

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 12/31/2019

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

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (SF) FIRE PROTECTION
- (SR) REFUSE AND GARBAGE
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	16,852	A200	53,705
Cash In Time Deposits	222,007	A201	288,008
Petty Cash	200	A210	200
<b>TOTAL Cash</b>	<b>239,058</b>		<b>341,912</b>
Due From Other Funds	14,050	A391	
<b>TOTAL Due From Other Funds</b>	<b>14,050</b>		<b>0</b>
Due From Other Governments		A440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	73,805	A480	23,984
<b>TOTAL Prepaid Expenses</b>	<b>73,805</b>		<b>23,984</b>
Cash Special Reserves	63,000	A230	97,000
<b>TOTAL Restricted Assets</b>	<b>63,000</b>		<b>97,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>389,914</b>		<b>462,896</b>

TOWN OF Lake Pleasant  
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	75,503	A600	74,789
<b>TOTAL Accounts Payable</b>	<b>75,503</b>		<b>74,789</b>
Due To Other Funds		A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Due To Other Governments		A631	28,885
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>28,885</b>
<b>TOTAL Liabilities</b>	<b>75,503</b>		<b>103,675</b>
<b>Fund Balance</b>			
Not in Spendable Form	73,805	A806	23,984
<b>TOTAL Nonspendable Fund Balance</b>	<b>73,805</b>		<b>23,984</b>
Capital Reserve	63,000	A878	97,000
<b>TOTAL Restricted Fund Balance</b>	<b>63,000</b>		<b>97,000</b>
Assigned Appropriated Fund Balance	5,000	A914	100,000
Assigned Unappropriated Fund Balance		A915	
<b>TOTAL Assigned Fund Balance</b>	<b>5,000</b>		<b>100,000</b>
Unassigned Fund Balance	172,606	A917	138,238
<b>TOTAL Unassigned Fund Balance</b>	<b>172,606</b>		<b>138,238</b>
<b>TOTAL Fund Balance</b>	<b>314,411</b>		<b>359,221</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>389,914</b>		<b>462,896</b>

TOWN OF Lake Pleasant  
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	890,155	A1001	880,676
<b>TOTAL Real Property Taxes</b>	<b>890,155</b>		<b>880,676</b>
Interest & Penalties On Real Prop Taxes	2,100	A1090	2,349
<b>TOTAL Real Property Tax Items</b>	<b>2,100</b>		<b>2,349</b>
Other Non-Prop Tax	1,395	A1189	3,985
<b>TOTAL Non Property Tax Items</b>	<b>1,395</b>		<b>3,985</b>
Clerk Fees	1,087	A1255	703
Other Home & Community Services Income		A2189	2,915
Sale of Cemetery Lots	1,500	A2190	475
<b>TOTAL Departmental Income</b>	<b>2,587</b>		<b>4,092</b>
Health Services For Other Govts Or Dist		A2280	20,000
Programs For Aging, Other Govts	800	A2351	2,574
<b>TOTAL Intergovernmental Charges</b>	<b>800</b>		<b>22,574</b>
Interest And Earnings	105	A2401	143
Rental of Real Property	19,620	A2410	19,628
<b>TOTAL Use of Money And Property</b>	<b>19,725</b>		<b>19,771</b>
Dog Licenses	275	A2544	252
Building And Alteration Permits	438	A2555	438
Permits, Other	2,570	A2590	50
<b>TOTAL Licenses And Permits</b>	<b>3,283</b>		<b>740</b>
Fines And Forfeited Bail	50,429	A2610	33,888
<b>TOTAL Fines And Forfeitures</b>	<b>50,429</b>		<b>33,888</b>
Unclassified (specify)	47,641	A2770	8,665
<b>TOTAL Miscellaneous Local Sources</b>	<b>47,641</b>		<b>8,665</b>
St Aid, Revenue Sharing	4,287	A3001	4,287
St Aid, Mortgage Tax	22,614	A3005	24,222
St Aid, Snowmobile Law Enforce	31,484	A3317	9,558
<b>TOTAL State Aid</b>	<b>58,385</b>		<b>38,067</b>
<b>TOTAL Revenues</b>	<b>1,076,500</b>		<b>1,014,807</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,076,500</b>		<b>1,014,807</b>

TOWN OF Lake Pleasant  
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Legislative Board, Pers Serv	12,383	A10101	12,643
Legislative Board, Contr Expend	757	A10104	589
<b>TOTAL Legislative Board</b>	<b>13,140</b>		<b>13,232</b>
Municipal Court, Pers Serv	48,917	A11101	52,171
Municipal Court, Contr Expend	36,721	A11104	24,744
<b>TOTAL Municipal Court</b>	<b>85,638</b>		<b>76,915</b>
Supervisor,pers Serv	55,371	A12201	54,589
Supervisor,contr Expend	1,213	A12204	1,254
<b>TOTAL Supervisor</b>	<b>56,584</b>		<b>55,844</b>
Budget, Pers Serv	1,649	A13401	1,649
<b>TOTAL Budget</b>	<b>1,649</b>		<b>1,649</b>
Assessment, Contr Expend	28,683	A13554	29,285
<b>TOTAL Assessment</b>	<b>28,683</b>		<b>29,285</b>
Clerk,pers Serv	51,106	A14101	49,069
Clerk,contr Expend	1,012	A14104	3,549
<b>TOTAL Clerk</b>	<b>52,118</b>		<b>52,618</b>
Law, Contr Expend	4,011	A14204	1,606
<b>TOTAL Law</b>	<b>4,011</b>		<b>1,606</b>
Buildings, Contr Expend	77,970	A16204	67,662
<b>TOTAL Buildings</b>	<b>77,970</b>		<b>67,662</b>
Central Garage, Contr Expend	2,587	A16404	
<b>TOTAL Central Garage</b>	<b>2,587</b>		<b>0</b>
Central Print & Mail,contr Expend	10,144	A16704	10,841
<b>TOTAL Central Print &amp; Mail</b>	<b>10,144</b>		<b>10,841</b>
Central Data Process, Contr Expend	6,730	A16804	13,354
<b>TOTAL Central Data Process</b>	<b>6,730</b>		<b>13,354</b>
Unallocated Insurance, Contr Expend	15,972	A19104	18,066
<b>TOTAL Unallocated Insurance</b>	<b>15,972</b>		<b>18,066</b>
Municipal Assn Dues, Contr Expend	1,500	A19204	1,500
<b>TOTAL Municipal Assn Dues</b>	<b>1,500</b>		<b>1,500</b>
Judgements And Claims, Contr Expend	2,135	A19304	2,420
<b>TOTAL Judgements And Claims</b>	<b>2,135</b>		<b>2,420</b>
Taxes & Assess On Munic Prop, Contr Expend	3,210	A19504	3,244
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>3,210</b>		<b>3,244</b>
Other General Government, Pers Serv	1,642	A19891	1,600
<b>TOTAL Other General Government</b>	<b>1,642</b>		<b>1,600</b>
<b>TOTAL General Government Support</b>	<b>363,714</b>		<b>349,836</b>
Control of Animals, Pers Serv	4,827	A35101	4,900
Control of Animals, Contr Expend	500	A35104	500
<b>TOTAL Control of Animals</b>	<b>5,327</b>		<b>5,400</b>
Civil Defense, Contr Expend	10,000	A36404	5,000
<b>TOTAL Civil Defense</b>	<b>10,000</b>		<b>5,000</b>
<b>TOTAL Public Safety</b>	<b>15,327</b>		<b>10,400</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Ambulance, Contr Expend		A45404	40,255
<b>TOTAL Ambulance</b>	<b>0</b>		<b>40,255</b>
<b>TOTAL Health</b>	<b>0</b>		<b>40,255</b>
Street Admin, Pers Serv	54,818	A50101	56,695
Street Admin, Contr Expend	416	A50104	609
<b>TOTAL Street Admin</b>	<b>55,234</b>		<b>57,304</b>
<b>TOTAL Transportation</b>	<b>55,234</b>		<b>57,304</b>
Publicity, Contr Expend	33,000	A64104	33,000
<b>TOTAL Publicity</b>	<b>33,000</b>		<b>33,000</b>
Veterans Service, Contr Expend	381	A65104	
<b>TOTAL Veterans Service</b>	<b>381</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>33,381</b>		<b>33,000</b>
Playgr & Rec Centers, Pers Serv	52,806	A71401	62,913
Playgr & Rec Centers, Equip & Cap Outlay	15,000	A71402	
Playgr & Rec Centers, Contr Expend	19,637	A71404	22,412
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>87,443</b>		<b>85,325</b>
Youth Prog, Pers Serv	5,939	A73101	5,100
Youth Prog, Contr Expend	15,225	A73104	14,668
<b>TOTAL Youth Prog</b>	<b>21,164</b>		<b>19,768</b>
Historian, Pers Serv	1,552	A75101	1,552
Historian, Contr Expend	443	A75104	315
<b>TOTAL Historian</b>	<b>1,995</b>		<b>1,867</b>
Celebrations, Contr Expend	800	A75504	1,014
<b>TOTAL Celebrations</b>	<b>800</b>		<b>1,014</b>
Adult Recreation, Contr Expend	11,889	A76204	10,443
<b>TOTAL Adult Recreation</b>	<b>11,889</b>		<b>10,443</b>
<b>TOTAL Culture And Recreation</b>	<b>123,291</b>		<b>118,418</b>
Environmental Control, Pers Serv	3,426	A80901	2,915
<b>TOTAL Environmental Control</b>	<b>3,426</b>		<b>2,915</b>
Refuse & Garbage, Pers Serv	51,161	A81601	37,836
<b>TOTAL Refuse &amp; Garbage</b>	<b>51,161</b>		<b>37,836</b>
Misc Home & Comm Serv, Contr Expend	128,750	A89894	5,000
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>128,750</b>		<b>5,000</b>
<b>TOTAL Home And Community Services</b>	<b>183,337</b>		<b>45,750</b>
State Retirement System	58,853	A90108	60,028
Social Security, Employer Cont	26,020	A90308	26,274
Worker's Compensation, Empl Bnfts	6,523	A90408	11,912
Hospital & Medical (dental) Ins, Empl Bnft	173,677	A90608	216,821
<b>TOTAL Employee Benefits</b>	<b>265,074</b>		<b>315,035</b>
Debt Principal, Bond Anticipation Notes	22,000	A97306	
<b>TOTAL Debt Principal</b>	<b>22,000</b>		<b>0</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Interest, Bond Anticipation Notes	495	A97307	
<b>TOTAL Debt Interest</b>	<b>495</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,061,853</b>		<b>969,997</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,061,853</b>		<b>969,997</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>298,319</b>	<b>A8021</b>	<b>314,411</b>
Prior Period Adj -Increase In Fund Balance	1,445	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>299,764</b>	<b>A8022</b>	<b>314,411</b>
ADD - REVENUES AND OTHER SOURCES	1,076,500		1,014,807
DEDUCT - EXPENDITURES AND OTHER USES	1,061,853		969,997
<b>Fund Balance - End of Year</b>	<b>314,411</b>	<b>A8029</b>	<b>359,233</b>

TOWN OF Lake Pleasant  
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	880,676	A1049N	890,669
Est Rev - Real Property Tax Items	2,000	A1099N	2,000
Est Rev - Non Property Tax Items	3,000	A1199N	3,000
Est Rev - Departmental Income	450	A1299N	450
Est Rev - Intergovernmental Charges	6,026	A2399N	7,300
Est Rev - Use of Money And Property	20,745	A2499N	20,720
Est Rev - Licenses And Permits	738	A2599N	638
Est Rev - Sale of Prop And Comp For Loss	40,000	A2699N	32,000
Est Rev - State Aid	47,200	A3099N	44,200
<b>TOTAL Estimated Revenues</b>	<b>1,000,835</b>		<b>1,000,977</b>
Appropriated Fund Balance	5,000	A599N	100,000
<b>TOTAL Estimated Other Sources</b>	<b>5,000</b>		<b>100,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,005,835</b>		<b>1,100,977</b>

TOWN OF Lake Pleasant  
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	383,151	A1999N	379,253
App - Public Safety	10,500	A3999N	10,500
App - Health	0	A4999N	
App - Transportation	57,445	A5999N	58,834
App - Economic Assistance And Opportunity	33,500	A6999N	34,500
App - Culture And Recreation	165,071	A7999N	175,501
App - Home And Community Services	47,400	A8999N	44,400
App - Employee Benefits	308,768	A9199N	397,989
App - Debt Service		A9899N	
<b>TOTAL Appropriations</b>	<b>1,005,835</b>		<b>1,100,977</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,005,835</b>		<b>1,100,977</b>

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

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	3,324	B200	4,032
Cash In Time Deposits	30,001	B201	30,001
<b>TOTAL Cash</b>	<b>33,324</b>		<b>34,032</b>
Due From Other Funds	324	B391	
<b>TOTAL Due From Other Funds</b>	<b>324</b>		<b>0</b>
Due From Other Governments		B440	636
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>636</b>
Prepaid Expenses	1,206	B480	1,171
<b>TOTAL Prepaid Expenses</b>	<b>1,206</b>		<b>1,171</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>34,854</b>		<b>35,839</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	3,388	B600	1,506
<b>TOTAL Accounts Payable</b>	<b>3,388</b>		<b>1,506</b>
<b>TOTAL Liabilities</b>	<b>3,388</b>		<b>1,506</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,206	B806	1,171
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,206</b>		<b>1,171</b>
Assigned Appropriated Fund Balance		B914	
Assigned Unappropriated Fund Balance	30,260	B915	33,162
<b>TOTAL Assigned Fund Balance</b>	<b>30,260</b>		<b>33,162</b>
<b>TOTAL Fund Balance</b>	<b>31,466</b>		<b>34,333</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>34,854</b>		<b>35,839</b>

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

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	65,816	B1001	67,635
<b>TOTAL Real Property Taxes</b>	<b>65,816</b>		<b>67,635</b>
Refuse & Garbage Charges	8,462	B2130	8,169
<b>TOTAL Departmental Income</b>	<b>8,462</b>		<b>8,169</b>
Interest And Earnings	6	B2401	10
<b>TOTAL Use of Money And Property</b>	<b>6</b>		<b>10</b>
Building And Alteration Permits	1,075	B2555	3,976
Permits, Other		B2590	200
<b>TOTAL Licenses And Permits</b>	<b>1,075</b>		<b>4,176</b>
<b>TOTAL Revenues</b>	<b>75,359</b>		<b>79,990</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>75,359</b>		<b>79,990</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Registrar of Vital Statistics, Pers Serv	1,579	B40201	1,611
<b>TOTAL Registrar of Vital Statistics</b>	<b>1,579</b>		<b>1,611</b>
<b>TOTAL Health</b>	<b>1,579</b>		<b>1,611</b>
Street Lighting, Contr Expend	17,316	B51824	16,758
<b>TOTAL Street Lighting</b>	<b>17,316</b>		<b>16,758</b>
<b>TOTAL Transportation</b>	<b>17,316</b>		<b>16,758</b>
Zoning, Pers Serv	15,028	B80101	15,492
Zoning, Contr Expend	2,716	B80104	2,160
<b>TOTAL Zoning</b>	<b>17,744</b>		<b>17,652</b>
Refuse & Garbage, Contr Expend	34,497	B81604	34,837
<b>TOTAL Refuse &amp; Garbage</b>	<b>34,497</b>		<b>34,837</b>
<b>TOTAL Home And Community Services</b>	<b>52,241</b>		<b>52,489</b>
State Retirement, Empl Bnfts	3,678	B90108	3,752
Social Security , Empl Bnfts	1,270	B90308	1,308
Worker's Compensation, Empl Bnfts	1,268	B90408	1,206
<b>TOTAL Employee Benefits</b>	<b>6,216</b>		<b>6,266</b>
<b>TOTAL Expenditures</b>	<b>77,352</b>		<b>77,123</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>77,352</b>		<b>77,123</b>

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

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>34,904</b>	<b>B8021</b>	<b>31,466</b>
Prior Period Adj -Increase In Fund Balance		B8012	
Prior Period Adj -Decrease In Fund Balance	1,445	B8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>33,459</b>	<b>B8022</b>	<b>31,466</b>
ADD - REVENUES AND OTHER SOURCES	75,359		79,990
DEDUCT - EXPENDITURES AND OTHER USES	77,352		77,123
<b>Fund Balance - End of Year</b>	<b>31,466</b>	<b>B8029</b>	<b>34,336</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	67,635	B1049N	65,706
Est Rev - Intergovernmental Charges	7,500	B2399N	7,891
Est Rev - Use of Money And Property	12	B2499N	
Est Rev - Licenses And Permits	3,000	B2599N	3,000
<b>TOTAL Estimated Revenues</b>	<b>78,147</b>		<b>76,597</b>
Appropriated Fund Balance		B599N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>78,147</b>		<b>76,597</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	1,000	B1999N	1,000
App - Health	1,611	B4999N	1,643
App - Transportation	15,000	B5999N	15,000
App - Home And Community Services	55,100	B8999N	52,660
App - Employee Benefits	5,436	B9199N	6,294
<b>TOTAL Appropriations</b>	<b>78,147</b>		<b>76,597</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>78,147</b>		<b>76,597</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	7,087	CM200	6,172
Cash In Time Deposits	30,001	CM201	35,001
<b>TOTAL Cash</b>	<b>37,088</b>		<b>41,173</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>37,088</b>		<b>41,173</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	37,088	CM915	41,173
<b>TOTAL Assigned Fund Balance</b>	<b>37,088</b>		<b>41,173</b>
<b>TOTAL Fund Balance</b>	<b>37,088</b>		<b>41,173</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>37,088</b>		<b>41,173</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Other Health Income	7,000	CM1689	
<b>TOTAL Departmental Income</b>	<b>7,000</b>		<b>0</b>
Interest And Earnings	7	CM2401	7
<b>TOTAL Use of Money And Property</b>	<b>7</b>		<b>7</b>
Gifts And Donations	1,525	CM2705	5,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,525</b>		<b>5,000</b>
<b>TOTAL Revenues</b>	<b>8,532</b>		<b>5,007</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>8,532</b>		<b>5,007</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Other Culture & Rec-Equip & Cap Outlay	16,981	CM79892	922
<b>TOTAL Other Culture &amp; Rec-Equip &amp; Cap Outlay</b>	<b>16,981</b>		<b>922</b>
<b>TOTAL Culture And Recreation</b>	<b>16,981</b>		<b>922</b>
<b>TOTAL Expenditures</b>	<b>16,981</b>		<b>922</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>16,981</b>		<b>922</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>45,537</b>	<b>CM8021</b>	<b>37,088</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>45,537</b>	<b>CM8022</b>	<b>37,088</b>
ADD - REVENUES AND OTHER SOURCES	8,532		5,007
DEDUCT - EXPENDITURES AND OTHER USES	16,981		922
<b>Fund Balance - End of Year</b>	<b>37,088</b>	<b>CM8029</b>	<b>41,173</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	16,623	DA200	5,521
Cash In Time Deposits	140,005	DA201	40,003
<b>TOTAL Cash</b>	<b>156,628</b>		<b>45,524</b>
Due From Other Governments	6,438	DA440	48,344
<b>TOTAL Due From Other Governments</b>	<b>6,438</b>		<b>48,344</b>
Prepaid Expenses	33,128	DA480	30,016
<b>TOTAL Prepaid Expenses</b>	<b>33,128</b>		<b>30,016</b>
Cash Special Reserves	110,000	DA230	110,000
<b>TOTAL Restricted Assets</b>	<b>110,000</b>		<b>110,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>306,193</b>		<b>233,884</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	4,683	DA600	9,742
<b>TOTAL Accounts Payable</b>	<b>4,683</b>		<b>9,742</b>
Due To Other Funds	4,271	DA630	
<b>TOTAL Due To Other Funds</b>	<b>4,271</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>8,954</b>		<b>9,742</b>
<b>Fund Balance</b>			
Not in Spendable Form	33,128	DA806	30,016
<b>TOTAL Nonspendable Fund Balance</b>	<b>33,128</b>		<b>30,016</b>
Capital Reserve	110,000	DA878	110,000
<b>TOTAL Restricted Fund Balance</b>	<b>110,000</b>		<b>110,000</b>
Assigned Appropriated Fund Balance	150,000	DA914	
Assigned Unappropriated Fund Balance	4,111	DA915	84,126
<b>TOTAL Assigned Fund Balance</b>	<b>154,111</b>		<b>84,126</b>
<b>TOTAL Fund Balance</b>	<b>297,239</b>		<b>224,142</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>306,193</b>		<b>233,884</b>

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

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	464,957	DA1001	446,678
<b>TOTAL Real Property Taxes</b>	<b>464,957</b>		<b>446,678</b>
Transportation Services, Other Govts	160,604	DA2300	179,960
<b>TOTAL Intergovernmental Charges</b>	<b>160,604</b>		<b>179,960</b>
Interest And Earnings	57	DA2401	64
<b>TOTAL Use of Money And Property</b>	<b>57</b>		<b>64</b>
Sales of Equipment	7,950	DA2665	35,100
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>7,950</b>		<b>35,100</b>
Unclassified (specify)	3,842	DA2770	131
<b>TOTAL Miscellaneous Local Sources</b>	<b>3,842</b>		<b>131</b>
<b>TOTAL Revenues</b>	<b>637,410</b>		<b>661,933</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>637,410</b>		<b>661,933</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	12,305	DA19104	12,717
<b>TOTAL Unallocated Insurance</b>	<b>12,305</b>		<b>12,717</b>
<b>TOTAL General Government Support</b>	<b>12,305</b>		<b>12,717</b>
Maint of Streets, Pers Serv	176,105	DA51101	203,878
Maint of Streets, Contr Expend	4,152	DA51104	5,246
<b>TOTAL Maint of Streets</b>	<b>180,257</b>		<b>209,124</b>
Machinery, Equip & Cap Outlay	64,611	DA51302	160,000
Machinery, Contr Expend	10,467	DA51304	70,420
<b>TOTAL Machinery</b>	<b>75,078</b>		<b>230,420</b>
Snow Removal, Contr Expend	44,244	DA51424	48,375
<b>TOTAL Snow Removal</b>	<b>44,244</b>		<b>48,375</b>
Services Other Govts, Pers Serv	33,469	DA51481	31,993
<b>TOTAL Services Other Govts</b>	<b>33,469</b>		<b>31,993</b>
<b>TOTAL Transportation</b>	<b>333,048</b>		<b>519,912</b>
State Retirement, Empl Bnfts	33,105	DA90108	33,766
Social Security , Empl Bnfts	15,998	DA90308	18,006
Worker's Compensation, Empl Bnfts	22,805	DA90408	24,155
Hospital & Medical (dental) Ins, Empl Bnft	137,264	DA90608	113,599
<b>TOTAL Employee Benefits</b>	<b>209,172</b>		<b>189,526</b>
<b>TOTAL Expenditures</b>	<b>554,525</b>		<b>722,155</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>554,525</b>		<b>722,155</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>201,478</b>	<b>DA8021</b>	<b>297,239</b>
Prior Period Adj -Increase In Fund Balance	15,008	DA8012	
Prior Period Adj -Decrease In Fund Balance	2,133	DA8015	12,875
<b>Restated Fund Balance - Beg of Year</b>	<b>214,353</b>	<b>DA8022</b>	<b>284,364</b>
ADD - REVENUES AND OTHER SOURCES	637,410		661,933
DEDUCT - EXPENDITURES AND OTHER USES	554,525		722,155
<b>Fund Balance - End of Year</b>	<b>297,239</b>	<b>DA8029</b>	<b>224,142</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	446,678	DA1049N	440,807
Est Rev - Intergovernmental Charges	120,750	DA2399N	120,750
Est Rev - Use of Money And Property	75	DA2499N	
Est Rev - Sale of Prop And Comp For Loss	15,000	DA2699N	
<b>TOTAL Estimated Revenues</b>	<b>582,503</b>		<b>561,557</b>
Appropriated Fund Balance	150,000	DA599N	100,000
<b>TOTAL Estimated Other Sources</b>	<b>150,000</b>		<b>100,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>732,503</b>		<b>661,557</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Transportation	535,351	DA5999N	468,282
App - Employee Benefits	197,152	DA9199N	193,275
<b>TOTAL Appropriations</b>	<b>732,503</b>		<b>661,557</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>732,503</b>		<b>661,557</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	89,883	DB200	90,222
Cash In Time Deposits	10,001	DB201	20,000
<b>TOTAL Cash</b>	<b>99,883</b>		<b>110,223</b>
Due From State And Federal Government		DB410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Governments	0	DB440	1,386
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>1,386</b>
Prepaid Expenses	24,292	DB480	23,351
<b>TOTAL Prepaid Expenses</b>	<b>24,292</b>		<b>23,351</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>124,176</b>		<b>134,959</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	137	DB600	
<b>TOTAL Accounts Payable</b>	<b>137</b>		<b>0</b>
Due To Other Funds	2,836	DB630	
<b>TOTAL Due To Other Funds</b>	<b>2,836</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,974</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	24,292	DB806	23,351
<b>TOTAL Nonspendable Fund Balance</b>	<b>24,292</b>		<b>23,351</b>
Assigned Appropriated Fund Balance	4,800	DB914	15,000
Assigned Unappropriated Fund Balance	92,110	DB915	96,606
<b>TOTAL Assigned Fund Balance</b>	<b>96,910</b>		<b>111,606</b>
<b>TOTAL Fund Balance</b>	<b>121,202</b>		<b>134,957</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>124,176</b>		<b>134,957</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	360,742	DB1001	390,262
<b>TOTAL Real Property Taxes</b>	<b>360,742</b>		<b>390,262</b>
Interest And Earnings	18	DB2401	45
<b>TOTAL Use of Money And Property</b>	<b>18</b>		<b>45</b>
Insurance Recoveries		DB2680	3,977
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>3,977</b>
St Aid, Consolidated Highway Aid	85,942	DB3501	85,968
<b>TOTAL State Aid</b>	<b>85,942</b>		<b>85,968</b>
<b>TOTAL Revenues</b>	<b>446,702</b>		<b>480,252</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>446,702</b>		<b>480,252</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	2,995	DB19104	
<b>TOTAL Unallocated Insurance</b>	<b>2,995</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>2,995</b>		<b>0</b>
Maint of Streets, Pers Serv	96,532	DB51101	100,081
Maint of Streets, Contr Expend	58,410	DB51104	75,188
<b>TOTAL Maint of Streets</b>	<b>154,942</b>		<b>175,269</b>
Perm Improve Highway, Pers Serv	2,955	DB51121	4,542
Perm Improve Highway, Equip & Cap Outlay	170,067	DB51122	159,574
<b>TOTAL Perm Improve Highway</b>	<b>173,022</b>		<b>164,117</b>
Machinery, Equip & Cap Outlay	-648	DB51302	
<b>TOTAL Machinery</b>	<b>-648</b>		<b>0</b>
Brush And Weeds, Contr Expend		DB51404	3,000
<b>TOTAL Brush And Weeds</b>	<b>0</b>		<b>3,000</b>
<b>TOTAL Transportation</b>	<b>327,317</b>		<b>342,386</b>
State Retirement, Empl Bnfts	15,939	DB90108	16,258
Social Security, Empl Bnfts	7,575	DB90308	8,015
Worker's Compensation, Empl Bnfts	20,272	DB90408	19,661
Hospital & Medical (dental) Ins, Empl Bnft	50,422	DB90608	58,263
<b>TOTAL Employee Benefits</b>	<b>94,208</b>		<b>102,197</b>
Debt Principal, Serial Bonds		DB97106	17,300
Debt Principal, Bond Anticipation Notes		DB97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>17,300</b>
Debt Interest, Serial Bonds		DB97107	6,747
Debt Interest, Bond Anticipation Notes		DB97307	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>6,747</b>
<b>TOTAL Expenditures</b>	<b>424,520</b>		<b>468,630</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>424,520</b>		<b>468,630</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>99,020</b>	<b>DB8021</b>	<b>121,202</b>
Prior Period Adj -Increase In Fund Balance		DB8012	2,132
<b>Restated Fund Balance - Beg of Year</b>	<b>99,020</b>	<b>DB8022</b>	<b>123,334</b>
ADD - REVENUES AND OTHER SOURCES	446,702		480,252
DEDUCT - EXPENDITURES AND OTHER USES	424,520		468,630
<b>Fund Balance - End of Year</b>	<b>121,202</b>	<b>DB8029</b>	<b>134,956</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	390,262	DB1049N	396,134
Est Rev - Intergovernmental Charges	750	DB2399N	750
Est Rev - Use of Money And Property	30	DB2499N	
Est Rev - State Aid	86,000	DB3099N	86,000
<b>TOTAL Estimated Revenues</b>	<b>477,042</b>		<b>482,884</b>
Appropriated Fund Balance	4,800	DB599N	
<b>TOTAL Estimated Other Sources</b>	<b>4,800</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>481,842</b>		<b>482,884</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Transportation	356,027	DB5999N	358,198
App - Employee Benefits	125,815	DB9199N	124,686
<b>TOTAL Appropriations</b>	<b>481,842</b>		<b>482,884</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>481,842</b>		<b>482,884</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash		H200	21,102
<b>TOTAL Cash</b>	<b>0</b>		<b>21,102</b>
Due From State And Federal Government		H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Governments		H440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>21,102</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		H600	186
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>186</b>
Bond Anticipation Notes Payable		H626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Other Liabilities		H688	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	19,191	H630	
<b>TOTAL Due To Other Funds</b>	<b>19,191</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>19,191</b>		<b>186</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	20,917
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>20,917</b>
Unassigned Fund Balance	-19,191	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-19,191</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-19,191</b>		<b>20,917</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>21,102</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Gifts And Donations	6,057	H2705	5,309
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,057</b>		<b>5,309</b>
St Aid-Capital Projects	25,000	H3097	30,920
<b>TOTAL State Aid</b>	<b>25,000</b>		<b>30,920</b>
<b>TOTAL Revenues</b>	<b>31,057</b>		<b>36,230</b>
Statutory Installment Bonds	173,000	H5720	
Bans Redeemed From Appropriations	22,000	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>195,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>195,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>226,057</b>		<b>36,230</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	55,763	H16202	14,122
<b>TOTAL Buildings</b>	<b>55,763</b>		<b>14,122</b>
<b>TOTAL General Government Support</b>	<b>55,763</b>		<b>14,122</b>
Machinery, Equip & Cap Outlay	173,000	H51302	
<b>TOTAL Machinery</b>	<b>173,000</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>173,000</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>228,763</b>		<b>14,122</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>228,763</b>		<b>14,122</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-16,486</b>	<b>H8021</b>	<b>-19,192</b>
Prior Period Adj -Increase In Fund Balance		H8012	18,001
<b>Restated Fund Balance - Beg of Year</b>	<b>-16,486</b>	<b>H8022</b>	<b>-1,191</b>
ADD - REVENUES AND OTHER SOURCES	226,057		36,230
DEDUCT - EXPENDITURES AND OTHER USES	228,763		14,122
<b>Fund Balance - End of Year</b>	<b>-19,192</b>	<b>H8029</b>	<b>20,917</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Land	54,670	K101	54,670
Buildings	1,971,008	K102	1,971,008
Improvements Other Than Buildings	314,112	K103	314,112
Machinery And Equipment	1,878,672	K104	215,041
Infrastructure	775,075	K106	187,000
<b>TOTAL Fixed Assets (net)</b>	<b>4,993,537</b>		<b>2,741,831</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,993,537</b>		<b>2,741,831</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	4,993,537	K159	2,741,831
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>4,993,537</b>		<b>2,741,831</b>
<b>TOTAL Fund Balance</b>	<b>4,993,537</b>		<b>2,741,831</b>
<b>TOTAL</b>	<b>4,993,537</b>		<b>2,741,831</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	4,479	L200	3,746
Cash In Time Deposits	20,001	L201	20,001
<b>TOTAL Cash</b>	<b>24,480</b>		<b>23,747</b>
Due From Other Funds	19,306	L391	
<b>TOTAL Due From Other Funds</b>	<b>19,306</b>		<b>0</b>
Prepaid Expenses	650	L480	586
<b>TOTAL Prepaid Expenses</b>	<b>650</b>		<b>586</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>44,436</b>		<b>24,333</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,258	L600	35
<b>TOTAL Accounts Payable</b>	<b>1,258</b>		<b>35</b>
<b>TOTAL Liabilities</b>	<b>1,258</b>		<b>35</b>
<b>Fund Balance</b>			
Not in Spendable Form	650	L806	586
<b>TOTAL Nonspendable Fund Balance</b>	<b>650</b>		<b>586</b>
Committed Fund Balance		L913	
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	18,000	L914	
Assigned Unappropriated Fund Balance	24,528	L915	23,712
<b>TOTAL Assigned Fund Balance</b>	<b>42,528</b>		<b>23,712</b>
<b>TOTAL Fund Balance</b>	<b>43,178</b>		<b>24,298</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>44,436</b>		<b>24,333</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	74,892	L1001	72,725
<b>TOTAL Real Property Taxes</b>	<b>74,892</b>		<b>72,725</b>
Library Charges	802	L2082	1,422
<b>TOTAL Departmental Income</b>	<b>802</b>		<b>1,422</b>
Interest And Earnings	8	L2401	10
<b>TOTAL Use of Money And Property</b>	<b>8</b>		<b>10</b>
Gifts And Donations	1,608	L2705	523
Grants From Local Governments	2,210	L2706	2,255
Library System Grant	1,418	L2760	1,419
Unclassified (specify)	2,070	L2770	7,500
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,306</b>		<b>11,697</b>
<b>TOTAL Revenues</b>	<b>83,008</b>		<b>85,854</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>83,008</b>		<b>85,854</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Library, Pers Serv	48,458	L74101	53,764
Library, Contr Expend	22,668	L74104	23,229
<b>TOTAL Library</b>	<b>71,126</b>		<b>76,993</b>
<b>TOTAL Culture And Recreation</b>	<b>71,126</b>		<b>76,993</b>
State Retirement, Empl Bnfts	4,904	L90108	5,001
Social Security, Empl Bnfts	3,707	L90308	4,090
Worker's Compensation, Empl Bnfts	625	L90408	650
<b>TOTAL Employee Benefits</b>	<b>9,236</b>		<b>9,741</b>
<b>TOTAL Expenditures</b>	<b>80,362</b>		<b>86,734</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>80,362</b>		<b>86,734</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>40,533</b>	<b>L8021</b>	<b>43,178</b>
Prior Period Adj -Decrease In Fund Balance		L8015	18,000
<b>Restated Fund Balance - Beg of Year</b>	<b>40,533</b>	<b>L8022</b>	<b>25,178</b>
ADD - REVENUES AND OTHER SOURCES	83,008		85,854
DEDUCT - EXPENDITURES AND OTHER USES	80,362		86,734
<b>Fund Balance - End of Year</b>	<b>43,178</b>	<b>L8029</b>	<b>24,299</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash		SF200	-2,414
Cash In Time Deposits	15,000	SF201	15,000
<b>TOTAL Cash</b>	<b>15,000</b>		<b>12,586</b>
Due From Other Funds	4,586	SF391	
<b>TOTAL Due From Other Funds</b>	<b>4,586</b>		<b>0</b>
Prepaid Expenses	11,474	SF480	11,749
<b>TOTAL Prepaid Expenses</b>	<b>11,474</b>		<b>11,749</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>31,060</b>		<b>24,335</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	27	SF600	65
<b>TOTAL Accounts Payable</b>	<b>27</b>		<b>65</b>
Due To Other Funds	12,961	SF630	
<b>TOTAL Due To Other Funds</b>	<b>12,961</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>12,988</b>		<b>65</b>
<b>Fund Balance</b>			
Not in Spendable Form	11,474	SF806	11,749
<b>TOTAL Nonspendable Fund Balance</b>	<b>11,474</b>		<b>11,749</b>
Assigned Unappropriated Fund Balance	6,598	SF915	12,521
<b>TOTAL Assigned Fund Balance</b>	<b>6,598</b>		<b>12,521</b>
<b>TOTAL Fund Balance</b>	<b>18,072</b>		<b>24,270</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>31,060</b>		<b>24,335</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	210,911	SF1001	214,109
<b>TOTAL Real Property Taxes</b>	<b>210,911</b>		<b>214,109</b>
<b>TOTAL Revenues</b>	<b>210,911</b>		<b>214,109</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>210,911</b>		<b>214,109</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Fire Protection, Contr Expend	159,406	SF34104	159,425
<b>TOTAL Fire Protection</b>	<b>159,406</b>		<b>159,425</b>
<b>TOTAL Public Safety</b>	<b>159,406</b>		<b>159,425</b>
Service Awards Program	40,134	SF90258	35,779
Worker's Compensation, Empl Bnfts	12,298	SF90408	11,474
Other Employee Benefits (spec)		SF90898	1,233
Additional Description NYS Cancer Program			
<b>TOTAL Employee Benefits</b>	<b>52,432</b>		<b>48,486</b>
<b>TOTAL Expenditures</b>	<b>211,838</b>		<b>207,911</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>211,838</b>		<b>207,911</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>18,999</b>	<b>SF8021</b>	<b>18,072</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>18,999</b>	<b>SF8022</b>	<b>18,072</b>
ADD - REVENUES AND OTHER SOURCES	210,911		214,109
DEDUCT - EXPENDITURES AND OTHER USES	211,838		207,911
<b>Fund Balance - End of Year</b>	<b>18,072</b>	<b>SF8029</b>	<b>24,270</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	7,631	SR200	9,683
Cash In Time Deposits	30,001	SR201	28,001
<b>TOTAL Cash</b>	<b>37,631</b>		<b>37,684</b>
Due From Other Funds	994	SR391	
<b>TOTAL Due From Other Funds</b>	<b>994</b>		<b>0</b>
Prepaid Expenses	8,865	SR480	8,468
<b>TOTAL Prepaid Expenses</b>	<b>8,865</b>		<b>8,468</b>
Cash Special Reserves		SR230	12,000
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>12,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>47,491</b>		<b>58,152</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Not in Spendable Form	8,865	SR806	8,468
<b>TOTAL Nonspendable Fund Balance</b>	<b>8,865</b>		<b>8,468</b>
Assigned Appropriated Fund Balance		SR914	12,000
Assigned Unappropriated Fund Balance	38,626	SR915	37,684
<b>TOTAL Assigned Fund Balance</b>	<b>38,626</b>		<b>49,684</b>
<b>TOTAL Fund Balance</b>	<b>47,491</b>		<b>58,152</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>47,491</b>		<b>58,152</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	69,610	SR1001	79,740
<b>TOTAL Real Property Taxes</b>	<b>69,610</b>		<b>79,740</b>
Refuse & Garbage Charges	610	SR2130	490
<b>TOTAL Departmental Income</b>	<b>610</b>		<b>490</b>
Interest And Earnings	11	SR2401	14
<b>TOTAL Use of Money And Property</b>	<b>11</b>		<b>14</b>
Unclassified (specify)	250	SR2770	250
<b>TOTAL Miscellaneous Local Sources</b>	<b>250</b>		<b>250</b>
<b>TOTAL Revenues</b>	<b>70,481</b>		<b>80,494</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>70,481</b>		<b>80,494</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	1,000	SR19104	1,000
<b>TOTAL Unallocated Insurance</b>	<b>1,000</b>		<b>1,000</b>
<b>TOTAL General Government Support</b>	<b>1,000</b>		<b>1,000</b>
Refuse & Garbage, Pers Serv	32,269	SR81601	33,838
Refuse & Garbage, Contr Expend	1,416	SR81604	532
<b>TOTAL Refuse &amp; Garbage</b>	<b>33,684</b>		<b>34,370</b>
<b>TOTAL Home And Community Services</b>	<b>33,684</b>		<b>34,370</b>
State Retirement, Empl Bnfts	6,131	SR90108	6,253
Social Security, Empl Bnfts	2,462	SR90308	2,585
Worker's Compensation, Empl Bnfts	7,603	SR90408	7,418
Hospital & Medical (dental) Ins, Empl Bnft	19,897	SR90608	18,207
<b>TOTAL Employee Benefits</b>	<b>36,093</b>		<b>34,463</b>
<b>TOTAL Expenditures</b>	<b>70,777</b>		<b>69,833</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>70,777</b>		<b>69,833</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>47,787</b>	<b>SR8021</b>	<b>47,491</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>47,787</b>	<b>SR8022</b>	<b>47,491</b>
ADD - REVENUES AND OTHER SOURCES	70,481		80,494
DEDUCT - EXPENDITURES AND OTHER USES	70,777		69,833
<b>Fund Balance - End of Year</b>	<b>47,491</b>	<b>SR8029</b>	<b>58,153</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Service Award Program Assets	622,559	TA461	619,988
<b>TOTAL Investments</b>	<b>622,559</b>		<b>619,988</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>622,559</b>		<b>619,988</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Service Awards	622,559	TA13	619,988
<b>TOTAL Agency Liabilities</b>	<b>622,559</b>		<b>619,988</b>
<b>TOTAL Liabilities</b>	<b>622,559</b>		<b>619,988</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>622,559</b>		<b>619,988</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	388,833	W129	390,046
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>388,833</b>		<b>390,046</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>388,833</b>		<b>390,046</b>

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Term Bonds Payable		W623	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Net Pension Liability -Proportionate Share	69,880	W638	125,058
Other Post Employment Benefits	116,761	W683	72,998
Compensated Absences	29,192	W687	36,289
<b>TOTAL Other Liabilities</b>	<b>215,833</b>		<b>234,346</b>
Bonds Payable	173,000	W628	155,700
<b>TOTAL Bond And Long Term Liabilities</b>	<b>173,000</b>		<b>155,700</b>
<b>TOTAL Liabilities</b>	<b>388,833</b>		<b>390,046</b>
<b>TOTAL Liabilities</b>	<b>388,833</b>		<b>390,046</b>

**TOWN OF Lake Pleasant  
Statement of Indebtedness  
For the Fiscal Year Ending 2019**

5/8/2020

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
2018	BOND N	Grader			05/23/2018	05/23/2028	3.90%		\$173,000	\$173,000	\$17,300	\$0	\$0		\$155,700
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$173,000	\$17,300	\$0	\$0	\$0	\$155,700
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$173,000	\$17,300	\$0	\$0	\$0	\$155,700

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$943,485.00
Time Deposits	9Z2021	
<b>Total</b>		\$943,685.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$515,157.89
<b>Total</b>		\$765,157.89
 <b>INVESTMENTS:</b>		
- 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1258	\$5,521	\$0	\$0	\$5,521
****-1274	\$51,290	\$0	\$0	\$51,290
****-1300	\$9,683	\$0	\$0	\$9,683
****-1559	\$53,571	\$0	\$53,571	\$0
****-1562	\$3,131	\$0	\$3,131	\$0
****-1601	\$6,172	\$0	\$0	\$6,172
****-1685	\$4,032	\$0	\$0	\$4,032
****-1698	\$90,222	\$0	\$0	\$90,222
****-1957	\$24,849	\$0	\$0	\$24,849
****-5103	\$400,008	\$0	\$0	\$400,008
****-5111	\$30,001	\$0	\$0	\$30,001
****-5138	\$150,003	\$0	\$0	\$150,003
****-5146	\$20,000	\$0	\$0	\$20,000
****-5154	\$20,001	\$0	\$0	\$20,001
****-5162	\$40,001	\$0	\$0	\$40,001
****-5170	\$35,001	\$0	\$0	\$35,001
Total Adjusted Bank Balance				\$886,783
Petty Cash				\$200.00
Adjustments				\$.00
Total Cash			9ZCASH      *	\$886,983
Total Cash Balance All Funds			9ZCASHB      *	\$886,983
* Must be equal				

TOWN OF Lake Pleasant  
Local Government Questionnaire  
For the Fiscal Year Ending 2019

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

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

<b>Total Full Time Employees:</b>		19			
<b>Total Part Time Employees:</b>		16			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$125,058.00	17	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$35,779.00			
90308	Social Security	\$60,276.61			
90408	Worker's Compensation Insurance	\$76,476.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$408,123.17	11	9	16
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$705,712.78</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$705,712.85</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,431	2,912	gallons	
Diesel Fuel	\$32,961	12,598	gallons	
Fuel Oil	\$10,392	4,279	gallons	
Natural Gas			cubic feet	
Electricity	\$27,199	71,676	kilowatt-hours	
Coal			tons	
Propane	\$4,653	3,104	gallons	

TOWN OF Lake Pleasant  
Financial Comments  
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 no

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 Changes in fund balance

Account Code B8015 Change in fund balance

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 change in fund balance

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 ERROR

(L) LIBRARY

Adjustment Reason

Account Code L8015 eRROR

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 ERROR CORRECTION

Account Code H8015 ERROR