

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 12/31/2021

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

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (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
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	23,030	A200	5,055
Cash In Time Deposits	625,274	A201	892,179
Petty Cash	350	A210	350
TOTAL Cash	648,654		897,584
Accounts Receivable	0	A380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	1,592	A391	260,298
TOTAL Due From Other Funds	1,592		260,298
Due From Other Governments	57,096	A440	33,392
TOTAL Due From Other Governments	57,096		33,392
Inventory Of Materials And Supplies	1,181	A445	
TOTAL Inventories	1,181		0
Cash Special Reserves	298,585	A230	648,913
TOTAL Restricted Assets	298,585		648,913
TOTAL Assets and Deferred Outflows of Resources	1,007,108		1,840,187

TOWN OF Mendon
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accrued Liabilities	17,975	A601	
TOTAL Accrued Liabilities	17,975		0
Other Liabilities		A688	325,435
Overpayments & Clearing Account		A690	1,028
TOTAL Other Liabilities	0		326,463
Due To Other Funds		A630	106
TOTAL Due To Other Funds	0		106
TOTAL Liabilities	17,975		326,569
Fund Balance			
Not in Spendable Form	1,181	A806	1,181
TOTAL Nonspendable Fund Balance	1,181		1,181
Retirement Contribution Reserve	0	A827	
Reserve For Repairs	284,596	A882	634,909
Other Restricted Fund Balance	13,989	A899	14,004
TOTAL Restricted Fund Balance	298,585		648,913
Assigned Appropriated Fund Balance	227,660	A914	245,000
Assigned Unappropriated Fund Balance	46,970	A915	7,896
TOTAL Assigned Fund Balance	274,630		252,896
Unassigned Fund Balance	414,737	A917	610,628
TOTAL Unassigned Fund Balance	414,737		610,628
TOTAL Fund Balance	989,133		1,513,618
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,007,108		1,840,187

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,270,927	A1001	1,106,407
TOTAL Real Property Taxes	1,270,927		1,106,407
Other Payments In Lieu of Taxes	480	A1081	559
Interest & Penalties On Real Prop Taxes	33,794	A1090	28,153
TOTAL Real Property Tax Items	34,274		28,712
Franchises	85,372	A1170	80,513
TOTAL Non Property Tax Items	85,372		80,513
Tax Collector Fees	0	A1232	
Clerk Fees	1,235	A1255	1,709
TOTAL Departmental Income	1,235		1,709
Transportation Services, Other Govts	65,227	A2300	37,926
TOTAL Intergovernmental Charges	65,227		37,926
Interest And Earnings	1,010	A2401	4,404
TOTAL Use of Money And Property	1,010		4,404
Games of Chance	0	A2530	148
Dog Licenses	1,742	A2544	2,374
Licenses, Other	0	A2545	
TOTAL Licenses And Permits	1,742		2,522
Fines And Forfeited Bail	6,147	A2610	3,450
Fines & Pen-Dog Cases	0	A2611	18
TOTAL Fines And Forfeitures	6,147		3,468
Sales, Other	1,560	A2655	58
Sales of Equipment	0	A2665	
Insurance Recoveries	0	A2680	
TOTAL Sale of Property And Compensation For Loss	1,560		58
Refunds of Prior Year's Expenditures	3,435	A2701	9,997
Gifts And Donations	47	A2705	
Grants From Local Governments	15,138	A2706	
AIM Related Payments	18,779	A2750	18,779
Unclassified (specify)	0	A2770	
TOTAL Miscellaneous Local Sources	37,399		28,776
St Aid, Revenue Sharing	0	A3001	
St Aid, Reorganization & Efficiency Grants	0	A3004	
St Aid, Mortgage Tax	368,303	A3005	384,728
St Aid, Real Property Tax Administration	0	A3040	
St Aid - Other (specify)	8,000	A3089	
TOTAL State Aid	376,303		384,728
Federal Aid - Other		A4089	3,743
Federal Aid Other Health		A4489	8,919
TOTAL Federal Aid	0		12,662
TOTAL Revenues	1,881,196		1,691,885

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Interfund Transfers	0	A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,881,196		1,691,885

TOWN OF Mendon
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	39,724	A10101	40,916
Legislative Board, Contr Expend	4,711	A10104	309
TOTAL Legislative Board	44,435		41,225
Municipal Court, Pers Serv	49,444	A11101	50,735
Municipal Court, Equip & Cap Outlay	0	A11102	
Municipal Court, Contr Expend	2,137	A11104	670
TOTAL Municipal Court	51,581		51,405
Supervisor,pers Serv	92,343	A12201	95,157
Supervisor,equip & Cap Outlay	0	A12202	
Supervisor,contr Expend	321	A12204	670
TOTAL Supervisor	92,664		95,827
Dir of Finance, Pers Serv	44,990	A13101	59,204
Dir of Finance, Equip & Cap Outlay	0	A13102	
Dir of Finance, Contr Expend	15,639	A13104	15,248
TOTAL Dir of Finance	60,629		74,452
Tax Collection,pers Serv	0	A13301	
TOTAL Tax Collection	0		0
Assessment, Pers Serv	45,989	A13551	51,862
Assessment, Equip & Cap Outlay	711	A13552	23
Assessment, Contr Expend	821	A13554	1,081
TOTAL Assessment	47,521		52,966
Clerk,pers Serv	133,698	A14101	135,791
Clerk,equip & Cap Outlay	0	A14102	
Clerk,contr Expend	1,495	A14104	1,003
TOTAL Clerk	135,193		136,794
Law, Pers Serv	33,028	A14201	34,200
Law, Contr Expend	0	A14204	
TOTAL Law	33,028		34,200
Elections, Pers Serv	14,868	A14501	3,134
Elections, Contr Expend	270	A14504	
TOTAL Elections	15,138		3,134
Central Services Admin,equip & Cap Outlay	14,957	A16102	3,102
Central Services Admin,contr Expend	15,458	A16104	8,281
TOTAL Central Services Admin	30,415		11,383
Operation of Plant, Pers Serv	35,192	A16201	38,029
Operation of Plant, Equip & Cap Outlay	1,814	A16202	1,710
Operation of Plant, Contr Expend	129,153	A16204	73,727
TOTAL Operation of Plant	166,159		113,466
Central Comm System Equip & Cap Outlay	0	A16502	
Central Comm System Contr Expend	0	A16504	
TOTAL Central Comm System Contr Expend	0		0
Central Print & Mail Contr Expend	17,587	A16704	11,670
TOTAL Central Print & Mail Contr Expend	17,587		11,670
Unallocated Insurance, Contr Expend	47,805	A19104	58,385
TOTAL Unallocated Insurance	47,805		58,385

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Judgements And Claims, Contr Expend	11,221	A19304	
TOTAL Judgements And Claims	11,221		0
Property Loss, Contr Expend	0	A19314	
TOTAL Property Loss	0		0
Taxes & Assess On Munic Prop, Contr Expend	1,153	A19504	1,311
TOTAL Taxes & Assess On Munic Prop	1,153		1,311
TOTAL General Government Support	755,629		687,318
Traffic Control, Pers Serv	4,095	A33101	2,402
Traffic Control, Equip & Cap Outlay	0	A33102	
Traffic Control, Contr Expen	375	A33104	634
TOTAL Traffic Control	4,470		3,036
Control of Animals, Pers Serv	7,210	A35101	7,426
Control of Animals, Contr Expend	513	A35104	400
TOTAL Control of Animals	7,723		7,826
TOTAL Public Safety	12,193		10,862
Street Admin, Pers Serv	87,029	A50101	92,682
Street Admin, Equip & Cap Outlay	295	A50102	
Street Admin, Contr Expend	3,231	A50104	1,758
TOTAL Street Admin	90,555		94,440
Engineering, Pers Serv	2,503	A50201	1,319
Engineering, Contr Expend	6,496	A50204	5,143
TOTAL Engineering	8,999		6,462
Garage, Pers Serv	4,321	A51321	6,633
Garage, Equip & Cap Outlay	4,160	A51322	75
Garage, Contr Expend	37,815	A51324	25,859
TOTAL Garage	46,296		32,567
TOTAL Transportation	145,850		133,469
Parks, Pers Serv	15,018	A71101	11,543
Parks, Equip & Cap Outlay	0	A71102	
Parks, Contr Expend	903	A71104	573
TOTAL Parks	15,921		12,116
Playgr & Rec Centers, Pers Serv	1,089	A71401	1,644
Playgr & Rec Centers, Equip & Cap Outlay	0	A71402	
Playgr & Rec Centers, Contr Expend	486	A71404	379
TOTAL Playgr & Rec Centers	1,575		2,023
Celebrations, Contr Expend	0	A75504	
TOTAL Celebrations	0		0
TOTAL Culture And Recreation	17,496		14,139
Comm Beautification, Pers Serv	5,142	A85101	9,252
Comm Beautification, Contr Expend	124	A85104	3,084
TOTAL Comm Beautification	5,266		12,336
Cemetery, Pers Serv	9,561	A88101	10,457
Cemetery, Equip & Cap Outlay	0	A88102	

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Cemetery, Contr Expend	4,358	A88104	1,667
TOTAL Cemetery	13,919		12,124
Misc Home & Comm Serv, Contr Expend		A89894	1,288
TOTAL Misc Home & Comm Serv	0		1,288
TOTAL Home And Community Services	19,185		25,748
State Retirement System	90,000	A90108	92,142
Social Security, Employer Cont	44,802	A90308	48,282
Worker's Compensation, Empl Bnfts	20,497	A90408	15,000
Unemployment Insurance, Empl Bnfts	1,861	A90508	
Disability Insurance, Empl Bnfts	129	A90558	119
Hospital & Medical (dental) Ins, Empl Bnft	44,272	A90608	55,284
TOTAL Employee Benefits	201,561		210,827
TOTAL Expenditures	1,151,914		1,082,363
Transfers, Other Funds	292,756	A99019	85,037
Transfers, Capital Projects Fund	253,704	A99509	
TOTAL Operating Transfers	546,460		85,037
TOTAL Other Uses	546,460		85,037
TOTAL Detail Expenditures And Other Uses	1,698,374		1,167,400

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	806,311	A8021	989,133
Restated Fund Balance - Beg of Year	806,311	A8022	989,133
ADD - REVENUES AND OTHER SOURCES	1,881,196		1,691,885
DEDUCT - EXPENDITURES AND OTHER USES	1,698,374		1,167,400
Fund Balance - End of Year	989,133	A8029	1,513,618

TOWN OF Mendon
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,106,407	A1049N	1,063,250
Est Rev - Real Property Tax Items	27,560	A1099N	28,600
Est Rev - Non Property Tax Items	85,000	A1199N	83,000
Est Rev - Departmental Income	1,500	A1299N	1,500
Est Rev - Intergovernmental Charges	35,000	A2399N	37,000
Est Rev - Use of Money And Property	1,600	A2499N	1,600
Est Rev - Licenses And Permits	2,400	A2599N	2,400
Est Rev - Fines And Forfeitures	10,000	A2649N	5,000
Est Rev - Sale of Prop And Comp For Loss	5,600	A2699N	1,200
Est Rev - Miscellaneous Local Sources	10,000	A2799N	13,500
Est Rev - State Aid	275,000	A3099N	325,000
TOTAL Estimated Revenues	1,560,067		1,562,050
Appropriated Reserve & Restricted Fund Bal		A511N	50,000
Appropriated Fund Balance	227,660	A599N	245,000
TOTAL Estimated Other Sources	227,660		295,000
TOTAL Estimated Revenues And Other Sources	1,787,727		1,857,050

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	850,331	A1999N	905,980
App - Public Safety	73,626	A3999N	110,349
App - Transportation	509,476	A5999N	166,451
App - Culture And Recreation	4,850	A7999N	317,850
App - Home And Community Services	6,500	A8999N	5,000
App - Employee Benefits	241,650	A9199N	246,700
TOTAL Appropriations	1,686,433		1,752,330
App - Interfund Transfer	101,294	A9999N	104,720
TOTAL Other Uses	101,294		104,720
TOTAL Appropriations And Other Uses	1,787,727		1,857,050

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	B200	
Cash In Time Deposits	526,014	B201	784,000
TOTAL Cash	526,014		784,000
Cash Special Reserves	396,653	B230	645,110
TOTAL Restricted Assets	396,653		645,110
TOTAL Assets and Deferred Outflows of Resources	922,667		1,429,110

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds		B630	194,473
TOTAL Due To Other Funds	0		194,473
TOTAL Liabilities	0		194,473
Fund Balance			
Retirement Contribution Reserve	0	B827	
Capital Reserve	396,653	B878	645,110
TOTAL Restricted Fund Balance	396,653		645,110
Assigned Appropriated Fund Balance	280,731	B914	100,000
Assigned Unappropriated Fund Balance	245,283	B915	489,527
TOTAL Assigned Fund Balance	526,014		589,527
Unassigned Fund Balance	0	B917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	922,667		1,234,637
TOTAL Liabilities, Deferred Inflows And Fund Balance	922,667		1,429,110

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	424	B1001	
TOTAL Real Property Taxes	424		0
Sales Tax (from County)	452,870	B1120	672,187
TOTAL Non Property Tax Items	452,870		672,187
Zoning Fees	1,590	B2110	3,060
Planning Board Fees	4,925	B2115	7,725
TOTAL Departmental Income	6,515		10,785
Interest And Earnings	1,404	B2401	699
TOTAL Use of Money And Property	1,404		699
Building And Alteration Permits	19,482	B2555	31,237
Permits, Other	2,485	B2590	2,575
TOTAL Licenses And Permits	21,967		33,812
Refunds of Prior Year's Expenditures	522	B2701	
Unclassified (specify)	18,218	B2770	6,387
Additional Description Engineering review fees			
TOTAL Miscellaneous Local Sources	18,740		6,387
St Aid, State Revenue Sharing	0	B3001	
St Aid, Oper & Main of Sewer	0	B3901	
TOTAL State Aid	0		0
TOTAL Revenues	501,920		723,870
Interfund Transfers	0	B5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	501,920		723,870

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Central Comm System, Contr Expend	40,682	B16504	41,519
TOTAL Central Comm System	40,682		41,519
Unallocated Insurance, Contr Expend	4,000	B19104	4,100
TOTAL Unallocated Insurance	4,000		4,100
TOTAL General Government Support	44,682		45,619
Traffic Control, Equip & Cap Outlay	0	B33102	4,700
TOTAL Traffic Control	0		4,700
Fire, Pers Serv	0	B34101	3,119
Fire, Contr Expend	0	B34104	
TOTAL Fire	0		3,119
Safety Inspection, Pers Serv	118,702	B36201	89,050
Safety Inspection, Equip & Cap Outlay	644	B36202	1,349
Safety Inspection, Contr Expend	988	B36204	483
TOTAL Safety Inspection	120,334		90,882
TOTAL Public Safety	120,334		98,701
Ambulance, Contr Expend	119,523	B45404	116,966
TOTAL Ambulance	119,523		116,966
TOTAL Health	119,523		116,966
Street Lighting, Contr Expend	9,495	B51824	9,850
TOTAL Street Lighting	9,495		9,850
TOTAL Transportation	9,495		9,850
Playgr & Rec Centers, Contr Expend	0	B71404	
TOTAL Playgr & Rec Centers	0		0
Joint Youth Prog, Contr Expend	0	B73204	12,480
TOTAL Joint Youth Prog	0		12,480
Museum - Art Gallery, Contr Expend	1,692	B74504	1,702
TOTAL Museum - Art Gallery	1,692		1,702
Historian, Pers Serv	2,369	B75101	2,440
Historian, Contr Expend	270	B75104	2,071
TOTAL Historian	2,639		4,511
Celebrations, Contr Expend	602	B75504	5,152
TOTAL Celebrations	602		5,152
Programs For Aging, Contr Expend	0	B76104	2,228
TOTAL Programs For Aging	0		2,228
TOTAL Culture And Recreation	4,933		26,073
Zoning, Pers Serv	20,576	B80101	9,904
Zoning, Equip & Cap Outlay	0	B80102	
Zoning, Contr Expend	335	B80104	348
TOTAL Zoning	20,911		10,252
Planning, Pers Serv	22,919	B80201	24,200
Planning, Equip & Cap Outlay	0	B80202	
Planning, Contr Expend	20,959	B80204	21,368
TOTAL Planning	43,878		45,568
Environmental Control, Pers Serv	50	B80901	375

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Environmental Control, Contr Expend	0	B80904	
TOTAL Environmental Control	50		375
TOTAL Home And Community Services	64,839		56,195
State Retirement, Empl Bnfts	18,500	B90108	16,000
Social Security , Empl Bnfts	13,031	B90308	11,026
Worker's Compensation, Empl Bnfts	2,100	B90408	2,000
Unemployment Insurance, Empl Bnfts	0	B90508	
Disability Insurance, Empl Bnfts	45	B90558	35
Hospital & Medical (dental) Ins, Empl Bnft	27,540	B90608	29,435
TOTAL Employee Benefits	61,216		58,496
TOTAL Expenditures	425,022		411,900
Transfers, Other Funds		B99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	425,022		411,900

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	845,769	B8021	922,667
Restated Fund Balance - Beg of Year	845,769	B8022	922,667
ADD - REVENUES AND OTHER SOURCES	501,920		723,870
DEDUCT - EXPENDITURES AND OTHER USES	425,022		411,900
Fund Balance - End of Year	922,667	B8029	1,234,637

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes		B1049N	56,875
Est Rev - Non Property Tax Items	300,000	B1199N	400,000
Est Rev - Departmental Income	22,500	B1299N	21,700
Est Rev - Use of Money And Property	2,000	B2499N	2,000
Est Rev - Licenses And Permits	21,500	B2599N	23,500
Est Rev - Miscellaneous Local Sources	3,250	B2799N	0
TOTAL Estimated Revenues	349,250		504,075
Appropriated Fund Balance	280,731	B599N	100,000
TOTAL Estimated Other Sources	280,731		100,000
TOTAL Estimated Revenues And Other Sources	629,981		604,075

TOWN OF Mendon
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	48,724	B1999N	48,541
App - Public Safety	97,089	B3999N	101,378
App - Health	216,966	B4999N	131,633
App - Transportation	13,000	B5999N	10,000
App - Culture And Recreation	49,540	B7999N	48,700
App - Home And Community Services	78,917	B8999N	137,723
App - Employee Benefits	75,745	B9199N	76,100
TOTAL Appropriations	579,981		554,075
App - Interfund Transfer	50,000	B9999N	50,000
TOTAL Other Uses	50,000		50,000
TOTAL Appropriations And Other Uses	629,981		604,075

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	42,890	CM201	42,912
TOTAL Cash	42,890		42,912
TOTAL Assets and Deferred Outflows of Resources	42,890		42,912

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	42,890	CM915	42,912
TOTAL Assigned Fund Balance	42,890		42,912
TOTAL Fund Balance	42,890		42,912
TOTAL Liabilities, Deferred Inflows And Fund Balance	42,890		42,912

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	18	CM2401	22
TOTAL Use of Money And Property	18		22
Unclassified (specify)	2,400	CM2770	
TOTAL Miscellaneous Local Sources	2,400		0
TOTAL Revenues	2,418		22
TOTAL Detail Revenues And Other Sources	2,418		22

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Results of Operation

Code Description	2020	EdpCode	2021
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	40,472	CM8021	42,890
Restated Fund Balance - Beg of Year	40,472	CM8022	42,890
ADD - REVENUES AND OTHER SOURCES	2,418		22
Fund Balance - End of Year	42,890	CM8029	42,912

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	DA200	
Cash In Time Deposits	204,811	DA201	216,246
TOTAL Cash	204,811		216,246
Due From Other Funds	0	DA391	36,051
TOTAL Due From Other Funds	0		36,051
Due From Other Governments	42,573	DA440	1,500
TOTAL Due From Other Governments	42,573		1,500
Inventory Of Materials And Supplies	5,170	DA445	
TOTAL Inventories	5,170		0
Cash Special Reserves	456,020	DA230	456,553
TOTAL Restricted Assets	456,020		456,553
TOTAL Assets and Deferred Outflows of Resources	708,574		710,350

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Not in Spendable Form	5,170	DA806	5,170
TOTAL Nonspendable Fund Balance	5,170		5,170
Retirement Contribution Reserve	0	DA827	
Capital Reserve	456,020	DA878	456,553
TOTAL Restricted Fund Balance	456,020		456,553
Assigned Appropriated Fund Balance		DA914	148,000
Assigned Unappropriated Fund Balance	247,384	DA915	100,627
TOTAL Assigned Fund Balance	247,384		248,627
TOTAL Fund Balance	708,574		710,350
TOTAL Liabilities, Deferred Inflows And Fund Balance	708,574		710,350

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	0	DA1001	148,463
TOTAL Real Property Taxes	0		148,463
Transportation Services, Other Govts	4,319	DA2300	33,908
Snow Removal Services-Other Govts	122,885	DA2302	121,538
TOTAL Intergovernmental Charges	127,205		155,446
Interest And Earnings	600	DA2401	616
Rental of Equipment	206,815	DA2414	220,532
TOTAL Use of Money And Property	207,416		221,148
Sales of Equipment	50,785	DA2665	71,000
Insurance Recoveries	510	DA2680	
TOTAL Sale of Property And Compensation For Loss	51,295		71,000
Refunds of Prior Year's Expenditures	530	DA2701	
TOTAL Miscellaneous Local Sources	530		0
TOTAL Revenues	386,445		596,057
Interfund Transfers	210,000	DA5031	
TOTAL Interfund Transfers	210,000		0
TOTAL Other Sources	210,000		0
TOTAL Detail Revenues And Other Sources	596,445		596,057

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Unallocated Insurance, Contr Expend	0	DA19104	
TOTAL Unallocated Insurance	0		0
TOTAL General Government Support	0		0
Maint of Streets, Pers Serv	0	DA51101	
TOTAL Maint of Streets	0		0
Machinery, Pers Serv	120,789	DA51301	129,200
Machinery, Equip & Cap Outlay	0	DA51302	5,170
Machinery, Contr Expend	58,693	DA51304	118,817
TOTAL Machinery	179,482		253,187
Brush And Weeds, Pers Serv	17,633	DA51401	18,120
Brush And Weeds, Equip & Cap Outlay	0	DA51402	
Brush And Weeds, Contr Expend	0	DA51404	138
TOTAL Brush And Weeds	17,633		18,258
Snow Removal, Pers Serv	46,780	DA51421	52,000
Snow Removal, Contr Expend	0	DA51424	
TOTAL Snow Removal	46,780		52,000
Services Other Govts, Pers Serv	53,042	DA51481	91,305
Services Other Govts, Contr Expend	0	DA51484	
TOTAL Services Other Govts	53,042		91,305
TOTAL Transportation	296,937		414,750
State Retirement, Empl Bnfts	59,778	DA90108	43,865
Social Security , Empl Bnfts	18,456	DA90308	23,297
Worker's Compensation, Empl Bnfts	28,218	DA90408	26,000
Unemployment Insurance, Empl Bnfts	0	DA90508	
Disability Insurance, Empl Bnfts	75	DA90558	541
Hospital & Medical (dental) Ins, Empl Bnft	81,215	DA90608	82,417
Other Employee Benefits (spec)	2,871	DA90898	3,413
Additional Description Clothing allowance			
TOTAL Employee Benefits	190,612		179,533
TOTAL Expenditures	487,550		594,283
Transfers, Capital Projects Fund	0	DA99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	487,550		594,283

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	599,679	DA8021	708,576
Restated Fund Balance - Beg of Year	599,679	DA8022	708,576
ADD - REVENUES AND OTHER SOURCES	596,445		596,057
DEDUCT - EXPENDITURES AND OTHER USES	487,550		594,283
Fund Balance - End of Year	708,576	DA8029	710,350

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	148,463	DA1049N	400
Est Rev - Intergovernmental Charges	160,000	DA2399N	157,000
Est Rev - Use of Money And Property	268,400	DA2499N	280,400
Est Rev - Sale of Prop And Comp For Loss	22,000	DA2699N	70,000
TOTAL Estimated Revenues	598,863		507,800
Appropriated Fund Balance	0	DA599N	148,000
TOTAL Estimated Other Sources	0		148,000
TOTAL Estimated Revenues And Other Sources	598,863		655,800

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	391,250	DA5999N	454,500
App - Employee Benefits	207,613	DA9199N	201,300
TOTAL Appropriations	598,863		655,800
TOTAL Appropriations And Other Uses	598,863		655,800

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	DB200	
Cash In Time Deposits	843,665	DB201	854,460
TOTAL Cash	843,665		854,460
Due From Other Funds	1,107	DB391	1,107
TOTAL Due From Other Funds	1,107		1,107
Due From Other Governments	64,026	DB440	
TOTAL Due From Other Governments	64,026		0
Inventory Of Materials And Supplies	25,202	DB445	
TOTAL Inventories	25,202		0
Cash Special Reserves	654,675	DB230	862,572
TOTAL Restricted Assets	654,675		862,572
TOTAL Assets and Deferred Outflows of Resources	1,588,675		1,718,139

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Guaranty & Bid Deposits	21,636	DB730	
TOTAL Other Deposits	21,636		0
Due To Other Funds		DB630	68,614
TOTAL Due To Other Funds	0		68,614
TOTAL Liabilities	21,636		68,614
Fund Balance			
Not in Spendable Form	25,202	DB806	25,202
TOTAL Nonspendable Fund Balance	25,202		25,202
Capital Reserve	654,675	DB878	862,572
TOTAL Restricted Fund Balance	654,675		862,572
Assigned Appropriated Fund Balance	811,300	DB914	400,000
Assigned Unappropriated Fund Balance	75,862	DB915	361,751
TOTAL Assigned Fund Balance	887,162		761,751
TOTAL Fund Balance	1,567,039		1,649,525
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,588,675		1,718,139

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	750,460	DB1001	752,815
TOTAL Real Property Taxes	750,460		752,815
Sales Tax (from County)	452,870	DB1120	429,052
TOTAL Non Property Tax Items	452,870		429,052
Transportation Services, Other Govts	114,609	DB2300	154,621
Snow Removal Services-Other Govts	162,914	DB2302	16,093
TOTAL Intergovernmental Charges	277,523		170,714
Interest And Earnings	1,530	DB2401	1,299
TOTAL Use of Money And Property	1,530		1,299
Insurance Recoveries	0	DB2680	612
TOTAL Sale of Property And Compensation For Loss	0		612
Refunds of Prior Year's Expenditures	0	DB2701	
Unclassified (specify)	152	DB2770	1,968
Additional Description Miscellaneous			
TOTAL Miscellaneous Local Sources	152		1,968
Interfund Revenues	0	DB2801	
TOTAL Interfund Revenues	0		0
St Aid, Consolidated Highway Aid	235,574	DB3501	158,937
TOTAL State Aid	235,574		158,937
TOTAL Revenues	1,718,109		1,515,397
Interfund Transfers	0	DB5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,718,109		1,515,397

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Personal Services	36,249	DB17101	4,100
Administration-Contractual	952	DB17104	40,748
TOTAL Administration-Contractual	37,201		44,848
Unallocated Insurance, Contr Expend	8,200	DB19104	15,530
TOTAL Unallocated Insurance	8,200		15,530
TOTAL General Government Support	45,401		60,378
Maint of Streets, Pers Serv	18,936	DB51101	24,000
Maint of Streets, Equip & Cap Outlay	0	DB51102	256,422
Maint of Streets, Contr Expend	136,290	DB51104	54,459
TOTAL Maint of Streets	155,226		334,881
Perm Improve Highway, Pers Serv	63,029	DB51121	51,024
Perm Improve Highway, Contr Expend	401,382	DB51124	366,316
TOTAL Perm Improve Highway	464,411		417,340
Machinery, Equip & Cap Outlay	298,475	DB51302	68,006
TOTAL Machinery	298,475		68,006
Brush And Weeds, Pers Serv	165,937	DB51401	130,506
Brush And Weeds, Contr Expend	10,349	DB51404	10,618
TOTAL Brush And Weeds	176,286		141,124
Snow Removal, Pers Serv	84,482	DB51421	104,595
Snow Removal, Contr Expend	82,121	DB51424	71,133
TOTAL Snow Removal	166,603		175,728
Services,other Govts, Pers Serv	19,296	DB51481	
Services,other Govts, Contr Expend	112,211	DB51484	80,224
TOTAL Services	131,506		80,224
TOTAL Transportation	1,392,508		1,217,303
State Retirement, Empl Bnfts	35,167	DB90108	45,000
Social Security, Empl Bnfts	28,289	DB90308	22,966
Worker's Compensation, Empl Bnfts	20,000	DB90408	20,000
Unemployment Insurance, Empl Bnfts	0	DB90508	
Disability Insurance, Empl Bnfts	165	DB90558	143
Hospital & Medical (dental) Ins, Empl Bnft	61,631	DB90608	67,125
TOTAL Employee Benefits	145,252		155,234
TOTAL Expenditures	1,583,161		1,432,915
Transfers, Capital Projects Fund	0	DB99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,583,161		1,432,915

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,432,092	DB8021	1,567,043
Restated Fund Balance - Beg of Year	1,432,092	DB8022	1,567,043
ADD - REVENUES AND OTHER SOURCES	1,718,109		1,515,397
DEDUCT - EXPENDITURES AND OTHER USES	1,583,161		1,432,915
Fund Balance - End of Year	1,567,043	DB8029	1,649,525

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	752,815	DB1049N	621,204
Est Rev - Non Property Tax Items	300,000	DB1199N	438,000
Est Rev - Intergovernmental Charges	0	DB2399N	186,000
Est Rev - Use of Money And Property	1,000	DB2499N	2,000
Est Rev - State Aid	70,000	DB3099N	136,814
TOTAL Estimated Revenues	1,123,815		1,384,018
Estimated - Interfund Transfer	0	DB5031N	0
Appropriated Fund Balance	811,300	DB599N	400,000
TOTAL Estimated Other Sources	811,300		400,000
TOTAL Estimated Revenues And Other Sources	1,935,115		1,784,018

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	1,754,450	DB5999N	1,604,618
App - Employee Benefits	180,665	DB9199N	179,400
TOTAL Appropriations	1,935,115		1,784,018
TOTAL Appropriations And Other Uses	1,935,115		1,784,018

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Balance Sheet

Code Description	2020	EdpCode	2021
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	0	H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds	2,699	H630	34,369
TOTAL Due To Other Funds	2,699		34,369
Due To Other Governments	0	H631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	2,699		34,369
Fund Balance			
Unassigned Fund Balance	-2,699	H917	-34,369
TOTAL Unassigned Fund Balance	-2,699		-34,369
TOTAL Fund Balance	-2,699		-34,369
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	0	H2401	
TOTAL Use of Money And Property	0		0
Refunds of Prior Year's Expenditures	0	H2701	
Gifts And Donations	0	H2705	
TOTAL Miscellaneous Local Sources	0		0
Fed Aid, Transp Cap Proj	0	H4597	
TOTAL Federal Aid	0		0
TOTAL Revenues	0		0
Interfund Transfers	253,704	H5031	
TOTAL Interfund Transfers	253,704		0
Serial Bonds	0	H5710	
Bans Redeemed From Appropriations	0	H5731	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	253,704		0
TOTAL Detail Revenues And Other Sources	253,704		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Machinery, Equip & Cap Outlay	205,917	H51302	
TOTAL Machinery	205,917		0
TOTAL Transportation	205,917		0
Playgr & Rec Centers, Equip & Cap Outlay	0	H71402	31,671
TOTAL Playgr & Rec Centers	0		31,671
TOTAL Culture And Recreation	0		31,671
TOTAL Expenditures	205,917		31,671
Transfers, Other Funds	0	H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	205,917		31,671

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-50,486	H8021	-2,698
Restated Fund Balance - Beg of Year	-50,486	H8022	-2,698
ADD - REVENUES AND OTHER SOURCES	253,704		
DEDUCT - EXPENDITURES AND OTHER USES	205,917		31,671
Fund Balance - End of Year	-2,698	H8029	-34,369

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	681,287	K101	681,287
Buildings	4,694,221	K102	4,694,221
Improvements Other Than Buildings	1,310,678	K103	1,310,678
Machinery And Equipment	3,328,630	K104	3,551,820
TOTAL Fixed Assets (net)	10,014,816		10,238,006
TOTAL Assets and Deferred Outflows of Resources	10,014,816		10,238,006

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	10,014,816	K159	10,238,006
TOTAL Investments in Non-Current Government Assets	10,014,816		10,238,006
TOTAL Fund Balance	10,014,816		10,238,006
TOTAL	10,014,816		10,238,006

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(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	L200	
Cash In Time Deposits	17,606	L201	16,925
Petty Cash	50	L210	50
TOTAL Cash	17,656		16,975
Due From Other Funds		L391	106
TOTAL Due From Other Funds	0		106
TOTAL Assets and Deferred Outflows of Resources	17,656		17,081

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(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Appropriated Fund Balance	0	L914	
Assigned Unappropriated Fund Balance	17,656	L915	17,081
TOTAL Assigned Fund Balance	17,656		17,081
TOTAL Fund Balance	17,656		17,081
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,656		17,081

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(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	294,597	L1001	308,232
TOTAL Real Property Taxes	294,597		308,232
Library Charges	5,490	L2082	7,787
TOTAL Departmental Income	5,490		7,787
Interest And Earnings	98	L2401	75
Commissions	0	L2450	
TOTAL Use of Money And Property	98		75
Insurance Recoveries	0	L2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	L2701	465
Unclassified (specify)	1,005	L2770	1,253
Additional Description Miscellaneous			
TOTAL Miscellaneous Local Sources	1,005		1,718
St Aid For Libraries	2,092	L3840	2,876
TOTAL State Aid	2,092		2,876
TOTAL Revenues	303,282		320,688
Interfund Transfers		L5031	3,743
TOTAL Interfund Transfers	0		3,743
TOTAL Other Sources	0		3,743
TOTAL Detail Revenues And Other Sources	303,282		324,431

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(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Library, Pers Serv	190,694	L74101	197,975
Library, Equip & Cap Outlay	25,357	L74102	24,879
Library, Contr Expend	53,440	L74104	62,343
TOTAL Library	269,491		285,197
TOTAL Culture And Recreation	269,491		285,197
State Retirement, Empl Bnfts	10,635	L90108	10,000
Social Security, Empl Bnfts	13,721	L90308	14,289
Worker's Compensation, Empl Bnfts	1,020	L90408	731
Disability Insurance, Empl Bnfts	0	L90558	
Hospital & Medical (dental) Ins, Empl Bnft	14,200	L90608	14,789
TOTAL Employee Benefits	39,577		39,809
TOTAL Expenditures	309,068		325,006
Transfers, Other Funds	0	L99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	309,068		325,006

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(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,442	L8021	17,656
Restated Fund Balance - Beg of Year	23,442	L8022	17,656
ADD - REVENUES AND OTHER SOURCES	303,282		324,431
DEDUCT - EXPENDITURES AND OTHER USES	309,068		325,006
Fund Balance - End of Year	17,656	L8029	17,081

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	164,839	SF1001	232,372
TOTAL Real Property Taxes	164,839		232,372
Interest And Earnings	0	SF2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	164,839		232,372
TOTAL Detail Revenues And Other Sources	164,839		232,372

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	164,839	SF34104	232,372
TOTAL Fire Protection	164,839		232,372
TOTAL Public Safety	164,839		232,372
TOTAL Expenditures	164,839		232,372
TOTAL Detail Expenditures And Other Uses	164,839		232,372

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	164,839		232,372
DEDUCT - EXPENDITURES AND OTHER USES	164,839		232,372
Fund Balance - End of Year		SF8029	

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(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	SL200	
Cash In Time Deposits	25,832	SL201	26,527
TOTAL Cash	25,832		26,527
TOTAL Assets and Deferred Outflows of Resources	25,832		26,527

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

(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	25,832	SL915	26,527
TOTAL Assigned Fund Balance	25,832		26,527
TOTAL Fund Balance	25,832		26,527
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,832		26,527

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

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	9,000	SL1001	8,500
TOTAL Real Property Taxes	9,000		8,500
Interest And Earnings	15	SL2401	6
TOTAL Use of Money And Property	15		6
TOTAL Revenues	9,015		8,506
TOTAL Detail Revenues And Other Sources	9,015		8,506

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

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	8,597	SL51824	7,812
TOTAL Street Lighting	8,597		7,812
TOTAL Transportation	8,597		7,812
TOTAL Expenditures	8,597		7,812
TOTAL Detail Expenditures And Other Uses	8,597		7,812

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	25,414	SL8021	25,833
Restated Fund Balance - Beg of Year	25,414	SL8022	25,833
ADD - REVENUES AND OTHER SOURCES	9,015		8,506
DEDUCT - EXPENDITURES AND OTHER USES	8,597		7,812
Fund Balance - End of Year	25,833	SL8029	26,527

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

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	SW200	
Cash In Time Deposits	5,131	SW201	5,144
TOTAL Cash	5,131		5,144
TOTAL Assets and Deferred Outflows of Resources	5,131		5,144

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

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	5,131	SW915	5,144
TOTAL Assigned Fund Balance	5,131		5,144
TOTAL Fund Balance	5,131		5,144
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,131		5,144

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

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	67,107	SW1001	67,909
TOTAL Real Property Taxes	67,107		67,909
Interest And Earnings	33	SW2401	12
TOTAL Use of Money And Property	33		12
Refunds of Prior Year's Expenditures	0	SW2701	
TOTAL Miscellaneous Local Sources	0		0
Interfund Revenues	0	SW2801	
TOTAL Interfund Revenues	0		0
TOTAL Revenues	67,140		67,921
TOTAL Detail Revenues And Other Sources	67,140		67,921

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

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Water Administration, Contr Expend	0	SW83104	
TOTAL Water Administration	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
Transfers, Other Funds	64,131	SW99019	67,906
TOTAL Operating Transfers	64,131		67,906
TOTAL Other Uses	64,131		67,906
TOTAL Detail Expenditures And Other Uses	64,131		67,906

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,123	SW8021	5,129
Restated Fund Balance - Beg of Year	2,123	SW8022	5,129
ADD - REVENUES AND OTHER SOURCES	67,140		67,921
DEDUCT - EXPENDITURES AND OTHER USES	64,131		67,906
Fund Balance - End of Year	5,129	SW8029	5,144

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

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	67,907	SW1049N	66,408
TOTAL Estimated Revenues	67,907		66,408
TOTAL Estimated Revenues And Other Sources	67,907		66,408

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

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Other Uses			
App - Interfund Transfer	67,907	SW9999N	66,408
TOTAL Other Uses	67,907		66,408
TOTAL Appropriations And Other Uses	67,907		66,408

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

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Mendon
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Premium & Accrued Interest On Obligations	0	V2710	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		0
Interfund Transfers	146,888	V5031	149,200
TOTAL Interfund Transfers	146,888		149,200
TOTAL Other Sources	146,888		149,200
TOTAL Detail Revenues And Other Sources	146,888		149,200

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

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Principal, Serial Bonds	70,000	V97106	75,000
Debt Principal, Bond Anticipation Notes	0	V97306	
TOTAL Debt Principal	70,000		75,000
Debt Interest, Serial Bonds	76,888	V97107	74,200
Debt Interest, Bond Anticipation Notes	0	V97307	
TOTAL Debt Interest	76,888		74,200
TOTAL Expenditures	146,888		149,200
TOTAL Detail Expenditures And Other Uses	146,888		149,200

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

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	146,888		149,200
DEDUCT - EXPENDITURES AND OTHER USES	146,888		149,200
Fund Balance - End of Year		V8029	

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	2,737,197	W129	1,674,273
TOTAL Provision To Be Made In Future Budgets	2,737,197		1,674,273
TOTAL Assets and Deferred Outflows of Resources	2,737,197		1,674,273

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	992,197	W638	4,273
TOTAL Other Liabilities	992,197		4,273
Bonds Payable	1,745,000	W628	1,670,000
TOTAL Bond And Long Term Liabilities	1,745,000		1,670,000
TOTAL Liabilities	2,737,197		1,674,273
TOTAL Liabilities	2,737,197		1,674,273

TOWN OF Mendon
Statement of Indebtedness
For the Fiscal Year Ending 2021

3/29/2022

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
2002	BOND E	Water #1 Ext 4			12/17/2002	12/15/2032	5.50%		\$456,006	\$286,400	\$18,450	\$0	\$0		\$267,950
2018	BOND E	Water			09/06/2018	12/15/2046	4.00%		\$535,000	\$515,000	\$10,000	\$0	\$0		\$505,000
2002	BOND E	Water #1 Ext 2			12/17/2002	12/15/2032	5.50%		\$44,662	\$18,600	\$1,550	\$0	\$0		\$17,050
2011	BOND N	Library Const 2011			09/15/2011	12/15/2034	3.50%		\$1,350,000	\$925,000	\$45,000	\$0	\$0		\$880,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$1,745,000	\$75,000	\$0	\$0	\$0	\$1,670,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$1,745,000	\$75,000	\$0	\$0	\$0	\$1,670,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$400.00
Demand Deposits	9Z2011	\$54,555.00
Time Deposits	9Z2021	\$5,452,292.00
Total		\$5,507,247.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$804,555.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,796,418.00
Total		\$5,600,973.00
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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1997	\$305,284	\$3	\$6	\$305,281
****-2002	\$13,900	\$0	\$0	\$13,900
****-2036	\$133,328	\$1	\$2	\$133,327
****-2268	\$31,670	\$1	\$0	\$31,671
****-2614	\$424,512	\$3	\$296	\$424,219
****-4101	\$54,555	\$0	\$49,500	\$5,055
****-4870	\$2,613,499	\$0	\$351	\$2,613,148
****-6831	\$784,014	\$0	\$14	\$784,000
****-7537	\$82,922	\$0	\$3	\$82,919
****-8900	\$3,025	\$0	\$0	\$3,025
****-9276	\$586,951	\$0	\$53	\$586,898
****-9292	\$430,275	\$0	\$34	\$430,241
****-9314	\$42,912	\$1	\$1	\$42,912
Total Adjusted Bank Balance				\$5,456,596
Petty Cash				\$400.00
Adjustments				\$0.00
Total Cash				\$5,456,996
Total Cash Balance All Funds				\$5,456,996

* Must be equal

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

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	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?	No
If yes, has your municipality used the results to design the system of internal controls?	
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 2021

Total Full Time Employees:		24			
Total Part Time Employees:		33			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$207,007.00	24	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$119,860.00	24	33	
90408	Worker's Compensation Insurance	\$63,731.00	24	33	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$838.00	24		
90608	Hospital and Medical (Dental) Insurance	\$249,050.00	13	1	12
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$3,413.00	13		
Total		\$643,899.00			
Computed Total From Financial Section (comparative purposes only)		\$643,899.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$18,731		gallons	
Diesel Fuel	\$34,548		gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane		15,044	gallons	

TOWN OF Mendon
Financial Comments
For the Fiscal Year Ending 2021