

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Roseboom
County of Otsego
For the Fiscal Year Ended 12/31/2012

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

TOWN OF Roseboom

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (SF) FIRE PROTECTION
- (SM) MISCELLANEOUS
- (TA) AGENCY

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.

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	131,920	A200	126,969
Additional Description A200			
TOTAL Cash	131,920		126,969
TOTAL Assets	131,920		126,969

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Unassigned Fund Balance	131,920	A917	126,969
TOTAL Unassigned Fund Balance	131,920		126,969
TOTAL Fund Equity	131,920		126,969
TOTAL Liabilities And Fund Equity	131,920		126,969

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	59,107	A1001	62,052
TOTAL Real Property Taxes	59,107		62,052
Non Prop Tax Dist By County	53,244	A1120	61,060
TOTAL Non Property Tax Items	53,244		61,060
Tax Collector Fees	1,756	A1232	2,150
Clerk Fees	31	A1255	59
Vital Statistics Fees	160	A1603	50
TOTAL Departmental Income	1,947		2,259
Interest And Earnings	102	A2401	215
Additional Description includ \$112.25 Insurance Recovery			
TOTAL Use of Money And Property	102		215
Dog Licenses	331	A2544	434
Building And Alteration Permits	1,148	A2555	1,644
TOTAL Licenses And Permits	1,479		2,078
Fines And Forfeited Bail	1,563	A2610	1,424
TOTAL Fines And Forfeitures	1,563		1,424
St Aid, Revenue Sharing	3,541	A3001	7,500
Additional Description incl. \$3959 Justice Grant			
St Aid, Mortgage Tax	4,582	A3005	4,111
TOTAL State Aid	8,123		11,611
TOTAL Revenues	125,565		140,698
TOTAL Detail Revenues And Other Sources	125,565		140,698

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	8,000	A10101	8,000
TOTAL Legislative Board	8,000		8,000
Municipal Court, Pers Serv	800	A11101	2,400
Municipal Court, Equip & Cap Outlay	213	A11102	280
Municipal Court, Contr Expend	1,379	A11104	2,943
TOTAL Municipal Court	2,392		5,623
Supervisor,pers Serv	4,800	A12201	4,800
Supervisor,equip & Cap Outlay	1,837	A12202	1,930
Supervisor,contr Expend	200	A12204	112
TOTAL Supervisor	6,837		6,842
Tax Collection,pers Serv	1,800	A13301	1,800
Tax Collection,contr Expend	256	A13304	204
TOTAL Tax Collection	2,056		2,004
Assessment, Pers Serv	7,100	A13551	7,100
TOTAL Assessment	7,100		7,100
Clerk,pers Serv	3,700	A14101	3,748
Additional Description Includ \$48.45 expenses			
TOTAL Clerk	3,700		3,748
Law, Pers Serv	700	A14201	700
TOTAL Law	700		700
Personnel, Pers Serv	90	A14301	120
TOTAL Personnel	90		120
Central Garage, Equip & Cap Outlay		A16402	
Central Garage, Contr Expend	23,170	A16404	10,751
TOTAL Central Garage	23,170		10,751
Central Print & Mail,contr Expend	1,080	A16704	1,379
TOTAL Central Print & Mail	1,080		1,379
Unallocated Insurance, Contr Expend	9,869	A19104	9,627
TOTAL Unallocated Insurance	9,869		9,627
Municipal Assn Dues, Contr Expend	495	A19204	975
TOTAL Municipal Assn Dues	495		975
TOTAL General Government Support	65,489		56,870
Control of Animals, Pers Serv	1,500	A35101	1,500
Control of Animals, Contr Expend	164	A35104	284
TOTAL Control of Animals	1,664		1,784
TOTAL Public Safety	1,664		1,784
Registrar of Vital Stat Contr Expend	120	A40204	
TOTAL Registrar of Vital Stat Contr Expend	120		0
TOTAL Health	120		0
Street Admin, Pers Serv	35,500	A50101	36,000
TOTAL Street Admin	35,500		36,000
Street Lighting, Contr Expend	2,677	A51824	2,640
TOTAL Street Lighting	2,677		2,640
TOTAL Transportation	38,177		38,640

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Historian, Contr Expend	102	A75104	60
TOTAL Historian	102		60
TOTAL Culture And Recreation	102		60
Refuse & Garbage, Contr Expend	379	A81604	361
TOTAL Refuse & Garbage	379		361
Code Enforcements, Pers Serv	4,000	A86641	4,000
Code Enforcements, Contr Expend	331	A86644	
TOTAL Code Enforcements	4,331		4,000
Cemetery, Contr Expend	156	A88104	155
TOTAL Cemetery	156		155
TOTAL Home And Community Services	4,866		4,516
State Retirement System	9,670	A90108	32,382
Social Security, Employer Cont	5,141	A90308	5,301
Hospital & Medical (dental) Ins, Empl Bnft	5,992	A90608	6,143
TOTAL Employee Benefits	20,803		43,827
TOTAL Expenditures	131,221		145,697
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	131,221		145,697

TOWN OF Roseboom
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	137,624	A8021	131,968
Restated Fund Equity - Beg of Year	137,624	A8022	131,968
ADD - REVENUES AND OTHER SOURCES	125,565		140,698
DEDUCT - EXPENDITURES AND OTHER USES	131,221		145,697
Fund Equity-End of Year	131,968	A8029	126,969

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	62,052	A1049N	68,345
Est Rev - Non Property Tax Items	50,000	A1199N	53,000
Est Rev - Departmental Income	1,975	A1299N	1,975
Est Rev - Use of Money And Property	100	A2499N	100
Est Rev - Licenses And Permits	1,400	A2599N	1,400
Est Rev - Fines And Forfeitures	1,000	A2649N	1,200
Est Rev - State Aid	12,800	A3099N	8,450
TOTAL Estimated Revenues	129,327		134,470
Appropriated Fund Balance	3,000	A599N	3,000
TOTAL Estimated Other Sources	3,000		3,000
TOTAL Estimated Revenues And Other Sources	132,327		137,470

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	62,052	A1999N	63,930
App - Public Safety	2,400	A3999N	2,400
App - Health	130	A4999N	130
App - Transportation	38,900	A5999N	39,980
App - Culture And Recreation	50	A7999N	100
App - Home And Community Services	5,675	A8999N	5,675
App - Employee Benefits	22,172	A9199N	25,255
TOTAL Appropriations	131,379		137,470
TOTAL Appropriations And Other Uses	131,379		137,470

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	142,513	DA200	246,601
TOTAL Cash	142,513		246,601
TOTAL Assets	142,513		246,601

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance	142,513	DA915	246,601
TOTAL Assigned Fund Balance	142,513		246,601
TOTAL Fund Equity	142,513		246,601
TOTAL Liabilities And Fund Equity	142,513		246,601

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	144,651	DA1001	151,495
TOTAL Real Property Taxes	144,651		151,495
Snow Removal Services-Other Govts	106,489	DA2302	88,995
TOTAL Intergovernmental Charges	106,489		88,995
Interest And Earnings	159	DA2401	238
TOTAL Use of Money And Property	159		238
Sales of Equipment	1,650	DA2665	
Insurance Recoveries		DA2680	
Other Compensation For Loss	2,721	DA2690	
TOTAL Sale of Property And Compensation For Loss	4,371		0
St Aid, Consolidated Highway Aid		DA3501	69,945
TOTAL State Aid	0		69,945
Fed Aid Emer Disaster Assist	129,382	DA4960	361,065
TOTAL Federal Aid	129,382		361,065
TOTAL Revenues	385,052		671,739
Interfund Transfers		DA5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	385,052		671,739

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Maint of Streets, Pers Serv	43,849	DA51101	46,838
Maint of Streets, Contr Expend	64,606	DA51104	141,518
TOTAL Maint of Streets	108,455		188,356
Machinery, Contr Expend	29,382	DA51304	59,029
TOTAL Machinery	29,382		59,029
Snow Removal, Pers Serv	47,963	DA51421	36,011
Snow Removal, Contr Expend	64,330	DA51424	57,720
TOTAL Snow Removal	112,293		93,731
TOTAL Transportation	250,130		341,116
State Retirement, Empl Bnfts	20,296	DA90108	
Additional Description pd by Gen Fund			
Social Security , Empl Bnfts	7,023	DA90308	6,316
Hospital & Medical (dental) Ins, Empl Bnft	12,692	DA90608	11,268
TOTAL Employee Benefits	40,011		17,584
Debt Principal, Bond Anticipation Notes		DA97306	200,000
TOTAL Debt Principal	0		200,000
Debt Interest, Bond Anticipation Notes		DA97307	4,700
TOTAL Debt Interest	0		4,700
TOTAL Expenditures	290,141		563,400
Transfers, Other Funds		DA99019	4,250
Additional Description Tax reserve fund			
TOTAL Operating Transfers	0		4,250
TOTAL Other Uses	0		4,250
TOTAL Detail Expenditures And Other Uses	290,141		567,650

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	47,602	DA8021	142,513
Restated Fund Equity - Beg of Year	47,602	DA8022	142,513
ADD - REVENUES AND OTHER SOURCES	385,052		671,739
DEDUCT - EXPENDITURES AND OTHER USES	290,141		567,650
Fund Equity - End of Year	142,513	DA8029	246,601

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	151,495	DA1049N	155,630
EsT. ReV. - Intergovernmental Charges	87,820	DA2399N	87,820
Est Rev - Use of Money And Property	150	DA2499N	150
Est Rev - State Aid	65,000	DA3099N	65,000
TOTAL Estimated Revenues	304,465		308,600
Appropriated Fund Balance	4,000	DA599N	85,250
TOTAL Estimated Other Sources	4,000		85,250
TOTAL Estimated Revenues And Other Sources	308,465		393,850

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	259,463	DA5999N	340,524
App - Employee Benefits	49,002	DA9199N	53,326
TOTAL Appropriations	308,465		393,850
TOTAL Appropriations And Other Uses	308,465		393,850

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	1,002	H200	1,003
Additional Description Capital Equip Fund			
TOTAL Cash	1,002		1,003
TOTAL Assets	1,002		1,003

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Bond Anticipation Notes Payable	200,000	H626	
TOTAL Notes Payable	200,000		0
TOTAL Liabilities	200,000		0
Assigned Unappropriated Fund Balance		H915	1,003
TOTAL Assigned Fund Balance	0		1,003
Unassigned Fund Balance	-198,998	H917	
TOTAL Unassigned Fund Balance	-198,998		0
TOTAL Fund Equity	-198,998		1,003
TOTAL Liabilities And Fund Equity	1,002		1,003

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	H2401	1
TOTAL Use of Money And Property	1		1
TOTAL Revenues	1		1
Bans Redeemed From Appropriations		H5731	200,000
TOTAL Proceeds of Obligations	0		200,000
TOTAL Other Sources	0		200,000
TOTAL Detail Revenues And Other Sources	1		200,001

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Emergency Disaster Work, Equip & Cap Out	200,000	H87602	
TOTAL Emergency Disaster Work	200,000		0
TOTAL Home And Community Services	200,000		0
TOTAL Expenditures	200,000		0
TOTAL Detail Expenditures And Other Uses	200,000		0

TOWN OF Roseboom
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	1,001	H8021	-198,998
Restated Fund Equity - Beg of Year	1,001	H8022	-198,998
ADD - REVENUES AND OTHER SOURCES	1		200,001
DEDUCT - EXPENDITURES AND OTHER USES	200,000		
Fund Equity - End of Year	-198,998	H8029	1,003

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
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TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
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TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	8,500	SF1001	8,500
TOTAL Real Property Taxes	8,500		8,500
TOTAL Revenues	8,500		8,500
TOTAL Detail Revenues And Other Sources	8,500		8,500

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fire Protection, Contr Expend	8,500	SF34104	8,500
TOTAL Fire Protection	8,500		8,500
TOTAL Public Safety	8,500		8,500
TOTAL Expenditures	8,500		8,500
TOTAL Detail Expenditures And Other Uses	8,500		8,500

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SF8021	
Restated Fund Equity - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	8,500		8,500
DEDUCT - EXPENDITURES AND OTHER USES	8,500		8,500
Fund Equity - End of Year		SF8029	

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash		SM200	4,252
TOTAL Cash	0		4,252
TOTAL Assets	0		4,252

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance		SM915	4,252
TOTAL Assigned Fund Balance	0		4,252
TOTAL Fund Equity	0		4,252
TOTAL Liabilities And Fund Equity	0		4,252

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(SM) MISCELLANEOUS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings		SM2401	2
TOTAL Use of Money And Property	0		2
TOTAL Revenues	0		2
Interfund Transfers		SM5031	4,250
TOTAL Interfund Transfers	0		4,250
TOTAL Other Sources	0		4,250
TOTAL Detail Revenues And Other Sources	0		4,252

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SM8021	
Restated Fund Equity - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES			4,252
Fund Equity - End of Year		SM8029	4,252

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	258	TA200	260
TOTAL Cash	258		260
TOTAL Assets	258		260

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Consolidated Payroll	258	TA10	260
TOTAL Agency Liabilities	258		260
TOTAL Liabilities	258		260
TOTAL Liabilities And Fund Equity	258		260

TOWN OF Roseboom
Financial Comments
For the Fiscal Year Ending 2012

**TOWN OF Roseboom
Statement of Indebtedness
For the Fiscal Year Ending 2012**

2/27/2013

County of: Otsego

Municipal Code: 360372300000

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 N	Repair Flood Damages			10/21/2011	10/21/2012	2.35%		\$200,000	\$200,000	\$200,000	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$200,000	\$200,000	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$200,000	\$200,000	\$0	\$0	\$0

TOWN OF Roseboom
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	_____
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$0.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	_____
Collateralized with securities held in possession of municipality or its agent	9Z2014A	_____
Total		\$0.00
 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 Roseboom
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
****-3498	\$26	\$0	\$0	\$26
****-0892	\$126,969	\$0	\$0	\$126,969
****-3476	\$88	\$0	\$0	\$88
****-0884	\$246,601	\$0	\$0	\$246,601
****-3597	\$3,334	\$0	\$3,074	\$260
****-1864	\$1,003	\$0	\$0	\$1,003
****-6484	\$4,252	\$0	\$0	\$4,252
Total Adjusted Bank Balance				\$379,199
Petty Cash				\$51.28
Adjustments				\$0.00
Total Cash			9ZCASH *	\$379,251
Total Cash Balance All Funds			9ZCASHB *	\$379,086

* Must be equal

TOWN OF Roseboom
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<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? If not, are you planning on having an audit conducted?	<u>No</u> <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>Yes</u>
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?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Roseboom
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		4			
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	\$32,382.00	4	3	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$11,617.36	4	11	
90408	Worker's Compensation Insurance	\$0.00	4	11	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$6.00			
90558	Disability Insurance	\$0.00	4	11	
90608	Hospital and Medical (Dental) Insurance	\$17,411.56	3		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$61,416.92			
Computed Total From Financial Section (comparative purposes only)		\$61,410.92			

TOWN OF Roseboom
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,189	1,959	gallons	
Diesel Fuel	\$18,948	5,570	gallons	
Fuel Oil	\$5,483	1,288	gallons	
Natural Gas	\$		cubic feet	
Electricity	\$1,044	7,034	kilowatts	
Coal	\$		tons	

TOWN OF Roseboom
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

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, Larry Prill, hereby certify that I am the Chief Fiscal Officer of the Town of Roseboom, and that the information provided in the annual financial report of the Town of Roseboom, for the fiscal year ended 12/31/2012, 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 Town of Roseboom, and adopted by me as my signature for use in conjunction with the filing of the Town of Roseboom's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Roseboom's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

(607) 264-3402
Telephone Number

02/27/2013
Date of Certification

Larry Prill
Name

Town Supervisor
Title

126 Cty Hwy 50, Cherry Valley, NY
Official Address

(607) 264-3293
Official Telephone Number

TOWN OF Roseboom
Supplemental Section Comments
For the Fiscal Year Ending 2012

Sched of Employee and Retiree Benefits

Workers Comp and Disability is funded by county budget.