

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Conesus
County of Livingston
For the Fiscal Year Ended 12/31/2014

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 Conesus

*** 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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (TA) AGENCY

All amounts included in this update document for 2013 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 Conesus
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	256,652	A200	338,781
Cash In Time Deposits	2,691	A201	
Petty Cash	100	A210	100
TOTAL Cash	259,443		338,881
Accounts Receivable	594	A380	20,716
TOTAL Other Receivables (net)	594		20,716
Due From Other Funds	312	A391	243
TOTAL Due From Other Funds	312		243
Due From Other Governments	1,982	A440	
TOTAL Due From Other Governments	1,982		0
Prepaid Expenses	7,835	A480	750
TOTAL Prepaid Expenses	7,835		750
TOTAL Assets and Deferred Outflows of Resources	270,166		360,590

TOWN OF Conesus
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	8,425	A600	3,086
TOTAL Accounts Payable	8,425		3,086
Accrued Liabilities	608	A601	733
TOTAL Accrued Liabilities	608		733
Due To Other Governments	1,269	A631	1,108
Due To Employees' Retirement System		A637	19,276
TOTAL Due To Other Governments	1,269		20,384
TOTAL Liabilities	10,302		24,203
Fund Balance			
Not in Spendable Form	7,835	A806	750
TOTAL Nonspendable Fund Balance	7,835		750
Assigned Appropriated Fund Balance		A914	35,549
Assigned Unappropriated Fund Balance	252,029	A915	300,088
TOTAL Assigned Fund Balance	252,029		335,637
TOTAL Fund Balance	259,864		336,387
TOTAL Liabilities, Deferred Inflows And Fund Balance	270,166		360,590

TOWN OF Conesus
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	286,802	A1001	292,813
TOTAL Real Property Taxes	286,802		292,813
Other Payments In Lieu of Taxes	47,874	A1081	48,242
Interest & Penalties On Real Prop Taxes	6,892	A1090	7,044
TOTAL Real Property Tax Items	54,766		55,286
Non Prop Tax Dist By County	9,136	A1120	90,341
Franchises	19,016	A1170	18,216
TOTAL Non Property Tax Items	28,152		108,557
Clerk Fees	417	A1255	361
Vital Statistics Fees	410	A1603	460
Zoning Fees	1,137	A2110	1,200
Planning Board Fees	400	A2115	400
Refuse & Garbage Charges	65,050	A2130	60,662
TOTAL Departmental Income	67,414		63,083
Interest And Earnings	289	A2401	215
TOTAL Use of Money And Property	289		215
Games of Chance	20	A2530	10
Dog Licenses	5,067	A2544	4,218
Building And Alteration Permits	4,045	A2555	4,314
TOTAL Licenses And Permits	9,132		8,542
Fines And Forfeited Bail	5,644	A2610	4,859
TOTAL Fines And Forfeitures	5,644		4,859
Sales of Scrap & Excess Materials	2,086	A2650	3,782
Sales of Real Property		A2660	28,224
Insurance Recoveries	660	A2680	478
TOTAL Sale of Property And Compensation For Loss	2,746		32,484
Gifts And Donations	279	A2705	1,868
TOTAL Miscellaneous Local Sources	279		1,868
St Aid, Revenue Sharing	9,383	A3001	9,383
St Aid, Mortgage Tax	55,764	A3005	44,799
St Aid - Other (specify)	755	A3089	15,741
TOTAL State Aid	65,902		69,923
TOTAL Revenues	521,126		637,630
TOTAL Detail Revenues And Other Sources	521,126		637,630

TOWN OF Conesus
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	8,000	A10101	8,000
Legislative Board, Contr Expend		A10104	1,800
TOTAL Legislative Board	8,000		9,800
Municipal Court, Pers Serv	18,540	A11101	18,911
Municipal Court, Contr Expend	1,993	A11104	2,810
TOTAL Municipal Court	20,533		21,721
Supervisor,pers Serv	12,000	A12201	12,000
Supervisor,contr Expend	8,830	A12204	9,388
TOTAL Supervisor	20,830		21,388
Tax Collection,pers Serv	2,989	A13301	3,049
Tax Collection,contr Expend	1,561	A13304	1,667
TOTAL Tax Collection	4,550		4,716
Assessment, Pers Serv	20,610	A13551	20,975
Assessment, Contr Expend	732	A13554	1,087
TOTAL Assessment	21,342		22,062
Clerk,pers Serv	24,241	A14101	24,151
Clerk,contr Expend	1,653	A14104	2,582
TOTAL Clerk	25,894		26,733
Law, Contr Expend	7,544	A14204	17,545
TOTAL Law	7,544		17,545
Elections, Contr Expend	1,940	A14504	1,940
TOTAL Elections	1,940		1,940
Records Mgmt, PerS. SerV.	1,000	A14601	1,000
Records Mgmt, Contr Expend	3,658	A14604	3,852
TOTAL Records Mgmt	4,658		4,852
Buildings, Pers Serv	3,024	A16201	3,252
Buildings, Equip & Cap Outlay		A16202	21,645
Buildings, Contr Expend	41,990	A16204	17,241
TOTAL Buildings	45,014		42,138
Central Print & Mail,contr Expend	10,287	A16704	7,615
TOTAL Central Print & Mail	10,287		7,615
Unallocated Insurance, Contr Expend	20,763	A19104	21,166
TOTAL Unallocated Insurance	20,763		21,166
Municipal Assn Dues, Contr Expend	800	A19204	899
TOTAL Municipal Assn Dues	800		899
Pur of Land/right of Way, Contr Expend	2,475	A19404	
TOTAL Pur of Land/right of Way	2,475		0
Taxes & Assess On Munic Prop, Contr Expend	1,604	A19504	1,604
TOTAL Taxes & Assess On Munic Prop	1,604		1,604
TOTAL General Government Support	196,234		204,179
Public Safety Comm Sys, Pers Serv	16,391	A30201	17,101
Public Safety Comm Sys, Equip & Cap Outlay		A30202	614
Public Safety Comm Sys, Contr Expend	1,637	A30204	1,906
TOTAL Public Safety Comm Sys	18,028		19,621

TOWN OF Conesus
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Police, Contr Expend	900	A31204	813
TOTAL Police	900		813
Traffic Control, Contr Expen	8,985	A33104	4,276
TOTAL Traffic Control	8,985		4,276
Control of Animals, Contr Expend	3,209	A35104	3,666
TOTAL Control of Animals	3,209		3,666
TOTAL Public Safety	31,122		28,376
Registrar of Vital Statistics, Pers Serv	250	A40201	250
TOTAL Registrar of Vital Statistics	250		250
Laboratory, Contr Expend		A40254	
TOTAL Laboratory	0		0
Ambulance, Contr Expend	10,000	A45404	10,000
TOTAL Ambulance	10,000		10,000
TOTAL Health	10,250		10,250
Street Admin, Pers Serv	45,619	A50101	46,941
Street Admin, Equip & Cap Outlay	770	A50102	
Street Admin, Contr Expend	2,281	A50104	953
TOTAL Street Admin	48,670		47,894
Garage, Pers Serv	700	A51321	
Garage, Contr Expend	40,322	A51324	29,365
TOTAL Garage	41,022		29,365
Street Lighting, Contr Expend	12,115	A51824	11,284
TOTAL Street Lighting	12,115		11,284
TOTAL Transportation	101,807		88,543
Veterans Service, Contr Expend	1,000	A65104	1,000
TOTAL Veterans Service	1,000		1,000
TOTAL Economic Assistance And Opportunity	1,000		1,000
Parks, Pers Serv	4,010	A71101	3,029
Parks, Contr Expend	22,578	A71104	9,484
TOTAL Parks	26,588		12,513
Youth Prog, Contr Expend	5,000	A73104	5,000
TOTAL Youth Prog	5,000		5,000
Library, Contr Expend	150	A74104	150
TOTAL Library	150		150
Celebrations, Contr Expend	920	A75504	404
TOTAL Celebrations	920		404
Adult Recreation, Contr Expend	1,000	A76204	1,000
TOTAL Adult Recreation	1,000		1,000
TOTAL Culture And Recreation	33,658		19,067
Zoning, Pers Serv	720	A80101	720
Zoning, Contr Expend	336	A80104	53
TOTAL Zoning	1,056		773
Planning, Pers Serv	720	A80201	720

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Planning, Contr Expend	471	A80204	14,045
TOTAL Planning	1,191		14,765
Environmental Control, Contr Expend	10,616	A80904	10,757
TOTAL Environmental Control	10,616		10,757
Refuse & Garbage, Pers Serv	13,641	A81601	8,190
Refuse & Garbage, Contr Expend	47,832	A81604	48,733
TOTAL Refuse & Garbage	61,473		56,923
Cemetery, Contr Expend	9,500	A88104	9,500
TOTAL Cemetery	9,500		9,500
TOTAL Home And Community Services	83,836		92,718
State Retirement System	28,470	A90108	52,811
Social Security, Employer Cont	13,155	A90308	13,081
Hospital & Medical (dental) Ins, Empl Bnft	15,798	A90608	11,105
TOTAL Employee Benefits	57,423		76,997
TOTAL Expenditures	515,330		521,130
Transfers, Other Funds		A99019	40,000
TOTAL Operating Transfers	0		40,000
TOTAL Other Uses	0		40,000
TOTAL Detail Expenditures And Other Uses	515,330		561,130

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	254,068	A8021	259,864
Prior Period Adj -Increase In Fund Balance		A8012	23
Restated Fund Balance - Beg of Year	254,068	A8022	259,887
ADD - REVENUES AND OTHER SOURCES	521,126		637,630
DEDUCT - EXPENDITURES AND OTHER USES	515,330		561,130
Fund Balance - End of Year	259,864	A8029	336,387

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	292,813	A1049N	286,268
Est Rev - Real Property Tax Items	53,352	A1099N	59,251
Est Rev - Non Property Tax Items	69,844	A1199N	69,124
Est Rev - Departmental Income	1,500	A1299N	1,100
Est Rev - Intergovernmental Charges	66,000	A2399N	58,000
Est Rev - Use of Money And Property	300	A2499N	200
Est Rev - Licenses And Permits	8,010	A2599N	8,000
Est Rev - Fines And Forfeitures	5,000	A2649N	5,000
Est Rev - Sale of Prop And Comp For Loss	2,500	A2699N	2,500
Est Rev - Miscellaneous Local Sources	400	A2799N	19,500
Est Rev - State Aid	49,000	A3099N	49,000
TOTAL Estimated Revenues	548,719		557,943
Appropriated Fund Balance		A599N	35,549
TOTAL Estimated Other Sources	0		35,549
TOTAL Estimated Revenues And Other Sources	548,719		593,492

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	208,152	A1999N	233,746
App - Public Safety	36,126	A3999N	36,126
App - Health	10,650	A4999N	12,650
App - Transportation	112,316	A5999N	114,025
App - Economic Assistance And Opportunity	1,000	A6999N	1,000
App - Culture And Recreation	27,479	A7999N	46,479
App - Home And Community Services	94,951	A8999N	90,765
App - Employee Benefits	58,045	A9199N	58,701
TOTAL Appropriations	548,719		593,492
TOTAL Appropriations And Other Uses	548,719		593,492

TOWN OF Conesus
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	370,326	DA200	191,247
Petty Cash	200	DA210	200
TOTAL Cash	370,526		191,447
Accounts Receivable	2,417	DA380	887,442
TOTAL Other Receivables (net)	2,417		887,442
Prepaid Expenses	16,979	DA480	
TOTAL Prepaid Expenses	16,979		0
TOTAL Assets and Deferred Outflows of Resources	389,922		1,078,889

TOWN OF Conesus
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		DA600	694
TOTAL Accounts Payable	0		694
Accrued Liabilities	8,863	DA601	10,153
TOTAL Accrued Liabilities	8,863		10,153
Bond Anticipation Notes Payable		DA626	
TOTAL Notes Payable	0		0
Due To Employees' Retirement System		DA637	43,576
TOTAL Due To Other Governments	0		43,576
TOTAL Liabilities	8,863		54,423
Fund Balance			
Not in Spendable Form	16,979	DA806	
TOTAL Nonspendable Fund Balance	16,979		0
Committed Fund Balance		DA913	4,987
TOTAL Committed Fund Balance	0		4,987
Assigned Appropriated Fund Balance	65,352	DA914	65,352
Assigned Unappropriated Fund Balance	298,728	DA915	954,127
TOTAL Assigned Fund Balance	364,080		1,019,479
TOTAL Fund Balance	381,059		1,024,466
TOTAL Liabilities, Deferred Inflows And Fund Balance	389,922		1,078,889

TOWN OF Conesus
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	856,322	DA1001	874,537
TOTAL Real Property Taxes	856,322		874,537
Transportation Services, Other Govts	150,017	DA2300	33,932
Snow Removal Services-Other Govts	66,906	DA2302	126,065
TOTAL Intergovernmental Charges	216,923		159,997
Interest And Earnings	521	DA2401	353
TOTAL Use of Money And Property	521		353
Sales of Scrap & Excess Materials	614	DA2650	
Sales of Equipment		DA2665	34,717
TOTAL Sale of Property And Compensation For Loss	614		34,717
Refunds of Prior Year's Expenditures	44	DA2701	82
TOTAL Miscellaneous Local Sources	44		82
St Aid, Consolidated Highway Aid	112,750	DA3501	125,865
ST. Aid Multi-Modal Transp Program	16,598	DA3505	
St Aid Emergency Disaster Assistance		DA3960	221,860
TOTAL State Aid	129,348		347,725
Fed Aid Emer Disaster Assist		DA4960	665,582
TOTAL Federal Aid	0		665,582
TOTAL Revenues	1,203,772		2,082,993
Interfund Transfers		DA5031	40,000
TOTAL Interfund Transfers	0		40,000
Statutory Installment Bonds		DA5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		40,000
TOTAL Detail Revenues And Other Sources	1,203,772		2,122,993

TOWN OF Conesus
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Adminstration-Personal Services	3,000	DA17101	
TOTAL Adminstration-Personal Services	3,000		0
TOTAL General Government Support	3,000		0
Maint of Streets, Pers Serv	153,827	DA51101	160,627
Maint of Streets, Contr Expend	216,371	DA51104	401,968
TOTAL Maint of Streets	370,198		562,595
Perm Improve Highway, Equip & Cap Outlay	110,990	DA51122	186,409
TOTAL Perm Improve Highway	110,990		186,409
Machinery, Equip & Cap Outlay	15,500	DA51302	70,013
Machinery, Contr Expend	83,967	DA51304	99,014
TOTAL Machinery	99,467		169,027
Brush And Weeds, Contr Expend	248	DA51404	223
TOTAL Brush And Weeds	248		223
Snow Removal, Pers Serv	70,887	DA51421	50,449
Snow Removal, Contr Expend	67,304	DA51424	106,288
TOTAL Snow Removal	138,191		156,737
Services Other Govts, Pers Serv	67,897	DA51481	82,125
Services Other Govts, Contr Expend	77,153	DA51484	77,337
TOTAL Services Other Govts	145,050		159,462
TOTAL Transportation	864,144		1,234,453
State Retirement, Empl Bnfts	61,630	DA90108	118,657
Social Security , Empl Bnfts	22,614	DA90308	22,430
Hospital & Medical (dental) Ins, Empl Bnft	85,047	DA90608	69,622
TOTAL Employee Benefits	169,291		210,709
Debt Principal, Bond Anticipation Notes	45,834	DA97306	18,334
TOTAL Debt Principal	45,834		18,334
Debt Interest, Bond Anticipation Notes	1,810	DA97307	458
TOTAL Debt Interest	1,810		458
TOTAL Expenditures	1,084,079		1,463,954
Transfers, Capital Projects Fund		DA99509	15,632
TOTAL Operating Transfers	0		15,632
TOTAL Other Uses	0		15,632
TOTAL Detail Expenditures And Other Uses	1,084,079		1,479,586

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	261,366	DA8021	381,059
Restated Fund Balance - Beg of Year	261,366	DA8022	381,059
ADD - REVENUES AND OTHER SOURCES	1,203,772		2,122,993
DEDUCT - EXPENDITURES AND OTHER USES	1,084,079		1,479,586
Fund Balance - End of Year	381,059	DA8029	1,024,466

TOWN OF Conesus
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	874,537	DA1049N	911,402
EsT. ReV. - Intergovernmental Charges	123,500	DA2399N	123,500
Est Rev - Use of Money And Property	500	DA2499N	400
Est Rev - Sale of Prop And Comp For Loss	7,500	DA2699N	
Est Rev - State Aid	112,546	DA3099N	117,546
Est Rev - Federal Aid		DA4099N	200,000
TOTAL Estimated Revenues	1,118,583		1,352,848
Estimated - Proceeds of Obligations	150,000	DA5799N	
Appropriated Fund Balance	65,352	DA599N	
TOTAL Estimated Other Sources	215,352		0
TOTAL Estimated Revenues And Other Sources	1,333,935		1,352,848

TOWN OF Conesus
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	1,107,559	DA5999N	1,081,946
App - Employee Benefits	207,042	DA9199N	190,402
App - Debt Service	19,334	DA9899N	55,500
TOTAL Appropriations	1,333,935		1,327,848
Other Budgetary Purposes		DA962N	25,000
TOTAL Other Uses	0		25,000
TOTAL Appropriations And Other Uses	1,333,935		1,352,848

TOWN OF Conesus
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Balance Sheet

Code Description	2013	EdpCode	2014
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable	18,334	H626	200,000
TOTAL Notes Payable	18,334		200,000
Due To Other Funds	71	H630	71
TOTAL Due To Other Funds	71		71
TOTAL Liabilities	18,405		200,071
Fund Balance			
Unassigned Fund Balance	-18,405	H917	-200,071
TOTAL Unassigned Fund Balance	-18,405		-200,071
TOTAL Fund Balance	-18,405		-200,071
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
Refunds of Prior Year's Expenditures		H2701	475
TOTAL Miscellaneous Local Sources	0		475
St Aid - Other Home And Community Service	193,123	H3989	172,709
TOTAL State Aid	193,123		172,709
TOTAL Revenues	193,123		173,184
Interfund Transfers		H5031	15,632
TOTAL Interfund Transfers	0		15,632
Bans Redeemed From Appropriations	45,833	H5731	18,334
TOTAL Proceeds of Obligations	45,833		18,334
TOTAL Other Sources	45,833		33,966
TOTAL Detail Revenues And Other Sources	238,956		207,150

TOWN OF Conesus
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For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Machinery, Equip & Cap Outlay		H51302	215,632
TOTAL Machinery	0		215,632
TOTAL Transportation	0		215,632
Misc Home & Comm Serv, Equip & Cap Outlay	193,123	H89892	173,184
TOTAL Misc Home & Comm Serv	193,123		173,184
TOTAL Home And Community Services	193,123		173,184
TOTAL Expenditures	193,123		388,816
TOTAL Detail Expenditures And Other Uses	193,123		388,816

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-64,238	H8021	-18,405
Restated Fund Balance - Beg of Year	-64,238	H8022	-18,405
ADD - REVENUES AND OTHER SOURCES	238,956		207,150
DEDUCT - EXPENDITURES AND OTHER USES	193,123		388,816
Fund Balance - End of Year	-18,405	H8029	-200,071

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	353	TA200	172
TOTAL Cash	353		172
TOTAL Assets and Deferred Outflows of Resources	353		172

TOWN OF Conesus
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For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	241	TA630	172
TOTAL Due To Other Funds	241		172
Due To Other Governments	112	TA631	
TOTAL Due To Other Governments	112		0
TOTAL Liabilities	353		172
TOTAL Liabilities, Deferred Inflows And Fund Balance	353		172

TOWN OF CONESTUS
Statement of Indebtedness
For the Fiscal Year Ending 2014

County of: Livingston

Municipal Code: 240319200000

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.	Accreted Interest	O/S End of Year
2011	BAN N	Excavator			04/27/2011	04/27/2014	2.35%		\$55,000	\$18,334	\$18,334	\$0	\$0	\$0	\$0
2014	BAN N	Dump Truck			07/28/2014	07/28/2018	2.75%		\$200,000	\$0	\$18,334	\$0	\$0	\$0	\$200,000
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															
										\$18,334	\$0	\$0	\$0	\$0	\$200,000

TOWN OF Conesus
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$530,200.00
Time Deposits	9Z2021	
Total		\$530,500.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$30,500.00
Total		\$530,500.00
 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 Conesus
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****_	\$0	\$0	\$0	\$0
*****-4549	\$344,128	\$0	\$9,923	\$334,205
*****-4557	\$1,138	\$0	\$966	\$172
*****-4581	\$297,744	\$0	\$106,497	\$191,247
*****-0174	\$3,586	\$0	\$0	\$3,586
*****-9987	\$0	\$0	\$0	\$0
*****-4460	\$990	\$0	\$0	\$990
Total Adjusted Bank Balance				<u>\$530,200</u>
Petty Cash				<u>\$300.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$530,500</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$530,500</u>

* Must be equal

TOWN OF Conesus
Local Government Questionnaire
For the Fiscal Year Ending 2014

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	Yes
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Conesus
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:		6			
Total Part Time Employees:		24			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$171,468.00	6	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$35,511.00	6	24	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$80,727.00	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$287,706.00			
Computed Total From Financial Section (comparative purposes only)		\$287,706.00			

TOWN OF Conesus
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	

TOWN OF Conesus
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

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, Brenda Donohue, hereby certify that I am the Chief Fiscal Officer of the Town of Conesus, and that the information provided in the annual financial report of the Town of Conesus, for the fiscal year ended 12/31/2014, 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 Conesus, and adopted by me as my signature for use in conjunction with the filing of the Town of Conesus's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Conesus's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

Jena Snyder
Name of Report Preparer if different
than Chief Fiscal Officer

(585) 468-5842
Telephone Number

02/25/2015
Date of Certification

Brenda Donohue
Name

Supervisor
Title

P.O. Box 188, Conesus, NY 14435
Official Address

(585) 346-3130
Official Telephone Number

TOWN OF Conesus
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8012 Adj 2013 Bank Added \$797.04 to cash to bring into actual balance. Adj 2013 receivables (\$774.04) to actual. Difference is \$23.00