

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 12/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	5,055	A200	23,030
Cash In Time Deposits	383,951	A201	625,274
Petty Cash	350	A210	350
TOTAL Cash	389,356		648,654
Accounts Receivable		A380	0
TOTAL Other Receivables (net)	0		0
Due From Other Funds	50,485	A391	1,592
TOTAL Due From Other Funds	50,485		1,592
Due From Other Governments	33,392	A440	57,096
TOTAL Due From Other Governments	33,392		57,096
Inventory Of Materials And Supplies	1,181	A445	1,181
TOTAL Inventories	1,181		1,181
Cash Special Reserve	331,898	A230	298,585
TOTAL Restricted Assets	331,898		298,585
TOTAL Assets and Deferred Outflows of Resources	806,312		1,007,108

TOWN OF Mendon
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For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accrued Liabilities		A601	17,975
TOTAL Accrued Liabilities	0		17,975
TOTAL Liabilities	0		17,975
Fund Balance			
Not in Spendable Form	1,181	A806	1,181
TOTAL Nonspendable Fund Balance	1,181		1,181
Retirement Contribution Reserve		A827	0
Reserve For Repairs	317,559	A882	284,596
Other Restricted Fund Balance	13,971	A899	13,989
TOTAL Restricted Fund Balance	331,530		298,585
Assigned Appropriated Fund Balance	25,840	A914	227,660
Assigned Unappropriated Fund Balance	6,688	A915	46,970
TOTAL Assigned Fund Balance	32,528		274,630
Unassigned Fund Balance	441,073	A917	414,737
TOTAL Unassigned Fund Balance	441,073		414,737
TOTAL Fund Balance	806,312		989,133
TOTAL Liabilities, Deferred Inflows And Fund Balance	806,312		1,007,108

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,013,396	A1001	1,270,927
TOTAL Real Property Taxes	1,013,396		1,270,927
Other Payments In Lieu of Taxes	4,112	A1081	480
Interest & Penalties On Real Prop Taxes	36,848	A1090	33,794
TOTAL Real Property Tax Items	40,960		34,274
Franchises	86,032	A1170	85,372
TOTAL Non Property Tax Items	86,032		85,372
Tax Collector Fees	0	A1232	0
Clerk Fees	1,693	A1255	1,235
TOTAL Departmental Income	1,693		1,235
Transportation Services, Other Govts	29,104	A2300	65,227
TOTAL Intergovernmental Charges	29,104		65,227
Interest And Earnings	677	A2401	1,010
Rental of Real Property	4,521	A2410	
TOTAL Use of Money And Property	5,198		1,010
Games of Chance	168	A2530	0
Dog Licenses	2,475	A2544	1,742
Licenses, Other	0	A2545	0
TOTAL Licenses And Permits	2,643		1,742
Fines And Forfeited Bail	13,584	A2610	6,147
Fines & Pen-Dog Cases	34	A2611	0
TOTAL Fines And Forfeitures	13,618		6,147
Sales of Scrap & Excess Materials	426	A2650	
Sales, Other	60	A2655	1,560
Sales of Equipment	0	A2665	0
Insurance Recoveries	0	A2680	0
TOTAL Sale of Property And Compensation For Loss	486		1,560
Refunds of Prior Year's Expenditures	0	A2701	3,435
Gifts And Donations	545	A2705	47
Grants From Local Governments	7,843	A2706	15,138
AIM Related Payments	18,779	A2750	18,779
Unclassified (specify)		A2770	0
TOTAL Miscellaneous Local Sources	27,167		37,399
St Aid, Revenue Sharing	0	A3001	0
St Aid, Reorganization & Efficiency Grants	0	A3004	0
St Aid, Mortgage Tax	251,169	A3005	368,303
St Aid, Real Property Tax Administration	0	A3040	0
St Aid - Other (specify)		A3089	8,000
Additional Description charging station rebate			
TOTAL State Aid	251,169		376,303
TOTAL Revenues	1,471,465		1,881,196

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Interfund Transfers	75,900	A5031	0
TOTAL Interfund Transfers	75,900		0
TOTAL Other Sources	75,900		0
TOTAL Detail Revenues And Other Sources	1,547,365		1,881,196

TOWN OF Mendon
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For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	38,196	A10101	39,724
Legislative Board, Contr Expend	5,952	A10104	4,711
TOTAL Legislative Board	44,148		44,435
Municipal Court, Pers Serv	47,530	A11101	49,444
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	2,215	A11104	2,137
TOTAL Municipal Court	49,745		51,581
Supervisor,pers Serv	88,090	A12201	92,343
Supervisor,equip & Cap Outlay	0	A12202	0
Supervisor,contr Expend	2,307	A12204	321
TOTAL Supervisor	90,397		92,664
Dir of Finance, Pers Serv	34,594	A13101	44,990
Dir of Finance, Equip & Cap Outlay	0	A13102	0
Dir of Finance, Contr Expend	12,166	A13104	15,639
TOTAL Dir of Finance	46,760		60,629
Tax Collection,pers Serv	0	A13301	0
TOTAL Tax Collection	0		0
Assessment, Pers Serv	46,528	A13551	45,989
Assessment, Equip & Cap Outlay	2,344	A13552	711
Assessment, Contr Expend	2,335	A13554	821
TOTAL Assessment	51,207		47,521
Clerk,pers Serv	126,935	A14101	133,698
Clerk,equip & Cap Outlay	0	A14102	0
Clerk,contr Expend	2,688	A14104	1,495
TOTAL Clerk	129,623		135,193
Law, Pers Serv	30,238	A14201	33,028
Law, Contr Expend	1,833	A14204	0
TOTAL Law	32,071		33,028
Elections, Pers Serv	7,558	A14501	14,868
Elections, Contr Expend	90	A14504	270
TOTAL Elections	7,648		15,138
Central Services Admin,equip & Cap Outlay	1,926	A16102	14,957
Central Services Admin,contr Expend	19,039	A16104	15,458
TOTAL Central Services Admin	20,964		30,415
Operation of Plant Pers Serv	27,997	A16201	35,192
Operation of Plant Equip & Cap Outlay	0	A16202	1,814
Operation of Plant Contr Expend	104,889	A16204	129,153
TOTAL Operation of Plant Contr Expend	132,886		166,159
Central Comm System Equip & Cap Outlay	0	A16502	0
Central Comm System Contr Expend	0	A16504	0
TOTAL Central Comm System Contr Expend	0		0
Central Print & Mail Contr Expend	11,015	A16704	17,587
TOTAL Central Print & Mail Contr Expend	11,015		17,587
Unallocated Insurance, Contr Expend	52,018	A19104	47,805
TOTAL Unallocated Insurance	52,018		47,805

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Judgements And Claims, Contr Expend		A19304	11,221
TOTAL Judgements And Claims	0		11,221
Property Loss, Contr Expend	0	A19314	0
TOTAL Property Loss	0		0
Taxes & Assess On Munic Prop, Contr Expend	1,181	A19504	1,153
TOTAL Taxes & Assess On Munic Prop	1,181		1,153
TOTAL General Government Support	670,763		755,629
Traffic Control, Pers Serv	3,751	A33101	4,095
Traffic Control, Equip & Cap Outlay	0	A33102	0
Traffic Control, Contr Expen	1,810	A33104	375
TOTAL Traffic Control	5,561		4,470
Control of Animals, Pers Serv	7,000	A35101	7,210
Control of Animals, Contr Expend	193	A35104	513
TOTAL Control of Animals	7,193		7,723
TOTAL Public Safety	12,755		12,193
Street Admin, Pers Serv	96,632	A50101	87,029
Street Admin, Equip & Cap Outlay	12,627	A50102	295
Street Admin, Contr Expend	8,643	A50104	3,231
TOTAL Street Admin	117,902		90,555
Engineering, Pers Serv	5,941	A50201	2,503
Engineering, Contr Expend	4,531	A50204	6,496
TOTAL Engineering	10,473		8,999
Garage, Pers Serv	9,189	A51321	4,321
Garage, Equip & Cap Outlay	49,035	A51322	4,160
Garage, Contr Expend	42,153	A51324	37,815
TOTAL Garage	100,378		46,296
TOTAL Transportation	228,752		145,850
Parks, Pers Serv	12,080	A71101	15,018
Parks, Equip & Cap Outlay	1,374	A71102	0
Parks, Contr Expend	874	A71104	903
TOTAL Parks	14,328		15,921
Playgr & Rec Centers, Pers Serv	782	A71401	1,089
Playgr & Rec Centers, Equip & Cap Outlay	25,900	A71402	0
Playgr & Rec Centers, Contr Expend	353	A71404	486
TOTAL Playgr & Rec Centers	27,035		1,575
Celebrations, Contr Expend	0	A75504	0
TOTAL Celebrations	0		0
TOTAL Culture And Recreation	41,363		17,496
Comm Beautification, Pers Serv	6,044	A85101	5,142
Comm Beautification, Contr Expend	574	A85104	124
TOTAL Comm Beautification	6,618		5,266
Cemetery, Pers Serv	2,089	A88101	9,561
Cemetery, Equip & Cap Outlay	0	A88102	0

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Cemetery, Contr Expend	7,458	A88104	4,358
TOTAL Cemetery	9,547		13,919
TOTAL Home And Community Services	16,164		19,185
State Retirement System	89,497	A90108	90,000
Social Security, Employer Cont	41,100	A90308	44,802
Worker's Compensation, Empl Bnfts	23,000	A90408	20,497
Unemployment Insurance, Empl Bnfts	0	A90508	1,861
Disability Insurance, Empl Bnfts	118	A90558	129
Hospital & Medical (dental) Ins, Empl Bnft	62,340	A90608	44,272
TOTAL Employee Benefits	216,055		201,561
TOTAL Expenditures	1,185,851		1,151,914
Transfers, Other Funds	156,651	A99019	292,756
Transfers, Capital Projects Fund		A99509	253,704
TOTAL Operating Transfers	156,651		546,460
TOTAL Other Uses	156,651		546,460
TOTAL Detail Expenditures And Other Uses	1,342,503		1,698,374

TOWN OF Mendon
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	601,449	A8021	806,311
Restated Fund Balance - Beg of Year	601,449	A8022	806,311
ADD - REVENUES AND OTHER SOURCES	1,547,365		1,881,196
DEDUCT - EXPENDITURES AND OTHER USES	1,342,503		1,698,374
Fund Balance - End of Year	806,311	A8029	989,133

TOWN OF Mendon
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	1,270,927	A1049N	1,106,407
Est Rev - Real Property Tax Items	44,980	A1099N	27,560
Est Rev - Non Property Tax Items	85,000	A1199N	85,000
Est Rev - Departmental Income	1,500	A1299N	1,500
Est Rev - Intergovernmental Charges	35,000	A2399N	35,000
Est Rev - Use of Money And Property	2,600	A2499N	1,600
Est Rev - Licenses And Permits	2,400	A2599N	2,400
Est Rev - Fines And Forfeitures	17,000	A2649N	10,000
Est Rev - Sale of Prop And Comp For Loss	1,100	A2699N	5,600
Est Rev - Miscellaneous Local Sources	9,240	A2799N	10,000
Est Rev - State Aid	279,000	A3099N	275,000
TOTAL Estimated Revenues	1,748,747		1,560,067
Appropriated Fund Balance	25,840	A599N	227,660
TOTAL Estimated Other Sources	25,840		227,660
TOTAL Estimated Revenues And Other Sources	1,774,587		1,787,727

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	915,923	A1999N	850,331
App - Public Safety	77,010	A3999N	73,626
App - Transportation	214,900	A5999N	509,476
App - Culture And Recreation	16,350	A7999N	4,850
App - Home And Community Services	6,000	A8999N	6,500
App - Employee Benefits	221,647	A9199N	241,650
TOTAL Appropriations	1,451,830		1,686,433
App - Interfund Transfer	322,757	A9999N	101,294
TOTAL Other Uses	322,757		101,294
TOTAL Appropriations And Other Uses	1,774,587		1,787,727

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	0	B200	0
Cash In Time Deposits	501,527	B201	526,014
TOTAL Cash	501,527		526,014
Cash Special Reserve	344,243	B230	396,653
TOTAL Restricted Assets	344,243		396,653
TOTAL Assets and Deferred Outflows of Resources	845,770		922,667

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Retirement Contribution Reserve	0	B827	0
Capital Reserve	344,243	B878	396,653
TOTAL Restricted Fund Balance	344,243		396,653
Assigned Appropriated Fund Balance	105,736	B914	280,731
Assigned Unappropriated Fund Balance	395,791	B915	245,283
TOTAL Assigned Fund Balance	501,527		526,014
Unassigned Fund Balance	0	B917	0
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	845,770		922,667
TOTAL Liabilities, Deferred Inflows And Fund Balance	845,770		922,667

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes		B1001	424
TOTAL Real Property Taxes	0		424
Sales Tax (from County)	427,102	B1120	452,870
TOTAL Non Property Tax Items	427,102		452,870
Zoning Fees	3,280	B2110	1,590
Planning Board Fees	5,125	B2115	4,925
TOTAL Departmental Income	8,405		6,515
Interest And Earnings	3,318	B2401	1,404
TOTAL Use of Money And Property	3,318		1,404
Building And Alteration Permits	20,634	B2555	19,482
Permits, Other	1,600	B2590	2,485
TOTAL Licenses And Permits	22,234		21,967
Refunds of Prior Year's Expenditures		B2701	522
Unclassified (specify)	79,629	B2770	18,218
Additional Description mainly engineering review fees			
TOTAL Miscellaneous Local Sources	79,629		18,740
St Aid, State Revenue Sharing		B3001	0
St Aid, Oper & Main of Sewer		B3901	0
TOTAL State Aid	0		0
TOTAL Revenues	540,688		501,920
Interfund Transfers		B5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	540,688		501,920

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Central Comm System, Contr Expend	41,816	B16504	40,682
TOTAL Central Comm System	41,816		40,682
Unallocated Insurance, Contr Expend	265	B19104	4,000
TOTAL Unallocated Insurance	265		4,000
TOTAL General Government Support	42,081		44,682
Traffic Control, Equip & Cap Outlay		B33102	0
TOTAL Traffic Control	0		0
Fire, Pers Serv		B34101	0
Fire, Contr Expend		B34104	0
TOTAL Fire	0		0
Safety Inspection, Pers Serv	98,360	B36201	118,702
Safety Inspection, Equip & Cap Outlay	2,170	B36202	644
Safety Inspection, Contr Expend	1,845	B36204	988
TOTAL Safety Inspection	102,375		120,334
TOTAL Public Safety	102,375		120,334
Ambulance, Contr Expend	197,680	B45404	119,523
TOTAL Ambulance	197,680		119,523
TOTAL Health	197,680		119,523
Street Lighting, Contr Expend	10,665	B51824	9,495
TOTAL Street Lighting	10,665		9,495
TOTAL Transportation	10,665		9,495
Playgr & Rec Centers, Contr Expend		B71404	0
TOTAL Playgr & Rec Centers	0		0
Joint Youth Prog, Contr Expend	13,125	B73204	0
TOTAL Joint Youth Prog	13,125		0
Museum - Art Gallery, Contr Expend	1,805	B74504	1,692
TOTAL Museum - Art Gallery	1,805		1,692
Historian, Pers Serv	2,326	B75101	2,369
Historian, Contr Expend	1,000	B75104	270
TOTAL Historian	3,326		2,639
Celebrations, Contr Expend	5,127	B75504	602
TOTAL Celebrations	5,127		602
Programs For Aging, Contr Expend	6,834	B76104	0
TOTAL Programs For Aging	6,834		0
TOTAL Culture And Recreation	30,218		4,933
Zoning, Pers Serv	20,346	B80101	20,576
Zoning, Equip & Cap Outlay		B80102	0
Zoning, Contr Expend	492	B80104	335
TOTAL Zoning	20,838		20,911
Planning, Pers Serv	20,825	B80201	22,919
Planning, Equip & Cap Outlay		B80202	0
Planning, Contr Expend	33,617	B80204	20,959
TOTAL Planning	54,442		43,878
Environmental Control, Pers Serv	375	B80901	50

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Environmental Control, Contr Expend		B80904	0
TOTAL Environmental Control	375		50
TOTAL Home And Community Services	75,655		64,839
State Retirement, Empl Bnfts	17,500	B90108	18,500
Social Security , Empl Bnfts	11,230	B90308	13,031
Worker's Compensation, Empl Bnfts	4,838	B90408	2,100
Unemployment Insurance, Empl Bnfts		B90508	0
Disability Insurance, Empl Bnfts	45	B90558	45
Hospital & Medical (dental) Ins, Empl Bnft	43,345	B90608	27,540
TOTAL Employee Benefits	76,958		61,216
TOTAL Expenditures	535,632		425,022
Transfers, Other Funds	0	B99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	535,632		425,022

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	840,713	B8021	845,769
Restated Fund Balance - Beg of Year	840,713	B8022	845,769
ADD - REVENUES AND OTHER SOURCES	540,688		501,920
DEDUCT - EXPENDITURES AND OTHER USES	535,632		425,022
Fund Balance - End of Year	845,769	B8029	922,667

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	424	B1049N	
Est Rev - Non Property Tax Items	400,000	B1199N	300,000
Est Rev - Departmental Income	22,500	B1299N	22,500
Est Rev - Use of Money And Property	2,000	B2499N	2,000
Est Rev - Licenses And Permits	21,500	B2599N	21,500
Est Rev - Miscellaneous Local Sources	3,250	B2799N	3,250
TOTAL Estimated Revenues	449,674		349,250
Appropriated Fund Balance	105,725	B599N	280,731
TOTAL Estimated Other Sources	105,725		280,731
TOTAL Estimated Revenues And Other Sources	555,399		629,981

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	47,840	B1999N	48,724
App - Public Safety	106,998	B3999N	97,089
App - Health	128,168	B4999N	216,966
App - Transportation	14,000	B5999N	13,000
App - Culture And Recreation	42,969	B7999N	49,540
App - Home And Community Services	84,779	B8999N	78,917
App - Employee Benefits	70,645	B9199N	75,745
TOTAL Appropriations	495,399		579,981
App - Interfund Transfer	60,000	B9999N	50,000
TOTAL Other Uses	60,000		50,000
TOTAL Appropriations And Other Uses	555,399		629,981

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	40,472	CM201	42,890
TOTAL Cash	40,472		42,890
TOTAL Assets and Deferred Outflows of Resources	40,472		42,890

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	40,472	CM915	42,890
TOTAL Assigned Fund Balance	40,472		42,890
TOTAL Fund Balance	40,472		42,890
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,472		42,890

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	33	CM2401	18
TOTAL Use of Money And Property	33		18
Unclassified (specify)	2,400	CM2770	2,400
Additional Description Parkland Deposits			
TOTAL Miscellaneous Local Sources	2,400		2,400
TOTAL Revenues	2,433		2,418
TOTAL Detail Revenues And Other Sources	2,433		2,418

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Other Uses			
Transfers, Other Funds	25,900	CM99019	
TOTAL Operating Transfers	25,900		0
TOTAL Other Uses	25,900		0
TOTAL Detail Expenditures And Other Uses	25,900		0

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	63,940	CM8021	40,472
Restated Fund Balance - Beg of Year	63,940	CM8022	40,472
ADD - REVENUES AND OTHER SOURCES	2,433		2,418
DEDUCT - EXPENDITURES AND OTHER USES	25,900		
Fund Balance - End of Year	40,472	CM8029	42,890

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	0	DA200	0
Cash In Time Deposits	137,540	DA201	204,811
TOTAL Cash	137,540		204,811
Due From Other Funds	0	DA391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	1,500	DA440	42,573
TOTAL Due From Other Governments	1,500		42,573
Inventory Of Materials And Supplies	5,170	DA445	5,170
TOTAL Inventories	5,170		5,170
Cash Special Reserve	455,469	DA230	456,020
TOTAL Restricted Assets	455,469		456,020
TOTAL Assets and Deferred Outflows of Resources	599,679		708,574

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Not in Spendable Form	5,170	DA806	5,170
TOTAL Nonspendable Fund Balance	5,170		5,170
Retirement Contribution Reserve	0	DA827	0
Capital Reserve	455,469	DA878	456,020
TOTAL Restricted Fund Balance	455,469		456,020
Assigned Appropriated Fund Balance	44	DA914	
Assigned Unappropriated Fund Balance	138,996	DA915	247,384
TOTAL Assigned Fund Balance	139,040		247,384
TOTAL Fund Balance	599,679		708,574
TOTAL Liabilities, Deferred Inflows And Fund Balance	599,679		708,574

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	301,977	DA1001	0
TOTAL Real Property Taxes	301,977		0
Transportation Services, Other Govts	6,733	DA2300	4,319
Snow Removal Services-Other Govts	162,677	DA2302	122,885
TOTAL Intergovernmental Charges	169,410		127,205
Interest And Earnings	737	DA2401	600
Rental of Equipment	265,312	DA2414	206,815
TOTAL Use of Money And Property	266,049		207,416
Sales of Equipment	35,888	DA2665	50,785
Insurance Recoveries	170	DA2680	510
TOTAL Sale of Property And Compensation For Loss	36,058		51,295
Refunds of Prior Year's Expenditures	613	DA2701	530
TOTAL Miscellaneous Local Sources	613		530
TOTAL Revenues	774,107		386,445
Interfund Transfers	0	DA5031	210,000
TOTAL Interfund Transfers	0		210,000
TOTAL Other Sources	0		210,000
TOTAL Detail Revenues And Other Sources	774,107		596,445

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	0	DA19104	0
TOTAL Unallocated Insurance	0		0
TOTAL General Government Support	0		0
Maint of Streets, Pers Serv		DA51101	0
TOTAL Maint of Streets	0		0
Machinery, Pers Serv	124,750	DA51301	120,789
Machinery, Equip & Cap Outlay	283,395	DA51302	0
Machinery, Contr Expend	107,340	DA51304	58,693
TOTAL Machinery	515,486		179,482
Brush And Weeds, Pers Serv	12,445	DA51401	17,633
Brush And Weeds, Equip & Cap Outlay	0	DA51402	0
Brush And Weeds, Contr Expend	989	DA51404	0
TOTAL Brush And Weeds	13,435		17,633
Snow Removal, Pers Serv	38,327	DA51421	46,780
Snow Removal, Contr Expend	0	DA51424	0
TOTAL Snow Removal	38,327		46,780
Services Other Govts, Pers Serv	93,641	DA51481	53,042
Services Other Govts, Contr Expend	0	DA51484	0
TOTAL Services Other Govts	93,641		53,042
TOTAL Transportation	660,888		296,937
State Retirement, Empl Bnfts	59,547	DA90108	59,778
Social Security , Empl Bnfts	20,296	DA90308	18,456
Worker's Compensation, Empl Bnfts	34,000	DA90408	28,218
Unemployment Insurance, Empl Bnfts	0	DA90508	0
Disability Insurance, Empl Bnfts	150	DA90558	75
Hospital & Medical (dental) Ins, Empl Bnft	89,885	DA90608	81,215
Other Employee Benefits (spec)	3,563	DA90898	2,871
Additional Description Uniform cleaning and clothing allowance			
TOTAL Employee Benefits	207,441		190,612
TOTAL Expenditures	868,329		487,550
Transfers, Capital Projects Fund	0	DA99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	868,329		487,550

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	693,901	DA8021	599,679
Restated Fund Balance - Beg of Year	693,901	DA8022	599,679
ADD - REVENUES AND OTHER SOURCES	774,107		596,445
DEDUCT - EXPENDITURES AND OTHER USES	868,329		487,550
Fund Balance - End of Year	599,679	DA8029	708,576

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes		DA1049N	148,463
Est Rev - Intergovernmental Charges	160,500	DA2399N	160,000
Est Rev - Use of Money And Property	258,400	DA2499N	268,400
Est Rev - Sale of Prop And Comp For Loss	180,000	DA2699N	22,000
TOTAL Estimated Revenues	598,900		598,863
Appropriated Fund Balance	44	DA599N	0
TOTAL Estimated Other Sources	44		0
TOTAL Estimated Revenues And Other Sources	598,944		598,863

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	386,900	DA5999N	391,250
App - Employee Benefits	212,044	DA9199N	207,613
TOTAL Appropriations	598,944		598,863
App - Interfund Transfer	0	DA9999N	
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	598,944		598,863

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	0	DB200	0
Cash In Time Deposits	982,686	DB201	843,665
TOTAL Cash	982,686		843,665
Due From Other Funds	0	DB391	1,107
TOTAL Due From Other Funds	0		1,107
Due From Other Governments	0	DB440	64,026
TOTAL Due From Other Governments	0		64,026
Inventory Of Materials And Supplies	25,202	DB445	25,202
TOTAL Inventories	25,202		25,202
Cash Special Reserve	424,203	DB230	654,675
TOTAL Restricted Assets	424,203		654,675
TOTAL Assets and Deferred Outflows of Resources	1,432,092		1,588,675

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Guaranty & Bid Deposits		DB730	21,636
TOTAL Other Deposits	0		21,636
TOTAL Liabilities	0		21,636
Fund Balance			
Not in Spendable Form	25,202	DB806	25,202
TOTAL Nonspendable Fund Balance	25,202		25,202
Capital Reserve	424,049	DB878	654,675
TOTAL Restricted Fund Balance	424,049		654,675
Assigned Appropriated Fund Balance	464,822	DB914	811,300
Assigned Unappropriated Fund Balance	518,018	DB915	75,862
TOTAL Assigned Fund Balance	982,840		887,162
TOTAL Fund Balance	1,432,092		1,567,039
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,432,092		1,588,675

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	744,977	DB1001	750,460
TOTAL Real Property Taxes	744,977		750,460
Sales Tax (from County)	463,102	DB1120	452,870
TOTAL Non Property Tax Items	463,102		452,870
Transportation Services, Other Govts	75,886	DB2300	114,609
Snow Removal Services-Other Govts	92,622	DB2302	162,914
TOTAL Intergovernmental Charges	168,507		277,523
Interest And Earnings	1,200	DB2401	1,530
TOTAL Use of Money And Property	1,200		1,530
Insurance Recoveries	277	DB2680	0
TOTAL Sale of Property And Compensation For Loss	277		0
Refunds of Prior Year's Expenditures	0	DB2701	0
Unclassified (specify)		DB2770	152
Additional Description miscellaneous			
TOTAL Miscellaneous Local Sources	0		152
Interfund Revenues	0	DB2801	0
TOTAL Interfund Revenues	0		0
St Aid, Consolidated Highway Aid	209,886	DB3501	235,574
TOTAL State Aid	209,886		235,574
TOTAL Revenues	1,587,948		1,718,109
Interfund Transfers	0	DB5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,587,948		1,718,109

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Personal Services	4,025	DB17101	36,249
Administration-Contractual	33,996	DB17104	952
TOTAL Administration-Contractual	38,021		37,201
Unallocated Insurance, Contr Expend	7,526	DB19104	8,200
TOTAL Unallocated Insurance	7,526		8,200
TOTAL General Government Support	45,547		45,401
Maint of Streets, Pers Serv	27,860	DB51101	18,936
Maint of Streets, Equip & Cap Outlay		DB51102	0
Maint of Streets, Contr Expend	69,506	DB51104	136,290
TOTAL Maint of Streets	97,366		155,226
Perm Improve Highway, Pers Serv	95,224	DB51121	63,029
Perm Improve Highway, Contr Expend	393,603	DB51124	401,382
TOTAL Perm Improve Highway	488,827		464,411
Machinery, Equip & Cap Outlay		DB51302	298,475
TOTAL Machinery	0		298,475
Brush And Weeds, Pers Serv	120,582	DB51401	165,937
Brush And Weeds, Contr Expend	20,162	DB51404	10,349
TOTAL Brush And Weeds	140,744		176,286
Snow Removal, Pers Serv	99,900	DB51421	84,482
Snow Removal, Contr Expend	98,484	DB51424	82,121
TOTAL Snow Removal	198,385		166,603
Services,other Govts, Pers Serv	51,789	DB51481	19,296
Services,other Govts, Contr Expend	109,442	DB51484	112,211
TOTAL Services	161,231		131,506
TOTAL Transportation	1,086,553		1,392,508
State Retirement, Empl Bnfts	30,167	DB90108	35,167
Social Security, Empl Bnfts	28,877	DB90308	28,289
Worker's Compensation, Empl Bnfts	25,000	DB90408	20,000
Unemployment Insurance, Empl Bnfts	0	DB90508	0
Disability Insurance, Empl Bnfts	132	DB90558	165
Hospital & Medical (dental) Ins, Empl Bnft	68,467	DB90608	61,631
TOTAL Employee Benefits	152,643		145,252
TOTAL Expenditures	1,284,743		1,583,161
Transfers, Capital Projects Fund	5,214	DB99509	0
TOTAL Operating Transfers	5,214		0
TOTAL Other Uses	5,214		0
TOTAL Detail Expenditures And Other Uses	1,289,957		1,583,161

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,134,101	DB8021	1,432,092
Restated Fund Balance - Beg of Year	1,134,101	DB8022	1,432,092
ADD - REVENUES AND OTHER SOURCES	1,587,948		1,718,109
DEDUCT - EXPENDITURES AND OTHER USES	1,289,957		1,583,161
Fund Balance - End of Year	1,432,092	DB8029	1,567,043

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	750,460	DB1049N	752,815
Est Rev - Non Property Tax Items	400,000	DB1199N	300,000
Est Rev - Intergovernmental Charges	176,800	DB2399N	0
Est Rev - Use of Money And Property	1,000	DB2499N	1,000
Est Rev - State Aid	70,000	DB3099N	70,000
TOTAL Estimated Revenues	1,398,260		1,123,815
Estimated - Interfund Transfer		DB5031N	0
Appropriated Fund Balance	464,822	DB599N	811,300
TOTAL Estimated Other Sources	464,822		811,300
TOTAL Estimated Revenues And Other Sources	1,863,082		1,935,115

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	1,700,750	DB5999N	1,754,450
App - Employee Benefits	162,332	DB9199N	180,665
TOTAL Appropriations	1,863,082		1,935,115
TOTAL Appropriations And Other Uses	1,863,082		1,935,115

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Balance Sheet

Code Description	2019	EdpCode	2020
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds	50,485	H630	2,699
TOTAL Due To Other Funds	50,485		2,699
Due To Other Governments		H631	0
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	50,485		2,699
Fund Balance			
Unassigned Fund Balance	-50,485	H917	-2,699
TOTAL Unassigned Fund Balance	-50,485		-2,699
TOTAL Fund Balance	-50,485		-2,699
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings		H2401	0
TOTAL Use of Money And Property	0		0
Refunds of Prior Year's Expenditures	0	H2701	0
Gifts And Donations		H2705	0
TOTAL Miscellaneous Local Sources	0		0
St Aid, Culture & Rec-Capital Proj	50,000	H3897	
TOTAL State Aid	50,000		0
Fed Aid, Transp Cap Proj		H4597	0
TOTAL Federal Aid	0		0
TOTAL Revenues	50,000		0
Interfund Transfers	27,759	H5031	253,704
TOTAL Interfund Transfers	27,759		253,704
Serial Bonds	0	H5710	0
Bans Redeemed From Appropriations	5,700	H5731	0
TOTAL Proceeds of Obligations	5,700		0
TOTAL Other Sources	33,459		253,704
TOTAL Detail Revenues And Other Sources	83,459		253,704

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	873	H51122	
TOTAL Perm Improve Highway	873		0
Machinery, Equip & Cap Outlay	0	H51302	205,917
TOTAL Machinery	0		205,917
TOTAL Transportation	873		205,917
Playgr & Rec Centers, Equip & Cap Outlay		H71402	0
TOTAL Playgr & Rec Centers	0		0
Library Equip & Cap Outlay	50,421	H74972	
TOTAL Library Equip & Cap Outlay	50,421		0
TOTAL Culture And Recreation	50,421		0
TOTAL Expenditures	51,294		205,917
Transfers, Other Funds	50,000	H99019	0
TOTAL Operating Transfers	50,000		0
TOTAL Other Uses	50,000		0
TOTAL Detail Expenditures And Other Uses	101,294		205,917

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-45,935	H8021	-50,486
Prior Period Adj -Increase In Fund Balance	13,285	H8012	
Restated Fund Balance - Beg of Year	-32,650	H8022	-50,486
ADD - REVENUES AND OTHER SOURCES	83,459		253,704
DEDUCT - EXPENDITURES AND OTHER USES	101,294		205,917
Fund Balance - End of Year	-50,486	H8029	-2,698

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	681,287	K101	681,287
Buildings	4,395,961	K102	4,694,221
Improvements Other Than Buildings	1,310,678	K103	1,310,678
Machinery And Equipment	2,779,680	K104	3,328,630
TOTAL Fixed Assets (net)	9,167,606		10,014,816
TOTAL Assets and Deferred Outflows of Resources	9,167,606		10,014,816

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	9,167,606	K159	10,014,816
TOTAL Investments in Non-Current Government Assets	9,167,606		10,014,816
TOTAL Fund Balance	9,167,606		10,014,816
TOTAL	9,167,606		10,014,816

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(L) LIBRARY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	0	L200	0
Cash In Time Deposits	23,392	L201	17,606
Petty Cash	50	L210	50
TOTAL Cash	23,442		17,656
TOTAL Assets and Deferred Outflows of Resources	23,442		17,656

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(L) LIBRARY

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	561	L914	0
Assigned Unappropriated Fund Balance	22,880	L915	17,656
TOTAL Assigned Fund Balance	23,442		17,656
TOTAL Fund Balance	23,442		17,656
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,442		17,656

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(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	237,258	L1001	294,597
TOTAL Real Property Taxes	237,258		294,597
Library Charges	12,999	L2082	5,490
TOTAL Departmental Income	12,999		5,490
Interest And Earnings	59	L2401	98
Commissions	0	L2450	0
TOTAL Use of Money And Property	59		98
Insurance Recoveries		L2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	L2701	0
Unclassified (specify)	1,266	L2770	1,005
Additional Description online fees			
TOTAL Miscellaneous Local Sources	1,266		1,005
St Aid For Libraries	2,684	L3840	2,092
TOTAL State Aid	2,684		2,092
TOTAL Revenues	254,266		303,282
Interfund Transfers	50,000	L5031	
TOTAL Interfund Transfers	50,000		0
TOTAL Other Sources	50,000		0
TOTAL Detail Revenues And Other Sources	304,266		303,282

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(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Library, Pers Serv	177,489	L74101	190,694
Library, Equip & Cap Outlay	21,666	L74102	25,357
Library, Contr Expend	61,484	L74104	53,440
TOTAL Library	260,639		269,491
TOTAL Culture And Recreation	260,639		269,491
State Retirement, Empl Bnfts	10,635	L90108	10,635
Social Security, Empl Bnfts	12,697	L90308	13,721
Worker's Compensation, Empl Bnfts	1,020	L90408	1,020
Disability Insurance, Empl Bnfts		L90558	0
Hospital & Medical (dental) Ins, Empl Bnft	15,402	L90608	14,200
TOTAL Employee Benefits	39,754		39,577
TOTAL Expenditures	300,393		309,068
Transfers, Other Funds		L99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	300,393		309,068

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(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,568	L8021	23,442
Restated Fund Balance - Beg of Year	19,568	L8022	23,442
ADD - REVENUES AND OTHER SOURCES	304,266		303,282
DEDUCT - EXPENDITURES AND OTHER USES	300,393		309,068
Fund Balance - End of Year	23,442	L8029	17,656

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Balance Sheet

Code Description	2019	EdpCode	2020
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Balance Sheet

Code Description	2019	EdpCode	2020
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	166,210	SF1001	164,839
TOTAL Real Property Taxes	166,210		164,839
Interest And Earnings		SF2401	0
TOTAL Use of Money And Property	0		0
TOTAL Revenues	166,210		164,839
TOTAL Detail Revenues And Other Sources	166,210		164,839

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	166,210	SF34104	164,839
TOTAL Fire Protection	166,210		164,839
TOTAL Public Safety	166,210		164,839
TOTAL Expenditures	166,210		164,839
TOTAL Detail Expenditures And Other Uses	166,210		164,839

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	166,210		164,839
DEDUCT - EXPENDITURES AND OTHER USES	166,210		164,839
Fund Balance - End of Year		SF8029	

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		1 SL200	0
Cash In Time Deposits	25,413	SL201	25,832
TOTAL Cash	25,414		25,832
TOTAL Assets and Deferred Outflows of Resources	25,414		25,832

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	25,414	SL915	25,832
TOTAL Assigned Fund Balance	25,414		25,832
TOTAL Fund Balance	25,414		25,832
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,414		25,832

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	9,500	SL1001	9,000
TOTAL Real Property Taxes	9,500		9,000
Interest And Earnings	14	SL2401	15
TOTAL Use of Money And Property	14		15
TOTAL Revenues	9,514		9,015
TOTAL Detail Revenues And Other Sources	9,514		9,015

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	8,323	SL51824	8,597
TOTAL Street Lighting	8,323		8,597
TOTAL Transportation	8,323		8,597
TOTAL Expenditures	8,323		8,597
TOTAL Detail Expenditures And Other Uses	8,323		8,597

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	24,223	SL8021	25,414
Restated Fund Balance - Beg of Year	24,223	SL8022	25,414
ADD - REVENUES AND OTHER SOURCES	9,514		9,015
DEDUCT - EXPENDITURES AND OTHER USES	8,323		8,597
Fund Balance - End of Year	25,414	SL8029	25,833

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	0	SW200	0
Cash In Time Deposits	2,123	SW201	5,131
TOTAL Cash	2,123		5,131
TOTAL Assets and Deferred Outflows of Resources	2,123		5,131

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	2,123	SW915	5,131
TOTAL Assigned Fund Balance	2,123		5,131
TOTAL Fund Balance	2,123		5,131
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,123		5,131

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	72,098	SW1001	67,107
TOTAL Real Property Taxes	72,098		67,107
Interest And Earnings	48	SW2401	33
TOTAL Use of Money And Property	48		33
Refunds of Prior Year's Expenditures		SW2701	0
TOTAL Miscellaneous Local Sources	0		0
Interfund Revenues		SW2801	0
TOTAL Interfund Revenues	0		0
TOTAL Revenues	72,146		67,140
TOTAL Detail Revenues And Other Sources	72,146		67,140

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Administration, Contr Expend	4,608	SW83104	0
TOTAL Water Administration	4,608		0
TOTAL Home And Community Services	4,608		0
TOTAL Expenditures	4,608		0
Transfers, Other Funds	71,030	SW99019	64,131
TOTAL Operating Transfers	71,030		64,131
TOTAL Other Uses	71,030		64,131
TOTAL Detail Expenditures And Other Uses	75,638		64,131

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,615	SW8021	2,123
Restated Fund Balance - Beg of Year	5,615	SW8022	2,123
ADD - REVENUES AND OTHER SOURCES	72,146		67,140
DEDUCT - EXPENDITURES AND OTHER USES	75,638		64,131
Fund Balance - End of Year	2,123	SW8029	5,129

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	67,105	SW1049N	67,907
TOTAL Estimated Revenues	67,105		67,907
TOTAL Estimated Revenues And Other Sources	67,105		67,907

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Other Uses			
App - Interfund Transfer	67,105	SW9999N	67,907
TOTAL Other Uses	67,105		67,907
TOTAL Appropriations And Other Uses	67,105		67,907

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	15,530	TA200	
Cash In Time Deposits	21,628	TA201	
TOTAL Cash	37,158		0
TOTAL Assets and Deferred Outflows of Resources	37,158		0

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll	0	TA10	
Deferred Compensation	0	TA17	
State Retirement	372	TA18	
Disability Insurance	4,346	TA19	
Group Insurance	-994	TA20	
Nys Income Tax	0	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Social Security Tax	0	TA26	
Guaranty & Bid Deposits	21,627	TA30	
Other Funds (specify)	11,807	TA85	
TOTAL Agency Liabilities	37,158		0
TOTAL Liabilities	37,158		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	37,158		0

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Premium & Accrued Interest On Obligations		V2710	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		0
Interfund Transfers	155,136	V5031	146,888
TOTAL Interfund Transfers	155,136		146,888
TOTAL Other Sources	155,136		146,888
TOTAL Detail Revenues And Other Sources	155,136		146,888

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Serial Bonds	70,000	V97106	70,000
Debt Principal, Bond Anticipation Notes	5,700	V97306	0
TOTAL Debt Principal	75,700		70,000
Debt Interest, Serial Bonds	79,233	V97107	76,888
Debt Interest, Bond Anticipation Notes	203	V97307	0
TOTAL Debt Interest	79,436		76,888
TOTAL Expenditures	155,136		146,888
TOTAL Detail Expenditures And Other Uses	155,136		146,888

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	155,136		146,888
DEDUCT - EXPENDITURES AND OTHER USES	155,136		146,888
Fund Balance - End of Year		V8029	

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	2,093,358	W129	2,737,197
TOTAL Provision To Be Made In Future Budgets	2,093,358		2,737,197
TOTAL Assets and Deferred Outflows of Resources	2,093,358		2,737,197

TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	278,358	W638	992,197
TOTAL Other Liabilities	278,358		992,197
Bonds Payable	1,815,000	W628	1,745,000
TOTAL Bond And Long Term Liabilities	1,815,000		1,745,000
TOTAL Liabilities	2,093,358		2,737,197
TOTAL Liabilities	2,093,358		2,737,197

CITY OF MONROE
Statement of Indebtedness
For the Fiscal Year Ending 2020

2/11/2021

City of Monroe

Internal Code: 260352200000

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
BOND E	Water #1 Ext 4			12/17/2002	12/15/2032	5.50%		\$456,006	\$299,850	\$13,450	\$0			\$286,400
BOND E	Water			09/06/2018	12/15/2046	4.00%		\$535,000	\$525,000	\$10,000	\$0	\$0		\$515,000
BOND E	Water #1 Ext 2			12/17/2002	12/15/2032	5.50%		\$44,662	\$20,150	\$1,550	\$0	\$0		\$18,600
BOND N	Library Const 2011			09/15/2011	12/15/2034	3.25%		\$1,350,000	\$970,000	\$45,000	\$0	\$0		\$925,000
or Type/Exempt Status - Sums Issued Amts only made in AFR Year								\$0	\$1,815,000	\$70,000	\$0	\$0	\$0	\$1,745,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year								\$0	\$1,815,000	\$70,000	\$0	\$0	\$0	\$1,745,000

TOWN OF Mendon
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$400.00
Demand Deposits	9Z2011	\$615,757.00
Time Deposits	9Z2021	\$3,766,302.00
Total		<u>\$4,382,459.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,000,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,968,015.00
Total		<u>\$4,968,015.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Mendon
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4101	\$597,367	\$0	\$592,312	\$5,055
****-1997	\$325,506	\$236,077	\$0	\$561,583
****-9276	\$63,690	\$0	\$0	\$63,690
****-6831	\$728,174	\$0	\$202,160	\$526,014
****-2614	\$201,511	\$0	\$0	\$201,511
****-9292	\$760,101	\$0	\$139,635	\$620,466
****-2036	\$68,168	\$0	\$15,138	\$53,030
****-7537	\$151,780	\$0	\$0	\$151,780
****-8900	\$936	\$0	\$0	\$936
****-2002	\$16,670	\$0	\$0	\$16,670
****-4870	\$1,354,285	\$452,000	\$0	\$1,806,285
****-2268	\$30,951	\$0	\$0	\$30,951
****-9314	\$64,530	\$0	\$2	\$64,528
****-6801	\$18,390	\$3,195	\$3,752	\$17,833
	Total Adjusted Bank Balance			\$4,120,332
	Petty Cash			\$400.00
	Adjustments			\$-146.05
	Total Cash		9ZCASH *	\$4,120,586
	Total Cash Balance All Funds		9ZCASHB *	\$4,120,586

* Must be equal

TOWN OF Mendon
Local Government Questionnaire
For the Fiscal Year Ending 2020

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

TOWN OF Mendon
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees: 20

Total Part Time Employees: 30

Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$214,080.00	20	12	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$118,300.00	20	48	
90408	Worker's Compensation Insurance	\$71,835.00	20	48	
90458	Life Insurance				
90508	Unemployment Insurance	\$1,861.00	20	48	
90558	Disability Insurance	\$414.00	19		
90608	Hospital and Medical (Dental) Insurance	\$228,858.00	12	1	10
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,871.00	7		
	Total	\$638,219.00			
Computed Total From Financial Section (comparative purposes only)		\$638,218.49			

TOWN OF Mendon
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$12,323		gallons	
Diesel Fuel	\$27,037		gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, John D. Moffitt, hereby certify that I am the Chief Fiscal Officer of the Town of Mendon, and that the information provided in the annual financial report of the Town of Mendon, for the fiscal year ended 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Mendon, and adopted by me as my signature for use in conjunction with the filing of the Town of Mendon's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Mendon's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

Bonadio & Co., LLP
Name of Report Preparer if
different than Chief Fiscal Officer

John D. Moffitt
Name

(585) 624-6061
Telephone Number

Supervisor
Title

16 West Main Street, Honeoye Falls,
Official Address

02/11/2021
Date of Certification

(585) 624-6060
Official Telephone Number

TOWN OF Mendon
Financial Comments
For the Fiscal Year Ending 2020

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the General and Special Revenue funds. Encumbrances are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

Budget Basis of Accounting

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

Budgetary controls for the Capital Projects funds are established in accordance with the applicable grant agreement, which covers a period other than the Town's Fiscal year.

Changes in Accounting Policies

Investments

Investments are stated at cost, which approximates market.

Inventory

Inventory is valued at cost utilizing the first in, first out method .

Property, Plant and Equipment – General

Fixed assets purchased for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at costs in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain infrastructure type improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage and lighting systems have not been capitalized. Such assets normally are immovable and of value only to the Town. Therefore, the purposes of stewardship for capital expenditures can be satisfied without recording these assets.

No depreciation has been provided on general fixed assets, nor has interest on general fixed assets construction in progress been capitalized.

Insurance

The town assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.



Compensatory Absences

Pursuant to a resolution of the town board, town employees are entitled to accrue a maximum of one hundred sixty-five days of sick leave. A person who leaves the employ of the Town of Mendon is entitled to be paid for unused vacation leave. No payments are made for unused sick or personal leave. The expense for these fringe benefits is recorded at the time the benefit is paid.

Post-Employment Benefits

In addition to providing pension benefits, the Town provides health insurance coverage for retired full-time employees. Substantially all of the Town's full-time employees may become eligible for these benefits if they reach normal retirement age while working for the Town. Health care benefits provided through an insurance company whose premiums are based on the benefits paid during the year. The Town recognizes the cost of providing benefits by recording its share of insurance premiums as expenditure in the year paid. All full-time employees and their spouses are eligible to join the town of Mendon retirees group plan at their own expense. However, all full time personnel who retire in accordance with the rules and regulations of the New York State employees retirement system, and are credited with at least twenty (20) years continuous service with the town, who are covered with health insurance by the town immediately prior to retirement, shall be entitled to single policy health insurance coverage, at 90% town expense, under plans provided by the town from time to time, until such time as the retiree is eligible for MVP "over 65 complimentary" coverage, which shall be provided at town expense until the retiree's death or coverage is provided from another source. Retirees with ten (10) or more years continuous service, who meet the other requirements detailed above, are eligible for prorated coverage as follows: Number of years continuous service (rounded to the nearest full year) divided by twenty (20). During the year (\$21,305) was paid on behalf of retirees and is recorded as an expenditure in the (General Town wide, Highway Town wide and Special Revenue fund(s)). The cost of providing benefits for retirees is not separable from the cost of providing benefits for the active employees.

Defined Benefit OPEB Plans

Plan Terms

The plan is a single employer defined benefit plan providing health coverage and offered to all full-time employees who retire in accordance with the rules and regulations of the NYSERS and are credited with at least 20 years' service with the Town, who are covered with health insurance by the Town immediately prior to retirement, or are qualified to be so covered, shall be entitled to a single policy in the less expensive plan in which the Town participates, at 90% Town expense. Such policy may be provided either at the time of retirement or at a later date, at the Retiree's option.



When a retiree who meets the above criteria reaches age 65, the Town will pay the full cost of a single policy in the Medicare Supplement Program, MVP, in which the Town participates, until the retiree's death or until coverage is provided from another source. The Town will pay 75% of the cost for retirees who began employment with the Town on or after January 1, 2000. Through December 31, 2013 at the retiree's option, the Town paid the equivalent amount to the retiree to be applied by the retiree to a program of the retiree's choosing. As of January 1, 2014 that amount will be paid directly to the program of the retiree's choosing.

Retirees with 10 or more years' service, who meet the other requirements detailed above, are eligible for prorated coverage as follows: The percentage of the expense to be covered by the Town equals the number of years of service (rounded to the nearest full year) divided by 20.

Demographic Information

The plan has 22 members. Demographic information follows:

- 10 Retirees between the ages of 63 and 82
- 12 Active employees between the ages of 50 and 66

Expected Point in Time at which Benefits will begin to be provided

Active employees are assumed to retire at age 55. If an employee would not yet qualify for benefits at age 55, the employee is assumed to work until the year in which he or she becomes eligible.

Marital Status

The Town does not cover health benefits for spouses of retired employees. A retired employee may opt to provide coverage for their spouse through the Town's plan at his or her own expense.

Mortality

Life expectancies at the calculation date are based on the HCFAS Medicaid Life Expectancy Tables for Males and Females. The calculation of post-employment health insurance coverage for each year is based on the assumption that all participants will live until their expected age as displayed in the mortality tables.

Remaining Life Expectancy at Current Age Chart.

The average remaining life expectancy is calculated to be 23 years.



Flexible Compensation Plans

All salaried and full-time hourly employees of the town of Mendon are eligible to participate in the town's medical flexible benefit plan and/or the dependent care flexible benefit plan created in accordance with sections 105, 125 and 129 of the internal revenue code. This plan permits a portion of salary to be deducted from taxable income for the purposes outlined in the plan. Benefit Resource administers the plan for the Town.

Judgments and Claims

Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

Stewardship, Compliance, Accountability

Detail Notes on All Funds and Account Groups

Assets

A 1. Cash and Investments

The Town investment policies are governed by State statutes. In addition, the Town has its own written investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The Town Supervisor is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. treasury and U.S. agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposits and certificates of deposit at 105 percent of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.



The written investment policy requires repurchase agreements to be purchased from banks located within the State and that underlying securities must be obligations of the federal government. Underlying securities must have a market value of at least 105 percent of the cost of the repurchase agreement.

<u>Fund</u>	<u>Bank Balance</u>	<u>Book Balance</u>
General (A)	\$1,133,842.00	\$946,889.00
General (B)	1,072,827.00	922,667.00
Highway (DA)	675,968.00	660,830.00
Highway (DB)	1,407,975.00	1,498,340.00
Library (L)	17,606.00	17,606.00
Special Revenue (SF, SL, SW)	30,951.00	30,963.00
Expendable Trust (CM)	<u>42,890.00</u>	<u>42,890.00</u>
Total	<u>\$4,382,059.00</u>	<u>\$ 4,120,185.00</u>

Deposits and investments at year-end were entirely covered by federal depository insurance or by collateral held by the Town's custodial bank in the Town's name.

Deposits All deposits, including certificates of deposit, are carried at cost. The amounts on deposit in the town bank accounts and their carrying value in the statements at December 31, 2020 is illustrated in the following table.

2. Changes in Fixed Assets

A summary of changes in general fixed assets follows:

Type	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2019
Land	\$681,287	\$0	\$0	\$681,287
Buildings	4,395,961	298,260	0	4,694,221
Improvements	1,310,678	0	0	1,310,678
Machinery & Equipment	3,592,209	299,173	562,752	3,328,630
Totals	\$9,167,606	\$597,433	\$562,752	\$10,014,816



B. Liabilities

I. Pension

Plans Plan

Description

The Town of Mendon participates in the New York State and Local Employees' Retirement System (ERS), the New York State and Local Police and Fire Retirement System (PFRS) and the Public Employees' Group Life Insurance Plan (Systems). These are cost sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

Funding Policy

The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 who contribute 3% of their salary. After five (5) years of service credited, no contribution is required. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions, required to be made by employers to the pension accumulation fund.

The Town of Mendon is required to contribute at an actuarially determined rate. The Town of Mendon's 2020 contribution was (\$214,080). The contributions for the two preceding years were 2019 (\$207,346) and 2018 (\$203,913).

The Town's contributions made to the Systems were equal to 100 percent of the contributions required for each year.



2. Short- Term Debt

Liabilities for bond anticipation notes (BANs) are generally accounted for in the capital projects funds and the enterprise fund. The notes or renewal thereof may not extend more than two years beyond the original date of issue unless a portion is redeemed within two years and within each 12-month period thereafter.

State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

At December 31, 2020, the Town did not have any BANs outstanding.

3. Long- Term Debt

At December 31, 2020, the total outstanding long-term indebtedness of the Town aggregated \$1,745,000.

Serial Bonds - The Town borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the General Long-Term Debt Account Group. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

Summary Long-Term Debt - The following is a summary of long-term liabilities outstanding at December 2020 by purpose recorded in the general long-term account group with the maturity and repayment schedules:



Purpose	Date	Orig. Amt.	Int. Rate	Amount O/S 12/31/20	Maturity & Repay
SW#1#4	2002	\$456,006	5.4% to 5.5%	\$286,400	\$18,450 to 12/2024 \$23,450 to 12/2028 \$28,450 to 12/2031 \$33,450 in 12/2032
SW#1#2	2002	\$ 44,662	5.4% to 5.5%	\$18,600	\$1,550/yr. to 12/32Mendon
LibraryS 2	2011	\$1,350,000	2% to 4.25%	\$925,000	Varies \$50,000 to \$85,000 2013 to 2034
SW#1#S	2018	\$535,000	1.7% to 4.25%	<u>\$515,000</u>	Varies 2019 to 2046
Total				\$1,745,000	

The following is a summary of changes in long-term liabilities for the period ended December 2020:

	Bonds	Net Pension Liability	
Balance 12 /31/2019	\$1,815,000	\$278,358	Balance 12 /31/2019
Additions	\$0	\$713,839	Increases
Payments	\$70,000	\$0	Reductions
Balance 12/31/2020	\$ 1,745,000	\$ 992,197	Balance 12/31/2020

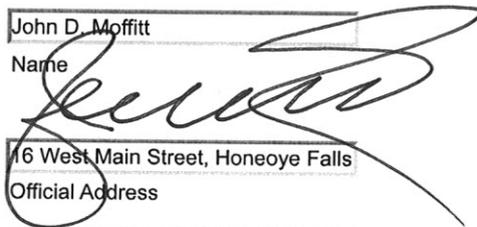


I, John D. Moffitt hereby certify that I am the Chief Fiscal Officer of the Town of Mendon, and that the information provided in the annual financial report of the Town of Mendon, for the fiscal year ended 12/31/2020, is true and correct to the best of my knowledge and belief. By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Mendon, and adopted by me as my signature for use in conjunction with the filing of the Town of Mendon's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Mendon's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

Bonadio & Co., LLP
Name of Report Preparer
if different than Chief Fiscal Officer

Personal Identification Number
of Chief Fiscal Officer

John D. Moffitt
Name



(585) 624-6061
Telephone Number

Supervisor
Title

16 West Main Street, Honeoye Falls
Official Address

(585) 624-6060
Office Telephone Number

Date

