

**Town of Schuyler Falls
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Schuyler Falls
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Mindy Smith (LG090375800000B), hereby certify that I am the Chief Financial Officer of the Town of Schuyler Falls, and that the information provided in the Annual Financial Report of the Town of Schuyler Falls for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SW - Special District(s) Water
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,371,465.00	\$2,193,877.00	\$1,832,400.00
201 - Cash In Time Deposits	\$400,000.00	\$400,000.00	\$400,000.00
210 - Petty Cash	\$500.00	\$500.00	\$500.00
Total for Cash and Cash Equivalents	\$2,771,965.00	\$2,594,377.00	\$2,232,900.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$38,024.00	\$38,005.00	\$37,986.00
Total for Restricted Cash and Cash Equivalents	\$38,024.00	\$38,005.00	\$37,986.00
Total for Assets	\$2,809,989.00	\$2,632,382.00	\$2,270,886.00
Total for Assets and Deferred Outflows	\$2,809,989.00	\$2,632,382.00	\$2,270,886.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$38,107.00	\$51,797.00	\$22,994.00
Total for Payables	\$38,107.00	\$51,797.00	\$22,994.00
Other Liabilities			
688 - Other Liabilities	-	\$0.00	-
690 - Overpayments and Clearing Account	\$5,388.00	\$5,388.00	\$4,182.00
Total for Other Liabilities	\$5,388.00	\$5,388.00	\$4,182.00
Total for Liabilities	\$43,495.00	\$57,185.00	\$27,176.00
Fund Balance			
Restricted Fund Balance			
882 - Reserve For Repairs	\$38,024.00	\$38,005.00	\$37,986.00
Total for Restricted Fund Balance	\$38,024.00	\$38,005.00	\$37,986.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$595,000.00	\$550,000.00	\$245,010.00
Total for Assigned Fund Balance	\$595,000.00	\$550,000.00	\$245,010.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,133,470.00	\$1,987,192.00	\$1,960,714.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Unassigned Fund Balance	\$2,133,470.00	\$1,987,192.00	\$1,960,714.00
Total for Fund Balance	\$2,766,494.00	\$2,575,197.00	\$2,243,710.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,809,989.00	\$2,632,382.00	\$2,270,886.00

Town of Schuyler Falls
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$90,381.00	\$89,010.00	\$142,398.00
Total for Property Taxes	\$90,381.00	\$89,010.00	\$142,398.00
Property Tax Items			
1089 - Other Tax Items	\$192,059.00	\$201,682.00	\$16,713.00
Total for Property Tax Items	\$192,059.00	\$201,682.00	\$16,713.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$548,743.00	\$458,672.00	\$457,514.00
1170 - Franchise Tax	\$67,731.00	\$71,333.00	\$73,110.00
Total for Non-Property Tax Items	\$616,474.00	\$530,005.00	\$530,624.00
Departmental Income			
1255 - Clerk Fees	\$18.00	\$15.00	\$20.00
1603 - Vital Statistics Fees	\$1,558.00	\$1,193.00	\$1,293.00
2089 - Other Culture and Recreation Income	\$2,700.00	\$670.00	-
2110 - Zoning Fees	\$273.00	\$318.00	\$225.00
Total for Departmental Income	\$4,549.00	\$2,196.00	\$1,538.00
Use of Money and Property			
2401 - Interest and Earnings	\$58,085.00	\$7,485.00	\$3,183.00

Town of Schuyler Falls
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Use of Money and Property	\$58,085.00	\$7,485.00	\$3,183.00
Licenses and Permits			
2544 - Dog Licenses	\$2,775.00	\$2,935.00	\$3,652.00
2555 - Building and Alteration Permits	\$2,361.00	\$2,241.00	\$1,862.00
2590 - Permits Other	\$100.00	\$75.00	\$125.00
Total for Licenses and Permits	\$5,236.00	\$5,251.00	\$5,639.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$11,904.00	\$11,945.00	\$18,807.00
2611 - Fines and Penalties Dog Cases	\$60.00	-	\$50.00
Total for Fines and Forfeitures	\$11,964.00	\$11,945.00	\$18,857.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$538.00	-	\$60,372.00
Total for Sales of Property and Compensation for Loss	\$538.00	\$0.00	\$60,372.00
Other Revenues			
2750 - AIM Related Payments	\$35,440.00	-	\$35,440.00
2770 - Unclassified	-	\$52.00	\$227.00
Total for Other Revenues	\$35,440.00	\$52.00	\$35,667.00
State Aid			
3001 - State Aid Revenue Sharing	-	\$48,440.00	\$1,078.00
3005 - State Aid Mortgage Tax	\$78,007.00	\$90,560.00	\$64,908.00
3040 - State Aid Real Property Tax Administration	-	-	\$0.00

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**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3060 - State Aid Records Management	-	-	\$2,499.00
3820 - State Aid Youth Programs	-	\$4,464.00	\$2,946.00
Total for State Aid	\$78,007.00	\$143,464.00	\$71,431.00
Federal Aid			
4089 - Federal Aid Other	-	\$224,491.00	\$259,861.00
Total for Federal Aid	\$0.00	\$224,491.00	\$259,861.00
Total for Revenues	\$1,092,733.00	\$1,215,581.00	\$1,146,283.00
Total for Revenues and Other Sources	\$1,092,733.00	\$1,215,581.00	\$1,146,283.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$27,096.00	\$27,096.00	\$27,096.00
10104 - Legislative Board - Contractual	\$2,850.00	\$351.00	\$100.00
Total for Legislative Board	\$29,946.00	\$27,447.00	\$27,196.00
Judicial			
11101 - Municipal Court - Personal Services	\$54,090.00	\$52,502.00	\$50,972.00
11104 - Municipal Court - Contractual	\$2,995.00	\$2,654.00	\$2,180.00
Total for Judicial	\$57,085.00	\$55,156.00	\$53,152.00
Executive			
12201 - Supervisor - Personal Services	\$63,849.00	\$60,440.00	\$54,490.00
12204 - Supervisor - Contractual	\$2,071.00	\$1,511.00	\$1,700.00
Total for Executive	\$65,920.00	\$61,951.00	\$56,190.00
Finance			
13401 - Budget - Personal Services	-	\$1,533.00	\$1,488.00
13551 - Assessment - Personal Services	\$33,110.00	\$33,110.00	\$32,150.00
13554 - Assessment - Contractual	\$988.00	\$893.00	\$656.00
Total for Finance	\$34,098.00	\$35,536.00	\$34,294.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Municipal Staff			
14101 - Clerk - Personal Services	\$34,628.00	\$32,872.00	\$30,750.00
14104 - Clerk - Contractual	\$4,248.00	\$2,430.00	\$3,975.00
14201 - Law - Personal Services	\$11,750.00	\$11,407.00	\$11,075.00
14204 - Law - Contractual	\$136.00	\$340.00	-
14301 - Personnel - Personal Services	\$19,975.00	\$19,385.00	\$18,820.00
14501 - Elections - Personal Services	\$14,161.00	\$27,677.00	-
Total for Municipal Staff	\$84,898.00	\$94,111.00	\$64,620.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$3,437.00	\$8,462.00	\$8,629.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$10,777.00	\$15,952.00	\$2,498.00
16204 - Operation of Plant - Contractual	\$23,281.00	\$22,780.00	\$18,066.00
16604 - Central Storeroom - Contractual	\$3,910.00	\$5,371.00	\$4,146.00
16704 - Central Printing and Mailing - Contractual	\$4,274.00	\$3,465.00	\$3,179.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$19,995.00	\$17,380.00	\$12,810.00
16804 - Central Data Processing - Contractual	\$24,920.00	\$19,077.00	\$16,245.00
Total for Shared Services	\$90,594.00	\$92,487.00	\$65,573.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$62,865.00	\$56,536.00	\$51,254.00
19204 - Municipal Association Dues - Contractual	\$998.00	\$899.00	\$800.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$7.00	\$7.00	\$9.00
Total for Special Items	\$63,870.00	\$57,442.00	\$52,063.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for General Government Support	\$426,411.00	\$424,130.00	\$353,088.00
Public Safety			
Animal Control			
35101 - Dog Control - Personal Services	\$15,805.00	\$15,454.00	\$15,115.00
35104 - Dog Control - Contractual	\$594.00	\$1,921.00	\$239.00
Total for Animal Control	\$16,399.00	\$17,375.00	\$15,354.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$11,000.00	\$16,098.00	\$17,050.00
36204 - Safety Inspection - Contractual	\$4,792.00	\$644.00	\$2,810.00
39894 - Public Safety, Other - Contractual <i>Drug testing</i>	\$595.00	\$568.00	\$360.00
Total for Other Public Safety	\$16,387.00	\$17,310.00	\$20,220.00
Total for Public Safety	\$32,786.00	\$34,685.00	\$35,574.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$63,808.00	\$60,770.00	\$59,000.00
50104 - Highway and Street Administration - Contractual	\$1,986.00	\$984.00	\$418.00
51322 - Garage - Equipment and Capital Outlay	\$12,249.00	\$9,427.00	\$8,749.00
51324 - Garage - Contractual	\$22,947.00	\$24,980.00	\$23,191.00
Total for Highway	\$100,990.00	\$96,161.00	\$91,358.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Transportation	\$100,990.00	\$96,161.00	\$91,358.00
Economic Assistance and Opportunity			
Social Services Programs			
60104 - Social Services Administration - Contractual	\$15,811.00	\$13,670.00	\$4,745.00
Total for Social Services Programs	\$15,811.00	\$13,670.00	\$4,745.00
Economic Opportunity and Development			
64104 - Publicity - Contractual	\$11,152.00	\$2,020.00	\$1,088.00
Total for Economic Opportunity and Development	\$11,152.00	\$2,020.00	\$1,088.00
Total for Economic Assistance and Opportunity	\$26,963.00	\$15,690.00	\$5,833.00
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	\$34,777.00	-	\$2,540.00
71401 - Playground and Recreation Centers - Personal Services	\$16,188.00	\$14,676.00	\$13,500.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	\$28,606.00	-
71404 - Playground and Recreation Centers - Contractual	\$7,503.00	\$10,446.00	\$8,867.00
73101 - Youth Programs - Personal Services	\$27,389.00	\$26,431.00	\$24,354.00
73102 - Youth Programs - Equipment and Capital Outlay	\$25,665.00	\$34,130.00	\$6,421.00
73104 - Youth Programs - Contractual	\$11,492.00	\$10,922.00	\$8,228.00
Total for Recreation	\$123,014.00	\$125,211.00	\$63,910.00

Town of Schuyler Falls
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Culture			
75101 - Historian - Personal Services	\$4,492.00	\$4,278.00	\$4,153.00
75104 - Historian - Contractual	\$2,516.00	(\$1,931.00)	\$7,308.00
Total for Culture	\$7,008.00	\$2,347.00	\$11,461.00
Total for Culture and Recreation	\$130,022.00	\$127,558.00	\$75,371.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$13,664.00	\$17,065.00	\$17,721.00
80104 - Zoning - Contractual	\$2,445.00	\$2,124.00	\$983.00
80201 - Planning and Surveys - Personal Services	\$1,709.00	\$1,382.00	\$1,208.00
80204 - Planning and Surveys - Contractual	\$3,039.00	\$3,793.00	\$2,318.00
Total for General Environment	\$20,857.00	\$24,364.00	\$22,230.00
Community Environment			
85104 - Community Beautification - Contractual	-	\$328.00	-
Total for Community Environment	\$0.00	\$328.00	\$0.00
Special Services			
88104 - Cemetery - Contractual	\$1,200.00	\$1,200.00	\$1,200.00
89894 - Home and Community Services, Other - Contractual <i>Other home and community service costs</i>	\$20,284.00	\$16,042.00	\$17,165.00
Total for Special Services	\$21,484.00	\$17,242.00	\$18,365.00
Total for Home and Community Services	\$42,341.00	\$41,934.00	\$40,595.00

Town of Schuyler Falls
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$18,572.00	\$35,850.00	\$41,677.00
90308 - Social Security - Employee Benefits	\$28,365.00	\$28,283.00	\$27,141.00
90408 - Workers' Compensation - Employee Benefits	\$14,000.00	\$13,972.00	\$12,497.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$80,984.00	\$65,823.00	\$65,470.00
Total for Employee Benefits	\$141,921.00	\$143,928.00	\$146,785.00
Total for Employee Benefits	\$141,921.00	\$143,928.00	\$146,785.00
Total for Expenditures	\$901,434.00	\$884,086.00	\$748,604.00
Total for Expenditures and Other Uses	\$901,434.00	\$884,086.00	\$748,604.00

Town of Schuyler Falls
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,575,197.00	\$2,243,710.00	\$1,846,031.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$8.00	-
8022 - Restated Fund Balance - Beginning of Year	\$2,575,197.00	\$2,243,702.00	\$1,846,031.00
Add Revenues and Other Sources	\$1,092,733.00	\$1,215,581.00	\$1,146,283.00
Deduct Expenditures and Other Uses	\$901,434.00	\$884,086.00	\$748,604.00
8029 - Fund Balance - End of Year	\$2,766,496.00	\$2,575,197.00	\$2,243,710.00

Town of Schuyler Falls
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$125,369.00	\$86,436.00	\$86,347.00
1099 - Est Rev - Property Tax Items	\$72,000.00	\$72,000.00	\$72,000.00
1199 - Est Rev - Non-Property Tax Items	\$510,000.00	\$510,000.00	\$510,000.00
1299 - Est Rev - Departmental Income	-	\$705.00	\$700.00
2499 - Est Rev - Use of Money and Property	\$5,000.00	\$1,500.00	\$3,500.00
2599 - Est Rev - Licenses and Permits	\$6,205.00	\$5,000.00	\$6,000.00
2649 - Est Rev - Fines and Forfeitures	\$10,000.00	\$10,000.00	\$4,975.00
3099 - Est Rev - State Aid	\$75,440.00	\$75,940.00	\$30,500.00
Total for Estimated Revenue	\$804,014.00	\$761,581.00	\$714,022.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$595,000.00	\$550,000.00	\$245,010.00
Total for Estimated Other Sources	\$595,000.00	\$550,000.00	\$245,010.00
Total for Estimated Revenues and Other Sources	\$1,399,014.00	\$1,311,581.00	\$959,032.00

Town of Schuyler Falls
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$513,926.00	\$488,978.00	\$460,015.00
3999 - App - Public Safety	\$43,910.00	\$32,005.00	\$38,215.00
4999 - App - Health	-	-	\$0.00
5999 - App - Transportation	\$365,141.00	\$360,158.00	\$123,270.00
6999 - App - Economic Assistance and Opportunity	\$22,822.00	\$29,311.00	\$17,880.00
7999 - App - Culture and Recreation	\$218,879.00	\$214,752.00	\$102,765.00
8999 - App - Home and Community Services	\$49,423.00	\$40,105.00	\$45,784.00
9199 - App - Employee Benefits	\$182,913.00	\$144,272.00	\$169,103.00
Total for Estimated Appropriations	\$1,397,014.00	\$1,309,581.00	\$957,032.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$2,000.00	\$2,000.00	\$2,000.00
Total for Estimated Other Uses	\$2,000.00	\$2,000.00	\$2,000.00
Total for Estimated Appropriations and Other Uses	\$1,399,014.00	\$1,311,581.00	\$959,032.00

Town of Schuyler Falls
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**DA - Highway Town-wide
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$879,347.00	\$671,234.00	\$527,685.00
Total for Cash and Cash Equivalents	\$879,347.00	\$671,234.00	\$527,685.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$213,276.00	\$213,178.00	\$213,072.00
Total for Restricted Cash and Cash Equivalents	\$213,276.00	\$213,178.00	\$213,072.00
Total for Assets	\$1,092,623.00	\$884,412.00	\$740,757.00
Total for Assets and Deferred Outflows	\$1,092,623.00	\$884,412.00	\$740,757.00

Town of Schuyler Falls
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**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$22,878.00	\$31,948.00	\$35,810.00
Total for Payables	\$22,878.00	\$31,948.00	\$35,810.00
Total for Liabilities	\$22,878.00	\$31,948.00	\$35,810.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$213,276.00	\$213,178.00	\$213,072.00
Total for Restricted Fund Balance	\$213,276.00	\$213,178.00	\$213,072.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$275,000.00	\$200,000.00	-
915 - Assigned Unappropriated Fund Balance	\$581,469.00	\$439,286.00	\$491,875.00
Total for Assigned Fund Balance	\$856,469.00	\$639,286.00	\$491,875.00
Total for Fund Balance	\$1,069,745.00	\$852,464.00	\$704,947.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,092,623.00	\$884,412.00	\$740,757.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$848,174.00	\$807,601.00	\$746,264.00
Total for Property Taxes	\$848,174.00	\$807,601.00	\$746,264.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Services provided to other munis</i>	\$112,186.00	\$110,287.00	\$108,469.00
Total for Intergovernmental Charges	\$112,186.00	\$110,287.00	\$108,469.00
Use of Money and Property			
2401 - Interest and Earnings	\$22,708.00	\$2,891.00	\$545.00
Total for Use of Money and Property	\$22,708.00	\$2,891.00	\$545.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$9,886.00	\$444.00	\$1,799.00
2680 - Insurance Recoveries	\$1,500.00	\$600.00	-
Total for Sales of Property and Compensation for Loss	\$11,386.00	\$1,044.00	\$1,799.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$225,556.00	-	\$188,279.00
Total for State Aid	\$225,556.00	\$0.00	\$188,279.00
Total for Revenues	\$1,220,010.00	\$921,823.00	\$1,045,356.00

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

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$1,220,010.00	\$921,823.00	\$1,045,356.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$129,547.00	\$99,533.00	\$129,582.00
51104 - Maintenance of Roads - Contractual	\$41,387.00	\$47,161.00	\$38,023.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$107,845.00	\$136,739.00	\$198,356.00
51302 - Machinery - Equipment and Capital Outlay	\$291,850.00	\$58,525.00	\$13,311.00
51304 - Machinery - Contractual	\$57,541.00	\$58,597.00	\$55,800.00
51421 - Snow Removal - Personal Services	\$106,348.00	\$104,553.00	\$118,681.00
51424 - Snow Removal - Contractual	\$115,052.00	\$115,926.00	\$93,723.00
Total for Highway	\$849,570.00	\$621,034.00	\$647,476.00
Total for Transportation	\$849,570.00	\$621,034.00	\$647,476.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$26,311.00	\$30,099.00	\$28,770.00
90308 - Social Security - Employee Benefits	\$17,076.00	\$14,760.00	\$18,010.00
90408 - Workers' Compensation - Employee Benefits	\$19,292.00	\$17,481.00	\$18,869.00
90508 - Unemployment Insurance - Employee Benefits	\$4,032.00	\$8,439.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$77,879.00	\$75,050.00	\$89,615.00

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

	12/31/2023	12/31/2022	12/31/2021
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Uniforms</i>	\$8,569.00	\$7,443.00	\$7,981.00
Total for Employee Benefits	\$153,159.00	\$153,272.00	\$163,245.00
Total for Employee Benefits	\$153,159.00	\$153,272.00	\$163,245.00
Total for Expenditures	\$1,002,729.00	\$774,306.00	\$810,721.00
Total for Expenditures and Other Uses	\$1,002,729.00	\$774,306.00	\$810,721.00

Town of Schuyler Falls
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**DA - Highway Town-wide
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$852,464.00	\$704,947.00	\$470,312.00
8022 - Restated Fund Balance - Beginning of Year	\$852,464.00	\$704,947.00	\$470,312.00
Add Revenues and Other Sources	\$1,220,010.00	\$921,823.00	\$1,045,356.00
Deduct Expenditures and Other Uses	\$1,002,729.00	\$774,306.00	\$810,721.00
8029 - Fund Balance - End of Year	\$1,069,745.00	\$852,464.00	\$704,947.00

Town of Schuyler Falls
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**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$877,527.00	\$845,142.00	\$806,449.00
2399 - Est Rev - Intergovernmental Charges	\$105,000.00	\$105,000.00	\$105,000.00
2499 - Est Rev - Use of Money and Property	\$2,500.00	\$500.00	\$500.00
3099 - Est Rev - State Aid	\$110,000.00	\$110,000.00	\$110,000.00
Total for Estimated Revenue	\$1,095,027.00	\$1,060,642.00	\$1,021,949.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$275,000.00	\$200,000.00	-
Total for Estimated Other Sources	\$275,000.00	\$200,000.00	\$0.00
Total for Estimated Revenues and Other Sources	\$1,370,027.00	\$1,260,642.00	\$1,021,949.00

Town of Schuyler Falls
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**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,113,185.00	\$1,027,100.00	\$794,100.00
9199 - App - Employee Benefits	\$211,842.00	\$188,542.00	\$182,849.00
Total for Estimated Appropriations	\$1,325,027.00	\$1,215,642.00	\$976,949.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$45,000.00	\$45,000.00	\$45,000.00
Total for Estimated Other Uses	\$45,000.00	\$45,000.00	\$45,000.00
Total for Estimated Appropriations and Other Uses	\$1,370,027.00	\$1,260,642.00	\$1,021,949.00

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**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,212,447.00	-	-
201 - Cash In Time Deposits	\$229.00	-	-
Total for Cash and Cash Equivalents	\$2,212,676.00	\$0.00	\$0.00
Total for Assets	\$2,212,676.00	\$0.00	\$0.00
Total for Assets and Deferred Outflows	\$2,212,676.00	\$0.00	\$0.00

Town of Schuyler Falls
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**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Notes Payable			
626 - Bond Anticipation Notes Payable	\$2,500,000.00	-	-
Total for Notes Payable	\$2,500,000.00	\$0.00	\$0.00
Total for Liabilities	\$2,500,000.00	\$0.00	\$0.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$287,324.00)	-	-
Total for Unassigned Fund Balance	(\$287,324.00)	\$0.00	\$0.00
Total for Fund Balance	(\$287,324.00)	\$0.00	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,212,676.00	\$0.00	\$0.00

Town of Schuyler Falls
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**H - Capital Projects
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$21,787.00	-	-
Total for Use of Money and Property	\$21,787.00	\$0.00	\$0.00
Other Revenues			
2710 - Premium on Obligations	\$5,700.00	-	-
Total for Other Revenues	\$5,700.00	\$0.00	\$0.00
Total for Revenues	\$27,487.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$27,487.00	\$0.00	\$0.00

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**H - Capital Projects
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$314,811.00	-	-
Total for Water	\$314,811.00	\$0.00	\$0.00
Total for Home and Community Services	\$314,811.00	\$0.00	\$0.00
Total for Expenditures	\$314,811.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$314,811.00	\$0.00	\$0.00

Town of Schuyler Falls
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**H - Capital Projects
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$27,487.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$314,811.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	(\$287,324.00)	\$0.00	\$0.00

Town of Schuyler Falls
 Annual Financial Report
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**SL - Special District(s) Lighting
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$56,250.00	\$52,676.00	\$49,660.00
201 - Cash In Time Deposits	\$8,658.00	\$8,659.00	\$8,659.00
Total for Cash and Cash Equivalents	\$64,908.00	\$61,335.00	\$58,319.00
Total for Assets	\$64,908.00	\$61,335.00	\$58,319.00
Total for Assets and Deferred Outflows	\$64,908.00	\$61,335.00	\$58,319.00

Town of Schuyler Falls
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SL - Special District(s) Lighting
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$17.00	\$17.00	\$17.00
Total for Payables	\$17.00	\$17.00	\$17.00
Total for Liabilities	\$17.00	\$17.00	\$17.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$64,891.00	\$61,318.00	\$58,302.00
Total for Assigned Fund Balance	\$64,891.00	\$61,318.00	\$58,302.00
Total for Fund Balance	\$64,891.00	\$61,318.00	\$58,302.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$64,908.00	\$61,335.00	\$58,319.00

Town of Schuyler Falls
 Annual Financial Report
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**SL - Special District(s) Lighting
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$25,000.00	\$25,000.00	\$25,000.00
Total for Property Taxes	\$25,000.00	\$25,000.00	\$25,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,281.00	\$257.00	\$32.00
Total for Use of Money and Property	\$2,281.00	\$257.00	\$32.00
Total for Revenues	\$27,281.00	\$25,257.00	\$25,032.00
Total for Revenues and Other Sources	\$27,281.00	\$25,257.00	\$25,032.00

Town of Schuyler Falls
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**SL - Special District(s) Lighting
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$23,708.00	\$22,241.00	\$31,315.00
Total for Highway	\$23,708.00	\$22,241.00	\$31,315.00
Total for Transportation	\$23,708.00	\$22,241.00	\$31,315.00
Total for Expenditures	\$23,708.00	\$22,241.00	\$31,315.00
Total for Expenditures and Other Uses	\$23,708.00	\$22,241.00	\$31,315.00

Town of Schuyler Falls
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**SL - Special District(s) Lighting
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$61,318.00	\$58,302.00	\$64,585.00
8022 - Restated Fund Balance - Beginning of Year	\$61,318.00	\$58,302.00	\$64,585.00
Add Revenues and Other Sources	\$27,281.00	\$25,257.00	\$25,032.00
Deduct Expenditures and Other Uses	\$23,708.00	\$22,241.00	\$31,315.00
8029 - Fund Balance - End of Year	\$64,891.00	\$61,318.00	\$58,302.00

Town of Schuyler Falls
 Annual Financial Report
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**SM - Special District(s) Miscellaneous
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,171.00	\$1,111.00	\$1,102.00
201 - Cash In Time Deposits	\$13,500.00	\$13,500.00	\$13,500.00
Total for Cash and Cash Equivalents	\$14,671.00	\$14,611.00	\$14,602.00
Total for Assets	\$14,671.00	\$14,611.00	\$14,602.00
Total for Assets and Deferred Outflows	\$14,671.00	\$14,611.00	\$14,602.00

Town of Schuyler Falls
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**SM - Special District(s) Miscellaneous
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$14,671.00	\$14,611.00	\$14,602.00
Total for Assigned Fund Balance	\$14,671.00	\$14,611.00	\$14,602.00
Total for Fund Balance	\$14,671.00	\$14,611.00	\$14,602.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$14,671.00	\$14,611.00	\$14,602.00

Town of Schuyler Falls
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**SM - Special District(s) Miscellaneous
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$121,365.00	\$118,341.00	\$114,900.00
Total for Property Taxes	\$121,365.00	\$118,341.00	\$114,900.00
Use of Money and Property			
2401 - Interest and Earnings	\$59.00	\$9.00	\$156.00
Total for Use of Money and Property	\$59.00	\$9.00	\$156.00
Total for Revenues	\$121,424.00	\$118,350.00	\$115,056.00
Total for Revenues and Other Sources	\$121,424.00	\$118,350.00	\$115,056.00

Town of Schuyler Falls
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**SM - Special District(s) Miscellaneous
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Health			
Other Health			
45404 - Ambulance - Contractual	\$121,364.00	\$118,341.00	\$114,897.00
Total for Other Health	\$121,364.00	\$118,341.00	\$114,897.00
Total for Health	\$121,364.00	\$118,341.00	\$114,897.00
Total for Expenditures	\$121,364.00	\$118,341.00	\$114,897.00
Total for Expenditures and Other Uses	\$121,364.00	\$118,341.00	\$114,897.00

Town of Schuyler Falls
 Annual Financial Report
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**SM - Special District(s) Miscellaneous
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$14,611.00	\$14,602.00	\$14,443.00
8022 - Restated Fund Balance - Beginning of Year	\$14,611.00	\$14,602.00	\$14,443.00
Add Revenues and Other Sources	\$121,424.00	\$118,350.00	\$115,056.00
Deduct Expenditures and Other Uses	\$121,364.00	\$118,341.00	\$114,897.00
8029 - Fund Balance - End of Year	\$14,671.00	\$14,611.00	\$14,602.00

Town of Schuyler Falls
Annual Financial Report
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$258,741.00	\$328,636.00	\$287,873.00
201 - Cash In Time Deposits	\$120,722.00	\$120,723.00	\$120,723.00
210 - Petty Cash	\$75.00	\$75.00	\$75.00
Total for Cash and Cash Equivalents	\$379,538.00	\$449,434.00	\$408,671.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$54,647.00	\$54,620.00	\$54,590.00
Total for Restricted Cash and Cash Equivalents	\$54,647.00	\$54,620.00	\$54,590.00
Total for Assets	\$434,185.00	\$504,054.00	\$463,261.00
Total for Assets and Deferred Outflows	\$434,185.00	\$504,054.00	\$463,261.00

Town of Schuyler Falls
 Annual Financial Report
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**SW - Special District(s) Water
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$482.00	\$419.00	\$129.00
Total for Payables	\$482.00	\$419.00	\$129.00
Total for Liabilities	\$482.00	\$419.00	\$129.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$54,647.00	\$54,620.00	\$54,590.00
Total for Restricted Fund Balance	\$54,647.00	\$54,620.00	\$54,590.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$379,056.00	\$449,015.00	\$408,542.00
Total for Assigned Fund Balance	\$379,056.00	\$449,015.00	\$408,542.00
Total for Fund Balance	\$433,703.00	\$503,635.00	\$463,132.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$434,185.00	\$504,054.00	\$463,261.00

Town of Schuyler Falls
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$213,606.00	\$217,412.00	\$186,835.00
Total for Property Taxes	\$213,606.00	\$217,412.00	\$186,835.00
Departmental Income			
2140 - Metered Water Sales	\$41,968.00	\$33,910.00	\$31,300.00
2142 - Unmetered Water Sales	\$72,883.00	\$71,190.00	\$75,605.00
2144 - Water Service Charges	\$1,756.00	\$115.00	\$581.00
2148 - Interest and Penalties on Water Rents	\$786.00	\$893.00	\$731.00
Total for Departmental Income	\$117,393.00	\$106,108.00	\$108,217.00
Use of Money and Property			
2401 - Interest and Earnings	\$9,548.00	\$1,192.00	\$981.00
Total for Use of Money and Property	\$9,548.00	\$1,192.00	\$981.00
Federal Aid			
4089 - Federal Aid Other	-	\$36,431.00	-
Total for Federal Aid	\$0.00	\$36,431.00	\$0.00
Total for Revenues	\$340,547.00	\$361,143.00	\$296,033.00
Total for Revenues and Other Sources	\$340,547.00	\$361,143.00	\$296,033.00

Town of Schuyler Falls
Annual Financial Report
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**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$2,500.00	\$2,500.00	\$2,500.00
Total for Special Items	\$2,500.00	\$2,500.00	\$2,500.00
Total for General Government Support	\$2,500.00	\$2,500.00	\$2,500.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$6,328.00	\$6,144.00	\$5,965.00
83104 - Water Administration - Contractual	\$49,640.00	\$3,642.00	\$5,922.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$135,996.00	\$96,296.00	\$110,217.00
83401 - Water Transportation and Distribution - Personal Services	\$4,252.00	\$4,128.00	\$4,008.00
83404 - Water Transportation and Distribution - Contractual	\$135,011.00	\$132,501.00	\$130,040.00
83892 - Water Expenses Expenditures. Other - Equipment and Capital Outlay	-	\$35,931.00	-
Total for Water	\$331,227.00	\$278,642.00	\$256,152.00
Total for Home and Community Services	\$331,227.00	\$278,642.00	\$256,152.00
Employee Benefits			

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

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
90308 - Social Security - Employee Benefits	\$759.00	\$731.00	\$706.00
90408 - Workers' Compensation - Employee Benefits	\$848.00	\$864.00	\$991.00
Total for Employee Benefits	\$1,607.00	\$1,595.00	\$1,697.00
Total for Employee Benefits	\$1,607.00	\$1,595.00	\$1,697.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$24,064.00	\$23,450.00	\$22,861.00
97107 - Serial Bonds - Debt Interest	\$13,221.00	\$14,453.00	\$15,582.00
Total for Debt Service	\$37,285.00	\$37,903.00	\$38,443.00
Total for Debt Service	\$37,285.00	\$37,903.00	\$38,443.00
Total for Expenditures	\$372,619.00	\$320,640.00	\$298,792.00
Total for Expenditures and Other Uses	\$372,619.00	\$320,640.00	\$298,792.00

Town of Schuyler Falls
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**SW - Special District(s) Water
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$503,634.64	\$463,131.64	\$466,171.64
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$37,859.64	-	\$281.00
<i>Overstatement of cash in prior year</i>			
8022 - Restated Fund Balance - Beginning of Year	\$465,775.00	\$463,131.64	\$465,890.64
Add Revenues and Other Sources	\$340,547.00	\$361,143.00	\$296,033.00
Deduct Expenditures and Other Uses	\$372,619.00	\$320,640.00	\$298,792.00
8029 - Fund Balance - End of Year	\$433,703.00	\$503,634.64	\$463,131.64

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$200,013.00	\$191,921.00	\$201,611.00
1299 - Est Rev - Departmental Income	-	\$112,300.00	\$97,950.00
2199 - Est Rev - Departmental Income	\$111,689.00	-	-
2499 - Est Rev - Use of Money and Property	\$1,309.00	\$350.00	\$975.00
Total for Estimated Revenue	\$313,011.00	\$304,571.00	\$300,536.00
Total for Estimated Revenues and Other Sources	\$313,011.00	\$304,571.00	\$300,536.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$2,500.00	\$2,500.00	\$2,500.00
8999 - App - Home and Community Services	\$269,948.00	\$260,991.00	\$256,973.00
9199 - App - Employee Benefits	\$2,200.00	\$2,095.00	\$2,080.00
9899 - App - Debt Service	\$38,363.00	\$38,985.00	\$38,983.00
Total for Estimated Appropriations	\$313,011.00	\$304,571.00	\$300,536.00
Total for Estimated Appropriations and Other Uses	\$313,011.00	\$304,571.00	\$300,536.00

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**TC - Custodial
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$10,174.00	\$500.00	\$500.00
Total for Cash and Cash Equivalents	\$10,174.00	\$500.00	\$500.00
Total for Assets	\$10,174.00	\$500.00	\$500.00
Total for Assets and Deferred Outflows	\$10,174.00	\$500.00	\$500.00

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**TC - Custodial
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	\$9,424.00	-	-
735 - Bail Deposits	\$750.00	\$500.00	\$500.00
Total for Payables	\$10,174.00	\$500.00	\$500.00
Total for Liabilities	\$10,174.00	\$500.00	\$500.00
Total for Liabilities, Deferred Inflows and Net Position	\$10,174.00	\$500.00	\$500.00

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**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

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**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

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**TC - Custodial
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	-	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$208,904.00	\$208,904.00	\$208,904.00
Total for Non-Depreciable Capital Assets	\$208,904.00	\$208,904.00	\$208,904.00
Depreciable Capital Assets			
102 - Buildings	\$1,391,897.00	\$1,391,897.00	\$1,391,897.00
103 - Improvements Other Than Buildings	\$3,246,699.00	\$3,246,699.00	\$3,109,960.00
104 - Machinery and Equipment	\$2,723,661.00	\$2,723,661.00	\$2,659,060.00
Total for Depreciable Capital Assets	\$7,362,257.00	\$7,362,257.00	\$7,160,917.00
Total for Non-Current Assets	\$7,571,161.00	\$7,571,161.00	\$7,369,821.00

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

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$264,552.00	\$288,616.00	\$312,066.00
Total for Debt Obligations	\$264,552.00	\$288,616.00	\$312,066.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$201,127.00	\$396,783.00	\$392,858.00
Total for Other Long-Term Obligations	\$201,127.00	\$396,783.00	\$392,858.00
Total for Long-Term Obligations	\$465,679.00	\$685,399.00	\$704,924.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$24,064.00	\$0.00	\$0.00	\$288,616.00	\$264,552.00
Bond Anticipation Note	\$0.00	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00
Total	\$0.00	\$2,500,000.00	\$24,064.00	\$0.00	\$0.00	\$288,616.00	\$2,764,552.00

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**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Macey Lane Water District		10/16/14	10/15/34	\$0.00	\$0.00	\$15,064.00	\$0.00	\$229,616.00	\$0.00	\$214,552.00
Bond Woodmills Water District Improvements		8/8/90	8/8/28	\$0.00	\$0.00	\$9,000.00	\$0.00	\$59,000.00	\$0.00	\$50,000.00
Bond Anticipation Note Water Improvements		8/17/23	4/30/24	\$0.00	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$25,704.00	\$12,119.00	\$37,823.00	\$238,848.00
2025	\$26,371.00	\$10,851.00	\$37,222.00	\$212,477.00
2026	\$27,067.00	\$9,555.00	\$36,622.00	\$185,410.00
2027	\$27,793.00	\$8,230.00	\$36,023.00	\$157,617.00
2028	\$28,549.00	\$6,874.00	\$35,423.00	\$129,068.00
2029	\$19,337.00	\$5,485.00	\$24,822.00	\$109,731.00
2030	\$20,159.00	\$4,664.00	\$24,823.00	\$89,572.00
2031	\$21,015.00	\$3,807.00	\$24,822.00	\$68,557.00
2032	\$21,908.00	\$2,914.00	\$24,822.00	\$46,649.00
2033	\$22,839.00	\$1,983.00	\$24,822.00	\$23,810.00
2034	\$23,810.00	\$1,012.00	\$24,822.00	\$0.00
Total	\$264,552.00	\$67,494.00	\$332,046.00	

\$264,552.00 Total Bond Ending Balance for Statement of Indebtedness.

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4016	Certificate of Deposit (CD)	DA	\$213,276.00	\$0.00	\$0.00	\$0.00	\$213,276.00
4008	Savings	A	\$38,023.00	\$0.00	\$0.00	\$0.00	\$38,023.00
2	Checking	A, DA, SW	\$1,072.00	\$0.00	(\$1,072.00)	\$0.00	\$0.00
3	Checking	A, DA, H, SL, SM, SW	\$68,897.00	\$0.00	(\$68,897.00)	\$0.00	\$0.00
4	Checking	TC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	Savings	A, DA, H, SL, SM, SW	\$5,789,824.00	\$0.00	\$0.00	\$0.00	\$5,789,824.00
5	Checking	SL	\$8,658.00	\$0.00	\$0.00	\$0.00	\$8,658.00
6	Checking	SW	\$54,647.00	\$0.00	\$0.00	\$0.00	\$54,647.00
7	Certificate of Deposit (CD)	A, DA	\$209,223.00	\$0.00	\$0.00	\$0.00	\$209,223.00
1052	Certificate of Deposit (CD)	A, DA, H, SL, SM, SW	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00
801	Certificate of Deposit (CD)	A, DA	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00

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Accounts					
Total	\$6,708,620.00	\$0.00	(\$69,969.00)	\$0.00	\$6,638,651.00
Total Cash From Financials					\$6,638,651.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$6,708,620.00
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$10,000,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$10,250,000.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
7	17		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$44,883.00	7	5		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$46,200.00	7	17		
Worker's Compensation	\$34,140.00	7	17		
Disability Insurance					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$8,569.00	6			
Life Insurance					
Unemployment Insurance	\$4,032.00	7	17		
Hospital, Medical and Dental Insurance	\$158,863.00	7	4		
Union Welfare Benefits					
Total Employee Benefits Paid	\$296,687.00				