

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Mendon
County of Monroe
For the Fiscal Year Ended 12/31/2019

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 Mendon

*** 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	5,108	A200	5,055
Cash In Time Deposits	369,752	A201	383,951
Petty Cash	350	A210	350
TOTAL Cash	375,209		389,356
Due From Other Funds	22,609	A391	50,485
TOTAL Due From Other Funds	22,609		50,485
Due From Other Governments	33,392	A440	33,392
TOTAL Due From Other Governments	33,392		33,392
Inventory Of Materials And Supplies	1,181	A445	1,181
TOTAL Inventories	1,181		1,181
Cash Special Reserves	169,058	A230	331,898
TOTAL Restricted Assets	169,058		331,898
TOTAL Assets and Deferred Outflows of Resources	601,449		806,312

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Not in Spendable Form	1,181	A806	1,181
TOTAL Nonspendable Fund Balance	1,181		1,181
Retirement Contribution Reserve		A827	
Reserve For Repairs	154,919	A882	222,489
Other Restricted Fund Balance	13,971	A899	13,971
TOTAL Restricted Fund Balance	168,890		236,460
Assigned Appropriated Fund Balance	147,940	A914	32,528
Assigned Unappropriated Fund Balance	8,658	A915	0
TOTAL Assigned Fund Balance	156,598		32,528
Unassigned Fund Balance	274,779	A917	536,143
TOTAL Unassigned Fund Balance	274,779		536,143
TOTAL Fund Balance	601,449		806,312
TOTAL Liabilities, Deferred Inflows And Fund Balance	601,449		806,312

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	859,908	A1001	1,013,396
TOTAL Real Property Taxes	859,908		1,013,396
Other Payments In Lieu of Taxes	3,888	A1081	4,112
Interest & Penalties On Real Prop Taxes	44,481	A1090	36,848
TOTAL Real Property Tax Items	48,369		40,960
Franchises	83,661	A1170	86,032
TOTAL Non Property Tax Items	83,661		86,032
Tax Collector Fees		A1232	0
Clerk Fees	1,347	A1255	1,693
TOTAL Departmental Income	1,347		1,693
Transportation Services, Other Govts	34,156	A2300	29,104
TOTAL Intergovernmental Charges	34,156		29,104
Interest And Earnings	667	A2401	677
Rental of Real Property	2,025	A2410	4,521
TOTAL Use of Money And Property	2,692		5,198
Games of Chance		A2530	168
Dog Licenses	2,476	A2544	2,475
Licenses, Other		A2545	0
TOTAL Licenses And Permits	2,476		2,643
Fines And Forfeited Bail	16,399	A2610	13,584
Fines & Pen-Dog Cases		A2611	34
TOTAL Fines And Forfeitures	16,399		13,618
Sales of Scrap & Excess Materials		A2650	426
Sales, Other	977	A2655	60
Sales of Equipment		A2665	0
Insurance Recoveries	408	A2680	0
TOTAL Sale of Property And Compensation For Loss	1,385		486
Refunds of Prior Year's Expenditures	122	A2701	0
Gifts And Donations	11,853	A2705	545
Grants From Local Governments		A2706	7,843
Unclassified (specify)		A2770	18,779
TOTAL Miscellaneous Local Sources	11,975		27,167
St Aid, Revenue Sharing	18,779	A3001	0
St Aid, Reorganization & Efficiency Grants		A3004	0
St Aid, Mortgage Tax	206,915	A3005	251,169
St Aid, Real Property Tax Administration	9,608	A3040	0
TOTAL State Aid	235,302		251,169
TOTAL Revenues	1,297,669		1,471,465
Interfund Transfers		A5031	75,900
TOTAL Interfund Transfers	0		75,900
TOTAL Other Sources	0		75,900
TOTAL Detail Revenues And Other Sources	1,297,669		1,547,365

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	37,083	A10101	38,196
Legislative Board, Contr Expend	4,399	A10104	5,952
TOTAL Legislative Board	41,482		44,148
Municipal Court, Pers Serv	45,818	A11101	47,530
Municipal Court, Equip & Cap Outlay		A11102	0
Municipal Court, Contr Expend	957	A11104	2,215
TOTAL Municipal Court	46,775		49,745
Supervisor,pers Serv	85,509	A12201	88,090
Supervisor,equip & Cap Outlay	79	A12202	0
Supervisor,contr Expend	1,556	A12204	2,307
TOTAL Supervisor	87,144		90,397
Dir of Finance, Pers Serv	33,571	A13101	34,594
Dir of Finance, Equip & Cap Outlay		A13102	0
Dir of Finance, Contr Expend	11,054	A13104	12,166
TOTAL Dir of Finance	44,625		46,760
Tax Collection,pers Serv		A13301	0
TOTAL Tax Collection	0		0
Assessment, Pers Serv	44,465	A13551	46,528
Assessment, Equip & Cap Outlay	1,000	A13552	2,344
Assessment, Contr Expend	2,558	A13554	2,335
TOTAL Assessment	48,024		51,207
Clerk,pers Serv	123,797	A14101	126,935
Clerk,equip & Cap Outlay		A14102	0
Clerk,contr Expend	2,485	A14104	2,688
TOTAL Clerk	126,282		129,623
Law, Pers Serv	31,358	A14201	30,238
Law, Contr Expend		A14204	1,833
TOTAL Law	31,358		32,071
Elections, Pers Serv	9,946	A14501	7,558
Elections, Contr Expend	300	A14504	90
TOTAL Elections	10,246		7,648
Central Services Admin,equip & Cap Outlay	3,867	A16102	1,926
Central Services Admin,contr Expend	21,726	A16104	19,039
TOTAL Central Services Admin	25,593		20,964
Buildings, Pers Serv	22,200	A16201	27,997
Buildings, Equip & Cap Outlay	17	A16202	0
Buildings, Contr Expend	255,902	A16204	104,889
TOTAL Buildings	278,119		132,886
Central Comm System, Equip & Cap Outlay		A16502	0
Central Comm System, Contr Expend		A16504	0
TOTAL Central Comm System	0		0
Central Print & Mail,contr Expend	16,208	A16704	11,015
TOTAL Central Print & Mail	16,208		11,015
Unallocated Insurance, Contr Expend	49,970	A19104	52,018
TOTAL Unallocated Insurance	49,970		52,018

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Property Loss, Contr Expend		A19314	0
TOTAL Property Loss	0		0
Taxes & Assess On Munic Prop, Contr Expend	1,215	A19504	1,181
TOTAL Taxes & Assess On Munic Prop	1,215		1,181
TOTAL General Government Support	808,140		670,763
Traffic Control, Pers Serv	4,606	A33101	3,751
Traffic Control, Equip & Cap Outlay		A33102	0
Traffic Control, Contr Expen	238	A33104	1,810
TOTAL Traffic Control	4,844		5,561
Control of Animals, Pers Serv	5,797	A35101	7,000
Control of Animals, Contr Expend	293	A35104	193
TOTAL Control of Animals	6,090		7,193
TOTAL Public Safety	10,934		12,755
Street Admin, Pers Serv	111,376	A50101	96,632
Street Admin, Equip & Cap Outlay		A50102	12,627
Street Admin, Contr Expend	3,657	A50104	8,643
TOTAL Street Admin	115,033		117,902
Engineering, Pers Serv	2,043	A50201	5,941
Engineering, Contr Expend	4,862	A50204	4,531
TOTAL Engineering	6,905		10,473
Garage, Pers Serv	3,768	A51321	9,189
Garage, Equip & Cap Outlay	19,349	A51322	49,035
Garage, Contr Expend	44,690	A51324	42,153
TOTAL Garage	67,807		100,378
TOTAL Transportation	189,745		228,752
Parks, Pers Serv	13,344	A71101	12,080
Parks, Equip & Cap Outlay	56,547	A71102	1,374
Parks, Contr Expend	3,029	A71104	874
TOTAL Parks	72,919		14,328
Playgr & Rec Centers, Pers Serv	1,280	A71401	782
Playgr & Rec Centers, Equip & Cap Outlay		A71402	25,900
Playgr & Rec Centers, Contr Expend	430	A71404	353
TOTAL Playgr & Rec Centers	1,709		27,035
Celebrations, Contr Expend		A75504	0
TOTAL Celebrations	0		0
TOTAL Culture And Recreation	74,629		41,363
Comm Beautification, Pers Serv	4,017	A85101	6,044
Comm Beautification, Contr Expend	1,123	A85104	574
TOTAL Comm Beautification	5,141		6,618
Cemetery, Pers Serv	5,543	A88101	2,089
Cemetery, Equip & Cap Outlay		A88102	0

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Cemetery, Contr Expend	417	A88104	7,458
TOTAL Cemetery	5,960		9,547
TOTAL Home And Community Services	11,101		16,164
State Retirement System	87,898	A90108	89,497
Social Security, Employer Cont	42,328	A90308	41,100
Worker's Compensation, Empl Bnfts	21,000	A90408	23,000
Unemployment Insurance, Empl Bnfts		A90508	0
Disability Insurance, Empl Bnfts	128	A90558	118
Hospital & Medical (dental) Ins, Empl Bnft	64,003	A90608	62,340
TOTAL Employee Benefits	215,358		216,055
TOTAL Expenditures	1,309,907		1,185,851
Transfers, Other Funds	85,456	A99019	156,651
TOTAL Operating Transfers	85,456		156,651
TOTAL Other Uses	85,456		156,651
TOTAL Detail Expenditures And Other Uses	1,395,363		1,342,503

TOWN OF Mendon
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	699,142	A8021	601,449
Restated Fund Balance - Beg of Year	699,142	A8022	601,449
ADD - REVENUES AND OTHER SOURCES	1,297,669		1,547,365
DEDUCT - EXPENDITURES AND OTHER USES	1,395,363		1,342,503
Fund Balance - End of Year	601,449	A8029	806,322

TOWN OF Mendon
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,013,396	A1049N	1,270,927
Est Rev - Real Property Tax Items	46,200	A1099N	44,980
Est Rev - Non Property Tax Items	85,000	A1199N	85,000
Est Rev - Departmental Income		A1299N	1,500
Est Rev - Intergovernmental Charges	28,000	A2399N	35,000
Est Rev - Use of Money And Property	4,250	A2499N	2,600
Est Rev - Licenses And Permits	2,200	A2599N	2,400
Est Rev - Fines And Forfeitures	19,000	A2649N	17,000
Est Rev - Sale of Prop And Comp For Loss	500	A2699N	1,100
Est Rev - Miscellaneous Local Sources	9,240	A2799N	9,240
Est Rev - State Aid	267,000	A3099N	279,000
TOTAL Estimated Revenues	1,474,786		1,748,747
Appropriated Reserve	77,800	A511N	
Appropriated Fund Balance	147,940	A599N	25,840
TOTAL Estimated Other Sources	225,740		25,840
TOTAL Estimated Revenues And Other Sources	1,700,526		1,774,587

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	907,358	A1999N	915,923
App - Public Safety	70,050	A3999N	77,010
App - Transportation	341,064	A5999N	214,900
App - Culture And Recreation	40,100	A7999N	16,350
App - Home And Community Services	4,200	A8999N	6,000
App - Employee Benefits	243,647	A9199N	221,647
TOTAL Appropriations	1,606,419		1,451,830
App - Interfund Transfer	94,107	A9999N	322,757
TOTAL Other Uses	94,107		322,757
TOTAL Appropriations And Other Uses	1,700,526		1,774,587

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		B200	0
Cash In Time Deposits	486,378	B201	501,527
TOTAL Cash	486,378		501,527
Cash Special Reserves	354,336	B230	344,243
TOTAL Restricted Assets	354,336		344,243
TOTAL Assets and Deferred Outflows of Resources	840,714		845,770

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Retirement Contribution Reserve		B827	0
Capital Reserve	354,336	B878	344,243
TOTAL Restricted Fund Balance	354,336		344,243
Assigned Appropriated Fund Balance	30,000	B914	105,736
Assigned Unappropriated Fund Balance	456,378	B915	395,791
TOTAL Assigned Fund Balance	486,378		501,527
Unassigned Fund Balance		B917	0
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	840,714		845,770
TOTAL Liabilities, Deferred Inflows And Fund Balance	840,714		845,770

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales Tax (from County)		B1120	427,102
TOTAL Non Property Tax Items	0		427,102
Zoning Fees	2,130	B2110	3,280
Planning Board Fees	5,965	B2115	5,125
TOTAL Departmental Income	8,095		8,405
Interest And Earnings	2,118	B2401	3,318
TOTAL Use of Money And Property	2,118		3,318
Building And Alteration Permits	16,457	B2555	20,634
Permits, Other	1,500	B2590	1,600
TOTAL Licenses And Permits	17,957		22,234
Unclassified (specify)	18,195	B2770	79,629
TOTAL Miscellaneous Local Sources	18,195		79,629
TOTAL Revenues	46,365		540,688
Interfund Transfers	190,000	B5031	
TOTAL Interfund Transfers	190,000		0
TOTAL Other Sources	190,000		0
TOTAL Detail Revenues And Other Sources	236,365		540,688

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Dir of Finance, Contr Expend		B13104	
TOTAL Dir of Finance	0		0
Central Comm System, Contr Expend	41,845	B16504	41,816
TOTAL Central Comm System	41,845		41,816
Unallocated Insurance, Contr Expend		B19104	265
TOTAL Unallocated Insurance	0		265
TOTAL General Government Support	41,845		42,081
Safety Inspection, Pers Serv	95,293	B36201	98,360
Safety Inspection, Equip & Cap Outlay	1,105	B36202	2,170
Safety Inspection, Contr Expend	2,001	B36204	1,845
TOTAL Safety Inspection	98,399		102,375
TOTAL Public Safety	98,399		102,375
Ambulance, Contr Expend	129,574	B45404	197,680
TOTAL Ambulance	129,574		197,680
TOTAL Health	129,574		197,680
Street Lighting, Contr Expend	11,363	B51824	10,665
TOTAL Street Lighting	11,363		10,665
TOTAL Transportation	11,363		10,665
Joint Youth Prog, Contr Expend	10,675	B73204	13,125
TOTAL Joint Youth Prog	10,675		13,125
Museum - Art Gallery, Contr Expend	1,630	B74504	1,805
TOTAL Museum - Art Gallery	1,630		1,805
Historian, Pers Serv	2,200	B75101	2,326
Historian, Contr Expend	947	B75104	1,000
TOTAL Historian	3,147		3,326
Celebrations, Contr Expend	7,300	B75504	5,127
TOTAL Celebrations	7,300		5,127
Programs For Aging, Contr Expend	6,304	B76104	6,834
TOTAL Programs For Aging	6,304		6,834
TOTAL Culture And Recreation	29,056		30,218
Zoning, Pers Serv	19,381	B80101	20,346
Zoning, Contr Expend	679	B80104	492
TOTAL Zoning	20,060		20,838
Planning, Pers Serv	20,889	B80201	20,825
Planning, Contr Expend	49,178	B80204	33,617
TOTAL Planning	70,066		54,442
Environmental Control, Pers Serv	225	B80901	375
TOTAL Environmental Control	225		375
TOTAL Home And Community Services	90,352		75,655
State Retirement, Empl Bnfts	18,500	B90108	17,500
Social Security , Empl Bnfts	11,001	B90308	11,230
Worker's Compensation, Empl Bnfts	4,000	B90408	4,838
Disability Insurance, Empl Bnfts	45	B90558	45

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	35,657	B90608	43,345
TOTAL Employee Benefits	69,203		76,958
TOTAL Expenditures	469,792		535,632
Transfers, Other Funds	190,000	B99019	0
TOTAL Operating Transfers	190,000		0
TOTAL Other Uses	190,000		0
TOTAL Detail Expenditures And Other Uses	659,792		535,632

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,264,141	B8021	840,713
Restated Fund Balance - Beg of Year	1,264,141	B8022	840,713
ADD - REVENUES AND OTHER SOURCES	236,365		540,688
DEDUCT - EXPENDITURES AND OTHER USES	659,792		535,632
Fund Balance - End of Year	840,713	B8029	845,769

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes		B1049N	424
Est Rev - Non Property Tax Items	335,241	B1199N	400,000
Est Rev - Departmental Income	22,500	B1299N	22,500
Est Rev - Use of Money And Property	1,000	B2499N	2,000
Est Rev - Licenses And Permits	23,500	B2599N	21,500
Est Rev - Miscellaneous Local Sources	13,250	B2799N	3,250
Est Rev - State Aid	1,633	B3099N	
TOTAL Estimated Revenues	397,124		449,674
Appropriated Reserve	30,000	B511N	
Appropriated Fund Balance	156,800	B599N	105,725
TOTAL Estimated Other Sources	186,800		105,725
TOTAL Estimated Revenues And Other Sources	583,924		555,399

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	47,188	B1999N	47,840
App - Public Safety	102,624	B3999N	106,998
App - Health	155,821	B4999N	128,168
App - Transportation	14,000	B5999N	14,000
App - Culture And Recreation	35,413	B7999N	42,969
App - Home And Community Services	109,863	B8999N	84,779
App - Employee Benefits	79,045	B9199N	70,645
TOTAL Appropriations	543,954		495,399
App - Interfund Transfer	40,000	B9999N	60,000
TOTAL Other Uses	40,000		60,000
TOTAL Appropriations And Other Uses	583,954		555,399

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	63,940	CM201	40,472
TOTAL Cash	63,940		40,472
TOTAL Assets and Deferred Outflows of Resources	63,940		40,472

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	63,940	CM915	40,472
TOTAL Assigned Fund Balance	63,940		40,472
TOTAL Fund Balance	63,940		40,472
TOTAL Liabilities, Deferred Inflows And Fund Balance	63,940		40,472

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	47	CM2401	33
TOTAL Use of Money And Property	47		33
Unclassified (specify)	12,000	CM2770	2,400
TOTAL Miscellaneous Local Sources	12,000		2,400
TOTAL Revenues	12,047		2,433
TOTAL Detail Revenues And Other Sources	12,047		2,433

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds		CM99019	25,900
TOTAL Operating Transfers	0		25,900
TOTAL Other Uses	0		25,900
TOTAL Detail Expenditures And Other Uses	0		25,900

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	51,893	CM8021	63,940
Restated Fund Balance - Beg of Year	51,893	CM8022	63,940
ADD - REVENUES AND OTHER SOURCES	12,047		2,433
DEDUCT - EXPENDITURES AND OTHER USES			25,900
Fund Balance - End of Year	63,940	CM8029	40,471

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		DA200	0
Cash In Time Deposits	232,315	DA201	137,540
TOTAL Cash	232,315		137,540
Due From Other Funds		DA391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	1,500	DA440	1,500
TOTAL Due From Other Governments	1,500		1,500
Inventory Of Materials And Supplies	5,170	DA445	5,170
TOTAL Inventories	5,170		5,170
Cash Special Reserves	454,916	DA230	455,469
TOTAL Restricted Assets	454,916		455,469
TOTAL Assets and Deferred Outflows of Resources	693,901		599,679

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Not in Spendable Form	5,170	DA806	5,170
TOTAL Nonspendable Fund Balance	5,170		5,170
Retirement Contribution Reserve		DA827	0
Capital Reserve	454,916	DA878	455,469
TOTAL Restricted Fund Balance	454,916		455,469
Assigned Appropriated Fund Balance	100,000	DA914	711
Assigned Unappropriated Fund Balance	133,815	DA915	138,329
TOTAL Assigned Fund Balance	233,815		139,040
TOTAL Fund Balance	693,901		599,679
TOTAL Liabilities, Deferred Inflows And Fund Balance	693,901		599,679

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	402,180	DA1001	301,977
TOTAL Real Property Taxes	402,180		301,977
Sales Tax (from County)		DA1120	
TOTAL Non Property Tax Items	0		0
Transportation Services, Other Govts	115,841	DA2300	6,733
Snow Removal Services-Other Govts		DA2302	162,677
TOTAL Intergovernmental Charges	115,841		169,410
Interest And Earnings	699	DA2401	737
Rental of Equipment	252,590	DA2414	265,312
TOTAL Use of Money And Property	253,289		266,049
Sales of Equipment	86,862	DA2665	35,888
Insurance Recoveries	1,742	DA2680	170
TOTAL Sale of Property And Compensation For Loss	88,604		36,058
Refunds of Prior Year's Expenditures	1,021	DA2701	613
TOTAL Miscellaneous Local Sources	1,021		613
TOTAL Revenues	860,936		774,107
Interfund Transfers	200,000	DA5031	0
TOTAL Interfund Transfers	200,000		0
TOTAL Other Sources	200,000		0
TOTAL Detail Revenues And Other Sources	1,060,936		774,107

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend		DA19104	0
TOTAL Unallocated Insurance	0		0
TOTAL General Government Support	0		0
Machinery, Pers Serv	130,308	DA51301	124,750
Machinery, Equip & Cap Outlay	168,568	DA51302	283,395
Machinery, Contr Expend	114,300	DA51304	107,340
TOTAL Machinery	413,176		515,486
Brush And Weeds, Pers Serv	11,442	DA51401	12,445
Brush And Weeds, Equip & Cap Outlay		DA51402	0
Brush And Weeds, Contr Expend	2,022	DA51404	989
TOTAL Brush And Weeds	13,463		13,435
Snow Removal, Pers Serv	50,381	DA51421	38,327
Snow Removal, Contr Expend		DA51424	0
TOTAL Snow Removal	50,381		38,327
Services Other Govts, Pers Serv	60,273	DA51481	93,641
Services Other Govts, Contr Expend		DA51484	0
TOTAL Services Other Govts	60,273		93,641
TOTAL Transportation	537,293		660,888
State Retirement, Empl Bnfts	57,948	DA90108	59,547
Social Security , Empl Bnfts	18,071	DA90308	20,296
Worker's Compensation, Empl Bnfts	31,761	DA90408	34,000
Unemployment Insurance, Empl Bnfts		DA90508	0
Disability Insurance, Empl Bnfts	150	DA90558	150
Hospital & Medical (dental) Ins, Empl Bnft	95,097	DA90608	89,885
Other Employee Benefits (spec)	3,777	DA90898	3,563
TOTAL Employee Benefits	206,804		207,441
TOTAL Expenditures	744,097		868,329
Transfers, Other Funds	276,950	DA99019	
Transfers, Capital Projects Fund		DA99509	0
TOTAL Operating Transfers	276,950		0
TOTAL Other Uses	276,950		0
TOTAL Detail Expenditures And Other Uses	1,021,047		868,329

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	654,012	DA8021	693,901
Prior Period Adj -Increase In Fund Balance		DA8012	
Prior Period Adj -Decrease In Fund Balance		DA8015	
Restated Fund Balance - Beg of Year	654,012	DA8022	693,901
ADD - REVENUES AND OTHER SOURCES	1,060,936		774,107
DEDUCT - EXPENDITURES AND OTHER USES	1,021,047		868,329
Fund Balance - End of Year	693,901	DA8029	599,680

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	301,977	DA1049N	
Est Rev - Intergovernmental Charges	168,000	DA2399N	160,500
Est Rev - Use of Money And Property	264,500	DA2499N	258,400
Est Rev - Sale of Prop And Comp For Loss	165,000	DA2699N	180,000
TOTAL Estimated Revenues	899,477		598,900
Appropriated Fund Balance	100,000	DA599N	44
TOTAL Estimated Other Sources	100,000		44
TOTAL Estimated Revenues And Other Sources	999,477		598,944

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	672,200	DA5999N	386,900
App - Employee Benefits	227,277	DA9199N	212,044
TOTAL Appropriations	899,477		598,944
App - Interfund Transfer	100,000	DA9999N	0
TOTAL Other Uses	100,000		0
TOTAL Appropriations And Other Uses	999,477		598,944

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		DB200	0
Cash In Time Deposits	1,025,294	DB201	982,686
TOTAL Cash	1,025,294		982,686
Due From Other Funds	4,341	DB391	0
TOTAL Due From Other Funds	4,341		0
Due From Other Governments		DB440	0
TOTAL Due From Other Governments	0		0
Inventory Of Materials And Supplies	25,202	DB445	25,202
TOTAL Inventories	25,202		25,202
Cash Special Reserves	79,264	DB230	424,203
TOTAL Restricted Assets	79,264		424,203
TOTAL Assets and Deferred Outflows of Resources	1,134,101		1,432,092

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Not in Spendable Form	25,202	DB806	25,202
TOTAL Nonspendable Fund Balance	25,202		25,202
Capital Reserve	79,264	DB878	424,049
TOTAL Restricted Fund Balance	79,264		424,049
Assigned Appropriated Fund Balance	157,600	DB914	469,453
Assigned Unappropriated Fund Balance	872,035	DB915	513,387
TOTAL Assigned Fund Balance	1,029,635		982,840
TOTAL Fund Balance	1,134,101		1,432,092
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,134,101		1,432,092

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	739,030	DB1001	744,977
TOTAL Real Property Taxes	739,030		744,977
Sales Tax (from County)	868,186	DB1120	463,102
TOTAL Non Property Tax Items	868,186		463,102
Transportation Services, Other Govts	168,981	DB2300	75,886
Snow Removal Services-Other Govts		DB2302	92,622
TOTAL Intergovernmental Charges	168,981		168,507
Interest And Earnings	1,046	DB2401	1,200
TOTAL Use of Money And Property	1,046		1,200
Insurance Recoveries		DB2680	277
TOTAL Sale of Property And Compensation For Loss	0		277
Refunds of Prior Year's Expenditures		DB2701	0
Unclassified (specify)	33,470	DB2770	
TOTAL Miscellaneous Local Sources	33,470		0
Interfund Revenues		DB2801	0
TOTAL Interfund Revenues	0		0
St Aid, Consolidated Highway Aid		DB3501	209,886
TOTAL State Aid	0		209,886
TOTAL Revenues	1,810,713		1,587,948
Interfund Transfers		DB5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,810,713		1,587,948

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Adminstration-Personal Services	3,750	DB17101	4,025
Administration-Equip&cap Outlay		DB17102	
Administration-Contractual	49,594	DB17104	33,996
TOTAL Administration-Contractual	53,344		38,021
Unallocated Insurance, Contr Expend	8,052	DB19104	7,526
TOTAL Unallocated Insurance	8,052		7,526
TOTAL General Government Support	61,396		45,547
Maint of Streets, Pers Serv	20,071	DB51101	27,860
Maint of Streets, Contr Expend	75,840	DB51104	69,506
TOTAL Maint of Streets	95,911		97,366
Perm Improve Highway, Pers Serv	89,458	DB51121	95,224
Perm Improve Highway, Contr Expend	331,251	DB51124	393,603
TOTAL Perm Improve Highway	420,709		488,827
Brush And Weeds, Pers Serv	109,262	DB51401	120,582
Brush And Weeds, Contr Expend	32,937	DB51404	20,162
TOTAL Brush And Weeds	142,199		140,744
Snow Removal, Pers Serv	104,499	DB51421	99,900
Snow Removal, Contr Expend	88,752	DB51424	98,484
TOTAL Snow Removal	193,252		198,385
Services,other Govts, Pers Serv	56,037	DB51481	51,789
Services,other Govts, Contr Expend	123,605	DB51484	109,442
TOTAL Services	179,642		161,231
TOTAL Transportation	1,031,713		1,086,553
State Retirement, Empl Bnfts	28,567	DB90108	30,167
Social Security, Empl Bnfts	27,773	DB90308	28,877
Worker's Compensation, Empl Bnfts	23,112	DB90408	25,000
Unemployment Insurance, Empl Bnfts		DB90508	0
Disability Insurance, Empl Bnfts	165	DB90558	132
Hospital & Medical (dental) Ins, Empl Bnft	56,107	DB90608	68,467
Union Welfare Benefits		DB90708	
TOTAL Employee Benefits	135,724		152,643
TOTAL Expenditures	1,228,833		1,284,743
Transfers, Capital Projects Fund	423,514	DB99509	5,214
TOTAL Operating Transfers	423,514		5,214
TOTAL Other Uses	423,514		5,214
TOTAL Detail Expenditures And Other Uses	1,652,347		1,289,957

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	975,736	DB8021	1,134,101
Restated Fund Balance - Beg of Year	975,736	DB8022	1,134,101
ADD - REVENUES AND OTHER SOURCES	1,810,713		1,587,948
DEDUCT - EXPENDITURES AND OTHER USES	1,652,347		1,289,957
Fund Balance - End of Year	1,134,101	DB8029	1,432,095

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	744,977	DB1049N	750,460
Est Rev - Non Property Tax Items	371,241	DB1199N	400,000
Est Rev - Intergovernmental Charges	183,775	DB2399N	176,800
Est Rev - Use of Money And Property	1,000	DB2499N	1,000
Est Rev - State Aid	70,000	DB3099N	70,000
TOTAL Estimated Revenues	1,370,993		1,398,260
Appropriated Fund Balance	157,600	DB599N	464,822
TOTAL Estimated Other Sources	157,600		464,822
TOTAL Estimated Revenues And Other Sources	1,528,593		1,863,082

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,353,261	DB5999N	1,700,750
App - Employee Benefits	175,332	DB9199N	162,332
TOTAL Appropriations	1,528,593		1,863,082
TOTAL Appropriations And Other Uses	1,528,593		1,863,082

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Balance Sheet

Code Description	2018	EdpCode	2019
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	5,700	H626	
TOTAL Notes Payable	5,700		0
Other Liabilities	13,286	H688	
TOTAL Other Liabilities	13,286		0
Due To Other Funds	26,950	H630	50,485
TOTAL Due To Other Funds	26,950		50,485
TOTAL Liabilities	45,935		50,485
Fund Balance			
Unassigned Fund Balance	-45,935	H917	-50,485
TOTAL Unassigned Fund Balance	-45,935		-50,485
TOTAL Fund Balance	-45,935		-50,485
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
Refunds of Prior Year's Expenditures	6,560	H2701	0
TOTAL Miscellaneous Local Sources	6,560		0
St Aid, Culture & Rec-Capital Proj		H3897	50,000
TOTAL State Aid	0		50,000
TOTAL Revenues	6,560		50,000
Interfund Transfers	423,514	H5031	27,759
TOTAL Interfund Transfers	423,514		27,759
Serial Bonds	535,000	H5710	0
Bans Redeemed From Appropriations	80,100	H5731	5,700
TOTAL Proceeds of Obligations	615,100		5,700
TOTAL Other Sources	1,038,614		33,459
TOTAL Detail Revenues And Other Sources	1,045,174		83,459

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	
TOTAL Traffic Viol Bureau	0		0
Buildings, Equip & Cap Outlay	428,660	H16202	
TOTAL Buildings	428,660		0
TOTAL General Government Support	428,660		0
Perm Improve Highway, Equip & Cap Outlay		H51122	873
TOTAL Perm Improve Highway	0		873
Machinery, Equip & Cap Outlay		H51302	0
TOTAL Machinery	0		0
TOTAL Transportation	0		873
Library Equip & Cap Outlay		H74972	50,421
TOTAL Library Equip & Cap Outlay	0		50,421
TOTAL Culture And Recreation	0		50,421
Water Trans & Distrib, Equip & Cap Outlay	510,485	H83402	
TOTAL Water Trans & Distrib	510,485		0
TOTAL Home And Community Services	510,485		0
TOTAL Expenditures	939,146		51,294
Transfers, Other Funds	12,816	H99019	50,000
TOTAL Operating Transfers	12,816		50,000
TOTAL Other Uses	12,816		50,000
TOTAL Detail Expenditures And Other Uses	951,961		101,294

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-139,148	H8021	-45,935
Prior Period Adj -Increase In Fund Balance		H8012	13,285
Restated Fund Balance - Beg of Year	-139,148	H8022	-32,650
ADD - REVENUES AND OTHER SOURCES	1,045,174		83,459
DEDUCT - EXPENDITURES AND OTHER USES	951,961		101,294
Fund Balance - End of Year	-45,935	H8029	-50,486

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	681,287	K101	681,287
Buildings	4,395,961	K102	4,395,961
Improvements Other Than Buildings	1,160,678	K103	1,310,678
Machinery And Equipment	3,592,209	K104	2,779,680
TOTAL Fixed Assets (net)	9,830,135		9,167,606
TOTAL Assets and Deferred Outflows of Resources	9,830,135		9,167,606

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	9,830,135	K159	9,167,606
TOTAL Investments in Non-Current Government Assets	9,830,135		9,167,606
TOTAL Fund Balance	9,830,135		9,167,606
TOTAL	9,830,135		9,167,606

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(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		L200	0
Cash In Time Deposits	19,518	L201	23,392
Petty Cash	50	L210	50
TOTAL Cash	19,568		23,442
TOTAL Assets and Deferred Outflows of Resources	19,568		23,442

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(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Appropriated Fund Balance		L914	561
Assigned Unappropriated Fund Balance	19,568	L915	22,880
TOTAL Assigned Fund Balance	19,568		23,442
Unassigned Fund Balance		L917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	19,568		23,442
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,568		23,442

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(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	277,300	L1001	237,258
TOTAL Real Property Taxes	277,300		237,258
Library Charges	14,459	L2082	12,999
TOTAL Departmental Income	14,459		12,999
Interest And Earnings	100	L2401	59
Commissions		L2450	0
TOTAL Use of Money And Property	100		59
Refunds of Prior Year's Expenditures	1,193	L2701	0
Unclassified (specify)		L2770	1,266
TOTAL Miscellaneous Local Sources	1,193		1,266
St Aid For Libraries	2,682	L3840	2,684
TOTAL State Aid	2,682		2,684
TOTAL Revenues	295,734		254,266
Interfund Transfers		L5031	50,000
TOTAL Interfund Transfers	0		50,000
TOTAL Other Sources	0		50,000
TOTAL Detail Revenues And Other Sources	295,734		304,266

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(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Library, Pers Serv	162,867	L74101	177,489
Library, Equip & Cap Outlay	20,275	L74102	21,666
Library, Contr Expend	69,118	L74104	61,484
TOTAL Library	252,260		260,639
TOTAL Culture And Recreation	252,260		260,639
State Retirement, Empl Bnfts	11,000	L90108	10,635
Social Security, Empl Bnfts	11,669	L90308	12,697
Worker's Compensation, Empl Bnfts	1,020	L90408	1,020
Hospital & Medical (dental) Ins, Empl Bnft	13,538	L90608	15,402
TOTAL Employee Benefits	37,227		39,754
TOTAL Expenditures	289,488		300,393
TOTAL Detail Expenditures And Other Uses	289,488		300,393

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(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,322	L8021	19,568
Restated Fund Balance - Beg of Year	13,322	L8022	19,568
ADD - REVENUES AND OTHER SOURCES	295,734		304,266
DEDUCT - EXPENDITURES AND OTHER USES	289,488		300,393
Fund Balance - End of Year	19,568	L8029	23,442

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	172,077	SF1001	166,210
TOTAL Real Property Taxes	172,077		166,210
TOTAL Revenues	172,077		166,210
TOTAL Detail Revenues And Other Sources	172,077		166,210

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	172,077	SF34104	166,210
TOTAL Fire Protection	172,077		166,210
TOTAL Public Safety	172,077		166,210
TOTAL Expenditures	172,077		166,210
TOTAL Detail Expenditures And Other Uses	172,077		166,210

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	172,077		166,210
DEDUCT - EXPENDITURES AND OTHER USES	172,077		166,210
Fund Balance - End of Year		SF8029	

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		SL200	1
Cash In Time Deposits	24,223	SL201	25,413
TOTAL Cash	24,223		25,414
TOTAL Assets and Deferred Outflows of Resources	24,223		25,414

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	24,223	SL915	25,414
TOTAL Assigned Fund Balance	24,223		25,414
TOTAL Fund Balance	24,223		25,414
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,223		25,414

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	6,500	SL1001	9,500
TOTAL Real Property Taxes	6,500		9,500
Interest And Earnings	22	SL2401	14
TOTAL Use of Money And Property	22		14
TOTAL Revenues	6,522		9,514
TOTAL Detail Revenues And Other Sources	6,522		9,514

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	8,446	SL51824	8,323
TOTAL Street Lighting	8,446		8,323
TOTAL Transportation	8,446		8,323
TOTAL Expenditures	8,446		8,323
TOTAL Detail Expenditures And Other Uses	8,446		8,323

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,147	SL8021	24,223
Restated Fund Balance - Beg of Year	26,147	SL8022	24,223
ADD - REVENUES AND OTHER SOURCES	6,522		9,514
DEDUCT - EXPENDITURES AND OTHER USES	8,446		8,323
Fund Balance - End of Year	24,223	SL8029	25,414

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		SW200	0
Cash In Time Deposits	5,615	SW201	2,123
TOTAL Cash	5,615		2,123
TOTAL Assets and Deferred Outflows of Resources	5,615		2,123

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	5,615	SW915	2,123
TOTAL Assigned Fund Balance	5,615		2,123
TOTAL Fund Balance	5,615		2,123
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,615		2,123

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	39,654	SW1001	72,098
TOTAL Real Property Taxes	39,654		72,098
Interest And Earnings	32	SW2401	48
TOTAL Use of Money And Property	32		48
Interfund Revenues		SW2801	
TOTAL Interfund Revenues	0		0
TOTAL Revenues	39,686		72,146
Interfund Transfers	12,816	SW5031	
TOTAL Interfund Transfers	12,816		0
TOTAL Other Sources	12,816		0
TOTAL Detail Revenues And Other Sources	52,502		72,146

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Administration, Contr Expend		SW83104	4,608
TOTAL Water Administration	0		4,608
Water Purification, Contr Expend	7,913	SW83304	
TOTAL Water Purification	7,913		0
TOTAL Home And Community Services	7,913		4,608
TOTAL Expenditures	7,913		4,608
Transfers, Other Funds	45,619	SW99019	71,030
TOTAL Operating Transfers	45,619		71,030
TOTAL Other Uses	45,619		71,030
TOTAL Detail Expenditures And Other Uses	53,533		75,638

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,646	SW8021	5,615
Restated Fund Balance - Beg of Year	6,646	SW8022	5,615
ADD - REVENUES AND OTHER SOURCES	52,502		72,146
DEDUCT - EXPENDITURES AND OTHER USES	53,533		75,638
Fund Balance - End of Year	5,615	SW8029	2,123

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	72,098	SW1049N	67,105
TOTAL Estimated Revenues	72,098		67,105
TOTAL Estimated Revenues And Other Sources	72,098		67,105

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Other Uses			
App - Interfund Transfer	72,098	SW9999N	67,105
TOTAL Other Uses	72,098		67,105
TOTAL Appropriations And Other Uses	72,098		67,105

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	19,962	TA200	15,530
Cash In Time Deposits	60,480	TA201	21,628
TOTAL Cash	80,442		37,158
TOTAL Assets and Deferred Outflows of Resources	80,442		37,158

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll		TA10	0
Deferred Compensation		TA17	0
State Retirement	1,692	TA18	372
Disability Insurance		TA19	4,346
Group Insurance	9,151	TA20	-994
Nys Income Tax		TA21	0
Federal Income Tax		TA22	0
Income Executions		TA23	0
Social Security Tax	5,995	TA26	0
Guaranty & Bid Deposits	60,480	TA30	21,627
Other Funds (specify)	3,123	TA85	11,807
TOTAL Agency Liabilities	80,442		37,158
TOTAL Liabilities	80,442		37,158
TOTAL Liabilities, Deferred Inflows And Fund Balance	80,442		37,158

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	208,026	V5031	155,136
TOTAL Interfund Transfers	208,026		155,136
TOTAL Other Sources	208,026		155,136
TOTAL Detail Revenues And Other Sources	208,026		155,136

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Debt Principal, Serial Bonds	60,000	V97106	70,000
Debt Principal, Bond Anticipation Notes	80,100	V97306	5,700
TOTAL Debt Principal	140,100		75,700
Debt Interest, Serial Bonds	65,674	V97107	79,233
Debt Interest, Bond Anticipation Notes	2,252	V97307	203
TOTAL Debt Interest	67,926		79,436
TOTAL Expenditures	208,026		155,136
TOTAL Detail Expenditures And Other Uses	208,026		155,136

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	208,026		155,136
DEDUCT - EXPENDITURES AND OTHER USES	208,026		155,136
Fund Balance - End of Year		V8029	

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	2,018,185	W129	2,093,358
TOTAL Provision To Be Made In Future Budgets	2,018,185		2,093,358
TOTAL Assets and Deferred Outflows of Resources	2,018,185		2,093,358

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	133,185	W638	278,358
TOTAL Other Liabilities	133,185		278,358
Bonds Payable	1,885,000	W628	1,815,000
TOTAL Bond And Long Term Liabilities	1,885,000		1,815,000
TOTAL Liabilities	2,018,185		2,093,358
TOTAL Liabilities	2,018,185		2,093,358

TOWN OF Mendon
Statement of Indebtedness
For the Fiscal Year Ending 2019

3/21/2020

County of: Monroe

Municipal Code: 260352200000

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
2000	BAN E	Water District #1 xt #3			08/01/1989	07/12/2019	3.58%			\$5,700	\$5,700	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$5,700	\$5,700	\$0	\$0	\$0	\$0
2002	BOND E	Water #1 Ext 4			12/17/2002	12/15/2032	5.50%		\$456,006	\$313,300	\$13,450	\$0	\$0		\$299,850
2018	BOND E	Water			09/06/2018	12/15/2046	4.132%		\$535,000	\$535,000	\$10,000	\$0	\$0		\$525,000
2002	BOND E	Water #1 Ext 2			12/17/2002	12/15/2032	5.50%		\$44,662	\$21,700	\$1,550	\$0	\$0		\$20,150
2011	BOND N	Library Const 2011			09/15/2011	12/15/2034	3.00%		\$1,350,000	\$1,015,000	\$45,000	\$0	\$0		\$970,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,885,000	\$70,000	\$0	\$0	\$0	\$1,815,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,890,700	\$75,700	\$0	\$0	\$0	\$1,815,000

TOWN OF Mendon
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$350.00
Demand Deposits	9Z2011	\$93,153.05
Time Deposits	9Z2021	\$3,252,290.74
Total		\$3,345,793.79
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$843,153.05
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,199,010.83
Total		\$4,042,163.88
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Mendon
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1997	\$197,456	\$156,850	\$0	\$354,305
*****-2002	\$12,409	\$5,976	\$1	\$18,383
*****-2036	\$76,982	\$15,011	\$5	\$91,988
*****-2268	\$27,528	\$0	\$2	\$27,527
*****-2614	\$98,766	\$167,084	\$9	\$265,841
*****-4870	\$1,046,117	\$510,000	\$0	\$1,556,117
*****-6801	\$28,496	\$61,904	\$74,856	\$15,543
*****-6831	\$818,917	\$7,136	\$324,525	\$501,527
*****-7537	\$45,554	\$0	\$2	\$45,552
*****-8900	\$5,009	\$0	\$0	\$5,008
*****-4101	\$64,658	\$0	\$59,590	\$5,068
*****-9276	\$29,661	\$0	\$15	\$29,645
*****-9292	\$831,789	\$0	\$114,944	\$716,845
*****-9314	\$62,104	\$0	\$2	\$62,102
				<u>\$3,695,453</u>
				<u>\$350.00</u>
				<u>\$-271.85</u>
			9ZCASH *	<u>\$3,695,531</u>
			9ZCASHB *	<u>\$3,695,531</u>

* Must be equal

TOWN OF Mendon
Local Government Questionnaire
For the Fiscal Year Ending 2019

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

TOWN OF Mendon
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		19			
Total Part Time Employees:		35			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$207,346.00	19	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$114,200.00	19	35	
90408	Worker's Compensation Insurance	\$87,858.00	19	35	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$445.00	19		
90608	Hospital and Medical (Dental) Insurance	\$279,438.00	19	1	9
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$3,563.00	13		
Total		\$692,850.00			
Computed Total From Financial Section (comparative purposes only)		\$692,849.39			

TOWN OF Mendon
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$59,884		gallons	
Diesel Fuel	\$10,462		gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Mendon
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2019

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

TOWN OF Mendon
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 prior entries

Section Comment

A2770 is AIM Related Payment

(B) GENERAL TOWN-OUTSIDE VG

Section Comment

B2770 = engineering review fees, village share of programs

(DA) HIGHWAY-TOWN-WIDE

Section Comment

DA90898 = uniform/clothing allowance

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 To record prior year entries