

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Cayuga Heights
County of Tompkins
For the Fiscal Year Ended 05/31/2012

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

VILLAGE OF Cayuga Heights

*** 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
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (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.

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	247,734	A200	-17,363
Cash In Time Deposits	1,274,398	A201	851,129
Petty Cash	355	A210	300
TOTAL Cash	1,522,487		834,065
Taxes Receivable, Current		A250	
TOTAL Taxes Receivable (net)	0		0
Accounts Receivable	25,061	A380	91,301
TOTAL Other Receivables (net)	25,061		91,301
State & Federal, Other		A410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	48,988	A391	25,883
TOTAL Due From Other Funds	48,988		25,883
Due From Other Governments	63,404	A440	18,040
TOTAL Due From Other Governments	63,404		18,040
Prepaid Expenses	43,034	A480	396,041
TOTAL Prepaid Expenses	43,034		396,041
Cash, Special Reserves		A230	10,558
TOTAL Restricted Assets	0		10,558
TOTAL Assets	1,702,974		1,375,889

VILLAGE OF Cayuga Heights
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For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	81,272	A600	156,573
TOTAL Accounts Payable	81,272		156,573
Accrued Liabilities	108,444	A601	108,444
TOTAL Accrued Liabilities	108,444		108,444
Overpayments & Clearing Account	-58	A690	
TOTAL Other Liabilities	-58		0
Due To Other Funds	5,043	A630	
TOTAL Due To Other Funds	5,043		0
Deferred Revenues		A691	
TOTAL Deferred Revenues	0		0
TOTAL Liabilities	194,701		265,016
Reserve For Encumbrances		A821	
TOTAL Reserve For Encumbrances	0		0
Reserve For Repairs		A882	
TOTAL Restricted Fund Balance	0		0
Unreserved Fund Balance Appropriated	360,000	A910	
TOTAL Assigned Fund Balance	360,000		0
Unreserved Fund Balance Unappropriated	1,148,273	A911	
Unassigned Fund Balance		A917	1,110,873
TOTAL Unassigned Fund Balance	1,148,273		1,110,873
TOTAL Fund Equity	1,508,273		1,110,873
TOTAL Liabilities And Fund Equity	1,702,974		1,375,889

VILLAGE OF Cayuga Heights
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For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	2,125,292	A1001	2,241,960
TOTAL Real Property Taxes	2,125,292		2,241,960
Interest & Penalties On Real Prop Taxes	5,158	A1090	6,112
TOTAL Real Property Tax Items	5,158		6,112
Non Prop Tax Dist By County	704,541	A1120	610,546
Utilities Gross Receipts Tax	65,505	A1130	36,572
TOTAL Non Property Tax Items	770,046		647,118
Clerk Fees	961	A1255	658
Police Fees	119	A1520	81
Charges For Demolition of Unsafe Buildings		A1570	
Public Works Charges		A1710	
Zoning Fees		A2110	4,450
Planning Board Fees		A2115	
Refuse & Garbage Charges	37,657	A2130	32,592
TOTAL Departmental Income	38,737		37,781
Public Safety Services For Other Govts	7,664	A2260	10,785
Fire Protection Services Other Govts	169,778	A2262	160,512
TOTAL Intergovernmental Charges	177,442		171,297
Interest And Earnings	8,023	A2401	7,105
Rental of Real Property	6,750	A2410	9,000
TOTAL Use of Money And Property	14,773		16,105
Permits, Other	10,765	A2590	7,550
TOTAL Licenses And Permits	10,765		7,550
Fines And Forfeited Bail	17,880	A2610	15,092
TOTAL Fines And Forfeitures	17,880		15,092
Sales of Scrap & Excess Materials	1,625	A2650	
Sales of Equipment	7,729	A2665	13,658
Insurance Recoveries	13,243	A2680	2,203
TOTAL Sale of Property And Compensation For Loss	22,597		15,861
Gifts And Donations	20,605	A2705	12,699
Unclassified (specify)	4,035	A2770	8,437
TOTAL Miscellaneous Local Sources	24,640		21,136
St Aid, Revenue Sharing	17,705	A3001	17,351
St Aid, Mortgage Tax	42,969	A3005	43,268
St Aid, Real Property Tax Administration		A3040	
ST. Aid, Records Mgmt.		A3060	
St Aid - Other (specify)	30,000	A3089	
St Aid, Consolidated Highway Aid	173,417	A3501	88,041
TOTAL State Aid	264,091		148,661
Fed Aid Other Public Safety		A4389	
Fed Aid, Emergency Disaster Assistance		A4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	3,471,421		3,328,672

VILLAGE OF Cayuga Heights
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Other Sources			
Interfund Transfers	94,900	A5031	99,640
TOTAL Interfund Transfers	94,900		99,640
TOTAL Other Sources	94,900		99,640
TOTAL Detail Revenues And Other Sources	3,566,321		3,428,312

VILLAGE OF Cayuga Heights
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Municipal Court, Pers Serv	40,416	A11101	41,406
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	3,922	A11104	2,643
TOTAL Municipal Court	44,338		44,049
Mayor, Pers Serv	13,200	A12101	13,200
Mayor, Contr Expend	2,260	A12104	
TOTAL Mayor	15,460		13,200
Auditor, Contr Expend	9,100	A13204	8,400
TOTAL Auditor	9,100		8,400
Treasurer, Pers Serv	16,248	A13251	24,405
Treasurer, Equip & Cap Outlay		A13252	
Treasurer, Contr Expend	10,136	A13254	10,977
TOTAL Treasurer	26,384		35,382
Clerk,pers Serv	101,520	A14101	89,758
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	12,152	A14104	9,819
TOTAL Clerk	113,672		99,577
Law, Pers Serv		A14201	
Law, Contr Expend	105,657	A14204	82,394
TOTAL Law	105,657		82,394
Engineer, Pers Serv	35,190	A14401	34,354
Engineer, Contr Expend	920	A14404	351
TOTAL Engineer	36,110		34,705
Elections, Contr Expend	1,138	A14504	1,487
TOTAL Elections	1,138		1,487
Records Mgmt, PerS. SerV.		A14601	
Records Mgmt, Equip & Cap Outlay		A14602	
Records Mgmt, Contr Expend	6,547	A14604	1,465
TOTAL Records Mgmt	6,547		1,465
Public Inform & Services, Contr Expend	8,941	A14804	2,929
TOTAL Public Inform & Services	8,941		2,929
Buildings, Pers Serv	7,637	A16201	1,074
Buildings, Equip & Cap Outlay		A16202	43
Buildings, Contr Expend	50,772	A16204	34,710
TOTAL Buildings	58,409		35,827
Central Garage, Pers Serv	72,021	A16401	66,907
Central Garage, Equip & Cap Outlay	12,129	A16402	2,297
Central Garage, Contr Expend	65,400	A16404	68,111
TOTAL Central Garage	149,550		137,315
Central Comm System, Equip & Cap Outlay		A16502	
Central Comm System, Contr Expend	11,799	A16504	9,669
TOTAL Central Comm System	11,799		9,669
Central Data Process & Cap Outlay	3,842	A16802	14,877
Central Data Process, Contr Expend	8,645	A16804	19,729
TOTAL Central Data Process	12,487		34,606

VILLAGE OF Cayuga Heights
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Unallocated Insurance, Contr Expend	75,180	A19104	57,480
TOTAL Unallocated Insurance	75,180		57,480
Municipal Assn Dues, Contr Expend	1,883	A19204	2,366
TOTAL Municipal Assn Dues	1,883		2,366
Taxes & Assess On Munic Prop, Contr Expend		A19504	
TOTAL Taxes & Assess On Munic Prop	0		0
TOTAL General Government Support	676,655		600,852
Police, Pers Serv	670,093	A31201	694,719
Police, Equip & Cap Outlay	27,927	A31202	27,785
Police, Contr Expend	40,036	A31204	37,128
TOTAL Police	738,056		759,632
Fire, Pers Serv	13,424	A34101	14,386
Fire, Equip & Cap Outlay	26,771	A34102	14,757
Fire, Contr Expend	178,579	A34104	216,835
TOTAL Fire	218,774		245,978
Safety Inspection, Pers Serv	31,590	A36201	33,824
Safety Inspection, Contr Expend	671	A36204	1,876
TOTAL Safety Inspection	32,261		35,700
TOTAL Public Safety	989,091		1,041,310
Street Admin, Pers Serv	61,067	A50101	65,083
TOTAL Street Admin	61,067		65,083
Maint of Streets, Pers Serv	168,647	A51101	180,892
Maint of Streets, Equip & Cap Outlay	24,365	A51102	24,878
Maint of Streets, Contr Expend	137,977	A51104	42,178
TOTAL Maint of Streets	330,989		247,947
Perm Improve Highway, Equip & Cap Outlay	231,879	A51122	290,895
TOTAL Perm Improve Highway	231,879		290,895
Snow Removal, Pers Serv	48,132	A51421	13,162
Snow Removal, Equip & Cap Outlay	20,780	A51422	11,546
Snow Removal, Contr Expend	62,136	A51424	48,688
TOTAL Snow Removal	131,048		73,396
Street Lighting, Contr Expend	36,507	A51824	38,278
TOTAL Street Lighting	36,507		38,278
TOTAL Transportation	791,490		715,599
Playgr & Rec Centers, Contr Expend		A71404	
TOTAL Playgr & Rec Centers	0		0
TOTAL Culture And Recreation	0		0
Zoning, Contr Expend		A80104	260
TOTAL Zoning	0		260
Planning, Contr Expend	36,558	A80204	45,695
TOTAL Planning	36,558		45,695
Storm Sewers, Contr Expend	1,500	A81404	1,500
TOTAL Storm Sewers	1,500		1,500
Refuse & Garbage, Pers Serv	74,323	A81601	92,214
Refuse & Garbage, Equip & Cap Outlay	18,798	A81602	21,198

VILLAGE OF Cayuga Heights
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Refuse & Garbage, Contr Expend	67,588	A81604	61,920
TOTAL Refuse & Garbage	160,709		175,332
Comm Beautification, Pers Serv	2,122	A85101	4,308
Comm Beautification, Contr Expend		A85104	
TOTAL Comm Beautification	2,122		4,308
Shade Tree, Contr Expend	8,285	A85604	8,642
TOTAL Shade Tree	8,285		8,642
TOTAL Home And Community Services	209,174		235,737
State Retirement System	92,252	A90108	107,895
Police & Firemen Retirement, Empl Bnfts	122,153	A90158	116,929
Social Security, Employer Cont	107,300	A90308	108,522
Worker's Compensation, Empl Bnfts	42,895	A90408	48,299
Unemployment Insurance, Empl Bnfts	12,770	A90508	12,072
Disability Insurance, Empl Bnfts	642	A90558	895
Hospital & Medical (dental) Ins, Empl Bnft	400,441	A90608	480,996
TOTAL Employee Benefits	778,453		875,607
Debt Principal, Serial Bonds	100,000	A97106	110,000
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	100,000		110,000
Debt Interest, Serial Bonds	77,100	A97107	70,950
Debt Interest, Bond Anticipation Notes		A97307	3,680
TOTAL Debt Interest	77,100		74,630
TOTAL Expenditures	3,621,963		3,653,735
Transfers, Capital Projects Fund	153,500	A99509	171,979
TOTAL Operating Transfers	153,500		171,979
TOTAL Other Uses	153,500		171,979
TOTAL Detail Expenditures And Other Uses	3,775,463		3,825,714

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,717,416	A8021	1,508,274
Restated Fund Equity - Beg of Year	1,717,416	A8022	1,508,274
ADD - REVENUES AND OTHER SOURCES	3,566,321		3,428,312
DEDUCT - EXPENDITURES AND OTHER USES	3,775,463		3,825,714
Fund Equity-End of Year	1,508,274	A8029	1,110,873

VILLAGE OF Cayuga Heights
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For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	2,240,083	A1049N	2,306,897
Est Rev - Real Property Tax Items	6,000	A1099N	6,000
Est Rev - Non Property Tax Items	690,000	A1199N	710,000
Est Rev - Departmental Income	39,500	A1299N	77,000
Est Rev - Intergovernmental Charges	324,430	A2399N	156,724
Est Rev - Use of Money And Property	19,000	A2499N	19,000
Est Rev - Licenses And Permits	9,000	A2599N	10,000
Est Rev - Fines And Forfeitures	13,000	A2649N	20,000
Est Rev - Sale of Prop And Comp For Loss	7,500	A2699N	15,000
Est Rev - Miscellaneous Local Sources	1,997	A2799N	1,000
Est Rev - Interfund Revenues	99,640	A2801N	116,842
Est Rev - State Aid	17,350	A3099N	155,350
TOTAL Estimated Revenues	3,467,500		3,593,813
Appropriated Fund Balance	360,000	A599N	218,246
TOTAL Estimated Other Sources	360,000		218,246
TOTAL Estimated Revenues And Other Sources	3,827,500		3,812,059

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	713,564	A1999N	697,953
App - Public Safety	1,036,650	A3999N	1,080,323
App - Transportation	657,400	A5999N	683,388
App - Home And Community Services	281,700	A8999N	264,200
App - Employee Benefits	818,736	A9199N	807,395
App - Debt Service	244,450	A9899N	188,800
TOTAL Appropriations	3,752,500		3,722,059
App - Interfund Transfer	75,000	A9999N	90,000
TOTAL Other Uses	75,000		90,000
TOTAL Appropriations And Other Uses	3,827,500		3,812,059

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	21,423	FX200	24,162
Cash In Time Deposits	110,173	FX201	110,018
TOTAL Cash	131,596		134,180
Water Rents Receivable	24,327	FX350	
TOTAL Other Receivables (net)	24,327		0
Prepaid Expenses	445	FX480	
TOTAL Prepaid Expenses	445		0
TOTAL Assets	156,368		134,180

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	69,506	FX600	
TOTAL Accounts Payable	69,506		0
Accrued Liabilities	4,847	FX601	5,064
TOTAL Accrued Liabilities	4,847		5,064
Bond Anticipation Notes Payable		FX626	
TOTAL Notes Payable	0		0
Due To Other Funds	14,123	FX630	
TOTAL Due To Other Funds	14,123		0
TOTAL Liabilities	88,476		5,064
Assigned Unappropriated Fund Balance		FX915	129,116
TOTAL Assigned Fund Balance	0		129,116
Unreserved Fund Balance Unappropriated	67,892	FX911	
TOTAL Unassigned Fund Balance	67,892		0
TOTAL Fund Equity	67,892		129,116
TOTAL Liabilities And Fund Equity	156,368		134,180

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Metered Water Sales	505,682	FX2140	517,219
Water Service Charges	925	FX2144	1,018
Interest & Penalties On Water Rents	7,602	FX2148	14,085
TOTAL Departmental Income	514,209		532,323
Interest And Earnings	239	FX2401	303
TOTAL Use of Money And Property	239		303
Unclassified (specify)	163	FX2770	
TOTAL Miscellaneous Local Sources	163		0
TOTAL Revenues	514,611		532,626
Term Bonds		FX5700	850,000
TOTAL Proceeds of Obligations	0		850,000
TOTAL Other Sources	0		850,000
TOTAL Detail Revenues And Other Sources	514,611		1,382,626

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Unallocated Insurance, Contr Expend	1,330	FX19104	2,991
TOTAL Unallocated Insurance	1,330		2,991
TOTAL General Government Support	1,330		2,991
Source Supply Pwr & Pump, Contr Expend	247,940	FX83204	268,224
TOTAL Source Supply Pwr & Pump	247,940		268,224
Water Trans & Distrib, Pers Serv	24,505	FX83401	24,130
Water Trans & Distrib, Equip & Cap Outlay	22,589	FX83402	22,000
Water Trans & Distrib, Contr Expend	16,472	FX83404	21,173
TOTAL Water Trans & Distrib	63,566		67,303
TOTAL Home And Community Services	311,506		335,527
State Retirement, Empl Bnfts	2,979	FX90108	1,865
Social Security, Empl Bnfts	1,903	FX90308	2,162
Workers Compensation, Empl Bnfts	761	FX90408	835
Unemployment Insurance, Empl Bnfts	226	FX90508	209
Disability Insurance, Empl Bnfts	11	FX90558	15
Hospital & Medical (dental) Ins, Empl Bnft	7,103	FX90608	8,264
TOTAL Employee Benefits	12,983		13,351
Debt Principal, Bond Anticipation Notes	75,000	FX97306	925,000
TOTAL Debt Principal	75,000		925,000
Debt Interest, Bond Anticipation Notes	22,438	FX97307	18,397
TOTAL Debt Interest	22,438		18,397
TOTAL Expenditures	423,257		1,295,266
Transfers, Other Funds	24,900	FX99019	26,140
Transfers, Capital Projects Fund		FX99509	
TOTAL Operating Transfers	24,900		26,140
TOTAL Other Uses	24,900		26,140
TOTAL Detail Expenditures And Other Uses	448,157		1,321,406

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(FX) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	1,438	FX8021	67,892
Restated Fund Equity - Beg of Year	1,438	FX8022	67,892
ADD - REVENUES AND OTHER SOURCES	514,611		1,382,626
DEDUCT - EXPENDITURES AND OTHER USES	448,157		1,321,406
Fund Equity - End of Year	67,892	FX8029	129,116

VILLAGE OF Cayuga Heights
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(FX) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	516,800	FX1299N	515,780
Est Rev - Use of Money And Property	200	FX2499N	100
Est Rev-Miscellaneous Local Sources	0	FX2799N	20
TOTAL Estimated Revenues	517,000		515,900
TOTAL Estimated Revenues And Other Sources	517,000		515,900

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(FX) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	23,000	FX1999N	23,000
App-Home And Community Services	352,400	FX8999N	352,300
App - Employee Benefits	15,460	FX9199N	20,594
App - Debt Service	100,000	FX9899N	18,500
TOTAL Appropriations	490,860		414,394
App - Interfund Transfer	26,140	FX9999N	101,506
TOTAL Other Uses	26,140		101,506
TOTAL Appropriations And Other Uses	517,000		515,900

VILLAGE OF Cayuga Heights
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(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	179,629	G200	-29,926
Cash In Time Deposits	924,332	G201	1,141,618
TOTAL Cash	1,103,961		1,111,692
Sewer Rents Receivable		G360	
Accounts Receivable	1,122	G380	
TOTAL Other Receivables (net)	1,122		0
Due From Other Funds		G391	
TOTAL Due From Other Funds	0		0
Due From Other Governments		G440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	728	G480	
TOTAL Prepaid Expenses	728		0
Cash Special Reserves		G230	
TOTAL Restricted Assets	0		0
TOTAL Assets	1,105,811		1,111,692

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	68,933	G600	37,484
TOTAL Accounts Payable	68,933		37,484
Accrued Liabilities	2,991	G601	42,017
TOTAL Accrued Liabilities	2,991		42,017
Due To Other Funds	34,821	G630	
TOTAL Due To Other Funds	34,821		0
TOTAL Liabilities	106,745		79,501
Reserve For Encumbrances		G821	
TOTAL Reserve For Encumbrances	0		0
Reserve For Repairs		G882	
TOTAL Restricted Fund Balance	0		0
Unreserved Fund Balance Appropriated	100,000	G910	
Assigned Unappropriated Fund Balance		G915	1,032,191
TOTAL Assigned Fund Balance	100,000		1,032,191
Unreserved Fund Balance Unappropriated	899,066	G911	
TOTAL Unassigned Fund Balance	899,066		0
TOTAL Fund Equity	999,066		1,032,191
TOTAL Liabilities And Fund Equity	1,105,811		1,111,692

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes		G1001	
TOTAL Real Property Taxes	0		0
Sewer Rents	235,494	G2120	205,810
Sewer Charges		G2122	
Interest & Penalties On Sewer Accts		G2128	
TOTAL Departmental Income	235,494		205,810
Sewer Serv Other Govts	685,629	G2374	584,045
TOTAL Intergovernmental Charges	685,629		584,045
Interest And Earnings	4,425	G2401	2,908
TOTAL Use of Money And Property	4,425		2,908
Permits, Other		G2590	5,550
TOTAL Licenses And Permits	0		5,550
Unclassified (specify)	11,292	G2770	32,444
TOTAL Miscellaneous Local Sources	11,292		32,444
St Aid, Other Home And Comm Serv	12,340	G3989	14,131
TOTAL State Aid	12,340		14,131
TOTAL Revenues	949,180		844,888
Interfund Transfers		G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	949,180		844,888

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Unallocated Insurance, Contr Expend	14,120	G19104	3,739
TOTAL Unallocated Insurance	14,120		3,739
Taxes & Assess On Munic Prop, Contr Expend	206	G19504	210
TOTAL Taxes & Assess On Munic Prop	206		210
TOTAL General Government Support	14,326		3,949
Sewer Administration, Contr Expend		G81104	
TOTAL Sewer Administration	0		0
Sanitary Sewers, Pers Serv	36,489	G81201	32,706
Sanitary Sewers, Equip & Cap Outlay	21,039	G81202	22,000
Sanitary Sewers, Contr Expend	7,863	G81204	13,553
TOTAL Sanitary Sewers	65,391		68,259
Sewage Treat Disp, Pers Serv	3,392	G81301	
Sewage Treat Disp, Equip & Cap Outlay	2,419	G81302	
Sewage Treat Disp, Contr Expend	535,908	G81304	578,777
TOTAL Sewage Treat Disp	541,719		578,777
TOTAL Home And Community Services	607,110		647,036
State Retirement, Empl Bnfts	4,847	G90108	2,528
Social Security , Empl Bnfts	3,097	G90308	2,502
Worker's Compensation, Empl Bnfts	1,238	G90408	1,132
Unemployment Insurance, Empl Bnfts	369	G90508	283
Disability Insurance, Empl Bnfts	19	G90558	21
Hospital & Medical (dental) Ins, Empl Bnft	11,557	G90608	11,201
TOTAL Employee Benefits	21,127		17,666
Debt Principal, Serial Bonds	40,000	G97106	39,221
TOTAL Debt Principal	40,000		39,221
Debt Interest, Serial Bonds	24,892	G97107	30,392
TOTAL Debt Interest	24,892		30,392
TOTAL Expenditures	707,455		738,264
Transfers, Other Funds	105,067	G99019	73,500
TOTAL Operating Transfers	105,067		73,500
TOTAL Other Uses	105,067		73,500
TOTAL Detail Expenditures And Other Uses	812,522		811,764

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(G) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	862,409	G8021	999,067
Restated Fund Equity - Beg of Year	862,409	G8022	999,067
ADD - REVENUES AND OTHER SOURCES	949,180		844,888
DEDUCT - EXPENDITURES AND OTHER USES	812,522		811,764
Fund Equity - End of Year	999,067	G8029	1,032,191

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	205,590	G1299N	225,000
Est Rev-Intergovernmental Charges	598,620	G2399N	615,000
Est Rev - Use of Money And Property	4,000	G2499N	1,000
Licenses And Permits	500	G2599N	1,000
Est Rev-Miscellaneous Local Sources	10,290	G2799N	0
Est Rev - State Aid	8,000	G3099N	0
TOTAL Estimated Revenues	827,000		842,000
Appropriated Fund Balance	100,000	G599N	
TOTAL Estimated Other Sources	100,000		0
TOTAL Estimated Revenues And Other Sources	927,000		842,000

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	53,870	G1999N	49,000
App - Home And Community Services	711,650	G8999N	706,950
App - Employee Benefits	23,830	G9199N	14,934
App - Debt Service	64,150	G9899N	55,780
TOTAL Appropriations	853,500		826,664
App - Interfund Transfer	73,500	G9999N	15,336
TOTAL Other Uses	73,500		15,336
TOTAL Appropriations And Other Uses	927,000		842,000

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	-27,680	H200	44,610
Cash In Time Deposits	-8,194	H201	65,956
TOTAL Cash	-35,874		110,566
Accounts Receivable	133,021	H380	
TOTAL Other Receivables (net)	133,021		0
State & Federal Receivables		H410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	74	H391	
TOTAL Due From Other Funds	74		0
Cash Special Reserves		H230	
TOTAL Restricted Assets	0		0
Misc Current Assets		H489	
TOTAL Other	0		0
TOTAL Assets	97,221		110,566

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	20,270	H600	
TOTAL Accounts Payable	20,270		0
Accrued Liabilities		H601	
TOTAL Accrued Liabilities	0		0
Retained Percentages, Cont Pay	351	H605	351
TOTAL Retained Percentages	351		351
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	20,621		351
Reserve For Encumbrances		H821	
TOTAL Reserve For Encumbrances	0		0
Reserve For Repairs		H882	
TOTAL Restricted Fund Balance	0		0
Unreserved Fund Balance Appropriated		H910	
Assigned Unappropriated Fund Balance		H915	110,215
TOTAL Assigned Fund Balance	0		110,215
Unreserved Fund Balance Unappropriated	76,600	H911	
TOTAL Unassigned Fund Balance	76,600		0
TOTAL Fund Equity	76,600		110,215
TOTAL Liabilities And Fund Equity	97,221		110,566

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Capital Projects-Other Local Govts	133,021	H2397	133,021
TOTAL Intergovernmental Charges	133,021		133,021
Gifts And Donations		H2705	
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Other Home And Comm Serv		H3989	
St Aid, Sewer Cap Proj		H3990	
TOTAL State Aid	0		0
TOTAL Revenues	133,021		133,021
Interfund Transfers	188,568	H5031	171,979
TOTAL Interfund Transfers	188,568		171,979
Serial Bonds	734,221	H5710	
Bond Anticipation Notes	230,000	H5730	
Bans Redeemed From Appropriations		H5731	1,155,000
TOTAL Proceeds of Obligations	964,221		1,155,000
TOTAL Other Sources	1,152,789		1,326,979
TOTAL Detail Revenues And Other Sources	1,285,810		1,460,000

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Buildings, Equip & Cap Outlay	900	H16202	18,194
TOTAL Buildings	900		18,194
Central Garage, Equip & Cap Outlay		H16402	
TOTAL Central Garage	0		0
TOTAL General Government Support	900		18,194
Fire, Equip & Cap Outlay	418,192	H34102	
TOTAL Fire	418,192		0
TOTAL Public Safety	418,192		0
Snow Removal, Equip & Cap Outlay		H51422	26,523
TOTAL Snow Removal	0		26,523
Bus Operations, Equip & Cap Outlay	20,830	H56302	22,759
TOTAL Bus Operations	20,830		22,759
TOTAL Transportation	20,830		49,282
Sanitary Sewers, Equip & Cap Outlay		H81202	
TOTAL Sanitary Sewers	0		0
Sewage Treat Disp, Equip & Cap Outlay	769,288	H81302	
TOTAL Sewage Treat Disp	769,288		0
Refuse & Garbage, Equip & Cap Outlay		H81602	
TOTAL Refuse & Garbage	0		0
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
Comm Beautification, Equip & Cap Outlay		H85102	
TOTAL Comm Beautification	0		0
TOTAL Home And Community Services	769,288		0
Debt Principal, Serial Bonds		H97106	
Debt Principal, Bond Anticipation Notes		H97306	230,000
TOTAL Debt Principal	0		230,000
Debt Interest, Serial Bonds		H97107	
TOTAL Debt Interest	0		0
TOTAL Expenditures	1,209,210		297,476
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,209,210		297,476

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-699,645	H8021	76,600
Prior Period Adj.- Increase In Fund Equity	699,645	H8012	26,091
Restated Fund Equity - Beg of Year		H8022	102,691
ADD - REVENUES AND OTHER SOURCES	1,285,810		1,460,000
DEDUCT - EXPENDITURES AND OTHER USES	1,209,210		297,476
Fund Equity - End of Year	76,600	H8029	110,215

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	102,401	K101	
Buildings	6,949,328	K102	
Machinery & Equipment	4,404,297	K104	
Infrastructure	40,337,443	K106	
Accum Deprec, Buildings	-1,608,581	K112	
Accum Depr, Machinery & Equip	-2,050,289	K114	
Accum Deprec, Infrastructure	-22,147,321	K116	
TOTAL Fixed Assets (net)	25,987,278		0
TOTAL Assets	25,987,278		0

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets	25,987,278	K159	
TOTAL Investments in Non-Current Government Assets	25,987,278		0
TOTAL Fund Equity	25,987,278		0
TOTAL Liabilities And Fund Equity	25,987,278		0

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	-1,748	TA200	28,956
TOTAL Cash	-1,748		28,956
Due From Other Funds	5,043	TA391	
TOTAL Due From Other Funds	5,043		0
TOTAL Assets	3,295		28,956

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds	118	TA630	25,883
TOTAL Due To Other Funds	118		25,883
State Retirement	843	TA18	2,008
Disability Insurance	664	TA19	664
Group Insurance	1,270	TA20	
Income Executions		TA23	
Guaranty & Bid Deposits	400	TA30	400
TOTAL Agency Liabilities	3,177		3,073
TOTAL Liabilities	3,295		28,956
TOTAL Liabilities And Fund Equity	3,295		28,956

VILLAGE OF Cayuga Heights
 Annual Update Document
 For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	3,407,879	W129	2,897,633
TOTAL Provision To Be Made In Future Budgets	3,407,879		2,897,633
TOTAL Assets	3,407,879		2,897,633

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Bond Anticipation Notes Payable	1,155,000	W626	850,000
TOTAL Notes Payable	1,155,000		850,000
Compensated Absences	143,658	W687	87,633
TOTAL Other Liabilities	143,658		87,633
Bonds Payable	2,109,221	W628	1,960,000
TOTAL Bond And Long Term Liabilities	2,109,221		1,960,000
TOTAL Liabilities	3,407,879		2,897,633
TOTAL General Long Term Debt	3,407,879		2,897,633

VILLAGE OF Cayuga Heights
Financial Comments
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Audit Results for Fiscal Year Ending May 31, 2011

VILLAGE OF Cayuga Heights
Statement of Indebtedness
For the Fiscal Year Ending 2012

County of: Tompkins

Municipal Code: 500442300850

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	BAN E	Water System Improvement			05/27/2011	05/25/2012	2.00%		\$925,000	\$925,000	\$925,000	\$0	\$0	\$0
2012	BAN E	Water System Improvement			05/25/2012	05/24/2013	1.50%		\$850,000	\$0			\$0	\$850,000
2011	BAN E	Fire Truck			05/31/2011	05/31/2012	1.60%		\$230,000	\$230,000	\$230,000	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
2011	BONDE	WWTP Phosphorous Treatment			06/21/2010	10/01/2030	4.20% Y		\$734,221	\$704,221	\$29,221	\$0	\$0	\$675,000
2001	BONDN	Fire Projects			06/15/2000	06/15/2019	6.00%		\$1,000,000	\$605,000	\$55,000	\$0	\$0	\$550,000
2009	BONDN	WWTP TRICKLING FILTERS	Y		07/28/2005	07/28/2025	2.00%			\$195,000	\$10,000	\$0	\$0	\$185,000
2001	BONDN	Fire Projects 1			05/17/2000	05/15/2019	6.00%			\$605,000	\$55,000	\$0	\$0	\$550,000
AFR Year 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														
										\$3,264,221	\$1,304,221	\$0	\$0	\$2,810,000

VILLAGE OF Cayuga Heights
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$307,738.12
Demand Deposits	9Z2011	\$2,168,721.28
Time Deposits	9Z2021	
Total		\$2,476,459.40
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,895,279.31
Total		\$3,145,279.31
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Cayuga Heights
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
****-1918	\$2,168,721	\$0	\$0	\$2,168,721
****-1918	\$255,137	\$34,056	\$241,100	\$48,092
****-1918	\$52,601	\$0	\$16,524	\$36,077
	Total Adjusted Bank Balance			\$2,252,891
	Petty Cash			\$300.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$2,253,191
	Total Cash Balance All Funds		9ZCASHB *	\$2,230,018
	* Must be equal			

VILLAGE OF Cayuga Heights
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		20			
Total Part Time Employees:		8			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$112,288.00	14	8	
90158	Police and Fire Retirement	\$116,929.00	6	8	
90258	Local Pension Fund				
90308	Social Security	\$108,521.63	20	19	
90408	Worker's Compensation Insurance	\$50,266.09	20	19	
90458	Life Insurance				
90508	Unemployment Insurance	\$12,563.10	20	19	
90558	Disability Insurance	\$931.30	20	19	
90608	Hospital and Medical (Dental) Insurance	\$496,524.35	20		11
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$950.00	1	1	
Total		\$898,973.47			
Computed Total From Financial Section (comparative purposes only)		\$906,624.32			

VILLAGE OF Cayuga Heights
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$24,774	7,834	gallons	
Diesel Fuel	\$39,187	10,593	gallons	
Fuel Oil			gallons	
Natural Gas	\$29,020	26,032	cubic feet	
Electricity	\$142,467	1,303,256	kilowatts	
Coal			tons	

VILLAGE OF Cayuga Heights
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2012

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
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	\$0.00
5. Annual OPEB Expense	
6. Less: Actual Contribution Made	\$108,776.52
7. Increase in Net OPEB Obligation	
8. Net OPEB Obligation - beginning of year	\$536,781.00
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	Entry Age
20. Assumed rate of return on investments discount rate	.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Joan M. Mangione , hereby certify that I am the Chief Fiscal Officer of the Village of Cayuga Heights , and that the information provided in the annual financial report of the Village of Cayuga Heights , for the fiscal year ended 05/31/2012 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Cayuga Heights , and adopted by me as my signature for use in conjunction with the filing of the Village of Cayuga Heights's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Cayuga Heights's annual financial report for the fiscal year ended 05/31/2012 and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

(607) 257-1238
Telephone Number

04/10/2013
Date of Certification

Joan M. Mangione
Name

Treasurer
Title

836 Hanshaw Road
Official Address

(607) 257-1238
Official Telephone Number