# Town of Volney
# Annual Financial Report
# For the Fiscal Period 01/01/2022 - 12/31/2022

Town of Volney

Annual Financial Report

For the Fiscal Period 01/01/2022 - 12/31/2022

**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, Garry Stanard (LG350386200000B), hereby certify that I am the Chief Financial Officer of the Town of Volney, and that the information provided in the Annual Financial Report of the Town of Volney for the fiscal year ended 12/31/2022, is true and correct to the best of my knowledge and belief.

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Town of Volney

Annual Financial Report

For the Fiscal Period 01/01/2022 - 12/31/2022

## 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
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- V - Debt Service
- 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**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Assets** | | | |
| **Cash** | | | |
| 200 - Cash | $1,376,142.15 | $809,473.28 | $503,533.35 |
| **Total for Cash** | **$1,376,142.15** | **$809,473.28** | **$503,533.35** |
| **Due From Other Funds** | | | |
| 391 - Due From Other Funds | $399,215.67 | $211,785.29 | $183,293.53 |
| **Total for Due From Other Funds** | **$399,215.67** | **$211,785.29** | **$183,293.53** |
| **Other Receivables (net)** | | | |
| 380 - Accounts Receivable | - | - | $0.00 |
| **Total for Other Receivables (net)** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Assets** | **$1,775,357.82** | **$1,021,258.57** | **$686,826.88** |
| **Total for Assets and Deferred Outflows of Resources** | **$1,775,357.82** | **$1,021,258.57** | **$686,826.88** |

**A - General**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities, Deferred Inflows of Resources And Fund Balance** | | | |
| **Liabilities** | | | |
| **Accounts Payable** | | | |
| 600 - Accounts Payable | - | - | $0.00 |
| **Total for Accounts Payable** | **$0.00** | **$0.00** | **$0.00** |
| **Accrued Liabilities** | | | |
| 601 - Accrued Liabilities | $6,667.24 | $6,130.02 | - |
| **Total for Accrued Liabilities** | **$6,667.24** | **$6,130.02** | **$0.00** |
| **Other Liabilities** | | | |
| 688 - Other Liabilities<br>*Unspent ARPA Funds* | $548,444.29 | $290,717.08 | $0.00 |
| **Total for Other Liabilities** | **$548,444.29** | **$290,717.08** | **$0.00** |
| **Total for Liabilities** | **$555,111.53** | **$296,847.10** | **$0.00** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | $154,811.00 | $192,303.00 | $131,612.00 |
| **Total for Assigned Fund Balance** | **$154,811.00** | **$192,303.00** | **$131,612.00** |
| **Unassigned Fund Balance** | | | |
| 917 - Unassigned Fund Balance | $1,065,435.29 | $532,108.47 | $555,214.88 |

**A - General**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Total for Unassigned Fund Balance** | **$1,065,435.29** | **$532,108.47** | **$555,214.88** |
| **Total for Fund Balance** | **$1,220,246.29** | **$724,411.47** | **$686,826.88** |
| **Total for Liabilities, Deferred Inflows of Resources And Fund Balance** | **$1,775,357.82** | **$1,021,258.57** | **$686,826.88** |

**A - General**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Real Property Taxes** | | | |
| 1001 - Real Property Taxes | $316,429.06 | $218,971.00 | $231,908.00 |
| **Total for Real Property Taxes** | **$316,429.06** | **$218,971.00** | **$231,908.00** |
| **Real Property Tax Items** | | | |
| 1081 - Other Payments In Lieu of Taxes | $5,585.00 | $5,736.00 | $5,574.00 |
| 1090 - Interest and Penalties on Real Prop Taxes | $6,237.65 | - | $17,346.00 |
| **Total for Real Property Tax Items** | **$11,822.65** | **$5,736.00** | **$22,920.00** |
| **Non Property Tax Items** | | | |
| 1120 - Non Property Tax Distribution by County | $401,266.00 | $249,720.78 | $232,877.82 |
| **Total for Non Property Tax Items** | **$401,266.00** | **$249,720.78** | **$232,877.82** |
| **Departmental Income** | | | |
| 1255 - Clerk Fees | $6,712.50 | $4,919.00 | $5,494.00 |
| 1289 - Other General Departmental Income | - | $130.00 | $22.50 |
| 1560 - Safety Inspection Fees | $1,775.00 | $200.00 | $600.00 |
| 2001 - Park and Recreational Charges | $25.00 | $930.00 | $270.00 |
| 2110 - Zoning Fees | - | $195.00 | $195.00 |
| 2115 - Planning Board Fees | $555.00 | $65.00 | $130.00 |
| **Total for Departmental Income** | **$9,067.50** | **$6,439.00** | **$6,711.50** |

**A - General**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $709.80 | $288.53 | $386.55 |
| 2450 - Commissions | $31,210.22 | $41,666.92 | $41,711.87 |
| **Total for Use of Money and Property** | **$31,920.02** | **$41,955.45** | **$42,098.42** |
| **Licenses and Permits** | | | |
| 2530 - Games of Chance | $30.00 | $274.81 | $50.00 |
| 2540 - Bingo Licenses | $2,123.44 | $1,318.94 | $770.19 |
| 2544 - Dog Licenses | $8,679.00 | $10,782.00 | $10,011.00 |
| 2545 - Licenses Other | $350.00 | $280.00 | $192.50 |
| 2555 - Building and Alteration Permits | $40,350.23 | $7,669.20 | $23,054.20 |
| 2590 - Permits Other | $350.00 | $150.00 | $1,600.00 |
| **Total for Licenses and Permits** | **$51,882.67** | **$20,474.95** | **$35,677.89** |
| **Fines and Forfeitures** | | | |
| 2610 - Fines and Forfeited Bail | $52,926.75 | $42,953.75 | $34,526.00 |
| 2611 - Fines and Penalties Dog Cases | $90.00 | $235.00 | $65.00 |
| **Total for Fines and Forfeitures** | **$53,016.75** | **$43,188.75** | **$34,591.00** |
| **Sale of Property and Compensation for Loss** | | | |
| 2655 - Sales Other | $945.00 | - | - |
| 2680 - Insurance Recoveries | $106.70 | - | $209.00 |
| **Total for Sale of Property and Compensation for Loss** | **$1,051.70** | **$0.00** | **$209.00** |
| **Miscellaneous Local Sources** | | | |

**A - General**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| 2701 - Refunds of Prior Year Expenditures | $2,999.00 | $1,510.00 | $243.84 |
| 2706 - Grants From Local Governments | $5,000.00 | $1,140.00 | $1,100.00 |
| 2770 - Unclassified<br>*Unclassified* | $34,330.62 | $1,609.20 | $42.93 |
| **Total for Miscellaneous Local Sources** | **$42,329.62** | **$4,259.20** | **$1,386.77** |
| **State Aid** | | | |
| 3001 - State Aid Revenue Sharing | $37,266.00 | $37,266.00 | - |
| 3005 - State Aid Mortgage Tax | $248,990.76 | $85,029.77 | $77,360.95 |
| 3820 - State Aid Youth Programs | - | $1,260.00 | - |
| 3910 - State Aid Conservation Programs | - | - | $213.40 |
| **Total for State Aid** | **$286,256.76** | **$123,555.77** | **$77,574.35** |
| **Federal Aid** | | | |
| 4089 - Federal Aid Other | $32,989.86 | - | - |
| **Total for Federal Aid** | **$32,989.86** | **$0.00** | **$0.00** |
| **Total for Revenues** | **$1,238,032.59** | **$714,300.90** | **$685,954.75** |
| **Other Sources** | | | |
| **Proceeds of Obligations** | | | |
| 5789 - Other Debt | - | - | $0.00 |
| **Total for Proceeds of Obligations** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Other Sources** | **$0.00** | **$0.00** | **$0.00** |

**A - General**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Total for Revenues and Other Sources** | **$1,238,032.59** | **$714,300.90** | **$685,954.75** |

**A - General**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **General Government Support** | | | |
| 10101 - Legislative Board - Personal Services | $21,586.32 | $21,481.94 | $23,979.84 |
| 10104 - Legislative Board - Contractual | $225.00 | $66.00 | - |
| 11101 - Municipal Court - Personal Services | $79,531.08 | $77,214.96 | $77,214.96 |
| 11102 - Municipal Court - Equipment and Capital Outlay | $199.00 | - | - |
| 11104 - Municipal Court - Contractual | $1,679.20 | $1,967.97 | $1,477.92 |
| 12201 - Supervisor - Personal Services | $36,972.00 | $36,859.08 | $35,786.58 |
| 12202 - Supervisor - Equipment and Capital Outlay | - | - | $180.38 |
| 12204 - Supervisor - Contractual | $17,600.34 | $23,796.90 | $2,831.28 |
| 13204 - Auditor - Contractual | $2,750.00 | - | - |
| 13301 - Tax Collection - Personal Services | $4,993.50 | $6,658.26 | $6,658.00 |
| 13304 - Tax Collection - Contractual | $251.05 | $5,255.09 | $4,007.23 |
| 13401 - Budget - Personal Services | - | - | $1,215.00 |
| 13551 - Assessment - Personal Services | $49,012.08 | $41,160.96 | $40,910.96 |
| 13552 - Assessment - Equipment and Capital Outlay | $160.00 | - | - |
| 13554 - Assessment - Contractual | $1,783.02 | $2,987.69 | $3,558.91 |
| 14101 - Clerk - Personal Services | $55,042.32 | $44,797.15 | $43,691.96 |
| 14102 - Clerk - Equipment and Capital Outlay | $125.04 | $1,149.00 | $1,112.00 |
| 14104 - Clerk - Contractual | $7,519.99 | $3,675.84 | $4,401.44 |
| 14204 - Law - Contractual | $17,088.75 | - | $3,203.45 |
| 14301 - Personnel - Personal Services | $1,944.96 | $1,887.96 | $1,887.96 |
| 14504 - Elections - Contractual | - | - | $16.95 |

**A - General**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| 16201 - Operation of Plant - Personal Services | $6,952.00 | $9,255.00 | $12,433.80 |
| 16202 - Operation of Plant - Equipment and Capital Outlay | $538.00 | - | $28,670.51 |
| 16204 - Operation of Plant - Contractual | $76,147.91 | $45,227.73 | $38,301.84 |
| 16604 - Central Storeroom - Contractual | $5,277.70 | $3,143.15 | $3,241.65 |
| 16704 - Central Printing and Mailing - Contractual | $8,904.76 | $6,023.79 | $4,109.90 |
| 19104 - Unallocated Insurance - Contractual | $50,349.58 | $50,678.54 | $45,542.81 |
| 19204 - Municipal Association Dues - Contractual | $2,200.00 | - | $2,200.00 |
| **Total for General Government Support** | **$448,833.60** | **$383,287.01** | **$386,635.33** |
| **Public Safety** | | | |
| 31201 - Police - Personal Services | $5,016.00 | $3,164.80 | $2,355.20 |
| 31204 - Police - Contractual | - | $195.00 | $160.00 |
| 33104 - Traffic Control - Contractual | $2,409.73 | $596.77 | $582.60 |
| 35101 - Dog Control - Personal Services | $19,673.04 | $19,220.04 | $19,100.04 |
| 35102 - Dog Control - Equipment and Capital Outlay | - | $205.19 | $0.00 |
| 35104 - Dog Control - Contractual | $4,037.76 | $2,849.84 | $4,768.92 |
| **Total for Public Safety** | **$31,136.53** | **$26,231.64** | **$26,966.76** |
| **Health** | | | |
| 40201 - Registrar of Vital Statistics - Personal Services | - | $3,999.54 | $3,999.99 |
| 45604 - Medical Center and/or Physician - Contractual | $100.00 | - | - |
| **Total for Health** | **$100.00** | **$3,999.54** | **$3,999.99** |
| **Transportation** | | | |
| 50101 - Highway and Street Administration - Personal Services | $61,207.90 | $59,250.10 | $59,250.10 |
| 50104 - Highway and Street Administration - Contractual | $2,011.81 | $800.00 | $650.00 |

**A - General**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| 51324 - Garage - Contractual | $15,347.85 | $7,654.60 | $16,106.94 |
| 51824 - Street Lighting - Contractual | $8,894.56 | $9,280.14 | $7,956.54 |
| **Total for Transportation** | **$87,462.12** | **$76,984.84** | **$83,963.58** |
| **Economic Assistance and Opportunity** | | | |
| 67724 - Programs for the Aging - Contractual | $4,180.00 | $5,995.00 | - |
| **Total for Economic Assistance and Opportunity** | **$4,180.00** | **$5,995.00** | **$0.00** |
| **Culture and Recreation** | | | |
| 71104 - Parks - Contractual | $977.02 | $5,953.50 | $1,647.77 |
| 73101 - Youth Programs - Personal Services | $4,175.04 | $4,053.00 | $4,053.00 |
| 73104 - Youth Programs - Contractual | $3,476.58 | $2,083.45 | $1,026.50 |
| 75101 - Historian - Personal Services | $2,983.19 | $2,481.96 | $2,481.96 |
| 75104 - Historian - Contractual | $3,486.15 | $1,130.81 | $2,846.09 |
| 75504 - Celebrations - Contractual | $1,291.52 | $822.00 | $110.00 |
| **Total for Culture and Recreation** | **$16,389.50** | **$16,524.72** | **$12,165.32** |
| **Home and Community Services** | | | |
| 80101 - Zoning - Personal Services | $16,040.88 | $12,830.11 | $12,714.04 |
| 80104 - Zoning - Contractual | $915.00 | $1,003.23 | $1,657.84 |
| 80201 - Planning and Surveys - Personal Services | $8,666.64 | $12,126.36 | $12,714.04 |
| 80204 - Planning and Surveys - Contractual | $1,365.00 | $640.50 | $548.36 |
| 85104 - Community Beautification - Contractual | $678.88 | $623.56 | $600.00 |
| 86641 - Code Enforcements - Personal Services | $29,443.08 | $39,000.00 | $36,599.96 |
| 86644 - Code Enforcements - Contractual | $4,020.04 | $2,711.23 | $4,800.96 |
| 88104 - Cemetery - Contractual | $87.70 | $3,550.02 | $1,518.00 |

**A - General**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| 89894 - Home and Community Services, Other - Contractual | - | $8,500.00 | - |
| **Total for Home and Community Services** | **$61,217.22** | **$80,985.01** | **$71,153.20** |
| **Employee Benefits** | | | |
| 90108 - State Retirement System - Employee Benefits | $42,502.82 | $20,790.00 | $16,254.00 |
| 90158 - Police Retirement - Employee Benefits | - | $7,680.00 | $6,720.00 |
| 90308 - Social Security - Employee Benefits | $30,385.38 | $30,102.88 | $30,326.61 |
| 90508 - Unemployment Insurance - Employee Benefits | - | - | $1,609.20 |
| 90558 - Disability Insurance - Employee Benefits | $1,113.80 | $1,733.46 | $1,065.54 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | $18,876.80 | $9,368.76 | $17,812.69 |
| 90898 - Employee Benefits, Other (Specify) - Employee Benefits | - | $20.00 | - |
| **Total for Employee Benefits** | **$92,878.80** | **$69,695.10** | **$73,788.04** |
| **Total for Expenditures** | **$742,197.77** | **$663,702.86** | **$658,672.22** |
| **Total for Expenditures and Other Uses** | **$742,197.77** | **$663,702.86** | **$658,672.22** |

**A - General**
**Changes in Fund Balance**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $724,411.35 | $686,826.88 | $690,892.43 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | - | - | $0.00 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | - | $13,013.57 | $31,348.08 |
| 8022 - Restated Fund Balance - Beginning of Year | $724,411.35 | $673,813.31 | $659,544.35 |
| Add Revenues and Other Sources | $1,238,032.59 | $714,300.90 | $685,954.75 |
| Deduct Expenditures and Other Uses | $742,197.77 | $663,702.86 | $658,672.22 |
| 8029 - Fund Balance - End of Year | $1,220,246.17 | $724,411.35 | $686,826.88 |

**A - General**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1049 - Est Rev - Property Taxes | $229,949.00 | $223,971.00 | $218,971.00 |
| 1099 - Est Rev - Property Tax Items | $49,914.00 | - | - |
| 1199 - Est Rev - Non-Property Tax Items | $172,000.00 | $199,712.00 | $206,000.00 |
| 1299 - Est Rev - Departmental Income | $8,700.00 | $6,800.00 | $10,310.00 |
| 2499 - Est Rev - Use of Money and Property | $28,000.00 | $31,000.00 | $43,000.00 |
| 2599 - Est Rev - Licenses and Permits | $29,600.00 | $25,050.00 | $29,050.00 |
| 2649 - Est Rev - Fines and Forfeitures | $50,000.00 | $50,000.00 | $60,000.00 |
| 3099 - Est Rev - State Aid | $87,957.00 | $97,957.00 | $97,957.00 |
| **Total for Estimated Revenue** | **$656,120.00** | **$634,490.00** | **$665,288.00** |
| **Estimated Other Sources** | | | |
| 599 - Appropriated Fund Balance | $154,811.00 | $192,303.00 | $131,612.00 |
| **Total for Estimated Other Sources** | **$154,811.00** | **$192,303.00** | **$131,612.00** |
| **Total for Estimated Revenues and Other Sources** | **$810,931.00** | **$826,793.00** | **$796,900.00** |

**A - General**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 1999 - App - General Government Support | $454,520.00 | $453,238.00 | $428,372.00 |
| 3999 - App - Public Safety | $34,900.00 | $37,373.00 | $35,754.00 |
| 4999 - App - Health | $300.00 | $300.00 | $4,300.00 |
| 5999 - App - Transportation | $102,358.00 | $100,678.00 | $98,900.00 |
| 6999 - App - Economic Assistance and Opportunity | $4,500.00 | $4,500.00 | $6,389.00 |
| 7999 - App - Culture and Recreation | $22,394.00 | $22,792.00 | $22,095.00 |
| 8999 - App - Home and Community Services | $90,959.00 | $76,412.00 | $71,090.00 |
| 9199 - App - Employee Benefits | $81,000.00 | $80,000.00 | $80,000.00 |
| **Total for Estimated Appropriations** | **$790,931.00** | **$775,293.00** | **$746,900.00** |
| **Estimated Other Uses** | | | |
| 962 - Other Budgetary Purposes | $20,000.00 | $51,500.00 | $50,000.00 |
| **Total for Estimated Other Uses** | **$20,000.00** | **$51,500.00** | **$50,000.00** |
| **Total for Estimated Appropriations and Other Uses** | **$810,931.00** | **$826,793.00** | **$796,900.00** |

**DA - Highway Town-wide**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Assets** | | | |
| **Cash** | | | |
| 200 - Cash | $624,992.69 | $719,107.44 | $563,005.69 |
| **Total for Cash** | **$624,992.69** | **$719,107.44** | **$563,005.69** |
| **Total for Assets** | **$624,992.69** | **$719,107.44** | **$563,005.69** |
| **Total for Assets and Deferred Outflows of Resources** | **$624,992.69** | **$719,107.44** | **$563,005.69** |

**DA - Highway Town-wide**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities, Deferred Inflows of Resources And Fund Balance** | | | |
| **Liabilities** | | | |
| **Accounts Payable** | | | |
| 600 - Accounts Payable | - | $2,809.53 | $9,566.48 |
| **Total for Accounts Payable** | **$0.00** | **$2,809.53** | **$9,566.48** |
| **Total for Liabilities** | **$0.00** | **$2,809.53** | **$9,566.48** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | - | $20,823.00 | $7,603.00 |
| 915 - Assigned Unappropriated Fund Balance | $624,992.69 | $695,474.91 | $545,836.19 |
| **Total for Assigned Fund Balance** | **$624,992.69** | **$716,297.91** | **$553,439.19** |
| **Total for Fund Balance** | **$624,992.69** | **$716,297.91** | **$553,439.19** |
| **Total for Liabilities, Deferred Inflows of Resources And Fund Balance** | **$624,992.69** | **$719,107.44** | **$563,005.67** |

**DA - Highway Town-wide**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Real Property Taxes** | | | |
| 1001 - Real Property Taxes | $724,868.00 | $724,947.00 | $701,306.00 |
| **Total for Real Property Taxes** | **$724,868.00** | **$724,947.00** | **$701,306.00** |
| **Non Property Tax Items** | | | |
| 1120 - Non Property Tax Distribution by County | - | $168,340.50 | $343,477.14 |
| **Total for Non Property Tax Items** | **$0.00** | **$168,340.50** | **$343,477.14** |
| **Intergovernmental Charges** | | | |
| 2302 - Snow Removal Services Other Governments<br>*DA Highway-Snow Removal* | $210,952.50 | $204,560.00 | $51,140.00 |
| **Total for Intergovernmental Charges** | **$210,952.50** | **$204,560.00** | **$51,140.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $358.75 | $271.75 | $653.70 |
| **Total for Use of Money and Property** | **$358.75** | **$271.75** | **$653.70** |
| **Sale of Property and Compensation for Loss** | | | |
| 2655 - Sales Other | $86,940.00 | - | - |
| **Total for Sale of Property and Compensation for Loss** | **$86,940.00** | **$0.00** | **$0.00** |
| **Miscellaneous Local Sources** | | | |
| 2701 - Refunds of Prior Year Expenditures | $58.50 | - | - |

**DA - Highway Town-wide**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Total for Miscellaneous Local Sources** | **$58.50** | **$0.00** | **$0.00** |
| **State Aid** | | | |
| 3501 - State Aid Consolidated Highway Aid | $310,861.67 | $318,799.12 | $164,242.82 |
| **Total for State Aid** | **$310,861.67** | **$318,799.12** | **$164,242.82** |
| **Total for Revenues** | **$1,334,039.42** | **$1,416,918.37** | **$1,260,819.66** |
| **Total for Revenues and Other Sources** | **$1,334,039.42** | **$1,416,918.37** | **$1,260,819.66** |

**DA - Highway Town-wide**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Transportation** | | | |
| 51101 - Maintenance of Roads - Personal Services | $155,046.96 | $153,096.31 | $154,521.64 |
| 51104 - Maintenance of Roads - Contractual | $124,489.10 | $119,945.26 | $128,281.53 |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | $422,461.79 | $337,587.02 | $123,136.29 |
| 51301 - Machinery - Personal Services | $70,778.19 | $68,199.56 | $69,978.84 |
| 51302 - Machinery - Equipment and Capital Outlay | $98,607.40 | $50,000.00 | $492,725.00 |
| 51304 - Machinery - Contractual | $51,607.80 | $42,005.04 | $45,577.36 |
| 51401 - Brush And Weeds - Personal Services | $48,002.51 | $45,810.04 | $47,371.25 |
| 51404 - Brush And Weeds - Contractual | $11,111.28 | $2,101.52 | $8,340.86 |
| 51421 - Snow Removal - Personal Services | $141,711.66 | $133,805.47 | $116,231.49 |
| 51424 - Snow Removal - Contractual | $63,544.63 | $52,136.77 | $19,993.05 |
| 51481 - Highway Services for Other Governments - Personal Services<br>*Serv for other govts* | $46,158.64 | $42,609.11 | $41,524.12 |
| **Total for Transportation** | **$1,233,519.96** | **$1,047,296.10** | **$1,247,681.43** |
| **Employee Benefits** | | | |
| 90108 - State Retirement System - Employee Benefits | $38,504.19 | $68,649.00 | $73,236.00 |
| 90308 - Social Security - Employee Benefits | $34,391.55 | $33,929.25 | $32,865.76 |
| 90558 - Disability Insurance - Employee Benefits | $178.51 | $100.94 | $212.09 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | $118,750.43 | $104,084.06 | $120,409.74 |

**DA - Highway Town-wide**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Total for Employee Benefits** | **$191,824.68** | **$206,763.25** | **$226,723.59** |
| **Total for Expenditures** | **$1,425,344.64** | **$1,254,059.35** | **$1,474,405.02** |
| **Total for Expenditures and Other Uses** | **$1,425,344.64** | **$1,254,059.35** | **$1,474,405.02** |

**DA - Highway Town-wide**
**Changes in Fund Balance**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $716,303.02 | $553,444.00 | $792,204.25 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | - | - | $25,179.68 |
| 8022 - Restated Fund Balance - Beginning of Year | $716,303.02 | $553,444.00 | $767,024.57 |
| Add Revenues and Other Sources | $1,334,039.42 | $1,416,918.37 | $1,260,819.66 |
| Deduct Expenditures and Other Uses | $1,425,344.64 | $1,254,059.35 | $1,474,405.02 |
| 8029 - Fund Balance - End of Year | $624,997.80 | $716,303.02 | $553,444.00 |

**DA - Highway Town-wide**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1049 - Est Rev - Property Taxes | $723,191.00 | $724,868.00 | $724,947.00 |
| 1199 - Est Rev - Non-Property Tax Items | - | $150,000.00 | $140,000.00 |
| 2399 - Est Rev - Intergovernmental Charges | $337,500.00 | $165,000.00 | $160,000.00 |
| 2799 - Est Rev - Other Revenues | - | - | $4,500.00 |
| 3099 - Est Rev - State Aid | $145,000.00 | $145,000.00 | $145,000.00 |
| **Total for Estimated Revenue** | **$1,205,691.00** | **$1,184,868.00** | **$1,174,447.00** |
| **Estimated Other Sources** | | | |
| 599 - Appropriated Fund Balance | - | $20,823.00 | $7,603.00 |
| **Total for Estimated Other Sources** | **$0.00** | **$20,823.00** | **$7,603.00** |
| **Total for Estimated Revenues and Other Sources** | **$1,205,691.00** | **$1,205,691.00** | **$1,182,050.00** |

**DA - Highway Town-wide**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 5999 - App - Transportation | $868,836.00 | $868,836.00 | $851,800.00 |
| 9199 - App - Employee Benefits | $260,355.00 | $260,355.00 | $255,250.00 |
| **Total for Estimated Appropriations** | **$1,129,191.00** | **$1,129,191.00** | **$1,107,050.00** |
| **Estimated Other Uses** | | | |
| 962 - Other Budgetary Purposes | $76,500.00 | $76,500.00 | $75,000.00 |
| **Total for Estimated Other Uses** | **$76,500.00** | **$76,500.00** | **$75,000.00** |
| **Total for Estimated Appropriations and Other Uses** | **$1,205,691.00** | **$1,205,691.00** | **$1,182,050.00** |

## H - Capital Projects
## Balance Sheet

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Assets** | | | |
| **Cash** | | | |
| 200 - Cash | $82,763.30 | $710,787.73 | - |
| **Total for Cash** | **$82,763.30** | **$710,787.73** | **$0.00** |
| **Total for Assets** | **$82,763.30** | **$710,787.73** | **$0.00** |
| **Total for Assets and Deferred Outflows of Resources** | **$82,763.30** | **$710,787.73** | **$0.00** |

## H - Capital Projects
## Balance Sheet

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities, Deferred Inflows of Resources And Fund Balance** | | | |
| **Liabilities** | | | |
| **Due To Other Funds** | | | |
| 630 - Due To Other Funds | $321,292.33 | $158,818.95 | $130,327.19 |
| **Total for Due To Other Funds** | **$321,292.33** | **$158,818.95** | **$130,327.19** |
| **Notes Payable** | | | |
| 626 - Bond Anticipation Notes Payable | - | $757,000.00 | - |
| **Total for Notes Payable** | **$0.00** | **$757,000.00** | **$0.00** |
| **Total for Liabilities** | **$321,292.33** | **$915,818.95** | **$130,327.19** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | - | - | $0.00 |
| **Total for Assigned Fund Balance** | **$0.00** | **$0.00** | **$0.00** |
| **Unassigned Fund Balance** | | | |
| 917 - Unassigned Fund Balance | ($238,529.03) | ($205,031.22) | ($130,327.19) |
| **Total for Unassigned Fund Balance** | **($238,529.03)** | **($205,031.22)** | **($130,327.19)** |
| **Total for Fund Balance** | **($238,529.03)** | **($205,031.22)** | **($130,327.19)** |
| **Total for Liabilities, Deferred Inflows of Resources And Fund Balance** | **$82,763.30** | **$710,787.73** | **$0.00** |

**H - Capital Projects**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $67.00 | $228.57 | - |
| **Total for Use of Money and Property** | **$67.00** | **$228.57** | **$0.00** |
| **Federal Aid** | | | |
| 4991 - Federal Aid Water Capital Projects | $558,090.23 | - | - |
| **Total for Federal Aid** | **$558,090.23** | **$0.00** | **$0.00** |
| **Total for Revenues** | **$558,157.23** | **$228.57** | **$0.00** |
| **Other Sources** | | | |
| **Proceeds of Obligations** | | | |
| 5710 - Serial Bonds | $757,000.00 | - | - |
| **Total for Proceeds of Obligations** | **$757,000.00** | **$0.00** | **$0.00** |
| **Total for Other Sources** | **$757,000.00** | **$0.00** | **$0.00** |
| **Total for Revenues and Other Sources** | **$1,315,157.23** | **$228.57** | **$0.00** |

## H - Capital Projects
## Statement of Expenditures and Other Uses

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Home and Community Services** | | | |
| 83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay | $1,337,261.17 | $74,932.60 | $0.00 |
| 83972 - Water Capital Projects - Equipment and Capital Outlay | - | - | $104,830.67 |
| **Total for Home and Community Services** | **$1,337,261.17** | **$74,932.60** | **$104,830.67** |
| **Debt Service** | | | |
| 97307 - Bond Anticipation Notes - Debt Interest | $11,393.87 | - | - |
| **Total for Debt Service** | **$11,393.87** | **$0.00** | **$0.00** |
| **Total for Expenditures** | **$1,348,655.04** | **$74,932.60** | **$104,830.67** |
| **Total for Expenditures and Other Uses** | **$1,348,655.04** | **$74,932.60** | **$104,830.67** |

**H - Capital Projects**
**Changes in Fund Balance**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | ($205,031.22) | ($130,327.19) | ($38,296.52) |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | - | - | $12,800.00 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | - | - | $0.00 |
| 8022 - Restated Fund Balance - Beginning of Year | ($205,031.22) | ($130,327.19) | ($25,496.52) |
| Add Revenues and Other Sources | $1,315,157.23 | $228.57 | $0.00 |
| Deduct Expenditures and Other Uses | $1,348,655.04 | $74,932.60 | $104,830.67 |
| 8029 - Fund Balance - End of Year | ($238,529.03) | ($205,031.22) | ($130,327.19) |

**SF - Special District(s) Fire Protection**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Total for Assets and Deferred Outflows of Resources** | **$0.00** | **$0.00** | **$0.00** |

**SF - Special District(s) Fire Protection**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities, Deferred Inflows of Resources And Fund Balance** | | | |
| **Total for Liabilities, Deferred Inflows of Resources And Fund Balance** | **$0.00** | **$0.00** | **$0.00** |

**SF - Special District(s) Fire Protection**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Real Property Taxes** | | | |
| 1001 - Real Property Taxes | $361,326.00 | $350,802.48 | $353,299.00 |
| **Total for Real Property Taxes** | **$361,326.00** | **$350,802.48** | **$353,299.00** |
| **Total for Revenues** | **$361,326.00** | **$350,802.48** | **$353,299.00** |
| **Total for Revenues and Other Sources** | **$361,326.00** | **$350,802.48** | **$353,299.00** |

**SF - Special District(s) Fire Protection**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Public Safety** | | | |
| 34104 - Fire Protection - Contractual | $361,326.00 | $350,802.48 | $353,299.00 |
| **Total for Public Safety** | **$361,326.00** | **$350,802.48** | **$353,299.00** |
| **Total for Expenditures** | **$361,326.00** | **$350,802.48** | **$353,299.00** |
| **Total for Expenditures and Other Uses** | **$361,326.00** | **$350,802.48** | **$353,299.00** |

**SF - Special District(s) Fire Protection**
**Changes in Fund Balance**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **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 | $361,326.00 | $350,802.48 | $353,299.00 |
| Deduct Expenditures and Other Uses | $361,326.00 | $350,802.48 | $353,299.00 |
| 8029 - Fund Balance - End of Year | $0.00 | $0.00 | $0.00 |

**SS - Special District(s) Sewer**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Assets** | | | |
| **Cash** | | | |
| 200 - Cash | $46,072.57 | $45,686.13 | $38,832.47 |
| **Total for Cash** | **$46,072.57** | **$45,686.13** | **$38,832.47** |
| **Total for Assets** | **$46,072.57** | **$45,686.13** | **$38,832.47** |
| **Total for Assets and Deferred Outflows of Resources** | **$46,072.57** | **$45,686.13** | **$38,832.47** |

**SS - Special District(s) Sewer**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities, Deferred Inflows of Resources And Fund Balance** | | | |
| **Liabilities** | | | |
| **Due To Other Funds** | | | |
| 630 - Due To Other Funds | $54,000.00 | $54,000.00 | - |
| **Total for Due To Other Funds** | **$54,000.00** | **$54,000.00** | **$0.00** |
| **Total for Liabilities** | **$54,000.00** | **$54,000.00** | **$0.00** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | - | - | $0.00 |
| 915 - Assigned Unappropriated Fund Balance | - | - | $38,832.67 |
| **Total for Assigned Fund Balance** | **$0.00** | **$0.00** | **$38,832.67** |
| **Unassigned Fund Balance** | | | |
| 917 - Unassigned Fund Balance | ($7,927.43) | ($8,313.87) | - |
| **Total for Unassigned Fund Balance** | **($7,927.43)** | **($8,313.87)** | **$0.00** |
| **Total for Fund Balance** | **($7,927.43)** | **($8,313.87)** | **$38,832.67** |
| **Total for Liabilities, Deferred Inflows of Resources And Fund Balance** | **$46,072.57** | **$45,686.13** | **$38,832.67** |

**SS - Special District(s) Sewer**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Real Property Taxes** | | | |
| 1001 - Real Property Taxes | $54,000.00 | - | - |
| **Total for Real Property Taxes** | **$54,000.00** | **$0.00** | **$0.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $15.25 | $14.97 | $52.07 |
| **Total for Use of Money and Property** | **$15.25** | **$14.97** | **$52.07** |
| **Total for Revenues** | **$54,015.25** | **$14.97** | **$52.07** |
| **Total for Revenues and Other Sources** | **$54,015.25** | **$14.97** | **$52.07** |

**SS - Special District(s) Sewer**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Home and Community Services** | | | |
| 81204 - Sanitary Sewers - Contractual | $53,628.81 | $47,161.31 | $47,138.70 |
| **Total for Home and Community Services** | **$53,628.81** | **$47,161.31** | **$47,138.70** |
| **Total for Expenditures** | **$53,628.81** | **$47,161.31** | **$47,138.70** |
| **Total for Expenditures and Other Uses** | **$53,628.81** | **$47,161.31** | **$47,138.70** |

**SS - Special District(s) Sewer**
**Changes in Fund Balance**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | ($8,313.34) | $38,833.00 | $85,919.10 |
| 8022 - Restated Fund Balance - Beginning of Year | ($8,313.34) | $38,833.00 | $85,919.10 |
| Add Revenues and Other Sources | $54,015.25 | $14.97 | $52.07 |
| Deduct Expenditures and Other Uses | $53,628.81 | $47,161.31 | $47,138.70 |
| 8029 - Fund Balance - End of Year | ($7,926.90) | ($8,313.34) | $38,833.00 |

**SS - Special District(s) Sewer**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1049 - Est Rev - Property Taxes | $54,000.00 | $54,000.00 | $54,000.00 |
| **Total for Estimated Revenue** | **$54,000.00** | **$54,000.00** | **$54,000.00** |
| **Total for Estimated Revenues and Other Sources** | **$54,000.00** | **$54,000.00** | **$54,000.00** |

**SS - Special District(s) Sewer**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 8999 - App - Home and Community Services | $54,000.00 | $54,000.00 | $54,000.00 |
| **Total for Estimated Appropriations** | **$54,000.00** | **$54,000.00** | **$54,000.00** |
| **Total for Estimated Appropriations and Other Uses** | **$54,000.00** | **$54,000.00** | **$54,000.00** |

**SW - Special District(s) Water**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Assets** | | | |
| **Cash** | | | |
| 200 - Cash | $795,289.89 | $733,756.58 | $670,239.96 |
| **Total for Cash** | **$795,289.89** | **$733,756.58** | **$670,239.96** |
| **Due From Other Funds** | | | |
| 391 - Due From Other Funds | $54,000.00 | $54,000.00 | - |
| **Total for Due From Other Funds** | **$54,000.00** | **$54,000.00** | **$0.00** |
| **Other Receivables (net)** | | | |
| 380 - Accounts Receivable | $24,957.00 | - | - |
| **Total for Other Receivables (net)** | **$24,957.00** | **$0.00** | **$0.00** |
| **Total for Assets** | **$874,246.89** | **$787,756.58** | **$670,239.96** |
| **Total for Assets and Deferred Outflows of Resources** | **$874,246.89** | **$787,756.58** | **$670,239.96** |

**SW - Special District(s) Water**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities, Deferred Inflows of Resources And Fund Balance** | | | |
| **Liabilities** | | | |
| **Accounts Payable** | | | |
| 600 - Accounts Payable | $85.89 | $85.89 | ($15,991.25) |
| **Total for Accounts Payable** | **$85.89** | **$85.89** | **($15,991.25)** |
| **Due To Other Funds** | | | |
| 630 - Due To Other Funds | $77,923.34 | $52,966.34 | $52,966.34 |
| **Total for Due To Other Funds** | **$77,923.34** | **$52,966.34** | **$52,966.34** |
| **Total for Liabilities** | **$78,009.23** | **$53,052.23** | **$36,975.09** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | - | $31,908.00 | $0.00 |
| 915 - Assigned Unappropriated Fund Balance | $796,237.66 | $702,796.35 | $633,264.87 |
| **Total for Assigned Fund Balance** | **$796,237.66** | **$734,704.35** | **$633,264.87** |
| **Total for Fund Balance** | **$796,237.66** | **$734,704.35** | **$633,264.87** |
| **Total for Liabilities, Deferred Inflows of Resources And Fund Balance** | **$874,246.89** | **$787,756.58** | **$670,239.96** |

**SW - Special District(s) Water**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Real Property Taxes** | | | |
| 1001 - Real Property Taxes | $659,382.00 | $668,324.00 | $789,594.00 |
| **Total for Real Property Taxes** | **$659,382.00** | **$668,324.00** | **$789,594.00** |
| **Real Property Tax Items** | | | |
| 1081 - Other Payments In Lieu of Taxes | - | $933.82 | $12,308.00 |
| **Total for Real Property Tax Items** | **$0.00** | **$933.82** | **$12,308.00** |
| **Departmental Income** | | | |
| 2142 - Unmetered Water Sales | - | $12,410.00 | - |
| **Total for Departmental Income** | **$0.00** | **$12,410.00** | **$0.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $517.91 | $374.49 | $714.39 |
| **Total for Use of Money and Property** | **$517.91** | **$374.49** | **$714.39** |
| **Sale of Property and Compensation for Loss** | | | |
| 2690 - Other Compensation For Loss | - | - | $937.46 |
| **Total for Sale of Property and Compensation for Loss** | **$0.00** | **$0.00** | **$937.46** |
| **Miscellaneous Local Sources** | | | |
| 2770 - Unclassified | - | $4,716.05 | - |

**SW - Special District(s) Water**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Total for Miscellaneous Local Sources** | **$0.00** | **$4,716.05** | **$0.00** |
| **Federal Aid** | | | |
| 4991 - Federal Aid Water Capital Projects | - | $36,429.18 | - |
| **Total for Federal Aid** | **$0.00** | **$36,429.18** | **$0.00** |
| **Total for Revenues** | **$659,899.91** | **$723,187.54** | **$803,553.85** |
| **Total for Revenues and Other Sources** | **$659,899.91** | **$723,187.54** | **$803,553.85** |

**SW - Special District(s) Water**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Home and Community Services** | | | |
| 83204 - Water Source of Supply, Power and Pumping - Contractual | $22,436.69 | $45,907.05 | $16,066.32 |
| **Total for Home and Community Services** | **$22,436.69** | **$45,907.05** | **$16,066.32** |
| **Debt Service** | | | |
| 97106 - Serial Bonds - Debt Principal | $324,381.00 | $324,781.00 | $445,081.00 |
| 97107 - Serial Bonds - Debt Interest | $251,548.91 | $251,058.00 | $269,533.83 |
| **Total for Debt Service** | **$575,929.91** | **$575,839.00** | **$714,614.83** |
| **Total for Expenditures** | **$598,366.60** | **$621,746.05** | **$730,681.15** |
| **Total for Expenditures and Other Uses** | **$598,366.60** | **$621,746.05** | **$730,681.15** |

**SW - Special District(s) Water**
**Changes in Fund Balance**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $734,706.36 | $633,264.87 | $590,104.47 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | - | - | $29,712.30 |
| 8022 - Restated Fund Balance - Beginning of Year | $734,706.36 | $633,264.87 | $560,392.17 |
| Add Revenues and Other Sources | $659,899.91 | $723,187.54 | $803,553.85 |
| Deduct Expenditures and Other Uses | $598,366.60 | $621,746.05 | $730,681.15 |
| 8029 - Fund Balance - End of Year | $796,239.67 | $734,706.36 | $633,264.87 |

**SW - Special District(s) Water**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1049 - Est Rev - Property Taxes | $788,222.00 | $659,382.00 | $668,324.00 |
| 1299 - Est Rev - Departmental Income | - | - | $24,451.00 |
| **Total for Estimated Revenue** | **$788,222.00** | **$659,382.00** | **$692,775.00** |
| **Estimated Other Sources** | | | |
| 599 - Appropriated Fund Balance | - | $31,908.00 | - |
| **Total for Estimated Other Sources** | **$0.00** | **$31,908.00** | **$0.00** |
| **Total for Estimated Revenues and Other Sources** | **$788,222.00** | **$691,290.00** | **$692,775.00** |

**SW - Special District(s) Water**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 8999 - App - Home and Community Services | $95,975.00 | $87,033.00 | $84,122.00 |
| 9899 - App - Debt Service | $642,333.00 | $604,257.00 | $608,653.00 |
| **Total for Estimated Appropriations** | **$738,308.00** | **$691,290.00** | **$692,775.00** |
| **Estimated Other Uses** | | | |
| 990 - App - Unappropriated Revenues | $49,914.00 | - | - |
| **Total for Estimated Other Uses** | **$49,914.00** | **$0.00** | **$0.00** |
| **Total for Estimated Appropriations and Other Uses** | **$788,222.00** | **$691,290.00** | **$692,775.00** |

**V - Debt Service**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Total for Assets and Deferred Outflows of Resources** | **$0.00** | **$0.00** | |

**V - Debt Service**
**Balance Sheet**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities, Deferred Inflows of Resources And Fund Balance** | | | |
| **Total for Liabilities, Deferred Inflows of Resources And Fund Balance** | **$0.00** | **$0.00** | |

**V - Debt Service**
**Results of Operations**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Miscellaneous Local Sources** | | | |
| 2710 - Premium on Obligations | - | $136,117.60 | - |
| **Total for Miscellaneous Local Sources** | **$0.00** | **$136,117.60** | |
| **Total for Revenues** | **$0.00** | **$136,117.60** | |
| **Other Sources** | | | |
| **Proceeds of Obligations** | | | |
| 5791 - Advanced Refunding Bonds | - | $2,950,000.00 | - |
| **Total for Proceeds of Obligations** | **$0.00** | **$2,950,000.00** | |
| **Total for Other Sources** | **$0.00** | **$2,950,000.00** | |
| **Total for Revenues and Other Sources** | **$0.00** | **$3,086,117.60** | |

**V - Debt Service**
**Statement of Expenditures and Other Uses**

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **General Government Support** | | | |
| 13804 - Fiscal Agents Fees - Contractual | - | $133,217.60 | - |
| **Total for General Government Support** | **$0.00** | **$133,217.60** | |
| **Debt Service** | | | |
| 97106 - Serial Bonds - Debt Principal | - | $2,952,900.00 | - |
| **Total for Debt Service** | **$0.00** | **$2,952,900.00** | |
| **Total for Expenditures** | **$0.00** | **$3,086,117.60** | |
| **Total for Expenditures and Other Uses** | **$0.00** | **$3,086,117.60** | |

## V - Debt Service
## Changes in Fund Balance

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $0.00 | $0.00 | - |
| 8022 - Restated Fund Balance - Beginning of Year | $0.00 | $0.00 | - |
| Add Revenues and Other Sources | $0.00 | $3,086,117.60 | - |
| Deduct Expenditures and Other Uses | $0.00 | $3,086,117.60 | - |
| 8029 - Fund Balance - End of Year | $0.00 | $0.00 | - |

**V - Debt Service**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Total for Estimated Revenues and Other Sources** | **$0.00** | **$0.00** | |

**V - Debt Service**
**Adopted Budget Summary**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Total for Estimated Appropriations and Other Uses** | **$0.00** | **$0.00** | |

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

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **Assets** | | | |
| **Fixed Assets (net)** | | | |
| 101 - Land | $141,911.00 | $141,911.00 | $141,911.00 |
| 102 - Buildings | $2,162,685.00 | $2,162,685.00 | $2,162,685.00 |
| 103 - Improvements Other Than Buildings | $308,239.00 | $308,239.00 | $308,239.00 |
| 104 - Machinery and Equipment | $3,426,434.00 | $3,426,434.00 | $3,387,145.00 |
| 105 - Construction Work In Progress | $1,337,263.00 | - | - |
| 106 - Infrastructure | $27,837,821.00 | $27,837,821.00 | $27,515,481.00 |
| 112 - Accumulated Depreciation Buildings | ($1,618,161.00) | ($1,618,161.00) | ($1,571,375.00) |
| 113 - Accumulated Depreciation Improvements Other than Buildings | ($291,864.00) | ($291,864.00) | ($288,414.00) |
| 114 - Accumulated Depreciation Machinery and Equipment | ($2,186,312.00) | ($2,186,312.00) | ($2,027,174.00) |
| 116 - Accumulated Depreciation Infrastructure | ($7,708,213.00) | ($7,708,213.00) | ($7,030,394.00) |
| **Total for Fixed Assets (net)** | **$23,409,803.00** | **$22,072,540.00** | **$22,598,104.00** |
| **Other** | | | |
| 108 - Net Pension Asset Proportionate Share | $94,116.00 | - | - |
| **Total for Other** | **$94,116.00** | **$0.00** | **$0.00** |
| **Total for Assets** | **$23,503,919.00** | **$22,072,540.00** | **$22,598,104.00** |
| **Total for Assets and Deferred Outflows of Resources** | **$23,503,919.00** | **$22,072,540.00** | **$22,598,104.00** |

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

| | 12/31/2022 | 12/31/2021 | 12/31/2020 |
|---|---|---|---|
| **Liabilities and Deferred Inflows of Resources** | | | |
| **Liabilities** | | | |
| **Bond And Long Term Liabilities** | | | |
| 628 - Bonds Payable | $12,252,706.00 | $11,820,087.00 | $12,147,768.00 |
| **Total for Bond And Long Term Liabilities** | **$12,252,706.00** | **$11,820,087.00** | **$12,147,768.00** |
| **Other Liabilities** | | | |
| 638 - Net Pension Liability Proportionate Share | - | $1,208.00 | $291,027.00 |
| **Total for Other Liabilities** | **$0.00** | **$1,208.00** | **$291,027.00** |
| **Total for Liabilities** | **$12,252,706.00** | **$11,821,295.00** | **$12,438,795.00** |
| **Total for Liabilities and Deferred Inflows of Resources** | **$12,252,706.00** | **$11,821,295.00** | **$12,438,795.00** |

## 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 Anticipation Note | $757,000.00 | $0.00 | $757,000.00 | $757,000.00 | $0.00 | $0.00 | $0.00 |
| Bond | $11,820,087.00 | $757,000.00 | $324,381.00 | $0.00 | $0.00 | $0.00 | $12,252,706.00 |
| **Total** | $12,577,087.00 | $757,000.00 | $1,081,381.00 | $757,000.00 | $0.00 | $0.00 | $12,252,706.00 |