Village of Menands
Annual Financial Report
For the Fiscal Period 06/01/2021 - 05/31/2022

Village of Menands

Annual Financial Report

For the Fiscal Period 06/01/2021 - 05/31/2022

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, *** No certify event recorded ***, hereby certify that I am the Chief Financial Officer of the Village of Menands, and that the information provided in the Annual Financial Report of the Village of Menands for the fiscal year ended 05/31/2022, is true and correct to the best of my knowledge and belief.

Table of contents

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 2022 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2022:

List of funds being used

- A - General
- 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 2022 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	$1,268,903.00	$1,169,661.00	$1,375,557.00
Total for Cash	**$1,268,903.00**	**$1,169,661.00**	**$1,375,557.00**
Restricted Assets			
230 - Cash Special Reserves	$142,843.00	$139,331.00	$158,735.00
461 - Service Award Program Assets	$222,047.00	$219,295.00	-
Total for Restricted Assets	**$364,890.00**	**$358,626.00**	**$158,735.00**
Taxes Receivable (net)			
250 - Taxes Receivable Current	$431,929.00	$386,376.00	$242,774.00
Total for Taxes Receivable (net)	**$431,929.00**	**$386,376.00**	**$242,774.00**
Due From Other Funds			
391 - Due From Other Funds	$0.00	-	$79,784.00
Total for Due From Other Funds	**$0.00**	**$0.00**	**$79,784.00**
State And Federal Aid Receivables			
410 - Due from State and Federal Government	$198,153.00	-	-
Total for State And Federal Aid Receivables	**$198,153.00**	**$0.00**	**$0.00**
Inventories			

A - General
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
445 - Inventory of Materials And Supplies	$0.00	-	-
Total for Inventories	**$0.00**	**$0.00**	**$0.00**
Prepaid Expenses			
480 - Prepaid Expenses	$0.00	-	-
Total for Prepaid Expenses	**$0.00**	**$0.00**	**$0.00**
Total for Assets	**$2,263,875.00**	**$1,914,663.00**	**$1,856,850.00**
Total for Assets and Deferred Outflows of Resources	**$2,263,875.00**	**$1,914,663.00**	**$1,856,850.00**

A - General
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	$120,947.00	$6,944.00	$3,484.00
Total for Accounts Payable	**$120,947.00**	**$6,944.00**	**$3,484.00**
Due To Other Funds			
630 - Due To Other Funds	$540,521.00	$536,121.00	$430,614.00
Total for Due To Other Funds	**$540,521.00**	**$536,121.00**	**$430,614.00**
Due To Other Governments			
637 - Due to Employees Retirement System	$68,754.00	$60,191.00	$56,462.00
Total for Due To Other Governments	**$68,754.00**	**$60,191.00**	**$56,462.00**
Accrued Liabilities			
601 - Accrued Liabilities	$117,847.00	$48,715.00	$61,386.00
Total for Accrued Liabilities	**$117,847.00**	**$48,715.00**	**$61,386.00**
Other Liabilities			
688 - Other Liabilities *Other Liabilities*	$396,306.00	-	-
713 - Service Award Program Payable	$8,400.00	$9,800.00	-
Total for Other Liabilities	**$404,706.00**	**$9,800.00**	**$0.00**
Total for Liabilities	**$1,252,775.00**	**$661,771.00**	**$551,946.00**

A - General
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	$0.00	-	-
Total for Deferred Inflows of Resources	**$0.00**	**$0.00**	**$0.00**
Total for Deferred Inflows of Resources	**$0.00**	**$0.00**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$0.00	-	$79,784.00
Total for Nonspendable Fund Balance	**$0.00**	**$0.00**	**$79,784.00**
Restricted Fund Balance			
878 - Capital Reserve	$142,843.00	$139,331.00	$158,735.00
895 - Restricted for Service Award Program	$213,647.00	$209,495.00	-
899 - Other Restricted Fund Balance *Other Restricted Fund Balance*	$0.00	-	-
Total for Restricted Fund Balance	**$356,490.00**	**$348,826.00**	**$158,735.00**
Committed Fund Balance			
913 - Committed Fund Balance	$0.00	-	-
Total for Committed Fund Balance	**$0.00**	**$0.00**	**$0.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$654,610.00	$800,000.00	$675,000.00

A - General
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
915 - Assigned Unappropriated Fund Balance	$0.00	-	-
Total for Assigned Fund Balance	**$654,610.00**	**$800,000.00**	**$675,000.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$0.00	$104,066.00	$391,385.00
Total for Unassigned Fund Balance	**$0.00**	**$104,066.00**	**$391,385.00**
Total for Fund Balance	**$1,011,100.00**	**$1,252,892.00**	**$1,304,904.00**
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	**$2,263,875.00**	**$1,914,663.00**	**$1,856,850.00**

A - General
Results of Operations

	05/31/2022	05/31/2021	05/31/2020
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	$2,614,079.00	$2,540,141.00	$2,440,791.00
1030 - Special Assessments	$3,900.00	$3,600.00	$3,888.00
Total for Real Property Taxes	**$2,617,979.00**	**$2,543,741.00**	**$2,444,679.00**
Real Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	$10,748.00	$8,664.00	$8,620.00
Total for Real Property Tax Items	**$10,748.00**	**$8,664.00**	**$8,620.00**
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	$1,852,910.00	$1,527,543.00	$1,511,715.00
1170 - Franchise Tax	$86,839.00	$85,002.00	$113,049.00
Total for Non Property Tax Items	**$1,939,749.00**	**$1,612,545.00**	**$1,624,764.00**
Departmental Income			
1230 - Treasurer Fees	$3,354.00	$2,568.00	$3,280.00
1520 - Police Fees	$455.00	$255.00	$420.00
1560 - Safety Inspection Fees	$51,890.00	$64,325.00	$84,177.00
1721 - Parking Lots and Garages (Non Taxable)	$1,500.00	$1,900.00	$5,565.00
Total for Departmental Income	**$57,199.00**	**$69,048.00**	**$93,442.00**
Intergovernmental Charges			

A - General
Results of Operations

	05/31/2022	05/31/2021	05/31/2020
2260 - Public Safety Services Other Governments *Public Safety Services Other Governments*	$5,275.00	$5,222.00	$5,615.00
Total for Intergovernmental Charges	**$5,275.00**	**$5,222.00**	**$5,615.00**
Use of Money and Property			
2401 - Interest and Earnings	$287.00	$4,202.00	$7,447.00
Total for Use of Money and Property	**$287.00**	**$4,202.00**	**$7,447.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$154,060.00	$116,849.00	$146,466.00
Total for Fines and Forfeitures	**$154,060.00**	**$116,849.00**	**$146,466.00**
Sale of Property and Compensation for Loss			
2665 - Sales of Equipment	$250.00	$10,850.00	$159.00
2680 - Insurance Recoveries	$23,595.00	$0.00	$287.00
Total for Sale of Property and Compensation for Loss	**$23,845.00**	**$10,850.00**	**$446.00**
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	$3,819.00	$7,267.00	$283.00
2705 - Gifts and Donations	$9,207.00	-	-
2750 - AIM Related Payments	$19,512.00	$19,512.00	$19,512.00
2770 - Unclassified	-	$26,852.00	$9,451.00
Total for Miscellaneous Local Sources	**$32,538.00**	**$53,631.00**	**$29,246.00**
State Aid			
3001 - State Aid Revenue Sharing	-	-	$0.00

A - General
Results of Operations

	05/31/2022	05/31/2021	05/31/2020
3005 - State Aid Mortgage Tax	$99,286.00	$90,547.00	$76,939.00
3089 - State Aid Other	-	$21,042.00	$103,959.00
3501 - State Aid Consolidated Highway Aid	$178,416.00	$63,434.00	$0.00
Total for State Aid	**$277,702.00**	**$175,023.00**	**$180,898.00**
Total for Revenues	**$5,119,382.00**	**$4,599,775.00**	**$4,541,623.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$0.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$0.00**
Proceeds of Obligations			
5710 - Serial Bonds	-	-	$0.00
Total for Proceeds of Obligations	**$0.00**	**$0.00**	**$0.00**
Total for Other Sources	**$0.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$5,119,382.00**	**$4,599,775.00**	**$4,541,623.00**

A - General
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
Expenditures and Other Uses			
Expenditures			
General Government Support			
10101 - Legislative Board - Personal Services	$35,499.00	$34,803.00	$34,120.00
11101 - Municipal Court - Personal Services	$164,309.00	$156,558.00	$148,707.00
11102 - Municipal Court - Equipment and Capital Outlay	-	$731.00	$117.00
11104 - Municipal Court - Contractual	$9,039.00	$8,984.00	$18,342.00
12101 - Mayor - Personal Services	$17,105.00	$36,064.00	$30,830.00
12104 - Mayor - Contractual	$12,815.00	$1,630.00	$14,240.00
13204 - Auditor - Contractual	$28,200.00	$27,600.00	$27,000.00
13251 - Treasurer - Personal Services	$61,725.00	$59,546.00	$58,591.00
13252 - Treasurer - Equipment and Capital Outlay	$30,561.00	$40,746.00	$32,313.00
13254 - Treasurer - Contractual	$63,938.00	$57,311.00	$65,594.00
14101 - Clerk - Personal Services	$93,917.00	$89,187.00	$93,966.00
14201 - Law - Personal Services	$34,355.00	$33,681.00	$33,021.00
14204 - Law - Contractual	$13,161.00	$33,681.00	$28,249.00
14404 - Engineer - Contractual	$123,425.00	$92,021.00	$137,548.00
14501 - Elections - Personal Services	$975.00	-	$810.00
14502 - Elections - Equipment and Capital Outlay	$0.00	-	-
14504 - Elections - Contractual	$503.00	$39.00	$468.00
16202 - Operation of Plant - Equipment and Capital Outlay	$6,789.00	$8,612.00	$12,128.00
16204 - Operation of Plant - Contractual	$183,951.00	$124,511.00	$164,368.00
16701 - Central Printing and Mailing - Personal Services	$4,761.00	$4,177.00	$4,095.00
16704 - Central Printing and Mailing - Contractual	$10,345.00	$9,699.00	$7,880.00

A - General
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
19104 - Unallocated Insurance - Contractual	$22,987.00	$94,645.00	$22,227.00
19204 - Municipal Association Dues - Contractual	$2,248.00	$4,496.00	$0.00
Total for General Government Support	**$920,608.00**	**$918,722.00**	**$934,614.00**
Public Safety			
31201 - Police - Personal Services	$1,287,950.00	$1,262,850.00	$1,206,642.00
31202 - Police - Equipment and Capital Outlay	$129,357.00	$120,498.00	$190,184.00
31204 - Police - Contractual	$124,322.00	$56,581.00	$87,241.00
34102 - Fire Protection - Equipment and Capital Outlay	$67,572.00	$40,036.00	$3,091.00
34104 - Fire Protection - Contractual	$78,470.00	$63,810.00	$54,439.00
36201 - Safety Inspection - Personal Services	$36,905.00	$36,194.00	$34,991.00
36202 - Safety Inspection - Equipment and Capital Outlay	$1,371.00	-	-
36204 - Safety Inspection - Contractual	$873.00	$5,843.00	$4,340.00
Total for Public Safety	**$1,726,820.00**	**$1,585,812.00**	**$1,580,928.00**
Transportation			
51101 - Maintenance of Roads - Personal Services	$311,140.00	$286,786.00	$286,644.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	$13,703.00	$58,258.00	$2,615.00
51104 - Maintenance of Roads - Contractual	$176,942.00	$123,688.00	$135,226.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$178,500.00	$60,000.00	$0.00
51324 - Garage - Contractual	$11,140.00	$11,451.00	$15,499.00
51402 - Brush And Weeds - Equipment and Capital Outlay	$1,757.00	$2,238.00	$1,806.00
51404 - Brush And Weeds - Contractual	$938.00	$450.00	$720.00
51421 - Snow Removal - Personal Services	$16,018.00	$17,764.00	$21,238.00
51424 - Snow Removal - Contractual	$26,902.00	$23,143.00	$21,314.00

A - General
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
51824 - Street Lighting - Contractual	$102,238.00	$108,974.00	$109,788.00
Total for Transportation	**$839,278.00**	**$692,752.00**	**$594,850.00**
Economic Assistance and Opportunity			
69891 - Economic Development, Other - Personal Services *Economic Development, Other*	$15,802.00	-	$0.00
69894 - Economic Development, Other - Contractual *Economic Development, Other*	$15,377.00	$12,125.00	$12,240.00
Total for Economic Assistance and Opportunity	**$31,179.00**	**$12,125.00**	**$12,240.00**
Culture and Recreation			
71104 - Parks - Contractual	$26,849.00	$5,428.00	$8,363.00
73101 - Youth Programs - Personal Services	$4,509.00	$4,421.00	$4,334.00
73104 - Youth Programs - Contractual	$23,639.00	$1,372.00	$39,064.00
75101 - Historian - Personal Services	$2,249.00	$2,205.00	$2,162.00
75104 - Historian - Contractual	$27.00	-	$0.00
75504 - Celebrations - Contractual	$11,388.00	-	$11,182.00
76201 - Adult Recreation - Personal Services	$2,928.00	$2,871.00	$2,814.00
76204 - Adult Recreation - Contractual	$4,070.00	$3,622.00	$3,771.00
Total for Culture and Recreation	**$75,659.00**	**$19,919.00**	**$71,690.00**
Home and Community Services			
80101 - Zoning - Personal Services	$7,666.00	$5,449.00	$6,098.00
80104 - Zoning - Contractual	$416.00	$101.00	$98.00
81401 - Storm Sewers - Personal Services	$9,517.00	$14,865.00	$7,682.00
81404 - Storm Sewers - Contractual	$69,068.00	$9,903.00	$11,972.00

A - General
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
81601 - Refuse and Garbage - Personal Services	$130,989.00	$124,297.00	$106,253.00
81604 - Refuse and Garbage - Contractual	$74,357.00	$76,607.00	$96,387.00
85101 - Community Beautification - Personal Services	$3,788.00	$3,714.00	$3,641.00
85104 - Community Beautification - Contractual	$43,931.00	$70,803.00	$245,311.00
Total for Home and Community Services	**$339,732.00**	**$305,739.00**	**$477,442.00**
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$65,936.00	$57,445.00	$53,912.00
90158 - Police Retirement - Employee Benefits	$317,480.00	$248,445.00	$221,088.00
90258 - Local Pension Fund - Employee Benefits	$9,140.00	$22,518.00	$2,375.00
90308 - Social Security - Employee Benefits	$172,546.00	$165,128.00	$157,575.00
90408 - Workers' Compensation - Employee Benefits	$75,609.00	$80,139.00	$79,994.00
90458 - Life Insurance - Employee Benefits	$1,026.00	$2,526.00	$2,276.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$570,799.00	$566,808.00	$365,614.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Employee Benefits, Other (Specify)*	$45,688.00	$21,373.00	$8,956.00
Total for Employee Benefits	**$1,258,224.00**	**$1,164,382.00**	**$891,790.00**
Debt Service			
97106 - Serial Bonds - Debt Principal	$113,500.00	$102,160.00	$63,000.00
97107 - Serial Bonds - Debt Interest	$56,174.00	$66,343.00	$43,374.00
Total for Debt Service	**$169,674.00**	**$168,503.00**	**$106,374.00**
Total for Expenditures	**$5,361,174.00**	**$4,867,954.00**	**$4,669,928.00**
Other Uses			

A - General
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
Operating Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfers to Other Funds*	$0.00	-	-
Total for Operating Transfers	**$0.00**	**$0.00**	**$0.00**
Total for Other Uses	**$0.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$5,361,174.00**	**$4,867,954.00**	**$4,669,928.00**

A - General
Changes in Fund Balance

	05/31/2022	05/31/2021	05/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,252,892.00	$1,304,904.31	$1,433,209.31
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$216,166.69	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	$0.00	-	-
Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance			
8022 - Restated Fund Balance - Beginning of Year	$1,252,892.00	$1,521,071.00	$1,433,209.31
Add Revenues and Other Sources	$5,119,382.00	$4,599,775.00	$4,541,623.00
Deduct Expenditures and Other Uses	$5,361,174.00	$4,867,954.00	$4,669,928.00
8029 - Fund Balance - End of Year	$1,011,100.00	$1,252,892.00	$1,304,904.31

A - General
Adopted Budget Summary

	05/31/2023	05/31/2022	05/31/2021
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$2,666,512.00	$2,614,518.00	$2,540,251.00
1099 - Est Rev - Property Tax Items	$9,000.00	$12,600.00	$12,800.00
1199 - Est Rev - Non-Property Tax Items	$1,685,000.00	$1,520,000.00	$1,535,000.00
1299 - Est Rev - Departmental Income	$2,425.00	$2,200.00	$2,000.00
2399 - Est Rev - Intergovernmental Charges	$41,000.00	$37,200.00	$37,750.00
2499 - Est Rev - Use of Money and Property	$50.00	$150.00	$2,000.00
2649 - Est Rev - Fines and Forfeitures	$150,000.00	$125,000.00	$170,000.00
3099 - Est Rev - State Aid	$187,512.00	$152,300.00	$154,200.00
Total for Estimated Revenue	**$4,741,499.00**	**$4,463,968.00**	**$4,454,001.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$740,000.00	$800,000.00	$675,000.00
Total for Estimated Other Sources	**$740,000.00**	**$800,000.00**	**$675,000.00**
Total for Estimated Revenues and Other Sources	**$5,481,499.00**	**$5,263,968.00**	**$5,129,001.00**

A - General
Adopted Budget Summary

	05/31/2023	05/31/2022	05/31/2021
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$1,093,935.00	$1,044,182.00	$1,049,363.00
3999 - App - Public Safety	$1,655,656.00	$1,644,791.00	$1,613,815.00
5999 - App - Transportation	$860,524.00	$784,411.00	$801,166.00
6999 - App - Economic Assistance and Opportunity	$15,000.00	$12,000.00	$15,000.00
7999 - App - Culture and Recreation	$111,228.00	$87,436.00	$94,297.00
8999 - App - Home and Community Services	$269,256.00	$279,748.00	$271,585.00
9199 - App - Employee Benefits	$1,306,900.00	$1,231,500.00	$1,109,700.00
9899 - App - Debt Service	$169,000.00	$179,900.00	$174,075.00
Total for Estimated Appropriations	**$5,481,499.00**	**$5,263,968.00**	**$5,129,001.00**
Total for Estimated Appropriations and Other Uses	**$5,481,499.00**	**$5,263,968.00**	**$5,129,001.00**

FX - Water
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	$358,787.00	$13,419.00	$188,786.00
Total for Cash	**$358,787.00**	**$13,419.00**	**$188,786.00**
Due From Other Funds			
391 - Due From Other Funds	$347,028.00	$342,653.00	$269,615.00
Total for Due From Other Funds	**$347,028.00**	**$342,653.00**	**$269,615.00**
Other Receivables (net)			
350 - Water Rents Receivable	$711,701.00	$615,296.00	$654,205.00
Total for Other Receivables (net)	**$711,701.00**	**$615,296.00**	**$654,205.00**
Total for Assets	**$1,417,516.00**	**$971,368.00**	**$1,112,606.00**
Total for Assets and Deferred Outflows of Resources	**$1,417,516.00**	**$971,368.00**	**$1,112,606.00**

FX - Water
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	$168,176.00	-	$286,025.00
Total for Accounts Payable	**$168,176.00**	**$0.00**	**$286,025.00**
Accrued Liabilities			
601 - Accrued Liabilities	-	-	$1,493.00
Total for Accrued Liabilities	**$0.00**	**$0.00**	**$1,493.00**
Other Liabilities			
688 - Other Liabilities *Other Liabilities*	$3,260.00	-	-
Total for Other Liabilities	**$3,260.00**	**$0.00**	**$0.00**
Total for Liabilities	**$171,436.00**	**$0.00**	**$287,518.00**
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	$98,178.00	$81,343.00	$87,071.00
Total for Deferred Inflows of Resources	**$98,178.00**	**$81,343.00**	**$87,071.00**
Total for Deferred Inflows of Resources	**$98,178.00**	**$81,343.00**	**$87,071.00**
Fund Balance			

FX - Water
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$362.00	$7,284.00	$71.00
915 - Assigned Unappropriated Fund Balance	$1,147,540.00	$882,741.00	$737,946.00
Total for Assigned Fund Balance	**$1,147,902.00**	**$890,025.00**	**$738,017.00**
Total for Fund Balance	**$1,147,902.00**	**$890,025.00**	**$738,017.00**
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	**$1,417,516.00**	**$971,368.00**	**$1,112,606.00**

FX - Water
Results of Operations

	05/31/2022	05/31/2021	05/31/2020
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	$1,242,086.00	$1,168,274.00	$1,193,005.00
2142 - Unmetered Water Sales	$0.00	$437.00	$44,000.00
2148 - Interest and Penalties on Water Rents	$4,318.00	$2,423.00	$2,624.00
Total for Departmental Income	**$1,246,404.00**	**$1,171,134.00**	**$1,239,629.00**
Use of Money and Property			
2401 - Interest and Earnings	$4.00	$2.00	$37.00
Total for Use of Money and Property	**$4.00**	**$2.00**	**$37.00**
Sale of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	$850.00
Total for Sale of Property and Compensation for Loss	**$0.00**	**$0.00**	**$850.00**
Total for Revenues	**$1,246,408.00**	**$1,171,136.00**	**$1,240,516.00**
Total for Revenues and Other Sources	**$1,246,408.00**	**$1,171,136.00**	**$1,240,516.00**

FX - Water
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
Expenditures and Other Uses			
Expenditures			
General Government Support			
19104 - Unallocated Insurance - Contractual	$9,885.00	$9,075.00	$8,579.00
Total for General Government Support	**$9,885.00**	**$9,075.00**	**$8,579.00**
Home and Community Services			
83102 - Water Administration - Equipment and Capital Outlay	$1,797.00	$880.00	$105.00
83104 - Water Administration - Contractual	$125,223.00	$62,916.00	$82,166.00
83201 - Water Source of Supply, Power and Pumping - Personal Services	$112,622.00	$94,861.00	$96,936.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	$4,919.00	-	-
83204 - Water Source of Supply, Power and Pumping - Contractual	$418,868.00	$553,973.00	$640,805.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$27,040.00	$12,937.00	$8,275.00
83404 - Water Transportation and Distribution - Contractual	$47,140.00	$54,879.00	$65,307.00
Total for Home and Community Services	**$737,609.00**	**$780,446.00**	**$893,594.00**
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$45,938.00	$41,940.00	$40,649.00
90308 - Social Security - Employee Benefits	$8,629.00	$7,374.00	$7,443.00
90408 - Workers' Compensation - Employee Benefits	$13,585.00	$13,783.00	$13,553.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$15,600.00	$10,650.00	$18,500.00

FX - Water
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
Total for Employee Benefits	**$83,752.00**	**$73,747.00**	**$80,145.00**
Debt Service			
97106 - Serial Bonds - Debt Principal	$98,125.00	$95,000.00	$95,000.00
97107 - Serial Bonds - Debt Interest	$59,160.00	$60,860.00	$62,560.00
Total for Debt Service	**$157,285.00**	**$155,860.00**	**$157,560.00**
Total for Expenditures	**$988,531.00**	**$1,019,128.00**	**$1,139,878.00**
Other Uses			
Operating Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$0.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$0.00**
Total for Other Uses	**$0.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$988,531.00**	**$1,019,128.00**	**$1,139,878.00**

FX - Water
Changes in Fund Balance

	05/31/2022	05/31/2021	05/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$890,025.05	$738,017.05	$637,379.05
8022 - Restated Fund Balance - Beginning of Year	$890,025.05	$738,017.05	$637,379.05
Add Revenues and Other Sources	$1,246,408.00	$1,171,136.00	$1,240,516.00
Deduct Expenditures and Other Uses	$988,531.00	$1,019,128.00	$1,139,878.00
8029 - Fund Balance - End of Year	$1,147,902.05	$890,025.05	$738,017.05

FX - Water
Adopted Budget Summary

	05/31/2023	05/31/2022	05/31/2021
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	$1,302,500.00	$1,252,000.00	$1,227,000.00
2499 - Est Rev - Use of Money and Property	$50.00	$50.00	$100.00
Total for Estimated Revenue	**$1,302,550.00**	**$1,252,050.00**	**$1,227,100.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$362.00	$7,284.00	$71.00
Total for Estimated Other Sources	**$362.00**	**$7,284.00**	**$71.00**
Total for Estimated Revenues and Other Sources	**$1,302,912.00**	**$1,259,334.00**	**$1,227,171.00**

FX - Water
Adopted Budget Summary

	05/31/2023	05/31/2022	05/31/2021
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$50,700.00	$44,700.00	$52,100.00
8999 - App - Home and Community Services	$998,862.00	$962,684.00	$935,846.00
9199 - App - Employee Benefits	$97,750.00	$91,250.00	$81,350.00
9899 - App - Debt Service	$155,600.00	$160,700.00	$157,875.00
Total for Estimated Appropriations	**$1,302,912.00**	**$1,259,334.00**	**$1,227,171.00**
Total for Estimated Appropriations and Other Uses	**$1,302,912.00**	**$1,259,334.00**	**$1,227,171.00**

G - Sewer
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	$1,062,902.00	$962,216.00	$888,072.00
Total for Cash	**$1,062,902.00**	**$962,216.00**	**$888,072.00**
Due From Other Funds			
391 - Due From Other Funds	$193,493.00	$193,468.00	$160,999.00
Total for Due From Other Funds	**$193,493.00**	**$193,468.00**	**$160,999.00**
Other Receivables (net)			
360 - Sewer Rents Receivable	$256,352.00	$241,691.00	$247,012.00
Total for Other Receivables (net)	**$256,352.00**	**$241,691.00**	**$247,012.00**
Total for Assets	**$1,512,747.00**	**$1,397,375.00**	**$1,296,083.00**
Total for Assets and Deferred Outflows of Resources	**$1,512,747.00**	**$1,397,375.00**	**$1,296,083.00**

G - Sewer
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	$2,793.00	-	$0.00
Total for Accounts Payable	**$2,793.00**	**$0.00**	**$0.00**
Accrued Liabilities			
601 - Accrued Liabilities	$460.00	-	$311.00
Total for Accrued Liabilities	**$460.00**	**$0.00**	**$311.00**
Total for Liabilities	**$3,253.00**	**$0.00**	**$311.00**
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	$34,661.00	$32,392.00	$32,181.00
Total for Deferred Inflows of Resources	**$34,661.00**	**$32,392.00**	**$32,181.00**
Total for Deferred Inflows of Resources	**$34,661.00**	**$32,392.00**	**$32,181.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$2,859.00	$70.00	$169.00
915 - Assigned Unappropriated Fund Balance	$1,471,974.00	$1,364,913.00	$1,263,422.00

G - Sewer
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Total for Assigned Fund Balance	$1,474,833.00	$1,364,983.00	$1,263,591.00
Total for Fund Balance	$1,474,833.00	$1,364,983.00	$1,263,591.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	$1,512,747.00	$1,397,375.00	$1,296,083.00

G - Sewer
Results of Operations

	05/31/2022	05/31/2021	05/31/2020
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$484,896.00	$461,293.00	$455,592.00
2128 - Interest and Penalties on Sewer Accounts	$1,443.00	$1,011.00	$1,113.00
Total for Departmental Income	**$486,339.00**	**$462,304.00**	**$456,705.00**
Intergovernmental Charges			
2374 - Sewer Services Other Governments *Sewer Services Other Governments*	$75,644.00	-	$27,671.00
Total for Intergovernmental Charges	**$75,644.00**	**$0.00**	**$27,671.00**
Use of Money and Property			
2401 - Interest and Earnings	$100.00	$57.00	$924.00
Total for Use of Money and Property	**$100.00**	**$57.00**	**$924.00**
Total for Revenues	**$562,083.00**	**$462,361.00**	**$485,300.00**
Total for Revenues and Other Sources	**$562,083.00**	**$462,361.00**	**$485,300.00**

G - Sewer
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
81101 - Sewer Administration - Personal Services	$14,568.00	$15,906.00	$18,205.00
81102 - Sewer Administration - Equipment and Capital Outlay	-	$151.00	-
81104 - Sewer Administration - Contractual	$3,277.00	$3,161.00	$1,172.00
81204 - Sanitary Sewers - Contractual	$80,063.00	$48,806.00	$47,412.00
81304 - Sewage Treatment and Disposal - Contractual	$280,113.00	$223,007.00	$251,172.00
Total for Home and Community Services	**$378,021.00**	**$291,031.00**	**$317,961.00**
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$45,938.00	$41,940.00	$40,649.00
90308 - Social Security - Employee Benefits	$1,099.00	$1,141.00	$1,027.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$5,600.00	$5,650.00	$13,500.00
Total for Employee Benefits	**$52,637.00**	**$48,731.00**	**$55,176.00**
Debt Service			
97106 - Serial Bonds - Debt Principal	$13,375.00	$12,840.00	$12,000.00
97107 - Serial Bonds - Debt Interest	$8,200.00	$8,367.00	$8,532.00
Total for Debt Service	**$21,575.00**	**$21,207.00**	**$20,532.00**
Total for Expenditures	**$452,233.00**	**$360,969.00**	**$393,669.00**
Total for Expenditures and Other Uses	**$452,233.00**	**$360,969.00**	**$393,669.00**

G - Sewer
Changes in Fund Balance

	05/31/2022	05/31/2021	05/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,364,983.49	$1,263,591.49	$1,171,960.49
8022 - Restated Fund Balance - Beginning of Year	$1,364,983.49	$1,263,591.49	$1,171,960.49
Add Revenues and Other Sources	$562,083.00	$462,361.00	$485,300.00
Deduct Expenditures and Other Uses	$452,233.00	$360,969.00	$393,669.00
8029 - Fund Balance - End of Year	$1,474,833.49	$1,364,983.49	$1,263,591.49

G - Sewer
Adopted Budget Summary

	05/31/2023	05/31/2022	05/31/2021
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	$510,600.00	$510,500.00	$541,000.00
2499 - Est Rev - Use of Money and Property	$50.00	$50.00	$700.00
Total for Estimated Revenue	**$510,650.00**	**$510,550.00**	**$541,700.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$2,859.00	$70.00	$169.00
Total for Estimated Other Sources	**$2,859.00**	**$70.00**	**$169.00**
Total for Estimated Revenues and Other Sources	**$513,509.00**	**$510,620.00**	**$541,869.00**

G - Sewer
Adopted Budget Summary

	05/31/2023	05/31/2022	05/31/2021
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$30,000.00	$30,000.00	$30,000.00
8999 - App - Home and Community Services	$404,159.00	$402,420.00	$438,119.00
9199 - App - Employee Benefits	$57,850.00	$56,600.00	$52,150.00
9899 - App - Debt Service	$21,500.00	$21,600.00	$21,600.00
Total for Estimated Appropriations	**$513,509.00**	**$510,620.00**	**$541,869.00**
Total for Estimated Appropriations and Other Uses	**$513,509.00**	**$510,620.00**	**$541,869.00**

H - Capital Projects
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Restricted Assets			
230 - Cash Special Reserves	-	-	$570,616.00
Total for Restricted Assets	**$0.00**	**$0.00**	**$570,616.00**
Total for Assets	**$0.00**	**$0.00**	**$570,616.00**
Total for Assets and Deferred Outflows of Resources	**$0.00**	**$0.00**	**$570,616.00**

H - Capital Projects
Balance Sheet

	05/31/2022	05/31/2021	05/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	-	-	$570,616.00
Total for Restricted Fund Balance	**$0.00**	**$0.00**	**$570,616.00**
Total for Fund Balance	**$0.00**	**$0.00**	**$570,616.00**
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	**$0.00**	**$0.00**	**$570,616.00**

H - Capital Projects
Results of Operations

	05/31/2022	05/31/2021	05/31/2020
Revenues and Other Sources			
Other Sources			
Proceeds of Obligations			
5710 - Serial Bonds	$0.00	-	$825,000.00
5731 - BANS Redeemed from Appropriations	$0.00	-	-
Total for Proceeds of Obligations	**$0.00**	**$0.00**	**$825,000.00**
Total for Other Sources	**$0.00**	**$0.00**	**$825,000.00**
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$825,000.00**

H - Capital Projects
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
Expenditures and Other Uses			
Expenditures			
Public Safety			
34102 - Fire Protection - Equipment and Capital Outlay	-	$570,616.00	$254,384.00
Total for Public Safety	**$0.00**	**$570,616.00**	**$254,384.00**
Total for Expenditures	**$0.00**	**$570,616.00**	**$254,384.00**
Total for Expenditures and Other Uses	**$0.00**	**$570,616.00**	**$254,384.00**

H - Capital Projects
Changes in Fund Balance

	05/31/2022	05/31/2021	05/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$0.00	$570,616.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$570,616.00	$0.00
Add Revenues and Other Sources	$0.00	$0.00	$825,000.00
Deduct Expenditures and Other Uses	$0.00	$570,616.00	$254,384.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$570,616.00

TC - Custodial
Statement of Net Position

	05/31/2022	05/31/2021	05/31/2020
Assets and Deferred Outflows			
Assets			
Cash			
200 - Cash	$40,814.00	$17,923.00	-
Total for Cash	**$40,814.00**	**$17,923.00**	
Restricted Assets			
461 - Service Award Program Assets	-	$0.00	-
Total for Restricted Assets	**$0.00**	**$0.00**	
Total for Assets	**$40,814.00**	**$17,923.00**	
Total for Assets and Deferred Outflows	**$40,814.00**	**$17,923.00**	

TC - Custodial
Statement of Net Position

	05/31/2022	05/31/2021	05/31/2020
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
688 - Other Liabilities *Other Liabilities*	$40,814.00	$17,923.00	-
713 - Service Award Program Payable	-	$0.00	-
Total for Other Liabilities	**$40,814.00**	**$17,923.00**	
Total for Liabilities	**$40,814.00**	**$17,923.00**	
Total for Liabilities, Deferred Inflows and Net Position	**$40,814.00**	**$17,923.00**	

TC - Custodial
Results of Operations

	05/31/2022	05/31/2021	05/31/2020
Revenues			
Total for Revenues	$0.00	$0.00	

TC - Custodial
Statement of Expenditures and Other Uses

	05/31/2022	05/31/2021	05/31/2020
Expenditures and Other Uses			
Total for Expenditures and Other Uses	$0.00	$0.00	

TC - Custodial
Changes in Net Position

	05/31/2022	05/31/2021	05/31/2020
Analysis of Changes in Net Position			
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	$0.00	$0.00	-
Deduct Expenditures and Other Uses	$0.00	$0.00	-
8029 - Net Position - End of Year	$0.00	$0.00	-

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

	05/31/2022	05/31/2021	05/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Fixed Assets (net)			
101 - Land	$2,157,644.00	$2,157,644.00	$2,157,644.00
102 - Buildings	$1,157,240.00	$1,155,510.00	$1,146,366.00
104 - Machinery and Equipment	$6,486,568.00	$6,288,703.00	$5,659,551.00
Total for Fixed Assets (net)	**$9,801,452.00**	**$9,601,857.00**	**$8,963,561.00**
Other			
108 - Net Pension Asset Proportionate Share	$307,650.00	-	-
Total for Other	**$307,650.00**	**$0.00**	**$0.00**
Total for Assets	**$10,109,102.00**	**$9,601,857.00**	**$8,963,561.00**
Total for Assets and Deferred Outflows of Resources	**$10,109,102.00**	**$9,601,857.00**	**$8,963,561.00**

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

	05/31/2022	05/31/2021	05/31/2020
Liabilities and Deferred Inflows of Resources			
Liabilities			
Bond And Long Term Liabilities			
628 - Bonds Payable	$3,620,000.00	$3,845,000.00	$4,055,000.00
Total for Bond And Long Term Liabilities	**$3,620,000.00**	**$3,845,000.00**	**$4,055,000.00**
Other Liabilities			
638 - Net Pension Liability Proportionate Share	$172,790.00	$528,392.00	$2,648,675.00
683 - Other Post Employment Benefits	$6,788,633.00	$6,506,705.00	-
687 - Compensated Absences	$137,242.00	$132,576.00	$116,131.00
Total for Other Liabilities	**$7,098,665.00**	**$7,167,673.00**	**$2,764,806.00**
Total for Liabilities	**$10,718,665.00**	**$11,012,673.00**	**$6,819,806.00**
Total for Liabilities and Deferred Inflows of Resources	**$10,718,665.00**	**$11,012,673.00**	**$6,819,806.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

Statement of Indebtedness
Debt Summary

Debt Type	Begining Balance	Debt Issued	Principal Paid	Redeemed from Bond Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond	$3,845,000.00	$0.00	$225,000.00	$0.00	$0.00	$0.00	$3,620,000.00
Total	$3,845,000.00	$0.00	$225,000.00	$0.00	$0.00	$0.00	$3,620,000.00