

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 12/31/2021

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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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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
- (H3) BUILDING PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SM) MISCELLANEOUS
- (SM1) BW SOLAR
- (SM2) FOREFRONT POWER
- (SW) WATER
- (SW1) WATER 1
- (SW2) WATER 2
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	168,975	A200	81,869
Cash In Time Deposits	5,308	A201	5,309
Petty Cash	165	A210	165
Cash From Obligations	540	A220	16
<b>TOTAL Cash</b>	<b>174,988</b>		<b>87,359</b>
Accounts Receivable	5,169	A380	11,452
<b>TOTAL Other Receivables (net)</b>	<b>5,169</b>		<b>11,452</b>
Due From Other Funds	466,466	A391	464,965
<b>TOTAL Due From Other Funds</b>	<b>466,466</b>		<b>464,965</b>
Prepaid Expenses		A480	4,667
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>4,667</b>
Cash Special Reserves	70,000	A230	
<b>TOTAL Restricted Assets</b>	<b>70,000</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>716,623</b>		<b>568,443</b>

TOWN OF Elba  
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	5,980	A600	3,500
<b>TOTAL Accounts Payable</b>	<b>5,980</b>		<b>3,500</b>
Other Liabilities		A688	82,410
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>82,410</b>
Due To Other Funds	167	A630	113,394
<b>TOTAL Due To Other Funds</b>	<b>167</b>		<b>113,394</b>
Due To Other Governments	5,464	A631	2,500
Due To Employees' Retirement System	11,078	A637	
<b>TOTAL Due To Other Governments</b>	<b>16,542</b>		<b>2,500</b>
<b>TOTAL Liabilities</b>	<b>22,689</b>		<b>201,804</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	4,666
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>4,666</b>
Capital Reserve	70,000	A878	60,000
<b>TOTAL Restricted Fund Balance</b>	<b>70,000</b>		<b>60,000</b>
Assigned Appropriated Fund Balance	223,607	A914	58,472
<b>TOTAL Assigned Fund Balance</b>	<b>223,607</b>		<b>58,472</b>
Unassigned Fund Balance	400,327	A917	243,501
<b>TOTAL Unassigned Fund Balance</b>	<b>400,327</b>		<b>243,501</b>
<b>TOTAL Fund Balance</b>	<b>693,934</b>		<b>366,639</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>716,623</b>		<b>568,443</b>

TOWN OF Elba  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	141,691	A1001	218,398
<b>TOTAL Real Property Taxes</b>	<b>141,691</b>		<b>218,398</b>
Interest & Penalties On Real Prop Taxes	3,182	A1090	3,575
<b>TOTAL Real Property Tax Items</b>	<b>3,182</b>		<b>3,575</b>
Non Prop Tax Dist By County	252,302	A1120	14,400
<b>TOTAL Non Property Tax Items</b>	<b>252,302</b>		<b>14,400</b>
Clerk Fees	1,251	A1255	2,442
Sale of Cemetery Lots	4,100	A2190	19,450
Charges For Cemetery Services	19,025	A2192	11,300
<b>TOTAL Departmental Income</b>	<b>24,376</b>		<b>33,192</b>
Interest And Earnings	817	A2401	89
Rental of Real Property	1,000	A2410	
<b>TOTAL Use of Money And Property</b>	<b>1,817</b>		<b>89</b>
Games of Chance	188	A2530	20
Bingo Licenses	349	A2540	1,257
Dog Licenses	1,844	A2544	1,131
<b>TOTAL Licenses And Permits</b>	<b>2,381</b>		<b>2,408</b>
Fines And Forfeited Bail	21,225	A2610	4,698
<b>TOTAL Fines And Forfeitures</b>	<b>21,225</b>		<b>4,698</b>
Sales of Scrap & Excess Materials	78	A2650	149
Sales, Other	271	A2655	1,459
Insurance Recoveries	346	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>695</b>		<b>1,608</b>
Refunds of Prior Year's Expenditures	79	A2701	2,323
Gifts And Donations		A2705	3,646
AIM Related Payments	16,515	A2750	16,515
Unclassified (specify)	875	A2770	1,565
Additional Description Out of District Services			
<b>TOTAL Miscellaneous Local Sources</b>	<b>17,469</b>		<b>24,049</b>
St Aid, Mortgage Tax	22,176	A3005	33,363
St Aid, Real Property Tax Administration	4,237	A3040	
<b>TOTAL State Aid</b>	<b>26,413</b>		<b>33,363</b>
<b>TOTAL Revenues</b>	<b>491,551</b>		<b>335,780</b>
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>491,551</b>		<b>335,780</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	7,531	A10101	7,774
Legislative Board, Contr Expend	357	A10104	219
<b>TOTAL Legislative Board</b>	<b>7,888</b>		<b>7,993</b>
Municipal Court, Pers Serv	26,750	A11101	28,145
Municipal Court, Contr Expend	11,998	A11104	11,295
<b>TOTAL Municipal Court</b>	<b>38,748</b>		<b>39,440</b>
Supervisor,pers Serv	8,185	A12201	8,185
Supervisor,contr Expend	900	A12204	940
<b>TOTAL Supervisor</b>	<b>9,085</b>		<b>9,125</b>
Comptroller, Contr Expend	8,600	A13154	9,525
<b>TOTAL Comptroller</b>	<b>8,600</b>		<b>9,525</b>
Tax Collection,contr Expend	425	A13304	300
<b>TOTAL Tax Collection</b>	<b>425</b>		<b>300</b>
Assessment, Pers Serv	17,800	A13551	18,034
Assessment, Contr Expend	6,534	A13554	6,561
<b>TOTAL Assessment</b>	<b>24,334</b>		<b>24,595</b>
Clerk,pers Serv	32,203	A14101	36,963
Clerk,contr Expend	750	A14104	2,184
<b>TOTAL Clerk</b>	<b>32,953</b>		<b>39,147</b>
Law, Contr Expend	9,139	A14204	1,400
<b>TOTAL Law</b>	<b>9,139</b>		<b>1,400</b>
Elections, Contr Expend	2,340	A14504	1,905
<b>TOTAL Elections</b>	<b>2,340</b>		<b>1,905</b>
Operation of Plant, Pers Serv	9,625	A16201	5,315
Operation of Plant, Equip & Cap Outlay	24,467	A16202	11,185
Operation of Plant, Contr Expend	19,643	A16204	65,478
<b>TOTAL Operation of Plant</b>	<b>53,735</b>		<b>81,978</b>
Central Print & Mail Contr Expend	4,693	A16704	5,131
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>4,693</b>		<b>5,131</b>
Central Data Process, Contr Expend	2,100	A16804	1,575
<b>TOTAL Central Data Process</b>	<b>2,100</b>		<b>1,575</b>
Unallocated Insurance, Contr Expend	23,385	A19104	23,424
<b>TOTAL Unallocated Insurance</b>	<b>23,385</b>		<b>23,424</b>
Municipal Assn Dues, Contr Expend	799	A19204	750
<b>TOTAL Municipal Assn Dues</b>	<b>799</b>		<b>750</b>
Taxes & Assess On Munic Prop, Contr Expend	2,201	A19504	
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>2,201</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>220,425</b>		<b>246,288</b>
Traffic Control, Contr Expen	915	A33104	967
<b>TOTAL Traffic Control</b>	<b>915</b>		<b>967</b>
Control of Animals, Pers Serv	510	A35101	510
<b>TOTAL Control of Animals</b>	<b>510</b>		<b>510</b>
<b>TOTAL Public Safety</b>	<b>1,425</b>		<b>1,477</b>
Street Admin, Pers Serv	58,483	A50101	60,589

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Street Admin, Contr Expend	871	A50104	2,080
<b>TOTAL Street Admin</b>	<b>59,354</b>		<b>62,669</b>
Street Lighting, Contr Expend	2,626	A51824	3,182
<b>TOTAL Street Lighting</b>	<b>2,626</b>		<b>3,182</b>
<b>TOTAL Transportation</b>	<b>61,980</b>		<b>65,851</b>
Museum - Art Gallery, Contr Expend	3,000	A74504	1,800
<b>TOTAL Museum - Art Gallery</b>	<b>3,000</b>		<b>1,800</b>
Historian, Pers Serv	612	A75101	612
Historian, Contr Expend	211	A75104	211
<b>TOTAL Historian</b>	<b>823</b>		<b>823</b>
<b>TOTAL Culture And Recreation</b>	<b>3,823</b>		<b>2,623</b>
Refuse & Garbage, Contr Expend	86	A81604	
<b>TOTAL Refuse &amp; Garbage</b>	<b>86</b>		<b>0</b>
Cemetery, Contr Expend	17,569	A88104	22,909
<b>TOTAL Cemetery</b>	<b>17,569</b>		<b>22,909</b>
<b>TOTAL Home And Community Services</b>	<b>17,655</b>		<b>22,909</b>
State Retirement System	14,030	A90108	17,441
Social Security, Employer Cont	11,651	A90308	12,487
Worker's Compensation, Empl Bnfts	16,691	A90408	9,233
Disability Insurance, Empl Bnfts		A90558	949
Hospital & Medical (dental) Ins, Empl Bnft	37,238	A90608	1,817
<b>TOTAL Employee Benefits</b>	<b>79,610</b>		<b>41,927</b>
<b>TOTAL Expenditures</b>	<b>384,918</b>		<b>381,075</b>
Transfers, Capital Projects Fund		A99509	282,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>282,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>282,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>384,918</b>		<b>663,075</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>587,301</b>	<b>A8021</b>	<b>693,934</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>587,301</b>	<b>A8022</b>	<b>693,934</b>
ADD - REVENUES AND OTHER SOURCES	491,551		335,780
DEDUCT - EXPENDITURES AND OTHER USES	384,918		663,075
<b>Fund Balance - End of Year</b>	<b>693,934</b>	<b>A8029</b>	<b>366,639</b>



TOWN OF Elba  
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	206,000	A1049N	303,000
Est Rev - Real Property Tax Items	14,898	A1099N	29,586
Est Rev - Non Property Tax Items	0	A1199N	
Est Rev - Departmental Income	800	A1299N	1,000
Est Rev - Intergovernmental Charges	10,500	A2399N	11,000
Est Rev - Use of Money And Property	300	A2499N	100
Est Rev - Licenses And Permits	1,500	A2599N	1,500
Est Rev - Fines And Forfeitures	14,000	A2649N	11,000
Est Rev - State Aid	34,500	A3099N	36,500
<b>TOTAL Estimated Revenues</b>	<b>282,498</b>		<b>393,686</b>
Appropriated Fund Balance	223,607	A599N	58,472
<b>TOTAL Estimated Other Sources</b>	<b>223,607</b>		<b>58,472</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>506,105</b>		<b>452,158</b>

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	217,952	A1999N	230,015
App - Public Safety	1,510	A3999N	1,530
App - Transportation	114,225	A5999N	86,562
App - Culture And Recreation	2,712	A7999N	2,712
App - Home And Community Services	20,000	A8999N	21,210
App - Employee Benefits	79,706	A9199N	80,129
<b>TOTAL Appropriations</b>	<b>436,105</b>		<b>422,158</b>
App - Interfund Transfer	70,000	A9999N	30,000
<b>TOTAL Other Uses</b>	<b>70,000</b>		<b>30,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>506,105</b>		<b>452,158</b>

TOWN OF Elba  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	237,341	B200	509,506
<b>TOTAL Cash</b>	<b>237,341</b>		<b>509,506</b>
Accounts Receivable	30,157	B380	91,020
<b>TOTAL Other Receivables (net)</b>	<b>30,157</b>		<b>91,020</b>
Due From Other Funds	167	B391	
<b>TOTAL Due From Other Funds</b>	<b>167</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>267,665</b>		<b>600,526</b>

TOWN OF Elba  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	11,686	B914	10,209
Assigned Unappropriated Fund Balance	255,979	B915	590,317
<b>TOTAL Assigned Fund Balance</b>	<b>267,665</b>		<b>600,526</b>
<b>TOTAL Fund Balance</b>	<b>267,665</b>		<b>600,526</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>267,665</b>		<b>600,526</b>

TOWN OF Elba  
Annual Update Document  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Sales Tax (from County)	30,112	B1120	330,744
Franchises	7,469	B1170	11,222
<b>TOTAL Non Property Tax Items</b>	<b>37,581</b>		<b>341,966</b>
Interest And Earnings	142	B2401	
<b>TOTAL Use of Money And Property</b>	<b>142</b>		<b>0</b>
Building And Alteration Permits	4,941	B2555	6,021
<b>TOTAL Licenses And Permits</b>	<b>4,941</b>		<b>6,021</b>
Unclassified (specify)	241	B2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>241</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>42,905</b>		<b>347,987</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>42,905</b>		<b>347,987</b>

TOWN OF Elba  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Safety Inspection, Pers Serv	10,732	B36201	10,732
Safety Inspection, Contr Expend	566	B36204	
<b>TOTAL Safety Inspection</b>	<b>11,298</b>		<b>10,732</b>
<b>TOTAL Public Safety</b>	<b>11,298</b>		<b>10,732</b>
Registrar of Vital Statistics, Pers Serv	470	B40201	470
<b>TOTAL Registrar of Vital Statistics</b>	<b>470</b>		<b>470</b>
<b>TOTAL Health</b>	<b>470</b>		<b>470</b>
Youth Prog, Contr Expend	3,638	B73104	
<b>TOTAL Youth Prog</b>	<b>3,638</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>3,638</b>		<b>0</b>
Zoning, Pers Serv		B80101	360
Zoning, Contr Expend	644	B80104	1,166
<b>TOTAL Zoning</b>	<b>644</b>		<b>1,526</b>
Planning, Contr Expend	1,118	B80204	1,541
<b>TOTAL Planning</b>	<b>1,118</b>		<b>1,541</b>
<b>TOTAL Home And Community Services</b>	<b>1,762</b>		<b>3,067</b>
Social Security , Empl Bnfts	821	B90308	857
<b>TOTAL Employee Benefits</b>	<b>821</b>		<b>857</b>
<b>TOTAL Expenditures</b>	<b>17,989</b>		<b>15,126</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>17,989</b>		<b>15,126</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>242,749</b>	<b>B8021</b>	<b>267,665</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>242,749</b>	<b>B8022</b>	<b>267,665</b>
ADD - REVENUES AND OTHER SOURCES	42,905		347,987
DEDUCT - EXPENDITURES AND OTHER USES	17,989		15,126
<b>Fund Balance - End of Year</b>	<b>267,665</b>	<b>B8029</b>	<b>600,526</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	0	B1199N	
Est Rev - Use of Money And Property	5,000	B2499N	7,000
Est Rev - Licenses And Permits	2,550	B2599N	2,550
<b>TOTAL Estimated Revenues</b>	<b>7,550</b>		<b>9,550</b>
Appropriated Fund Balance	11,686	B599N	10,209
<b>TOTAL Estimated Other Sources</b>	<b>11,686</b>		<b>10,209</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>19,236</b>		<b>19,759</b>



TOWN OF Elba  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Public Safety	11,252	B3999N	11,706
App - Health	470	B4999N	489
App - Culture And Recreation	2,400	B7999N	2,400
App - Home And Community Services	4,214	B8999N	4,214
App - Employee Benefits	900	B9199N	950
<b>TOTAL Appropriations</b>	<b>19,236</b>		<b>19,759</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>19,236</b>		<b>19,759</b>

TOWN OF Elba  
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	131,266	DA200	248,159
<b>TOTAL Cash</b>	<b>131,266</b>		<b>248,159</b>
Due From Other Funds		DA391	113,395
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>113,395</b>
Prepaid Expenses	2,129	DA480	6,933
<b>TOTAL Prepaid Expenses</b>	<b>2,129</b>		<b>6,933</b>
Cash Special Reserves	145,853	DA230	
<b>TOTAL Restricted Assets</b>	<b>145,853</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>279,248</b>		<b>368,487</b>

TOWN OF Elba  
Annual Update Document  
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	169	DA600	
<b>TOTAL Accounts Payable</b>	<b>169</b>		<b>0</b>
Accrued Liabilities	11,031	DA601	502
<b>TOTAL Accrued Liabilities</b>	<b>11,031</b>		<b>502</b>
Due To Other Funds	445	DA630	
<b>TOTAL Due To Other Funds</b>	<b>445</b>		<b>0</b>
Due To Employees' Retirement System	6,332	DA637	
<b>TOTAL Due To Other Governments</b>	<b>6,332</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>17,977</b>		<b>502</b>
<b>Fund Balance</b>			
Not in Spendable Form	2,129	DA806	6,933
<b>TOTAL Nonspendable Fund Balance</b>	<b>2,129</b>		<b>6,933</b>
Capital Reserve	145,853	DA878	215,853
<b>TOTAL Restricted Fund Balance</b>	<b>145,853</b>		<b>215,853</b>
Assigned Appropriated Fund Balance	47,348	DA914	
Assigned Unappropriated Fund Balance	65,941	DA915	145,199
<b>TOTAL Assigned Fund Balance</b>	<b>113,289</b>		<b>145,199</b>
<b>TOTAL Fund Balance</b>	<b>261,271</b>		<b>367,985</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>279,248</b>		<b>368,487</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	235,000	DA1001	275,000
<b>TOTAL Real Property Taxes</b>	<b>235,000</b>		<b>275,000</b>
Sales Tax (from County)	70,000	DA1120	
<b>TOTAL Non Property Tax Items</b>	<b>70,000</b>		<b>0</b>
Transportation Services, Other Govts	102,290	DA2300	103,263
<b>TOTAL Intergovernmental Charges</b>	<b>102,290</b>		<b>103,263</b>
Interest And Earnings	560	DA2401	87
<b>TOTAL Use of Money And Property</b>	<b>560</b>		<b>87</b>
Sales of Equipment	20,454	DA2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>20,454</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>428,304</b>		<b>378,350</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>428,304</b>		<b>378,350</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	62,183	DA51302	14,065
Machinery, Contr Expend	57,585	DA51304	49,603
<b>TOTAL Machinery</b>	<b>119,768</b>		<b>63,668</b>
Brush And Weeds, Contr Expend	355	DA51404	211
<b>TOTAL Brush And Weeds</b>	<b>355</b>		<b>211</b>
Snow Removal, Pers Serv	42,232	DA51421	36,631
Snow Removal, Contr Expend	102,408	DA51424	103,264
<b>TOTAL Snow Removal</b>	<b>144,640</b>		<b>139,895</b>
Services Other Govts, Pers Serv	42,088	DA51481	36,961
<b>TOTAL Services Other Govts</b>	<b>42,088</b>		<b>36,961</b>
<b>TOTAL Transportation</b>	<b>306,851</b>		<b>240,735</b>
State Retirement, Empl Bnfts	8,419	DA90108	8,272
Social Security , Empl Bnfts	6,619	DA90308	6,114
Hospital & Medical (dental) Ins, Empl Bnft	13,501	DA90608	16,516
<b>TOTAL Employee Benefits</b>	<b>28,539</b>		<b>30,902</b>
<b>TOTAL Expenditures</b>	<b>335,390</b>		<b>271,637</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>335,390</b>		<b>271,637</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>168,357</b>	<b>DA8021</b>	<b>261,271</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>168,357</b>	<b>DA8022</b>	<b>261,271</b>
ADD - REVENUES AND OTHER SOURCES	428,304		378,350
DEDUCT - EXPENDITURES AND OTHER USES	335,390		271,637
<b>Fund Balance - End of Year</b>	<b>261,271</b>	<b>DA8029</b>	<b>367,984</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	275,000	DA1049N	215,000
Est Rev - Non Property Tax Items	0	DA1199N	
Est Rev - Intergovernmental Charges	103,262	DA2399N	252,644
<b>TOTAL Estimated Revenues</b>	<b>378,262</b>		<b>467,644</b>
Appropriated Fund Balance	47,348	DA599N	0
<b>TOTAL Estimated Other Sources</b>	<b>47,348</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>425,610</b>		<b>467,644</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	299,362	DA5999N	336,512
App - Employee Benefits	41,248	DA9199N	46,132
<b>TOTAL Appropriations</b>	<b>340,610</b>		<b>382,644</b>
App - Interfund Transfer	85,000	DA9999N	85,000
<b>TOTAL Other Uses</b>	<b>85,000</b>		<b>85,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>425,610</b>		<b>467,644</b>



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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	343,275	DB200	127,686
Cash From Obligations	6	DB220	
<b>TOTAL Cash</b>	<b>343,281</b>		<b>127,686</b>
Due From Other Funds	445	DB391	
<b>TOTAL Due From Other Funds</b>	<b>445</b>		<b>0</b>
Prepaid Expenses	2,129	DB480	2,054
<b>TOTAL Prepaid Expenses</b>	<b>2,129</b>		<b>2,054</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>345,855</b>		<b>129,740</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Employees' Retirement System	6,331	DB637	
<b>TOTAL Due To Other Governments</b>	<b>6,331</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>6,331</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	2,129	DB806	2,054
<b>TOTAL Nonspendable Fund Balance</b>	<b>2,129</b>		<b>2,054</b>
Assigned Appropriated Fund Balance	45,319	DB914	98,944
Assigned Unappropriated Fund Balance	292,076	DB915	28,742
<b>TOTAL Assigned Fund Balance</b>	<b>337,395</b>		<b>127,686</b>
<b>TOTAL Fund Balance</b>	<b>339,524</b>		<b>129,740</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>345,855</b>		<b>129,740</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Sales Tax (from County)	265,000	DB1120	
<b>TOTAL Non Property Tax Items</b>	<b>265,000</b>		<b>0</b>
Transportation Services, Other Govts	7,370	DB2300	7,513
<b>TOTAL Intergovernmental Charges</b>	<b>7,370</b>		<b>7,513</b>
Interest And Earnings	386	DB2401	
<b>TOTAL Use of Money And Property</b>	<b>386</b>		<b>0</b>
St Aid, Consolidated Highway Aid	87,203	DB3501	170,401
<b>TOTAL State Aid</b>	<b>87,203</b>		<b>170,401</b>
<b>TOTAL Revenues</b>	<b>359,959</b>		<b>177,914</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>359,959</b>		<b>177,914</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Maint of Streets, Pers Serv	53,114	DB51101	67,258
Maint of Streets, Contr Expend	279,464	DB51104	279,767
<b>TOTAL Maint of Streets</b>	<b>332,578</b>		<b>347,025</b>
Brush And Weeds, Contr Expend	2,771	DB51404	4,122
<b>TOTAL Brush And Weeds</b>	<b>2,771</b>		<b>4,122</b>
<b>TOTAL Transportation</b>	<b>335,349</b>		<b>351,147</b>
State Retirement, Empl Bnfts	8,419	DB90108	8,272
Social Security, Empl Bnfts	4,238	DB90308	4,384
Hospital & Medical (dental) Ins, Empl Bnft	13,501	DB90608	23,895
<b>TOTAL Employee Benefits</b>	<b>26,158</b>		<b>36,551</b>
<b>TOTAL Expenditures</b>	<b>361,507</b>		<b>387,698</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>361,507</b>		<b>387,698</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>341,072</b>	<b>DB8021</b>	<b>339,524</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>341,072</b>	<b>DB8022</b>	<b>339,524</b>
ADD - REVENUES AND OTHER SOURCES	359,959		177,914
DEDUCT - EXPENDITURES AND OTHER USES	361,507		387,698
<b>Fund Balance - End of Year</b>	<b>339,524</b>	<b>DB8029</b>	<b>129,740</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	288,776	DB1199N	200,000
Est Rev - Intergovernmental Charges	7,000	DB2399N	7,957
Est Rev - State Aid	76,653	DB3099N	148,599
<b>TOTAL Estimated Revenues</b>	<b>372,429</b>		<b>356,556</b>
Appropriated Fund Balance	45,319	DB599N	98,944
<b>TOTAL Estimated Other Sources</b>	<b>45,319</b>		<b>98,944</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>417,748</b>		<b>455,500</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	379,000	DB5999N	413,000
App - Employee Benefits	38,748	DB9199N	42,500
<b>TOTAL Appropriations</b>	<b>417,748</b>		<b>455,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>417,748</b>		<b>455,500</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	21,407	H200	423,068
<b>TOTAL Cash</b>	<b>21,407</b>		<b>423,068</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>21,407</b>		<b>423,068</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable	13,391,000	H626	13,122,000
<b>TOTAL Notes Payable</b>	<b>13,391,000</b>		<b>13,122,000</b>
Due To Other Funds	449,973	H630	449,973
<b>TOTAL Due To Other Funds</b>	<b>449,973</b>		<b>449,973</b>
<b>TOTAL Liabilities</b>	<b>13,840,973</b>		<b>13,571,973</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	0	H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-13,819,566	H917	-13,148,905
<b>TOTAL Unassigned Fund Balance</b>	<b>-13,819,566</b>		<b>-13,148,905</b>
<b>TOTAL Fund Balance</b>	<b>-13,819,566</b>		<b>-13,148,905</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>21,407</b>		<b>423,068</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Misc Revenue, Other Govts	0	H2389	5,727
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>5,727</b>
Interest And Earnings	477	H2401	63
<b>TOTAL Use of Money And Property</b>	<b>477</b>		<b>63</b>
Grants From Local Governments	1,176,678	H2706	0
Premium & Accrued Interest On Obligations	0	H2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,176,678</b>		<b>0</b>
St Aid-Water Cap Proj	15,263,579	H3991	563,709
<b>TOTAL State Aid</b>	<b>15,263,579</b>		<b>563,709</b>
Fed Aid, Water Cap Proj		H4991	1,158,438
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>1,158,438</b>
<b>TOTAL Revenues</b>	<b>16,440,734</b>		<b>1,727,937</b>
Interfund Transfers	422,731	H5031	720,000
<b>TOTAL Interfund Transfers</b>	<b>422,731</b>		<b>720,000</b>
Serial Bonds	1,570,000	H5710	
Bans Redeemed From Appropriations	1,763,000	H5731	269,000
<b>TOTAL Proceeds of Obligations</b>	<b>3,333,000</b>		<b>269,000</b>
<b>TOTAL Other Sources</b>	<b>3,755,731</b>		<b>989,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>20,196,465</b>		<b>2,716,937</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Operation of Plant, Equip & Cap Outlay		H16202	263,250
<b>TOTAL Operation of Plant</b>	<b>0</b>		<b>263,250</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>263,250</b>
Garage, Equip & Cap Outlay		H51322	18,750
<b>TOTAL Garage</b>	<b>0</b>		<b>18,750</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>18,750</b>
Water Administration, Equip & Cap Outlay	5,547,186	H83102	1,356,329
<b>TOTAL Water Administration</b>	<b>5,547,186</b>		<b>1,356,329</b>
Water Trans & Distrib, Equip & Cap Outlay	13,391,000	H83402	1,523
<b>TOTAL Water Trans &amp; Distrib</b>	<b>13,391,000</b>		<b>1,523</b>
<b>TOTAL Home And Community Services</b>	<b>18,938,186</b>		<b>1,357,852</b>
Debt Principal, Bond Anticipation Notes	1,763,000	H97306	269,000
<b>TOTAL Debt Principal</b>	<b>1,763,000</b>		<b>269,000</b>
Debt Interest, Bond Anticipation Notes	0	H97307	137,424
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>137,424</b>
<b>TOTAL Expenditures</b>	<b>20,701,186</b>		<b>2,046,276</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>20,701,186</b>		<b>2,046,276</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-13,314,845</b>	<b>H8021</b>	<b>-13,819,566</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-13,314,845</b>	<b>H8022</b>	<b>-13,819,566</b>
ADD - REVENUES AND OTHER SOURCES	20,196,465		2,716,937
DEDUCT - EXPENDITURES AND OTHER USES	20,701,186		2,046,276
<b>Fund Balance - End of Year</b>	<b>-13,819,566</b>	<b>H8029</b>	<b>-13,148,905</b>

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Balance Sheet

Code Description	2020	EdpCode	2021
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(H1) CAPITAL WATER 1

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable		H626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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(H1) CAPITAL WATER 1

Results of Operation

Code Description	2020	EdpCode	2021
<b>Other Sources</b>			
Serial Bonds	1,570,000	H5710	
Bans Redeemed From Appropriations	1,570,000	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>3,140,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>3,140,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,140,000</b>		<b>0</b>

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(H1) CAPITAL WATER 1

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes	1,570,000	H97306	
<b>TOTAL Debt Principal</b>	<b>1,570,000</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,570,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,570,000</b>		<b>0</b>



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(H1) CAPITAL WATER 1

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-1,570,000</b>	<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>	<b>-1,570,000</b>	<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES	3,140,000		
DEDUCT - EXPENDITURES AND OTHER USES	1,570,000		
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

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(H2) CAPITAL WATER 2

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	21,407	H200	423,068
<b>TOTAL Cash</b>	<b>21,407</b>		<b>423,068</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>21,407</b>		<b>423,068</b>

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(H2) CAPITAL WATER 2

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable	13,391,000	H626	13,122,000
<b>TOTAL Notes Payable</b>	<b>13,391,000</b>		<b>13,122,000</b>
Due To Other Funds	449,973	H630	449,973
<b>TOTAL Due To Other Funds</b>	<b>449,973</b>		<b>449,973</b>
<b>TOTAL Liabilities</b>	<b>13,840,973</b>		<b>13,571,973</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-13,819,566	H917	-13,148,905
<b>TOTAL Unassigned Fund Balance</b>	<b>-13,819,566</b>		<b>-13,148,905</b>
<b>TOTAL Fund Balance</b>	<b>-13,819,566</b>		<b>-13,148,905</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>21,407</b>		<b>423,068</b>

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(H2) CAPITAL WATER 2

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Misc Revenue, Other Govts		H2389	5,727
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>5,727</b>
Interest And Earnings	477	H2401	63
<b>TOTAL Use of Money And Property</b>	<b>477</b>		<b>63</b>
Grants From Local Governments	1,176,678	H2706	
Premium & Accrued Interest On Obligations		H2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,176,678</b>		<b>0</b>
St Aid-Water Cap Proj	15,263,579	H3991	563,709
<b>TOTAL State Aid</b>	<b>15,263,579</b>		<b>563,709</b>
Fed Aid, Water Cap Proj		H4991	1,158,438
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>1,158,438</b>
<b>TOTAL Revenues</b>	<b>16,440,734</b>		<b>1,727,937</b>
Interfund Transfers	422,731	H5031	438,000
<b>TOTAL Interfund Transfers</b>	<b>422,731</b>		<b>438,000</b>
Bans Redeemed From Appropriations	193,000	H5731	269,000
<b>TOTAL Proceeds of Obligations</b>	<b>193,000</b>		<b>269,000</b>
<b>TOTAL Other Sources</b>	<b>615,731</b>		<b>707,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>17,056,465</b>		<b>2,434,937</b>

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(H2) CAPITAL WATER 2

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Water Administration, Equip & Cap Outlay	5,547,186	H83102	1,356,329
<b>TOTAL Water Administration</b>	<b>5,547,186</b>		<b>1,356,329</b>
Water Trans & Distrib, Equip & Cap Outlay	13,391,000	H83402	1,523
<b>TOTAL Water Trans &amp; Distrib</b>	<b>13,391,000</b>		<b>1,523</b>
<b>TOTAL Home And Community Services</b>	<b>18,938,186</b>		<b>1,357,852</b>
Debt Principal, Bond Anticipation Notes	193,000	H97306	269,000
<b>TOTAL Debt Principal</b>	<b>193,000</b>		<b>269,000</b>
Debt Interest, Bond Anticipation Notes		H97307	137,424
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>137,424</b>
<b>TOTAL Expenditures</b>	<b>19,131,186</b>		<b>1,764,276</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>19,131,186</b>		<b>1,764,276</b>

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(H2) CAPITAL WATER 2

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-11,744,845</b>	<b>H8021</b>	<b>-13,819,566</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-11,744,845</b>	<b>H8022</b>	<b>-13,819,566</b>
ADD - REVENUES AND OTHER SOURCES	17,056,465		2,434,937
DEDUCT - EXPENDITURES AND OTHER USES	19,131,186		1,764,276
<b>Fund Balance - End of Year</b>	<b>-13,819,566</b>	<b>H8029</b>	<b>-13,148,905</b>

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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(H3) BUILDING PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Other Sources</b>			
Interfund Transfers		H5031	282,000
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>282,000</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>282,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>282,000</b>

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(H3) BUILDING PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Operation of Plant, Equip & Cap Outlay		H16202	263,250
<b>TOTAL Operation of Plant</b>	<b>0</b>		<b>263,250</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>263,250</b>
Garage, Equip & Cap Outlay		H51322	18,750
<b>TOTAL Garage</b>	<b>0</b>		<b>18,750</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>18,750</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>282,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>282,000</b>

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(H3) BUILDING PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES			282,000
DEDUCT - EXPENDITURES AND OTHER USES			282,000
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land		K101	1,772,800
Buildings		K102	3,365,721
Machinery And Equipment		K104	843,200
<b>TOTAL Fixed Assets (net)</b>	<b>0</b>		<b>5,981,721</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>5,981,721</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets		K159	5,981,721
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>0</b>		<b>5,981,721</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>5,981,721</b>
<b>TOTAL</b>	<b>0</b>		<b>5,981,721</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash In Time Deposits	19,493	PN201	19,876
<b>TOTAL Cash</b>	<b>19,493</b>		<b>19,876</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,493</b>		<b>19,876</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Must Remain Intact	19,279	PN807	19,493
<b>TOTAL Nonspendable Fund Balance</b>	<b>19,279</b>		<b>19,493</b>
Assigned Unappropriated Fund Balance	214	PN915	383
<b>TOTAL Assigned Fund Balance</b>	<b>214</b>		<b>383</b>
<b>TOTAL Fund Balance</b>	<b>19,493</b>		<b>19,876</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,493</b>		<b>19,876</b>

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(PN) PERMANENT

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	214	PN2401	383
<b>TOTAL Use of Money And Property</b>	<b>214</b>		<b>383</b>
<b>TOTAL Revenues</b>	<b>214</b>		<b>383</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>214</b>		<b>383</b>



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Results of Operation

Code Description	2020	EdpCode	2021
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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>19,279</b>	<b>PN8021</b>	<b>19,493</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>19,279</b>	<b>PN8022</b>	<b>19,493</b>
ADD - REVENUES AND OTHER SOURCES	214		383
<b>Fund Balance - End of Year</b>	<b>19,493</b>	<b>PN8029</b>	<b>19,876</b>

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes		SF1001	233,756
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>233,756</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>233,756</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>233,756</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fire Protection, Contr Expend		SF34104	233,756
<b>TOTAL Fire Protection</b>	<b>0</b>		<b>233,756</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>233,756</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>233,756</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>233,756</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	
ADD - REVENUES AND OTHER SOURCES			233,756
DEDUCT - EXPENDITURES AND OTHER USES			233,756
<b>Fund Balance - End of Year</b>		<b>SF8029</b>	

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		SM200	3,668
<b>TOTAL Cash</b>	<b>0</b>		<b>3,668</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>3,668</b>



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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SM915	3,668
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>3,668</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>3,668</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>3,668</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Other General Departmental Income		SM1289	19,963
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>19,963</b>
Grants From Local Governments		SM2706	6,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>6,000</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>25,963</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>25,963</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Central Services Admin,contr Expend		SM16104	22,295
<b>TOTAL Central Services Admin</b>	<b>0</b>		<b>22,295</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>22,295</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>22,295</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>22,295</b>

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(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SM8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SM8022</b>	
ADD - REVENUES AND OTHER SOURCES			25,963
DEDUCT - EXPENDITURES AND OTHER USES			22,295
<b>Fund Balance - End of Year</b>		<b>SM8029</b>	<b>3,668</b>

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(SM1) BW SOLAR

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		SM200	2,886
<b>TOTAL Cash</b>	<b>0</b>		<b>2,886</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>2,886</b>

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(SM1) BW SOLAR

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SM915	2,886
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>2,886</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>2,886</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>2,886</b>

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(SM1) BW SOLAR

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Other General Departmental Income		SM1289	9,963
Additional Description Intervenor Funds			
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>9,963</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>9,963</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>9,963</b>

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(SM1) BW SOLAR

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Central Services Admin,contr Expend		SM16104	7,077
<b>TOTAL Central Services Admin</b>	<b>0</b>		<b>7,077</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>7,077</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>7,077</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>7,077</b>



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(SM1) BW SOLAR

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SM8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SM8022</b>	
ADD - REVENUES AND OTHER SOURCES			9,963
DEDUCT - EXPENDITURES AND OTHER USES			7,077
<b>Fund Balance - End of Year</b>		<b>SM8029</b>	<b>2,886</b>

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(SM2) FOREFRONT POWER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		SM200	782
<b>TOTAL Cash</b>	<b>0</b>		<b>782</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>782</b>

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(SM2) FOREFRONT POWER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SM915	782
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>782</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>782</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>782</b>

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(SM2) FOREFRONT POWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Other General Departmental Income Additional Description Intervenor Funds		SM1289	10,000
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>10,000</b>
Grants From Local Governments		SM2706	6,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>6,000</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>16,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>16,000</b>

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(SM2) FOREFRONT POWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Central Services Admin,contr Expend		SM16104	15,218
<b>TOTAL Central Services Admin</b>	<b>0</b>		<b>15,218</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>15,218</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>15,218</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>15,218</b>

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(SM2) FOREFRONT POWER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SM8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SM8022</b>	
ADD - REVENUES AND OTHER SOURCES			16,000
DEDUCT - EXPENDITURES AND OTHER USES			15,218
<b>Fund Balance - End of Year</b>		<b>SM8029</b>	<b>782</b>

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(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	0	SW200	0
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Funds	7,376	SW391	8,876
<b>TOTAL Due From Other Funds</b>	<b>7,376</b>		<b>8,876</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,376</b>		<b>8,876</b>

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(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	23,868	SW630	23,868
<b>TOTAL Due To Other Funds</b>	<b>23,868</b>		<b>23,868</b>
<b>TOTAL Liabilities</b>	<b>23,868</b>		<b>23,868</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-16,492	SW917	-14,992
<b>TOTAL Unassigned Fund Balance</b>	<b>-16,492</b>		<b>-14,992</b>
<b>TOTAL Fund Balance</b>	<b>-16,492</b>		<b>-14,992</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,376</b>		<b>8,876</b>



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(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	352,648	SW1001	518,832
<b>TOTAL Real Property Taxes</b>	<b>352,648</b>		<b>518,832</b>
Metered Water Sales	1,857	SW2140	1,895
Water Service Charges	7,425	SW2144	
<b>TOTAL Departmental Income</b>	<b>9,282</b>		<b>1,895</b>
Share of Joint Activity, Other Govts	11,384	SW2390	0
<b>TOTAL Intergovernmental Charges</b>	<b>11,384</b>		<b>0</b>
Interest And Earnings	0	SW2401	3
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>3</b>
Grants From Local Governments	0	SW2706	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
St Aid-Water Cap Proj	0	SW3991	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>373,314</b>		<b>520,730</b>
Bond Anticipation Notes		SW5730	0
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>373,314</b>		<b>520,730</b>

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(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	330	SW13804	17,220
<b>TOTAL Fiscal Agents Fees</b>	<b>330</b>		<b>17,220</b>
Administration-Personal Services		SW17101	0
<b>TOTAL Administration-Personal Services</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>330</b>		<b>17,220</b>
Joint Sewer Project, Contr Expend		SW81504	0
<b>TOTAL Joint Sewer Project</b>	<b>0</b>		<b>0</b>
Water Administration, Contr Expend	0	SW83104	
<b>TOTAL Water Administration</b>	<b>0</b>		<b>0</b>
Water Trans & Distrib, Contr Expend	5,152	SW83404	0
<b>TOTAL Water Trans &amp; Distrib</b>	<b>5,152</b>		<b>0</b>
Other Water, Contr Expend	140	SW83894	
<b>TOTAL Other Water</b>	<b>140</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>5,292</b>		<b>0</b>
Debt Principal, Serial Bonds	45,000	SW97106	45,000
Debt Principal, Bond Anticipation Notes	0	SW97306	0
<b>TOTAL Debt Principal</b>	<b>45,000</b>		<b>45,000</b>
Debt Interest, Serial Bonds	44,430	SW97107	19,010
Debt Interest, Bond Anticipation Notes	236,399	SW97307	
<b>TOTAL Debt Interest</b>	<b>280,829</b>		<b>19,010</b>
<b>TOTAL Expenditures</b>	<b>331,451</b>		<b>81,230</b>
Transfers, Capital Projects Fund	422,731	SW99509	438,000
<b>TOTAL Operating Transfers</b>	<b>422,731</b>		<b>438,000</b>
<b>TOTAL Other Uses</b>	<b>422,731</b>		<b>438,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>754,182</b>		<b>519,230</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>364,376</b>	<b>SW8021</b>	<b>-16,492</b>
Prior Period Adj -Decrease In Fund Balance		SW8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>364,376</b>	<b>SW8022</b>	<b>-16,492</b>
ADD - REVENUES AND OTHER SOURCES	373,314		520,730
DEDUCT - EXPENDITURES AND OTHER USES	754,182		519,230
<b>Fund Balance - End of Year</b>	<b>-16,492</b>	<b>SW8029</b>	<b>-14,992</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	518,832	SW1049N	528,463
Est Rev - Miscellaneous Local Sources		SW2799N	17,116
<b>TOTAL Estimated Revenues</b>	<b>518,832</b>		<b>545,579</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>518,832</b>		<b>545,579</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support		SW1999N	10,000
App - Debt Service	518,832	SW9899N	535,579
<b>TOTAL Appropriations</b>	<b>518,832</b>		<b>545,579</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>518,832</b>		<b>545,579</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW1) WATER 1

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		SW200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Funds	7,376	SW391	8,876
<b>TOTAL Due From Other Funds</b>	<b>7,376</b>		<b>8,876</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,376</b>		<b>8,876</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW1) WATER 1

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	23,868	SW630	23,868
<b>TOTAL Due To Other Funds</b>	<b>23,868</b>		<b>23,868</b>
<b>TOTAL Liabilities</b>	<b>23,868</b>		<b>23,868</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-16,492	SW917	-14,992
<b>TOTAL Unassigned Fund Balance</b>	<b>-16,492</b>		<b>-14,992</b>
<b>TOTAL Fund Balance</b>	<b>-16,492</b>		<b>-14,992</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,376</b>		<b>8,876</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW1) WATER 1

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	80,148	SW1001	80,832
<b>TOTAL Real Property Taxes</b>	<b>80,148</b>		<b>80,832</b>
Metered Water Sales	1,857	SW2140	1,895
<b>TOTAL Departmental Income</b>	<b>1,857</b>		<b>1,895</b>
Share of Joint Activity, Other Govts	11,384	SW2390	
<b>TOTAL Intergovernmental Charges</b>	<b>11,384</b>		<b>0</b>
Interest And Earnings		SW2401	3
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>3</b>
<b>TOTAL Revenues</b>	<b>93,389</b>		<b>82,730</b>
Bond Anticipation Notes		SW5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>93,389</b>		<b>82,730</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW1) WATER 1

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	330	SW13804	17,220
<b>TOTAL Fiscal Agents Fees</b>	<b>330</b>		<b>17,220</b>
Administration-Personal Services		SW17101	
<b>TOTAL Administration-Personal Services</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>330</b>		<b>17,220</b>
Water Trans & Distrib, Contr Expend	5,152	SW83404	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>5,152</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>5,152</b>		<b>0</b>
Debt Principal, Serial Bonds	45,000	SW97106	45,000
Debt Principal, Bond Anticipation Notes		SW97306	
<b>TOTAL Debt Principal</b>	<b>45,000</b>		<b>45,000</b>
Debt Interest, Serial Bonds	44,430	SW97107	19,010
Debt Interest, Bond Anticipation Notes		SW97307	
<b>TOTAL Debt Interest</b>	<b>44,430</b>		<b>19,010</b>
<b>TOTAL Expenditures</b>	<b>94,912</b>		<b>81,230</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>94,912</b>		<b>81,230</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW1) WATER 1

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-14,969</b>	<b>SW8021</b>	<b>-16,492</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-14,969</b>	<b>SW8022</b>	<b>-16,492</b>
ADD - REVENUES AND OTHER SOURCES	93,389		82,730
DEDUCT - EXPENDITURES AND OTHER USES	94,912		81,230
<b>Fund Balance - End of Year</b>	<b>-16,492</b>	<b>SW8029</b>	<b>-14,992</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW1) WATER 1

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	80,832	SW1049N	80,904
<b>TOTAL Estimated Revenues</b>	<b>80,832</b>		<b>80,904</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>80,832</b>		<b>80,904</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW1) WATER 1

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Debt Service	80,832	SW9899N	80,904
<b>TOTAL Appropriations</b>	<b>80,832</b>		<b>80,904</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>80,832</b>		<b>80,904</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW2) WATER 2

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		SW200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW2) WATER 2

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds		SW630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Unassigned Fund Balance		SW917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW2) WATER 2

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	272,500	SW1001	438,000
<b>TOTAL Real Property Taxes</b>	<b>272,500</b>		<b>438,000</b>
Water Service Charges	7,425	SW2144	
<b>TOTAL Departmental Income</b>	<b>7,425</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>279,925</b>		<b>438,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>279,925</b>		<b>438,000</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW2) WATER 2

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Water Administration, Contr Expend		SW83104	
<b>TOTAL Water Administration</b>	<b>0</b>		<b>0</b>
Other Water, Contr Expend	140	SW83894	
<b>TOTAL Other Water</b>	<b>140</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>140</b>		<b>0</b>
Debt Principal, Bond Anticipation Notes		SW97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	236,399	SW97307	
<b>TOTAL Debt Interest</b>	<b>236,399</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>236,539</b>		<b>0</b>
Transfers, Capital Projects Fund	422,731	SW99509	438,000
<b>TOTAL Operating Transfers</b>	<b>422,731</b>		<b>438,000</b>
<b>TOTAL Other Uses</b>	<b>422,731</b>		<b>438,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>659,270</b>		<b>438,000</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW2) WATER 2

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>379,345</b>	<b>SW8021</b>	
Prior Period Adj -Decrease In Fund Balance		SW8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>379,345</b>	<b>SW8022</b>	
ADD - REVENUES AND OTHER SOURCES	279,925		438,000
DEDUCT - EXPENDITURES AND OTHER USES	659,270		438,000
<b>Fund Balance - End of Year</b>		<b>SW8029</b>	

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW2) WATER 2

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	438,000	SW1049N	447,559
Est Rev - Miscellaneous Local Sources		SW2799N	17,116
<b>TOTAL Estimated Revenues</b>	<b>438,000</b>		<b>464,675</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>438,000</b>		<b>464,675</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW2) WATER 2

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support		SW1999N	10,000
App - Debt Service	438,000	SW9899N	454,675
<b>TOTAL Appropriations</b>	<b>438,000</b>		<b>464,675</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>438,000</b>		<b>464,675</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,647,594	W129	1,480,600
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,647,594</b>		<b>1,480,600</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,647,594</b>		<b>1,480,600</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	122,594	W638	600
<b>TOTAL Other Liabilities</b>	<b>122,594</b>		<b>600</b>
Bonds Payable	1,525,000	W628	1,480,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,525,000</b>		<b>1,480,000</b>
<b>TOTAL Liabilities</b>	<b>1,647,594</b>		<b>1,480,600</b>
<b>TOTAL Liabilities</b>	<b>1,647,594</b>		<b>1,480,600</b>

**TOWN OF Elba**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2021**

7/1/2022

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
2018	BAN E	Water District 2			11/28/2018	11/26/2019	2.25%		\$8,683,000	\$8,570,000	\$178,000	\$0	\$0		\$8,392,000
2018	BAN E	Water District 2			11/29/2017	11/26/2019	2.25%			\$4,821,000	\$91,000	\$0	\$0		\$4,730,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$13,391,000	\$269,000	\$0	\$0	\$0	\$13,122,000
2020	BOND E	Water 1 Bond			10/01/2020	10/01/2050	2.75%		\$1,570,000	\$1,525,000	\$45,000	\$0	\$0		\$1,480,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$1,525,000	\$45,000	\$0	\$0	\$0	\$1,480,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$0	\$14,916,000	\$314,000	\$0	\$0	\$0	\$14,602,000

TOWN OF Elba  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$165.00
Demand Deposits	9Z2011	\$1,393,972.00
Time Deposits	9Z2021	\$5,309.00
<b>Total</b>		<b>\$1,399,446.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$899,446.00
<b>Total</b>		<b>\$1,399,446.00</b>
 <b>INVESTMENTS:</b>		
- 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-BW	\$2,922	\$0	\$36	\$2,886
****-Capi	\$5,432	\$0	\$0	\$5,432
****-Ceme	\$5,309	\$0	\$0	\$5,309
****-EWD2	\$578,114	\$0	\$248,209	\$329,905
****-Fore	\$807	\$0	\$25	\$782
****-Gen.	\$898,033	\$0	\$59,566	\$838,467
****-High	\$228,447	\$0	\$26,111	\$202,336
****-Just	\$18,965	\$912	\$0	\$19,877
****-T&A	\$18,044	\$0	\$3,881	\$14,163
				<u>\$1,419,157</u>
				<u>\$165.00</u>
				<u>\$0.00</u>
			9ZCASH *	<u>\$1,419,322</u>
			9ZCASHB *	<u>\$1,419,322</u>

\* Must be equal



TOWN OF Elba  
Local Government Questionnaire  
For the Fiscal Year Ending 2021

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Elba  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2021

<b>Total Full Time Employees:</b>		4			
<b>Total Part Time Employees:</b>		13			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$33,985.00	4	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$23,842.00	4	13	
90408	Worker's Compensation Insurance	\$12,398.00	4	13	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$40,012.00	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$110,237.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$110,237.00</b>			

TOWN OF Elba  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,152	1,040	gallons	
Diesel Fuel	\$15,121	7,380	gallons	
Fuel Oil			gallons	
Natural Gas	\$2,052	808	cubic feet	
Electricity	\$6,885	47,704	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 12/31/2021, 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 12/31/2021 and filed by means of electronic data transmission.

BBS Accounting LLC  
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

07/01/2022  
Date of Certification

(585) 468-5842  
Official Telephone Number

TOWN OF Elba  
Financial Comments  
For the Fiscal Year Ending 2021