

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

Revised

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Lake Pleasant  
County of Hamilton  
For the Fiscal Year Ended 12/31/2020

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

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

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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

The Supplemental Section includes the following sections:

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

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

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

| Code Description                  | 2019           | EdpCode | 2020           |
|-----------------------------------|----------------|---------|----------------|
| <b>Assets</b>                     |                |         |                |
| Cash                              | 51,290         | A200    | 63,199         |
| Cash In Time Deposits             | 288,008        | A201    | 405,600        |
| Petty Cash                        | 200            | A210    | 200            |
| <b>TOTAL Cash</b>                 | <b>339,498</b> |         | <b>468,999</b> |
| Due From Other Funds              | 2,414          | A391    |                |
| <b>TOTAL Due From Other Funds</b> | <b>2,414</b>   |         | <b>0</b>       |
| Prepaid Expenses                  | 23,984         | A480    |                |
| <b>TOTAL Prepaid Expenses</b>     | <b>23,984</b>  |         | <b>0</b>       |
| Cash Special Reserves             | 97,000         | A230    | 136,000        |
| Service Award Program Assets      |                | A461    |                |
| <b>TOTAL Restricted Assets</b>    | <b>97,000</b>  |         | <b>136,000</b> |
| <b>TOTAL Assets</b>               | <b>462,896</b> |         | <b>604,999</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

| Code Description  | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| Accounts Payable  | 74,789         | A600    | 53,348         |
| <b>TOTAL Accounts Payable</b>                               | <b>74,789</b>  |         | <b>53,348</b>  |
| Accrued Liabilities   |                | A601    | 4,783          |
| <b>TOTAL Accrued Liabilities</b>                            | <b>0</b>       |         | <b>4,783</b>   |
| Service Award Program Payable                               |                | A713    |                |
| <b>TOTAL Other Liabilities</b>                              | <b>0</b>       |         | <b>0</b>       |
| Due To Other Funds  |                | A630    | 100,000        |
| <b>TOTAL Due To Other Funds</b>                             | <b>0</b>       |         | <b>100,000</b> |
| Due To Other Governments                                    | 28,885         | A631    |                |
| <b>TOTAL Due To Other Governments</b>                       | <b>28,885</b>  |         | <b>0</b>       |
| <b>TOTAL Liabilities</b>                                    | <b>103,675</b> |         | <b>158,131</b> |
| <b>Fund Balance</b>   |                |         |                |
| Not in Spendable Form                                       | 23,984         | A806    |                |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>23,984</b>  |         | <b>0</b>       |
| Capital Reserve   | 97,000         | A878    | 136,000        |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>97,000</b>  |         | <b>136,000</b> |
| Assigned Appropriated Fund Balance                          | 100,000        | A914    | 64,000         |
| Assigned Unappropriated Fund Balance                        |                | A915    |                |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>100,000</b> |         | <b>64,000</b>  |
| Unassigned Fund Balance                                     | 138,238        | A917    | 246,867        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>138,238</b> |         | <b>246,867</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>359,221</b> |         | <b>446,867</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>462,896</b> |         | <b>604,999</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description  | 2019             | EdpCode | 2020             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Real Property Taxes                                     | 880,676          | A1001   | 890,669          |
| <b>TOTAL Real Property Taxes</b>                        | <b>880,676</b>   |         | <b>890,669</b>   |
| Interest & Penalties On Real Prop Taxes                 | 2,349            | A1090   | 1,976            |
| <b>TOTAL Real Property Tax Items</b>                    | <b>2,349</b>     |         | <b>1,976</b>     |
| Other Non-Prop Tax                                      | 3,985            | A1189   | 4,182            |
| <b>TOTAL Non Property Tax Items</b>                     | <b>3,985</b>     |         | <b>4,182</b>     |
| Clerk Fees  | 703              | A1255   | 1,080            |
| Other Home & Community Services Income                  | 2,915            | A2189   | 2,960            |
| Sale of Cemetery Lots                                   | 475              | A2190   | 325              |
| <b>TOTAL Departmental Income</b>                        | <b>4,092</b>     |         | <b>4,365</b>     |
| General Services, Inter Government                      |                  | A2210   | 100              |
| Health Services For Other Govts Or Dist                 | 20,000           | A2280   |                  |
| Programs For Aging, Other Govts                         | 2,574            | A2351   |                  |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>22,574</b>    |         | <b>100</b>       |
| Interest And Earnings                                   | 143              | A2401   | 164              |
| Rental of Real Property                                 | 19,628           | A2410   | 19,628           |
| <b>TOTAL Use of Money And Property</b>                  | <b>19,771</b>    |         | <b>19,792</b>    |
| Dog Licenses  | 252              | A2544   | 183              |
| Building And Alteration Permits                         | 438              | A2555   | 438              |
| Permits, Other  | 50               | A2590   | 265              |
| <b>TOTAL Licenses And Permits</b>                       | <b>740</b>       |         | <b>886</b>       |
| Fines And Forfeited Bail                                | 33,888           | A2610   | 24,798           |
| <b>TOTAL Fines And Forfeitures</b>                      | <b>33,888</b>    |         | <b>24,798</b>    |
| Sales of Scrap & Excess Materials                       |                  | A2650   | 65               |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>0</b>         |         | <b>65</b>        |
| AIM Related Payments                                    |                  | A2750   | 4,287            |
| Unclassified (specify)                                  | 8,665            | A2770   | 1,633            |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>8,665</b>     |         | <b>5,920</b>     |
| St Aid, Revenue Sharing                                 | 4,287            | A3001   |                  |
| St Aid, Mortgage Tax                                    | 24,222           | A3005   | 32,783           |
| St Aid, Snowmobile Law Enforce                          | 9,558            | A3317   | 32,376           |
| <b>TOTAL State Aid</b>                                  | <b>38,067</b>    |         | <b>65,159</b>    |
| <b>TOTAL Revenues</b>                                   | <b>1,014,807</b> |         | <b>1,017,911</b> |
| <b>TOTAL Revenues</b>                                   | <b>1,014,807</b> |         | <b>1,017,911</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
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(A) GENERAL

Results of Operation

| Code Description                                   | 2019           | EdpCode | 2020           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                                |                |         |                |
| Legislative Board, Pers Serv                       | 12,643         | A10101  | 11,685         |
| Legislative Board, Contr Expend                    | 589            | A10104  | 13,959         |
| <b>TOTAL Legislative Board</b>                     | <b>13,232</b>  |         | <b>25,643</b>  |
| Municipal Court, Pers Serv                         | 52,171         | A11101  | 56,308         |
| Municipal Court, Contr Expend                      | 24,744         | A11104  | 17,124         |
| <b>TOTAL Municipal Court</b>                       | <b>76,915</b>  |         | <b>73,432</b>  |
| Supervisor,pers Serv                               | 54,589         | A12201  | 40,393         |
| Supervisor,contr Expend                            | 1,254          | A12204  | 8,098          |
| <b>TOTAL Supervisor</b>                            | <b>55,844</b>  |         | <b>48,491</b>  |
| Budget, Pers Serv                                  | 1,649          | A13401  | 1,646          |
| <b>TOTAL Budget</b>                                | <b>1,649</b>   |         | <b>1,646</b>   |
| Assessment, Contr Expend                           | 29,285         | A13554  | 31,134         |
| <b>TOTAL Assessment</b>                            | <b>29,285</b>  |         | <b>31,134</b>  |
| Clerk,pers Serv                                    | 49,069         | A14101  | 48,768         |
| Clerk,contr Expend                                 | 3,549          | A14104  | 957            |
| <b>TOTAL Clerk</b>                                 | <b>52,618</b>  |         | <b>49,725</b>  |
| Law, Contr Expend                                  | 1,606          | A14204  | 1,680          |
| <b>TOTAL Law</b>                                   | <b>1,606</b>   |         | <b>1,680</b>   |
| Operation of Plant Contr Expend                    | 67,662         | A16204  | 70,623         |
| <b>TOTAL Operation of Plant Contr Expend</b>       | <b>67,662</b>  |         | <b>70,623</b>  |
| Central Print & Mail Contr Expend                  | 10,841         | A16704  | 9,108          |
| <b>TOTAL Central Print &amp; Mail Contr Expend</b> | <b>10,841</b>  |         | <b>9,108</b>   |
| Central Data Process, Contr Expend                 | 13,354         | A16804  | 5,861          |
| <b>TOTAL Central Data Process</b>                  | <b>13,354</b>  |         | <b>5,861</b>   |
| Unallocated Insurance, Contr Expend                | 18,066         | A19104  | 18,310         |
| <b>TOTAL Unallocated Insurance</b>                 | <b>18,066</b>  |         | <b>18,310</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                | 2,420          | A19304  | 6,466          |
| <b>TOTAL Judgements And Claims</b>                 | <b>2,420</b>   |         | <b>6,466</b>   |
| Taxes & Assess On Munic Prop, Contr Expend         | 3,244          | A19504  | 3,156          |
| <b>TOTAL Taxes &amp; Assess On Munic Prop</b>      | <b>3,244</b>   |         | <b>3,156</b>   |
| Other General Govt Support, Personal Serv          | 1,600          | A19891  | 1,600          |
| <b>TOTAL Other General Govt Support</b>            | <b>1,600</b>   |         | <b>1,600</b>   |
| <b>TOTAL General Government Support</b>            | <b>349,836</b> |         | <b>348,376</b> |
| Control of Animals, Pers Serv                      | 4,900          | A35101  | 4,900          |
| Control of Animals, Contr Expend                   | 500            | A35104  | 545            |
| <b>TOTAL Control of Animals</b>                    | <b>5,400</b>   |         | <b>5,445</b>   |
| Civil Defense, Contr Expend                        | 5,000          | A36404  | 5,000          |
| <b>TOTAL Civil Defense</b>                         | <b>5,000</b>   |         | <b>5,000</b>   |
| <b>TOTAL Public Safety</b>                         | <b>10,400</b>  |         | <b>10,445</b>  |
| Ambulance, Contr Expend                            | 40,255         | A45404  |                |
| <b>TOTAL Ambulance</b>                             | <b>40,255</b>  |         | <b>0</b>       |
| <b>TOTAL Health</b>                                | <b>40,255</b>  |         | <b>0</b>       |
| Street Admin, Pers Serv                            | 56,695         | A50101  | 56,936         |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description                                 | 2019           | EdpCode | 2020           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                              |                |         |                |
| Street Admin, Contr Expend                       | 609            | A50104  | 200            |
| <b>TOTAL Street Admin</b>                        | <b>57,304</b>  |         | <b>57,136</b>  |
| <b>TOTAL Transportation</b>                      | <b>57,304</b>  |         | <b>57,136</b>  |
| Publicity, Contr Expend                          | 33,000         | A64104  | 34,500         |
| <b>TOTAL Publicity</b>                           | <b>33,000</b>  |         | <b>34,500</b>  |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>33,000</b>  |         | <b>34,500</b>  |
| Playgr & Rec Centers, Pers Serv                  | 62,913         | A71401  | 57,747         |
| Playgr & Rec Centers, Equip & Cap Outlay         |                | A71402  | 4,500          |
| Playgr & Rec Centers, Contr Expend               | 22,412         | A71404  | 13,962         |
| <b>TOTAL Playgr &amp; Rec Centers</b>            | <b>85,325</b>  |         | <b>76,209</b>  |
| Youth Prog, Pers Serv                            | 5,100          | A73101  | 5,253          |
| Youth Prog, Contr Expend                         | 14,668         | A73104  | 15,249         |
| <b>TOTAL Youth Prog</b>                          | <b>19,768</b>  |         | <b>20,502</b>  |
| Historian, Pers Serv                             | 1,552          | A75101  | 1,343          |
| Historian, Contr Expend                          | 315            | A75104  | 369            |
| <b>TOTAL Historian</b>                           | <b>1,867</b>   |         | <b>1,712</b>   |
| Celebrations, Contr Expend                       | 1,014          | A75504  | 735            |
| <b>TOTAL Celebrations</b>                        | <b>1,014</b>   |         | <b>735</b>     |
| Adult Recreation, Contr Expend                   | 10,443         | A76204  | 8,170          |
| <b>TOTAL Adult Recreation</b>                    | <b>10,443</b>  |         | <b>8,170</b>   |
| <b>TOTAL Culture And Recreation</b>              | <b>118,418</b> |         | <b>107,328</b> |
| Environmental Control, Pers Serv                 | 2,915          | A80901  | 2,750          |
| <b>TOTAL Environmental Control</b>               | <b>2,915</b>   |         | <b>2,750</b>   |
| Refuse & Garbage, Pers Serv                      | 37,836         | A81601  | 33,975         |
| <b>TOTAL Refuse &amp; Garbage</b>                | <b>37,836</b>  |         | <b>33,975</b>  |
| Misc Home & Comm Serv, Contr Expend              | 5,000          | A89894  | 2,072          |
| <b>TOTAL Misc Home &amp; Comm Serv</b>           | <b>5,000</b>   |         | <b>2,072</b>   |
| <b>TOTAL Home And Community Services</b>         | <b>45,750</b>  |         | <b>38,797</b>  |
| State Retirement System                          | 60,028         | A90108  | 61,731         |
| Social Security, Employer Cont                   | 26,274         | A90308  | 24,780         |
| Worker's Compensation, Empl Bnfts                | 11,912         | A90408  | 9,957          |
| Unemployment Insurance, Empl Bnfts               |                | A90508  | 2,116          |
| Hospital & Medical (dental) Ins, Empl Bnft       | 216,821        | A90608  | 197,172        |
| <b>TOTAL Employee Benefits</b>                   | <b>315,035</b> |         | <b>295,756</b> |
| <b>TOTAL Expenditures</b>                        | <b>969,997</b> |         | <b>892,337</b> |
| Transfers, Other Funds                           |                | A99019  | 100,000        |
| <b>TOTAL Operating Transfers</b>                 | <b>0</b>       |         | <b>100,000</b> |
| <b>TOTAL Other Uses</b>                          | <b>0</b>       |         | <b>100,000</b> |
| <b>TOTAL Expenditures</b>                        | <b>969,997</b> |         | <b>992,337</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description                           | 2019      | EdpCode | 2020      |
|--|-----------|---------|-----------|
| <b>Analysis of Changes in Fund Balance</b> |           |         |           |
| Fund Balance - Beginning of Year           | 314,411   | A8021   | 359,221   |
| Prior Period Adj -Increase In Fund Balance |           | A8012   | 62,073    |
| Restated Fund Balance - Beg of Year        | 314,411   | A8022   | 421,293   |
| ADD - REVENUES AND OTHER SOURCES           | 1,014,807 |         | 1,017,911 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 969,997   |         | 992,337   |
| Fund Balance - End of Year                 | 359,221   | A8029   | 446,867   |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

| Code Description                         | 2020             | EdpCode | 2021             |
|--|------------------|---------|------------------|
| <b>Estimated Revenues</b>                |                  |         |                  |
| Est Rev - Real Property Taxes            | 890,669          | A1049N  | 834,505          |
| 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      | 7,300            | A2399N  | 5,400            |
| Est Rev - Use of Money And Property      | 20,720           | A2499N  | 20,728           |
| Est Rev - Licenses And Permits           | 638              | A2599N  | 638              |
| Est Rev - Sale of Prop And Comp For Loss | 32,000           | A2699N  | 39,500           |
| Est Rev - State Aid                      | 44,200           | A3099N  | 49,000           |
| <b>TOTAL Estimated Revenues</b>          | <b>1,000,977</b> |         | <b>955,221</b>   |
| Appropriated Fund Balance                | 100,000          | A599N   | 64,000           |
| <b>TOTAL Estimated Other Sources</b>     | <b>100,000</b>   |         | <b>64,000</b>    |
| <b>TOTAL Estimated Revenues</b>          | <b>1,100,977</b> |         | <b>1,019,221</b> |

Should equal  
914

12/31/20      A914 = 100,000  
                            A599 = 64,000

db. A914 = 36,000  
cr. A917 = 36,000

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

| Code Description                          | 2020             | EdpCode | 2021             |
|---|------------------|---------|------------------|
| <b>Appropriations</b>                     |                  |         |                  |
| App - General Government Support          | 379,253          | A1999N  | 383,588          |
| App - Public Safety                       | 10,500           | A3999N  | 10,598           |
| App - Transportation                      | 58,834           | A5999N  | 59,656           |
| App - Economic Assistance And Opportunity | 34,500           | A6999N  | 35,500           |
| App - Culture And Recreation              | 175,501          | A7999N  | 183,624          |
| App - Home And Community Services         | 44,400           | A8999N  | 45,080           |
| App - Employee Benefits                   | 397,989          | A9199N  | 301,175          |
| <b>TOTAL Appropriations</b>               | <b>1,100,977</b> |         | <b>1,019,221</b> |
| <b>TOTAL Appropriations</b>               | <b>1,100,977</b> |         | <b>1,019,221</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description                        | 2019          | EdpCode | 2020          |
|---|---------------|---------|---------------|
| <b>Assets</b>                           |               |         |               |
| Cash                                    | 4,032         | B200    | 8,714         |
| Cash In Time Deposits                   | 30,001        | B201    | 26,796        |
| <b>TOTAL Cash</b>                       | <b>34,032</b> |         | <b>35,509</b> |
| Due From Other Funds                    |               | B391    |               |
| <b>TOTAL Due From Other Funds</b>       | <b>0</b>      |         | <b>0</b>      |
| Due From Other Governments              | 636           | B440    |               |
| <b>TOTAL Due From Other Governments</b> | <b>636</b>    |         | <b>0</b>      |
| Prepaid Expenses                        | 1,171         | B480    |               |
| <b>TOTAL Prepaid Expenses</b>           | <b>1,171</b>  |         | <b>0</b>      |
| <b>TOTAL Assets</b>                     | <b>35,839</b> |         | <b>35,509</b> |

TOWN OF Lake Pleasant  
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For the Fiscal Year Ending 2020

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description  | 2019          | EdpCode | 2020          |
|---|---------------|---------|---------------|
| Accounts Payable  | 1,506         | B600    | 5,934         |
| <b>TOTAL Accounts Payable</b>                               | <b>1,506</b>  |         | <b>5,934</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>1,506</b>  |         | <b>5,934</b>  |
| <b>Fund Balance</b>   |               |         |               |
| Not in Spendable Form                                       | 1,171         | B806    |               |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>1,171</b>  |         | <b>0</b>      |
| Assigned Appropriated Fund Balance                          |               | B914    |               |
| Assigned Unappropriated Fund Balance                        | 33,162        | B915    | 29,575        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>33,162</b> |         | <b>29,575</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>34,333</b> |         | <b>29,575</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>35,839</b> |         | <b>35,509</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description                       | 2019          | EdpCode | 2020          |
|--|---------------|---------|---------------|
| <b>Revenues</b>                        |               |         |               |
| Real Property Taxes                    | 67,635        | B1001   | 65,706        |
| <b>TOTAL Real Property Taxes</b>       | <b>67,635</b> |         | <b>65,706</b> |
| Refuse & Garbage Charges               | 8,169         | B2130   | 15,527        |
| <b>TOTAL Departmental Income</b>       | <b>8,169</b>  |         | <b>15,527</b> |
| Interest And Earnings                  | 10            | B2401   | 10            |
| <b>TOTAL Use of Money And Property</b> | <b>10</b>     |         | <b>10</b>     |
| Building And Alteration Permits        | 3,976         | B2555   | 5,120         |
| Permits, Other                         | 200           | B2590   | 200           |
| <b>TOTAL Licenses And Permits</b>      | <b>4,176</b>  |         | <b>5,320</b>  |
| <b>TOTAL Revenues</b>                  | <b>79,990</b> |         | <b>86,564</b> |
| <b>TOTAL Revenues</b>                  | <b>79,990</b> |         | <b>86,564</b> |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description                           | 2019          | EdpCode | 2020          |
|--|---------------|---------|---------------|
| <b>Expenditures</b>                        |               |         |               |
| Registrar of Vital Statistics, Pers Serv   | 1,611         | B40201  | 1,643         |
| <b>TOTAL Registrar of Vital Statistics</b> | <b>1,611</b>  |         | <b>1,643</b>  |
| <b>TOTAL Health</b>                        | <b>1,611</b>  |         | <b>1,643</b>  |
| Street Lighting, Contr Expend              | 16,758        | B51824  | 17,890        |
| <b>TOTAL Street Lighting</b>               | <b>16,758</b> |         | <b>17,890</b> |
| <b>TOTAL Transportation</b>                | <b>16,758</b> |         | <b>17,890</b> |
| Zoning, Pers Serv                          | 15,492        | B80101  | 15,800        |
| Zoning, Contr Expend                       | 2,160         | B80104  | 6,828         |
| <b>TOTAL Zoning</b>                        | <b>17,652</b> |         | <b>22,628</b> |
| Refuse & Garbage, Contr Expend             | 34,837        | B81604  | 42,797        |
| <b>TOTAL Refuse &amp; Garbage</b>          | <b>34,837</b> |         | <b>42,797</b> |
| <b>TOTAL Home And Community Services</b>   | <b>52,489</b> |         | <b>65,425</b> |
| State Retirement, Empl Bnfts               | 3,752         | B90108  | 3,858         |
| Social Security , Empl Bnfts               | 1,308         | B90308  | 1,334         |
| Worker's Compensation, Empl Bnfts          | 1,206         | B90408  | 1,171         |
| <b>TOTAL Employee Benefits</b>             | <b>6,266</b>  |         | <b>6,363</b>  |
| <b>TOTAL Expenditures</b>                  | <b>77,123</b> |         | <b>91,321</b> |
| <b>TOTAL Expenditures</b>                  | <b>77,123</b> |         | <b>91,321</b> |

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

| Code Description                           | 2019          | EdpCode      | 2020          |
|--|---------------|--------------|---------------|
| <b>Analysis of Changes In Fund Balance</b> |               |              |               |
| Fund Balance - Beginning of Year           | 31,466        | B8021        | 34,334        |
| Prior Period Adj -Increase In Fund Balance |               | B8012        |               |
| Prior Period Adj -Decrease In Fund Balance |               | B8015        | 0             |
| <b>Restated Fund Balance - Beg of Year</b> | <b>31,466</b> | <b>B8022</b> | <b>34,333</b> |
| ADD - REVENUES AND OTHER SOURCES           | 79,990        |              | 86,564        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 77,123        |              | 91,321        |
| <b>Fund Balance - End of Year</b>          | <b>34,334</b> | <b>B8029</b> | <b>29,575</b> |

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

Budget Summary

| Code Description                    | 2020          | EdpCode | 2021          |
|-------------------------------------|---------------|---------|---------------|
| <b>Estimated Revenues</b>           |               |         |               |
| Est Rev - Real Property Taxes       | 65,706        | B1049N  | 65,591        |
| Est Rev - Intergovernmental Charges | 7,891         | B2399N  | 9,000         |
| Est Rev - Licenses And Permits      | 3,000         | B2599N  | 3,200         |
| <b>TOTAL Estimated Revenues</b>     | <b>76,597</b> |         | <b>77,791</b> |
| <b>TOTAL Estimated Revenues</b>     | <b>76,597</b> |         | <b>77,791</b> |

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

Budget Summary

| Code Description                  | 2020          | EdpCode | 2021          |
|-----------------------------------|---------------|---------|---------------|
| <b>Appropriations</b>             |               |         |               |
| App - General Government Support  | 1,000         | B1999N  | 1,000         |
| App - Health                      | 1,643         | B4999N  | 1,676         |
| App - Transportation              | 15,000        | B5999N  | 15,000        |
| App - Home And Community Services | 52,660        | B8999N  | 57,566        |
| App - Employee Benefits           | 6,294         | B9199N  | 2,549         |
| <b>TOTAL Appropriations</b>       | <b>76,597</b> |         | <b>77,791</b> |
| <b>TOTAL Appropriations</b>       | <b>76,597</b> |         | <b>77,791</b> |

TOWN OF Lake Pleasant  
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description      | 2019          | EdpCode | 2020          |
|-----------------------|---------------|---------|---------------|
| <b>Assets</b>         |               |         |               |
| Cash                  | 6,172         | CM200   | 5,316         |
| Cash In Time Deposits | 35,001        | CM201   | 40,005        |
| <b>TOTAL Cash</b>     | <b>41,173</b> |         | <b>45,321</b> |
| <b>TOTAL Assets</b>   | <b>41,173</b> |         | <b>45,321</b> |

TOWN OF Lake Pleasant  
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description  | 2019          | EdpCode | 2020          |
|---|---------------|---------|---------------|
| <b>Fund Balance</b>   |               |         |               |
| Assigned Unappropriated Fund Balance                        | 41,173        | CM915   | 45,321        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>41,173</b> |         | <b>45,321</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>41,173</b> |         | <b>45,321</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>41,173</b> |         | <b>45,321</b> |

TOWN OF Lake Pleasant  
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description                         | 2019         | EdpCode | 2020         |
|--|--------------|---------|--------------|
| <b>Revenues</b>                          |              |         |              |
| Other Health Income                      |              | CM1689  |              |
| <b>TOTAL Departmental Income</b>         | <b>0</b>     |         | <b>0</b>     |
| Interest And Earnings                    | 7            | CM2401  | 8            |
| <b>TOTAL Use of Money And Property</b>   | <b>7</b>     |         | <b>8</b>     |
| Gifts And Donations                      | 5,000        | CM2705  | 5,000        |
| <b>TOTAL Miscellaneous Local Sources</b> | <b>5,000</b> |         | <b>5,000</b> |
| <b>TOTAL Revenues</b>                    | <b>5,007</b> |         | <b>5,008</b> |
| <b>TOTAL Revenues</b>                    | <b>5,007</b> |         | <b>5,008</b> |

TOWN OF Lake Pleasant  
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description  | 2019       | EdpCode | 2020       |
|---|------------|---------|------------|
| <b>Expenditures</b>   |            |         |            |
| Other Culture & Rec-Equip & Cap Outlay                      | 922        | CM79892 | 860        |
| <b>TOTAL Other Culture &amp; Rec-Equip &amp; Cap Outlay</b> | <b>922</b> |         | <b>860</b> |
| <b>TOTAL Culture And Recreation</b>                         | <b>922</b> |         | <b>860</b> |
| <b>TOTAL Expenditures</b>                                   | <b>922</b> |         | <b>860</b> |
| <b>TOTAL Expenditures</b>                                   | <b>922</b> |         | <b>860</b> |

TOWN OF Lake Pleasant  
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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

| Code Description                           | 2019   | EdpCode | 2020   |
|--|--------|---------|--------|
| <b>Analysis of Changes In Fund Balance</b> |        |         |        |
| Fund Balance - Beginning of Year           | 37,088 | CM8021  | 41,173 |
| Prior Period Adj -Decrease In Fund Balance |        | CM8015  | 0      |
| Restated Fund Balance - Beg of Year        | 37,088 | CM8022  | 41,173 |
| ADD - REVENUES AND OTHER SOURCES           | 5,007  |         | 5,008  |
| DEDUCT - EXPENDITURES AND OTHER USES       | 922    |         | 860    |
| Fund Balance - End of Year                 | 41,173 | CM8029  | 45,321 |

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

Balance Sheet

| Code Description                        | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| <b>Assets</b>                           |                |         |                |
| Cash                                    | 5,521          | DA200   | 20,281         |
| Cash In Time Deposits                   | 40,003         | DA201   | 54,437         |
| <b>TOTAL Cash</b>                       | <b>45,524</b>  |         | <b>74,718</b>  |
| Due From Other Funds                    |                | DA391   | 100,000        |
| <b>TOTAL Due From Other Funds</b>       | <b>0</b>       |         | <b>100,000</b> |
| Due From Other Governments              | 48,344         | DA440   |                |
| <b>TOTAL Due From Other Governments</b> | <b>48,344</b>  |         | <b>0</b>       |
| Prepaid Expenses                        | 30,016         | DA480   |                |
| <b>TOTAL Prepaid Expenses</b>           | <b>30,016</b>  |         | <b>0</b>       |
| Cash Special Reserves                   | 110,000        | DA230   | 50,000         |
| <b>TOTAL Restricted Assets</b>          | <b>110,000</b> |         | <b>50,000</b>  |
| <b>TOTAL Assets</b>                     | <b>233,884</b> |         | <b>224,718</b> |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description  | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| Accounts Payable  | 9,742          | DA600   | 5,608          |
| <b>TOTAL Accounts Payable</b>                               | <b>9,742</b>   |         | <b>5,608</b>   |
| Accrued Liabilities   |                | DA601   | 15,111         |
| <b>TOTAL Accrued Liabilities</b>                            | <b>0</b>       |         | <b>15,111</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>9,742</b>   |         | <b>20,718</b>  |
| <b>Fund Balance</b>   |                |         |                |
| Not in Spendable Form                                       | 30,016         | DA806   |                |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>30,016</b>  |         | <b>0</b>       |
| Capital Reserve   | 110,000        | DA878   | 50,000         |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>110,000</b> |         | <b>50,000</b>  |
| Assigned Appropriated Fund Balance                          | 84,126         | DA914   |                |
| Assigned Unappropriated Fund Balance                        |                | DA915   | 154,000        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>84,126</b>  |         | <b>154,000</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>224,142</b> |         | <b>204,000</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>233,884</b> |         | <b>224,718</b> |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description  | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| <b>Revenues</b>   |                |         |                |
| Real Property Taxes                                     | 446,678        | DA1001  | 440,807        |
| <b>TOTAL Real Property Taxes</b>                        | <b>446,678</b> |         | <b>440,807</b> |
| Transportation Services, Other Govts                    | 179,960        | DA2300  | 69,442         |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>179,960</b> |         | <b>69,442</b>  |
| Interest And Earnings                                   | 64             | DA2401  | 62             |
| <b>TOTAL Use of Money And Property</b>                  | <b>64</b>      |         | <b>62</b>      |
| Sales of Equipment                                      | 35,100         | DA2665  |                |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>35,100</b>  |         | <b>0</b>       |
| Refunds of Prior Year's Expenditures                    |                | DA2701  | 669            |
| Unclassified (specify)                                  | 131            | DA2770  |                |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>131</b>     |         | <b>669</b>     |
| <b>TOTAL Revenues</b>                                   | <b>661,933</b> |         | <b>510,980</b> |
| Interfund Transfers                                     |                | DA5031  | 100,000        |
| <b>TOTAL Interfund Transfers</b>                        | <b>0</b>       |         | <b>100,000</b> |
| <b>TOTAL Other Sources</b>                              | <b>0</b>       |         | <b>100,000</b> |
| <b>TOTAL Revenues</b>                                   | <b>661,933</b> |         | <b>610,980</b> |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description                           | 2019           | EdpCode | 2020           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                        |                |         |                |
| Unallocated Insurance, Contr Expend        | 12,717         | DA19104 | 11,962         |
| <b>TOTAL Unallocated Insurance</b>         | <b>12,717</b>  |         | <b>11,962</b>  |
| <b>TOTAL General Government Support</b>    | <b>12,717</b>  |         | <b>11,962</b>  |
| Maint of Streets, Pers Serv                | 203,878        | DA51101 | 213,715        |
| Maint of Streets, Contr Expend             | 5,246          | DA51104 | 3,822          |
| <b>TOTAL Maint of Streets</b>              | <b>209,124</b> |         | <b>217,537</b> |
| Machinery, Equip & Cap Outlay              | 160,000        | DA51302 | 63,284         |
| Machinery, Contr Expend                    | 70,420         | DA51304 | 71,276         |
| <b>TOTAL Machinery</b>                     | <b>230,420</b> |         | <b>134,560</b> |
| Snow Removal, Contr Expend                 | 48,375         | DA51424 | 28,272         |
| <b>TOTAL Snow Removal</b>                  | <b>48,375</b>  |         | <b>28,272</b>  |
| Services Other Govts, Pers Serv            | 31,993         | DA51481 | 28,731         |
| <b>TOTAL Services Other Govts</b>          | <b>31,993</b>  |         | <b>28,731</b>  |
| <b>TOTAL Transportation</b>                | <b>519,912</b> |         | <b>409,100</b> |
| State Retirement, Empl Bnfts               | 33,766         | DA90108 | 34,801         |
| Social Security , Empl Bnfts               | 18,006         | DA90308 | 18,513         |
| Worker's Compensation, Empl Bnfts          | 24,155         | DA90408 | 21,008         |
| Unemployment Insurance, Empl Bnfts         |                | DA90508 | 9,108          |
| Hospital & Medical (dental) Ins, Empl Bnft | 113,599        | DA90608 | 111,166        |
| <b>TOTAL Employee Benefits</b>             | <b>189,526</b> |         | <b>194,596</b> |
| <b>TOTAL Expenditures</b>                  | <b>722,155</b> |         | <b>615,658</b> |
| Transfers, Other Funds                     |                | DA99019 | 15,464         |
| <b>TOTAL Operating Transfers</b>           | <b>0</b>       |         | <b>15,464</b>  |
| <b>TOTAL Other Uses</b>                    | <b>0</b>       |         | <b>15,464</b>  |
| <b>TOTAL Expenditures</b>                  | <b>722,155</b> |         | <b>631,122</b> |

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2019           | EdpCode       | 2020           |
|--|----------------|---------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |               |                |
| Fund Balance - Beginning of Year           | 297,239        | DA8021        | 224,142        |
| Prior Period Adj -Decrease In Fund Balance | 12,875         | DA8015        |                |
| <b>Restated Fund Balance - Beg of Year</b> | <b>284,364</b> | <b>DA8022</b> | <b>224,142</b> |
| ADD - REVENUES AND OTHER SOURCES           | 661,933        |               | 610,980        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 722,155        |               | 631,122        |
| <b>Fund Balance - End of Year</b>          | <b>224,142</b> | <b>DA8029</b> | <b>204,000</b> |

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

Budget Summary

| Code Description                     | 2020           | EdpCode | 2021           |
|--------------------------------------|----------------|---------|----------------|
| <b>Estimated Revenues</b>            |                |         |                |
| Est Rev - Real Property Taxes        | 440,807        | DA1049N | 534,545        |
| Est Rev - Intergovernmental Charges  | 120,750        | DA2399N | 120,800        |
| <b>TOTAL Estimated Revenues</b>      | <b>561,557</b> |         | <b>655,345</b> |
| Appropriated Fund Balance            | 100,000        | DA599N  |                |
| <b>TOTAL Estimated Other Sources</b> | <b>100,000</b> |         | <b>0</b>       |
| <b>TOTAL Estimated Revenues</b>      | <b>661,557</b> |         | <b>655,345</b> |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description            | 2020           | EdpCode | 2021           |
|-----------------------------|----------------|---------|----------------|
| <b>Appropriations</b>       |                |         |                |
| App - Transportation        | 468,282        | DA5999N | 444,793        |
| App - Employee Benefits     | 193,275        | DA9199N | 210,552        |
| <b>TOTAL Appropriations</b> | <b>661,557</b> |         | <b>655,345</b> |
| <b>TOTAL Appropriations</b> | <b>661,557</b> |         | <b>655,345</b> |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description                        | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| <b>Assets</b>                           |                |         |                |
| Cash                                    | 90,222         | DB200   | 42,499         |
| Cash In Time Deposits                   | 20,000         | DB201   | 225,841        |
| <b>TOTAL Cash</b>                       | <b>110,223</b> |         | <b>268,341</b> |
| Due From Other Governments              | 1,386          | DB440   |                |
| <b>TOTAL Due From Other Governments</b> | <b>1,386</b>   |         | <b>0</b>       |
| Prepaid Expenses                        | 23,351         | DB480   |                |
| <b>TOTAL Prepaid Expenses</b>           | <b>23,351</b>  |         | <b>0</b>       |
| Cash Special Reserves                   |                | DB230   | 30,000         |
| <b>TOTAL Restricted Assets</b>          | <b>0</b>       |         | <b>30,000</b>  |
| <b>TOTAL Assets</b>                     | <b>134,959</b> |         | <b>298,341</b> |

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

Balance Sheet

| Code Description  | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| <b>Fund Balance</b>   |                |         |                |
| Not in Spendable Form                                       | 23,351         | DB806   |                |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>23,351</b>  |         | <b>0</b>       |
| Capital Reserve   |                | DB878   | 30,000         |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>0</b>       |         | <b>30,000</b>  |
| Assigned Appropriated Fund Balance                          |                | DB914   |                |
| Assigned Unappropriated Fund Balance                        | 111,606        | DB915   | 268,341        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>111,606</b> |         | <b>268,341</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>134,957</b> |         | <b>298,341</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>134,957</b> |         | <b>298,341</b> |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description  | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| <b>Revenues</b>   |                |         |                |
| Real Property Taxes                                     | 390,262        | DB1001  | 396,134        |
| <b>TOTAL Real Property Taxes</b>                        | <b>390,262</b> |         | <b>396,134</b> |
| Interest And Earnings                                   | 45             | DB2401  | 48             |
| <b>TOTAL Use of Money And Property</b>                  | <b>45</b>      |         | <b>48</b>      |
| Insurance Recoveries                                    | 3,977          | DB2680  |                |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>3,977</b>   |         | <b>0</b>       |
| St Aid, Consolidated Highway Aid                        | 85,968         | DB3501  | 68,769         |
| <b>TOTAL State Aid</b>                                  | <b>85,968</b>  |         | <b>68,769</b>  |
| Fed Aid, Emergency Disaster Assistance                  |                | DB4960  | 246,306        |
| <b>TOTAL Federal Aid</b>                                | <b>0</b>       |         | <b>246,306</b> |
| <b>TOTAL Revenues</b>                                   | <b>480,252</b> |         | <b>711,257</b> |
| Interfund Transfers                                     |                | DB5031  | 15,464         |
| <b>TOTAL Interfund Transfers</b>                        | <b>0</b>       |         | <b>15,464</b>  |
| <b>TOTAL Other Sources</b>                              | <b>0</b>       |         | <b>15,464</b>  |
| <b>TOTAL Revenues</b>                                   | <b>480,252</b> |         | <b>726,721</b> |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description                           | 2019           | EdpCode | 2020           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                        |                |         |                |
| Maint of Streets, Pers Serv                | 100,081        | DB51101 | 112,030        |
| Maint of Streets, Contr Expend             | 75,188         | DB51104 | 52,649         |
| <b>TOTAL Maint of Streets</b>              | <b>175,269</b> |         | <b>164,679</b> |
| Perm Improve Highway, Pers Serv            | 4,542          | DB51121 | 4,404          |
| Perm Improve Highway, Equip & Cap Outlay   | 159,574        | DB51122 | 127,888        |
| <b>TOTAL Perm Improve Highway</b>          | <b>164,117</b> |         | <b>132,292</b> |
| Brush And Weeds, Contr Expend              | 3,000          | DB51404 | 4,018          |
| <b>TOTAL Brush And Weeds</b>               | <b>3,000</b>   |         | <b>4,018</b>   |
| <b>TOTAL Transportation</b>                | <b>342,386</b> |         | <b>300,989</b> |
| Emergency Disaster Work, Contr Expend      |                | DB87604 | 140,096        |
| <b>TOTAL Emergency Disaster Work</b>       | <b>0</b>       |         | <b>140,096</b> |
| <b>TOTAL Home And Community Services</b>   | <b>0</b>       |         | <b>140,096</b> |
| State Retirement, Empl Bnfts               | 16,258         | DB90108 | 16,717         |
| Social Security, Empl Bnfts                | 8,015          | DB90308 | 8,824          |
| Worker's Compensation, Empl Bnfts          | 19,661         | DB90408 | 18,742         |
| Hospital & Medical (dental) Ins, Empl Bnft | 58,263         | DB90608 | 53,215         |
| <b>TOTAL Employee Benefits</b>             | <b>102,197</b> |         | <b>97,497</b>  |
| Debt Principal, Serial Bonds               | 17,300         | DB97106 | 17,300         |
| Debt Principal, Bond Anticipation Notes    |                | DB97306 |                |
| <b>TOTAL Debt Principal</b>                | <b>17,300</b>  |         | <b>17,300</b>  |
| Debt Interest, Serial Bonds                | 6,747          | DB97107 | 6,072          |
| Debt Interest, Bond Anticipation Notes     |                | DB97307 |                |
| <b>TOTAL Debt Interest</b>                 | <b>6,747</b>   |         | <b>6,072</b>   |
| <b>TOTAL Expenditures</b>                  | <b>468,630</b> |         | <b>561,954</b> |
| <b>TOTAL Expenditures</b>                  | <b>468,630</b> |         | <b>561,954</b> |

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description                           | 2019           | EdpCode       | 2020           |
|--|----------------|---------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |               |                |
| Fund Balance - Beginning of Year           | 121,202        | DB8021        | 134,956        |
| Prior Period Adj -Increase In Fund Balance | 2,132          | DB8012        |                |
| Prior Period Adj -Decrease In Fund Balance |                | DB8015        | 1,382          |
| <b>Restated Fund Balance - Beg of Year</b> | <b>123,334</b> | <b>DB8022</b> | <b>133,574</b> |
| ADD - REVENUES AND OTHER SOURCES           | 480,252        |               | 726,721        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 468,630        |               | 561,954        |
| <b>Fund Balance - End of Year</b>          | <b>134,956</b> | <b>DB8029</b> | <b>298,341</b> |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description                    | 2020           | EdpCode | 2021           |
|-------------------------------------|----------------|---------|----------------|
| <b>Estimated Revenues</b>           |                |         |                |
| Est Rev - Real Property Taxes       | 396,134        | DB1049N | 354,190        |
| Est Rev - Intergovernmental Charges | 750            | DB2399N | 750            |
| Est Rev - State Aid                 | 86,000         | DB3099N | 68,800         |
| Est Rev - Federal Aid               |                | DB4099N | 60,000         |
| <b>TOTAL Estimated Revenues</b>     | <b>482,884</b> |         | <b>483,740</b> |
| <b>TOTAL Estimated Revenues</b>     | <b>482,884</b> |         | <b>483,740</b> |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description            | 2020           | EdpCode | 2021           |
|-----------------------------|----------------|---------|----------------|
| <b>Appropriations</b>       |                |         |                |
| App - Transportation        | 358,198        | DB5999N | 353,315        |
| App - Employee Benefits     | 124,686        | DB9199N | 130,425        |
| <b>TOTAL Appropriations</b> | <b>482,884</b> |         | <b>483,740</b> |
| <b>TOTAL Appropriations</b> | <b>482,884</b> |         | <b>483,740</b> |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description                               | 2019          | EdpCode | 2020     |
|--|---------------|---------|----------|
| <b>Assets</b>                                  |               |         |          |
| Cash   | 21,102        | H200    |          |
| <b>TOTAL Cash</b>                              | <b>21,102</b> |         | <b>0</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</b>                            | <b>21,102</b> |         | <b>0</b> |

TOWN OF Lake Pleasant  
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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description  | 2019          | EdpCode | 2020     |
|---|---------------|---------|----------|
| Accounts Payable  | 186           | H600    |          |
| <b>TOTAL Accounts Payable</b>                               | <b>186</b>    |         | <b>0</b> |
| Due To Other Funds  |               | H630    |          |
| <b>TOTAL Due To Other Funds</b>                             | <b>0</b>      |         | <b>0</b> |
| <b>TOTAL Liabilities</b>                                    | <b>186</b>    |         | <b>0</b> |
| <b>Fund Balance</b>   |               |         |          |
| Assigned Appropriated Fund Balance                          | 20,917        | H914    |          |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>20,917</b> |         | <b>0</b> |
| Unassigned Fund Balance                                     |               | H917    |          |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>0</b>      |         | <b>0</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>20,917</b> |         | <b>0</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>21,102</b> |         | <b>0</b> |

TOWN OF Lake Pleasant  
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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                         | 2019          | EdpCode | 2020         |
|--|---------------|---------|--------------|
| <b>Revenues</b>                          |               |         |              |
| Gifts And Donations                      | 5,309         | H2705   | 1,799        |
| <b>TOTAL Miscellaneous Local Sources</b> | <b>5,309</b>  |         | <b>1,799</b> |
| St Aid-Capital Projects                  | 30,920        | H3097   | 3,642        |
| <b>TOTAL State Aid</b>                   | <b>30,920</b> |         | <b>3,642</b> |
| <b>TOTAL Revenues</b>                    | <b>36,230</b> |         | <b>5,441</b> |
| <b>TOTAL Revenues</b>                    | <b>36,230</b> |         | <b>5,441</b> |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                        | 2019          | EdpCode | 2020          |
|---|---------------|---------|---------------|
| <b>Expenditures</b>                     |               |         |               |
| Buildings, Equip & Cap Outlay           | 14,122        | H16202  | 7,854         |
| <b>TOTAL Buildings</b>                  | <b>14,122</b> |         | <b>7,854</b>  |
| <b>TOTAL General Government Support</b> | <b>14,122</b> |         | <b>7,854</b>  |
| <b>TOTAL Expenditures</b>               | <b>14,122</b> |         | <b>7,854</b>  |
| Transfers, Other Funds                  |               | H99019  | 18,503        |
| <b>TOTAL Operating Transfers</b>        | <b>0</b>      |         | <b>18,503</b> |
| <b>TOTAL Other Uses</b>                 | <b>0</b>      |         | <b>18,503</b> |
| <b>TOTAL Expenditures</b>               | <b>14,122</b> |         | <b>26,358</b> |

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description                           | 2019    | EdpCode | 2020   |
|--|---------|---------|--------|
| <b>Analysis of Changes in Fund Balance</b> |         |         |        |
| Fund Balance - Beginning of Year           | -19,192 | H8021   | 20,917 |
| Prior Period Adj -Increase In Fund Balance | 18,001  | H8012   |        |
| Restated Fund Balance - Beg of Year        | -1,191  | H8022   | 20,917 |
| ADD - REVENUES AND OTHER SOURCES           | 36,230  |         | 5,441  |
| DEDUCT - EXPENDITURES AND OTHER USES       | 14,122  |         | 26,358 |
| Fund Balance - End of Year                 | 20,917  | H8029   | 0      |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description                  | 2019             | EdpCode | 2020             |
|-----------------------------------|------------------|---------|------------------|
| <b>Assets</b>                     |                  |         |                  |
| Land                              | 54,670           | K101    | 31,047           |
| Buildings                         | 1,971,008        | K102    | 3,536,237        |
| Improvements Other Than Buildings | 314,112          | K103    | 158,893          |
| Machinery And Equipment           | 215,041          | K104    | 1,434,455        |
| Infrastructure                    | 187,000          | K106    | 187,000          |
| <b>TOTAL Fixed Assets (net)</b>   | <b>2,741,831</b> |         | <b>5,347,632</b> |
| <b>TOTAL Assets</b>               | <b>2,741,831</b> |         | <b>5,347,632</b> |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2019             | EdpCode | 2020             |
|---|------------------|---------|------------------|
| <b>Liabilities</b>  |                  |         |                  |
| Total Non-Current Govt Assets                             | 2,741,831        | K159    | 5,347,632        |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>2,741,831</b> |         | <b>5,347,632</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>2,741,831</b> |         | <b>5,347,632</b> |
| <b>TOTAL</b>  | <b>2,741,831</b> |         | <b>5,347,632</b> |

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(L) LIBRARY

Balance Sheet

| Code Description                  | 2019          | EdpCode | 2020          |
|-----------------------------------|---------------|---------|---------------|
| <b>Assets</b>                     |               |         |               |
| Cash                              | 3,746         | L200    | 14,185        |
| Cash In Time Deposits             | 20,001        | L201    | 37,387        |
| <b>TOTAL Cash</b>                 | <b>23,747</b> |         | <b>51,572</b> |
| Due From Other Funds              |               | L391    |               |
| <b>TOTAL Due From Other Funds</b> | <b>0</b>      |         | <b>0</b>      |
| Prepaid Expenses                  | 586           | L480    |               |
| <b>TOTAL Prepaid Expenses</b>     | <b>586</b>    |         | <b>0</b>      |
| <b>TOTAL Assets</b>               | <b>24,333</b> |         | <b>51,572</b> |

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(L) LIBRARY

Balance Sheet

| Code Description  | 2019          | EdpCode | 2020          |
|---|---------------|---------|---------------|
| Accounts Payable  | 35            | L600    | 857           |
| <b>TOTAL Accounts Payable</b>                               | <b>35</b>     |         | <b>857</b>    |
| Accrued Liabilities   |               | L601    | 2,403         |
| <b>TOTAL Accrued Liabilities</b>                            | <b>0</b>      |         | <b>2,403</b>  |
| Due To Other Funds  |               | L630    |               |
| <b>TOTAL Due To Other Funds</b>                             | <b>0</b>      |         | <b>0</b>      |
| <b>TOTAL Liabilities</b>                                    | <b>35</b>     |         | <b>3,261</b>  |
| <b>Fund Balance</b>   |               |         |               |
| Not in Spendable Form                                       | 586           | L806    |               |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>586</b>    |         | <b>0</b>      |
| Assigned Appropriated Fund Balance                          |               | L914    |               |
| Assigned Unappropriated Fund Balance                        | 23,712        | L915    | 48,311        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>23,712</b> |         | <b>48,311</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>24,298</b> |         | <b>48,311</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>24,333</b> |         | <b>51,572</b> |

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Results of Operation

| Code Description  | 2019          | EdpCode | 2020           |
|---|---------------|---------|----------------|
| <b>Revenues</b>   |               |         |                |
| Real Property Taxes                                     | 72,725        | L1001   | 92,383         |
| <b>TOTAL Real Property Taxes</b>                        | <b>72,725</b> |         | <b>92,383</b>  |
| Library Charges   | 1,422         | L2082   | 553            |
| <b>TOTAL Departmental Income</b>                        | <b>1,422</b>  |         | <b>553</b>     |
| Interest And Earnings                                   | 10            | L2401   | 14             |
| <b>TOTAL Use of Money And Property</b>                  | <b>10</b>     |         | <b>14</b>      |
| Sales, Other  |               | L2655   | 65             |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>0</b>      |         | <b>65</b>      |
| Gifts And Donations                                     | 523           | L2705   | 10,076         |
| Grants From Local Governments                           | 2,255         | L2706   |                |
| Library System Grant                                    | 1,419         | L2760   | 995            |
| Unclassified (specify)                                  | 7,500         | L2770   | 2,513          |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>11,697</b> |         | <b>13,584</b>  |
| <b>TOTAL Revenues</b>                                   | <b>85,854</b> |         | <b>106,599</b> |
| Interfund Transfers                                     |               | L5031   | 18,503         |
| <b>TOTAL Interfund Transfers</b>                        | <b>0</b>      |         | <b>18,503</b>  |
| <b>TOTAL Other Sources</b>                              | <b>0</b>      |         | <b>18,503</b>  |
| <b>TOTAL Revenues</b>                                   | <b>85,854</b> |         | <b>125,103</b> |

TOWN OF Lake Pleasant  
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Results of Operation

| Code Description                           | 2019          | EdpCode | 2020           |
|--|---------------|---------|----------------|
| <b>Expenditures</b>                        |               |         |                |
| Library, Pers Serv                         | 53,764        | L74101  | 65,842         |
| Library, Contr Expend                      | 23,229        | L74104  | 16,265         |
| <b>TOTAL Library</b>                       | <b>76,993</b> |         | <b>82,107</b>  |
| <b>TOTAL Culture And Recreation</b>        | <b>76,993</b> |         | <b>82,107</b>  |
| State Retirement, Empl Bnfts               | 5,001         | L90108  | 5,163          |
| Social Security, Empl Bnfts                | 4,090         | L90308  | 5,043          |
| Worker's Compensation, Empl Bnfts          | 650           | L90408  | 586            |
| Hospital & Medical (dental) Ins, Empl Bnft |               | L90608  | 8,191          |
| <b>TOTAL Employee Benefits</b>             | <b>9,741</b>  |         | <b>18,982</b>  |
| <b>TOTAL Expenditures</b>                  | <b>86,734</b> |         | <b>101,089</b> |
| <b>TOTAL Expenditures</b>                  | <b>86,734</b> |         | <b>101,089</b> |

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(L) LIBRARY

**Analysis of Changes in Fund Balance**

| Code Description                           | 2019   | EdpCode | 2020    |
|--|--------|---------|---------|
| <b>Analysis of Changes In Fund Balance</b> |        |         |         |
| Fund Balance - Beginning of Year           | 43,178 | L8021   | 24,298  |
| Prior Period Adj -Decrease In Fund Balance | 18,000 | L8015   |         |
| Restated Fund Balance - Beg of Year        | 25,178 | L8022   | 24,298  |
| ADD - REVENUES AND OTHER SOURCES           | 85,854 |         | 125,103 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 86,734 |         | 101,089 |
| Fund Balance - End of Year                 | 24,298 | L8029   | 48,311  |

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(SF) FIRE PROTECTION

Balance Sheet

| Code Description               | 2019          | EdpCode | 2020           |
|--------------------------------|---------------|---------|----------------|
| <b>Assets</b>                  |               |         |                |
| Cash                           |               | SF200   | 16,203         |
| Cash In Time Deposits          | 15,000        | SF201   | 11,035         |
| <b>TOTAL Cash</b>              | <b>15,000</b> |         | <b>27,238</b>  |
| Prepaid Expenses               | 11,749        | SF480   |                |
| <b>TOTAL Prepaid Expenses</b>  | <b>11,749</b> |         | <b>0</b>       |
| Service Award Program Assets   |               | SF461 ✖ | 660,162        |
| <b>TOTAL Restricted Assets</b> | <b>0</b>      |         | <b>660,162</b> |
| <b>TOTAL Assets</b>            | <b>26,749</b> |         | <b>687,400</b> |

TOWN OF Lake Pleasant  
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(SF) FIRE PROTECTION

Balance Sheet

| Code Description  | 2019          | EdpCode | 2020           |
|---|---------------|---------|----------------|
| Accounts Payable  | 65            | SF600   |                |
| <b>TOTAL Accounts Payable</b>                               | <b>65</b>     |         | <b>0</b>       |
| Due To Other Funds  | 2,414         | SF630   |                |
| <b>TOTAL Due To Other Funds</b>                             | <b>2,414</b>  |         | <b>0</b>       |
| <b>TOTAL Liabilities</b>                                    | <b>2,479</b>  |         | <b>0</b>       |
| <b>Fund Balance</b>   |               |         |                |
| Not in Spendable Form                                       | 11,749        | SF806   |                |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>11,749</b> |         | <b>0</b>       |
| Restricted for Service Award Program                        |               | SF895 ✕ | 660,162        |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>0</b>      |         | <b>660,162</b> |
| Assigned Unappropriated Fund Balance                        | 12,521        | SF915   | 27,238         |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>12,521</b> |         | <b>27,238</b>  |
| <b>TOTAL Fund Balance</b>                                   | <b>24,270</b> |         | <b>687,400</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>26,749</b> |         | <b>687,400</b> |

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(SF) FIRE PROTECTION

Results of Operation

| Code Description                 | 2019           | EdpCode | 2020           |
|----------------------------------|----------------|---------|----------------|
| <b>Revenues</b>                  |                |         |                |
| Real Property Taxes              | 214,109        | SF1001  | 212,609        |
| <b>TOTAL Real Property Taxes</b> | <b>214,109</b> |         | <b>212,609</b> |
| <b>TOTAL Revenues</b>            | <b>214,109</b> |         | <b>212,609</b> |
| <b>TOTAL Revenues</b>            | <b>214,109</b> |         | <b>212,609</b> |

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(SF) FIRE PROTECTION

Results of Operation

| Code Description                          | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| <b>Expenditures</b>                       |                |         |                |
| Fire Protection, Contr Expend             | 159,425        | SF34104 | 159,212        |
| <b>TOTAL Fire Protection</b>              | <b>159,425</b> |         | <b>159,212</b> |
| <b>TOTAL Public Safety</b>                | <b>159,425</b> |         | <b>159,212</b> |
| Local Pension Fund, Empl Bnfts            | 35,779         | SF90258 | 37,447         |
| Worker's Compensation, Empl Bnfts         | 11,474         | SF90408 | 11,749         |
| Other Employee Benefits (spec)            | 1,233          | SF90898 | 1,233          |
| Additional Description NYS Cancer Benefit |                |         |                |
| <b>TOTAL Employee Benefits</b>            | <b>48,486</b>  |         | <b>50,429</b>  |
| <b>TOTAL Expenditures</b>                 | <b>207,911</b> |         | <b>209,641</b> |
| <b>TOTAL Expenditures</b>                 | <b>207,911</b> |         | <b>209,641</b> |

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description                           | 2019    | EdpCode | 2020      |
|--|---------|---------|-----------|
| <b>Analysis of Changes in Fund Balance</b> |         |         |           |
| Fund Balance - Beginning of Year           | 18,072  | SF8021  | 24,270    |
| Prior Period Adj -Increase In Fund Balance |         | SF8012  | 660,162 * |
| Restated Fund Balance - Beg of Year        | 18,072  | SF8022  | 684,432   |
| ADD - REVENUES AND OTHER SOURCES           | 214,109 |         | 212,609   |
| DEDUCT - EXPENDITURES AND OTHER USES       | 207,911 |         | 209,641   |
| Fund Balance - End of Year                 | 24,270  | SF8029  | 687,400   |

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(SR) REFUSE AND GARBAGE

Balance Sheet

| Code Description               | 2019          | EdpCode | 2020          |
|--------------------------------|---------------|---------|---------------|
| <b>Assets</b>                  |               |         |               |
| Cash                           | 9,683         | SR200   | 5,800         |
| Cash In Time Deposits          | 28,001        | SR201   | 40,958        |
| <b>TOTAL Cash</b>              | <b>37,684</b> |         | <b>46,758</b> |
| Prepaid Expenses               | 8,468         | SR480   |               |
| <b>TOTAL Prepaid Expenses</b>  | <b>8,468</b>  |         | <b>0</b>      |
| Cash Special Reserves          | 12,000        | SR230   | 24,000        |
| <b>TOTAL Restricted Assets</b> | <b>12,000</b> |         | <b>24,000</b> |
| <b>TOTAL Assets</b>            | <b>58,152</b> |         | <b>70,758</b> |

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(SR) REFUSE AND GARBAGE

Balance Sheet

| Code Description  | 2019          | EdpCode | 2020          |
|---|---------------|---------|---------------|
| Accrued Liabilities   |               | SR601   | 979           |
| <b>TOTAL Accrued Liabilities</b>                            | <b>0</b>      |         | <b>979</b>    |
| <b>TOTAL Liabilities</b>                                    | <b>0</b>      |         | <b>979</b>    |
| <b>Fund Balance</b>   |               |         |               |
| Not in Spendable Form                                       | 8,468         | SR806   |               |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>8,468</b>  |         | <b>0</b>      |
| Capital Reserve   |               | SR878   | 24,000        |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>0</b>      |         | <b>24,000</b> |
| Assigned Appropriated Fund Balance                          | 12,000        | SR914   |               |
| Assigned Unappropriated Fund Balance                        | 37,684        | SR915   | 45,779        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>49,684</b> |         | <b>45,779</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>58,152</b> |         | <b>69,779</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>58,152</b> |         | <b>70,758</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(SR) REFUSE AND GARBAGE

Results of Operation

| Code Description                         | 2019          | EdpCode | 2020          |
|--|---------------|---------|---------------|
| <b>Revenues</b>                          |               |         |               |
| Real Property Taxes                      | 79,740        | SR1001  | 87,100        |
| <b>TOTAL Real Property Taxes</b>         | <b>79,740</b> |         | <b>87,100</b> |
| Refuse & Garbage Charges                 | 490           | SR2130  | 90            |
| <b>TOTAL Departmental Income</b>         | <b>490</b>    |         | <b>90</b>     |
| Interest And Earnings                    | 14            | SR2401  | 16            |
| <b>TOTAL Use of Money And Property</b>   | <b>14</b>     |         | <b>16</b>     |
| Unclassified (specify)                   | 250           | SR2770  |               |
| <b>TOTAL Miscellaneous Local Sources</b> | <b>250</b>    |         | <b>0</b>      |
| <b>TOTAL Revenues</b>                    | <b>80,494</b> |         | <b>87,206</b> |
| <b>TOTAL Revenues</b>                    | <b>80,494</b> |         | <b>87,206</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(SR) REFUSE AND GARBAGE

Results of Operation

| Code Description                           | 2019          | EdpCode | 2020          |
|--|---------------|---------|---------------|
| <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                | 33,838        | SR81601 | 38,035        |
| Refuse & Garbage, Contr Expend             | 532           | SR81604 | 3,187         |
| <b>TOTAL Refuse &amp; Garbage</b>          | <b>34,370</b> |         | <b>41,223</b> |
| <b>TOTAL Home And Community Services</b>   | <b>34,370</b> |         | <b>41,223</b> |
| State Retirement, Empl Bnfts               | 6,253         | SR90108 | 6,430         |
| Social Security, Empl Bnfts                | 2,585         | SR90308 | 2,889         |
| Worker's Compensation, Empl Bnfts          | 7,418         | SR90408 | 7,028         |
| Hospital & Medical (dental) Ins, Empl Bnft | 18,207        | SR90608 | 17,011        |
| <b>TOTAL Employee Benefits</b>             | <b>34,463</b> |         | <b>33,357</b> |
| <b>TOTAL Expenditures</b>                  | <b>69,833</b> |         | <b>75,580</b> |
| <b>TOTAL Expenditures</b>                  | <b>69,833</b> |         | <b>75,580</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2019   | EdpCode | 2020   |
|--|--------|---------|--------|
| <b>Analysis of Changes in Fund Balance</b> |        |         |        |
| Fund Balance - Beginning of Year           | 47,491 | SR8021  | 58,152 |
| Restated Fund Balance - Beg of Year        | 47,491 | SR8022  | 58,152 |
| ADD - REVENUES AND OTHER SOURCES           | 80,494 |         | 87,206 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 69,833 |         | 75,580 |
| Fund Balance - End of Year                 | 58,152 | SR8029  | 69,779 |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

| Code Description             | 2019           | EdpCode | 2020     |
|------------------------------|----------------|---------|----------|
| <b>Assets</b>                |                |         |          |
| Service Award Program Assets | 619,988        | TA461   |          |
| <b>TOTAL Investments</b>     | <b>619,988</b> |         | <b>0</b> |
| <b>TOTAL Assets</b>          | <b>619,988</b> |         | <b>0</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

| Code Description  | 2019           | EdpCode | 2020     |
|---|----------------|---------|----------|
| Service Awards  | 619,988        | TA13    |          |
| <b>TOTAL Agency Liabilities</b>                             | <b>619,988</b> |         | <b>0</b> |
| <b>TOTAL Liabilities</b>                                    | <b>619,988</b> |         | <b>0</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>619,988</b> |         | <b>0</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                                    | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| <b>Assets</b>                                       |                |         |                |
| Total Non-Current Govt Liabilities                  | 415,953        | W129    | 861,589        |
| <b>TOTAL Provision To Be Made In Future Budgets</b> | <b>415,953</b> |         | <b>861,589</b> |
| <b>TOTAL Assets</b>                                 | <b>415,953</b> |         | <b>861,589</b> |

TOWN OF Lake Pleasant  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                            | 2019           | EdpCode | 2020           |
|---|----------------|---------|----------------|
| Net Pension Liability -Proportionate Share  | 150,966        | W638    | 609,825        |
| Total OPEB Liability                        | 72,998         | W683    | 72,998         |
| Compensated Absences                        | 36,289         | W687    | 40,366         |
| <b>TOTAL Other Liabilities</b>              | <b>260,254</b> |         | <b>723,189</b> |
| Bonds Payable                               | 155,700        | W628    | 138,400        |
| <b>TOTAL Bond And Long Term Liabilities</b> | <b>155,700</b> |         | <b>138,400</b> |
| <b>TOTAL Liabilities</b>                    | <b>415,954</b> |         | <b>861,589</b> |
| <b>TOTAL Liabilities</b>                    | <b>415,954</b> |         | <b>861,589</b> |

TOWN OF Lake Pleasant  
 Statement of Indebtedness  
 For the Fiscal Year Ending 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         | \$155,700        | \$17,300       | \$0                 | \$0               | \$0               | \$138,400       |
| Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year |           |             |           |           |               |                  |           |      |                   |                  |                |                     |                   |                   |                 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year |           |             |           |           |               |                  |           |      |                   |                  |                |                     |                   |                   |                 |
|  |           |             |           |           |               |                  |           |      | \$0               | \$155,700        | \$17,300       | \$0                 | \$0               | \$0               | \$138,400       |
|  |           |             |           |           |               |                  |           |      | \$0               | \$155,700        | \$17,300       | \$0                 | \$0               | \$0               | \$138,400       |

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

|  | EDP Code | Amount         |
|--|----------|----------------|
| CASH:  |          |                |
| On Hand  | 9Z2001   | \$200.00       |
| Demand Deposits  | 9Z2011   | \$1,258,255.09 |
| Time Deposits  | 9Z2021   |                |
| Total  |          | \$1,258,455.09 |
| COLLATERAL:  |          |                |
| - FDIC Insurance   | 9Z2014   | \$949,978.38   |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A  | \$308,476.71   |
| Total  |          | \$1,258,455.09 |
| 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 2020

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number    | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****_-1258                   | \$1,962         | \$18,319                      | \$0                            | \$20,281                    |
| ****_-1274                   | \$59,443        | \$19,958                      | \$0                            | \$79,401                    |
| ****_-1300                   | \$1             | \$5,799                       | \$0                            | \$5,800                     |
| ****_-1559                   | \$74,338        | \$0                           | \$74,338                       | \$0                         |
| ****_-1562                   | \$953           | \$0                           | \$953                          | \$0                         |
| ****_-1601                   | \$5,316         | \$0                           | \$0                            | \$5,316                     |
| ****_-1685                   | \$7,747         | \$967                         | \$0                            | \$8,714                     |
| ****_-1698                   | \$27,035        | \$15,464                      | \$0                            | \$42,499                    |
| ****_-1957                   | \$13,430        | \$755                         | \$0                            | \$14,185                    |
| ****_-5103                   | \$552,635       | \$0                           | \$0                            | \$552,635                   |
| ****_-5111                   | \$26,796        | \$0                           | \$0                            | \$26,796                    |
| ****_-5138                   | \$104,437       | \$0                           | \$0                            | \$104,437                   |
| ****_-5146                   | \$255,841       | \$0                           | \$0                            | \$255,841                   |
| ****_-5154                   | \$37,567        | \$0                           | \$180                          | \$37,387                    |
| ****_-5162                   | \$64,958        | \$0                           | \$0                            | \$64,958                    |
| ****_-5170                   | \$40,005        | \$0                           | \$0                            | \$40,005                    |
| Total Adjusted Bank Balance  |                 |                               |                                | \$1,258,255                 |
| Petty Cash                   |                 |                               |                                | \$200.00                    |
| Adjustments                  |                 |                               |                                | \$.00                       |
| Total Cash                   |                 |                               |                                | 9ZCASH * \$1,258,455        |
| Total Cash Balance All Funds |                 |                               |                                | 9ZCASHB * \$1,258,455       |

\* Must be equal

TOWN OF Lake Pleasant  
Local Government Questionnaire  
For the Fiscal Year Ending 2020

|   | <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?<br>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?<br>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>Yes</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 2020

| <b>Total Full Time Employees:</b>                                 |  | 16                                    |                                 |                                 |                      |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| <b>Total Part Time Employees:</b>                                 |  | 15                                    |                                 |                                 |                      |
| <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                                | \$128,698.31                          | 16                              | 5                               |                      |
| 90158   | Police and Fire Retirement                             |                                       |                                 |                                 |                      |
| 90258   | Local Pension Fund                                     | \$37,447.00                           |                                 |                                 |                      |
| 90308   | Social Security  | \$61,382.67                           | 16                              | 15                              |                      |
| 90408   | Worker's Compensation Insurance                        | \$70,241.36                           | 16                              | 15                              |                      |
| 90458   | Life Insurance   |                                       |                                 |                                 |                      |
| 90508   | Unemployment Insurance                                 | \$11,223.93                           | 16                              | 15                              |                      |
| 90558   | Disability Insurance                                   |                                       |                                 |                                 |                      |
| 90608   | Hospital and Medical (Dental) Insurance                | \$387,987.65                          | 12                              | 3                               | 21                   |
| 90708   | Union Welfare Benefits                                 |                                       |                                 |                                 |                      |
| 90858   | Supplemental Benefit Payment to Disabled Fire Fighters |                                       |                                 |                                 |                      |
| 91890   | Other Employee Benefits                                |                                       |                                 |                                 |                      |
| <b>Total</b>  |  | <b>\$696,980.92</b>                   |                                 |                                 |                      |
| Computed Total From Financial Section (comparative purposes only) |  | <b>\$696,980.92</b>                   |                                 |                                 |                      |

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

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline    | \$3,864            | 2,857        | gallons          |                              |
| Diesel Fuel | \$23,185           | 14,378       | gallons          |                              |
| Fuel Oil    | \$6,476            | 3,003        | gallons          |                              |
| Natural Gas |                    |              | cubic feet       |                              |
| Electricity | \$27,181           | 65,008       | kilowatt-hours   |                              |
| Coal        |                    |              | tons             |                              |
| Propane     | \$4,677            | 3,341        | gallons          |                              |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Betsy A. Bain, 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 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of 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 12/31/2020 and filed by means of electronic data transmission.

Jodie Small  
Name of Report Preparer if different than Chief Fiscal Officer

(518) 548-7911  
Telephone Number

02/16/2021  
Date of Certification

Betsy A. Bain  
Name

Supervisor  
Title

2679 State Route 8, Lake Pleasant,  
Official Address

(518) 548-3625  
Official Telephone Number

