

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Elba
County of Genesee
For the Fiscal Year Ended 12/31/2018

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Elba

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (H1) CAPITAL WATER 1
- (H2) CAPITAL WATER 2
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SW) WATER
- (SW1) WATER 1
- (SW2) WATER 2
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Elba
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	251,033	A200	168,798
Cash In Time Deposits	5,294	A201	5,299
Petty Cash	165	A210	165
TOTAL Cash	256,492		174,262
Accounts Receivable	3,241	A380	1,694
TOTAL Other Receivables (net)	3,241		1,694
Due From Other Funds	288,753	A391	391,820
TOTAL Due From Other Funds	288,753		391,820
Prepaid Expenses	50	A480	
TOTAL Prepaid Expenses	50		0
TOTAL Assets and Deferred Outflows of Resources	548,536		567,776

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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	3,405	A600	5,339
TOTAL Accounts Payable	3,405		5,339
Accrued Liabilities	840	A601	440
TOTAL Accrued Liabilities	840		440
Due To Other Funds	39	A630	29
TOTAL Due To Other Funds	39		29
Due To Other Governments	1,766	A631	748
Due To Employees' Retirement System	12,523	A637	11,006
TOTAL Due To Other Governments	14,289		11,754
TOTAL Liabilities	18,573		17,562
Fund Balance			
Not in Spendable Form	50	A806	
TOTAL Nonspendable Fund Balance	50		0
Assigned Appropriated Fund Balance	73,341	A914	122,665
TOTAL Assigned Fund Balance	73,341		122,665
Unassigned Fund Balance	456,572	A917	427,549
TOTAL Unassigned Fund Balance	456,572		427,549
TOTAL Fund Balance	529,963		550,214
TOTAL Liabilities, Deferred Inflows And Fund Balance	548,536		567,776

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	100,768	A1001	99,824
TOTAL Real Property Taxes	100,768		99,824
Interest & Penalties On Real Prop Taxes	2,656	A1090	3,101
TOTAL Real Property Tax Items	2,656		3,101
Non Prop Tax Dist By County	186,512	A1120	136,512
TOTAL Non Property Tax Items	186,512		136,512
Clerk Fees	1,171	A1255	777
Sale of Cemetery Lots	2,400	A2190	3,800
Charges For Cemetery Services	7,655	A2192	15,450
TOTAL Departmental Income	11,226		20,027
Interest And Earnings	149	A2401	117
TOTAL Use of Money And Property	149		117
Games of Chance	268	A2530	241
Bingo Licenses	1,158	A2540	824
Dog Licenses	2,025	A2544	1,808
TOTAL Licenses And Permits	3,451		2,873
Fines And Forfeited Bail	23,102	A2610	14,628
TOTAL Fines And Forfeitures	23,102		14,628
Sales of Scrap & Excess Materials	2,805	A2650	264
Sales of Real Property	8,500	A2660	
TOTAL Sale of Property And Compensation For Loss	11,305		264
Refunds of Prior Year's Expenditures	453	A2701	
TOTAL Miscellaneous Local Sources	453		0
St Aid, Revenue Sharing	16,515	A3001	16,515
St Aid, Mortgage Tax	19,515	A3005	37,080
St Aid, Real Property Tax Administration	3,651	A3040	
TOTAL State Aid	39,681		53,595
TOTAL Revenues	379,303		330,941
Interfund Transfers		A5031	210
TOTAL Interfund Transfers	0		210
TOTAL Other Sources	0		210
TOTAL Detail Revenues And Other Sources	379,303		331,151

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	7,774	A10101	7,774
Legislative Board, Contr Expend	30	A10104	
TOTAL Legislative Board	7,804		7,774
Municipal Court, Pers Serv	25,647	A11101	25,616
Municipal Court, Contr Expend	15,321	A11104	14,296
TOTAL Municipal Court	40,968		39,912
Supervisor,pers Serv	6,168	A12201	6,785
Supervisor,equip & Cap Outlay		A12202	974
Supervisor,contr Expend	227	A12204	652
TOTAL Supervisor	6,395		8,411
Comptroller, Contr Expend	7,900	A13154	7,900
TOTAL Comptroller	7,900		7,900
Tax Collection,pers Serv		A13301	200
Tax Collection,contr Expend	57	A13304	
TOTAL Tax Collection	57		200
Assessment, Pers Serv	16,900	A13551	17,200
Assessment, Contr Expend	7,241	A13554	6,593
TOTAL Assessment	24,141		23,793
Clerk,pers Serv	31,133	A14101	29,888
Clerk,equip & Cap Outlay		A14102	1,682
Clerk,contr Expend	821	A14104	1,506
TOTAL Clerk	31,954		33,076
Law, Contr Expend	2,921	A14204	3,608
TOTAL Law	2,921		3,608
Elections, Contr Expend	1,320	A14504	2,825
TOTAL Elections	1,320		2,825
Buildings, Pers Serv	4,000	A16201	4,000
Buildings, Contr Expend	22,800	A16204	21,058
TOTAL Buildings	26,800		25,058
Central Print & Mail,contr Expend	3,773	A16704	2,241
TOTAL Central Print & Mail	3,773		2,241
Central Data Process, Contr Expend	1,330	A16804	1,330
TOTAL Central Data Process	1,330		1,330
Unallocated Insurance, Contr Expend	18,975	A19104	20,407
TOTAL Unallocated Insurance	18,975		20,407
Municipal Assn Dues, Contr Expend	699	A19204	700
TOTAL Municipal Assn Dues	699		700
TOTAL General Government Support	175,037		177,235
Traffic Control, Contr Expen	980	A33104	862
TOTAL Traffic Control	980		862
Control of Animals, Pers Serv	510	A35101	510
TOTAL Control of Animals	510		510
TOTAL Public Safety	1,490		1,372
Street Admin, Pers Serv	49,000	A50101	53,900

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Admin, Contr Expend	683	A50104	1,493
TOTAL Street Admin	49,683		55,393
Street Lighting, Contr Expend	2,653	A51824	2,146
TOTAL Street Lighting	2,653		2,146
TOTAL Transportation	52,336		57,539
Museum - Art Gallery, Contr Expend	3,000	A74504	3,000
TOTAL Museum - Art Gallery	3,000		3,000
Historian, Pers Serv	612	A75101	612
TOTAL Historian	612		612
TOTAL Culture And Recreation	3,612		3,612
Refuse & Garbage, Contr Expend	126	A81604	238
TOTAL Refuse & Garbage	126		238
Cemetery, Contr Expend	16,919	A88104	18,310
TOTAL Cemetery	16,919		18,310
TOTAL Home And Community Services	17,045		18,548
State Retirement System	16,593	A90108	15,180
Social Security, Employer Cont	10,273	A90308	11,012
Worker's Compensation, Empl Bnfts	18,657	A90408	17,713
Hospital & Medical (dental) Ins, Empl Bnft	23,241	A90608	8,689
TOTAL Employee Benefits	68,764		52,594
TOTAL Expenditures	318,284		310,900
TOTAL Detail Expenditures And Other Uses	318,284		310,900

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	468,944	A8021	529,963
Restated Fund Balance - Beg of Year	468,944	A8022	529,963
ADD - REVENUES AND OTHER SOURCES	379,303		331,151
DEDUCT - EXPENDITURES AND OTHER USES	318,284		310,900
Fund Balance - End of Year	529,963	A8029	550,214

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	99,824	A1049N	123,025
Est Rev - Real Property Tax Items	1,750	A1099N	2,000
Est Rev - Non Property Tax Items	136,512	A1199N	156,512
Est Rev - Departmental Income	1,000	A1299N	1,000
Est Rev - Intergovernmental Charges	7,500	A2399N	9,500
Est Rev - Use of Money And Property	50	A2499N	50
Est Rev - Licenses And Permits	2,250	A2599N	2,250
Est Rev - Fines And Forfeitures	25,000	A2649N	23,000
Est Rev - State Aid	28,500	A3099N	30,500
TOTAL Estimated Revenues	302,386		347,837
Appropriated Fund Balance	73,341	A599N	122,665
TOTAL Estimated Other Sources	73,341		122,665
TOTAL Estimated Revenues And Other Sources	375,727		470,502

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	207,695	A1999N	213,691
App - Public Safety	1,510	A3999N	1,510
App - Transportation	59,700	A5999N	62,800
App - Culture And Recreation	3,912	A7999N	3,912
App - Home And Community Services	20,000	A8999N	20,000
App - Employee Benefits	82,910	A9199N	68,589
TOTAL Appropriations	375,727		370,502
App - Interfund Transfer		A9999N	100,000
TOTAL Other Uses	0		100,000
TOTAL Appropriations And Other Uses	375,727		470,502

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	260,208	B200	252,192
TOTAL Cash	260,208		252,192
Accounts Receivable	145	B380	100
TOTAL Other Receivables (net)	145		100
Due From Other Funds	39	B391	29
TOTAL Due From Other Funds	39		29
TOTAL Assets and Deferred Outflows of Resources	260,392		252,321

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance	14,079	B914	13,939
Assigned Unappropriated Fund Balance	246,313	B915	238,382
TOTAL Assigned Fund Balance	260,392		252,321
TOTAL Fund Balance	260,392		252,321
TOTAL Liabilities, Deferred Inflows And Fund Balance	260,392		252,321

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales Tax (from County)	236,122	B1120	
Franchises	5,625	B1170	5,936
TOTAL Non Property Tax Items	241,747		5,936
Interest And Earnings	39	B2401	29
TOTAL Use of Money And Property	39		29
Building And Alteration Permits	3,450	B2555	3,862
TOTAL Licenses And Permits	3,450		3,862
TOTAL Revenues	245,236		9,827
TOTAL Detail Revenues And Other Sources	245,236		9,827

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Safety Inspection, Pers Serv	9,966	B36201	10,165
Safety Inspection, Contr Expend	343	B36204	355
TOTAL Safety Inspection	10,309		10,520
TOTAL Public Safety	10,309		10,520
Registrar of Vital Statistics, Pers Serv	463	B40201	470
TOTAL Registrar of Vital Statistics	463		470
TOTAL Health	463		470
Youth Prog, Contr Expend	3,921	B73104	3,213
TOTAL Youth Prog	3,921		3,213
TOTAL Culture And Recreation	3,921		3,213
Zoning, Contr Expend	874	B80104	1,279
TOTAL Zoning	874		1,279
Planning, Contr Expend	1,453	B80204	1,621
TOTAL Planning	1,453		1,621
TOTAL Home And Community Services	2,327		2,900
Social Security , Empl Bnfts	798	B90308	795
TOTAL Employee Benefits	798		795
TOTAL Expenditures	17,818		17,898
Transfers, Other Funds	250,000	B99019	
TOTAL Operating Transfers	250,000		0
TOTAL Other Uses	250,000		0
TOTAL Detail Expenditures And Other Uses	267,818		17,898

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	282,974	B8021	260,392
Restated Fund Balance - Beg of Year	282,974	B8022	260,392
ADD - REVENUES AND OTHER SOURCES	245,236		9,827
DEDUCT - EXPENDITURES AND OTHER USES	267,818		17,898
Fund Balance - End of Year	260,392	B8029	252,321

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Non Property Tax Items	4,000	B1199N	4,000
Est Rev - Use of Money And Property	50	B2499N	50
Est Rev - Licenses And Permits	1,700	B2599N	2,500
TOTAL Estimated Revenues	5,750		6,550
Appropriated Fund Balance	14,079	B599N	13,939
TOTAL Estimated Other Sources	14,079		13,939
TOTAL Estimated Revenues And Other Sources	19,829		20,489

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Public Safety	10,645	B3999N	10,905
App - Health	470	B4999N	470
App - Culture And Recreation	3,600	B7999N	4,000
App - Home And Community Services	4,214	B8999N	4,214
App - Employee Benefits	900	B9199N	900
TOTAL Appropriations	19,829		20,489
TOTAL Appropriations And Other Uses	19,829		20,489

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	166,559	DA200	333,442
Cash In Time Deposits	100,000	DA201	
TOTAL Cash	266,559		333,442
Prepaid Expenses	763	DA480	
TOTAL Prepaid Expenses	763		0
TOTAL Assets and Deferred Outflows of Resources	267,322		333,442

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accrued Liabilities	7,307	DA601	4,518
TOTAL Accrued Liabilities	7,307		4,518
Due To Other Funds	23	DA630	29
TOTAL Due To Other Funds	23		29
Due To Employees' Retirement System	6,171	DA637	6,245
TOTAL Due To Other Governments	6,171		6,245
TOTAL Liabilities	13,501		10,792
Fund Balance			
Not in Spendable Form	763	DA806	
TOTAL Nonspendable Fund Balance	763		0
Assigned Appropriated Fund Balance	26,336	DA914	34,335
Assigned Unappropriated Fund Balance	226,722	DA915	288,315
TOTAL Assigned Fund Balance	253,058		322,650
TOTAL Fund Balance	253,821		322,650
TOTAL Liabilities, Deferred Inflows And Fund Balance	267,322		333,442

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	212,729	DA1001	216,689
TOTAL Real Property Taxes	212,729		216,689
Sales Tax (from County)	52,740	DA1120	42,740
TOTAL Non Property Tax Items	52,740		42,740
Snow Removal Services-Other Govts	87,207	DA2302	79,963
TOTAL Intergovernmental Charges	87,207		79,963
Interest And Earnings	65	DA2401	84
TOTAL Use of Money And Property	65		84
TOTAL Revenues	352,741		339,476
TOTAL Detail Revenues And Other Sources	352,741		339,476

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Machinery, Equip & Cap Outlay	106,376	DA51302	39,266
Machinery, Contr Expend	45,022	DA51304	40,290
TOTAL Machinery	151,398		79,556
Brush And Weeds, Contr Expend	145	DA51404	
TOTAL Brush And Weeds	145		0
Snow Removal, Pers Serv	31,333	DA51421	34,181
Snow Removal, Contr Expend	77,395	DA51424	93,897
TOTAL Snow Removal	108,728		128,078
Services Other Govts, Pers Serv	31,333	DA51481	34,181
TOTAL Services Other Govts	31,333		34,181
TOTAL Transportation	291,604		241,815
State Retirement, Empl Bnfts	8,026	DA90108	8,302
Social Security , Empl Bnfts	4,766	DA90308	5,199
Hospital & Medical (dental) Ins, Empl Bnft	13,363	DA90608	15,331
TOTAL Employee Benefits	26,155		28,832
TOTAL Expenditures	317,759		270,647
TOTAL Detail Expenditures And Other Uses	317,759		270,647

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	218,839	DA8021	253,821
Restated Fund Balance - Beg of Year	218,839	DA8022	253,821
ADD - REVENUES AND OTHER SOURCES	352,741		339,476
DEDUCT - EXPENDITURES AND OTHER USES	317,759		270,647
Fund Balance - End of Year	253,821	DA8029	322,650

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	216,689	DA1049N	216,689
Est Rev - Non Property Tax Items	42,740	DA1199N	42,740
Est Rev - Intergovernmental Charges	79,963	DA2399N	79,963
TOTAL Estimated Revenues	339,392		339,392
Appropriated Fund Balance	26,336	DA599N	34,335
TOTAL Estimated Other Sources	26,336		34,335
TOTAL Estimated Revenues And Other Sources	365,728		373,727

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	249,400	DA5999N	257,800
App - Employee Benefits	31,328	DA9199N	30,927
TOTAL Appropriations	280,728		288,727
App - Interfund Transfer	85,000	DA9999N	85,000
TOTAL Other Uses	85,000		85,000
TOTAL Appropriations And Other Uses	365,728		373,727

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	131,878	DB200	261,358
TOTAL Cash	131,878		261,358
Due From Other Funds	29	DB391	35
TOTAL Due From Other Funds	29		35
Prepaid Expenses	762	DB480	
TOTAL Prepaid Expenses	762		0
TOTAL Assets and Deferred Outflows of Resources	132,669		261,393

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Employees' Retirement System	6,171	DB637	6,246
TOTAL Due To Other Governments	6,171		6,246
TOTAL Liabilities	6,171		6,246
Fund Balance			
Not in Spendable Form	762	DB806	
TOTAL Nonspendable Fund Balance	762		0
Assigned Appropriated Fund Balance	17,855	DB914	25,047
Assigned Unappropriated Fund Balance	107,881	DB915	230,100
TOTAL Assigned Fund Balance	125,736		255,147
TOTAL Fund Balance	126,498		255,147
TOTAL Liabilities, Deferred Inflows And Fund Balance	132,669		261,393

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales Tax (from County)		DB1120	354,472
TOTAL Non Property Tax Items	0		354,472
Transportation Services, Other Govts	6,813	DB2300	7,085
TOTAL Intergovernmental Charges	6,813		7,085
Interest And Earnings	23	DB2401	29
TOTAL Use of Money And Property	23		29
St Aid, Consolidated Highway Aid	108,935	DB3501	108,981
TOTAL State Aid	108,935		108,981
TOTAL Revenues	115,771		470,567
Interfund Transfers	250,000	DB5031	
TOTAL Interfund Transfers	250,000		0
TOTAL Other Sources	250,000		0
TOTAL Detail Revenues And Other Sources	365,771		470,567

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	57,883	DB51101	50,846
Maint of Streets, Contr Expend	255,811	DB51104	252,420
TOTAL Maint of Streets	313,694		303,266
Brush And Weeds, Equip & Cap Outlay		DB51402	10,000
Brush And Weeds, Contr Expend	2,301	DB51404	1,161
TOTAL Brush And Weeds	2,301		11,161
TOTAL Transportation	315,995		314,427
State Retirement, Empl Bnfts	8,026	DB90108	8,302
Social Security, Empl Bnfts	4,395	DB90308	3,859
Hospital & Medical (dental) Ins, Empl Bnft	13,357	DB90608	15,330
TOTAL Employee Benefits	25,778		27,491
TOTAL Expenditures	341,773		341,918
TOTAL Detail Expenditures And Other Uses	341,773		341,918

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	102,500	DB8021	126,498
Restated Fund Balance - Beg of Year	102,500	DB8022	126,498
ADD - REVENUES AND OTHER SOURCES	365,771		470,567
DEDUCT - EXPENDITURES AND OTHER USES	341,773		341,918
Fund Balance - End of Year	126,498	DB8029	255,147

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Non Property Tax Items	244,000	DB1199N	254,000
Est Rev - Intergovernmental Charges	7,000	DB2399N	7,000
Est Rev - State Aid	94,073	DB3099N	108,980
TOTAL Estimated Revenues	345,073		369,980
Appropriated Fund Balance	17,855	DB599N	25,047
TOTAL Estimated Other Sources	17,855		25,047
TOTAL Estimated Revenues And Other Sources	362,928		395,027

TOWN OF Elba
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	334,000	DB5999N	365,750
App - Employee Benefits	28,928	DB9199N	29,277
TOTAL Appropriations	362,928		395,027
TOTAL Appropriations And Other Uses	362,928		395,027

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		H200	10,578,812
TOTAL Cash	0		10,578,812
Accounts Receivable		H380	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	0		10,578,812

TOWN OF Elba
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	5,740	H600	
TOTAL Accounts Payable	5,740		0
Bond Anticipation Notes Payable	1,662,191	H626	15,301,465
TOTAL Notes Payable	1,662,191		15,301,465
Due To Other Funds	265,623	H630	376,598
TOTAL Due To Other Funds	265,623		376,598
TOTAL Liabilities	1,933,554		15,678,063
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-1,933,554	H917	-5,099,251
TOTAL Unassigned Fund Balance	-1,933,554		-5,099,251
TOTAL Fund Balance	-1,933,554		-5,099,251
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		10,578,812

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		H2401	1,486
TOTAL Use of Money And Property	0		1,486
TOTAL Revenues	0		1,486
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	58,600	H5731	5,056,085
TOTAL Proceeds of Obligations	58,600		5,056,085
TOTAL Other Sources	58,600		5,056,085
TOTAL Detail Revenues And Other Sources	58,600		5,057,571

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay	225,877	H83402	3,136,642
TOTAL Water Trans & Distrib	225,877		3,136,642
TOTAL Home And Community Services	225,877		3,136,642
Debt Principal, Bond Anticipation Notes		H97306	5,009,085
TOTAL Debt Principal	0		5,009,085
Debt Interest, Bond Anticipation Notes		H97307	77,541
TOTAL Debt Interest	0		77,541
TOTAL Expenditures	225,877		8,223,268
TOTAL Detail Expenditures And Other Uses	225,877		8,223,268

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Prior Period Adj -Decrease In Fund Balance		H8015	1,933,554
Restated Fund Balance - Beg of Year		H8022	-1,933,554
ADD - REVENUES AND OTHER SOURCES			5,057,571
DEDUCT - EXPENDITURES AND OTHER USES			8,223,268
Fund Balance - End of Year		H8029	-5,099,251

TOWN OF Elba
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Balance Sheet

Code Description	2017	EdpCode	2018
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(H1) CAPITAL WATER 1

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable		H626	1,615,191
TOTAL Notes Payable	0		1,615,191
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		1,615,191
Fund Balance			
Unassigned Fund Balance		H917	-1,615,191
TOTAL Unassigned Fund Balance	0		-1,615,191
TOTAL Fund Balance	0		-1,615,191
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H1) CAPITAL WATER 1

Results of Operation

Code Description	2017	EdpCode	2018
Other Sources			
Bans Redeemed From Appropriations		H5731	47,000
TOTAL Proceeds of Obligations	0		47,000
TOTAL Other Sources	0		47,000
TOTAL Detail Revenues And Other Sources	0		47,000

TOWN OF Elba
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Results of Operation

Code Description	2017	EdpCode	2018
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(H1) CAPITAL WATER 1

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Prior Period Adj -Decrease In Fund Balance		H8015	1,662,191
Restated Fund Balance - Beg of Year		H8022	-1,662,191
ADD - REVENUES AND OTHER SOURCES			47,000
Fund Balance - End of Year		H8029	-1,615,191

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(H2) CAPITAL WATER 2

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		H200	10,578,812
TOTAL Cash	0		10,578,812
TOTAL Assets and Deferred Outflows of Resources	0		10,578,812

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(H2) CAPITAL WATER 2

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable		H626	13,686,274
TOTAL Notes Payable	0		13,686,274
Due To Other Funds		H630	376,598
TOTAL Due To Other Funds	0		376,598
TOTAL Liabilities	0		14,062,872
Fund Balance			
Unassigned Fund Balance		H917	-3,484,060
TOTAL Unassigned Fund Balance	0		-3,484,060
TOTAL Fund Balance	0		-3,484,060
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		10,578,812

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(H2) CAPITAL WATER 2

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		H2401	1,486
TOTAL Use of Money And Property	0		1,486
TOTAL Revenues	0		1,486
Bans Redeemed From Appropriations		H5731	5,009,085
TOTAL Proceeds of Obligations	0		5,009,085
TOTAL Other Sources	0		5,009,085
TOTAL Detail Revenues And Other Sources	0		5,010,571

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(H2) CAPITAL WATER 2

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay		H83402	3,136,642
TOTAL Water Trans & Distrib	0		3,136,642
TOTAL Home And Community Services	0		3,136,642
Debt Principal, Bond Anticipation Notes		H97306	5,009,085
TOTAL Debt Principal	0		5,009,085
Debt Interest, Bond Anticipation Notes		H97307	77,541
TOTAL Debt Interest	0		77,541
TOTAL Expenditures	0		8,223,268
TOTAL Detail Expenditures And Other Uses	0		8,223,268

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(H2) CAPITAL WATER 2

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Prior Period Adj -Decrease In Fund Balance		H8015	271,363
Restated Fund Balance - Beg of Year		H8022	-271,363
ADD - REVENUES AND OTHER SOURCES			5,010,571
DEDUCT - EXPENDITURES AND OTHER USES			8,223,268
Fund Balance - End of Year		H8029	-3,484,060

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	273,800	K101	273,800
Buildings	439,700	K102	439,700
Machinery And Equipment	1,025,523	K104	1,025,523
TOTAL Fixed Assets (net)	1,739,023		1,739,023
TOTAL Assets and Deferred Outflows of Resources	1,739,023		1,739,023

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,739,023	K159	1,739,023
TOTAL Investments in Non-Current Government Assets	1,739,023		1,739,023
TOTAL Fund Balance	1,739,023		1,739,023
TOTAL	1,739,023		1,739,023

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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	19,279	PN201	19,279
TOTAL Cash	19,279		19,279
TOTAL Assets and Deferred Outflows of Resources	19,279		19,279

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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	19,279	PN915	19,279
TOTAL Assigned Fund Balance	19,279		19,279
TOTAL Fund Balance	19,279		19,279
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,279		19,279

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(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		PN2401	210
TOTAL Use of Money And Property	0		210
TOTAL Revenues	0		210
TOTAL Detail Revenues And Other Sources	0		210

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(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Transfers, Other Funds		PN99019	210
TOTAL Operating Transfers	0		210
TOTAL Other Uses	0		210
TOTAL Detail Expenditures And Other Uses	0		210

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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,279	PN8021	19,279
Restated Fund Balance - Beg of Year	19,279	PN8022	19,279
ADD - REVENUES AND OTHER SOURCES			210
DEDUCT - EXPENDITURES AND OTHER USES			210
Fund Balance - End of Year	19,279	PN8029	19,279

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	336	SF200	
TOTAL Cash	336		0
TOTAL Assets and Deferred Outflows of Resources	336		0

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For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	336	SF915	
TOTAL Assigned Fund Balance	336		0
TOTAL Fund Balance	336		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	336		0

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales Tax (from County)	215,439	SF1120	219,067
TOTAL Non Property Tax Items	215,439		219,067
TOTAL Revenues	215,439		219,067
TOTAL Detail Revenues And Other Sources	215,439		219,067

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	215,439	SF34104	219,403
TOTAL Fire Protection	215,439		219,403
TOTAL Public Safety	215,439		219,403
TOTAL Expenditures	215,439		219,403
TOTAL Detail Expenditures And Other Uses	215,439		219,403

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	336	SF8021	336
Restated Fund Balance - Beg of Year	336	SF8022	336
ADD - REVENUES AND OTHER SOURCES	215,439		219,067
DEDUCT - EXPENDITURES AND OTHER USES	215,439		219,403
Fund Balance - End of Year	336	SF8029	

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(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		SW200	147,720
TOTAL Cash	0		147,720
Accounts Receivable		SW380	600
TOTAL Other Receivables (net)	0		600
TOTAL Assets and Deferred Outflows of Resources	0		148,320

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(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	15,222	SW630	15,222
TOTAL Due To Other Funds	15,222		15,222
TOTAL Liabilities	15,222		15,222
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	148,070
TOTAL Assigned Fund Balance	0		148,070
Unassigned Fund Balance	-15,222	SW917	-14,972
TOTAL Unassigned Fund Balance	-15,222		-14,972
TOTAL Fund Balance	-15,222		133,098
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		148,320

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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	80,075	SW1001	220,346
TOTAL Real Property Taxes	80,075		220,346
Water Service Charges		SW2144	7,800
TOTAL Departmental Income	0		7,800
Share of Joint Activity, Other Govts	2,377	SW2390	
TOTAL Intergovernmental Charges	2,377		0
Interest And Earnings		SW2401	2
TOTAL Use of Money And Property	0		2
TOTAL Revenues	82,452		228,148
TOTAL Detail Revenues And Other Sources	82,452		228,148

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Administration, Contr Expend	577	SW83104	
TOTAL Water Administration	577		0
TOTAL Home And Community Services	577		0
Debt Principal, Serial Bonds		SW97106	0
Debt Principal, Bond Anticipation Notes	58,600	SW97306	47,000
TOTAL Debt Principal	58,600		47,000
Debt Interest, Serial Bonds		SW97107	0
Debt Interest, Bond Anticipation Notes	23,853	SW97307	32,828
TOTAL Debt Interest	23,853		32,828
TOTAL Expenditures	83,030		79,828
TOTAL Detail Expenditures And Other Uses	83,030		79,828

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	
Prior Period Adj -Decrease In Fund Balance		SW8015	15,222
Restated Fund Balance - Beg of Year		SW8022	-15,222
ADD - REVENUES AND OTHER SOURCES			228,148
DEDUCT - EXPENDITURES AND OTHER USES			79,828
Fund Balance - End of Year		SW8029	133,098

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	80,076	SW1049N	295,148
Est Rev - Miscellaneous Local Sources		SW2799N	1,284
TOTAL Estimated Revenues	80,076		296,432
TOTAL Estimated Revenues And Other Sources	80,076		296,432

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services		SW8999N	215,000
App - Debt Service	80,076	SW9899N	81,432
TOTAL Appropriations	80,076		296,432
TOTAL Appropriations And Other Uses	80,076		296,432

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW1) WATER 1

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		SW200	250
TOTAL Cash	0		250
TOTAL Assets and Deferred Outflows of Resources	0		250

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW1) WATER 1

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		SW630	15,222
TOTAL Due To Other Funds	0		15,222
TOTAL Liabilities	0		15,222
Fund Balance			
Unassigned Fund Balance		SW917	-14,972
TOTAL Unassigned Fund Balance	0		-14,972
TOTAL Fund Balance	0		-14,972
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		250

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW1) WATER 1

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes		SW1001	80,076
TOTAL Real Property Taxes	0		80,076
Interest And Earnings		SW2401	2
TOTAL Use of Money And Property	0		2
TOTAL Revenues	0		80,078
TOTAL Detail Revenues And Other Sources	0		80,078

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW1) WATER 1

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Bond Anticipation Notes		SW97306	47,000
TOTAL Debt Principal	0		47,000
Debt Interest, Bond Anticipation Notes		SW97307	32,828
TOTAL Debt Interest	0		32,828
TOTAL Expenditures	0		79,828
TOTAL Detail Expenditures And Other Uses	0		79,828

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW1) WATER 1

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	
Prior Period Adj -Decrease In Fund Balance		SW8015	15,222
Restated Fund Balance - Beg of Year		SW8022	-15,222
ADD - REVENUES AND OTHER SOURCES			80,078
DEDUCT - EXPENDITURES AND OTHER USES			79,828
Fund Balance - End of Year		SW8029	-14,972

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW1) WATER 1

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes		SW1049N	80,148
Est Rev - Miscellaneous Local Sources		SW2799N	1,284
TOTAL Estimated Revenues	0		81,432
TOTAL Estimated Revenues And Other Sources	0		81,432

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW1) WATER 1

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Debt Service		SW9899N	81,432
TOTAL Appropriations	0		81,432
TOTAL Appropriations And Other Uses	0		81,432

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW2) WATER 2

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		SW200	147,470
TOTAL Cash	0		147,470
Accounts Receivable		SW380	600
TOTAL Other Receivables (net)	0		600
TOTAL Assets and Deferred Outflows of Resources	0		148,070

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW2) WATER 2

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	148,070
TOTAL Assigned Fund Balance	0		148,070
TOTAL Fund Balance	0		148,070
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		148,070

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW2) WATER 2

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes		SW1001	140,270
TOTAL Real Property Taxes	0		140,270
Water Service Charges		SW2144	7,800
TOTAL Departmental Income	0		7,800
TOTAL Revenues	0		148,070
TOTAL Detail Revenues And Other Sources	0		148,070

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW2) WATER 2

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	
Restated Fund Balance - Beg of Year		SW8022	
ADD - REVENUES AND OTHER SOURCES			148,070
Fund Balance - End of Year		SW8029	148,070

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW2) WATER 2

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes		SW1049N	215,000
TOTAL Estimated Revenues	0		215,000
TOTAL Estimated Revenues And Other Sources	0		215,000

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW2) WATER 2

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services		SW8999N	215,000
TOTAL Appropriations	0		215,000
TOTAL Appropriations And Other Uses	0		215,000

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	7,914	TA200	721
TOTAL Cash	7,914		721
TOTAL Assets and Deferred Outflows of Resources	7,914		721

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	7,914	TA630	6
TOTAL Due To Other Funds	7,914		6
Due To Other Governments		TA631	265
TOTAL Due To Other Governments	0		265
Guaranty & Bid Deposits		TA30	450
TOTAL Agency Liabilities	0		450
TOTAL Liabilities	7,914		721
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,914		721

TOWN OF Elba
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	57,472	W129	19,628
TOTAL Provision To Be Made In Future Budgets	57,472		19,628
TOTAL Assets and Deferred Outflows of Resources	57,472		19,628

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Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	57,472	W638	19,628
TOTAL Other Liabilities	57,472		19,628
TOTAL Liabilities	57,472		19,628
TOTAL Liabilities	57,472		19,628

TOWN OF ELBA
Statement of Indebtedness
For the Fiscal Year Ending 2018

3/14/2019

County of: Genesee

Municipal Code: 180325800000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2015	BAN E	Water District 1			03/24/2015	03/22/2016	2.25%		\$1,765,791	\$1,662,191	\$47,000	\$0	\$0		\$1,615,191
2018	BAN E	Water District 2			01/01/2018	11/28/2018	2.25%		\$5,009,085	\$0	\$5,009,085		\$0		\$0
2018	BAN E	Water District 2			11/28/2018	11/28/2019	2.25%		\$13,686,274	\$0			\$0		\$13,686,274
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$18,695,359	\$1,662,191	\$5,056,085	\$0	\$0	\$0	\$15,301,465
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$18,695,359	\$1,662,191	\$5,056,085	\$0	\$0	\$0	\$15,301,465

TOWN OF Elba
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$165.00
Demand Deposits	9Z2011	\$11,743,043.00
Time Deposits	9Z2021	\$24,578.00
Total		\$11,767,786.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$11,267,786.00
Total		\$11,767,786.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Elba
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0690	\$5,299	\$0	\$0	\$5,299
****-1633	\$282,021	\$0	\$16,406	\$265,615
****-3109	\$1,109	\$300	\$688	\$721
****-3738	\$5,452	\$0	\$0	\$5,452
****-3982	\$517,574	\$0	\$22,775	\$494,799
****-4021	\$10,726,282	\$0	\$0	\$10,726,282
****-4778	\$1	\$0	\$0	\$1
****-BOC	\$250,173	\$0	\$0	\$250,173
****-emCD	\$19,279	\$0	\$0	\$19,279
	Total Adjusted Bank Balance			<u>\$11,767,621</u>
				<u>\$165.00</u>
				<u>\$0.00</u>
			9ZCASH *	<u>\$11,767,786</u>
			9ZCASHB *	<u>\$11,767,786</u>

* Must be equal

TOWN OF Elba
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		4			
Total Part Time Employees:		17			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$31,784.00	4	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$20,865.00	4	17	
90408	Worker's Compensation Insurance	\$17,713.00	3		
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance		4		
90608	Hospital and Medical (Dental) Insurance	\$39,350.00	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$109,712.00			
Computed Total From Financial Section (comparative purposes only)		\$109,712.00			

TOWN OF Elba
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,895	1,424	gallons	
Diesel Fuel	\$22,902	10,138	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,336	5,481	cubic feet	
Electricity	\$7,647	56,109	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Donna Hynes, hereby certify that I am the Chief Fiscal Officer of the Town of Elba, and that the information provided in the annual financial report of the Town of Elba, for the fiscal year ended 12/31/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Elba, and adopted by me as my signature for use in conjunction with the filing of the Town of Elba 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Elba's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Baldwin Business Service
Name of Report Preparer if different than Chief Fiscal Officer

Donna Hynes
Name

(585) 468-5842
Telephone Number

Supervisor
Title

PO Box 295 Elba NY 14058
Official Address

02/28/2019
Date of Certification

(585) 468-5842
Official Telephone Number

TOWN OF Elba
Financial Comments
For the Fiscal Year Ending 2018

(SW1) WATER 1

Adjustment Reason

Account Code SW8015 fund balance from beginning of the year

(H1) CAPITAL WATER 1

Adjustment Reason

Account Code H8015 split into sub funds

(H2) CAPITAL WATER 2

Adjustment Reason

Account Code H8015 split into sub funds