

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 12/31/2022

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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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (H2) CAPITAL WATER 2
- (H3) BUILDING PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SW) WATER
- (SW1) WATER 1
- (SW2) WATER 2
- (TC) CUSTODIAL
- (TC1) FOREFRONT POWER
- (TC2) BW SOLAR
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	21,869	A200	288,473
Cash In Time Deposits	5,309	A201	
Petty Cash	165	A210	165
Cash From Obligations	16	A220	
<b>TOTAL Cash</b>	<b>27,359</b>		<b>288,638</b>
Accounts Receivable	11,452	A380	3,282
<b>TOTAL Other Receivables (net)</b>	<b>11,452</b>		<b>3,282</b>
Due From Other Funds	464,965	A391	219,447
<b>TOTAL Due From Other Funds</b>	<b>464,965</b>		<b>219,447</b>
Prepaid Expenses	4,667	A480	3,865
<b>TOTAL Prepaid Expenses</b>	<b>4,667</b>		<b>3,865</b>
Cash Special Reserves	60,000	A230	
<b>TOTAL Restricted Assets</b>	<b>60,000</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>568,443</b>		<b>515,232</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	3,500	A600	3,119
<b>TOTAL Accounts Payable</b>	<b>3,500</b>		<b>3,119</b>
Other Liabilities	82,410	A688	164,820
<b>TOTAL Other Liabilities</b>	<b>82,410</b>		<b>164,820</b>
Due To Other Funds	113,394	A630	
<b>TOTAL Due To Other Funds</b>	<b>113,394</b>		<b>0</b>
Due To Other Governments	2,500	A631	1,215
<b>TOTAL Due To Other Governments</b>	<b>2,500</b>		<b>1,215</b>
<b>TOTAL Liabilities</b>	<b>201,804</b>		<b>169,154</b>
<b>Fund Balance</b>			
Not in Spendable Form	4,666	A806	3,865
<b>TOTAL Nonspendable Fund Balance</b>	<b>4,666</b>		<b>3,865</b>
Capital Reserve	60,000	A878	
<b>TOTAL Restricted Fund Balance</b>	<b>60,000</b>		<b>0</b>
Assigned Appropriated Fund Balance	58,472	A914	65,024
<b>TOTAL Assigned Fund Balance</b>	<b>58,472</b>		<b>65,024</b>
Unassigned Fund Balance	243,501	A917	277,189
<b>TOTAL Unassigned Fund Balance</b>	<b>243,501</b>		<b>277,189</b>
<b>TOTAL Fund Balance</b>	<b>366,639</b>		<b>346,078</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>568,443</b>		<b>515,232</b>

TOWN OF Elba  
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	218,398	A1001	315,398
Special Assessments		A1030	16,339
<b>TOTAL Real Property Taxes</b>	<b>218,398</b>		<b>331,737</b>
Interest & Penalties On Real Prop Taxes	3,575	A1090	3,228
<b>TOTAL Real Property Tax Items</b>	<b>3,575</b>		<b>3,228</b>
Non Prop Tax Dist By County	14,400	A1120	
<b>TOTAL Non Property Tax Items</b>	<b>14,400</b>		<b>0</b>
Clerk Fees	2,442	A1255	5,245
Other General Departmental Income		A1289	133
Sale of Cemetery Lots	19,450	A2190	9,100
Charges For Cemetery Services	11,300	A2192	22,150
<b>TOTAL Departmental Income</b>	<b>33,192</b>		<b>36,628</b>
Share of Joint Activity, Other Govts		A2390	838
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>838</b>
Interest And Earnings	89	A2401	664
<b>TOTAL Use of Money And Property</b>	<b>89</b>		<b>664</b>
Games of Chance	20	A2530	20
Bingo Licenses	1,257	A2540	1,162
Dog Licenses	1,131	A2544	1,028
<b>TOTAL Licenses And Permits</b>	<b>2,408</b>		<b>2,210</b>
Fines And Forfeited Bail	4,698	A2610	35,035
<b>TOTAL Fines And Forfeitures</b>	<b>4,698</b>		<b>35,035</b>
Sales of Scrap & Excess Materials	149	A2650	166
Sales, Other	1,459	A2655	209
Insurance Recoveries		A2680	659
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,608</b>		<b>1,034</b>
Refunds of Prior Year's Expenditures	2,323	A2701	1,643
Gifts And Donations	3,646	A2705	201
AIM Related Payments	16,515	A2750	16,515
Unclassified (specify)	1,565	A2770	525
Additional Description Water Debt. Service - Out of District			
<b>TOTAL Miscellaneous Local Sources</b>	<b>24,049</b>		<b>18,884</b>
St Aid, Mortgage Tax	33,363	A3005	31,885
St Aid - Other (specify)		A3089	83,370
<b>TOTAL State Aid</b>	<b>33,363</b>		<b>115,255</b>
<b>TOTAL Revenues</b>	<b>335,780</b>		<b>545,513</b>
Interfund Transfers		A5031	14,567
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>14,567</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>14,567</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>335,780</b>		<b>560,080</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Legislative Board, Pers Serv	7,774	A10101	7,930
Legislative Board, Contr Expend	219	A10104	100
<b>TOTAL Legislative Board</b>	<b>7,993</b>		<b>8,030</b>
Municipal Court, Pers Serv	28,145	A11101	28,223
Municipal Court, Contr Expend	11,295	A11104	12,843
<b>TOTAL Municipal Court</b>	<b>39,440</b>		<b>41,066</b>
Supervisor,pers Serv	8,185	A12201	8,512
Supervisor,contr Expend	940	A12204	1,356
<b>TOTAL Supervisor</b>	<b>9,125</b>		<b>9,868</b>
Comptroller, Contr Expend	9,525	A13154	9,000
<b>TOTAL Comptroller</b>	<b>9,525</b>		<b>9,000</b>
Tax Collection,contr Expend	300	A13304	
<b>TOTAL Tax Collection</b>	<b>300</b>		<b>0</b>
Assessment, Pers Serv	18,034	A13551	17,291
Assessment, Contr Expend	6,561	A13554	6,648
<b>TOTAL Assessment</b>	<b>24,595</b>		<b>23,939</b>
Clerk,pers Serv	36,963	A14101	36,187
Clerk,contr Expend	2,184	A14104	1,893
<b>TOTAL Clerk</b>	<b>39,147</b>		<b>38,080</b>
Law, Contr Expend	1,400	A14204	1,725
<b>TOTAL Law</b>	<b>1,400</b>		<b>1,725</b>
Elections, Contr Expend	1,905	A14504	4,316
<b>TOTAL Elections</b>	<b>1,905</b>		<b>4,316</b>
Records Mgmt, PerS. Serv.		A14601	4,486
<b>TOTAL Records Mgmt</b>	<b>0</b>		<b>4,486</b>
Operation of Plant, Pers Serv	5,315	A16201	5,125
Operation of Plant, Equip & Cap Outlay	11,185	A16202	
Operation of Plant, Contr Expend	65,478	A16204	34,348
<b>TOTAL Operation of Plant</b>	<b>81,978</b>		<b>39,473</b>
Central Print & Mail Contr Expend	5,131	A16704	2,675
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>5,131</b>		<b>2,675</b>
Central Data Process, Contr Expend	1,575	A16804	2,100
<b>TOTAL Central Data Process</b>	<b>1,575</b>		<b>2,100</b>
Unallocated Insurance, Contr Expend	23,424	A19104	24,887
<b>TOTAL Unallocated Insurance</b>	<b>23,424</b>		<b>24,887</b>
Municipal Assn Dues, Contr Expend	750	A19204	850
<b>TOTAL Municipal Assn Dues</b>	<b>750</b>		<b>850</b>
<b>TOTAL General Government Support</b>	<b>246,288</b>		<b>210,495</b>
Traffic Control, Contr Expen	967	A33104	1,093
<b>TOTAL Traffic Control</b>	<b>967</b>		<b>1,093</b>
Control of Animals, Pers Serv	510	A35101	530
<b>TOTAL Control of Animals</b>	<b>510</b>		<b>530</b>
Misc Public Safety, Contr Expend		A39894	83,365
<b>TOTAL Misc Public Safety</b>	<b>0</b>		<b>83,365</b>
<b>TOTAL Public Safety</b>	<b>1,477</b>		<b>84,988</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Street Admin, Pers Serv	60,589	A50101	60,762
Street Admin, Contr Expend	2,080	A50104	1,931
<b>TOTAL Street Admin</b>	<b>62,669</b>		<b>62,693</b>
Garage, Contr Expend		A51324	6,077
<b>TOTAL Garage</b>	<b>0</b>		<b>6,077</b>
Street Lighting, Contr Expend	3,182	A51824	3,458
<b>TOTAL Street Lighting</b>	<b>3,182</b>		<b>3,458</b>
<b>TOTAL Transportation</b>	<b>65,851</b>		<b>72,228</b>
Museum - Art Gallery, Contr Expend	1,800	A74504	1,800
<b>TOTAL Museum - Art Gallery</b>	<b>1,800</b>		<b>1,800</b>
Historian, Pers Serv	612	A75101	612
Historian, Contr Expend	211	A75104	320
<b>TOTAL Historian</b>	<b>823</b>		<b>932</b>
<b>TOTAL Culture And Recreation</b>	<b>2,623</b>		<b>2,732</b>
Refuse & Garbage, Contr Expend		A81604	1,019
<b>TOTAL Refuse &amp; Garbage</b>	<b>0</b>		<b>1,019</b>
Administration, Contr Expend		A86864	1,500
<b>TOTAL Administration</b>	<b>0</b>		<b>1,500</b>
Cemetery, Contr Expend	22,909	A88104	24,177
<b>TOTAL Cemetery</b>	<b>22,909</b>		<b>24,177</b>
<b>TOTAL Home And Community Services</b>	<b>22,909</b>		<b>26,696</b>
State Retirement System	17,441	A90108	16,462
Social Security, Employer Cont	12,487	A90308	12,682
Worker's Compensation, Empl Bnfts	9,233	A90408	9,629
Disability Insurance, Empl Bnfts	949	A90558	
Hospital & Medical (dental) Ins, Empl Bnft	1,817	A90608	26,800
<b>TOTAL Employee Benefits</b>	<b>41,927</b>		<b>65,573</b>
<b>TOTAL Expenditures</b>	<b>381,075</b>		<b>462,712</b>
Transfers, Other Funds		A99019	31,969
Transfers, Capital Projects Fund	282,000	A99509	80,441
<b>TOTAL Operating Transfers</b>	<b>282,000</b>		<b>112,410</b>
<b>TOTAL Other Uses</b>	<b>282,000</b>		<b>112,410</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>663,075</b>		<b>575,122</b>

TOWN OF Elba  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>693,934</b>	<b>A8021</b>	<b>366,639</b>
Prior Period Adj -Decrease In Fund Balance		A8015	5,519
<b>Restated Fund Balance - Beg of Year</b>	<b>693,934</b>	<b>A8022</b>	<b>361,120</b>
ADD - REVENUES AND OTHER SOURCES	335,780		560,080
DEDUCT - EXPENDITURES AND OTHER USES	663,075		575,122
<b>Fund Balance - End of Year</b>	<b>366,639</b>	<b>A8029</b>	<b>346,077</b>



TOWN OF Elba  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	303,000	A1049N	323,169
Est Rev - Real Property Tax Items	29,586	A1099N	20,788
Est Rev - Departmental Income	1,000	A1299N	1,000
Est Rev - Intergovernmental Charges	11,000	A2399N	11,000
Est Rev - Use of Money And Property	100	A2499N	100
Est Rev - Licenses And Permits	1,500	A2599N	3,200
Est Rev - Fines And Forfeitures	11,000	A2649N	9,000
Est Rev - State Aid	36,500	A3099N	36,500
<b>TOTAL Estimated Revenues</b>	<b>393,686</b>		<b>404,757</b>
Appropriated Fund Balance	58,472	A599N	65,024
<b>TOTAL Estimated Other Sources</b>	<b>58,472</b>		<b>65,024</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>452,158</b>		<b>469,781</b>

TOWN OF Elba  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	230,015	A1999N	242,456
App - Public Safety	1,530	A3999N	13,562
App - Transportation	86,562	A5999N	90,926
App - Culture And Recreation	2,712	A7999N	5,112
App - Home And Community Services	21,210	A8999N	25,464
App - Employee Benefits	80,129	A9199N	72,261
<b>TOTAL Appropriations</b>	<b>422,158</b>		<b>449,781</b>
App - Interfund Transfer	30,000	A9999N	20,000
<b>TOTAL Other Uses</b>	<b>30,000</b>		<b>20,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>452,158</b>		<b>469,781</b>

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

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	509,506	B200	396,906
<b>TOTAL Cash</b>	<b>509,506</b>		<b>396,906</b>
Accounts Receivable	91,020	B380	35
<b>TOTAL Other Receivables (net)</b>	<b>91,020</b>		<b>35</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>600,526</b>		<b>396,941</b>

TOWN OF Elba  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds	288,776	B630	
<b>TOTAL Due To Other Funds</b>	<b>288,776</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>288,776</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	10,209	B914	60,950
Assigned Unappropriated Fund Balance	301,541	B915	335,991
<b>TOTAL Assigned Fund Balance</b>	<b>311,750</b>		<b>396,941</b>
<b>TOTAL Fund Balance</b>	<b>311,750</b>		<b>396,941</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>600,526</b>		<b>396,941</b>

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

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Sales Tax (from County)	41,968	B1120	89,196
Franchises	11,222	B1170	12,160
<b>TOTAL Non Property Tax Items</b>	<b>53,190</b>		<b>101,356</b>
Building And Alteration Permits	6,021	B2555	2,210
<b>TOTAL Licenses And Permits</b>	<b>6,021</b>		<b>2,210</b>
<b>TOTAL Revenues</b>	<b>59,211</b>		<b>103,566</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>59,211</b>		<b>103,566</b>

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

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Safety Inspection, Pers Serv	10,732	B36201	11,799
<b>TOTAL Safety Inspection</b>	<b>10,732</b>		<b>11,799</b>
<b>TOTAL Public Safety</b>	<b>10,732</b>		<b>11,799</b>
Registrar of Vital Statistics, Pers Serv	470	B40201	489
<b>TOTAL Registrar of Vital Statistics</b>	<b>470</b>		<b>489</b>
<b>TOTAL Health</b>	<b>470</b>		<b>489</b>
Youth Prog, Contr Expend		B73104	2,400
<b>TOTAL Youth Prog</b>	<b>0</b>		<b>2,400</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>2,400</b>
Zoning, Pers Serv	360	B80101	
Zoning, Contr Expend	1,166	B80104	1,180
<b>TOTAL Zoning</b>	<b>1,526</b>		<b>1,180</b>
Planning, Contr Expend	1,541	B80204	1,616
<b>TOTAL Planning</b>	<b>1,541</b>		<b>1,616</b>
<b>TOTAL Home And Community Services</b>	<b>3,067</b>		<b>2,796</b>
Social Security , Empl Bnfts	857	B90308	891
<b>TOTAL Employee Benefits</b>	<b>857</b>		<b>891</b>
<b>TOTAL Expenditures</b>	<b>15,126</b>		<b>18,375</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>15,126</b>		<b>18,375</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>267,665</b>	<b>B8021</b>	<b>311,750</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>267,665</b>	<b>B8022</b>	<b>311,750</b>
ADD - REVENUES AND OTHER SOURCES	59,211		103,566
DEDUCT - EXPENDITURES AND OTHER USES	15,126		18,375
<b>Fund Balance - End of Year</b>	<b>311,750</b>	<b>B8029</b>	<b>396,941</b>

TOWN OF Elba  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Use of Money And Property	7,000	B2499N	9,050
Est Rev - Licenses And Permits	2,550	B2599N	
<b>TOTAL Estimated Revenues</b>	<b>9,550</b>		<b>9,050</b>
Appropriated Fund Balance	10,209	B599N	60,950
<b>TOTAL Estimated Other Sources</b>	<b>10,209</b>		<b>60,950</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>19,759</b>		<b>70,000</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Public Safety	11,706	B3999N	
App - Health	489	B4999N	
App - Culture And Recreation	2,400	B7999N	
App - Home And Community Services	4,214	B8999N	
App - Employee Benefits	950	B9199N	
<b>TOTAL Appropriations</b>	<b>19,759</b>		<b>0</b>
App - Interfund Transfer		B9999N	70,000
<b>TOTAL Other Uses</b>	<b>0</b>		<b>70,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>19,759</b>		<b>70,000</b>

TOWN OF Elba  
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	32,306	DA200	63,232
<b>TOTAL Cash</b>	<b>32,306</b>		<b>63,232</b>
Due From Other Funds	113,395	DA391	
<b>TOTAL Due From Other Funds</b>	<b>113,395</b>		<b>0</b>
Prepaid Expenses	6,933	DA480	3,654
<b>TOTAL Prepaid Expenses</b>	<b>6,933</b>		<b>3,654</b>
Cash Special Reserves	215,853	DA230	300,853
<b>TOTAL Restricted Assets</b>	<b>215,853</b>		<b>300,853</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>368,487</b>		<b>367,739</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		DA600	30,980
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>30,980</b>
Accrued Liabilities	502	DA601	
<b>TOTAL Accrued Liabilities</b>	<b>502</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>502</b>		<b>30,980</b>
<b>Fund Balance</b>			
Not in Spendable Form	6,933	DA806	3,654
<b>TOTAL Nonspendable Fund Balance</b>	<b>6,933</b>		<b>3,654</b>
Capital Reserve	215,853	DA878	300,853
<b>TOTAL Restricted Fund Balance</b>	<b>215,853</b>		<b>300,853</b>
Assigned Appropriated Fund Balance		DA914	25,599
Assigned Unappropriated Fund Balance	145,199	DA915	6,653
<b>TOTAL Assigned Fund Balance</b>	<b>145,199</b>		<b>32,252</b>
<b>TOTAL Fund Balance</b>	<b>367,985</b>		<b>336,759</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>368,487</b>		<b>367,739</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	275,000	DA1001	215,000
<b>TOTAL Real Property Taxes</b>	<b>275,000</b>		<b>215,000</b>
Sales Tax (from County)		DA1120	
<b>TOTAL Non Property Tax Items</b>	<b>0</b>		<b>0</b>
Transportation Services, Other Govts	103,263	DA2300	
Snow Removal Services-Other Govts		DA2302	92,326
<b>TOTAL Intergovernmental Charges</b>	<b>103,263</b>		<b>92,326</b>
Interest And Earnings	87	DA2401	213
<b>TOTAL Use of Money And Property</b>	<b>87</b>		<b>213</b>
Sales of Equipment		DA2665	6,095
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>6,095</b>
Refunds of Prior Year's Expenditures		DA2701	457
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>457</b>
<b>TOTAL Revenues</b>	<b>378,350</b>		<b>314,091</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>378,350</b>		<b>314,091</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	14,065	DA51302	32,878
Machinery, Contr Expend	49,603	DA51304	40,614
<b>TOTAL Machinery</b>	<b>63,668</b>		<b>73,492</b>
Brush And Weeds, Contr Expend	211	DA51404	730
<b>TOTAL Brush And Weeds</b>	<b>211</b>		<b>730</b>
Snow Removal, Pers Serv	36,631	DA51421	82,882
Snow Removal, Contr Expend	103,264	DA51424	142,574
<b>TOTAL Snow Removal</b>	<b>139,895</b>		<b>225,456</b>
Services Other Govts, Pers Serv	36,961	DA51481	7,921
<b>TOTAL Services Other Govts</b>	<b>36,961</b>		<b>7,921</b>
<b>TOTAL Transportation</b>	<b>240,735</b>		<b>307,599</b>
State Retirement, Empl Bnfts	8,272	DA90108	6,807
Social Security , Empl Bnfts	6,114	DA90308	7,345
Disability Insurance, Empl Bnfts		DA90558	749
Hospital & Medical (dental) Ins, Empl Bnft	16,516	DA90608	22,817
<b>TOTAL Employee Benefits</b>	<b>30,902</b>		<b>37,718</b>
<b>TOTAL Expenditures</b>	<b>271,637</b>		<b>345,317</b>
Transfers, Capital Projects Fund		DA99509	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>271,637</b>		<b>345,317</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>261,271</b>	<b>DA8021</b>	<b>367,984</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>261,271</b>	<b>DA8022</b>	<b>367,984</b>
ADD - REVENUES AND OTHER SOURCES	378,350		314,091
DEDUCT - EXPENDITURES AND OTHER USES	271,637		345,317
<b>Fund Balance - End of Year</b>	<b>367,984</b>	<b>DA8029</b>	<b>336,758</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	215,000	DA1049N	225,000
Est Rev - Non Property Tax Items		DA1199N	100,639
Est Rev - Intergovernmental Charges	252,644	DA2399N	104,356
<b>TOTAL Estimated Revenues</b>	<b>467,644</b>		<b>429,995</b>
Appropriated Fund Balance	0	DA599N	25,599
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>25,599</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>467,644</b>		<b>455,594</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Transportation	336,512	DA5999N	331,656
App - Employee Benefits	46,132	DA9199N	38,938
<b>TOTAL Appropriations</b>	<b>382,644</b>		<b>370,594</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>467,644</b>		<b>455,594</b>



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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	127,686	DB200	549,256
<b>TOTAL Cash</b>	<b>127,686</b>		<b>549,256</b>
Due From Other Funds	288,776	DB391	
<b>TOTAL Due From Other Funds</b>	<b>288,776</b>		<b>0</b>
Prepaid Expenses	2,054	DB480	1,584
<b>TOTAL Prepaid Expenses</b>	<b>2,054</b>		<b>1,584</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>418,516</b>		<b>550,840</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds		DB630	164,241
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>164,241</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>164,241</b>
<b>Fund Balance</b>			
Not in Spendable Form	2,054	DB806	1,584
<b>TOTAL Nonspendable Fund Balance</b>	<b>2,054</b>		<b>1,584</b>
Assigned Appropriated Fund Balance	98,944	DB914	43,373
Assigned Unappropriated Fund Balance	317,518	DB915	341,643
<b>TOTAL Assigned Fund Balance</b>	<b>416,462</b>		<b>385,016</b>
<b>TOTAL Fund Balance</b>	<b>418,516</b>		<b>386,600</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>418,516</b>		<b>550,841</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Sales Tax (from County)	288,776	DB1120	178,392
<b>TOTAL Non Property Tax Items</b>	<b>288,776</b>		<b>178,392</b>
Transportation Services, Other Govts	7,513	DB2300	7,957
<b>TOTAL Intergovernmental Charges</b>	<b>7,513</b>		<b>7,957</b>
St Aid, Consolidated Highway Aid	170,401	DB3501	166,065
<b>TOTAL State Aid</b>	<b>170,401</b>		<b>166,065</b>
<b>TOTAL Revenues</b>	<b>466,690</b>		<b>352,414</b>
Interfund Transfers		DB5031	31,969
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>31,969</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>31,969</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>466,690</b>		<b>384,383</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Maint of Streets, Pers Serv	67,258	DB51101	57,522
Maint of Streets, Contr Expend	109,366	DB51104	343,742
<b>TOTAL Maint of Streets</b>	<b>176,624</b>		<b>401,264</b>
Perm Improve Highway, Equip & Cap Outlay	170,401	DB51122	
<b>TOTAL Perm Improve Highway</b>	<b>170,401</b>		<b>0</b>
Brush And Weeds, Contr Expend	4,122	DB51404	3,200
<b>TOTAL Brush And Weeds</b>	<b>4,122</b>		<b>3,200</b>
<b>TOTAL Transportation</b>	<b>351,147</b>		<b>404,464</b>
State Retirement, Empl Bnfts	8,272	DB90108	6,807
Social Security, Empl Bnfts	4,384	DB90308	3,716
Disability Insurance, Empl Bnfts		DB90558	39
Hospital & Medical (dental) Ins, Empl Bnft	23,895	DB90608	1,275
<b>TOTAL Employee Benefits</b>	<b>36,551</b>		<b>11,837</b>
<b>TOTAL Expenditures</b>	<b>387,698</b>		<b>416,301</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>387,698</b>		<b>416,301</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>339,524</b>	<b>DB8021</b>	<b>418,516</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>339,524</b>	<b>DB8022</b>	<b>418,516</b>
ADD - REVENUES AND OTHER SOURCES	466,690		384,383
DEDUCT - EXPENDITURES AND OTHER USES	387,698		416,301
<b>Fund Balance - End of Year</b>	<b>418,516</b>	<b>DB8029</b>	<b>386,598</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	200,000	DB1199N	230,000
Est Rev - Intergovernmental Charges	7,957	DB2399N	8,590
Est Rev - State Aid	148,599	DB3099N	
Est Rev - Federal Aid		DB4099N	166,065
<b>TOTAL Estimated Revenues</b>	<b>356,556</b>		<b>404,655</b>
Estimated - Interfund Transfer		DB5031N	70,000
Appropriated Fund Balance	98,944	DB599N	43,373
<b>TOTAL Estimated Other Sources</b>	<b>98,944</b>		<b>113,373</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>455,500</b>		<b>518,028</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Transportation	413,000	DB5999N	480,590
App - Employee Benefits	42,500	DB9199N	37,438
<b>TOTAL Appropriations</b>	<b>455,500</b>		<b>518,028</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>455,500</b>		<b>518,028</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	423,068	H200	46,619
<b>TOTAL Cash</b>	<b>423,068</b>		<b>46,619</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>423,068</b>		<b>46,619</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable	13,122,000	H626	0
<b>TOTAL Notes Payable</b>	<b>13,122,000</b>		<b>0</b>
Due To Other Funds	449,973	H630	34,584
<b>TOTAL Due To Other Funds</b>	<b>449,973</b>		<b>34,584</b>
<b>TOTAL Liabilities</b>	<b>13,571,973</b>		<b>34,584</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	0
Assigned Unappropriated Fund Balance		H915	41,187
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>41,187</b>
Unassigned Fund Balance	-13,148,905	H917	-29,152
<b>TOTAL Unassigned Fund Balance</b>	<b>-13,148,905</b>		<b>-29,152</b>
<b>TOTAL Fund Balance</b>	<b>-13,148,905</b>		<b>12,035</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>423,068</b>		<b>46,619</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Misc Revenue, Other Govts	5,727	H2389	
Share of Joint Activity, Other Govts		H2390	0
<b>TOTAL Intergovernmental Charges</b>	<b>5,727</b>		<b>0</b>
Interest And Earnings	63	H2401	36
<b>TOTAL Use of Money And Property</b>	<b>63</b>		<b>36</b>
Refunds of Prior Year's Expenditures		H2701	5,370
Grants From Local Governments	0	H2706	43,127
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>48,497</b>
St Aid-Water Cap Proj	563,709	H3991	151,125
<b>TOTAL State Aid</b>	<b>563,709</b>		<b>151,125</b>
Fed Aid, Water Cap Proj	1,158,438	H4991	
<b>TOTAL Federal Aid</b>	<b>1,158,438</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,727,937</b>		<b>199,658</b>
Interfund Transfers	313,576	H5031	80,441
<b>TOTAL Interfund Transfers</b>	<b>313,576</b>		<b>80,441</b>
Serial Bonds		H5710	0
Bans Redeemed From Appropriations	269,000	H5731	0
<b>TOTAL Proceeds of Obligations</b>	<b>269,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>582,576</b>		<b>80,441</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,310,513</b>		<b>280,099</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Operation of Plant, Equip & Cap Outlay	263,250	H16202	114,841
<b>TOTAL Operation of Plant</b>	<b>263,250</b>		<b>114,841</b>
<b>TOTAL General Government Support</b>	<b>263,250</b>		<b>114,841</b>
Garage, Equip & Cap Outlay	18,750	H51322	39,254
<b>TOTAL Garage</b>	<b>18,750</b>		<b>39,254</b>
<b>TOTAL Transportation</b>	<b>18,750</b>		<b>39,254</b>
Water Administration, Equip & Cap Outlay	1,356,329	H83102	83,870
<b>TOTAL Water Administration</b>	<b>1,356,329</b>		<b>83,870</b>
Water Trans & Distrib, Equip & Cap Outlay	1,523	H83402	3,194
<b>TOTAL Water Trans &amp; Distrib</b>	<b>1,523</b>		<b>3,194</b>
<b>TOTAL Home And Community Services</b>	<b>1,357,852</b>		<b>87,064</b>
Debt Principal, Bond Anticipation Notes	0	H97306	0
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	0	H97307	0
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,639,852</b>		<b>241,159</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,639,852</b>		<b>241,159</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-13,819,566</b>	<b>H8021</b>	<b>-13,148,905</b>
Prior Period Adj -Increase In Fund Balance		H8012	13,122,000
<b>Restated Fund Balance - Beg of Year</b>	<b>-13,819,566</b>	<b>H8022</b>	<b>-26,905</b>
ADD - REVENUES AND OTHER SOURCES	2,310,513		280,099
DEDUCT - EXPENDITURES AND OTHER USES	1,639,852		241,159
<b>Fund Balance - End of Year</b>	<b>-13,148,905</b>	<b>H8029</b>	<b>12,035</b>

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(H2) CAPITAL WATER 2

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	423,068	H200	5,432
<b>TOTAL Cash</b>	<b>423,068</b>		<b>5,432</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>423,068</b>		<b>5,432</b>

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(H2) CAPITAL WATER 2

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable	13,122,000	H626	
<b>TOTAL Notes Payable</b>	<b>13,122,000</b>		<b>0</b>
Due To Other Funds	449,973	H630	34,584
<b>TOTAL Due To Other Funds</b>	<b>449,973</b>		<b>34,584</b>
<b>TOTAL Liabilities</b>	<b>13,571,973</b>		<b>34,584</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-13,148,905	H917	-29,152
<b>TOTAL Unassigned Fund Balance</b>	<b>-13,148,905</b>		<b>-29,152</b>
<b>TOTAL Fund Balance</b>	<b>-13,148,905</b>		<b>-29,152</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>423,068</b>		<b>5,432</b>

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(H2) CAPITAL WATER 2

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Misc Revenue, Other Govts	5,727	H2389	
Share of Joint Activity, Other Govts		H2390	
<b>TOTAL Intergovernmental Charges</b>	<b>5,727</b>		<b>0</b>
Interest And Earnings	63	H2401	36
<b>TOTAL Use of Money And Property</b>	<b>63</b>		<b>36</b>
Refunds of Prior Year's Expenditures		H2701	5,370
Grants From Local Governments		H2706	43,127
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>48,497</b>
St Aid-Water Cap Proj	563,709	H3991	151,125
<b>TOTAL State Aid</b>	<b>563,709</b>		<b>151,125</b>
Fed Aid, Water Cap Proj	1,158,438	H4991	
<b>TOTAL Federal Aid</b>	<b>1,158,438</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,727,937</b>		<b>199,658</b>
Interfund Transfers	31,576	H5031	
<b>TOTAL Interfund Transfers</b>	<b>31,576</b>		<b>0</b>
Serial Bonds		H5710	
Bans Redeemed From Appropriations	269,000	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>269,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>300,576</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,028,513</b>		<b>199,658</b>

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(H2) CAPITAL WATER 2

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Operation of Plant, Equip & Cap Outlay		H16202	114,841
<b>TOTAL Operation of Plant</b>	<b>0</b>		<b>114,841</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>114,841</b>
Water Administration, Equip & Cap Outlay	1,356,329	H83102	83,870
<b>TOTAL Water Administration</b>	<b>1,356,329</b>		<b>83,870</b>
Water Trans & Distrib, Equip & Cap Outlay	1,523	H83402	3,194
<b>TOTAL Water Trans &amp; Distrib</b>	<b>1,523</b>		<b>3,194</b>
<b>TOTAL Home And Community Services</b>	<b>1,357,852</b>		<b>87,064</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes		H97307	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,357,852</b>		<b>201,905</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,357,852</b>		<b>201,905</b>



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(H2) CAPITAL WATER 2

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-13,819,566</b>	<b>H8021</b>	<b>-13,148,905</b>
Prior Period Adj -Increase In Fund Balance		H8012	13,122,000
<b>Restated Fund Balance - Beg of Year</b>	<b>-13,819,566</b>	<b>H8022</b>	<b>-26,905</b>
ADD - REVENUES AND OTHER SOURCES	2,028,513		199,658
DEDUCT - EXPENDITURES AND OTHER USES	1,357,852		201,905
<b>Fund Balance - End of Year</b>	<b>-13,148,905</b>	<b>H8029</b>	<b>-29,152</b>

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(H3) BUILDING PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash		H200	41,187
<b>TOTAL Cash</b>	<b>0</b>		<b>41,187</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>41,187</b>

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(H3) BUILDING PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	
Assigned Unappropriated Fund Balance		H915	41,187
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>41,187</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>41,187</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>41,187</b>

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(H3) BUILDING PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Other Sources</b>			
Interfund Transfers	282,000	H5031	80,441
<b>TOTAL Interfund Transfers</b>	<b>282,000</b>		<b>80,441</b>
<b>TOTAL Other Sources</b>	<b>282,000</b>		<b>80,441</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>282,000</b>		<b>80,441</b>

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(H3) BUILDING PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Operation of Plant, Equip & Cap Outlay	263,250	H16202	
<b>TOTAL Operation of Plant</b>	<b>263,250</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>263,250</b>		<b>0</b>
Garage, Equip & Cap Outlay	18,750	H51322	39,254
<b>TOTAL Garage</b>	<b>18,750</b>		<b>39,254</b>
<b>TOTAL Transportation</b>	<b>18,750</b>		<b>39,254</b>
<b>TOTAL Expenditures</b>	<b>282,000</b>		<b>39,254</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>282,000</b>		<b>39,254</b>

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(H3) BUILDING PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<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		80,441
DEDUCT - EXPENDITURES AND OTHER USES	282,000		39,254
<b>Fund Balance - End of Year</b>		<b>H8029</b>	<b>41,187</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Land	1,772,800	K101	1,771,411
Buildings	3,365,721	K102	3,365,721
Machinery And Equipment	843,200	K104	869,274
Net Pension Asset - Proportionate Share		K108	76,646
<b>TOTAL Fixed Assets (net)</b>	<b>5,981,721</b>		<b>6,083,052</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,981,721</b>		<b>6,083,052</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	5,981,721	K159	6,083,052
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>5,981,721</b>		<b>6,083,052</b>
<b>TOTAL Fund Balance</b>	<b>5,981,721</b>		<b>6,083,052</b>
<b>TOTAL</b>	<b>5,981,721</b>		<b>6,083,052</b>



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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash In Time Deposits	19,876	PN201	5,519
<b>TOTAL Cash</b>	<b>19,876</b>		<b>5,519</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,876</b>		<b>5,519</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Must Remain Intact	19,493	PN807	5,519
<b>TOTAL Nonspendable Fund Balance</b>	<b>19,493</b>		<b>5,519</b>
Assigned Unappropriated Fund Balance	383	PN915	
<b>TOTAL Assigned Fund Balance</b>	<b>383</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>19,876</b>		<b>5,519</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,876</b>		<b>5,519</b>

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(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Interest And Earnings	383	PN2401	210
<b>TOTAL Use of Money And Property</b>	<b>383</b>		<b>210</b>
<b>TOTAL Revenues</b>	<b>383</b>		<b>210</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>383</b>		<b>210</b>

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(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
<b>Other Uses</b>			
Transfers, Other Funds		PN99019	14,567
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>14,567</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>14,567</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>14,567</b>

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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>19,493</b>	<b>PN8021</b>	<b>19,876</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>19,493</b>	<b>PN8022</b>	<b>19,876</b>
ADD - REVENUES AND OTHER SOURCES	383		210
DEDUCT - EXPENDITURES AND OTHER USES			14,567
<b>Fund Balance - End of Year</b>	<b>19,876</b>	<b>PN8029</b>	<b>5,519</b>

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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes		SF1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>



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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fire Protection, Contr Expend		SF34104	
<b>TOTAL Fire Protection</b>	<b>0</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		SF8021	
<b>Restated Fund Balance - Beg of Year</b>		SF8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
<b>Fund Balance - End of Year</b>		SF8029	

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	0	SW200	5,047
<b>TOTAL Cash</b>	<b>0</b>		<b>5,047</b>
Due From Other Funds	8,876	SW391	
<b>TOTAL Due From Other Funds</b>	<b>8,876</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,876</b>		<b>5,047</b>

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds	23,868	SW630	20,622
<b>TOTAL Due To Other Funds</b>	<b>23,868</b>		<b>20,622</b>
<b>TOTAL Liabilities</b>	<b>23,868</b>		<b>20,622</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-14,992	SW917	-15,575
<b>TOTAL Unassigned Fund Balance</b>	<b>-14,992</b>		<b>-15,575</b>
<b>TOTAL Fund Balance</b>	<b>-14,992</b>		<b>-15,575</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,876</b>		<b>5,047</b>

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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	518,832	SW1001	528,463
<b>TOTAL Real Property Taxes</b>	<b>518,832</b>		<b>528,463</b>
Metered Water Sales	1,895	SW2140	2,019
<b>TOTAL Departmental Income</b>	<b>1,895</b>		<b>2,019</b>
Share of Joint Activity, Other Govts	0	SW2390	125
Debt Service-Other Govts		SW2392	6,404
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>6,529</b>
Interest And Earnings	3	SW2401	3
<b>TOTAL Use of Money And Property</b>	<b>3</b>		<b>3</b>
<b>TOTAL Revenues</b>	<b>520,730</b>		<b>537,014</b>
Bond Anticipation Notes	0	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>520,730</b>		<b>537,014</b>

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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	17,220	SW13804	13,672
<b>TOTAL Fiscal Agents Fees</b>	<b>17,220</b>		<b>13,672</b>
Administration-Personal Services	0	SW17101	
<b>TOTAL Administration-Personal Services</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>17,220</b>		<b>13,672</b>
Joint Sewer Project, Contr Expend	0	SW81504	
<b>TOTAL Joint Sewer Project</b>	<b>0</b>		<b>0</b>
Water Administration, Contr Expend		SW83104	0
<b>TOTAL Water Administration</b>	<b>0</b>		<b>0</b>
Water Trans & Distrib, Contr Expend	0	SW83404	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>0</b>		<b>0</b>
Other Water, Contr Expend		SW83894	2,018
<b>TOTAL Other Water</b>	<b>0</b>		<b>2,018</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>2,018</b>
Debt Principal, Serial Bonds	45,000	SW97106	352,000
Debt Principal, Bond Anticipation Notes	269,000	SW97306	0
<b>TOTAL Debt Principal</b>	<b>314,000</b>		<b>352,000</b>
Debt Interest, Serial Bonds	19,010	SW97107	169,907
Debt Interest, Bond Anticipation Notes	137,424	SW97307	0
<b>TOTAL Debt Interest</b>	<b>156,434</b>		<b>169,907</b>
<b>TOTAL Expenditures</b>	<b>487,654</b>		<b>537,597</b>
Transfers, Capital Projects Fund	31,576	SW99509	
<b>TOTAL Operating Transfers</b>	<b>31,576</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>31,576</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>519,230</b>		<b>537,597</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-16,492	<b>SW8021</b>	-14,992
<b>Restated Fund Balance - Beg of Year</b>	-16,492	<b>SW8022</b>	-14,992
ADD - REVENUES AND OTHER SOURCES	520,730		537,014
DEDUCT - EXPENDITURES AND OTHER USES	519,230		537,597
<b>Fund Balance - End of Year</b>	-14,992	<b>SW8029</b>	-15,575

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(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	528,463	SW1049N	528,038
Est Rev - Miscellaneous Local Sources	17,116	SW2799N	17,143
<b>TOTAL Estimated Revenues</b>	<b>545,579</b>		<b>545,181</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>545,579</b>		<b>545,181</b>



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(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	10,000	SW1999N	10,000
App - Debt Service	535,579	SW9899N	535,181
<b>TOTAL Appropriations</b>	<b>545,579</b>		<b>545,181</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>545,579</b>		<b>545,181</b>

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(SW1) WATER 1

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash		SW200	1,927
<b>TOTAL Cash</b>	<b>0</b>		<b>1,927</b>
Due From Other Funds	8,876	SW391	
<b>TOTAL Due From Other Funds</b>	<b>8,876</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,876</b>		<b>1,927</b>

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(SW1) WATER 1

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds	23,868	SW630	14,992
<b>TOTAL Due To Other Funds</b>	<b>23,868</b>		<b>14,992</b>
<b>TOTAL Liabilities</b>	<b>23,868</b>		<b>14,992</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-14,992	SW917	-13,065
<b>TOTAL Unassigned Fund Balance</b>	<b>-14,992</b>		<b>-13,065</b>
<b>TOTAL Fund Balance</b>	<b>-14,992</b>		<b>-13,065</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,876</b>		<b>1,927</b>

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(SW1) WATER 1

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	80,832	SW1001	80,904
<b>TOTAL Real Property Taxes</b>	<b>80,832</b>		<b>80,904</b>
Metered Water Sales	1,895	SW2140	2,019
<b>TOTAL Departmental Income</b>	<b>1,895</b>		<b>2,019</b>
Share of Joint Activity, Other Govts		SW2390	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Interest And Earnings	3	SW2401	3
<b>TOTAL Use of Money And Property</b>	<b>3</b>		<b>3</b>
<b>TOTAL Revenues</b>	<b>82,730</b>		<b>82,926</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>82,730</b>		<b>82,926</b>

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(SW1) WATER 1

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	17,220	SW13804	13,672
<b>TOTAL Fiscal Agents Fees</b>	<b>17,220</b>		<b>13,672</b>
Administration-Personal Services		SW17101	
<b>TOTAL Administration-Personal Services</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>17,220</b>		<b>13,672</b>
Water Administration, Contr Expend		SW83104	
<b>TOTAL Water Administration</b>	<b>0</b>		<b>0</b>
Water Trans & Distrib, Contr Expend		SW83404	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>0</b>		<b>0</b>
Other Water, Contr Expend		SW83894	95
<b>TOTAL Other Water</b>	<b>0</b>		<b>95</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>95</b>
Debt Principal, Serial Bonds	45,000	SW97106	60,000
Debt Principal, Bond Anticipation Notes		SW97306	
<b>TOTAL Debt Principal</b>	<b>45,000</b>		<b>60,000</b>
Debt Interest, Serial Bonds	19,010	SW97107	7,232
<b>TOTAL Debt Interest</b>	<b>19,010</b>		<b>7,232</b>
<b>TOTAL Expenditures</b>	<b>81,230</b>		<b>80,999</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>81,230</b>		<b>80,999</b>

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(SW1) WATER 1

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-16,492</b>	<b>SW8021</b>	<b>-14,992</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-16,492</b>	<b>SW8022</b>	<b>-14,992</b>
ADD - REVENUES AND OTHER SOURCES	82,730		82,926
DEDUCT - EXPENDITURES AND OTHER USES	81,230		80,999
<b>Fund Balance - End of Year</b>	<b>-14,992</b>	<b>SW8029</b>	<b>-13,065</b>

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(SW1) WATER 1

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	80,904	SW1049N	80,181
<b>TOTAL Estimated Revenues</b>	<b>80,904</b>		<b>80,181</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>80,904</b>		<b>80,181</b>

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(SW1) WATER 1

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Debt Service	80,904	SW9899N	80,181
<b>TOTAL Appropriations</b>	<b>80,904</b>		<b>80,181</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>80,904</b>		<b>80,181</b>



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(SW2) WATER 2

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash		SW200	3,120
<b>TOTAL Cash</b>	<b>0</b>		<b>3,120</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>3,120</b>

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(SW2) WATER 2

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds		SW630	5,630
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>5,630</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>5,630</b>
<b>Fund Balance</b>			
Unassigned Fund Balance		SW917	-2,510
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-2,510</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>-2,510</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>3,120</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(SW2) WATER 2

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	438,000	SW1001	447,559
<b>TOTAL Real Property Taxes</b>	<b>438,000</b>		<b>447,559</b>
Share of Joint Activity, Other Govts		SW2390	125
Debt Service-Other Govts		SW2392	6,404
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>6,529</b>
<b>TOTAL Revenues</b>	<b>438,000</b>		<b>454,088</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>438,000</b>		<b>454,088</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(SW2) WATER 2

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Other Water, Contr Expend		SW83894	1,923
<b>TOTAL Other Water</b>	<b>0</b>		<b>1,923</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>1,923</b>
Debt Principal, Serial Bonds		SW97106	292,000
Debt Principal, Bond Anticipation Notes	269,000	SW97306	
<b>TOTAL Debt Principal</b>	<b>269,000</b>		<b>292,000</b>
Debt Interest, Serial Bonds		SW97107	162,675
Debt Interest, Bond Anticipation Notes	137,424	SW97307	
<b>TOTAL Debt Interest</b>	<b>137,424</b>		<b>162,675</b>
<b>TOTAL Expenditures</b>	<b>406,424</b>		<b>456,598</b>
Transfers, Capital Projects Fund	31,576	SW99509	
<b>TOTAL Operating Transfers</b>	<b>31,576</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>31,576</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>438,000</b>		<b>456,598</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(SW2) WATER 2

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Restated Fund Balance - Beg of Year</b>		<b>SW8022</b>	
ADD - REVENUES AND OTHER SOURCES	438,000		454,088
DEDUCT - EXPENDITURES AND OTHER USES	438,000		456,598
<b>Fund Balance - End of Year</b>		<b>SW8029</b>	<b>-2,510</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(SW2) WATER 2

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	447,559	SW1049N	447,857
Est Rev - Miscellaneous Local Sources	17,116	SW2799N	17,143
<b>TOTAL Estimated Revenues</b>	<b>464,675</b>		<b>465,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>464,675</b>		<b>465,000</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2022

(SW2) WATER 2

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	10,000	SW1999N	10,000
App - Debt Service	454,675	SW9899N	455,000
<b>TOTAL Appropriations</b>	<b>464,675</b>		<b>465,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>464,675</b>		<b>465,000</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	3,668	TC200	3,214
<b>TOTAL Cash</b>	<b>3,668</b>		<b>3,214</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,668</b>		<b>3,214</b>



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For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	3,668	TC924	3,214
<b>TOTAL Net Position</b>	<b>3,668</b>		<b>3,214</b>
<b>TOTAL Fund Balance</b>	<b>3,668</b>		<b>3,214</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,668</b>		<b>3,214</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Unclassified (specify)	25,963	TC2770	0
<b>TOTAL Miscellaneous Local Sources</b>	<b>25,963</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>25,963</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>25,963</b>		<b>0</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Other Custodial Activities Contractual	22,295	TC19354	454
<b>TOTAL Other Custodial Activities Contractual</b>	<b>22,295</b>		<b>454</b>
<b>TOTAL General Government Support</b>	<b>22,295</b>		<b>454</b>
<b>TOTAL Expenditures</b>	<b>22,295</b>		<b>454</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>22,295</b>		<b>454</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2022

(TC) CUSTODIAL

**Analysis of Changes in Net Position**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		<b>TC8021</b>	<b>3,668</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>TC8022</b>	<b>3,668</b>
ADD - REVENUES AND OTHER SOURCES	25,963		
DEDUCT - EXPENDITURES AND OTHER USES	22,295		454
<b>Fund Balance - End of Year</b>	<b>3,668</b>	<b>TC8029</b>	<b>3,214</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC1) FOREFRONT POWER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	782	TC200	572
<b>TOTAL Cash</b>	<b>782</b>		<b>572</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>782</b>		<b>572</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2022

(TC1) FOREFRONT POWER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	782	TC924	572
<b>TOTAL Net Position</b>	<b>782</b>		<b>572</b>
<b>TOTAL Fund Balance</b>	<b>782</b>		<b>572</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>782</b>		<b>572</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2022

(TC1) FOREFRONT POWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Unclassified (specify)	16,000	TC2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>16,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>16,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>16,000</b>		<b>0</b>

TOWN OF Elba  
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(TC1) FOREFRONT POWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Other Custodial Activities Contractual	15,218	TC19354	210
<b>TOTAL Other Custodial Activities Contractual</b>	<b>15,218</b>		<b>210</b>
<b>TOTAL General Government Support</b>	<b>15,218</b>		<b>210</b>
<b>TOTAL Expenditures</b>	<b>15,218</b>		<b>210</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>15,218</b>		<b>210</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC1) FOREFRONT POWER

**Analysis of Changes in Net Position**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		<b>TC8021</b>	<b>782</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>TC8022</b>	<b>782</b>
ADD - REVENUES AND OTHER SOURCES	16,000		
DEDUCT - EXPENDITURES AND OTHER USES	15,218		210
<b>Fund Balance - End of Year</b>	<b>782</b>	<b>TC8029</b>	<b>572</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC2) BW SOLAR

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	2,886	TC200	2,642
<b>TOTAL Cash</b>	<b>2,886</b>		<b>2,642</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,886</b>		<b>2,642</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC2) BW SOLAR

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	2,886	TC924	2,642
<b>TOTAL Net Position</b>	<b>2,886</b>		<b>2,642</b>
<b>TOTAL Fund Balance</b>	<b>2,886</b>		<b>2,642</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,886</b>		<b>2,642</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC2) BW SOLAR

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Unclassified (specify)	9,963	TC2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>9,963</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>9,963</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>9,963</b>		<b>0</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC2) BW SOLAR

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Other Custodial Activities Contractual	7,077	TC19354	244
<b>TOTAL Other Custodial Activities Contractual</b>	<b>7,077</b>		<b>244</b>
<b>TOTAL General Government Support</b>	<b>7,077</b>		<b>244</b>
<b>TOTAL Expenditures</b>	<b>7,077</b>		<b>244</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,077</b>		<b>244</b>

TOWN OF Elba  
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For the Fiscal Year Ending 2022

(TC2) BW SOLAR

**Analysis of Changes in Net Position**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		<b>TC8021</b>	<b>2,886</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>TC8022</b>	<b>2,886</b>
ADD - REVENUES AND OTHER SOURCES	9,963		
DEDUCT - EXPENDITURES AND OTHER USES	7,077		244
<b>Fund Balance - End of Year</b>	<b>2,886</b>	<b>TC8029</b>	<b>2,642</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,480,600	W129	14,314,895
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,480,600</b>		<b>14,314,895</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,480,600</b>		<b>14,314,895</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	600	W638	
Compensated Absences		W687	26,895
<b>TOTAL Other Liabilities</b>	<b>600</b>		<b>26,895</b>
Bonds Payable	1,480,000	W628	14,288,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,480,000</b>		<b>14,288,000</b>
<b>TOTAL Liabilities</b>	<b>1,480,600</b>		<b>14,314,895</b>
<b>TOTAL Liabilities</b>	<b>1,480,600</b>		<b>14,314,895</b>



**TOWN OF ELBA**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2022**

7/27/2023

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	\$8,392,000	\$0	\$0	(\$8,392,000)		\$0
2018	BAN E	Water District 2			11/29/2017	11/26/2019	2.25%			\$4,730,000		\$0	(\$4,730,000)		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$13,122,000	\$0	\$0	(\$13,122,000)	\$0	\$0
2020	BOND E	Water 1 Bond			10/01/2020	10/01/2050	2.75%		\$1,570,000	\$1,480,000	\$60,000	\$0	\$0		\$1,420,000
2022	BOND E	Water 2 Bond #A			11/20/2020	03/20/2057	1.25%			\$0	\$99,000		\$4,443,000		\$4,344,000
2022	BOND E	Water 2 #B			11/20/2020	03/20/2057	1.25%			\$0	\$193,000		\$8,717,000		\$8,524,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$1,480,000	\$352,000	\$0	\$13,160,000	\$0	\$14,288,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$0	\$14,602,000	\$352,000	\$0	\$38,000	\$0	\$14,288,000

TOWN OF Elba  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2022

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$165.00
Demand Deposits	9Z2011	\$1,358,266.00
Time Deposits	9Z2021	\$300,853.00
Total		\$1,659,284.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,159,284.00
Total		\$1,659,284.00
 <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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0690	\$5,519	\$0	\$0	\$5,519
****-1633	\$899,229	\$0	\$11,317	\$887,912
****-3109	\$4,515	\$0	\$2,039	\$2,476
****-3738	\$7,359	\$0	\$0	\$7,359
****-3982	\$786,612	\$0	\$37,093	\$749,519
****-4021	\$3,120	\$0	\$0	\$3,120
****-5139	\$2,642	\$0	\$0	\$2,642
****-7196	\$572	\$0	\$0	\$572
	Total Adjusted Bank Balance			<u>\$1,659,119</u>
	Petty Cash			<u>\$165.00</u>
	Adjustments			<u>\$ .00</u>
	Total Cash			<u>\$1,659,284</u>
	Total Cash Balance All Funds			<u>\$1,659,284</u>
	9ZCASH *			<u>\$1,659,284</u>
	9ZCASHB *			<u>\$1,659,284</u>
	* Must be equal			



TOWN OF Elba  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2022

<b>Total Full Time Employees:</b>		5			
<b>Total Part Time Employees:</b>		12			
<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	\$30,075.00	5		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$24,633.00	5	12	
90408	Worker's Compensation Insurance	\$9,629.00	5	12	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$791.00	5		
90608	Hospital and Medical (Dental) Insurance	\$50,891.00	5		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$116,019.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$116,019.00</b>			

TOWN OF Elba  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,735	4,449	gallons	
Diesel Fuel	\$24,066	5,468	gallons	
Fuel Oil			gallons	
Natural Gas	\$6,840		cubic feet	
Electricity	\$8,484	60,215	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 12/31/2022, 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 12/31/2022 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 Box295 Elba, NY 14058  
Official Address

07/27/2023  
Date of Certification

(585) 468-5842  
Official Telephone Number

TOWN OF Elba  
Financial Comments  
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8015 Cemetery PN Fund was included last year and it should not have been

(H2) CAPITAL WATER 2

Adjustment Reason

Account Code H8012 BANS Converted to BONDS in 2020