VILLAGE OF ALTAMONT

LEGAL NOTICE

PLEASE TAKE NOTICE that the Annual Financial Report for the fiscal year ending May 31, 2023 has been filed with the Office of State Comptroller. Also, the report has been filed with the Village Clerk where it is available for inspection by any person interested therein.

DATE: MARCH 7, 2024

CATHERINE HASBROUCK

ACTING TREASURER

VILLAGE OF ALTAMONT

PLEASE PUBLISH ONE TIME ON MARCH 21, 2024

THANK YOU.

EMAIL to Altamont Enterprise – Townsandvillages@altamontenterprise.com

Village of Altamont
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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***

Certification Statement

I, Stacy Tanner (A1ltamont643), hereby certify that I am the Chief Financial Officer of the Village of Altamont, and that the information provided in the Annual Financial Report of the Village of Altamont for the fiscal year ended 05/31/2023, is true and correct to the best of my knowledge and belief.

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Vil of Altamont

Annual Financial Report

For the Fiscal Period 06/01/2022 - 05/31/2023

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- FX - Water
- G - Sewer
- H - Capital Projects
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	05/31/2023	05/31/2022	05/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$568,817.34	$288,150.47	$26(
201 - Cash In Time Deposits	$93,261.58	$93,145.64	$9:
210 - Petty Cash	$400.00	$400.00	
Total for Cash and Cash Equivalents	**$662,478.92**	**$381,696.11**	**$35**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$549,337.54	$746,633.85	$60
Total for Restricted Cash and Cash Equivalents	**$549,337.54**	**$746,633.85**	**$60**
Restricted Investments			
461 - Service Award Program Assets	$191,994.16	$200,995.14	$25
Total for Restricted Investments	**$191,994.16**	**$200,995.14**	**$25**
Net Taxes Receivable			
250 - Taxes Receivable Current	$52,700.47	$34,003.28	$4
320 - Tax Sale Certificates	$14.36	$14.36	
330 - Property Acquired For Taxes	$138.67	$138.67	
342 - Allowance For Uncollectible Taxes	($118.71)	($118.71)	($
Total for Net Taxes Receivable	**$52,734.79**	**$34,037.60**	**$4**
Net Other Receivables			

A - General
Balance Sheet

	05/31/2023	05/31/2022	05/
380 - Accounts Receivable	$140,397.41	$163,717.57	$13
Total for Net Other Receivables	**$140,397.41**	**$163,717.57**	**$13**
Due From			
391 - Due From Other Funds	$155,000.00	$155,000.00	$10
Total for Due From	**$155,000.00**	**$155,000.00**	**$10**
Total for Assets	**$1,751,942.82**	**$1,682,080.27**	**$1,49**
Total for Assets and Deferred Outflows	**$1,751,942.82**	**$1,682,080.27**	**$1,49**

A - General
Balance Sheet

	05/31/2023	05/31/2022	05/
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$45,834.05	$52,584.71	$87
Total for Payables	**$45,834.05**	**$52,584.71**	**$87**
Due to			
630 - Due To Other Funds	$52,700.47	$34,003.28	$47
718 - State Retirement	-	-	
Total for Due to	**$52,700.47**	**$34,003.28**	**$48**
Other Liabilities			
688 - Other Liabilities *COVID*	$102,489.97	$85,589.49	
690 - Overpayments and Clearing Account	$3,088.70	$7,295.00	$1
719 - Disability Insurance	-	-	
720 - Group Insurance	-	-	
Total for Other Liabilities	**$105,578.67**	**$92,884.49**	**$2**
Total for Liabilities	**$204,113.19**	**$179,472.48**	**$13**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	$155,000.00	$10

A - General
Balance Sheet

	05/31/2023	05/31/2022	05/
Total for Nonspendable Fund Balance	**$0.00**	**$155,000.00**	**$10**
Restricted Fund Balance			
815 - Unemployment Insurance Reserve	$11,795.44	$10,283.10	$1
878 - Capital Reserve	$537,542.10	$736,350.75	$59
895 - Restricted for Service Award Program	$191,994.16	$200,995.14	$25
Total for Restricted Fund Balance	**$741,331.70**	**$947,628.99**	**$85**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$238,439.57	$210,559.00	$30
Total for Assigned Fund Balance	**$238,439.57**	**$210,559.00**	**$30**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$568,058.36	$189,419.80	$10
Total for Unassigned Fund Balance	**$568,058.36**	**$189,419.80**	**$10**
Total for Fund Balance	**$1,547,829.63**	**$1,502,607.79**	**$1,36**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,751,942.82**	**$1,682,080.27**	**$1,49**

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$310,709.57	$300,092.83	$30
Total for Property Taxes	**$310,709.57**	**$300,092.83**	**$30**
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	$2,034.59	$2,745.61	$
Total for Property Tax Items	**$2,034.59**	**$2,745.61**	**$**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$788,212.15	$731,112.12	$63
1130 - Utilities Gross Receipts Tax	$22,395.62	$19,367.27	$1
1170 - Franchise Tax	$39,115.21	$38,889.99	$3
Total for Non-Property Tax Items	**$849,722.98**	**$789,369.38**	**$69**
Departmental Income			
1230 - Treasurer Fees	$1,412.12	$1,369.75	$
1520 - Police Fees	$30.00	$25.00	
1540 - Fire Inspection Fees	$2,263.00	$2,832.00	
1589 - Other Public Safety Departmental Income	$1,408.15	$3,256.32	
1603 - Vital Statistics Fees	$330.00	$580.00	
2001 - Park and Recreational Charges	$15,634.50	$12,835.00	
2089 - Other Culture and Recreation Income	$4,630.00	$3,595.00	(

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
2110 - Zoning Fees	$2,075.00	$400.00	$
Total for Departmental Income	**$27,782.77**	**$24,893.07**	**$**
Intergovernmental Charges			
2260 - Public Safety Services Other Governments	-	$400.00	
2262 - Fire Protection Services Other Governments *Town of Guilderland*	$142,032.12	$139,034.78	$13
2350 - Youth Recreation Services Other Governments	-	$1,000.00	
Total for Intergovernmental Charges	**$142,032.12**	**$140,434.78**	**$13**
Use of Money and Property			
2401 - Interest and Earnings	($2,024.41)	($12,195.66)	
2410 - Rental of Real Property	$1,225.00	$250.00	
Total for Use of Money and Property	**($799.41)**	**($11,945.66)**	
Licenses and Permits			
2530 - Games of Chance	$20.00	$20.00	
2555 - Building and Alteration Permits	$3,351.00	$9,939.89	$
Total for Licenses and Permits	**$3,371.00**	**$9,959.89**	**$**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$55,081.00	$14,954.00	$
Total for Fines and Forfeitures	**$55,081.00**	**$14,954.00**	**$**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	$543.30	$

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
2680 - Insurance Recoveries	$1,130.00	$5,911.09	$2
Total for Sales of Property and Compensation for Loss	**$1,130.00**	**$6,454.39**	**$4**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$1,018.75	$26,077.37	$2
2705 - Gifts and Donations	$133.61	$1,101.00	
2750 - AIM Related Payments	$9,704.00	$9,704.00	$9
Total for Other Revenues	**$10,856.36**	**$36,882.37**	**$1**
State Aid			
3005 - State Aid Mortgage Tax	$19,986.62	$28,546.95	$28
3040 - State Aid Real Property Tax Administration	-	-	
3089 - State Aid Other *Police Body Cam Grant $6,000, NYSERDA $26250*	$32,250.00	$8,750.00	
3501 - State Aid Consolidated Highway Aid	-	$76,006.55	
Total for State Aid	**$52,236.62**	**$113,303.50**	**$28**
Federal Aid			
4089 - Federal Aid Other	$68,689.00	-	
Total for Federal Aid	**$68,689.00**	**$0.00**	
Total for Revenues	**$1,522,846.60**	**$1,427,144.16**	**$1,19**
Total for Revenues and Other Sources	**$1,522,846.60**	**$1,427,144.16**	**$1,19**

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$20,000.00	$12,794.40	$1
10104 - Legislative Board - Contractual	$22.80	$16.17	
Total for Legislative Board	**$20,022.80**	**$12,810.57**	**$1**
Judicial			
11101 - Municipal Court - Personal Services	$21,417.36	$17,064.38	$1
11104 - Municipal Court - Contractual	$1,694.70	$3,251.54	
Total for Judicial	**$23,112.06**	**$20,315.92**	**$1**
Executive			
12101 - Mayor - Personal Services	$10,000.00	$5,310.40	$
12104 - Mayor - Contractual	$482.74	-	
Total for Executive	**$10,482.74**	**$5,310.40**	**$**
Finance			
13251 - Treasurer - Personal Services	$40,010.39	$30,211.46	$2
13252 - Treasurer - Equipment and Capital Outlay	$1,380.00	-	
13254 - Treasurer - Contractual	$5,611.02	$8,912.65	$
13554 - Assessment - Contractual	$288.75	$4,796.23	$

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
13644 - Expenditures on Property Acquired for Taxes - Contractual	-	$36,227.36	$4
Total for Finance	**$47,290.16**	**$80,147.70**	**$4**
Municipal Staff			
14204 - Law - Contractual	$18,371.62	$18,709.56	$1
14404 - Engineer - Contractual	$13,983.00	$7,596.80	
14504 - Elections - Contractual	$1,452.28	-	$
Total for Municipal Staff	**$33,806.90**	**$26,306.36**	**$2**
Shared Services			
16201 - Operation of Plant - Personal Services	$6,260.49	$5,974.29	$5
16202 - Operation of Plant - Equipment and Capital Outlay	$12,509.74	$4,857.68	$2
16204 - Operation of Plant - Contractual	$58,240.99	$64,208.60	$8
Total for Shared Services	**$77,011.22**	**$75,040.57**	**$11**
Special Items			
19104 - Unallocated Insurance - Contractual	$13,213.02	$10,406.32	$1
19204 - Municipal Association Dues - Contractual	$2,163.00	$1,093.00	$
19891 - General Government Support, Other - Personal Services	-	$0.00	
Total for Special Items	**$15,376.02**	**$11,499.32**	**$1**
Total for General Government Support	**$227,101.90**	**$231,430.84**	**$23**
Public Safety			
Law Enforcement			

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
31201 - Police - Personal Services	$162,178.70	$149,090.19	$15
31202 - Police - Equipment and Capital Outlay	-	-	$5
31204 - Police - Contractual	$26,008.27	$36,298.27	$2
Total for Law Enforcement	**$188,186.97**	**$185,388.46**	**$23**
Fire Protection			
34101 - Fire Protection - Personal Services	$432.60	$4,309.78	$
34102 - Fire Protection - Equipment and Capital Outlay	$388,254.94	$11,436.00	$1
34104 - Fire Protection - Contractual	$43,583.96	$76,652.92	$7
Total for Fire Protection	**$432,271.50**	**$92,398.70**	**$9**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$12,001.52	$11,940.66	$1
36204 - Safety Inspection - Contractual	$2,464.70	$1,070.40	$
39894 - Public Safety, Other - Contractual *Fire Hydrants*	$675.00	$2,590.00	$
Total for Other Public Safety	**$15,141.22**	**$15,601.06**	**$1**
Total for Public Safety	**$635,599.69**	**$293,388.22**	**$34**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$157,542.68	$158,494.96	$12
50102 - Highway and Street Administration - Equipment and Capital Outlay	$1,500.00	$5,655.00	
50104 - Highway and Street Administration - Contractual	$35,998.13	$52,363.68	$3

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
51104 - Maintenance of Roads - Contractual	-	$0.00	$[illegible]
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$6,608.35	$102,126.16	
51421 - Snow Removal - Personal Services	$13,790.09	$12,582.77	$1[illegible]
51422 - Snow Removal - Equipment and Capital Outlay	$1,500.00	$771.91	$[illegible]
51424 - Snow Removal - Contractual	$12,686.95	$21,506.83	$1[illegible]
51824 - Street Lighting - Contractual	$111,526.03	$20,358.77	$3[illegible]
Total for Highway	**$341,152.23**	**$373,860.08**	**$23[illegible]**
Total for Transportation	**$341,152.23**	**$373,860.08**	**$23[illegible]**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$4,994.70	$1,134.15	$[illegible]
71102 - Parks - Equipment and Capital Outlay	$946.70	-	
71104 - Parks - Contractual	$17,635.43	$6,570.34	$[illegible]
71401 - Playground and Recreation Centers - Personal Services	$42,312.32	$38,247.01	$2[illegible]
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	$7,791.92	-	$[illegible]
71404 - Playground and Recreation Centers - Contractual	$16,542.57	$18,916.25	$2[illegible]
73104 - Youth Programs - Contractual	$1,190.06	-	
Total for Recreation	**$91,413.70**	**$64,867.75**	**$5[illegible]**
Culture			
74104 - Library - Contractual	$58,000.00	$57,000.00	$5[illegible]
74504 - Museum/Art Gallery - Contractual	$208.52	$392.76	

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
75101 - Historian - Personal Services	$2,127.08	$2,065.12	$2
75104 - Historian - Contractual	$955.49	$435.82	
76201 - Adult Recreation - Personal Services	$7,307.18	$8,216.03	$1(
76204 - Adult Recreation - Contractual	$9,177.75	$10,575.81	$4
Total for Culture	**$77,776.02**	**$78,685.54**	**$7**
Total for Culture and Recreation	**$169,189.72**	**$143,553.29**	**$12**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$2,631.18	$2,292.84	$2
80104 - Zoning - Contractual	$1,151.75	$304.95	
80201 - Planning and Surveys - Personal Services	$2,499.93	$2,292.84	$2
80204 - Planning and Surveys - Contractual	$56.40	$443.50	$
80304 - Research - Contractual	$201.48	-	
Total for General Environment	**$6,540.74**	**$5,334.13**	**$(**
Sewage			
81401 - Storm Sewers - Personal Services	$10,420.36	$9,151.99	$1(
81404 - Storm Sewers - Contractual	$22,064.38	$34,561.88	$1(
Total for Sewage	**$32,484.74**	**$43,713.87**	**$2**
Community Environment			
85604 - Shade Trees - Contractual	$500.00	$1,200.00	
Total for Community Environment	**$500.00**	**$1,200.00**	

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
Total for Home and Community Services	**$39,525.48**	**$50,248.00**	**$2**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$27,240.00	$26,500.00	$2
90158 - Police Retirement - Employee Benefits	$16,980.00	$23,310.00	$2
90258 - Local Pension Fund - Employee Benefits	$15,427.00	$50,632.92	$1
90308 - Social Security - Employee Benefits	$39,324.29	$35,947.55	$3
90408 - Workers' Compensation - Employee Benefits	$7,606.00	$6,639.45	$
90508 - Unemployment Insurance - Employee Benefits	-	-	
90558 - Disability Insurance - Employee Benefits	-	-	
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$47,706.78	$49,567.68	$4
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Firemen's Workers Comp. & Firemen's Cancer Ins.*	$13,081.70	-	
Total for Employee Benefits	**$167,365.77**	**$192,597.60**	**$15**
Total for Employee Benefits	**$167,365.77**	**$192,597.60**	**$15**
Total for Expenditures	**$1,579,934.79**	**$1,285,078.03**	**$1,11**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Move Covid money to Water Fund 57,439 Sewer Fund $11,250*	$68,689.00	-	

A - General
Results of Operations

	05/31/2023	05/31/2022	05/
Total for Interfund Transfers	$68,689.00	$0.00	
Total for Interfund Transfers	$68,689.00	$0.00	
Total for Other Uses	$68,689.00	$0.00	
Total for Expenditures and Other Uses	$1,648,623.79	$1,285,078.03	$1,11

A - General
Changes in Fund Balance

Analysis of Changes in Fund Balance	05/31/2023	05/31/2022	05/
8021 - Fund Balance - Beginning of Year	$1,502,608.03	$1,360,541.90	$1,03
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *COVID MONEY FROM STATE*	$180,000.00	$0.00	$25
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *unrecon, balance*	$9,001.21	$0.00	
8022 - Restated Fund Balance - Beginning of Year	$1,673,606.82	$1,360,541.90	$1,28
Add Revenues and Other Sources	$1,522,846.60	$1,427,144.16	$1,19
Deduct Expenditures and Other Uses	$1,648,623.79	$1,285,078.03	$1,11
8029 - Fund Balance - End of Year	$1,547,829.63	$1,502,608.03	$1,36

A - General
Adopted Budget Summary

	05/31/2024	05/31/2023	05/
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$317,220.00	$311,000.00	$30(
1099 - Est Rev - Property Tax Items	$2,500.00	$2,500.00	$2
1199 - Est Rev - Non-Property Tax Items	$659,400.00	$643,000.00	$64
1299 - Est Rev - Departmental Income	-	$14,230.00	$1
2199 - Est Rev - Departmental Income	$140,386.32	-	
2399 - Est Rev - Intergovernmental Charges	$15,230.00	$140,035.00	$14(
2499 - Est Rev - Use of Money and Property	$4,200.00	$4,900.00	$4
2599 - Est Rev - Licenses and Permits	$3,120.00	$3,120.00	$2
2649 - Est Rev - Fines and Forfeitures	$20,000.00	$20,000.00	$2(
2799 - Est Rev - Other Revenues	$9,704.00	$9,704.00	$9
3099 - Est Rev - State Aid	$38,500.00	$38,500.00	$3
Total for Estimated Revenue	**$1,210,260.32**	**$1,186,989.00**	**$1,17**
Estimated Other Sources			
599 - Appropriated Fund Balance	$238,439.57	$210,559.00	$30
Total for Estimated Other Sources	**$238,439.57**	**$210,559.00**	**$30**
Total for Estimated Revenues and Other Sources	**$1,448,699.89**	**$1,397,548.00**	**$1,47**

Vil of Altamont

Annual Financial Report

For the Fiscal Period 06/01/2022 - 05/31/2023

A - General
Adopted Budget Summary

	05/31/2024	05/31/2023	05/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$244,277.20	$222,662.00	$29
3999 - App - Public Safety	$313,596.00	$318,737.00	$31
5999 - App - Transportation	$304,345.00	$303,825.00	$29
7999 - App - Culture and Recreation	$186,064.69	$183,279.00	$19
8999 - App - Home and Community Services	$63,961.00	$59,166.00	$5
9199 - App - Employee Benefits	$173,558.00	$164,879.00	$17
9899 - App - Debt Service	$17,898.00	-	
Total for Estimated Appropriations	**$1,303,699.89**	**$1,252,548.00**	**$1,33**
Estimated Other Uses			
962 - Other Budgetary Purposes	$145,000.00	$145,000.00	$14
Total for Estimated Other Uses	**$145,000.00**	**$145,000.00**	**$14**
Total for Estimated Appropriations and Other Uses	**$1,448,699.89**	**$1,397,548.00**	**$1,47**

CM - Miscellaneous Special Revenue
Balance Sheet

	05/31/2023	05/31/2022	05/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$16,048.45	$15,889.24	$1
Total for Cash and Cash Equivalents	**$16,048.45**	**$15,889.24**	**$1**
Total for Assets	**$16,048.45**	**$15,889.24**	**$1**
Total for Assets and Deferred Outflows	**$16,048.45**	**$15,889.24**	**$1**

CM - Miscellaneous Special Revenue
Balance Sheet

	05/31/2023	05/31/2022	05/
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$16,048.14	$15,889.24	$1
Total for Assigned Fund Balance	**$16,048.14**	**$15,889.24**	**$1**
Total for Fund Balance	**$16,048.14**	**$15,889.24**	**$1**
Total for Liabilities, Deferred Inflows and Fund Balances	**$16,048.14**	**$15,889.24**	**$1**

CM - Miscellaneous Special Revenue
Results of Operations

	05/31/2023	05/31/2022	05/
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$19.21	$3.17	
Total for Use of Money and Property	**$19.21**	**$3.17**	
Other Revenues			
2705 - Gifts and Donations	$140.00	$220.68	
Total for Other Revenues	**$140.00**	**$220.68**	
Total for Revenues	**$159.21**	**$223.85**	
Total for Revenues and Other Sources	**$159.21**	**$223.85**	

CM - Miscellaneous Special Revenue
Results of Operations

	05/31/2023	05/31/2022	05/
Expenditures and Other Uses			
Total for Expenditures and Other Uses	$0.00	$0.00	

CM - Miscellaneous Special Revenue
Changes in Fund Balance

	05/31/2023	05/31/2022	05/
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$15,889.24	$15,664.00	$1
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$1.39	
8022 - Restated Fund Balance - Beginning of Year	$15,889.24	$15,665.39	$1
Add Revenues and Other Sources	$159.21	$223.85	
Deduct Expenditures and Other Uses	$0.00	$0.00	
8029 - Fund Balance - End of Year	$16,048.45	$15,889.24	$1

FX - Water
Balance Sheet

	05/31/2023	05/31/2022	05/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$774.14	$12,762.83	$6
201 - Cash In Time Deposits	$3,430.21	$3,430.21	$3
Total for Cash and Cash Equivalents	**$4,204.35**	**$16,193.04**	**$1**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$460,958.73	$459,978.94	$42
Total for Restricted Cash and Cash Equivalents	**$460,958.73**	**$459,978.94**	**$42**
Net Other Receivables			
350 - Water Rents Receivable	$20,878.40	$22,245.00	$1
380 - Accounts Receivable	$5,562.00	-	
Total for Net Other Receivables	**$26,440.40**	**$22,245.00**	**$1**
Due From			
391 - Due From Other Funds	$17,153.37	$13,024.43	$1
Total for Due From	**$17,153.37**	**$13,024.43**	**$1**
Total for Assets	**$508,756.85**	**$511,441.41**	**$47**
Total for Assets and Deferred Outflows	**$508,756.85**	**$511,441.41**	**$47**

FX - Water
Balance Sheet

	05/31/2023	05/31/2022	05/
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$6,244.43	$6,121.38	$5
Total for Payables	**$6,244.43**	**$6,121.38**	**$5**
Total for Liabilities	**$6,244.43**	**$6,121.38**	**$5**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$460,958.73	$459,978.94	$424
Total for Restricted Fund Balance	**$460,958.73**	**$459,978.94**	**$424**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$41,553.69	$37,610.00	$40
915 - Assigned Unappropriated Fund Balance	-	$7,731.09	$1
Total for Assigned Fund Balance	**$41,553.69**	**$45,341.09**	**$41**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	$0.00	
Total for Unassigned Fund Balance	**$0.00**	**$0.00**	
Total for Fund Balance	**$502,512.42**	**$505,320.03**	**$460**

FX - Water
Balance Sheet

	05/31/2023	05/31/2022	05/
Total for Liabilities, Deferred Inflows and Fund Balances	$508,756.85	$511,441.41	$47

FX - Water
Results of Operations

	05/31/2023	05/31/2022	05/
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	$334,854.00	$330,405.20	$33
2144 - Water Service Charges	$3,000.00	$2,500.00	
2148 - Interest and Penalties on Water Rents	$7,078.67	$6,147.74	$
Total for Departmental Income	**$344,932.67**	**$339,052.94**	**$33**
Use of Money and Property			
2401 - Interest and Earnings	$3,588.23	$94.61	
2410 - Rental of Real Property	$44,020.66	$44,711.26	$3
Total for Use of Money and Property	**$47,608.89**	**$44,805.87**	**$3**
Sales of Property and Compensation for Loss			
2655 - Sales Other	-	$40,005.47	$2
Total for Sales of Property and Compensation for Loss	**$0.00**	**$40,005.47**	**$2**
Other Revenues			
2770 - Unclassified	-	-	
Total for Other Revenues	**$0.00**	**$0.00**	
Total for Revenues	**$392,541.56**	**$423,864.28**	**$39**
Other Sources			

FX - Water
Results of Operations

	05/31/2023	05/31/2022	05/
Operating Transfers			
5031 - Interfund Transfers	$57,439.00	-	
Total for Operating Transfers	**$57,439.00**	**$0.00**	
Total for Other Sources	**$57,439.00**	**$0.00**	
Total for Revenues and Other Sources	**$449,980.56**	**$423,864.28**	**$39**

FX - Water
Results of Operations

	05/31/2023	05/31/2022	05/
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14201 - Law - Personal Services	$13,500.00	-	
Total for Municipal Staff	**$13,500.00**	**$0.00**	
Special Items			
19104 - Unallocated Insurance - Contractual	$8,382.75	$8,395.42	$8
19504 - Taxes and Assessments on Municipal Property - Contractual	$30,668.45	$27,400.46	$2
Total for Special Items	**$39,051.20**	**$35,795.88**	**$3**
Total for General Government Support	**$52,551.20**	**$35,795.88**	**$3**
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	$37,728.73	$34,373.24	$3
83104 - Water Administration - Contractual	$9,888.28	$11,385.04	$1
83204 - Water Source of Supply, Power and Pumping - Contractual	$61,827.63	$46,733.41	$3
83301 - Water Purification - Personal Services	$41,067.86	$32,885.58	$3
83304 - Water Purification - Contractual	$4,793.45	$3,302.50	$5

FX - Water
Results of Operations

	05/31/2023	05/31/2022	05/
83401 - Water Transportation and Distribution - Personal Services	$32,181.58	$29,457.11	$2
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$2,485.35	$3,500.00	$
83404 - Water Transportation and Distribution - Contractual	$61,105.02	$32,634.92	$3
Total for Water	**$251,077.90**	**$194,271.80**	**$18**
Total for Home and Community Services	**$251,077.90**	**$194,271.80**	**$18**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$10,892.00	$15,600.00	$1
90308 - Social Security - Employee Benefits	$8,490.31	$7,062.26	$
90408 - Workers' Compensation - Employee Benefits	$3,000.00	$2,783.46	$
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$20,995.48	$19,889.36	$2
Total for Employee Benefits	**$43,377.79**	**$45,335.08**	**$4**
Total for Employee Benefits	**$43,377.79**	**$45,335.08**	**$4**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$85,000.00	$85,000.00	$8
97107 - Serial Bonds - Debt Interest	$20,781.28	$24,500.05	$2
Total for Debt Service	**$105,781.28**	**$109,500.05**	**$10**
Total for Debt Service	**$105,781.28**	**$109,500.05**	**$10**

FX - Water
Results of Operations

	05/31/2023	05/31/2022	05/
Total for Expenditures	$452,788.17	$384,902.81	$37
Total for Expenditures and Other Uses	$452,788.17	$384,902.81	$37

FX - Water
Changes in Fund Balance

Analysis of Changes in Fund Balance	05/31/2023	05/31/2022	05/
8021 - Fund Balance - Beginning of Year	$505,320.03	$466,358.56	$44
8022 - Restated Fund Balance - Beginning of Year	$505,320.03	$466,358.56	$44
Add Revenues and Other Sources	$449,980.56	$423,864.28	$39
Deduct Expenditures and Other Uses	$452,788.17	$384,902.81	$37
8029 - Fund Balance - End of Year	$502,512.42	$505,320.03	$46

FX - Water
Adopted Budget Summary

	05/31/2024	05/31/2023	05/
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	-	$0.00	
1099 - Est Rev - Property Tax Items	-	$0.00	
1299 - Est Rev - Departmental Income	-	$337,500.00	$337
2199 - Est Rev - Departmental Income	$337,500.00	-	
2499 - Est Rev - Use of Money and Property	$46,787.02	$44,026.00	$38
Total for Estimated Revenue	**$384,287.02**	**$381,526.00**	**$375**
Estimated Other Sources			
599 - Appropriated Fund Balance	$68,196.48	$37,610.00	$40
Total for Estimated Other Sources	**$68,196.48**	**$37,610.00**	**$40**
Total for Estimated Revenues and Other Sources	**$452,483.50**	**$419,136.00**	**$415**

FX - Water
Adopted Budget Summary

	05/31/2024	05/31/2023	05/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$48,605.00	$42,930.00	$3
8999 - App - Home and Community Services	$211,456.00	$190,789.00	$18
9199 - App - Employee Benefits	$50,360.00	$44,636.00	$4
9899 - App - Debt Service	$107,062.50	$105,781.00	$10
Total for Estimated Appropriations	**$417,483.50**	**$384,136.00**	**$38**
Estimated Other Uses			
962 - Other Budgetary Purposes	$35,000.00	$35,000.00	$3
Total for Estimated Other Uses	**$35,000.00**	**$35,000.00**	**$3**
Total for Estimated Appropriations and Other Uses	**$452,483.50**	**$419,136.00**	**$41**

G - Sewer
Balance Sheet

	05/31/2023	05/31/2022	05/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$50,048.61	$39,465.15	$2
201 - Cash In Time Deposits	$16,095.93	$16,076.79	$16
Total for Cash and Cash Equivalents	**$66,144.54**	**$55,541.94**	**$18**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$179,928.63	$194,269.44	$20
Total for Restricted Cash and Cash Equivalents	**$179,928.63**	**$194,269.44**	**$20**
Net Other Receivables			
360 - Sewer Rents Receivable	$50,332.70	$87,441.00	$7
Total for Net Other Receivables	**$50,332.70**	**$87,441.00**	**$7**
Due From			
391 - Due From Other Funds	$35,547.10	$20,978.85	$2
Total for Due From	**$35,547.10**	**$20,978.85**	**$2**
Total for Assets	**$331,952.97**	**$358,231.23**	**$32**
Total for Assets and Deferred Outflows	**$331,952.97**	**$358,231.23**	**$32**

G - Sewer
Balance Sheet

	05/31/2023	05/31/2022	05/
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$15,431.12	$22,958.51	$8
Total for Payables	**$15,431.12**	**$22,958.51**	**$8**
Due to			
630 - Due To Other Funds	$155,000.00	$155,000.00	$10
Total for Due to	**$155,000.00**	**$155,000.00**	**$10**
Total for Liabilities	**$170,431.12**	**$177,958.51**	**$11**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$179,928.63	$194,269.44	$20
Total for Restricted Fund Balance	**$179,928.63**	**$194,269.44**	**$20**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$0.00	$7
915 - Assigned Unappropriated Fund Balance	-	-	
Total for Assigned Fund Balance	**$0.00**	**$0.00**	**$7**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($18,406.78)	($13,996.72)	

G - Sewer
Balance Sheet

	05/31/2023	05/31/2022	05/
Total for Unassigned Fund Balance	($18,406.78)	($13,996.72)	
Total for Fund Balance	$161,521.85	$180,272.72	$21
Total for Liabilities, Deferred Inflows and Fund Balances	$331,952.97	$358,231.23	$32

G - Sewer
Results of Operations

	05/31/2023	05/31/2022	05/
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$524,065.00	$473,285.70	$43
2122 - Sewer Charges	-	$5,005.00	
2128 - Interest and Penalties on Sewer Accounts	$9,704.50	$7,190.22	$
Total for Departmental Income	**$533,769.50**	**$485,480.92**	**$43**
Use of Money and Property			
2401 - Interest and Earnings	$180.97	$41.08	
Total for Use of Money and Property	**$180.97**	**$41.08**	
Total for Revenues	**$533,950.47**	**$485,522.00**	**$43**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$11,250.00	-	
Total for Operating Transfers	**$11,250.00**	**$0.00**	
Total for Other Sources	**$11,250.00**	**$0.00**	
Total for Revenues and Other Sources	**$545,200.47**	**$485,522.00**	**$43**

G - Sewer
Results of Operations

	05/31/2023	05/31/2022	05/
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	$15,000.00	-	
Total for Finance	**$15,000.00**	**$0.00**	
Special Items			
19104 - Unallocated Insurance - Contractual	$6,287.36	$6,392.35	$6
Total for Special Items	**$6,287.36**	**$6,392.35**	**$6**
Total for General Government Support	**$21,287.36**	**$6,392.35**	**$6**
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	$36,776.66	$29,875.41	$27
81104 - Sewer Administration - Contractual	$8,091.54	$7,845.12	$8
81201 - Sanitary Sewers - Personal Services	$8,418.83	$5,539.29	$7
81204 - Sanitary Sewers - Contractual	$9,149.25	$15,936.40	$8
81301 - Sewage Treatment and Disposal - Personal Services	$102,952.63	$84,091.40	$88
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	$1,985.34	$2,728.96	$5
81304 - Sewage Treatment and Disposal - Contractual	$149,231.42	$136,557.97	$10

G - Sewer
Results of Operations

	05/31/2023	05/31/2022	05/
Total for Sewage	**$316,605.67**	**$282,574.55**	**$25**
Total for Home and Community Services	**$316,605.67**	**$282,574.55**	**$25**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$10,892.00	$21,801.00	$2
90308 - Social Security - Employee Benefits	$11,113.87	$8,804.81	$
90408 - Workers' Compensation - Employee Benefits	$3,000.00	$4,594.09	$
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$33,915.71	$29,037.95	$3
Total for Employee Benefits	**$58,921.58**	**$64,237.85**	**$6**
Total for Employee Benefits	**$58,921.58**	**$64,237.85**	**$6**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$105,000.00	$105,000.00	$10
97107 - Serial Bonds - Debt Interest	$62,134.09	$63,912.29	$6
Total for Debt Service	**$167,134.09**	**$168,912.29**	**$17**
Total for Debt Service	**$167,134.09**	**$168,912.29**	**$17**
Total for Expenditures	**$563,948.70**	**$522,117.04**	**$50**
Other Uses			

G - Sewer
Results of Operations

	05/31/2023	05/31/2022	05/
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	
Total for Interfund Transfers	$0.00	$0.00	
Total for Interfund Transfers	$0.00	$0.00	
Total for Other Uses	$0.00	$0.00	
Total for Expenditures and Other Uses	$563,948.70	$522,117.04	$50

G - Sewer
Changes in Fund Balance

Analysis of Changes in Fund Balance	05/31/2023	05/31/2022	05/
8021 - Fund Balance - Beginning of Year	$180,270.08	$216,865.12	$28
8022 - Restated Fund Balance - Beginning of Year	$180,270.08	$216,865.12	$28
Add Revenues and Other Sources	$545,200.47	$485,522.00	$43
Deduct Expenditures and Other Uses	$563,948.70	$522,117.04	$50
8029 - Fund Balance - End of Year	$161,521.85	$180,270.08	$21

G - Sewer
Adopted Budget Summary

	05/31/2024	05/31/2023	05/
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	$539,090.00	$53
2199 - Est Rev - Departmental Income	$540,000.00	-	
2499 - Est Rev - Use of Money and Property	$100.00	$100.00	
Total for Estimated Revenue	**$540,100.00**	**$539,190.00**	**$53**
Estimated Other Sources			
599 - Appropriated Fund Balance	$70,869.36	$26,925.00	$2
Total for Estimated Other Sources	**$70,869.36**	**$26,925.00**	**$2**
Total for Estimated Revenues and Other Sources	**$610,969.36**	**$566,115.00**	**$56**

G - Sewer
Adopted Budget Summary

	05/31/2024	05/31/2023	05/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$18,790.00	$13,482.00	$8
8999 - App - Home and Community Services	$339,365.00	$303,937.00	$29
9199 - App - Employee Benefits	$77,580.00	$69,783.00	$8
9899 - App - Debt Service	$165,234.36	$168,913.00	$16
Total for Estimated Appropriations	**$600,969.36**	**$556,115.00**	**$55**
Estimated Other Uses			
962 - Other Budgetary Purposes	$10,000.00	$10,000.00	$1
Total for Estimated Other Uses	**$10,000.00**	**$10,000.00**	**$1**
Total for Estimated Appropriations and Other Uses	**$610,969.36**	**$566,115.00**	**$56**

H - Capital Projects
Balance Sheet

	05/31/2023	05/31/2022	05/
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	$0.00		

H - Capital Projects
Balance Sheet

	05/31/2023	05/31/2022	05/
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Notes Payable			
626 - Bond Anticipation Notes Payable	$180,000.00	-	
Total for Notes Payable	**$180,000.00**		
Total for Liabilities	**$180,000.00**		
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($180,000.00)	-	
Total for Unassigned Fund Balance	**($180,000.00)**		
Total for Fund Balance	**($180,000.00)**		
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**		

H - Capital Projects
Results of Operations

	05/31/2023	05/31/2022	05/
Revenues and Other Sources			
Total for Revenues and Other Sources	$0.00		

H - Capital Projects
Results of Operations

	05/31/2023	05/31/2022	05/
Expenditures and Other Uses			
Total for Expenditures and Other Uses	$0.00		

H - Capital Projects
Changes in Fund Balance

Analysis of Changes in Fund Balance	05/31/2023	05/31/2022	05/
8021 - Fund Balance - Beginning of Year	$0.00	-	
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	$180,000.00	-	
LED LIGHTING PROJECT LOAN MOVED FROM GENERAL FUND			
8022 - Restated Fund Balance - Beginning of Year	($180,000.00)	-	
Add Revenues and Other Sources	$0.00	-	
Deduct Expenditures and Other Uses	$0.00	-	
8029 - Fund Balance - End of Year	($180,000.00)	-	

TC - Custodial
Statement of Net Position

	05/31/2023	05/31/2022	05/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$14,368.13	$11,632.88	$5
Total for Cash and Cash Equivalents	**$14,368.13**	**$11,632.88**	**$5**
Restricted Investments			
461 - Service Award Program Assets	-	-	
Total for Restricted Investments	**$0.00**	**$0.00**	
Total for Assets	**$14,368.13**	**$11,632.88**	**$5**
Total for Assets and Deferred Outflows	**$14,368.13**	**$11,632.88**	**$5**

TC - Custodial
Statement of Net Position

	05/31/2023	05/31/2022	05/
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	$45.82	-	
Total for Payables	**$45.82**	**$0.00**	
Due to			
631 - Due To Other Governments *Social Security/Medicare*	$758.11	-	
718 - State Retirement	$635.12	$623.93	
Total for Due to	**$1,393.23**	**$623.93**	
Other Liabilities			
688 - Other Liabilities *grand total*	$12,152.66	$10,519.22	$
713 - Service Award Program Payable	-	-	
717 - Deferred Compensation	-	-	
719 - Disability Insurance	$638.29	$489.73	
720 - Group Insurance	$138.14	-	
Total for Other Liabilities	**$12,929.09**	**$11,008.95**	**$**
Total for Liabilities	**$14,368.14**	**$11,632.88**	**$**
Total for Liabilities, Deferred Inflows and Net Position	**$14,368.14**	**$11,632.88**	**$**

TC - Custodial
Results of Operations

	05/31/2023	05/31/2022	05/
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	($52.50)	-	
Total for Use of Money and Property	**($52.50)**	**$0.00**	
Total for Revenues	**($52.50)**	**$0.00**	
Total for Revenues and Other Sources	**($52.50)**	**$0.00**	

TC - Custodial
Results of Operations

	05/31/2023	05/31/2022	05/
Expenditures and Other Uses			
Total for Expenditures and Other Uses	$0.00	$0.00	

TC - Custodial
Changes in Net Position

Analysis of Changes in Net Position	05/31/2023	05/31/2022	05/
8021 - Net Position - Beginning of Year	$0.00	$0.00	
8022 - Restated Net Position - Beginning of Year	$0.00	$0.00	
Add Revenues and Other Sources	($52.50)	$0.00	
Deduct Expenditures and Other Uses	$0.00	$0.00	
8029 - Net Position - End of Year	($52.50)	$0.00	

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$458,280.00	$458,280.00	$458
Total for Non-Depreciable Capital Assets	**$458,280.00**	**$458,280.00**	**$458**
Depreciable Capital Assets			
102 - Buildings	$2,776,770.00	$2,776,770.00	$2,776
103 - Improvements Other Than Buildings	$1,006,506.00	$1,006,506.00	$1,006
104 - Machinery and Equipment	$4,015,341.75	$4,015,341.75	$3,990
Total for Depreciable Capital Assets	**$7,798,617.75**	**$7,798,617.75**	**$7,774**
Total for Non-Current Assets	**$8,256,897.75**	**$8,256,897.75**	**$8,232**

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	05/31/2023	05/31/2022	05/
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$2,930,000.00	$3,120,000.00	$3,31
Total for Debt Obligations	**$2,930,000.00**	**$3,120,000.00**	**$3,31**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$425,453.00	$1,635.00	$
Total for Other Long-Term Obligations	**$425,453.00**	**$1,635.00**	**$**
Total for Long-Term Obligations	**$3,355,453.00**	**$3,121,635.00**	**$3,31**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Statement of Indebtedness
Debt Summary

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Ba
Bond	$0.00	$0.00	$190,000.00	$0.00	$0.00	$3,120,000.00	$2,93
Bond Anticipation Note	$0.00	$180,000.00	$0.00	$0.00	$0.00	$0.00	$18
Total	$0.00	$180,000.00	$190,000.00	$0.00	$0.00	$3,120,000.00	$3,11

Statement of Indebtedness
Debt Records

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending
Bond Sewer Upgrades	EFC	6/1/13	5/1/43	$0.00	$0.00	$105,000.00	$0.00	$2,645,000.00	$0.00	$2,
Bond Water System Upgrades	EFC	1/15/07	5/31/27	$0.00	$0.00	$85,000.00	$0.00	$475,000.00	$0.00	$
Bond Anticipation Note LED Lighting Upgrade	First Nation al Bank of Scotia	8/10/22	8/10/33	$0.00	$180,000.00	$0.00	$0.00	$0.00	$0.00	$

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Ba
2024	$105,000.00	$48,075.73	$153,075.73	$2,82
2025	$105,000.00	$44,680.30	$149,680.30	$2,72
2026	$110,000.00	$42,501.69	$152,501.69	$2,61
2027	$110,000.00	$40,080.92	$150,080.92	$2,50
2028	$115,000.00	$37,509.20	$152,509.20	$2,38
2029	$115,000.00	$34,845.59	$149,845.59	$2,27
2030	$115,000.00	$32,096.49	$147,096.49	$2,15
2031	$120,000.00	$29,943.47	$149,943.47	$2,03
2032	$120,000.00	$26,816.06	$146,816.06	$1,91
2033	$125,000.00	$23,544.67	$148,544.67	$1,79
2034	$125,000.00	$22,392.46	$147,392.46	$1,66
2035	$130,000.00	$20,265.61	$150,265.61	$1,53
2036	$135,000.00	$16,993.46	$151,993.46	$1,40

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Ba
2037	$135,000.00	$13,575.01	$148,575.01	$1,26
2038	$140,000.00	$9,862.88	$149,862.88	$1,12
2039	$140,000.00	$9,328.74	$149,328.74	$98
2040	$145,000.00	$6,101.24	$151,101.24	$84
2041	$150,000.00	$3,319.00	$153,319.00	$69
2042	$150,000.00	$1,351.73	$151,351.73	$54
2043	$150,000.00	$374.00	$150,374.00	$39
Total	$2,540,000.00	$463,658.25	$3,003,658.25	

$2,930,000.00 Total Bond Ending Balance for Statement of Indebtedness.

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
225	Savings	G	$84,011.68	$0.00	$0.00	$10,000.00	$9
381	Savings	A	$94,168.67	$0.00	$0.00	$10,000.00	$10
290	Savings	G	$105,405.25	$0.00	$0.00	($25,000.00)	$8
266	Checking	A, FX, G	$765,103.57	$0.00	($13,963.48)	($131,500.00)	$61
373	Savings	A	$112,787.72	$0.00	$0.00	$0.00	$11
365	Savings	A	$71,743.39	$0.00	$0.00	$10,000.00	$8
357	Savings	A	$56,227.01	$0.00	$0.00	$107,000.00	$16
340	Savings	A	$16,834.96	$0.00	$0.00	$0.00	$1
332	Savings	A	$20,187.72	$0.00	$0.00	$10,000.00	$3
399	Savings	A	$45,159.87	$0.00	$0.00	$5,000.00	$5
407	Savings	A	$49,712.78	$0.00	$0.00	$0.00	$4
316	Savings	A	$2,379.06	$0.00	$0.00	$0.00	$

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
308	Savings	A	$36,128.64	$0.00	$0.00	$3,000.00	$3
324	Savings	A	$10,295.44	$0.00	$0.00	$1,500.00	$1
209	Savings	CM	$16,048.45	$0.00	$0.00	$0.00	$1
217	Savings	FX	$84,014.72	$0.00	$0.00	$0.00	$8
282	Savings	FX	$371,432.31	$0.00	$0.00	$0.00	$37
3416	Savings	FX	$5,511.70	$0.00	$0.00	$0.00	$
3417	Savings	G	$5,511.70	$0.00	$0.00	$0.00	$
274	Checking	TC	$47,503.47	$0.00	($33,135.34)	$0.00	$1
		Total	$2,000,168.11	$0.00	($47,098.82)	$0.00	$1,95
						Total Cash From Financials	$1,95

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$2,000,168.11
FDIC Insurance	$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$1,679,232.93
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$2,179,232.93

Investments and Collateralization of Investments

Investments From Financials	
Market Value as of Fiscal Year End Date	
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefit
9	50		6

Benefit	Amount	Number Receving Benefits Full Time	Part Time	Volunteer	Reti
State Retirement System	$49,024.00	9	15		0
Police Retirement	$16,980.00	0	7		
Fire Retirement					
Local Pension Fund	$15,427.00	0	0		
Social Security	$58,928.47	9	50		
Worker's Compensation	$13,606.00	9	50		
Life Insurance					
Unemployment Insurance					
Disability Insurance	$0.00	9	0		
Hospital, Medical and Dental Insurance	$102,617.97	6			6
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters	$0.00	0	0		0
Employee Benefits,Other	$13,081.70		28		
Total Employee Benefits Paid	$269,665.14				