90508	2,507
Disability Insurance, Empl Bnfts	-184	A90558	
Hospital & Medical (dental) Ins, Empl Bnft	96,432	A90608	99,720
TOTAL Employee Benefits	342,280		365,859
Install Pur Debt, Principal		A97856	20,430
TOTAL Debt Principal	0		20,430
TOTAL Expenditures	1,928,326		2,123,792

TOWN OF Plattekill
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Other Uses			
Transfers, Other Funds	70,000	A99019	70,000
TOTAL Operating Transfers	70,000		70,000
TOTAL Other Uses	70,000		70,000
TOTAL Detail Expenditures And Other Uses	1,998,326		2,193,792

TOWN OF Plattekill
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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	1,138,703	A8021	1,000,548
Prior Period Adj -Decrease in Fund Balance		A8015	8,930
Restated Fund Balance - Beg of Year	1,138,703	A8022	991,618
ADD - REVENUES AND OTHER SOURCES	1,860,171		2,125,241
DEDUCT - EXPENDITURES AND OTHER USES	1,998,326		2,193,792
Fund Balance - End of Year	1,000,548	A8029	923,067

TOWN OF Plattekill
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	1,265,451	A1049N	1,240,760
Est Rev - Real Property Tax Items	30,000	A1099N	30,565
Est Rev - Non Property Tax Items	240,000	A1199N	272,870
Est Rev - Departmental Income	149,300	A1299N	143,000
Est Rev - Use of Money And Property	3,000	A2499N	2,500
Est Rev - Licenses And Permits	7,000	A2599N	5,500
Est Rev - Fines And Forfeitures	175,000	A2649N	155,000
Est Rev - Miscellaneous Local Sources	1,500	A2799N	3,500
Est Rev - State Aid	178,500	A3099N	203,548
TOTAL Estimated Revenues	2,049,751		2,057,243
Appropriated Fund Balance	100,000	A599N	55,000
TOTAL Estimated Other Sources	100,000		55,000
TOTAL Estimated Revenues And Other Sources	2,149,751		2,112,243

TOWN OF Plattekill
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	734,888	A1999N	722,228
App - Public Safety	512,460	A3999N	559,667
App - Health	4,840	A4999N	1,800
App - Transportation	101,760	A5999N	102,743
App - Economic Assistance And Opportunity	93,500	A6999N	83,615
App - Culture And Recreation	84,000	A7999N	102,723
App - Home And Community Services	133,548	A8999N	134,792
App - Employee Benefits	414,755	A9199N	404,675
TOTAL Appropriations	2,079,751		2,112,243
App - Interfund Transfer	70,000	A9999N	0
TOTAL Other Uses	70,000		0
TOTAL Appropriations And Other Uses	2,149,751		2,112,243

TOWN OF Plattekill
 Annual Update Document
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	105,541	CD200	105,661
TOTAL Cash	105,541		105,661
TOTAL Assets and Deferred Outflows of Resources	105,541		105,661

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

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	105,541	CD915	105,661
TOTAL Assigned Fund Balance	105,541		105,661
TOTAL Fund Balance	105,541		105,661
TOTAL Liabilities, Deferred Inflows And Fund Balance	105,541		105,661

TOWN OF Plattekill
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	158	CD2401	120
TOTAL Use of Money And Property	158		120
TOTAL Revenues	158		120
TOTAL Detail Revenues And Other Sources	158		120

TOWN OF Plattekill
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Results of Operation

Code Description	2012	EdpCode	2013
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TOWN OF Plattekill
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	105,383	CD8021	105,541
Restated Fund Balance - Beg of Year	105,383	CD8022	105,541
ADD - REVENUES AND OTHER SOURCES	158		120
Fund Balance - End of Year	105,541	CD8029	105,661

TOWN OF Plattekill
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	822,646	DA200	808,630
Cash In Time Deposits	11,439	DA201	
TOTAL Cash	834,085		808,630
Accounts Receivable	3,400	DA380	4,942
TOTAL Other Receivables (net)	3,400		4,942
Due From Other Funds	146,998	DA391	240,015
TOTAL Due From Other Funds	146,998		240,015
Prepaid Expenses	21,298	DA480	30,634
TOTAL Prepaid Expenses	21,298		30,634
TOTAL Assets and Deferred Outflows of Resources	1,005,781		1,084,221

TOWN OF Plattekill
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	18,089	DA600	78,909
TOTAL Accounts Payable	18,089		78,909
Due To Other Funds	2,431	DA630	874
TOTAL Due To Other Funds	2,431		874
TOTAL Liabilities	20,520		79,783
Fund Balance			
Not in Spendable Form	21,298	DA806	30,364
TOTAL Nonspendable Fund Balance	21,298		30,364
Assigned Appropriated Fund Balance		DA914	25,000
Assigned Unappropriated Fund Balance	963,963	DA915	949,074
TOTAL Assigned Fund Balance	963,963		974,074
TOTAL Fund Balance	985,261		1,004,438
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,005,781		1,084,221

TOWN OF Plattekill
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	1,232,298	DA1001	1,244,143
TOTAL Real Property Taxes	1,232,298		1,244,143
Interest And Earnings	1,265	DA2401	1,405
TOTAL Use of Money And Property	1,265		1,405
Sales of Scrap & Excess Materials	1,175	DA2650	1,272
Insurance Recoveries	8,950	DA2680	
Other Compensation For Loss	1,303	DA2690	
TOTAL Sale of Property And Compensation For Loss	11,428		1,272
Refunds of Prior Year's Expenditures	3,507	DA2701	3,726
Unclassified (specify)	181	DA2770	376
TOTAL Miscellaneous Local Sources	3,688		4,102
Interfund Revenues	45,695	DA2801	43,241
TOTAL Interfund Revenues	45,695		43,241
St Aid Emergency Disaster Assistance	457	DA3960	100,000
TOTAL State Aid	457		100,000
Fed Aid Emer Disaster Assist	1,372	DA4960	13,305
TOTAL Federal Aid	1,372		13,305
TOTAL Revenues	1,296,203		1,407,468
TOTAL Detail Revenues And Other Sources	1,296,203		1,407,468

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Pers Serv	337,981	DA51101	335,044
Maint of Streets, Contr Expend	290,458	DA51104	220,567
TOTAL Maint of Streets	628,439		555,611
Perm Improve Highway, Contr Expend		DA51124	
TOTAL Perm Improve Highway	0		0
Maint of Bridges, Contr Expend	17,244	DA51204	6,096
TOTAL Maint of Bridges	17,244		6,096
Machinery, Pers Serv	22,809	DA51301	23,963
Machinery, Equip & Cap Outlay		DA51302	358,664
Machinery, Contr Expend	51,018	DA51304	49,854
TOTAL Machinery	73,827		432,481
Brush And Weeds, Contr Expend	2,460	DA51404	2,158
TOTAL Brush And Weeds	2,460		2,158
Snow Removal, Pers Serv	11,746	DA51421	29,811
Snow Removal, Contr Expend	44,033	DA51424	76,650
TOTAL Snow Removal	55,779		106,461
Services Other Govts, Contr Expend	2,048	DA51484	1,633
TOTAL Services Other Govts	2,048		1,633
TOTAL Transportation	779,797		1,104,440
State Retirement, Empl Bnfts	72,991	DA90108	85,048
Social Security , Empl Bnfts	28,442	DA90308	29,497
Worker's Compensation, Empl Bnfts	33,173	DA90408	31,315
Disability Insurance, Empl Bnfts	291	DA90558	267
Hospital & Medical (dental) Ins, Empl Bnft	200,536	DA90608	131,922
TOTAL Employee Benefits	335,433		278,049
TOTAL Expenditures	1,115,230		1,382,489
TOTAL Detail Expenditures And Other Uses	1,115,230		1,382,489

TOWN OF Plattekill
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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	804,288	DA8021	985,261
Prior Period Adj -Decrease In Fund Balance		DA8015	5,801
Restated Fund Balance - Beg of Year	804,288	DA8022	979,460
ADD - REVENUES AND OTHER SOURCES	1,296,203		1,407,468
DEDUCT - EXPENDITURES AND OTHER USES	1,115,230		1,382,489
Fund Balance - End of Year	985,261	DA8029	1,004,439

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	1,244,142	DA1049N	1,238,294
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Interfund Revenues	41,600	DA2801N	42,000
Est Rev - State Aid	85,490	DA3099N	108,306
TOTAL Estimated Revenues	1,372,232		1,389,600
Appropriated Fund Balance	0	DA599N	25,000
TOTAL Estimated Other Sources	0		25,000
TOTAL Estimated Revenues And Other Sources	1,372,232		1,414,600

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	1,027,177	DA5999N	1,072,272
App - Employee Benefits	345,055	DA9199N	342,328
TOTAL Appropriations	1,372,232		1,414,600
TOTAL Appropriations And Other Uses	1,372,232		1,414,600

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	462,949	H200	377,598
TOTAL Cash	462,949		377,598
TOTAL Assets and Deferred Outflows of Resources	462,949		377,598

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		H600	126
TOTAL Accounts Payable	0		126
Due To Other Funds		H630	895
TOTAL Due To Other Funds	0		895
TOTAL Liabilities	0		1,021
Fund Balance			
Capital Reserve	462,949	H878	376,577
TOTAL Restricted Fund Balance	462,949		376,577
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	462,949		376,577
TOTAL Liabilities, Deferred Inflows And Fund Balance	462,949		377,598

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	741	H2401	692
TOTAL Use of Money And Property	741		692
TOTAL Revenues	741		692
Installment Purchase Debt		H5785	28,652
TOTAL Proceeds of Obligations	0		28,652
TOTAL Other Sources	0		28,652
TOTAL Detail Revenues And Other Sources	741		29,344

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Police, Equip & Cap Outlay		H31202	28,652
TOTAL Police	0		28,652
TOTAL Public Safety	0		28,652
Perm Improve Highway, Equip & Cap Outlay		H51122	86,169
TOTAL Perm Improve Highway	0		86,169
TOTAL Transportation	0		86,169
TOTAL Expenditures	0		114,821
Transfers, Other Funds	39,839	H99019	895
TOTAL Operating Transfers	39,839		895
TOTAL Other Uses	39,839		895
TOTAL Detail Expenditures And Other Uses	39,839		115,716

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	502,047	H8021	462,949
Restated Fund Balance - Beg of Year	502,047	H8022	462,949
ADD - REVENUES AND OTHER SOURCES	741		29,344
DEDUCT - EXPENDITURES AND OTHER USES	39,839		115,716
Fund Balance - End of Year	462,949	H8029	376,577

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	957,882	K101	957,882
Buildings	398,688	K102	482,391
Machinery And Equipment	1,710,548	K104	2,130,684
TOTAL Fixed Assets (net)	3,067,118		3,570,957
TOTAL Assets and Deferred Outflows of Resources	3,067,118		3,570,957

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,067,118	K159	3,570,957
TOTAL Investments in Non-Current Government Assets	3,067,118		3,570,957
TOTAL Fund Balance	3,067,118		3,570,957
TOTAL	3,067,118		3,570,957

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

(SD) DRAINAGE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	136,902	SD200	172,501
TOTAL Cash	136,902		172,501
Due From Other Funds	18,807	SD391	
TOTAL Due From Other Funds	18,807		0
TOTAL Assets and Deferred Outflows of Resources	155,709		172,501

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

(SD) DRAINAGE

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	1,478	SD630	259
TOTAL Due To Other Funds	1,478		259
TOTAL Liabilities	1,478		259
Fund Balance			
Assigned Unappropriated Fund Balance	154,231	SD915	172,242
TOTAL Assigned Fund Balance	154,231		172,242
TOTAL Fund Balance	154,231		172,242
TOTAL Liabilities, Deferred Inflows And Fund Balance	155,709		172,501

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

(SD) DRAINAGE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	18,807	SD1001	18,807
TOTAL Real Property Taxes	18,807		18,807
Interest And Earnings	137	SD2401	43
TOTAL Use of Money And Property	137		43
TOTAL Revenues	18,944		18,850
TOTAL Detail Revenues And Other Sources	18,944		18,850

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

(SD) DRAINAGE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Drainage, Contr Expend	1,478	SD85404	779
TOTAL Drainage	1,478		779
TOTAL Home And Community Services	1,478		779
Social Security, Empl Bnfts		SD90308	59
TOTAL Employee Benefits	0		59
TOTAL Expenditures	1,478		838
TOTAL Detail Expenditures And Other Uses	1,478		838

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

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	136,765	SD8021	154,231
Restated Fund Balance - Beg of Year	136,765	SD8022	154,231
ADD - REVENUES AND OTHER SOURCES	18,944		18,850
DEDUCT - EXPENDITURES AND OTHER USES	1,478		838
Fund Balance - End of Year	154,231	SD8029	172,243

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

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	7,533	SL200	9,040
TOTAL Cash	7,533		9,040
TOTAL Assets and Deferred Outflows of Resources	7,533		9,040

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

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	2,346	SL600	2,261
TOTAL Accounts Payable	2,346		2,261
Due To Other Funds	5,000	SL630	5,000
TOTAL Due To Other Funds	5,000		5,000
TOTAL Liabilities	7,346		7,261
Fund Balance			
Assigned Unappropriated Fund Balance	187	SL915	1,780
TOTAL Assigned Fund Balance	187		1,780
TOTAL Fund Balance	187		1,780
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,533		9,041

TOWN OF Plattekill
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For the Fiscal Year Ending 2013

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	26,350	SL1001	28,350
TOTAL Real Property Taxes	26,350		28,350
Interest And Earnings	17	SL2401	16
TOTAL Use of Money And Property	17		16
TOTAL Revenues	26,367		28,366
TOTAL Detail Revenues And Other Sources	26,367		28,366

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

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Street Lighting, Contr Expend	26,712	SL51824	26,773
TOTAL Street Lighting	26,712		26,773
TOTAL Transportation	26,712		26,773
TOTAL Expenditures	26,712		26,773
TOTAL Detail Expenditures And Other Uses	26,712		26,773

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	532	SL8021	187
Restated Fund Balance - Beg of Year	532	SL8022	187
ADD - REVENUES AND OTHER SOURCES	26,367		28,366
DEDUCT - EXPENDITURES AND OTHER USES	26,712		26,773
Fund Balance - End of Year	187	SL8029	1,780

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

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	349,257	TA200	381,998
TOTAL Cash	349,257		381,998
Due From Other Funds	2,892	TA391	2,892
TOTAL Due From Other Funds	2,892		2,892
TOTAL Assets and Deferred Outflows of Resources	352,149		384,890

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

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	9,604	TA630	66,176
TOTAL Due To Other Funds	9,604		66,176
Consolidated Payroll		TA10	
Deferred Compensation	6,698	TA17	
State Retirement	756	TA18	
Disability Insurance	3,277	TA19	86
Group Insurance	-494	TA20	13,185
Federal Income Tax	-310	TA22	
Social Security Tax	-4,073	TA26	
Guaranty & Bid Deposits	236,890	TA30	228,417
Other Funds (specify)	99,801	TA85	77,026
TOTAL Agency Liabilities	342,545		318,714
TOTAL Liabilities	352,149		384,890
TOTAL Liabilities, Deferred Inflows And Fund Balance	352,149		384,890

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

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	194,582	V200	188,402
TOTAL Cash	194,582		188,402
TOTAL Assets and Deferred Outflows of Resources	194,582		188,402

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

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Fund Balance-Reserved For Bonded Debt	12,836	V884	182,227
TOTAL Restricted Fund Balance	12,836		182,227
Assigned Unappropriated Fund Balance	181,746	V915	6,175
TOTAL Assigned Fund Balance	181,746		6,175
TOTAL Fund Balance	194,582		188,402
TOTAL Liabilities, Deferred Inflows And Fund Balance	194,582		188,402

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

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	5,435	V2401	2,129
TOTAL Use of Money And Property	5,435		2,129
TOTAL Revenues	5,435		2,129
Interfund Transfers For Debt SerV.	70,000	V5050	70,000
TOTAL Interfund Transfers	70,000		70,000
TOTAL Other Sources	70,000		70,000
TOTAL Detail Revenues And Other Sources	75,435		72,129

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

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend	319	V13804	242
TOTAL Fiscal Agents Fees	319		242
TOTAL General Government Support	319		242
Debt Principal, Serial Bonds	70,000	V97106	70,000
TOTAL Debt Principal	70,000		70,000
Debt Interest, Serial Bonds	13,155	V97107	8,067
TOTAL Debt Interest	13,155		8,067
TOTAL Expenditures	83,474		78,309
TOTAL Detail Expenditures And Other Uses	83,474		78,309

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

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	202,621	V8021	194,582
Restated Fund Balance - Beg of Year	202,621	V8022	194,582
ADD - REVENUES AND OTHER SOURCES	75,435		72,129
DEDUCT - EXPENDITURES AND OTHER USES	83,474		78,309
Fund Balance - End of Year	194,582	V8029	188,402

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	414,524	W129	339,416
TOTAL Provision To Be Made In Future Budgets	414,524		339,416
TOTAL Assets and Deferred Outflows of Resources	414,524		339,416

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Installment Purchase Debt	10,272	W685	18,494
Judgments And Claims Payable	64,201	W686	59,195
Compensated Absences	120,051	W687	111,727
Other Long-Term Debt		W689	
TOTAL Other Liabilities	194,524		189,416
Bonds Payable	220,000	W628	150,000
TOTAL Bond And Long Term Liabilities	220,000		150,000
TOTAL Liabilities	414,524		339,416
TOTAL Liabilities	414,524		339,416

STATE OF NEW YORK
 TOWN OF PLATTEKILL
 Statement of Indebtedness
 For the Fiscal Year Ending 2013

County of: Ulster

Municipal Code: 510367200000

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.	Accrued Interest	O/S End of Year
2011	IPC E	Ford police vehicle			06/20/2011	06/30/2013	6.30%		\$30,858	\$10,272	\$10,272	\$0	\$0	\$0	\$0
2013	IPC E	Police vehicle lease			01/15/2013	01/15/2015	6.50%		\$28,652	\$0	\$10,158	\$0	\$0	\$0	\$18,494
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2005	BOND N	Landfill Closure-EFC			11/15/2005	11/15/2015	3.653%		\$665,000	\$220,000	\$70,000	\$0	\$0	\$0	\$150,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$230,272	\$90,430	\$0	\$0	\$0	\$168,494

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$230.00
Demand Deposits	9Z2011	\$2,209,869.00
Time Deposits	9Z2021	\$946,657.00
Total		\$3,156,756.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,533,843.00
Total		\$3,533,843.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Plattekill
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1255	\$11,278	\$0	\$2,238	\$9,040
****-0046	\$831,457	\$0	\$22,827	\$808,630
****-0460	\$2,285	\$0	\$0	\$2,285
****-1026	\$188,402	\$0	\$0	\$188,402
****-1328	\$106,197	\$0	\$64,618	\$41,579
****-1360	\$238,086	\$0	\$6,572	\$231,514
****-1379	\$105,661	\$0	\$0	\$105,661
****-3113	\$172,501	\$0	\$0	\$172,501
****-3170	\$12,742	\$0	\$0	\$12,742
****-4280	\$3,310	\$0	\$3,210	\$100
****-5426	\$946,657	\$0	\$0	\$946,657
****-6267	\$59,941	\$0	\$0	\$59,941
****-6496	\$23,668	\$0	\$0	\$23,668
****-7315	\$224,735	\$0	\$0	\$224,735
****-7323	\$152,863	\$0	\$0	\$152,863
****-1336	\$76,361	\$0	\$1,327	\$75,034
****-4657	\$382	\$0	\$0	\$382
Total Adjusted Bank Balance				\$3,055,734
Petty Cash				\$230.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$3,055,964
Total Cash Balance All Funds				9ZCASHB * \$3,055,964
* Must be equal				

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

Total Full Time Employees:		17			
Total Part Time Employees:		58			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$157,657.00	17	5	
90158	Police and Fire Retirement	\$80,231.00		16	
90258	Local Pension Fund				
90308	Social Security	\$108,975.00	17	58	
90408	Worker's Compensation Insurance	\$62,630.00	17	58	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,507.00	1		
90558	Disability Insurance	\$267.00	11		
90608	Hospital and Medical (Dental) Insurance	\$231,641.00	17	1	3
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$643,908.00			
Computed Total From Financial Section (comparative purposes only)		\$643,967.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$40,023	13,514	gallons	
Diesel Fuel	\$29,875	8,830	gallons	
Fuel Oil	\$12,551	9,819	gallons	
Natural Gas			cubic feet	
Electricity	\$53,061	243,160	kilowatt-hours	
Coal			tons	

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

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
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)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, JOSEPH G CROCE, hereby certify that I am the Chief Fiscal Officer of the TOWN of PLATTEKILL, and that the information provided in the annual financial report of the TOWN of PLATTEKILL, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of PLATTEKILL, and adopted by me as my signature for use in conjunction with the filing of the TOWN of PLATTEKILL's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of PLATTEKILL's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

SEDORE & CO
Name of Report Preparer if different than Chief Fiscal Officer

(845) 485-5510
Telephone Number

04/30/2014
Date of Certification

JOSEPH G CROCE
Name

SUPERVISOR
Title

PO BOX 45, MODENA, NY 12548
Official Address

(845) 883-7331
Official Telephone Number

TOWN OF Plattekill
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Adjustment Reason

Account Code A8015 2012 ENCUMBRANCES ENTERED IN SOFTWARE FOR 2013; SYSTEM ERROR;

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 2012 ENCUMBRANCES THAT WERE RECORDED AGAINST 2013; SYSTEM ERROR;