

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Lake Pleasant
County of Hamilton
For the Fiscal Year Ended 12/31/2018

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 Lake Pleasant

*** 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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
- (SR) REFUSE AND GARBAGE
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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 Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	106,226	A200	16,852
Cash In Time Deposits	272,005	A201	222,007
Petty Cash	200	A210	200
TOTAL Cash	378,431		239,058
Due From Other Funds		A391	14,050
TOTAL Due From Other Funds	0		14,050
Due From Other Governments		A440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	10,210	A480	73,805
TOTAL Prepaid Expenses	10,210		73,805
Cash Special Reserves	13,000	A230	63,000
TOTAL Restricted Assets	13,000		63,000
TOTAL Assets	401,641		389,914

TOWN OF Lake Pleasant
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	17,323	A600	75,503
TOTAL Accounts Payable	17,323		75,503
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	86,000	A631	
TOTAL Due To Other Governments	86,000		0
TOTAL Liabilities	103,323		75,503
Fund Balance			
Not in Spendable Form	10,210	A806	73,805
TOTAL Nonspendable Fund Balance	10,210		73,805
Capital Reserve	13,000	A878	63,000
TOTAL Restricted Fund Balance	13,000		63,000
Assigned Appropriated Fund Balance	35,000	A914	5,000
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	35,000		5,000
Unassigned Fund Balance	240,109	A917	172,606
TOTAL Unassigned Fund Balance	240,109		172,606
TOTAL Fund Balance	298,319		314,411
TOTAL Liabilities, Deferred Inflows And Fund Balance	401,641		389,914

TOWN OF Lake Pleasant
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	882,571	A1001	890,155
TOTAL Real Property Taxes	882,571		890,155
Interest & Penalties On Real Prop Taxes	1,715	A1090	2,100
TOTAL Real Property Tax Items	1,715		2,100
Franchises		A1170	
Other Non-Prop Tax	9,973	A1189	1,395
TOTAL Non Property Tax Items	9,973		1,395
Clerk Fees	958	A1255	1,087
Other Home & Community Services Income		A2189	
Sale of Cemetery Lots	1,350	A2190	1,500
TOTAL Departmental Income	2,308		2,587
Programs For Aging, Other Govts	1,194	A2351	800
TOTAL Intergovernmental Charges	1,194		800
Interest And Earnings	132	A2401	105
Rental of Real Property	19,628	A2410	19,620
TOTAL Use of Money And Property	19,760		19,725
Dog Licenses	279	A2544	275
Building And Alteration Permits	438	A2555	438
Permits, Other	485	A2590	2,570
TOTAL Licenses And Permits	1,202		3,283
Fines And Forfeited Bail	38,427	A2610	50,429
TOTAL Fines And Forfeitures	38,427		50,429
Refunds of Prior Year's Expenditures	4,151	A2701	
Unclassified (specify)		A2770	47,641
TOTAL Miscellaneous Local Sources	4,151		47,641
St Aid, Revenue Sharing	4,287	A3001	4,287
St Aid, Mortgage Tax	16,466	A3005	22,614
St Aid - Other (specify)	117,829	A3089	
St Aid, Snowmobile Law Enforce	29,364	A3317	31,484
St Aid, Natural Resources Cap Proj		A3997	
TOTAL State Aid	167,946		58,385
TOTAL Revenues	1,129,246		1,076,500
TOTAL Revenues	1,129,246		1,076,500

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	11,456	A10101	12,383
Legislative Board, Contr Expend	326	A10104	757
TOTAL Legislative Board	11,782		13,140
Municipal Court, Pers Serv	51,497	A11101	48,917
Municipal Court, Contr Expend	27,247	A11104	36,721
TOTAL Municipal Court	78,744		85,638
Supervisor,pers Serv	72,917	A12201	55,371
Supervisor,contr Expend	891	A12204	1,213
TOTAL Supervisor	73,808		56,584
Budget, Pers Serv	1,649	A13401	1,649
TOTAL Budget	1,649		1,649
Assessment, Pers Serv		A13551	
Assessment, Contr Expend	42,065	A13554	28,683
TOTAL Assessment	42,065		28,683
Clerk,pers Serv	42,856	A14101	51,106
Clerk,contr Expend	2,410	A14104	1,012
TOTAL Clerk	45,266		52,118
Law, Contr Expend	22,882	A14204	4,011
TOTAL Law	22,882		4,011
Buildings, Pers Serv		A16201	
Buildings, Contr Expend	67,365	A16204	77,970
TOTAL Buildings	67,365		77,970
Central Garage, Contr Expend	404	A16404	2,587
TOTAL Central Garage	404		2,587
Central Print & Mail,contr Expend	11,054	A16704	10,144
TOTAL Central Print & Mail	11,054		10,144
Central Data Process, Contr Expend	7,360	A16804	6,730
TOTAL Central Data Process	7,360		6,730
Unallocated Insurance, Contr Expend	17,319	A19104	15,972
TOTAL Unallocated Insurance	17,319		15,972
Municipal Assn Dues, Contr Expend	1,760	A19204	1,500
TOTAL Municipal Assn Dues	1,760		1,500
Judgements And Claims, Contr Expend	30,270	A19304	2,135
TOTAL Judgements And Claims	30,270		2,135
Taxes & Assess On Munic Prop, Contr Expend	3,019	A19504	3,210
TOTAL Taxes & Assess On Munic Prop	3,019		3,210
Other General Government, Pers Serv	1,610	A19891	1,642
TOTAL Other General Government	1,610		1,642
TOTAL General Government Support	416,356		363,714
Control of Animals, Pers Serv	4,732	A35101	4,827
Control of Animals, Contr Expend	609	A35104	500
TOTAL Control of Animals	5,341		5,327
Civil Defense, Contr Expend		A36404	10,000
TOTAL Civil Defense	0		10,000
TOTAL Public Safety	5,341		15,327

TOWN OF Lake Pleasant
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Admin, Pers Serv	54,913	A50101	54,818
Street Admin, Contr Expend	160	A50104	416
TOTAL Street Admin	55,073		55,234
TOTAL Transportation	55,073		55,234
Publicity, Contr Expend	33,000	A64104	33,000
TOTAL Publicity	33,000		33,000
Veterans Service, Contr Expend	410	A65104	381
TOTAL Veterans Service	410		381
TOTAL Economic Assistance And Opportunity	33,410		33,381
Playgr & Rec Centers, Pers Serv	64,648	A71401	52,806
Playgr & Rec Centers, Equip & Cap Outlay		A71402	15,000
Playgr & Rec Centers, Contr Expend	30,205	A71404	19,637
TOTAL Playgr & Rec Centers	94,852		87,443
Youth Prog, Pers Serv	5,840	A73101	5,939
Youth Prog, Contr Expend	14,565	A73104	15,225
TOTAL Youth Prog	20,405		21,164
Historian, Pers Serv	1,552	A75101	1,552
Historian, Contr Expend	105	A75104	443
TOTAL Historian	1,657		1,995
Celebrations, Contr Expend	1,068	A75504	800
TOTAL Celebrations	1,068		800
Adult Recreation, Contr Expend	18,197	A76204	11,889
TOTAL Adult Recreation	18,197		11,889
TOTAL Culture And Recreation	136,180		123,291
Environmental Control, Pers Serv		A80901	3,426
TOTAL Environmental Control	0		3,426
Refuse & Garbage, Pers Serv	47,193	A81601	51,161
Refuse & Garbage, Contr Expend		A81604	
TOTAL Refuse & Garbage	47,193		51,161
Misc Home & Comm Serv, Equip & Cap Outlay	23,865	A89892	
Misc Home & Comm Serv, Contr Expend	94,710	A89894	128,750
TOTAL Misc Home & Comm Serv	118,575		128,750
TOTAL Home And Community Services	165,768		183,337
State Retirement System	70,854	A90108	58,853
Social Security, Employer Cont	27,982	A90308	26,020
Worker's Compensation, Empl Bnfts	10,287	A90408	6,523
Hospital & Medical (dental) Ins, Empl Bnft	167,108	A90608	173,677
TOTAL Employee Benefits	276,231		265,074
Debt Principal, Bond Anticipation Notes	34,000	A97306	22,000
TOTAL Debt Principal	34,000		22,000

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Interest, Bond Anticipation Notes	1,259	A97307	495
TOTAL Debt Interest	1,259		495
TOTAL Expenditures	1,123,617		1,061,853
TOTAL Expenditures	1,123,617		1,061,853

TOWN OF Lake Pleasant
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	292,690	A8021	298,319
Prior Period Adj -Increase In Fund Balance		A8012	1,445
Restated Fund Balance - Beg of Year	292,690	A8022	299,764
ADD - REVENUES AND OTHER SOURCES	1,129,246		1,076,500
DEDUCT - EXPENDITURES AND OTHER USES	1,123,617		1,061,853
Fund Balance - End of Year	298,319	A8029	314,423

TOWN OF Lake Pleasant
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	890,455	A1049N	880,676
Est Rev - Real Property Tax Items	2,000	A1099N	2,000
Est Rev - Non Property Tax Items	4,500	A1199N	3,000
Est Rev - Departmental Income	700	A1299N	450
Est Rev - Intergovernmental Charges	9,600	A2399N	6,026
Est Rev - Use of Money And Property	20,753	A2499N	20,745
Est Rev - Licenses And Permits	3,420	A2599N	738
Est Rev - Sale of Prop And Comp For Loss	40,500	A2699N	40,000
Est Rev - State Aid	47,200	A3099N	47,200
TOTAL Estimated Revenues	1,019,128		1,000,835
Appropriated Fund Balance	35,000	A599N	5,000
TOTAL Estimated Other Sources	35,000		5,000
TOTAL Estimated Revenues	1,054,128		1,005,835

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	390,629	A1999N	383,151
App - Public Safety	5,427	A3999N	10,500
App - Health	5,000	A4999N	0
App - Transportation	58,056	A5999N	57,445
App - Economic Assistance And Opportunity	33,500	A6999N	33,500
App - Culture And Recreation	180,548	A7999N	165,071
App - Home And Community Services	56,768	A8999N	47,400
App - Employee Benefits	312,897	A9199N	308,768
App - Debt Service	11,303	A9899N	
TOTAL Appropriations	1,054,128		1,005,835
TOTAL Appropriations	1,054,128		1,005,835

TOWN OF Lake Pleasant
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	10,712	B200	3,324
Cash In Time Deposits	30,001	B201	30,001
TOTAL Cash	40,713		33,324
Due From Other Funds		B391	324
TOTAL Due From Other Funds	0		324
Prepaid Expenses	1,268	B480	1,206
TOTAL Prepaid Expenses	1,268		1,206
TOTAL Assets	41,981		34,854

TOWN OF Lake Pleasant
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	7,077	B600	3,388
TOTAL Accounts Payable	7,077		3,388
TOTAL Liabilities	7,077		3,388
Fund Balance			
Not in Spendable Form	1,268	B806	1,206
TOTAL Nonspendable Fund Balance	1,268		1,206
Assigned Appropriated Fund Balance	5,000	B914	
Assigned Unappropriated Fund Balance	28,636	B915	30,260
TOTAL Assigned Fund Balance	33,636		30,260
TOTAL Fund Balance	34,904		31,466
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,981		34,854

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	82,395	B1001	65,816
TOTAL Real Property Taxes	82,395		65,816
Refuse & Garbage Charges	6,494	B2130	8,462
TOTAL Departmental Income	6,494		8,462
Refuse & Garbage Serv Other Govts	1,445	B2376	
TOTAL Intergovernmental Charges	1,445		0
Interest And Earnings	13	B2401	6
TOTAL Use of Money And Property	13		6
Building And Alteration Permits	3,835	B2555	1,075
Permits, Other		B2590	
TOTAL Licenses And Permits	3,835		1,075
Unclassified (specify)	150	B2770	
TOTAL Miscellaneous Local Sources	150		0
TOTAL Revenues	94,332		75,359
TOTAL Revenues	94,332		75,359

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Registrar of Vital Statistics, Pers Serv	1,548	B40201	1,579
TOTAL Registrar of Vital Statistics	1,548		1,579
TOTAL Health	1,548		1,579
Street Lighting, Contr Expend	14,683	B51824	17,316
TOTAL Street Lighting	14,683		17,316
TOTAL Transportation	14,683		17,316
Zoning, Pers Serv	15,013	B80101	15,028
Zoning, Contr Expend	2,377	B80104	2,716
TOTAL Zoning	17,390		17,744
Refuse & Garbage, Contr Expend	42,738	B81604	34,497
TOTAL Refuse & Garbage	42,738		34,497
TOTAL Home And Community Services	60,128		52,241
State Retirement, Empl Bnfts	4,428	B90108	3,678
Social Security , Empl Bnfts	1,267	B90308	1,270
Worker's Compensation, Empl Bnfts	1,237	B90408	1,268
Hospital & Medical (dental) Ins, Empl Bnft	9,083	B90608	
TOTAL Employee Benefits	16,015		6,216
TOTAL Expenditures	92,374		77,352
TOTAL Expenditures	92,374		77,352

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,946	B8021	34,904
Prior Period Adj -Increase In Fund Balance		B8012	
Prior Period Adj -Decrease In Fund Balance		B8015	1,445
Restated Fund Balance - Beg of Year	32,946	B8022	33,459
ADD - REVENUES AND OTHER SOURCES	94,332		75,359
DEDUCT - EXPENDITURES AND OTHER USES	92,374		77,352
Fund Balance - End of Year	34,904	B8029	31,466

TOWN OF Lake Pleasant
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	65,816	B1049N	67,635
Est Rev - Intergovernmental Charges	7,500	B2399N	7,500
Est Rev - Use of Money And Property	15	B2499N	12
Est Rev - Licenses And Permits	3,000	B2599N	3,000
TOTAL Estimated Revenues	76,331		78,147
Appropriated Fund Balance	5,000	B599N	
TOTAL Estimated Other Sources	5,000		0
TOTAL Estimated Revenues	81,331		78,147

TOWN OF Lake Pleasant
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	1,000	B1999N	1,000
App - Health	1,579	B4999N	1,611
App - Transportation	18,000	B5999N	15,000
App - Home And Community Services	55,300	B8999N	55,100
App - Employee Benefits	5,452	B9199N	5,436
TOTAL Appropriations	81,331		78,147
TOTAL Appropriations	81,331		78,147

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,536	CM200	7,087
Cash In Time Deposits	42,001	CM201	30,001
TOTAL Cash	45,537		37,088
TOTAL Assets	45,537		37,088

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance	12,500	CM914	
Assigned Unappropriated Fund Balance	33,037	CM915	37,088
TOTAL Assigned Fund Balance	45,537		37,088
TOTAL Fund Balance	45,537		37,088
TOTAL Liabilities, Deferred Inflows And Fund Balance	45,537		37,088

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Health Income	2,500	CM1689	7,000
TOTAL Departmental Income	2,500		7,000
Interest And Earnings	8	CM2401	7
TOTAL Use of Money And Property	8		7
Gifts And Donations		CM2705	1,525
TOTAL Miscellaneous Local Sources	0		1,525
TOTAL Revenues	2,508		8,532
TOTAL Revenues	2,508		8,532

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Culture & Rec-Equip & Cap Outlay	510	CM79892	16,981
TOTAL Other Culture & Rec-Equip & Cap Outlay	510		16,981
TOTAL Culture And Recreation	510		16,981
TOTAL Expenditures	510		16,981
TOTAL Expenditures	510		16,981

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	43,539	CM8021	45,537
Restated Fund Balance - Beg of Year	43,539	CM8022	45,537
ADD - REVENUES AND OTHER SOURCES	2,508		8,532
DEDUCT - EXPENDITURES AND OTHER USES	510		16,981
Fund Balance - End of Year	45,537	CM8029	37,088

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	11,661	DA200	16,623
Cash In Time Deposits	110,004	DA201	140,005
TOTAL Cash	121,664		156,628
Due From Other Governments	925	DA440	6,438
TOTAL Due From Other Governments	925		6,438
Prepaid Expenses	22,805	DA480	33,128
TOTAL Prepaid Expenses	22,805		33,128
Cash Special Reserves	60,000	DA230	110,000
TOTAL Restricted Assets	60,000		110,000
TOTAL Assets	205,395		306,193

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	3,916	DA600	4,683
TOTAL Accounts Payable	3,916		4,683
Due To Other Funds		DA630	4,271
TOTAL Due To Other Funds	0		4,271
TOTAL Liabilities	3,916		8,954
Fund Balance			
Not in Spendable Form	22,805	DA806	33,128
TOTAL Nonspendable Fund Balance	22,805		33,128
Capital Reserve	60,000	DA878	110,000
TOTAL Restricted Fund Balance	60,000		110,000
Assigned Appropriated Fund Balance	30,000	DA914	150,000
Assigned Unappropriated Fund Balance	88,673	DA915	4,111
TOTAL Assigned Fund Balance	118,673		154,111
TOTAL Fund Balance	201,478		297,239
TOTAL Liabilities, Deferred Inflows And Fund Balance	205,395		306,193

TOWN OF Lake Pleasant
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	431,907	DA1001	464,957
TOTAL Real Property Taxes	431,907		464,957
Transportation Services, Other Govts	84,459	DA2300	160,604
TOTAL Intergovernmental Charges	84,459		160,604
Interest And Earnings	65	DA2401	57
TOTAL Use of Money And Property	65		57
Sales of Equipment	24,065	DA2665	7,950
TOTAL Sale of Property And Compensation For Loss	24,065		7,950
Unclassified (specify)	515	DA2770	3,842
TOTAL Miscellaneous Local Sources	515		3,842
TOTAL Revenues	541,010		637,410
TOTAL Revenues	541,010		637,410

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Unallocated Insurance, Contr Expend	12,000	DA19104	12,305
TOTAL Unallocated Insurance	12,000		12,305
TOTAL General Government Support	12,000		12,305
Maint of Streets, Pers Serv	171,013	DA51101	176,105
Maint of Streets, Contr Expend	4,008	DA51104	4,152
TOTAL Maint of Streets	175,021		180,257
Machinery, Equip & Cap Outlay	60,300	DA51302	64,611
Machinery, Contr Expend	73,797	DA51304	10,467
TOTAL Machinery	134,097		75,078
Snow Removal, Contr Expend	32,266	DA51424	44,244
TOTAL Snow Removal	32,266		44,244
Services Other Govts, Pers Serv	26,907	DA51481	33,469
TOTAL Services Other Govts	26,907		33,469
TOTAL Transportation	368,291		333,048
State Retirement, Empl Bnfts	39,851	DA90108	33,105
Social Security , Empl Bnfts	15,141	DA90308	15,998
Worker's Compensation, Empl Bnfts	20,564	DA90408	22,805
Hospital & Medical (dental) Ins, Empl Bnft	115,260	DA90608	137,264
TOTAL Employee Benefits	190,816		209,172
TOTAL Expenditures	571,107		554,525
TOTAL Expenditures	571,107		554,525

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	229,442	DA8021	201,478
Prior Period Adj -Increase In Fund Balance	2,133	DA8012	15,008
Prior Period Adj -Decrease In Fund Balance		DA8015	2,133
Restated Fund Balance - Beg of Year	231,575	DA8022	214,353
ADD - REVENUES AND OTHER SOURCES	541,010		637,410
DEDUCT - EXPENDITURES AND OTHER USES	571,107		554,525
Fund Balance - End of Year	201,478	DA8029	297,239

TOWN OF Lake Pleasant
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	464,957	DA1049N	446,678
Est Rev - Intergovernmental Charges	115,750	DA2399N	120,750
Est Rev - Use of Money And Property	75	DA2499N	75
Est Rev - Sale of Prop And Comp For Loss	3,500	DA2699N	15,000
TOTAL Estimated Revenues	584,282		582,503
Appropriated Fund Balance	30,000	DA599N	150,000
TOTAL Estimated Other Sources	30,000		150,000
TOTAL Estimated Revenues	614,282		732,503

TOWN OF Lake Pleasant
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	409,805	DA5999N	535,351
App - Employee Benefits	204,477	DA9199N	197,152
TOTAL Appropriations	614,282		732,503
TOTAL Appropriations	614,282		732,503

TOWN OF Lake Pleasant
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	47,997	DB200	89,883
Cash In Time Deposits	30,001	DB201	10,001
TOTAL Cash	77,997		99,883
Due From State And Federal Government	750	DB410	
TOTAL State And Federal Aid Receivables	750		0
Due From Other Governments		DB440	0
TOTAL Due From Other Governments	0		0
Prepaid Expenses	20,272	DB480	24,292
TOTAL Prepaid Expenses	20,272		24,292
TOTAL Assets	99,020		124,176

TOWN OF Lake Pleasant
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		DB600	137
TOTAL Accounts Payable	0		137
Due To Other Funds		DB630	2,836
TOTAL Due To Other Funds	0		2,836
TOTAL Liabilities	0		2,974
Fund Balance			
Not in Spendable Form	20,272	DB806	24,292
TOTAL Nonspendable Fund Balance	20,272		24,292
Assigned Appropriated Fund Balance		DB914	4,800
Assigned Unappropriated Fund Balance	78,748	DB915	92,110
TOTAL Assigned Fund Balance	78,748		96,910
TOTAL Fund Balance	99,020		121,202
TOTAL Liabilities, Deferred Inflows And Fund Balance	99,020		124,176

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	283,272	DB1001	360,742
TOTAL Real Property Taxes	283,272		360,742
Transportation Services, Other Govts	750	DB2300	
TOTAL Intergovernmental Charges	750		0
Interest And Earnings	37	DB2401	18
TOTAL Use of Money And Property	37		18
St Aid, Consolidated Highway Aid	85,903	DB3501	85,942
TOTAL State Aid	85,903		85,942
TOTAL Revenues	369,962		446,702
TOTAL Revenues	369,962		446,702

TOWN OF Lake Pleasant
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For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Unallocated Insurance, Contr Expend		DB19104	2,995
TOTAL Unallocated Insurance	0		2,995
TOTAL General Government Support	0		2,995
Maint of Streets, Pers Serv	93,332	DB51101	96,532
Maint of Streets, Contr Expend	41,561	DB51104	58,410
TOTAL Maint of Streets	134,893		154,942
Perm Improve Highway, Pers Serv	204	DB51121	2,955
Perm Improve Highway, Equip & Cap Outlay	141,588	DB51122	170,067
TOTAL Perm Improve Highway	141,792		173,022
Machinery, Equip & Cap Outlay		DB51302	-648
TOTAL Machinery	0		-648
TOTAL Transportation	276,685		327,317
State Retirement, Empl Bnfts	19,188	DB90108	15,939
Social Security, Empl Bnfts	7,156	DB90308	7,575
Worker's Compensation, Empl Bnfts	19,750	DB90408	20,272
Hospital & Medical (dental) Ins, Empl Bnft	51,218	DB90608	50,422
TOTAL Employee Benefits	97,312		94,208
TOTAL Expenditures	373,997		424,520
TOTAL Expenditures	373,997		424,520

TOWN OF Lake Pleasant
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For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	105,187	DB8021	99,020
Prior Period Adj -Increase In Fund Balance		DB8012	
Prior Period Adj -Decrease In Fund Balance	2,133	DB8015	
Restated Fund Balance - Beg of Year	103,054	DB8022	99,020
ADD - REVENUES AND OTHER SOURCES	369,962		446,702
DEDUCT - EXPENDITURES AND OTHER USES	373,997		424,520
Fund Balance - End of Year	99,020	DB8029	121,202

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	360,742	DB1049N	390,262
Est Rev - Intergovernmental Charges	750	DB2399N	750
Est Rev - Use of Money And Property	35	DB2499N	30
Est Rev - State Aid	85,903	DB3099N	86,000
TOTAL Estimated Revenues	447,430		477,042
Appropriated Fund Balance		DB599N	4,800
TOTAL Estimated Other Sources	0		4,800
TOTAL Estimated Revenues	447,430		481,842

TOWN OF Lake Pleasant
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	343,802	DB5999N	356,027
App - Employee Benefits	103,628	DB9199N	125,815
TOTAL Appropriations	447,430		481,842
TOTAL Appropriations	447,430		481,842

TOWN OF Lake Pleasant
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	23,515	H200	
TOTAL Cash	23,515		0
Due From State And Federal Government		H410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Governments		H440	
TOTAL Due From Other Governments	0		0
TOTAL Assets	23,515		0

TOWN OF Lake Pleasant
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	22,000	H626	
TOTAL Notes Payable	22,000		0
Other Liabilities		H688	
TOTAL Other Liabilities	0		0
Due To Other Funds	18,000	H630	19,191
TOTAL Due To Other Funds	18,000		19,191
TOTAL Liabilities	40,000		19,191
Fund Balance			
Assigned Appropriated Fund Balance		H914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-16,486	H917	-19,191
TOTAL Unassigned Fund Balance	-16,486		-19,191
TOTAL Fund Balance	-16,486		-19,191
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,515		0

TOWN OF Lake Pleasant
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Gifts And Donations	3,620	H2705	6,057
TOTAL Miscellaneous Local Sources	3,620		6,057
St Aid-Capital Projects	73,128	H3097	25,000
TOTAL State Aid	73,128		25,000
TOTAL Revenues	76,748		31,057
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Statutory Installment Bonds		H5720	173,000
Bans Redeemed From Appropriations	34,000	H5731	22,000
TOTAL Proceeds of Obligations	34,000		195,000
TOTAL Other Sources	34,000		195,000
TOTAL Revenues	110,748		226,057

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Buildings, Equip & Cap Outlay	110,756	H16202	55,763
TOTAL Buildings	110,756		55,763
TOTAL General Government Support	110,756		55,763
Machinery, Equip & Cap Outlay		H51302	173,000
TOTAL Machinery	0		173,000
TOTAL Transportation	0		173,000
TOTAL Expenditures	110,756		228,763
TOTAL Expenditures	110,756		228,763

TOWN OF Lake Pleasant
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-16,478	H8021	-16,486
Restated Fund Balance - Beg of Year	-16,478	H8022	-16,486
ADD - REVENUES AND OTHER SOURCES	110,748		226,057
DEDUCT - EXPENDITURES AND OTHER USES	110,756		228,763
Fund Balance - End of Year	-16,486	H8029	-19,192

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	54,670	K101	54,670
Buildings	1,915,245	K102	1,971,008
Improvements Other Than Buildings	144,045	K103	314,112
Machinery And Equipment	1,863,672	K104	1,878,672
Infrastructure	775,075	K106	775,075
TOTAL Fixed Assets (net)	4,752,707		4,993,537
TOTAL Assets	4,752,707		4,993,537

TOWN OF Lake Pleasant
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For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities			
Total Non-Current Govt Assets	4,752,707	K159	4,993,537
TOTAL Investments in Non-Current Government Assets	4,752,707		4,993,537
TOTAL Fund Balance	4,752,707		4,993,537
TOTAL	4,752,707		4,993,537

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	2,326	L200	4,479
Cash In Time Deposits	20,000	L201	20,001
TOTAL Cash	22,326		24,480
Due From Other Funds	18,000	L391	19,306
TOTAL Due From Other Funds	18,000		19,306
Prepaid Expenses	625	L480	650
TOTAL Prepaid Expenses	625		650
TOTAL Assets	40,951		44,436

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	418	L600	1,258
TOTAL Accounts Payable	418		1,258
TOTAL Liabilities	418		1,258
Fund Balance			
Not in Spendable Form	625	L806	650
TOTAL Nonspendable Fund Balance	625		650
Committed Fund Balance		L913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance	18,000	L914	18,000
Assigned Unappropriated Fund Balance	21,908	L915	24,528
TOTAL Assigned Fund Balance	39,908		42,528
TOTAL Fund Balance	40,533		43,178
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,951		44,436

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	73,908	L1001	74,892
TOTAL Real Property Taxes	73,908		74,892
Library Charges	916	L2082	802
TOTAL Departmental Income	916		802
Interest And Earnings	8	L2401	8
TOTAL Use of Money And Property	8		8
Gifts And Donations	2,217	L2705	1,608
Grants From Local Governments	2,511	L2706	2,210
Library System Grant	3,529	L2760	1,418
Unclassified (specify)		L2770	2,070
TOTAL Miscellaneous Local Sources	8,257		7,306
TOTAL Revenues	83,088		83,008
TOTAL Revenues	83,088		83,008

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Library, Pers Serv	42,513	L74101	48,458
Library, Contr Expend	22,938	L74104	22,668
TOTAL Library	65,451		71,126
TOTAL Culture And Recreation	65,451		71,126
State Retirement, Empl Bnfts	5,904	L90108	4,904
Social Security, Empl Bnfts	3,252	L90308	3,707
Worker's Compensation, Empl Bnfts	608	L90408	625
TOTAL Employee Benefits	9,764		9,236
TOTAL Expenditures	75,215		80,362
Transfers, Capital Projects Fund		L99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	75,215		80,362

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,660	L8021	40,533
Restated Fund Balance - Beg of Year	32,660	L8022	40,533
ADD - REVENUES AND OTHER SOURCES	83,088		83,008
DEDUCT - EXPENDITURES AND OTHER USES	75,215		80,362
Fund Balance - End of Year	40,533	L8029	43,178

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	6,737	SF200	
Cash In Time Deposits		SF201	15,000
TOTAL Cash	6,737		15,000
Due From Other Funds		SF391	4,586
TOTAL Due From Other Funds	0		4,586
Prepaid Expenses	12,298	SF480	11,474
TOTAL Prepaid Expenses	12,298		11,474
TOTAL Assets	19,035		31,060

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	36	SF600	27
TOTAL Accounts Payable	36		27
Due To Other Funds		SF630	12,961
TOTAL Due To Other Funds	0		12,961
TOTAL Liabilities	36		12,988
Fund Balance			
Not in Spendable Form	12,298	SF806	11,474
TOTAL Nonspendable Fund Balance	12,298		11,474
Assigned Unappropriated Fund Balance	6,701	SF915	6,598
TOTAL Assigned Fund Balance	6,701		6,598
Unassigned Fund Balance		SF917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	18,999		18,072
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,035		31,060

TOWN OF Lake Pleasant
 Annual Update Document
 For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	220,476	SF1001	210,911
TOTAL Real Property Taxes	220,476		210,911
TOTAL Revenues	220,476		210,911
TOTAL Revenues	220,476		210,911

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	159,353	SF34104	159,406
TOTAL Fire Protection	159,353		159,406
TOTAL Public Safety	159,353		159,406
Service Awards Program	40,794	SF90258	40,134
Worker's Compensation, Empl Bnfts	11,226	SF90408	12,298
TOTAL Employee Benefits	52,020		52,432
TOTAL Expenditures	211,373		211,838
TOTAL Expenditures	211,373		211,838

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9,896	SF8021	18,999
Restated Fund Balance - Beg of Year	9,896	SF8022	18,999
ADD - REVENUES AND OTHER SOURCES	220,476		210,911
DEDUCT - EXPENDITURES AND OTHER USES	211,373		211,838
Fund Balance - End of Year	18,999	SF8029	18,072

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	183	SR200	7,631
Cash In Time Deposits	40,001	SR201	30,001
TOTAL Cash	40,184		37,631
Due From Other Funds		SR391	994
TOTAL Due From Other Funds	0		994
Prepaid Expenses	7,603	SR480	8,865
TOTAL Prepaid Expenses	7,603		8,865
TOTAL Assets	47,787		47,491

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Not in Spendable Form	7,603	SR806	8,865
TOTAL Nonspendable Fund Balance	7,603		8,865
Assigned Unappropriated Fund Balance	40,184	SR915	38,626
TOTAL Assigned Fund Balance	40,184		38,626
TOTAL Fund Balance	47,787		47,491
TOTAL Liabilities, Deferred Inflows And Fund Balance	47,787		47,491

TOWN OF Lake Pleasant
 Annual Update Document
 For the Fiscal Year Ending 2018

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	68,500	SR1001	69,610
TOTAL Real Property Taxes	68,500		69,610
Refuse & Garbage Charges	840	SR2130	610
TOTAL Departmental Income	840		610
Interest And Earnings	14	SR2401	11
TOTAL Use of Money And Property	14		11
Unclassified (specify)	250	SR2770	250
TOTAL Miscellaneous Local Sources	250		250
TOTAL Revenues	69,604		70,481
TOTAL Revenues	69,604		70,481

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Unallocated Insurance, Contr Expend	1,000	SR19104	1,000
TOTAL Unallocated Insurance	1,000		1,000
TOTAL General Government Support	1,000		1,000
Refuse & Garbage, Pers Serv	28,339	SR81601	32,269
Refuse & Garbage, Contr Expend	3,359	SR81604	1,416
TOTAL Refuse & Garbage	31,698		33,684
TOTAL Home And Community Services	31,698		33,684
State Retirement, Empl Bnfts	7,380	SR90108	6,131
Social Security, Empl Bnfts	2,168	SR90308	2,462
Worker's Compensation, Empl Bnfts	7,415	SR90408	7,603
Hospital & Medical (dental) Ins, Empl Bnft	18,257	SR90608	19,897
TOTAL Employee Benefits	35,220		36,093
TOTAL Expenditures	67,917		70,777
TOTAL Expenditures	67,917		70,777

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	46,100	SR8021	47,787
Restated Fund Balance - Beg of Year	46,100	SR8022	47,787
ADD - REVENUES AND OTHER SOURCES	69,604		70,481
DEDUCT - EXPENDITURES AND OTHER USES	67,917		70,777
Fund Balance - End of Year	47,787	SR8029	47,491

TOWN OF Lake Pleasant
 Annual Update Document
 For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Service Award Program Assets	598,321	TA461	622,559
TOTAL Investments	598,321		622,559
TOTAL Assets	598,321		622,559

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Service Awards	598,321	TA13	622,559
TOTAL Agency Liabilities	598,321		622,559
TOTAL Liabilities	598,321		622,559
TOTAL Liabilities, Deferred Inflows And Fund Balance	598,321		622,559

TOWN OF Lake Pleasant
 Annual Update Document
 For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	355,454	W129	388,833
TOTAL Provision To Be Made In Future Budgets	355,454		388,833
TOTAL Assets	355,454		388,833

TOWN OF Lake Pleasant
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Term Bonds Payable		W623	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	223,961	W638	69,880
Total OPEB Liability	95,035	W683	116,761
Compensated Absences	36,458	W687	29,192
TOTAL Other Liabilities	355,454		215,833
Bonds Payable		W628	173,000
TOTAL Bond And Long Term Liabilities	0		173,000
TOTAL Liabilities	355,454		388,833
TOTAL Liabilities	355,454		388,833

TOWN OF Lake Pleasant
Statement of Indebtedness
For the Fiscal Year Ending 2018

9/6/2019

County of: Hamilton

Municipal Code: 200344700000

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
2014	BAN N	Purchase Piston Bully Groomer			04/02/2014	03/31/2018	2.25%		\$60,000	\$22,000	\$22,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$22,000	\$22,000	\$0	\$0	\$0	\$0
2018	BOND N	Grader			05/23/2018	05/23/2028	3.90%		\$173,000	\$0	\$0	\$0	\$0		\$173,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$173,000	\$0	\$0	\$0	\$0	\$0	\$173,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$173,000	\$22,000	\$22,000	\$0	\$0	\$0	\$173,000

TOWN OF Lake Pleasant
Maturity Schedule
For the Fiscal Year Ending 2018

For Bonds Issued During The Fiscal Year Ended 2018

	EDPCODE	
Indebtedness No.	2018000001	
Purpose of Issue	Grader	
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	173,000
Date of Issue	2P3DT	5/23/2018
Interest Rate	2P3PC	3.90000
Final Maturity Date	2P3DM	5/23/2028
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P319	17,300
	2P320	17,300
	2P321	17,300
	2P322	17,300
	2P323	17,300
	2P324	17,300
	2P325	17,300
	2P326	17,300
	2P327	17,300
	2P328	17,300

TOWN OF Lake Pleasant
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$145,878.45
Demand Deposits	9Z2011	\$497,014.47
Time Deposits	9Z2021	
Total		\$642,892.92
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$428,410.85
Total		\$678,410.85
 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 Lake Pleasant
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1258	\$16,623	\$0	\$0	\$16,623
****-1274	\$16,852	\$0	\$0	\$16,852
****-1300	\$7,631	\$0	\$0	\$7,631
****-1559	\$80,676	\$0	\$80,676	\$0
****-1562	\$1,751	\$0	\$1,751	\$0
****-1601	\$7,087	\$0	\$0	\$7,087
****-1685	\$3,324	\$0	\$0	\$3,324
****-1698	\$89,883	\$0	\$0	\$89,883
****-1957	\$4,479	\$0	\$0	\$4,479
****-5103	\$300,007	\$0	\$0	\$300,007
****-5111	\$30,001	\$0	\$0	\$30,001
****-5138	\$250,005	\$0	\$0	\$250,005
****-5146	\$10,001	\$0	\$0	\$10,001
****-5154	\$20,001	\$0	\$0	\$20,001
****-5162	\$30,001	\$0	\$0	\$30,001
****-5170	\$30,001	\$0	\$0	\$30,001
	Total Adjusted Bank Balance			\$815,893
	Petty Cash			\$200.00
	Adjustments			\$.00
	Total Cash	9ZCASH	*	<u>\$816,093</u>
	Total Cash Balance All Funds	9ZCASHB	*	<u>\$816,093</u>

* Must be equal

TOWN OF Lake Pleasant
Local Government Questionnaire
For the Fiscal Year Ending 2018

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 |
| 3) Does your local government participate in an insurance pool with other local governments? | Yes |
| 4) Does your local government participate in an investment pool with other local governments? | <u>No</u> |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters? | <u>Yes</u> |
| 6) Does your municipality have a Capital Plan? | No |
| 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? | No |

TOWN OF Lake Pleasant
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Account Code		Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
Total Full Time Employees:				20		
Total Part Time Employees:				18		
90108		State Retirement System	\$122,611.00	15	7	
90158		Police and Fire Retirement				
90258		Local Pension Fund	\$40,134.28			
90308		Social Security	\$57,031.53			
90408		Worker's Compensation Insurance	\$71,394.00			
90458		Life Insurance				
90508		Unemployment Insurance				
90558		Disability Insurance				
90608		Hospital and Medical (Dental) Insurance	\$381,260.36	14	6	16
90708		Union Welfare Benefits				
90858		Supplemental Benefit Payment to Disabled Fire Fighters				
91890		Other Employee Benefits				
Total			\$672,431.17			
Computed Total From Financial Section (comparative purposes only)			\$672,431.18			

TOWN OF Lake Pleasant
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,834	3,389	gallons	
Diesel Fuel	\$40,893	18,800	gallons	
Fuel Oil	\$9,948	4,202	gallons	
Natural Gas			cubic feet	
Electricity	\$29,798	61,885	kilowatt-hours	
Coal			tons	
Propane	\$3,963	2,596	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Daniel J. Wilt, hereby certify that I am the Chief Fiscal Officer of the Town of Lake Pleasant, and that the information provided in the annual financial report of the Town of Lake Pleasant, for the fiscal year ended 12/31/2018, 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 Lake Pleasant, and adopted by me as my signature for use in conjunction with the filing of the Town of Lake Pleasant's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Lake Pleasant's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Kathleen M. Aird
Name of Report Preparer if different than Chief Fiscal Officer

Daniel J. Wilt
Name

(518) 548-3625
Telephone Number

Supervisor
Title

PO Box 799, Lake Pleasant, NY 12110
Official Address

07/09/2019
Date of Certification

(518) 548-3625
Official Telephone Number