Village of Menands
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

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, Mary Jane Vredenburg (LG010418703040A), 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 05/31/2024, is true and correct to the best of my knowledge and belief.

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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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

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 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$907,233.00	$1,215,704.00	$1,268,903.00
Total for Cash and Cash Equivalents	**$907,233.00**	**$1,215,704.00**	**$1,268,903.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$45,433.00	$152,876.00	$142,843.00
Total for Restricted Cash and Cash Equivalents	**$45,433.00**	**$152,876.00**	**$142,843.00**
Restricted Investments			
461 - Service Award Program Assets	$236,473.00	$221,729.00	$222,047.00
Total for Restricted Investments	**$236,473.00**	**$221,729.00**	**$222,047.00**
Net Taxes Receivable			
250 - Taxes Receivable Current	$261,331.00	$409,834.00	$431,929.00
Total for Net Taxes Receivable	**$261,331.00**	**$409,834.00**	**$431,929.00**
Due From			
391 - Due From Other Funds	-	-	$0.00
410 - Due from State and Federal Government	$116,910.00	-	$198,153.00
Total for Due From	**$116,910.00**	**$0.00**	**$198,153.00**
Other Assets			

A - General
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
445 - Inventory of Materials And Supplies	-	-	$0.00
480 - Prepaid Expenses	-	-	$0.00
Total for Other Assets	**$0.00**	**$0.00**	**$0.00**
Total for Assets	**$1,567,380.00**	**$2,000,143.00**	**$2,263,875.00**
Total for Assets and Deferred Outflows	**$1,567,380.00**	**$2,000,143.00**	**$2,263,875.00**

A - General
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$156,761.00	$13,338.00	$120,947.00
601 - Accrued Liabilities	$87,245.00	$175,311.00	$117,847.00
Total for Payables	**$244,006.00**	**$188,649.00**	**$238,794.00**
Due to			
630 - Due To Other Funds	$625,439.00	$540,521.00	$540,521.00
637 - Due to Employees Retirement System	$65,099.00	$65,099.00	$68,754.00
Total for Due to	**$690,538.00**	**$605,620.00**	**$609,275.00**
Other Liabilities			
688 - Other Liabilities *ARPA monies - unspent*	$30,465.00	$204,768.00	$396,306.00
713 - Service Award Program Payable	$11,122.00	$13,674.00	$8,400.00
Total for Other Liabilities	**$41,587.00**	**$218,442.00**	**$404,706.00**
Total for Liabilities	**$976,131.00**	**$1,012,711.00**	**$1,252,775.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	$0.00
Total for Deferred Inflows of Resources	**$0.00**	**$0.00**	**$0.00**

A - General
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Total for Deferred Inflows	**$0.00**	**$0.00**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	-	$0.00
Total for Nonspendable Fund Balance	**$0.00**	**$0.00**	**$0.00**
Restricted Fund Balance			
878 - Capital Reserve	$45,433.00	$152,876.00	$142,843.00
895 - Restricted for Service Award Program	$225,351.00	$208,055.00	$213,647.00
899 - Other Restricted Fund Balance	-	-	$0.00
Total for Restricted Fund Balance	**$270,784.00**	**$360,931.00**	**$356,490.00**
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	$320,465.00	$626,501.00	$654,610.00
915 - Assigned Unappropriated Fund Balance	-	-	$0.00
Total for Assigned Fund Balance	**$320,465.00**	**$626,501.00**	**$654,610.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	$0.00

A - General
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Total for Unassigned Fund Balance	**$0.00**	**$0.00**	**$0.00**
Total for Fund Balance	**$591,249.00**	**$987,432.00**	**$1,011,100.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,567,380.00**	**$2,000,143.00**	**$2,263,875.00**

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$2,615,451.00	$2,666,512.00	$2,614,079.00
1030 - Special Assessments	$6,550.00	-	$3,900.00
Total for Property Taxes	**$2,622,001.00**	**$2,666,512.00**	**$2,617,979.00**
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	$14,161.00	$21,649.00	$10,748.00
Total for Property Tax Items	**$14,161.00**	**$21,649.00**	**$10,748.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$1,956,874.00	$1,962,691.00	$1,852,910.00
1130 - Utilities Gross Receipts Tax	$53,645.00	-	-
1170 - Franchise Tax	$80,587.00	$84,353.00	$86,839.00
Total for Non-Property Tax Items	**$2,091,106.00**	**$2,047,044.00**	**$1,939,749.00**
Departmental Income			
1230 - Treasurer Fees	$2,582.00	$2,600.00	$3,354.00
1520 - Police Fees	$580.00	$734.00	$455.00
1560 - Safety Inspection Fees	$164,534.00	$90,111.00	$51,890.00
1589 - Other Public Safety Departmental Income	$72,000.00	-	-
1721 - Parking Lots and Garages (Non Taxable)	$1,505.00	$1,854.00	$1,500.00
2001 - Park and Recreational Charges	$3,100.00	-	-

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Total for Departmental Income	**$244,301.00**	**$95,299.00**	**$57,199.00**
Intergovernmental Charges			
2260 - Public Safety Services Other Governments	-	-	$5,275.00
Total for Intergovernmental Charges	**$0.00**	**$0.00**	**$5,275.00**
Use of Money and Property			
2401 - Interest and Earnings	$3,860.00	$2,055.00	$287.00
Total for Use of Money and Property	**$3,860.00**	**$2,055.00**	**$287.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$169,212.00	$193,170.00	$154,060.00
Total for Fines and Forfeitures	**$169,212.00**	**$193,170.00**	**$154,060.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$77,625.00	$20,000.00	$250.00
2680 - Insurance Recoveries	$60,342.00	$2,202.00	$23,595.00
Total for Sales of Property and Compensation for Loss	**$137,967.00**	**$22,202.00**	**$23,845.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$17,296.00	$1,935.00	$3,819.00
2705 - Gifts and Donations	-	$100.00	$9,207.00
2750 - AIM Related Payments	-	-	$19,512.00
2770 - Unclassified *Other Grants*	$30,103.00	$129,817.00	-
Total for Other Revenues	**$47,399.00**	**$131,852.00**	**$32,538.00**

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
State Aid			
3001 - State Aid Revenue Sharing	$19,512.00	-	-
3005 - State Aid Mortgage Tax	$36,129.00	$83,534.00	$99,286.00
3089 - State Aid Other *SAM Grant*	$12,743.00	$69,567.00	-
3389 - State Aid Other Public Safety	$7,581.00	-	-
3501 - State Aid Consolidated Highway Aid	$225,645.00	-	$178,416.00
Total for State Aid	**$301,610.00**	**$153,101.00**	**$277,702.00**
Federal Aid			
4089 - Federal Aid Other	$174,303.00	$191,538.00	-
4960 - Federal Aid Emergency Disaster Assistance	$94,933.00	-	-
Total for Federal Aid	**$269,236.00**	**$191,538.00**	**$0.00**
Total for Revenues	**$5,900,853.00**	**$5,524,422.00**	**$5,119,382.00**
Total for Revenues and Other Sources	**$5,900,853.00**	**$5,524,422.00**	**$5,119,382.00**

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$38,213.00	$36,410.00	$35,499.00
Total for Legislative Board	**$38,213.00**	**$36,410.00**	**$35,499.00**
Judicial			
11101 - Municipal Court - Personal Services	$195,148.00	$159,368.00	$164,309.00
11102 - Municipal Court - Equipment and Capital Outlay	$1,324.00	-	-
11104 - Municipal Court - Contractual	$42,580.00	$17,757.00	$9,039.00
Total for Judicial	**$239,052.00**	**$177,125.00**	**$173,348.00**
Executive			
12101 - Mayor - Personal Services	$17,204.00	$15,595.00	$17,105.00
12104 - Mayor - Contractual	$8,871.00	$8,437.00	$12,815.00
Total for Executive	**$26,075.00**	**$24,032.00**	**$29,920.00**
Finance			
13204 - Auditor - Contractual	$43,350.00	$35,500.00	$28,200.00
13251 - Treasurer - Personal Services	$64,110.00	$62,206.00	$61,725.00
13252 - Treasurer - Equipment and Capital Outlay	$84,431.00	$28,992.00	$30,561.00
13254 - Treasurer - Contractual	$136,189.00	$61,106.00	$63,938.00

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Total for Finance	**$328,080.00**	**$187,804.00**	**$184,424.00**
Municipal Staff			
14101 - Clerk - Personal Services	$99,791.00	$95,952.00	$93,917.00
14201 - Law - Personal Services	$36,270.00	$35,214.00	$34,355.00
14204 - Law - Contractual	$9,741.00	$9,818.00	$13,161.00
14404 - Engineer - Contractual	$88,211.00	$109,369.00	$123,425.00
14501 - Elections - Personal Services	$832.00	-	$975.00
14502 - Elections - Equipment and Capital Outlay	-	-	$0.00
14504 - Elections - Contractual	$444.00	$292.00	$503.00
Total for Municipal Staff	**$235,289.00**	**$250,645.00**	**$266,336.00**
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	$58,185.00	$13,627.00	$6,789.00
16204 - Operation of Plant - Contractual	$177,822.00	$175,226.00	$183,951.00
16701 - Central Printing and Mailing - Personal Services	$4,498.00	$4,367.00	$4,761.00
16704 - Central Printing and Mailing - Contractual	$6,042.00	$11,029.00	$10,345.00
Total for Shared Services	**$246,547.00**	**$204,249.00**	**$205,846.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$25,864.00	$23,827.00	$22,987.00
19204 - Municipal Association Dues - Contractual	$2,454.00	$2,454.00	$2,248.00
Total for Special Items	**$28,318.00**	**$26,281.00**	**$25,235.00**
Total for General Government Support	**$1,141,574.00**	**$906,546.00**	**$920,608.00**

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	$1,521,829.00	$1,347,037.00	$1,287,950.00
31202 - Police - Equipment and Capital Outlay	$189,159.00	$120,300.00	$129,357.00
31204 - Police - Contractual	$127,688.00	$180,513.00	$124,322.00
Total for Law Enforcement	**$1,838,676.00**	**$1,647,850.00**	**$1,541,629.00**
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	$227,859.00	-	$67,572.00
34104 - Fire Protection - Contractual	$106,923.00	$98,289.00	$78,470.00
Total for Fire Protection	**$334,782.00**	**$98,289.00**	**$146,042.00**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$68,586.00	$42,758.00	$36,905.00
36202 - Safety Inspection - Equipment and Capital Outlay	$482.00	$212,669.00	$1,371.00
36204 - Safety Inspection - Contractual	$2,870.00	$3,192.00	$873.00
Total for Other Public Safety	**$71,938.00**	**$258,619.00**	**$39,149.00**
Total for Public Safety	**$2,245,396.00**	**$2,004,758.00**	**$1,726,820.00**
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$338,976.00	$264,694.00	$311,140.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	$175,429.00	$60,238.00	$13,703.00

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
51104 - Maintenance of Roads - Contractual	$221,719.00	$185,589.00	$176,942.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	-	$178,500.00
51124 - Permanent Improvements Highway - Contractual	$224,000.00	-	-
51324 - Garage - Contractual	$14,886.00	$14,169.00	$11,140.00
51402 - Brush And Weeds - Equipment and Capital Outlay	$1,983.00	$1,836.00	$1,757.00
51404 - Brush And Weeds - Contractual	$1,080.00	$1,340.00	$938.00
51421 - Snow Removal - Personal Services	$19,470.00	$19,342.00	$16,018.00
51424 - Snow Removal - Contractual	$18,293.00	$32,683.00	$26,902.00
51824 - Street Lighting - Contractual	$145,395.00	$119,486.00	$102,238.00
Total for Highway	**$1,161,231.00**	**$699,377.00**	**$839,278.00**
Total for Transportation	**$1,161,231.00**	**$699,377.00**	**$839,278.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69891 - Economic Development, Other - Personal Services *Economic Opportunity & Development*	$3,000.00	-	$15,802.00
69894 - Economic Development, Other - Contractual *Economic Opportunity & Development*	$23,397.00	$18,053.00	$15,377.00
Total for Economic Opportunity and Development	**$26,397.00**	**$18,053.00**	**$31,179.00**
Total for Economic Assistance and Opportunity	**$26,397.00**	**$18,053.00**	**$31,179.00**
Culture and Recreation			
Recreation			

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
71104 - Parks - Contractual	$41,173.00	$46,748.00	$26,849.00
73101 - Youth Programs - Personal Services	$6,078.00	$6,245.00	$4,509.00
73104 - Youth Programs - Contractual	$30,580.00	$32,926.00	$23,639.00
Total for Recreation	**$77,831.00**	**$85,919.00**	**$54,997.00**
Culture			
75101 - Historian - Personal Services	$2,374.00	$2,305.00	$2,249.00
75104 - Historian - Contractual	$365.00	$288.00	$27.00
75504 - Celebrations - Contractual	$24,543.00	$15,885.00	$11,388.00
76201 - Adult Recreation - Personal Services	$3,091.00	$3,001.00	$2,928.00
76204 - Adult Recreation - Contractual	$6,051.00	$5,791.00	$4,070.00
Total for Culture	**$36,424.00**	**$27,270.00**	**$20,662.00**
Total for Culture and Recreation	**$114,255.00**	**$113,189.00**	**$75,659.00**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$7,122.00	$9,636.00	$7,666.00
80104 - Zoning - Contractual	$224.00	$338.00	$416.00
Total for General Environment	**$7,346.00**	**$9,974.00**	**$8,082.00**
Sewage			
81401 - Storm Sewers - Personal Services	$15,912.00	$10,511.00	$9,517.00
81404 - Storm Sewers - Contractual	$24,866.00	$18,828.00	$69,068.00
Total for Sewage	**$40,778.00**	**$29,339.00**	**$78,585.00**

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Sanitation			
81601 - Refuse and Garbage - Personal Services	$147,375.00	$134,279.00	$130,989.00
81604 - Refuse and Garbage - Contractual	$93,850.00	$96,052.00	$74,357.00
Total for Sanitation	**$241,225.00**	**$230,331.00**	**$205,346.00**
Community Environment			
85101 - Community Beautification - Personal Services	$3,491.00	$3,883.00	$3,788.00
85104 - Community Beautification - Contractual	$9,315.00	$9,275.00	$43,931.00
Total for Community Environment	**$12,806.00**	**$13,158.00**	**$47,719.00**
Total for Home and Community Services	**$302,155.00**	**$282,802.00**	**$339,732.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$54,234.00	$41,101.00	$65,936.00
90158 - Police Retirement - Employee Benefits	$293,978.00	$313,707.00	$317,480.00
90258 - Local Pension Fund - Employee Benefits	$18,000.00	$31,516.00	$9,140.00
90308 - Social Security - Employee Benefits	$183,214.00	$172,600.00	$172,546.00
90408 - Workers' Compensation - Employee Benefits	$85,837.00	$83,238.00	$75,609.00
90458 - Life Insurance - Employee Benefits	$627.00	$1,770.00	$1,026.00
90558 - Disability Insurance - Employee Benefits	$2,351.00	-	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$466,825.00	$670,239.00	$570,799.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Compensated Absences*	$30,401.00	$41,605.00	$45,688.00

A - General
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Total for Employee Benefits	**$1,135,467.00**	**$1,355,776.00**	**$1,258,224.00**
Total for Employee Benefits	**$1,135,467.00**	**$1,355,776.00**	**$1,258,224.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$119,840.00	$115,000.00	$113,500.00
97107 - Serial Bonds - Debt Interest	$50,721.00	$52,589.00	$56,174.00
Total for Debt Service	**$170,561.00**	**$167,589.00**	**$169,674.00**
Total for Debt Service	**$170,561.00**	**$167,589.00**	**$169,674.00**
Total for Expenditures	**$6,297,036.00**	**$5,548,090.00**	**$5,361,174.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$0.00
Total for Interfund Transfers	**$0.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$0.00**
Total for Other Uses	**$0.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$6,297,036.00**	**$5,548,090.00**	**$5,361,174.00**

A - General
Changes in Fund Balance

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$987,432.00	$1,011,100.00	$1,252,892.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$0.00
8022 - Restated Fund Balance - Beginning of Year	$987,432.00	$1,011,100.00	$1,252,892.00
Add Revenues and Other Sources	$5,900,853.00	$5,524,422.00	$5,119,382.00
Deduct Expenditures and Other Uses	$6,297,036.00	$5,548,090.00	$5,361,174.00
8029 - Fund Balance - End of Year	$591,249.00	$987,432.00	$1,011,100.00

A - General
Adopted Budget Summary

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$2,858,809.00	$2,702,059.00	$2,666,512.00
1099 - Est Rev - Property Tax Items	$15,000.00	$20,500.00	$9,000.00
1199 - Est Rev - Non-Property Tax Items	$2,080,000.00	$1,935,000.00	$1,685,000.00
1299 - Est Rev - Departmental Income	-	-	$2,425.00
2199 - Est Rev - Departmental Income	$124,350.00	$2,600.00	-
2399 - Est Rev - Intergovernmental Charges	-	$121,000.00	$41,000.00
2499 - Est Rev - Use of Money and Property	$1,250.00	$100.00	$50.00
2649 - Est Rev - Fines and Forfeitures	$200,000.00	$175,000.00	$150,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$20,000.00	-	-
2799 - Est Rev - Other Revenues	$19,512.00	-	-
3099 - Est Rev - State Aid	$213,000.00	$210,512.00	$187,512.00
Total for Estimated Revenue	**$5,531,921.00**	**$5,166,771.00**	**$4,741,499.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$750,000.00	$839,700.00	$740,000.00
Total for Estimated Other Sources	**$750,000.00**	**$839,700.00**	**$740,000.00**
Total for Estimated Revenues and Other Sources	**$6,281,921.00**	**$6,006,471.00**	**$5,481,499.00**

A - General
Adopted Budget Summary

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$1,284,529.00	$1,261,310.00	$1,093,935.00
3999 - App - Public Safety	$2,113,264.00	$2,024,857.00	$1,655,656.00
5999 - App - Transportation	$918,176.00	$860,562.00	$860,524.00
6999 - App - Economic Assistance and Opportunity	$15,000.00	$18,000.00	$15,000.00
7999 - App - Culture and Recreation	$99,802.00	$95,225.00	$111,228.00
8999 - App - Home and Community Services	$309,800.00	$292,717.00	$269,256.00
9199 - App - Employee Benefits	$1,368,100.00	$1,281,800.00	$1,306,900.00
9899 - App - Debt Service	$173,250.00	$172,000.00	$169,000.00
Total for Estimated Appropriations	**$6,281,921.00**	**$6,006,471.00**	**$5,481,499.00**
Total for Estimated Appropriations and Other Uses	**$6,281,921.00**	**$6,006,471.00**	**$5,481,499.00**

FX - Water
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$132,429.00	$463,252.00	$358,787.00
Total for Cash and Cash Equivalents	**$132,429.00**	**$463,252.00**	**$358,787.00**
Net Other Receivables			
350 - Water Rents Receivable	$851,172.00	$793,347.00	$711,701.00
Total for Net Other Receivables	**$851,172.00**	**$793,347.00**	**$711,701.00**
Due From			
391 - Due From Other Funds	$407,979.00	$347,028.00	$347,028.00
410 - Due from State and Federal Government	$317,429.00	-	-
Total for Due From	**$725,408.00**	**$347,028.00**	**$347,028.00**
Total for Assets	**$1,709,009.00**	**$1,603,627.00**	**$1,417,516.00**
Total for Assets and Deferred Outflows	**$1,709,009.00**	**$1,603,627.00**	**$1,417,516.00**

FX - Water
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$231,437.00	$217,324.00	$168,176.00
601 - Accrued Liabilities	$366.00	-	-
Total for Payables	**$231,803.00**	**$217,324.00**	**$168,176.00**
Other Liabilities			
688 - Other Liabilities	-	$5,509.00	$3,260.00
Total for Other Liabilities	**$0.00**	**$5,509.00**	**$3,260.00**
Total for Liabilities	**$231,803.00**	**$222,833.00**	**$171,436.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	$108,877.00	$98,178.00
Total for Deferred Inflows of Resources	**$0.00**	**$108,877.00**	**$98,178.00**
Total for Deferred Inflows	**$0.00**	**$108,877.00**	**$98,178.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$48.00	$362.00
915 - Assigned Unappropriated Fund Balance	$1,477,206.00	$1,271,869.00	$1,147,540.00

FX - Water
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Total for Assigned Fund Balance	**$1,477,206.00**	**$1,271,917.00**	**$1,147,902.00**
Total for Fund Balance	**$1,477,206.00**	**$1,271,917.00**	**$1,147,902.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,709,009.00**	**$1,603,627.00**	**$1,417,516.00**

FX - Water
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	$1,522,140.00	$1,420,151.00	$1,242,086.00
2142 - Unmetered Water Sales	-	$776.00	$0.00
2148 - Interest and Penalties on Water Rents	$14,051.00	$7,005.00	$4,318.00
Total for Departmental Income	**$1,536,191.00**	**$1,427,932.00**	**$1,246,404.00**
Use of Money and Property			
2401 - Interest and Earnings	$78.00	$507.00	$4.00
Total for Use of Money and Property	**$78.00**	**$507.00**	**$4.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	$531.00	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$531.00**	**$0.00**
Other Revenues			
2770 - Unclassified	-	$309.00	-
Total for Other Revenues	**$0.00**	**$309.00**	**$0.00**
State Aid			
3991 - State Aid Water Capital Projects	$702,129.00	-	-
Total for State Aid	**$702,129.00**	**$0.00**	**$0.00**

FX - Water
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Total for Revenues	**$2,238,398.00**	**$1,429,279.00**	**$1,246,408.00**
Total for Revenues and Other Sources	**$2,238,398.00**	**$1,429,279.00**	**$1,246,408.00**

FX - Water
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$9,923.00	$9,716.00	$9,885.00
Total for Special Items	**$9,923.00**	**$9,716.00**	**$9,885.00**
Total for General Government Support	**$9,923.00**	**$9,716.00**	**$9,885.00**
Home and Community Services			
Water			
83102 - Water Administration - Equipment and Capital Outlay	$34.00	$2,698.00	$1,797.00
83104 - Water Administration - Contractual	$386,825.00	$373,008.00	$125,223.00
83201 - Water Source of Supply, Power and Pumping - Personal Services	$109,128.00	$103,253.00	$112,622.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	$136.00	$2,450.00	$4,919.00
83204 - Water Source of Supply, Power and Pumping - Contractual	$487,942.00	$503,673.00	$418,868.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$40,927.00	$9,127.00	$27,040.00
83404 - Water Transportation and Distribution - Contractual	$707,243.00	$69,231.00	$47,140.00
Total for Water	**$1,732,235.00**	**$1,063,440.00**	**$737,609.00**
Total for Home and Community Services	**$1,732,235.00**	**$1,063,440.00**	**$737,609.00**

FX - Water
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$40,676.00	$35,796.00	$45,938.00
90308 - Social Security - Employee Benefits	$8,610.00	$7,971.00	$8,629.00
90408 - Workers' Compensation - Employee Benefits	$15,465.00	$14,853.00	$13,585.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$20,000.00	$18,100.00	$15,600.00
Total for Employee Benefits	**$84,751.00**	**$76,720.00**	**$83,752.00**
Total for Employee Benefits	**$84,751.00**	**$76,720.00**	**$83,752.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$101,250.00	$101,500.00	$98,125.00
97107 - Serial Bonds - Debt Interest	$51,998.00	$53,888.00	$59,160.00
97856 - Installment Purchase Debt - Debt Principal	$33,477.00	-	-
97857 - Installment Purchase Debt - Debt Interest	$19,475.00	-	-
Total for Debt Service	**$206,200.00**	**$155,388.00**	**$157,285.00**
Total for Debt Service	**$206,200.00**	**$155,388.00**	**$157,285.00**
Total for Expenditures	**$2,033,109.00**	**$1,305,264.00**	**$988,531.00**
Total for Expenditures and Other Uses	**$2,033,109.00**	**$1,305,264.00**	**$988,531.00**

FX - Water
Changes in Fund Balance

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,271,917.05	$1,147,902.05	$890,025.05
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *rounding*	$0.05	-	-
8022 - Restated Fund Balance - Beginning of Year	$1,271,917.00	$1,147,902.05	$890,025.05
Add Revenues and Other Sources	$2,238,398.00	$1,429,279.00	$1,246,408.00
Deduct Expenditures and Other Uses	$2,033,109.00	$1,305,264.00	$988,531.00
8029 - Fund Balance - End of Year	$1,477,206.00	$1,271,917.05	$1,147,902.05

FX - Water
Adopted Budget Summary

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	$1,302,500.00
2199 - Est Rev - Departmental Income	$1,434,000.00	$1,424,000.00	-
2499 - Est Rev - Use of Money and Property	$200.00	$200.00	$50.00
Total for Estimated Revenue	**$1,434,200.00**	**$1,424,200.00**	**$1,302,550.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	$48.00	$362.00
Total for Estimated Other Sources	**$0.00**	**$48.00**	**$362.00**
Total for Estimated Revenues and Other Sources	**$1,434,200.00**	**$1,424,248.00**	**$1,302,912.00**

FX - Water
Adopted Budget Summary

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$10,850.00	$50,900.00	$50,700.00
8999 - App - Home and Community Services	$1,049,926.00	$1,005,448.00	$998,862.00
9199 - App - Employee Benefits	$99,900.00	$97,900.00	$97,750.00
9899 - App - Debt Service	$228,920.00	$270,000.00	$155,600.00
Total for Estimated Appropriations	**$1,389,596.00**	**$1,424,248.00**	**$1,302,912.00**
Estimated Other Uses			
962 - Other Budgetary Purposes	$44,604.00	-	-
Total for Estimated Other Uses	**$44,604.00**	**$0.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$1,434,200.00**	**$1,424,248.00**	**$1,302,912.00**

G - Sewer
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$746,044.00	$891,149.00	$1,062,902.00
Total for Cash and Cash Equivalents	**$746,044.00**	**$891,149.00**	**$1,062,902.00**
Investments			
450 - Investments in Securities	$502,642.00	-	-
Total for Investments	**$502,642.00**	**$0.00**	**$0.00**
Net Other Receivables			
360 - Sewer Rents Receivable	$313,990.00	$283,637.00	$256,352.00
Total for Net Other Receivables	**$313,990.00**	**$283,637.00**	**$256,352.00**
Due From			
391 - Due From Other Funds	$217,461.00	$193,493.00	$193,493.00
410 - Due from State and Federal Government	$2,947.00	-	-
Total for Due From	**$220,408.00**	**$193,493.00**	**$193,493.00**
Total for Assets	**$1,783,084.00**	**$1,368,279.00**	**$1,512,747.00**
Total for Assets and Deferred Outflows	**$1,783,084.00**	**$1,368,279.00**	**$1,512,747.00**

G - Sewer
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$11,727.00	-	$2,793.00
601 - Accrued Liabilities	$4.00	$534.00	$460.00
Total for Payables	**$11,731.00**	**$534.00**	**$3,253.00**
Total for Liabilities	**$11,731.00**	**$534.00**	**$3,253.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	$38,950.00	$34,661.00
Total for Deferred Inflows of Resources	**$0.00**	**$38,950.00**	**$34,661.00**
Total for Deferred Inflows	**$0.00**	**$38,950.00**	**$34,661.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,120.00	$5,696.00	$2,859.00
915 - Assigned Unappropriated Fund Balance	$1,770,233.00	$1,323,099.00	$1,471,974.00
Total for Assigned Fund Balance	**$1,771,353.00**	**$1,328,795.00**	**$1,474,833.00**
Total for Fund Balance	**$1,771,353.00**	**$1,328,795.00**	**$1,474,833.00**

G - Sewer
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,783,084.00**	**$1,368,279.00**	**$1,512,747.00**

G - Sewer
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$573,677.00	$506,001.00	$484,896.00
2128 - Interest and Penalties on Sewer Accounts	$3,052.00	$1,936.00	$1,443.00
Total for Departmental Income	**$576,729.00**	**$507,937.00**	**$486,339.00**
Intergovernmental Charges			
2374 - Sewer Services Other Governments *Town of Colonie*	$49,395.00	$74,682.00	$75,644.00
Total for Intergovernmental Charges	**$49,395.00**	**$74,682.00**	**$75,644.00**
Use of Money and Property			
2401 - Interest and Earnings	$5,722.00	$2,179.00	$100.00
Total for Use of Money and Property	**$5,722.00**	**$2,179.00**	**$100.00**
State Aid			
3990 - State Aid Sewer Capital Projects	$473,729.00	-	-
Total for State Aid	**$473,729.00**	**$0.00**	**$0.00**
Total for Revenues	**$1,105,575.00**	**$584,798.00**	**$562,083.00**
Total for Revenues and Other Sources	**$1,105,575.00**	**$584,798.00**	**$562,083.00**

G - Sewer
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	$13,545.00	$15,033.00	$14,568.00
81104 - Sewer Administration - Contractual	$3,113.00	$3,008.00	$3,277.00
81204 - Sanitary Sewers - Contractual	$290,469.00	$355,619.00	$80,063.00
81304 - Sewage Treatment and Disposal - Contractual	$287,004.00	$293,799.00	$280,113.00
Total for Sewage	**$594,131.00**	**$667,459.00**	**$378,021.00**
Total for Home and Community Services	**$594,131.00**	**$667,459.00**	**$378,021.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$40,676.00	$35,796.00	$45,938.00
90308 - Social Security - Employee Benefits	$1,179.00	$566.00	$1,099.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$6,000.00	$5,600.00	$5,600.00
Total for Employee Benefits	**$47,855.00**	**$41,962.00**	**$52,637.00**
Total for Employee Benefits	**$47,855.00**	**$41,962.00**	**$52,637.00**
Debt Service			

G - Sewer
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Debt Service			
97106 - Serial Bonds - Debt Principal	$13,910.00	$14,000.00	$13,375.00
97107 - Serial Bonds - Debt Interest	$7,121.00	$7,415.00	$8,200.00
Total for Debt Service	**$21,031.00**	**$21,415.00**	**$21,575.00**
Total for Debt Service	**$21,031.00**	**$21,415.00**	**$21,575.00**
Total for Expenditures	**$663,017.00**	**$730,836.00**	**$452,233.00**
Total for Expenditures and Other Uses	**$663,017.00**	**$730,836.00**	**$452,233.00**

G - Sewer
Changes in Fund Balance

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,328,795.49	$1,474,833.49	$1,364,983.49
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *rounding*	$0.49	-	-
8022 - Restated Fund Balance - Beginning of Year	$1,328,795.00	$1,474,833.49	$1,364,983.49
Add Revenues and Other Sources	$1,105,575.00	$584,798.00	$562,083.00
Deduct Expenditures and Other Uses	$663,017.00	$730,836.00	$452,233.00
8029 - Fund Balance - End of Year	$1,771,353.00	$1,328,795.49	$1,474,833.49

G - Sewer
Adopted Budget Summary

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	$510,600.00
2199 - Est Rev - Departmental Income	$642,000.00	$716,000.00	-
2399 - Est Rev - Intergovernmental Charges	$75,000.00	-	-
2499 - Est Rev - Use of Money and Property	$1,000.00	$200.00	$50.00
Total for Estimated Revenue	**$718,000.00**	**$716,200.00**	**$510,650.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$1,120.00	$5,696.00	$2,859.00
Total for Estimated Other Sources	**$1,120.00**	**$5,696.00**	**$2,859.00**
Total for Estimated Revenues and Other Sources	**$719,120.00**	**$721,896.00**	**$513,509.00**

G - Sewer
Adopted Budget Summary

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$50,000.00	$30,000.00	$30,000.00
8999 - App - Home and Community Services	$588,500.00	$441,146.00	$404,159.00
9199 - App - Employee Benefits	$59,300.00	$55,750.00	$57,850.00
9899 - App - Debt Service	$21,320.00	$195,000.00	$21,500.00
Total for Estimated Appropriations	**$719,120.00**	**$721,896.00**	**$513,509.00**
Total for Estimated Appropriations and Other Uses	**$719,120.00**	**$721,896.00**	**$513,509.00**

H - Capital Projects
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

H - Capital Projects
Balance Sheet

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$0.00**	**$0.00**

H - Capital Projects
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Other Sources			
Proceeds of Obligations			
5710 - Serial Bonds	-	-	$0.00
5731 - BANS Redeemed from Appropriations	-	-	$0.00
5785 - Installment Purchase Debt	-	$513,609.00	-
Total for Proceeds of Obligations	**$0.00**	**$513,609.00**	**$0.00**
Total for Other Sources	**$0.00**	**$513,609.00**	**$0.00**
Total for Revenues and Other Sources	**$0.00**	**$513,609.00**	**$0.00**

H - Capital Projects
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83972 - Water Capital Projects - Equipment and Capital Outlay	-	$513,609.00	-
Total for Water	**$0.00**	**$513,609.00**	**$0.00**
Total for Home and Community Services	**$0.00**	**$513,609.00**	**$0.00**
Total for Expenditures	**$0.00**	**$513,609.00**	**$0.00**
Total for Expenditures and Other Uses	**$0.00**	**$513,609.00**	**$0.00**

H - Capital Projects
Changes in Fund Balance

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$0.00	$513,609.00	$0.00
Deduct Expenditures and Other Uses	$0.00	$513,609.00	$0.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

TC - Custodial
Statement of Net Position

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$30,467.00	$34,550.00	$40,814.00
Total for Cash and Cash Equivalents	**$30,467.00**	**$34,550.00**	**$40,814.00**
Total for Assets	**$30,467.00**	**$34,550.00**	**$40,814.00**
Total for Assets and Deferred Outflows	**$30,467.00**	**$34,550.00**	**$40,814.00**

TC - Custodial
Statement of Net Position

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
688 - Other Liabilities *Developers Escrow payable*	$30,467.00	$34,550.00	$40,814.00
Total for Other Liabilities	**$30,467.00**	**$34,550.00**	**$40,814.00**
Total for Liabilities	**$30,467.00**	**$34,550.00**	**$40,814.00**
Total for Liabilities, Deferred Inflows and Net Position	**$30,467.00**	**$34,550.00**	**$40,814.00**

TC - Custodial
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Changes in Net Position

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$0.00	$0.00	$0.00
8022 - Restated Net Position - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$0.00	$0.00	$0.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Net Position - End of Year	$0.00	$0.00	$0.00

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

	05/31/2024	05/31/2023	05/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$2,157,644.00	$2,157,644.00	$2,157,644.00
Total for Non-Depreciable Capital Assets	**$2,157,644.00**	**$2,157,644.00**	**$2,157,644.00**
Depreciable Capital Assets			
102 - Buildings	$1,212,279.00	$1,212,279.00	$1,157,240.00
104 - Machinery and Equipment	$7,603,820.00	$7,338,849.00	$6,486,568.00
Total for Depreciable Capital Assets	**$8,816,099.00**	**$8,551,128.00**	**$7,643,808.00**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	$307,650.00
Total for Other Non-Current Assets	**$0.00**	**$0.00**	**$307,650.00**
Total for Non-Current Assets	**$10,973,743.00**	**$10,708,772.00**	**$10,109,102.00**

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

	05/31/2024	05/31/2023	05/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$3,154,500.00	$3,389,500.00	$3,620,000.00
685 - Installment Purchase Contract Debt	$466,523.00	$500,000.00	-
Total for Debt Obligations	**$3,621,023.00**	**$3,889,500.00**	**$3,620,000.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$2,243,586.00	$2,507,938.00	$172,790.00
683 - Other Post Employment Benefits	$6,380,642.00	$6,380,642.00	$6,788,633.00
687 - Compensated Absences	$139,620.00	$139,620.00	$137,242.00
Total for Other Long-Term Obligations	**$8,763,848.00**	**$9,028,200.00**	**$7,098,665.00**
Total for Long-Term Obligations	**$12,384,871.00**	**$12,917,700.00**	**$10,718,665.00**

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 Balance
Bond	$3,389,500.00	$0.00	$235,000.00	$0.00	$0.00	$0.00	$3,154,500.00
Installment Purchase Contract	$500,000.00	$0.00	$33,477.00	$0.00	$0.00	$0.00	$466,523.00
Total	$3,889,500.00	$0.00	$268,477.00	$0.00	$0.00	$0.00	$3,621,023.00

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 Balance
Bond Pump Station		11/13/19	5/31/35	$360,000.00	$0.00	$0.00	$0.00	($360,000.00)	$0.00	$0.00
Bond Equipment		2/18/16	5/31/36	$695,000.00	$0.00	$0.00	$0.00	($695,000.00)	$0.00	$0.00
Bond Projects - Village		6/27/13	5/31/33	$1,744,500.00	$0.00	$130,000.00	$0.00	$0.00	$0.00	$1,614,500.00
Bond Fire Truck		11/12/15	5/31/35	$590,000.00	$0.00	$35,000.00	$0.00	$0.00	$0.00	$555,000.00
Bond Wards Lane Pumping Station - Water		2/18/16	2/15/36	$0.00	$0.00	$20,000.00	$0.00	$360,000.00	$0.00	$340,000.00
Bond DPW equip, Fire equip		11/13/19	11/1/34	$0.00	$0.00	$50,000.00	$0.00	$695,000.00	$0.00	$645,000.00
Installment Purchase Contract Water Meters		6/8/22	6/8/34	$500,000.00	$0.00	$33,477.00	$0.00	$0.00	$0.00	$466,523.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	$245,000.00	$105,355.00	$350,355.00	$2,909,500.00
2026	$260,000.00	$97,084.00	$357,084.00	$2,649,500.00
2027	$265,000.00	$88,467.00	$353,467.00	$2,384,500.00
2028	$270,000.00	$79,625.00	$349,625.00	$2,114,500.00
2029	$285,000.00	$70,402.00	$355,402.00	$1,829,500.00
2030	$295,000.00	$60,795.00	$355,795.00	$1,534,500.00
2031	$305,000.00	$50,732.00	$355,732.00	$1,229,500.00
2032	$320,000.00	$40,177.00	$360,177.00	$909,500.00
2033	$325,000.00	$29,104.00	$354,104.00	$584,500.00
2034	$340,000.00	$17,655.00	$357,655.00	$244,500.00
2035	$155,000.00	$5,832.00	$160,832.00	$89,500.00
2036	$89,500.00	$2,077.00	$91,577.00	$0.00

Total	$3,154,500.00	$647,305.00	$3,801,805.00	
$3,154,500.00 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
8036	Savings	G	$177,271.00	$0.00	$0.00	$0.00	$177,271.00
8072	Savings	G	$0.00	$0.00	$0.00	$0.00	$0.00
5579	Savings	A	$66,306.00	$0.00	$0.00	$0.00	$66,306.00
8954	Savings	A	$8,988.00	$0.00	$0.00	$0.00	$8,988.00
7795	Checking	A	$51,436.00	$16,276.00	$0.00	$0.00	$67,712.00
5096	Savings	A	$30,465.00	$0.00	$0.00	$0.00	$30,465.00
8010	Savings	A	$223,634.00	$0.00	$0.00	$0.00	$223,634.00
8070	Savings	A	$9,658.00	$0.00	$0.00	$0.00	$9,658.00
7961	Savings	A	$25,248.00	$0.00	$0.00	$0.00	$25,248.00
7811	Savings	A	$10,527.00	$0.00	$0.00	$0.00	$10,527.00
7787	Checking	A, FX, G	$1,197,373.00	$264,111.00	($266,528.00)	$0.00	$1,194,956.00
8071	Savings	FX	$16,374.00	$0.00	$0.00	$0.00	$16,374.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9713	Checking	TC	$30,467.00	$0.00	$0.00	$0.00	$30,467.00
		Total	$1,847,747.00	$280,387.00	($266,528.00)	$0.00	$1,861,606.00
						Total Cash From Financials	$1,861,606.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$1,847,747.00
FDIC Insurance	$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$1,175,551,134.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$1,176,051,134.00

Investments and Collateralization of Investments

Investments From Financials	$502,642.00
Market Value as of Fiscal Year End Date	$502,642.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$502,642.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
26	21	25	24

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$135,586.00	26	20	0	0
Police Retirement	$293,978.00	12	0	0	0
Fire Retirement					
Local Pension Fund	$18,000.00	0	0	25	0
Social Security	$193,003.00	26	20	0	0
Worker's Compensation	$101,302.00	26	21	0	0
Life Insurance	$627.00	26	0	0	0
Unemployment Insurance					
Disability Insurance	$2,351.00	26	21	0	0
Hospital, Medical and Dental Insurance	$492,825.00	26	3		24
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$30,401.00	10	0	0	3
Total Employee Benefits Paid	$1,268,073.00				