

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Mexico

County of Oswego

For the Fiscal Year Ended 05/31/2017

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

VILLAGE OF Mexico

*** 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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (PN) PERMANENT
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	492,225	A200	518,952
TOTAL Cash	492,225		518,952
Tax Sale Certificates	4,958	A320	4,958
TOTAL Taxes Receivable (net)	4,958		4,958
TOTAL Assets	497,183		523,910

VILLAGE OF Mexico
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accrued Liabilities	18,885	A601	12,516
TOTAL Accrued Liabilities	18,885		12,516
TOTAL Liabilities	18,885		12,516
Deferred Inflows of Resources			
Deferred Taxes	4,958	A694	4,958
TOTAL Deferred Inflows of Resources	4,958		4,958
TOTAL Deferred Inflows of Resources	4,958		4,958
Fund Balance			
Assigned Appropriated Fund Balance	22,552	A914	38,774
TOTAL Assigned Fund Balance	22,552		38,774
Unassigned Fund Balance	450,788	A917	467,661
TOTAL Unassigned Fund Balance	450,788		467,661
TOTAL Fund Balance	473,340		506,435
TOTAL Liabilities, Deferred Inflows And Fund Balance	497,183		523,910

VILLAGE OF Mexico
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	369,767	A1001	377,038
TOTAL Real Property Taxes	369,767		377,038
Interest & Penalties On Real Prop Taxes	1,885	A1090	1,903
TOTAL Real Property Tax Items	1,885		1,903
Non Prop Tax Dist By County	76,208	A1120	75,465
Utilities Gross Receipts Tax	24,732	A1130	19,783
Franchises	11,552	A1170	15,861
TOTAL Non Property Tax Items	112,492		111,110
Clerk Fees	915	A1255	670
Vital Statistics Fees	290	A1603	470
Public Works Charges	1,601	A1710	1,610
Zoning Fees	3,139	A2110	3,488
Refuse & Garbage Charges	2,204	A2130	2,359
Sale of Cemetery Lots	2,250	A2190	8,194
Charges For Cemetery Services	8,885	A2192	15,917
TOTAL Departmental Income	19,284		32,707
Youth Recreation Services, Other Govts	4,000	A2350	4,000
TOTAL Intergovernmental Charges	4,000		4,000
Interest And Earnings	74	A2401	130
Rental of Real Property	750	A2410	200
TOTAL Use of Money And Property	824		330
Games of Chance	150	A2530	250
TOTAL Licenses And Permits	150		250
Sales of Scrap & Excess Materials		A2650	777
Sales of Equipment		A2665	21,183
TOTAL Sale of Property And Compensation For Loss	0		21,960
St Aid, Revenue Sharing	10,844	A3001	10,844
St Aid, Mortgage Tax	10,529	A3005	10,530
St Aid - Other (specify)	1,729	A3089	4,233
St Aid, Consolidated Highway Aid	26,338	A3501	69,815
St Aid, Other Transportation		A3589	6,041
St Aid, Youth Programs	458	A3820	458
TOTAL State Aid	49,898		101,922
TOTAL Revenues	558,300		651,220
Interfund Transfers	199	A5031	95
TOTAL Interfund Transfers	199		95
TOTAL Other Sources	199		95
TOTAL Revenues	558,500		651,315

VILLAGE OF Mexico
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	8,400	A10101	8,400
Legislative Board, Contr Expend	100	A10104	73
TOTAL Legislative Board	8,500		8,473
Mayor, Pers Serv	4,800	A12101	4,800
Mayor, Contr Expend	1,505	A12104	2,022
TOTAL Mayor	6,305		6,822
Treasurer, Pers Serv	23,020	A13251	24,015
Treasurer, Contr Expend	6,250	A13254	5,576
TOTAL Treasurer	29,269		29,591
Budget, Pers Serv	1,500	A13401	1,500
TOTAL Budget	1,500		1,500
Tax Advertising, Contr Expend		A13624	47
TOTAL Tax Advertising	0		47
Clerk, contr Expend	265	A14104	336
TOTAL Clerk	265		336
Law, Contr Expend	2,500	A14204	2,500
TOTAL Law	2,500		2,500
Elections, Pers Serv	300	A14501	200
Elections, Contr Expend	117	A14504	34
TOTAL Elections	417		234
Buildings, Equip & Cap Outlay	499	A16202	1,268
Buildings, Contr Expend	11,020	A16204	11,084
TOTAL Buildings	11,519		12,352
Central Garage, Equip & Cap Outlay		A16402	2,650
Central Garage, Contr Expend	5,377	A16404	5,490
TOTAL Central Garage	5,377		8,140
Unallocated Insurance, Contr Expend	7,707	A19104	8,042
TOTAL Unallocated Insurance	7,707		8,042
Municipal Assn Dues, Contr Expend	1,044	A19204	1,044
TOTAL Municipal Assn Dues	1,044		1,044
TOTAL General Government Support	74,404		79,082
Safety Inspection, Pers Serv	100	A36201	100
TOTAL Safety Inspection	100		100
TOTAL Public Safety	100		100
Registrar of Vital Stat Contr Expend	290	A40204	470
TOTAL Registrar of Vital Stat Contr Expend	290		470
TOTAL Health	290		470
Street Admin, Pers Serv	24,990	A50101	28,087
Street Admin, Equip & Cap Outlay		A50102	3,000
Street Admin, Contr Expend	149	A50104	3,912
TOTAL Street Admin	25,139		35,000
Maint of Streets, Pers Serv	65,815	A51101	70,765
Maint of Streets, Equip & Cap Outlay	14,485	A51102	
Maint of Streets, Contr Expend	34,215	A51104	75,313
TOTAL Maint of Streets	114,515		146,078

VILLAGE OF Mexico
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Lighting, Contr Expend	27,866	A51824	26,750
TOTAL Street Lighting	27,866		26,750
Sidewalks, Contr Expend	642	A54104	
TOTAL Sidewalks	642		0
Other Transportation, Contr Expend	26,338	A59894	75,533
TOTAL Other Transportation	26,338		75,533
TOTAL Transportation	194,499		283,361
Joint Rec Proj, Pers Serv	4,130	A71451	3,845
Joint Rec Proj, Contr Expend	462	A71454	272
TOTAL Joint Rec Proj	4,592		4,117
Youth Prog, Contr Expend	480	A73104	410
TOTAL Youth Prog	480		410
Celebrations, Contr Expend	650	A75504	350
TOTAL Celebrations	650		350
Adult Recreation, Contr Expend	2,551	A76204	2,600
TOTAL Adult Recreation	2,551		2,600
Other Culture And Rec, Contr Expend	90	A79894	150
TOTAL Other Culture And Rec	90		150
TOTAL Culture And Recreation	8,363		7,627
Zoning, Pers Serv	21,854	A80101	22,892
Zoning, Contr Expend	1,972	A80104	2,780
TOTAL Zoning	23,826		25,671
Refuse & Garbage, Contr Expend	77,437	A81604	78,637
TOTAL Refuse & Garbage	77,437		78,637
Comm Beautification, Contr Expend	1,607	A85104	569
TOTAL Comm Beautification	1,607		569
Cemetery, Pers Serv	11,251	A88101	13,119
Cemetery, Equip & Cap Outlay		A88102	8,827
Cemetery, Contr Expend	1,944	A88104	16,841
TOTAL Cemetery	13,195		38,787
TOTAL Home And Community Services	116,066		143,665
State Retirement System	23,416	A90108	18,560
Social Security, Employer Cont	12,446	A90308	13,976
Worker's Compensation, Empl Bnfts	12,515	A90408	12,305
Disability Insurance, Empl Bnfts	163	A90558	153
Hospital & Medical (dental) Ins, Empl Bnft	46,812	A90608	48,850
Other Employee Benefits (spec)	1,806	A90898	5,070
Other Employee Benefits	2,514	A91898	
TOTAL Employee Benefits	99,673		98,915
TOTAL Expenditures	493,394		613,220

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Capital Projects Fund	5,000	A99509	5,000
TOTAL Operating Transfers	5,000		5,000
TOTAL Other Uses	5,000		5,000
TOTAL Expenditures	498,394		618,220

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	413,243	A8021	473,349
Restated Fund Balance - Beg of Year	413,243	A8022	473,349
ADD - REVENUES AND OTHER SOURCES	558,500		651,315
DEDUCT - EXPENDITURES AND OTHER USES	498,394		618,220
Fund Balance - End of Year	473,349	A8029	506,443

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	377,370	A1049N	396,102
Est Rev - Real Property Tax Items	1,500	A1099N	1,500
Est Rev - Non Property Tax Items	106,000	A1199N	106,000
Est Rev - Departmental Income	17,084	A1299N	17,084
Est Rev - Intergovernmental Charges	4,000	A2399N	4,000
Est Rev - Use of Money And Property	200	A2499N	200
Est Rev - Licenses And Permits	150	A2599N	150
Est Rev - State Aid	70,244	A3099N	65,561
TOTAL Estimated Revenues	576,548		590,597
Appropriated Fund Balance	22,552	A599N	38,774
TOTAL Estimated Other Sources	22,552		38,774
TOTAL Estimated Revenues	599,100		629,371

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	101,340	A1999N	103,327
App - Public Safety	100	A3999N	100
App - Health	205	A4999N	205
App - Transportation	252,458	A5999N	275,833
App - Culture And Recreation	13,370	A7999N	13,370
App - Home And Community Services	136,036	A8999N	132,567
App - Employee Benefits	90,591	A9199N	98,969
TOTAL Appropriations	594,100		624,371
App - Interfund Transfer	5,000	A9999N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations	599,100		629,371

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	108,189	FX200	127,982
Petty Cash	170	FX210	170
TOTAL Cash	108,359		128,152
Water Rents Receivable	10	FX350	20
Accounts Receivable	895	FX380	10
TOTAL Other Receivables (net)	905		30
TOTAL Assets	109,264		128,182

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accrued Liabilities	10,882	FX601	10,993
TOTAL Accrued Liabilities	10,882		10,993
TOTAL Liabilities	10,882		10,993
Fund Balance			
Assigned Appropriated Fund Balance	3,574	FX914	20,692
Assigned Unappropriated Fund Balance	94,808	FX915	96,497
TOTAL Assigned Fund Balance	98,382		117,189
Unassigned Fund Balance		FX917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	98,382		117,189
TOTAL Liabilities, Deferred Inflows And Fund Balance	109,264		128,182

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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	150,904	FX2140	188,309
Interest & Penalties On Water Rents	1,788	FX2148	1,526
TOTAL Departmental Income	152,692		189,836
Service For Other Govts	66,000	FX2378	72,850
TOTAL Intergovernmental Charges	66,000		72,850
Interest And Earnings	14	FX2401	25
TOTAL Use of Money And Property	14		25
Sales, Other	17,896	FX2655	21,837
Insurance Recoveries		FX2680	3,601
TOTAL Sale of Property And Compensation For Loss	17,896		25,438
TOTAL Revenues	236,602		288,149
TOTAL Revenues	236,602		288,149

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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	7,219	FX19104	7,829
TOTAL Unallocated Insurance	7,219		7,829
TOTAL General Government Support	7,219		7,829
Water Administration, Pers Serv	70,773	FX83101	69,770
Water Administration, Equip & Cap Outlay	350	FX83102	699
Water Administration, Contr Expend	8,180	FX83104	8,623
TOTAL Water Administration	79,304		79,092
Source Supply Pwr & Pump, Equip & Cap Out	6,030	FX83202	3,807
Source Supply Pwr & Pump, Contr Expend	53,251	FX83204	62,358
TOTAL Source Supply Pwr & Pump	59,281		66,165
Water Trans & Distrib, Pers Serv	41,208	FX83401	54,348
Water Trans & Distrib, Equip & Cap Outlay		FX83402	1,300
Water Trans & Distrib, Contr Expend	19,468	FX83404	8,505
TOTAL Water Trans & Distrib	60,676		64,152
TOTAL Home And Community Services	199,261		209,409
State Retirement, Empl Bnfts	23,416	FX90108	18,560
Social Security, Empl Bnfts	8,404	FX90308	9,486
Workers Compensation, Empl Bnfts	12,515	FX90408	12,305
Other Employee Benefits (spec)	1,708	FX90898	1,753
TOTAL Employee Benefits	46,042		42,105
TOTAL Expenditures	252,521		259,342
Transfers, Capital Projects Fund	10,000	FX99509	10,000
TOTAL Operating Transfers	10,000		10,000
TOTAL Other Uses	10,000		10,000
TOTAL Expenditures	262,521		269,342

VILLAGE OF Mexico
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	124,310	FX8021	98,391
Restated Fund Balance - Beg of Year	124,310	FX8022	98,391
ADD - REVENUES AND OTHER SOURCES	236,602		288,149
DEDUCT - EXPENDITURES AND OTHER USES	262,521		269,342
Fund Balance - End of Year	98,391	FX8029	117,198

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(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	267,700	FX1299N	293,550
Est Rev - Use of Money And Property	100	FX2499N	100
Est Rev - Sale of Prop And Comp For Loss	17,700	FX2699N	18,800
TOTAL Estimated Revenues	285,500		312,450
Appropriated Fund Balance	3,574	FX599N	20,692
TOTAL Estimated Other Sources	3,574		20,692
TOTAL Estimated Revenues	289,074		333,142

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(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	18,000	FX1999N	18,500
App - Home And Community Services	220,775	FX8999N	250,170
App - Employee Benefits	40,299	FX9199N	54,472
TOTAL Appropriations	279,074		323,142
App - Interfund Transfer	10,000	FX9999N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations	289,074		333,142

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	547,609	G200	571,319
TOTAL Cash	547,609		571,319
Sewer Rents Receivable	2,638	G360	2,427
TOTAL Other Receivables (net)	2,638		2,427
TOTAL Assets	550,247		573,746

VILLAGE OF Mexico
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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accrued Liabilities	10,882	G601	10,993
TOTAL Accrued Liabilities	10,882		10,993
TOTAL Liabilities	10,882		10,993
Fund Balance			
Committed Fund Balance	17,912	G913	
TOTAL Committed Fund Balance	17,912		0
Assigned Appropriated Fund Balance		G914	15,425
Assigned Unappropriated Fund Balance	521,453	G915	547,327
TOTAL Assigned Fund Balance	521,453		562,752
TOTAL Fund Balance	539,365		562,752
TOTAL Liabilities, Deferred Inflows And Fund Balance	550,247		573,746

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Rents	349,748	G2120	467,295
Interest & Penalties On Sewer Accts	3,254	G2128	4,079
TOTAL Departmental Income	353,002		471,375
Interest And Earnings	69	G2401	121
TOTAL Use of Money And Property	69		121
TOTAL Revenues	353,070		471,496
TOTAL Revenues	353,070		471,496

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	7,324	G19104	7,829
TOTAL Unallocated Insurance	7,324		7,829
TOTAL General Government Support	7,324		7,829
Sewer Administration, Pers Serv	67,640	G81101	58,729
Sewer Administration, Equip & Cap Outlay		G81102	699
Sewer Administration, Contr Expend	7,512	G81104	4,395
TOTAL Sewer Administration	75,152		63,823
Sewage Treat Disp, Pers Serv	41,223	G81301	53,697
Sewage Treat Disp, Equip & Cap Outlay	11,200	G81302	1,300
Sewage Treat Disp, Contr Expend	55,275	G81304	135,445
TOTAL Sewage Treat Disp	107,698		190,442
TOTAL Home And Community Services	182,850		254,265
State Retirement, Empl Bnfts	23,416	G90108	18,560
Social Security , Empl Bnfts	8,165	G90308	8,592
Worker's Compensation, Empl Bnfts	12,515	G90408	12,305
Hospital & Medical (dental) Ins, Empl Bnft	54,438	G90608	60,913
Other Employee Benefits (spec)	1,609	G90898	2,123
TOTAL Employee Benefits	100,143		102,493
Debt Principal, Bond Anticipation Notes	12,000	G97306	62,675
TOTAL Debt Principal	12,000		62,675
Debt Interest, Bond Anticipation Notes	93	G97307	847
TOTAL Debt Interest	93		847
TOTAL Expenditures	302,409		428,109
Transfers, Capital Projects Fund	12,000	G99509	20,000
TOTAL Operating Transfers	12,000		20,000
TOTAL Other Uses	12,000		20,000
TOTAL Expenditures	314,409		448,109

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	500,712	G8021	539,373
Restated Fund Balance - Beg of Year	500,712	G8022	539,373
ADD - REVENUES AND OTHER SOURCES	353,070		471,496
DEDUCT - EXPENDITURES AND OTHER USES	314,409		448,109
Fund Balance - End of Year	539,373	G8029	562,760

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(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	468,200	G1299N	501,000
Est Rev - Use of Money And Property	100	G2499N	100
TOTAL Estimated Revenues	468,300		501,100
Appropriated Fund Balance		G599N	15,425
TOTAL Estimated Other Sources	0		15,425
TOTAL Estimated Revenues	468,300		516,525

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(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	18,000	G1999N	18,500
App - Home And Community Services	243,779	G8999N	288,171
App - Employee Benefits	101,409	G9199N	113,654
App - Debt Service	67,200	G9899N	84,200
Unappropriated Revenues	17,912	G990N	
TOTAL Appropriations	448,300		504,525
App - Interfund Transfer	20,000	G9999N	12,000
TOTAL Other Uses	20,000		12,000
TOTAL Appropriations	468,300		516,525

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	2,960	H200	6,189
Cash In Time Deposits	123,002	H201	100,017
TOTAL Cash	125,961		106,206
TOTAL Assets	125,961		106,206

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Bond Anticipation Notes Payable	1,601,414	H626	1,604,137
TOTAL Notes Payable	1,601,414		1,604,137
TOTAL Liabilities	1,601,414		1,604,137
Fund Balance			
Unassigned Fund Balance	-1,475,456	H917	-1,497,932
TOTAL Unassigned Fund Balance	-1,475,456		-1,497,932
TOTAL Fund Balance	-1,475,456		-1,497,932
TOTAL Liabilities, Deferred Inflows And Fund Balance	125,958		106,206

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	18	H2401	16
TOTAL Use of Money And Property	18		16
TOTAL Revenues	18		16
Interfund Transfers	29,000	H5031	35,000
TOTAL Interfund Transfers	29,000		35,000
Bans Redeemed From Appropriations	12,000	H5731	62,675
TOTAL Proceeds of Obligations	12,000		62,675
TOTAL Other Sources	41,000		97,675
TOTAL Revenues	41,018		97,691

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Buildings, Equip & Cap Outlay	12,600	H16202	
TOTAL Buildings	12,600		0
TOTAL General Government Support	12,600		0
Maint of Streets, Equip & Cap Outlay	41,497	H51102	55,000
Additional Description capital reserve-snow plow			
TOTAL Maint of Streets	41,497		55,000
TOTAL Transportation	41,497		55,000
Sanitary Sewers, Equip & Cap Outlay	1,440,519	H81202	65,070
Additional Description WWTP project			
TOTAL Sanitary Sewers	1,440,519		65,070
Sewage Treat Disp, Equip & Cap Outlay	30,000	H81302	
TOTAL Sewage Treat Disp	30,000		0
Source Supply Pwr & Pump, Equip & Cap Outla	30,000	H83202	
TOTAL Source Supply Pwr & Pump	30,000		0
TOTAL Home And Community Services	1,500,519		65,070
TOTAL Expenditures	1,554,616		120,070
TOTAL Expenditures	1,554,616		120,070

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	38,142	H8021	-1,475,456
Restated Fund Balance - Beg of Year	38,142	H8022	-1,475,456
ADD - REVENUES AND OTHER SOURCES	41,018		97,691
DEDUCT - EXPENDITURES AND OTHER USES	1,554,616		120,070
Fund Balance - End of Year	-1,475,456	H8029	-1,497,835

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	361,050	K101	361,050
Buildings	935,243	K102	935,243
Improvements Other Than Buildings	5,248,105	K103	5,248,105
Machinery And Equipment	1,626,706	K104	1,567,674
TOTAL Fixed Assets (net)	8,171,104		8,112,073
TOTAL Assets	8,171,104		8,112,073

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities			
Total Non-Current Govt Assets	8,171,104	K159	8,112,073
TOTAL Investments in Non-Current Government Assets	8,171,104		8,112,073
TOTAL Fund Balance	8,171,104		8,112,073
TOTAL	8,171,104		8,112,073

VILLAGE OF Mexico
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(L) LIBRARY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	198,249	L200	89,626
Cash In Time Deposits	11,165	L201	11,167
TOTAL Cash	209,413		100,792
TOTAL Assets	209,413		100,792

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(L) LIBRARY

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	209,413	L915	100,792
TOTAL Assigned Fund Balance	209,413		100,792
TOTAL Fund Balance	209,413		100,792
TOTAL Liabilities, Deferred Inflows And Fund Balance	209,413		100,792

VILLAGE OF Mexico
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For the Fiscal Year Ending 2017

(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Library Charges	3,143	L2082	3,465
TOTAL Departmental Income	3,143		3,465
Library Services, Other Govts	140,500	L2360	105,178
TOTAL Intergovernmental Charges	140,500		105,178
Interest And Earnings	25	L2401	21
Rental of Real Property, Individuals	1,311	L2410	1,116
TOTAL Use of Money And Property	1,336		1,137
Sale of Instructional Supplies	754	L2670	759
TOTAL Sale of Property And Compensation For Loss	754		759
Gifts And Donations	23,382	L2705	14,507
Library System Grant	1,845	L2760	2,856
TOTAL Miscellaneous Local Sources	25,227		17,363
TOTAL Revenues	170,960		127,902
TOTAL Revenues	170,960		127,902

VILLAGE OF Mexico
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(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Library, Pers Serv	46,982	L74101	48,061
Library, Equip & Cap Outlay	12,657	L74102	13,406
Library, Contr Expend	55,827	L74104	171,379
TOTAL Library	115,466		232,846
TOTAL Culture And Recreation	115,466		232,846
Social Security, Empl Bnfts	3,594	L90308	3,677
TOTAL Employee Benefits	3,594		3,677
TOTAL Expenditures	119,060		236,523
Transfers, Capital Projects Fund	2,000	L99509	
TOTAL Operating Transfers	2,000		0
TOTAL Other Uses	2,000		0
TOTAL Expenditures	121,060		236,523

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	159,510	L8021	209,410
Restated Fund Balance - Beg of Year	159,510	L8022	209,410
ADD - REVENUES AND OTHER SOURCES	170,960		127,902
DEDUCT - EXPENDITURES AND OTHER USES	121,060		236,523
Fund Balance - End of Year	209,410	L8029	100,789

VILLAGE OF Mexico
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For the Fiscal Year Ending 2017

(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	116,662	PN201	113,498
TOTAL Cash	116,662		113,498
TOTAL Assets	116,662		113,498

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	116,662	PN915	113,498
TOTAL Assigned Fund Balance	116,662		113,498
TOTAL Fund Balance	116,662		113,498
TOTAL Liabilities, Deferred Inflows And Fund Balance	116,662		113,498

VILLAGE OF Mexico
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(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	202	PN2401	99
TOTAL Use of Money And Property	202		99
Unclassified (specify)	600	PN2770	2,731
Additional Description lot sales			
TOTAL Miscellaneous Local Sources	600		2,731
TOTAL Revenues	802		2,830
TOTAL Revenues	802		2,830

VILLAGE OF Mexico
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For the Fiscal Year Ending 2017

(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Gen Gov Support, Equip&cap Outlay	10,000	PN19892	
TOTAL Other Gen Gov Support	10,000		0
TOTAL General Government Support	10,000		0
Misc Home & Comm Serv, Cont Expend		PN89894	5,900
Additional Description cemetery tree removal			
TOTAL Misc Home & Comm Serv	0		5,900
TOTAL Home And Community Services	0		5,900
TOTAL Expenditures	10,000		5,900
Transfers, Other Funds	199	PN99019	95
TOTAL Operating Transfers	199		95
TOTAL Other Uses	199		95
TOTAL Expenditures	10,199		5,995

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	126,059	PN8021	116,660
Restated Fund Balance - Beg of Year	126,059	PN8022	116,660
ADD - REVENUES AND OTHER SOURCES	802		2,830
DEDUCT - EXPENDITURES AND OTHER USES	10,199		5,995
Fund Balance - End of Year	116,660	PN8029	113,495

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1	TA200	2
TOTAL Cash	1		2
TOTAL Assets	1		2

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Consolidated Payroll	1	TA10	2
TOTAL Agency Liabilities	1		2
TOTAL Liabilities	1		2
TOTAL Liabilities, Deferred Inflows And Fund Balance	1		2

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities		W129	124,579
TOTAL Provision To Be Made In Future Budgets	0		124,579
TOTAL Assets	0		124,579

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Other Post Employment Benefits		W683	124,579
TOTAL Other Liabilities	0		124,579
TOTAL Liabilities	0		124,579
TOTAL Liabilities	0		124,579

VILLAGE OF MEXICO
Statement of Indebtedness
For the Fiscal Year Ending 2017

11/27/2017

County of: Oswego

Municipal Code: 350452503060

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
2016	BAN N	WWTP upgrade project			09/11/2015	09/11/2017	0.00%		\$1,440,270	\$1,440,270	\$0	\$0	\$0		\$1,440,270
2017	BAN N	WWTP upgrade project			09/11/2016	09/11/2017	0.00%		\$65,399	\$0	\$62,675		\$0		\$2,724
2015	BAN N	WWTP upgrade project			09/11/2014	09/11/2017	0.00%		\$173,144	\$161,144	\$0	\$0	\$0		\$161,144
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															
									\$65,399	\$1,601,414	\$62,675	\$0	\$0	\$0	\$1,604,137

VILLAGE OF Mexico
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$170.00
Demand Deposits	9Z2011	\$1,314,069.78
Time Deposits	9Z2021	\$224,681.45
Total		\$1,538,921.23
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,038,751.23
Total		\$1,538,751.23
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	

VILLAGE OF Mexico
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0002	\$4,302	\$0	\$0	\$4,302
*****-0003	\$20,263	\$0	\$0	\$20,263
*****-0004	\$23,023	\$0	\$0	\$23,023
*****-0005	\$26,451	\$0	\$0	\$26,451
*****-0272	\$11,167	\$0	\$0	\$11,167
*****-0006	\$46,241	\$0	\$0	\$46,241
*****-5860	\$566,236	\$0	\$47,284	\$518,952
*****-5878	\$134,231	\$0	\$6,249	\$127,982
*****-5886	\$609,174	\$0	\$37,854	\$571,319
*****-5894	\$90,440	\$0	\$814	\$89,626
*****-5902	\$1,303	\$0	\$1,301	\$2
*****-5910	\$2,831	\$0	\$0	\$2,831
*****-0724	\$3,358	\$0	\$0	\$3,358
*****-0035	\$93,235	\$0	\$0	\$93,235
Total Adjusted Bank Balance				\$1,538,751
Petty Cash				\$170.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,538,921
Total Cash Balance All Funds			9ZCASHB *	\$1,538,921
* Must be equal				

VILLAGE OF Mexico
Local Government Questionnaire
For the Fiscal Year Ending 2017

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

VILLAGE OF Mexico
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		7			
Total Part Time Employees:		22			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$55,679.00	7	1	2
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$35,731.13	7	22	
90408	Worker's Compensation Insurance	\$36,916.00	7	2	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$153.48	3	2	
90608	Hospital and Medical (Dental) Insurance	\$109,763.37	5		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$8,947.09	6		
Total		\$247,190.07			
Computed Total From Financial Section (comparative purposes only)		\$247,190.07			

VILLAGE OF Mexico
Energy Costs and Consumption
For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,302	3,706	gallons	
Diesel Fuel	\$1,631	906	gallons	
Fuel Oil	\$2,563	1,281	gallons	
Natural Gas	\$3,442	4,131	cubic feet	therms
Electricity	\$71,746	666,434	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Mexico
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$0.00
3. Interest on Net OPEB Obligation	
4. Adjustment to Annual Required Contribution	
5. Annual OPEB Expense	
6. Less: Actual Contribution Made	
7. Increase in Net OPEB Obligation	
8. Net OPEB Obligation - beginning of year	\$0.00
9. Net OPEB Obligation - end of year	
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$124,579.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation	
19. Actuarial method used	
20. Assumed rate of return on investments discount rate	.00%
21. Amortization period of UAAL(in years)	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Traci Wallace, hereby certify that I am the Chief Fiscal Officer of the Village of Mexico, and that the information provided in the annual financial report of the Village of Mexico, for the fiscal year ended 05/31/2017, 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 Village of Mexico, and adopted by me as my signature for use in conjunction with the filing of the Village of Mexico's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Mexico's annual financial report for the fiscal year ended 05/31/2017 and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

Traci Wallace
Name

(315) 963-7564
Telephone Number

Village Clerk/Treasuer
Title

3236 Main Street
Official Address

07/13/2017
Date of Certification

(315) 963-7564
Official Telephone Number