

Corrected

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Burke

County of Franklin

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 Burke

*** FINANCIAL SECTION ***

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

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (SF) FIRE PROTECTION
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Burke
Annual Update Document
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	12,493	A200	4,573
Cash In Time Deposits	100,995	A201	24,514
TOTAL Cash	113,488		29,087
TOTAL Assets	113,488		29,087

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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Appropriated Fund Balance	30,000	A914	29,087
TOTAL Assigned Fund Balance	30,000		29,087
Unassigned Fund Balance	83,488	A917	
TOTAL Unassigned Fund Balance	83,488		0
TOTAL Fund Balance	113,488		29,087
TOTAL Liabilities, Deferred Inflows And Fund Balance	113,488		29,087

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	122,394	A1001	135,716
TOTAL Real Property Taxes	122,394		135,716
Other Payments In Lieu of Taxes	588	A1081	588
Interest & Penalties On Real Prop Taxes	940	A1090	2,291
TOTAL Real Property Tax Items	1,528		2,879
Franchises	3,483	A1170	6,770
TOTAL Non Property Tax Items	3,483		6,770
Clerk Fees	778	A1255	412
Other General Departmental Income	156	A1289	
TOTAL Departmental Income	934		412
Youth Recreation Services, Other Govts		A2350	175
TOTAL Intergovernmental Charges	0		175
Interest And Earnings	63	A2401	23
TOTAL Use of Money And Property	63		23
Dog Licenses	6,337	A2544	2,720
TOTAL Licenses And Permits	6,337		2,720
Fines And Forfeited Bail	8,155	A2610	9,714
TOTAL Fines And Forfeitures	8,155		9,714
Sales, Other		A2655	440
Insurance Recoveries	30,788	A2680	89
TOTAL Sale of Property And Compensation For Loss	30,788		529
Grants From Local Governments	27,000	A2706	
Unclassified (specify)	475	A2770	237
Additional Description cable TV			
TOTAL Miscellaneous Local Sources	27,475		237
St Aid, Revenue Sharing		A3001	7,371
St Aid, Mortgage Tax	19,771	A3005	15,342
ST. Aid, Records MgmT.	19,138	A3060	
St Aid - Other (specify)	7,371	A3089	
St Aid, Youth Programs	1,849	A3820	
TOTAL State Aid	48,129		22,713
TOTAL Revenues	249,285		181,888
Serial Bonds		A5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	249,285		181,888

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	6,800	A10101	6,800
TOTAL Legislative Board	6,800		6,800
Municipal Court, Pers Serv	8,945	A11101	9,010
Municipal Court, Equip & Cap Outlay		A11102	21,555
Municipal Court, Contr Expend	4,086	A11104	2,627
TOTAL Municipal Court	13,031		33,192
Supervisor,pers Serv	8,000	A12201	8,000
Supervisor,contr Expend	1,332	A12204	1,611
TOTAL Supervisor	9,332		9,611
Dir of Finance, Pers Serv	8,000	A13101	8,000
TOTAL Dir of Finance	8,000		8,000
Tax Collection,pers Serv	3,000	A13301	3,000
Tax Collection,contr Expend	264	A13304	557
TOTAL Tax Collection	3,264		3,557
Budget, Pers Serv	500	A13401	500
TOTAL Budget	500		500
Assessment, Pers Serv	9,000	A13551	10,000
Assessment, Contr Expend	2,513	A13554	2,653
TOTAL Assessment	11,513		12,653
Clerk,pers Serv	6,000	A14101	6,000
Clerk,contr Expend	1,199	A14104	967
TOTAL Clerk	7,199		6,967
Law, Pers Serv	1,460	A14201	1,250
TOTAL Law	1,460		1,250
Personnel, Pers Serv	300	A14301	300
TOTAL Personnel	300		300
Records Mgmt, PerS. SerV.	15,281	A14601	250
Records Mgmt, Contr Expend	4,134	A14604	
TOTAL Records Mgmt	19,415		250
Buildings, Pers Serv	480	A16201	440
Buildings, Equip & Cap Outlay		A16202	23,026
Buildings, Contr Expend	15,199	A16204	12,980
TOTAL Buildings	15,679		36,446
Unallocated Insurance, Contr Expend	19,608	A19104	20,877
TOTAL Unallocated Insurance	19,608		20,877
Municipal Assn Dues, Contr Expend	500	A19204	500
TOTAL Municipal Assn Dues	500		500
TOTAL General Government Support	116,600		140,903
Traffic Control, Contr Expen		A33104	1,106
Additional Description signs			
TOTAL Traffic Control	0		1,106
Control of Animals, Contr Expend	3,160	A35104	1,160
TOTAL Control of Animals	3,160		1,160
TOTAL Public Safety	3,160		2,266

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Public Health Other, Contr Expend	250	A40504	250
TOTAL Public Health Other	250		250
TOTAL Health	250		250
Street Admin, Pers Serv	40,600	A50101	41,100
TOTAL Street Admin	40,600		41,100
Garage, Contr Expend	12,497	A51324	43,574
TOTAL Garage	12,497		43,574
TOTAL Transportation	53,097		84,674
Veterans Service, Contr Expend	257	A65104	257
TOTAL Veterans Service	257		257
TOTAL Economic Assistance And Opportunity	257		257
Parks, Contr Expend	4,872	A71104	758
TOTAL Parks	4,872		758
Playgr & Rec Centers, Pers Serv	720	A71401	770
TOTAL Playgr & Rec Centers	720		770
Youth Prog, Contr Expend	215	A73104	
TOTAL Youth Prog	215		0
Joint Youth Prog, Contr Expend	4,000	A73204	4,000
TOTAL Joint Youth Prog	4,000		4,000
Adult Recreation, Contr Expend	5,000	A76204	5,000
TOTAL Adult Recreation	5,000		5,000
TOTAL Culture And Recreation	14,807		10,528
Social Security, Employer Cont	6,337	A90308	6,382
Worker's Compensation, Empl Bnfts	14,069	A90408	13,091
Unemployment Insurance, Empl Bnfts	196	A90508	164
Disability Insurance, Empl Bnfts		A90558	
Hospital & Medical (dental) Ins, Empl Bnft	7,334	A90608	6,827
Other Employee Benefits (spec)	798	A90898	948
Additional Description Uniforms			
TOTAL Employee Benefits	28,734		27,412
TOTAL Expenditures	216,905		266,290
TOTAL Expenditures	216,905		266,290

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
<i>Fund Balance - Beginning of Year</i>	81,110	<i>AB021</i>	113,490
<i>Revised Fund Balance - Beg of Year</i>	81,110	<i>AB022</i>	113,490
ADD - REVENUES AND OTHER SOURCES	249,285		181,888
DEDUCT - EXPENDITURES AND OTHER USES	216,905		266,290
<i>Fund Balance - End of Year</i>	113,490	<i>AB023</i>	29,088

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	135,716	A1049N	154,384
Est Rev - Real Property Tax Items	6,100	A1099N	6,681
Est Rev - Non Property Tax Items	500	A1199N	500
Est Rev - Use of Money And Property	100	A2499N	75
Est Rev - Licenses And Permits	9,050	A2599N	8,700
Est Rev - Miscellaneous Local Sources	150	A2799N	150
Est Rev - State Aid	17,850	A3099N	23,021
TOTAL Estimated Revenues	169,466		193,511
Appropriated Fund Balance	30,000	A599N	30,000
TOTAL Estimated Other Sources	30,000		30,000
TOTAL Estimated Revenues	199,466		223,511

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	99,600	A1999N	105,225
App - Public Safety	1,500	A3999N	1,500
App - Health	250	A4999N	250
App - Transportation	55,100	A5999N	55,100
App - Economic Assistance And Opportunity	275	A6999N	275
App - Culture And Recreation	12,900	A7999N	8,600
App - Home And Community Services		A8999N	6,000
App - Employee Benefits	29,841	A9199N	19,561
App - Debt Service		A9899N	27,000
TOTAL Appropriations	199,466		223,511
TOTAL Appropriations	199,466		223,511

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	355	B200	392
Cash In Time Deposits	8,443	B201	8,810
TOTAL Cash	8,798		9,202
TOTAL Assets	8,798		9,202

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance	1,000	B914	1,000
Assigned Appropriated Fund Balance	7,798	B915	8,202
Assigned Unappropriated Fund Balance	8,798		9,202
TOTAL Assigned Fund Balance	8,798		9,202
TOTAL Fund Balance	8,798		9,202
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,798		9,202

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	4,125	B1001	4,365
TOTAL Real Property Taxes	4,125		4,365
Zoning Fees	3,316	B2110	2,675
TOTAL Departmental Income	3,316		2,675
Interest And Earnings	4	B2401	2
TOTAL Use of Money And Property	4		2
TOTAL Revenues	7,445		7,042
TOTAL Revenues	7,445		7,042

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Safety Inspection, Pers Serv	5,500	B36201	5,500
Safety Inspection, Contr Expend	820	B36204	769
TOTAL Safety Inspection	6,320		6,269
TOTAL Public Safety	6,320		6,269
Public Health, Contr Expend	100	B40104	100
TOTAL Public Health	100		100
Registrar of Vital Statistics, Pers Serv	250	B40201	250
TOTAL Registrar of Vital Statistics	250		250
TOTAL Health	350		350
Social Security , Empl Bnfts	19	B90308	19
TOTAL Employee Benefits	19		19
TOTAL Expenditures	6,689		6,638
TOTAL Expenditures	6,689		6,638

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,043	00001	8,799
Revised Fund Balance - Beg of Year	8,043	00002	8,799
ADD - REVENUES AND OTHER SOURCES	7,445		7,042
DEDUCT - EXPENDITURES AND OTHER USES	6,689		6,638
Fund Balance - End of Year	8,799	00003	9,203

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	4,365	B1049N	7,990
Est. ReV. - Intergovernmental Charges		B2399N	175
Est Rev - Use of Money And Property	10	B2499N	10
Est Rev - Licenses And Permits	1,800	B2599N	2,000
TOTAL Estimated Revenues	6,175		10,175
Appropriated Fund Balance	1,000	B599N	1,000
TOTAL Estimated Other Sources	1,000		1,000
TOTAL Estimated Revenues	7,175		11,175

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Public Safety	6,300	B3999N	6,300
App - Health	350	B4999N	350
App - Culture And Recreation		B7999N	4,000
App - Home And Community Services	500	B8999N	500
App - Employee Benefits	25	B9199N	25
TOTAL Appropriations	7,175		11,175
TOTAL Appropriations	7,175		11,175

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	3,581	DA200	21,888
Cash In Time Deposits	129,310	DA201	148,000
TOTAL Cash	132,891		169,888
TOTAL Assets	132,891		169,888

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Appropriated Fund Balance	20,000	DA914	20,000
Assigned Unappropriated Fund Balance	112,891	DA915	149,888
TOTAL Assigned Fund Balance	132,891		169,888
TOTAL Fund Balance	132,891		169,888
TOTAL Liabilities, Deferred Inflows And Fund Balance	132,891		169,888

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	161,036	DA1001	171,179
TOTAL Real Property Taxes	161,036		171,179
Snow Removal Services-Other Govts	130,559	DA2302	143,711
TOTAL Intergovernmental Charges	130,559		143,711
Interest And Earnings	117	DA2401	50
TOTAL Use of Money And Property	117		50
Sales, Other	4,995	DA2655	1,988
TOTAL Sale of Property And Compensation For Loss	4,995		1,988
TOTAL Revenues	296,706		316,928
TOTAL Revenues	296,706		316,928

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Machinery, Pers Serv	32,684	DA51301	33,082
Machinery, Equip & Cap Outlay	458	DA51302	1,099
Machinery, Contr Expend	66,440	DA51304	51,686
	99,582		85,867
TOTAL Machinery			
Snow Removal, Pers Serv	52,636	DA51421	52,851
Snow Removal, Contr Expend	62,307	DA51424	71,959
	114,944		124,810
TOTAL Snow Removal			
Services Other Govts, Pers Serv	26,318	DA51481	26,426
	26,318		26,426
TOTAL Services Other Govts			
TOTAL Transportation	240,844		237,103
Social Security , Empl Bnfts	8,540	DA90308	8,433
Worker's Compensation, Empl Bnfts	4,395	DA90408	4,058
Unemployment Insurance, Empl Bnfts	609	DA90508	670
Disability Insurance, Empl Bnfts	19	DA90558	148
Hospital & Medical (dental) Ins, Empl Bnft	26,601	DA90608	24,929
Other Employee Benefits (spec)	3,721	DA90898	4,575
	43,885		42,813
TOTAL Employee Benefits			
TOTAL Expenditures	284,729		279,916
TOTAL Expenditures	284,729		279,916

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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			
<i>Fund Balance - Beginning of Year</i>	120,916	<i>DA00001</i>	132,893
<i>Revised Fund Balance - Beg. of Year</i>	120,916	<i>DA00002</i>	132,893
ADD - REVENUES AND OTHER SOURCES	296,706		316,928
DEDUCT - EXPENDITURES AND OTHER USES	284,729		279,916
<i>Fund Balance - End of Year</i>	132,893	<i>DA00003</i>	169,905

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	171,179	DA1049N	154,763
Est Rev - Departmental Income	2,400	DA1299N	2,400
Est Rev - Use of Money And Property	300	DA2499N	300
Est Rev - Miscellaneous Local Sources	82,947	DA2799N	82,947
Est Rev - State Aid	47,612	DA3099N	48,156
TOTAL Estimated Revenues	304,438		288,566
Appropriated Fund Balance	20,000	DA599N	20,000
TOTAL Estimated Other Sources	20,000		20,000
TOTAL Estimated Revenues	324,438		308,566

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	278,530	DA5999N	262,398
App - Employee Benefits	45,908	DA9199N	46,168
TOTAL Appropriations	324,438		308,566
TOTAL Appropriations	324,438		308,566

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	21,682	DB201	22,014
TOTAL Cash	21,682		22,014
TOTAL Assets	21,682		22,014

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Appropriated Fund Balance	15,000	DB914	15,000
Assigned Unappropriated Fund Balance	6,682	DB915	7,014
TOTAL Assigned Fund Balance	21,682		22,014
TOTAL Fund Balance	21,682		22,014
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,682		22,014

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	100,115	DB1001	95,346
TOTAL Real Property Taxes	100,115		95,346
St Aid, Consolidated Highway Aid	102,895	DB3501	132,133
TOTAL State Aid	102,895		132,133
TOTAL Revenues	203,010		227,479
TOTAL Revenues	203,010		227,479

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Pers Serv	45,026	DB51101	49,000
Maint of Streets, Contr Expend	41,885	DB51104	42,386
TOTAL Maint of Streets	86,912		91,386
Perm Improve Highway, Equip & Cap Outlay	102,679	DB51122	119,035
TOTAL Perm Improve Highway	102,679		119,035
TOTAL Transportation	189,591		210,421
Social Security, Empl Bnfts	3,445	DB90308	3,911
Worker's Compensation, Empl Bnfts	1,465	DB90408	1,396
Unemployment Insurance, Empl Bnfts	77	DB90508	149
Disability Insurance, Empl Bnfts	149	DB90558	
Hospital & Medical (dental) Ins, Empl Bnft	13,071	DB90608	9,937
Other Employee Benefits (spec)	1,268	DB90898	1,350
TOTAL Employee Benefits	19,474		16,743
TOTAL Expenditures	209,064		227,164
TOTAL Expenditures	209,064		227,164

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
<i>Fund Balance - Beginning of Year</i>	27,737	DB0001	21,686
<i>Restricted Fund Balance - Beg of Year</i>	27,737	DB0002	21,686
ADD - REVENUES AND OTHER SOURCES	203,010		227,479
DEDUCT - EXPENDITURES AND OTHER USES	209,064		227,164
<i>Fund Balance - End of Year</i>	21,686	DB0003	22,001

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	95,346	DB1049N	85,789
Est Rev - State Aid	102,679	DB3099N	132,133
TOTAL Estimated Revenues	198,025		217,922
Appropriated Fund Balance	15,000	DB599N	15,000
TOTAL Estimated Other Sources	15,000		15,000
TOTAL Estimated Revenues	213,025		232,922

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	194,679	DB5999N	218,465
App - Employee Benefits	18,346	DB9199N	14,457
TOTAL Appropriations	213,025		232,922
TOTAL Appropriations	213,025		232,922

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits		H201	34,333
TOTAL Cash	0		34,333
TOTAL Assets	0		34,333

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance		H915	34,333
TOTAL Assigned Fund Balance	0		34,333
TOTAL Fund Balance	0		34,333
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		34,333

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Serial Bonds		H5710	200,000
TOTAL Proceeds of Obligations	0		200,000
TOTAL Other Sources	0		200,000
TOTAL Revenues	0		200,000

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Equip & Cap Outlay		H16202	165,667
TOTAL Buildings	0		165,667
TOTAL General Government Support	0		165,667
TOTAL Expenditures	0		165,667
TOTAL Expenditures	0		165,667

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		100000	
Restated Fund Balance - Beg of Year		100000	
ADD - REVENUES AND OTHER SOURCES			200,000
DEDUCT - EXPENDITURES AND OTHER USES			165,667
Fund Balance - End of Year		100000	34,333

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

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description		2012	EdpCode	2013
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TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	43,000	SF1001	46,000
TOTAL Real Property Taxes	43,000		46,000
TOTAL Revenues	43,000		46,000
TOTAL Revenues	43,000		46,000

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire Protection, Contr Expend	43,000	SF34104	46,000
TOTAL Fire Protection	43,000		46,000
TOTAL Public Safety	43,000		46,000
TOTAL Expenditures	43,000		46,000
TOTAL Expenditures	43,000		46,000

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		000001	
Restricted Fund Balance - Beg of Year		820002	
ADD - REVENUES AND OTHER SOURCES	43,000		46,000
DEDUCT - EXPENDITURES AND OTHER USES	43,000		46,000
Fund Balance - End of Year		820003	

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

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	357	SW200	64
Cash In Time Deposits	5,521	SW201	5,416
TOTAL Cash	5,878		5,480
TOTAL Assets	5,878		5,480

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

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	5,878	SW915	5,480
TOTAL Assigned Fund Balance	5,878		5,480
Unassigned Fund Balance		SW917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	5,878		5,480
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,878		5,480

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

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Unmetered Water Sales	4,327	SW2142	4,545
Interest & Penalties On Water Rents	3	SW2148	1
TOTAL Departmental Income	4,329		4,546
TOTAL Revenues	4,329		4,546
TOTAL Revenues	4,329		4,546

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

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Credit Card Fees		SW13754	
	0		0
TOTAL Credit Card Fees			
Fiscal Agents Fees, Contr Expend		SW13804	700
	0		700
TOTAL Fiscal Agents Fees			
Taxes & Assess On Munic Prop, Contr Expend		SW19504	664
	0		664
TOTAL Taxes & Assess On Munic Prop			
TOTAL General Government Support			1,364
Water Administration, Pers Serv		SW83101	500
Water Administration, Contr Expend	5,525	SW83104	1,028
	5,525		1,528
TOTAL Water Administration			
Source Supply Pwr & Pump, Contr Expend		SW83204	1,112
	0		1,112
TOTAL Source Supply Pwr & Pump			
Water Purification, Contr Expend		SW83304	385
	0		385
TOTAL Water Purification			
Misc Home & Comm Serv, Contr Expend		SW89894	500
	0		500
TOTAL Misc Home & Comm Serv			
TOTAL Home And Community Services	5,525		3,525
Social Security , Empl Bnfts		SW90308	54
	0		54
TOTAL Employee Benefits			
TOTAL Expenditures	5,525		4,943
TOTAL Expenditures	5,525		4,943

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,057	SWW0021	5,861
Revised Fund Balance - Beg of Year	7,057	SWW0022	5,861
ADD - REVENUES AND OTHER SOURCES	4,329		4,546
DEDUCT - EXPENDITURES AND OTHER USES	5,525		4,943
Fund Balance - End of Year	5,861	SWW0023	5,464

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

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	4,500	SW1049N	4,500
TOTAL Estimated Revenues	4,500		4,500
TOTAL Estimated Revenues	4,500		4,500

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

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	700	SW1999N	3,945
App - Home And Community Services	3,745	SW8999N	500
App-Employee Benefits	55	SW9199N	55
TOTAL Appropriations	4,500		4,500
TOTAL Appropriations	4,500		4,500

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

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	642	TA200	768
TOTAL Cash	642		768
TOTAL Assets	642		768

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

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Other Funds (specify)	642	TA85	768
TOTAL Agency Liabilities	642		768
TOTAL Liabilities	642		768
TOTAL Liabilities, Deferred Inflows And Fund Balance	642		768

TOWN OF Burke
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		W129	200,000
TOTAL Provision To Be Made In Future Budgets	0		200,000
TOTAL Assets	0		200,000

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Bonds Payable		W628	200,000
	0		200,000
TOTAL Bond And Long Term Liabilities	0		200,000
TOTAL Liabilities	0		200,000
TOTAL Liabilities	0		200,000

TOWN OF BURKE
Statement of Indebtedness
For the Fiscal Year Ending 2013

Office of the State Comptroller

County of: Franklin
Municipal Code: 160310100000

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
2013	BOND N	Municipal Building			10/18/2013	10/18/2023	3.49%		\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Year Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year															
									\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000

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

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$27,684.42
Demand Deposits	9Z2011	\$243,086.93
Time Deposits	9Z2021	
Total		<u>\$270,771.35</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$600,000.00
Total		<u>\$850,000.00</u>
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 Burke
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
*****-0738	\$39,801	\$0	\$17,914	\$21,888
*****-0746	\$14,939	\$0	\$10,366	\$4,573
*****-0753	\$392	\$0	\$0	\$392
*****-0761	\$133	\$0	\$69	\$64
*****-0779	\$1,709	\$529	\$1,471	\$768
*****-4965	\$170,014	\$0	\$0	\$170,014
*****-4973	\$58,847	\$0	\$0	\$58,847
*****-4981	\$8,810	\$0	\$0	\$8,810
*****-4999	\$5,416	\$0	\$0	\$5,416
Total Adjusted Bank Balance				\$270,772
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$270,772
Total Cash Balance All Funds			9ZCASHB *	\$270,771
* Must be equal				

TOWN OF Burke
Local Government Questionnaire
For the Fiscal Year Ending 2013

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

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

Total Full Time Employees:		6			
Total Part Time Employees:		11			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System				
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$18,799.31	6	11	
90408	Worker's Compensation Insurance	\$18,545.00	6	11	
90458	Life Insurance				
90508	Unemployment Insurance	\$982.95	5	3	
90558	Disability Insurance	\$148.11	6	11	
90608	Hospital and Medical (Dental) Insurance	\$41,692.94	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$6,873.00	6		
Total		\$87,041.31			
Computed Total From Financial Section (comparative purposes only)		\$87,041.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,078	2,586	gallons	
Diesel Fuel	\$49,931	13,099	gallons	
Fuel Oil	\$10,385	2,926	gallons	
Natural Gas			cubic feet	
Electricity	\$4,083	35,061	kilowatt-hours	
Coal			tons	

TOWN OF Burke
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, David Vincent, hereby certify that I am the Chief Fiscal Officer of the Town of Burke, and that the information provided in the annual financial report of the Town of Burke, 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 Burke, and adopted by me as my signature for use in conjunction with the filing of the Town of Burke's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Burke's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

Judith Dumont, Bookkeeper
Name of Report Preparer if different
than Chief Fiscal Officer

David Vincent
Name

(518) 572-9714
Telephone Number

Supervisor
Title

PO box 121, Burke, NY 12917
Official Address

01/27/2014
Date of Certification

(518) 483-6130
Official Telephone Number

TOWN OF Burke
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Account Code Comment

- Account Code A201 Moved \$34,333 in Cash to the H201, left over cash after purchase of the Building.
- Account Code A5710 Moved to H fund for proper reporting of the Building Bond proceeds.
- Account Code A914 Removed \$34,333 from 917 and a portion of A914 as \$34,333 in Cash was moved to Capital Projects fund for the AUD reporting of the building bond.
- Account Code A917 Removed as \$34,333 in Cash was moved to Capital Projects fund for the AUD reporting of the building bond.
- Account Code A16202 Moved the purchase of the building expenditure to H fund in the amount of \$165,667.

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H915 See H201
- Account Code H201 Cash from A fund that was left over in 2013 after the building purchase. Per conversation with Judith Dumont.
- Account Code H16202 This represents the building purchase with Bond proceeds, per discussion with Judith Dumont.
- Account Code H5710 Moved from the General fund to the Capital Projects fund as this was Bond proceeds to purchase a building.