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 05/31/2018

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## AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

(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 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

(A) GENERAL

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Cash | 518,952 | A200 | 603,395 |
| **TOTAL Cash** | **518,952** | | **603,395** |
| Tax Sale Certificates | 4,958 | A320 | 4,958 |
| **TOTAL Taxes Receivable (net)** | **4,958** | | **4,958** |
| **TOTAL Assets** | **523,910** | | **608,353** |

(A) GENERAL

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| Accrued Liabilities | 12,516 | A601 | |
| **TOTAL Accrued Liabilities** | **12,516** | | **0** |
| Compensated Absences | | A687 | 15,506 |
| **TOTAL Other Liabilities** | **0** | | **15,506** |
| **TOTAL Liabilities** | **12,516** | | **15,506** |
| **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 | 38,774 | A914 | 54,347 |
| **TOTAL Assigned Fund Balance** | **38,774** | | **54,347** |
| Unassigned Fund Balance | 467,661 | A917 | 533,542 |
| **TOTAL Unassigned Fund Balance** | **467,661** | | **533,542** |
| **TOTAL Fund Balance** | **506,435** | | **587,889** |
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | **523,910** | | **608,353** |

(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Revenues** | | | |
| Real Property Taxes | 377,038 | A1001 | 395,771 |
| **TOTAL Real Property Taxes** | **377,038** | | **395,771** |
| Interest & Penalties On Real Prop Taxes | 1,903 | A1090 | 1,770 |
| **TOTAL Real Property Tax Items** | **1,903** | | **1,770** |
| Non Prop Tax Dist By County | 75,465 | A1120 | 90,658 |
| Utilities Gross Receipts Tax | 19,783 | A1130 | 20,577 |
| Franchises | 15,861 | A1170 | 12,673 |
| **TOTAL Non Property Tax Items** | **111,110** | | **123,908** |
| Clerk Fees | 670 | A1255 | 756 |
| Vital Statistics Fees | 470 | A1603 | 700 |
| Public Works Charges | 1,610 | A1710 | 270 |
| Zoning Fees | 3,488 | A2110 | 3,937 |
| Refuse & Garbage Charges | 2,359 | A2130 | 2,196 |
| Sale of Cemetery Lots | 8,194 | A2190 | 5,081 |
| Charges For Cemetery Services | 15,917 | A2192 | 17,206 |
| **TOTAL Departmental Income** | **32,707** | | **30,147** |
| Youth Recreation Services, Other Govts | 4,000 | A2350 | |
| **TOTAL Intergovernmental Charges** | **4,000** | | **0** |
| Interest And Earnings | 130 | A2401 | 173 |
| Rental of Real Property | 200 | A2410 | 200 |
| **TOTAL Use of Money And Property** | **330** | | **373** |
| Games of Chance | 250 | A2530 | 50 |
| **TOTAL Licenses And Permits** | **250** | | **50** |
| Sales of Scrap & Excess Materials | 777 | A2650 | 2,403 |
| Sales of Equipment | 21,183 | A2665 | 18,442 |
| Insurance Recoveries | | A2680 | 872 |
| **TOTAL Sale of Property And Compensation For Loss** | **21,960** | | **21,717** |
| Refunds of Prior Year's Expenditures | | A2701 | 953 |
| Gifts And Donations | | A2705 | 120 |
| Unclassified (specify)<br>Additional Description INSURANCE UNDERWRITING EARNINGS | | A2770 | 55 |
| **TOTAL Miscellaneous Local Sources** | **0** | | **1,128** |
| St Aid, Revenue Sharing | 10,844 | A3001 | 12,407 |
| St Aid, Mortgage Tax | 10,530 | A3005 | 11,591 |
| St Aid - Other (specify) | 4,233 | A3089 | |
| St Aid, Consolidated Highway Aid | 69,815 | A3501 | 54,725 |
| St Aid, Other Transportation<br>Additional Description SIDEWALK GRANT | 6,041 | A3589 | 25,722 |
| St Aid, Youth Programs | 458 | A3820 | |
| **TOTAL State Aid** | **101,922** | | **104,446** |
| **TOTAL Revenues** | **651,220** | | **679,310** |
| Interfund Transfers | 95 | A5031 | 58 |
| **TOTAL Interfund Transfers** | **95** | | **58** |

(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Other Sources** | | | |
| Bond Anticipation Notes | | A5730 | |
| **TOTAL Proceeds of Obligations** | **0** | | **0** |
| **TOTAL Other Sources** | **95** | | **58** |
| **TOTAL Revenues** | **651,315** | | **679,368** |

(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Expenditures** | | | |
| Legislative Board, Pers Serv | 8,400 | A10101 | 8,400 |
| Legislative Board, Contr Expend | 73 | A10104 | |
| **TOTAL Legislative Board** | **8,473** | | **8,400** |
| Mayor, Pers Serv | 4,800 | A12101 | 4,800 |
| Mayor, Contr Expend | 2,022 | A12104 | 1,380 |
| **TOTAL Mayor** | **6,822** | | **6,180** |
| Treasurer, Pers Serv | 24,015 | A13251 | 27,476 |
| Treasurer, Contr Expend | 5,576 | A13254 | 6,866 |
| **TOTAL Treasurer** | **29,591** | | **34,342** |
| Budget, Pers Serv | 1,500 | A13401 | 1,500 |
| **TOTAL Budget** | **1,500** | | **1,500** |
| Tax Advertising, Contr Expend | 47 | A13624 | 37 |
| **TOTAL Tax Advertising** | **47** | | **37** |
| Clerk,contr Expend | 336 | A14104 | 371 |
| **TOTAL Clerk** | **336** | | **371** |
| Law, Contr Expend | 2,500 | A14204 | 2,500 |
| **TOTAL Law** | **2,500** | | **2,500** |
| Elections, Pers Serv | 200 | A14501 | 300 |
| Elections, Contr Expend | 34 | A14504 | 37 |
| **TOTAL Elections** | **234** | | **337** |
| Buildings, Equip & Cap Outlay | 1,268 | A16202 | 375 |
| Buildings, Contr Expend | 11,084 | A16204 | 13,176 |
| **TOTAL Buildings** | **12,352** | | **13,551** |
| Central Garage, Equip & Cap Outlay | 2,650 | A16402 | |
| Central Garage, Contr Expend | 5,490 | A16404 | 9,471 |
| **TOTAL Central Garage** | **8,140** | | **9,471** |
| Unallocated Insurance, Contr Expend | 8,042 | A19104 | 7,989 |
| **TOTAL Unallocated Insurance** | **8,042** | | **7,989** |
| Municipal Assn Dues, Contr Expend | 1,044 | A19204 | 1,044 |
| **TOTAL Municipal Assn Dues** | **1,044** | | **1,044** |
| **TOTAL General Government Support** | **79,082** | | **85,722** |
| Safety Inspection, Pers Serv | 100 | A36201 | 100 |
| **TOTAL Safety Inspection** | **100** | | **100** |
| **TOTAL Public Safety** | **100** | | **100** |
| Registrar of Vital Stat Contr Expend | 470 | A40204 | 700 |
| **TOTAL Registrar of Vital Stat Contr Expend** | **470** | | **700** |
| **TOTAL Health** | **470** | | **700** |
| Street Admin, Pers Serv | 28,087 | A50101 | 23,198 |
| Street Admin, Equip & Cap Outlay | 3,000 | A50102 | |
| Street Admin, Contr Expend | 3,912 | A50104 | 5,643 |
| **TOTAL Street Admin** | **35,000** | | **28,841** |
| Maint of Streets, Pers Serv | 70,765 | A51101 | 76,122 |
| Maint of Streets, Equip & Cap Outlay | | A51102 | 6,124 |
| Maint of Streets, Contr Expend | 75,313 | A51104 | 66,974 |
| **TOTAL Maint of Streets** | **146,078** | | **149,220** |

(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Expenditures** | | | |
| Perm Improve Highway, Contr Expend | | A51124 | 62,845 |
| **TOTAL Perm Improve Highway** | **0** | | **62,845** |
| Street Lighting, Contr Expend | 26,750 | A51824 | 27,625 |
| **TOTAL Street Lighting** | **26,750** | | **27,625** |
| Sidewalks, Contr Expend | | A54104 | 11,428 |
| **TOTAL Sidewalks** | **0** | | **11,428** |
| Other Transportation, Contr Expend | 75,533 | A59894 | |
| **TOTAL Other Transportation** | **75,533** | | **0** |
| **TOTAL Transportation** | **283,361** | | **279,959** |
| Joint Rec Proj, Pers Serv | 3,845 | A71451 | |
| Joint Rec Proj, Contr Expend | 272 | A71454 | 119 |
| **TOTAL Joint Rec Proj** | **4,117** | | **119** |
| Youth Prog, Contr Expend | 410 | A73104 | 2,500 |
| **TOTAL Youth Prog** | **410** | | **2,500** |
| Celebrations, Contr Expend | 350 | A75504 | 350 |
| **TOTAL Celebrations** | **350** | | **350** |
| Adult Recreation, Contr Expend | 2,600 | A76204 | 2,600 |
| **TOTAL Adult Recreation** | **2,600** | | **2,600** |
| Other Culture And Rec, Contr Expend | 150 | A79894 | 30 |
| **TOTAL Other Culture And Rec** | **150** | | **30** |
| **TOTAL Culture And Recreation** | **7,627** | | **5,599** |
| Zoning, Pers Serv | 22,892 | A80101 | 23,367 |
| Zoning, Contr Expend | 2,780 | A80104 | 2,415 |
| **TOTAL Zoning** | **25,671** | | **25,782** |
| Refuse & Garbage, Contr Expend | 78,637 | A81604 | 80,400 |
| **TOTAL Refuse & Garbage** | **78,637** | | **80,400** |
| Comm Beautification, Contr Expend | 569 | A85104 | 795 |
| **TOTAL Comm Beautification** | **569** | | **795** |
| Cemetery, Pers Serv | 13,119 | A88101 | 7,519 |
| Cemetery, Equip & Cap Outlay | 8,827 | A88102 | 3,663 |
| Cemetery, Contr Expend | 16,841 | A88104 | 8,935 |
| **TOTAL Cemetery** | **38,787** | | **20,117** |
| **TOTAL Home And Community Services** | **143,665** | | **127,094** |
| State Retirement System | 18,560 | A90108 | 17,072 |
| Social Security, Employer Cont | 13,976 | A90308 | 12,902 |
| Worker's Compensation, Empl Bnfts | 12,305 | A90408 | 13,117 |
| Disability Insurance, Empl Bnfts | 153 | A90558 | 153 |
| Hospital & Medical (dental) Ins, Empl Bnft | 48,850 | A90608 | 43,728 |
| Other Employee Benefits (spec) | 5,070 | A90898 | 6,768 |
| Other Employee Benefits | | A91898 | |
| **TOTAL Employee Benefits** | **98,915** | | **93,740** |
| **TOTAL Expenditures** | **613,220** | | **592,914** |

(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **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** | **618,220** | | **597,914** |

(A) GENERAL

**Analysis of Changes in Fund Balance**

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| **Fund Balance - Beginning of Year** | **473,349** | **A8021** | **506,443** |
| Prior Period Adj -Decrease In Fund Balance | | A8015 | 8 |
| **Restated Fund Balance - Beg of Year** | **473,349** | **A8022** | **506,435** |
| ADD - REVENUES AND OTHER SOURCES | 651,315 | | 679,368 |
| DEDUCT - EXPENDITURES AND OTHER USES | 618,220 | | 597,914 |
| **Fund Balance - End of Year** | **506,443** | **A8029** | **587,889** |

(A) GENERAL

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|---|---|---|
| **Estimated Revenues** | | | |
| Est Rev - Real Property Taxes | 396,102 | A1049N | 415,313 |
| 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 | 3,000 |
| Est Rev - Use of Money And Property | 200 | A2499N | 200 |
| Est Rev - Licenses And Permits | 150 | A2599N | 150 |
| Est Rev - State Aid | 65,561 | A3099N | 83,697 |
| Est Rev - Federal Aid | | A4099N | 12,350 |
| **TOTAL Estimated Revenues** | **590,597** | | **639,294** |
| Appropriated Fund Balance | 38,774 | A599N | 54,347 |
| **TOTAL Estimated Other Sources** | **38,774** | | **54,347** |
| **TOTAL Estimated Revenues** | **629,371** | | **693,641** |

(A) GENERAL

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|---|---|---|
| **Appropriations** | | | |
| App - General Government Support | 103,327 | A1999N | 115,907 |
| App - Public Safety | 100 | A3999N | 100 |
| App - Health | 205 | A4999N | 205 |
| App - Transportation | 275,833 | A5999N | 293,890 |
| App - Culture And Recreation | 13,370 | A7999N | 8,370 |
| App - Home And Community Services | 132,567 | A8999N | 145,641 |
| App - Employee Benefits | 98,969 | A9199N | 84,178 |
| App - Debt Service | | A9899N | 40,350 |
| **TOTAL Appropriations** | **624,371** | | **688,641** |
| App - Interfund Transfer | 5,000 | A9999N | 5,000 |
| **TOTAL Other Uses** | **5,000** | | **5,000** |
| **TOTAL Appropriations** | **629,371** | | **693,641** |

(FX) WATER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Cash | 127,982 | FX200 | 114,370 |
| Petty Cash | 170 | FX210 | 170 |
| **TOTAL Cash** | **128,152** | | **114,540** |
| Water Rents Receivable | 20 | FX350 | 17,153 |
| Accounts Receivable | 10 | FX380 | 615 |
| **TOTAL Other Receivables (net)** | **30** | | **17,768** |
| **TOTAL Assets** | **128,182** | | **132,309** |

(FX) WATER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| Accrued Liabilities | 10,993 | FX601 | |
| **TOTAL Accrued Liabilities** | **10,993** | | **0** |
| Compensated Absences | | FX687 | 12,998 |
| **TOTAL Other Liabilities** | **0** | | **12,998** |
| **TOTAL Liabilities** | **10,993** | | **12,998** |
| **Fund Balance** | | | |
| Assigned Appropriated Fund Balance | 20,692 | FX914 | 12,749 |
| Assigned Unappropriated Fund Balance | 96,497 | FX915 | 106,562 |
| **TOTAL Assigned Fund Balance** | **117,189** | | **119,311** |
| Unassigned Fund Balance | | FX917 | |
| **TOTAL Unassigned Fund Balance** | **0** | | **0** |
| **TOTAL Fund Balance** | **117,189** | | **119,311** |
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | **128,182** | | **132,309** |

(FX) WATER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Revenues** | | | |
| Metered Water Sales | 188,309 | FX2140 | 216,301 |
| Interest & Penalties On Water Rents | 1,526 | FX2148 | 1,777 |
| **TOTAL Departmental Income** | **189,836** | | **218,078** |
| Service For Other Govts | 72,850 | FX2378 | 62,350 |
| **TOTAL Intergovernmental Charges** | **72,850** | | **62,350** |
| Interest And Earnings | 25 | FX2401 | 25 |
| **TOTAL Use of Money And Property** | **25** | | **25** |
| Sales, Other | 21,837 | FX2655 | 21,577 |
| Insurance Recoveries | 3,601 | FX2680 | |
| **TOTAL Sale of Property And Compensation For Loss** | **25,438** | | **21,577** |
| Refunds of Prior Year's Expenditures | | FX2701 | 575 |
| **TOTAL Miscellaneous Local Sources** | **0** | | **575** |
| **TOTAL Revenues** | **288,149** | | **302,605** |
| **TOTAL Revenues** | **288,149** | | **302,605** |

(FX) WATER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Expenditures** | | | |
| Unallocated Insurance, Contr Expend | 7,829 | FX19104 | 8,313 |
| **TOTAL Unallocated Insurance** | **7,829** | | **8,313** |
| **TOTAL General Government Support** | **7,829** | | **8,313** |
| Water Administration, Pers Serv | 69,770 | FX83101 | 69,761 |
| Water Administration, Equip & Cap Outlay | 699 | FX83102 | |
| Water Administration, Contr Expend | 8,623 | FX83104 | 9,835 |
| **TOTAL Water Administration** | **79,092** | | **79,596** |
| Source Supply Pwr & Pump, Equip & Cap Out | 3,807 | FX83202 | 5,280 |
| Source Supply Pwr & Pump, Contr Expend | 62,358 | FX83204 | 38,036 |
| **TOTAL Source Supply Pwr & Pump** | **66,165** | | **43,316** |
| Water Trans & Distrib, Pers Serv | 54,348 | FX83401 | 71,859 |
| Water Trans & Distrib, Equip & Cap Outlay | 1,300 | FX83402 | 4,967 |
| Water Trans & Distrib, Contr Expend | 8,505 | FX83404 | 28,934 |
| **TOTAL Water Trans & Distrib** | **64,152** | | **105,760** |
| **TOTAL Home And Community Services** | **209,409** | | **228,671** |
| State Retirement, Empl Bnfts | 18,560 | FX90108 | 17,072 |
| Social Security, Empl Bnfts | 9,486 | FX90308 | 11,020 |
| Workers Compensation, Empl Bnfts | 12,305 | FX90408 | 13,116 |
| Hospital & Medical (dental) Ins, Empl Bnft | | FX90608 | 10,064 |
| Other Employee Benefits (spec) | 1,753 | FX90898 | 2,228 |
| **TOTAL Employee Benefits** | **42,105** | | **53,500** |
| **TOTAL Expenditures** | **259,342** | | **290,483** |
| 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** | **269,342** | | **300,483** |

(FX) WATER

**Analysis of Changes in Fund Balance**

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| **Fund Balance - Beginning of Year** | **98,391** | **FX8021** | **117,198** |
| Prior Period Adj -Decrease In Fund Balance | | FX8015 | 9 |
| **Restated Fund Balance - Beg of Year** | **98,391** | **FX8022** | **117,189** |
| ADD - REVENUES AND OTHER SOURCES | 288,149 | | 302,605 |
| DEDUCT - EXPENDITURES AND OTHER USES | 269,342 | | 300,483 |
| **Fund Balance - End of Year** | **117,198** | **FX8029** | **119,311** |

(FX) WATER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|---|---|---|
| **Estimated Revenues** | | | |
| Est Rev - Departmental Income | 293,550 | FX1299N | 287,050 |
| Est Rev - Use of Money And Property | 100 | FX2499N | 100 |
| Est Rev - Sale of Prop And Comp For Loss | 18,800 | FX2699N | 37,040 |
| Est Rev - Federal Aid | | FX4099N | 12,350 |
| **TOTAL Estimated Revenues** | **312,450** | | **336,540** |
| Appropriated Fund Balance | 20,692 | FX599N | 12,749 |
| **TOTAL Estimated Other Sources** | **20,692** | | **12,749** |
| **TOTAL Estimated Revenues** | **333,142** | | **349,289** |

(FX) WATER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|---|---|---|
| **Appropriations** | | | |
| App - General Government Support | 18,500 | FX1999N | 26,000 |
| App - Home And Community Services | 250,170 | FX8999N | 245,427 |
| App - Employee Benefits | 54,472 | FX9199N | 54,512 |
| App - Debt Service | | FX9899N | 13,350 |
| **TOTAL Appropriations** | **323,142** | | **339,289** |
| App - Interfund Transfer | 10,000 | FX9999N | 10,000 |
| **TOTAL Other Uses** | **10,000** | | **10,000** |
| **TOTAL Appropriations** | **333,142** | | **349,289** |

(G) SEWER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Cash | 571,319 | G200 | 661,517 |
| **TOTAL Cash** | **571,319** | | **661,517** |
| Sewer Rents Receivable | 2,427 | G360 | 4,740 |
| **TOTAL Other Receivables (net)** | **2,427** | | **4,740** |
| **TOTAL Assets** | **573,746** | | **666,257** |

(G) SEWER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| Accrued Liabilities | 10,993 | G601 | |
| **TOTAL Accrued Liabilities** | **10,993** | | **0** |
| Compensated Absences | | G687 | 12,998 |
| **TOTAL Other Liabilities** | **0** | | **12,998** |
| **TOTAL Liabilities** | **10,993** | | **12,998** |
| **Fund Balance** | | | |
| Assigned Appropriated Fund Balance | 15,425 | G914 | 12,189 |
| Assigned Unappropriated Fund Balance | 547,327 | G915 | 641,070 |
| **TOTAL Assigned Fund Balance** | **562,752** | | **653,259** |
| **TOTAL Fund Balance** | **562,752** | | **653,259** |
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | **573,746** | | **666,257** |

(G) SEWER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Revenues** | | | |
| Sewer Rents | 467,295 | G2120 | 539,962 |
| Interest & Penalties On Sewer Accts | 4,079 | G2128 | 6,539 |
| **TOTAL Departmental Income** | **471,375** | | **546,501** |
| Sewer Serv Other Govts | | G2374 | 212 |
| **TOTAL Intergovernmental Charges** | **0** | | **212** |
| Interest And Earnings | 121 | G2401 | 148 |
| **TOTAL Use of Money And Property** | **121** | | **148** |
| **TOTAL Revenues** | **471,496** | | **546,861** |
| **TOTAL Revenues** | **471,496** | | **546,861** |

(G) SEWER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Expenditures** | | | |
| Unallocated Insurance, Contr Expend | 7,829 | G19104 | 8,525 |
| **TOTAL Unallocated Insurance** | **7,829** | | **8,525** |
| **TOTAL General Government Support** | **7,829** | | **8,525** |
| Sewer Administration, Pers Serv | 58,729 | G81101 | 69,805 |
| Sewer Administration, Equip & Cap Outlay | 699 | G81102 | |
| Sewer Administration, Contr Expend | 4,395 | G81104 | 6,740 |
| **TOTAL Sewer Administration** | **63,823** | | **76,545** |
| Sewage Treat Disp, Pers Serv | 53,697 | G81301 | 75,767 |
| Sewage Treat Disp, Equip & Cap Outlay | 1,300 | G81302 | 8,269 |
| Sewage Treat Disp, Contr Expend | 135,445 | G81304 | 96,117 |
| **TOTAL Sewage Treat Disp** | **190,442** | | **180,153** |
| **TOTAL Home And Community Services** | **254,265** | | **256,698** |
| State Retirement, Empl Bnfts | 18,560 | G90108 | 17,072 |
| Social Security , Empl Bnfts | 8,592 | G90308 | 11,021 |
| Worker's Compensation, Empl Bnfts | 12,305 | G90408 | 13,116 |
| Hospital & Medical (dental) Ins, Empl Bnft | 60,913 | G90608 | 64,988 |
| Other Employee Benefits (spec) | 2,123 | G90898 | 2,087 |
| **TOTAL Employee Benefits** | **102,493** | | **108,283** |
| Debt Principal, Bond Anticipation Notes | 62,675 | G97306 | 60,000 |
| **TOTAL Debt Principal** | **62,675** | | **60,000** |
| Debt Interest, Bond Anticipation Notes | 847 | G97307 | 10,848 |
| **TOTAL Debt Interest** | **847** | | **10,848** |
| **TOTAL Expenditures** | **428,109** | | **444,354** |
| Transfers, Capital Projects Fund | 20,000 | G99509 | 12,000 |
| **TOTAL Operating Transfers** | **20,000** | | **12,000** |
| **TOTAL Other Uses** | **20,000** | | **12,000** |
| **TOTAL Expenditures** | **448,109** | | **456,354** |

(G) SEWER

**Analysis of Changes in Fund Balance**

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| **Fund Balance - Beginning of Year** | **539,373** | **G8021** | **562,760** |
| Prior Period Adj -Decrease In Fund Balance | | G8015 | 8 |
| **Restated Fund Balance - Beg of Year** | **539,373** | **G8022** | **562,752** |
| ADD - REVENUES AND OTHER SOURCES | 471,496 | | 546,861 |
| DEDUCT - EXPENDITURES AND OTHER USES | 448,109 | | 456,354 |
| **Fund Balance - End of Year** | **562,760** | **G8029** | **653,259** |

(G) SEWER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|---|---|---|
| **Estimated Revenues** | | | |
| Est Rev - Departmental Income | 501,000 | G1299N | 573,000 |
| Est Rev - Use of Money And Property | 100 | G2499N | 100 |
| Est Rev - Sale of Prop And Comp For Loss | | G2699N | 4,500 |
| Est Rev - Federal Aid | | G4099N | 12,350 |
| **TOTAL Estimated Revenues** | **501,100** | | **589,950** |
| Appropriated Fund Balance | 15,425 | G599N | 12,189 |
| **TOTAL Estimated Other Sources** | **15,425** | | **12,189** |
| **TOTAL Estimated Revenues** | **516,525** | | **602,139** |

(G) SEWER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|---|---|---|
| **Appropriations** | | | |
| App - General Government Support | 18,500 | G1999N | 26,000 |
| App - Home And Community Services | 288,171 | G8999N | 293,981 |
| App - Employee Benefits | 113,654 | G9199N | 131,718 |
| App - Debt Service | 84,200 | G9899N | 135,440 |
| **TOTAL Appropriations** | **504,525** | | **587,139** |
| App - Interfund Transfer | 12,000 | G9999N | 15,000 |
| **TOTAL Other Uses** | **12,000** | | **15,000** |
| **TOTAL Appropriations** | **516,525** | | **602,139** |

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Cash | 6,189 | H200 | 4,453 |
| Cash In Time Deposits | 100,017 | H201 | 106,973 |
| Cash With Fiscal Agent | | H223 | 294,458 |
| **TOTAL Cash** | **106,206** | | **405,884** |
| **TOTAL Assets** | **106,206** | | **405,884** |

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| Bond Anticipation Notes Payable | 1,604,137 | H626 | 175,810 |
| **TOTAL Notes Payable** | **1,604,137** | | **175,810** |
| **TOTAL Liabilities** | **1,604,137** | | **175,810** |
| **Fund Balance** | | | |
| Assigned Unappropriated Fund Balance | | H915 | 230,074 |
| **TOTAL Assigned Fund Balance** | **0** | | **230,074** |
| Unassigned Fund Balance | -1,497,932 | H917 | |
| **TOTAL Unassigned Fund Balance** | **-1,497,932** | | **0** |
| **TOTAL Fund Balance** | **-1,497,932** | | **230,074** |
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | **106,206** | | **405,884** |

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Revenues** | | | |
| Interest And Earnings | 16 | H2401 | 21 |
| **TOTAL Use of Money And Property** | **16** | | **21** |
| **TOTAL Revenues** | **16** | | **21** |
| Interfund Transfers | 35,000 | H5031 | 27,000 |
| **TOTAL Interfund Transfers** | **35,000** | | **27,000** |
| Serial Bonds | | H5710 | |
| Statutory Installment Bonds | | H5720 | 2,542,885 |
| Bans Redeemed From Appropriations | 62,675 | H5731 | 60,000 |
| **TOTAL Proceeds of Obligations** | **62,675** | | **2,602,885** |
| **TOTAL Other Sources** | **97,675** | | **2,629,885** |
| **TOTAL Revenues** | **97,691** | | **2,629,906** |

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Expenditures** | | | |
| Fiscal Agents Fees, Contr Expend | | H13804 | 16,894 |
| **TOTAL Fiscal Agents Fees** | **0** | | **16,894** |
| **TOTAL General Government Support** | **0** | | **16,894** |
| Maint of Streets, Equip & Cap Outlay | 55,000 | H51102 | 178,310 |
| **TOTAL Maint of Streets** | **55,000** | | **178,310** |
| **TOTAL Transportation** | **55,000** | | **178,310** |
| Sanitary Sewers, Equip & Cap Outlay | 65,070 | H81202 | 688,427 |
| **TOTAL Sanitary Sewers** | **65,070** | | **688,427** |
| Water Trans & Distrib, Equip & Cap Outlay | | H83402 | 17,565 |
| **TOTAL Water Trans & Distrib** | **0** | | **17,565** |
| **TOTAL Home And Community Services** | **65,070** | | **705,992** |
| **TOTAL Expenditures** | **120,070** | | **901,196** |
| **TOTAL Expenditures** | **120,070** | | **901,196** |

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| **Fund Balance - Beginning of Year** | **-1,475,456** | **H8021** | **-1,497,835** |
| Prior Period Adj -Decrease In Fund Balance | | H8015 | 802 |
| **Restated Fund Balance - Beg of Year** | **-1,475,456** | **H8022** | **-1,498,637** |
| ADD - REVENUES AND OTHER SOURCES | 97,691 | | 2,629,906 |
| DEDUCT - EXPENDITURES AND OTHER USES | 120,070 | | 901,196 |
| **Fund Balance - End of Year** | **-1,497,835** | **H8029** | **230,074** |

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **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 | 1,567,674 | K104 | 1,974,560 |
| **TOTAL Fixed Assets (net)** | **8,112,073** | | **8,518,958** |
| **TOTAL Assets** | **8,112,073** | | **8,518,958** |

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Liabilities** | | | |
| Total Non-Current Govt Assets | 8,112,073 | K159 | 8,518,958 |
| **TOTAL Investments in Non-Current Government Assets** | **8,112,073** | | **8,518,958** |
| **TOTAL Fund Balance** | **8,112,073** | | **8,518,958** |
| **TOTAL** | **8,112,073** | | **8,518,958** |

(L) LIBRARY

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Cash | 89,626 | L200 | 208,749 |
| Cash In Time Deposits | 11,167 | L201 | 11,169 |
| **TOTAL Cash** | **100,792** | | **219,918** |
| **TOTAL Assets** | **100,792** | | **219,918** |

(L) LIBRARY

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Fund Balance** | | | |
| Assigned Unappropriated Fund Balance | 100,792 | L915 | 219,918 |
| **TOTAL Assigned Fund Balance** | **100,792** | | **219,918** |
| **TOTAL Fund Balance** | **100,792** | | **219,918** |
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | **100,792** | | **219,918** |

(L) LIBRARY

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Revenues** | | | |
| Library Charges | 3,465 | L2082 | 4,042 |
| **TOTAL Departmental Income** | **3,465** | | **4,042** |
| Library Services, Other Govts | 105,178 | L2360 | 141,030 |
| **TOTAL Intergovernmental Charges** | **105,178** | | **141,030** |
| Interest And Earnings | 21 | L2401 | 38 |
| Rental of Real Property, Individuals | 1,116 | L2410 | 1,740 |
| **TOTAL Use of Money And Property** | **1,137** | | **1,778** |
| Sale of Instructional Supplies | 759 | L2670 | 585 |
| **TOTAL Sale of Property And Compensation For Loss** | **759** | | **585** |
| Gifts And Donations | 14,507 | L2705 | 6,773 |
| Grants From Local Governments | | L2706 | 9,000 |
| Library System Grant | 2,856 | L2760 | 2,004 |
| Unclassified (specify)<br>Additional Description STATE GRANT | | L2770 | |
| **TOTAL Miscellaneous Local Sources** | **17,363** | | **17,777** |
| St Aid For Libraries | | L3840 | 50,000 |
| **TOTAL State Aid** | **0** | | **50,000** |
| **TOTAL Revenues** | **127,902** | | **215,212** |
| **TOTAL Revenues** | **127,902** | | **215,212** |

(L) LIBRARY

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Expenditures** | | | |
| Library, Pers Serv | 48,061 | L74101 | 49,546 |
| Library, Equip & Cap Outlay | 13,406 | L74102 | 13,776 |
| Library, Contr Expend | 171,379 | L74104 | 28,973 |
| **TOTAL Library** | **232,846** | | **92,295** |
| **TOTAL Culture And Recreation** | **232,846** | | **92,295** |
| Social Security, Empl Bnfts | 3,677 | L90308 | 3,790 |
| **TOTAL Employee Benefits** | **3,677** | | **3,790** |
| **TOTAL Expenditures** | **236,523** | | **96,086** |
| **TOTAL Expenditures** | **236,523** | | **96,086** |

(L) LIBRARY

**Analysis of Changes in Fund Balance**

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| **Fund Balance - Beginning of Year** | **209,410** | **L8021** | **100,789** |
| Prior Period Adj -Increase In Fund Balance | | L8012 | 4 |
| **Restated Fund Balance - Beg of Year** | **209,410** | **L8022** | **100,792** |
| ADD - REVENUES AND OTHER SOURCES | 127,902 | | 215,212 |
| DEDUCT - EXPENDITURES AND OTHER USES | 236,523 | | 96,086 |
| **Fund Balance - End of Year** | **100,789** | **L8029** | **219,918** |

(PN) PERMANENT

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Cash In Time Deposits | 113,498 | PN201 | 105,196 |
| **TOTAL Cash** | **113,498** | | **105,196** |
| **TOTAL Assets** | **113,498** | | **105,196** |

(PN) PERMANENT

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Fund Balance** | | | |
| Assigned Unappropriated Fund Balance | 113,498 | PN915 | 105,196 |
| **TOTAL Assigned Fund Balance** | **113,498** | | **105,196** |
| **TOTAL Fund Balance** | **113,498** | | **105,196** |
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | **113,498** | | **105,196** |

(PN) PERMANENT

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Revenues** | | | |
| Interest And Earnings | 99 | PN2401 | 63 |
| **TOTAL Use of Money And Property** | **99** | | **63** |
| Unclassified (specify) | 2,731 | PN2770 | 1,694 |
| **TOTAL Miscellaneous Local Sources** | **2,731** | | **1,694** |
| **TOTAL Revenues** | **2,830** | | **1,757** |
| **TOTAL Revenues** | **2,830** | | **1,757** |

(PN) PERMANENT

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Expenditures** | | | |
| Misc Home & Comm Serv, Cont Expend | 5,900 | PN89894 | 10,000 |
| **TOTAL Misc Home & Comm Serv** | **5,900** | | **10,000** |
| **TOTAL Home And Community Services** | **5,900** | | **10,000** |
| **TOTAL Expenditures** | **5,900** | | **10,000** |
| Transfers, Other Funds | 95 | PN99019 | 58 |
| **TOTAL Operating Transfers** | **95** | | **58** |
| **TOTAL Other Uses** | **95** | | **58** |
| **TOTAL Expenditures** | **5,995** | | **10,058** |

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| **Fund Balance - Beginning of Year** | **116,660** | **PN8021** | **113,495** |
| Prior Period Adj -Increase In Fund Balance | | PN8012 | 2 |
| **Restated Fund Balance - Beg of Year** | **116,660** | **PN8022** | **113,498** |
| ADD - REVENUES AND OTHER SOURCES | 2,830 | | 1,757 |
| DEDUCT - EXPENDITURES AND OTHER USES | 5,995 | | 10,058 |
| **Fund Balance - End of Year** | **113,495** | **PN8029** | **105,196** |

(TA) AGENCY

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Cash | 2 | TA200 | 4 |
| **TOTAL Cash** | **2** | | **4** |
| **TOTAL Assets** | **2** | | **4** |

(TA) AGENCY

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| Consolidated Payroll | 2 | TA10 | 4 |
| **TOTAL Agency Liabilities** | **2** | | **4** |
| **TOTAL Liabilities** | **2** | | **4** |
| **TOTAL Liabilities, Deferred Inflows And Fund Balance** | **2** | | **4** |

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| **Assets** | | | |
| Total Non-Current Govt Liabilities<br>Additional Description new figure not available til approx. 7-31-18 | 124,579 | W129 | 2,713,020 |
| **TOTAL Provision To Be Made In Future Budgets** | **124,579** | | **2,713,020** |
| **TOTAL Assets** | **124,579** | | **2,713,020** |

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---|---|---|
| Net Pension Liability -Proportionate Share | | W638 | 45,556 |
| Total OPEB Liability<br>Additional Description new figure not available until approx. 7-31-2018 | 124,579 | W683 | 124,579 |
| **TOTAL Other Liabilities** | **124,579** | | **170,135** |
| Bonds Payable | | W628 | 2,542,885 |
| **TOTAL Bond And Long Term Liabilities** | **0** | | **2,542,885** |
| **TOTAL Liabilities** | **124,579** | | **2,713,020** |
| **TOTAL Liabilities** | **124,579** | | **2,713,020** |

# VILLAGE OF Mexico
## Statement of Indebtedness
## For the Fiscal Year Ending 2018

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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2018 | BOND | E | WWTP Upgrade Project | | | 11/09/2017 | 08/01/2047 | 1.061% | Y | $2,542,885 | $0 | | | $0 | | $2,542,885 |
| ear Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | | $2,542,885 | $0 | $0 | $0 | $0 | $0 | $2,542,885 |
| 2016 | BAN | N | WWTP upgrade project | | | 09/11/2015 | 09/11/2017 | 0.00% | | $1,440,270 | $1,440,270 | $1,440,270 | $1,440,270 | $0 | | $0 |
| 2017 | BAN | N | WWTP ugrade project | | | 09/11/2016 | 09/11/2017 | 0.00% | | $65,399 | $2,724 | $3,227 | $3,227 | $503 | | $0 |
| 2018 | BAN | N | WWTP upgrade project | | | 06/01/2017 | 09/11/2017 | 0.00% | | $183,215 | $0 | $183,215 | $183,215 | $0 | | $0 |
| 2015 | BAN | N | WWTP upgrade project | | | 09/11/2014 | 09/11/2017 | 0.00% | | $173,144 | $161,144 | $161,144 | $101,144 | $0 | | $0 |
| 2018 | BAN | N | 2018 Pickup Truck | | | 11/20/2017 | 11/20/2018 | 3.60% | | $36,757 | $0 | | | $0 | | $36,757 |
| 2018 | BAN | N | Sidewalk Plow-DASNY grant | | | 11/20/2017 | 11/20/2018 | 3.75% | | $75,000 | $0 | | | $0 | | $75,000 |
| 2018 | BAN | N | Sidewalk Plow-Village Portion | | | 11/20/2017 | 11/20/2018 | 3.50% | | $64,053 | $0 | | | $0 | | $64,053 |
| ear Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | | $359,025 | $1,604,137 | $1,787,856 | $1,727,856 | $503 | $0 | $175,810 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | | $2,901,910 | $1,604,137 | $1,787,856 | $1,727,856 | $503 | $0 | $2,718,695 |

# VILLAGE OF Mexico
## Schedule of Time Deposits and Investments
## For the Fiscal Year Ending 2018

| | EDP Code | Amount |
|---|---|---|
| CASH: | | |
| On Hand | 9Z2001 | $170.00 |
| Demand Deposits | 9Z2011 | $1,592,487.56 |
| Time Deposits | 9Z2021 | $223,338.46 |
| Total | | $1,815,996.02 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | $250,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | $1,769,933.17 |
| Total | | $2,019,933.17 |
| 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 2018

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---|---|---|---|---|
| *****-0002 | $4,303 | $0 | $0 | $4,303 |
| *****-0003 | $21,962 | $0 | $0 | $21,962 |
| *****-0004 | $37,529 | $0 | $0 | $37,529 |
| *****-0005 | $31,457 | $0 | $0 | $31,457 |
| *****-0272 | $11,169 | $0 | $0 | $11,169 |
| *****-0006 | $33,683 | $0 | $0 | $33,683 |
| *****-5860 | $636,461 | $0 | $33,066 | $603,395 |
| *****-5878 | $116,785 | $0 | $2,415 | $114,370 |
| *****-5886 | $666,261 | $0 | $4,744 | $661,517 |
| *****-5894 | $209,109 | $0 | $360 | $208,749 |
| *****-5902 | $1,287 | $0 | $1,283 | $4 |
| *****-5910 | $2,832 | $0 | $0 | $2,832 |
| *****-0724 | $3,044 | $0 | $1,423 | $1,621 |
| *****-0035 | $83,235 | $0 | $0 | $83,235 |
| *****-gent | $294,458 | $0 | $0 | $294,458 |

| | | | |
|---|---|---|---|
| Total Adjusted Bank Balance | | | $2,110,284 |
| Petty Cash | | | $170.00 |
| Adjustments | | | $.00 |
| Total Cash | 9ZCASH | * | $2,110,454 |
| Total Cash Balance All Funds | 9ZCASHB | * | $2,110,454 |

* Must be equal

VILLAGE OF Mexico
Local Government Questionnaire
For the Fiscal Year Ending 2018

| | Response |
|---|---|
| 1) Does your municipality have a written procurement policy? | Yes |
| 2) Have the financial statements for your municipality been independently audited? | 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 2018

| | | | | | |
|---|---|---|---|---|---|
| | Total Full Time Employees: | 8 | | | |
| | Total Part Time Employees: | 16 | | | |
| **Account Code** | **Description** | **Total Expenditures (All Funds)** | **# of Full Time Employees** | **# of Part Time Employees** | **# of Retirees** |
| 90108 | State Retirement System | $51,215.00 | 8 | 2 | 2 |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | $38,733.62 | 8 | 16 | |
| 90408 | Worker's Compensation Insurance | $39,349.00 | 8 | 2 | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | | | | |
| 90558 | Disability Insurance | $153.48 | 3 | 2 | |
| 90608 | Hospital and Medical (Dental) Insurance | $118,779.93 | 5 | | 2 |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | $11,082.86 | 7 | | |
| | **Total** | **$259,313.89** | | | |
| Computed Total From Financial Section (comparative purposes only) | | **$259,313.89** | | | |

VILLAGE OF Mexico
Energy Costs and Consumption
For the Fiscal Year Ending 2018

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|---|---|---|---|---|
| Gasoline | $4,021 | 2,202 | gallons | |
| Diesel Fuel | $3,360 | 1,642 | gallons | |
| Fuel Oil | $4,096 | 1,698 | gallons | |
| Natural Gas | $4,004 | 4,868 | cubic feet | therms |
| Electricity | $76,608 | 683,465 | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

# 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 05/31/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Mexico, and adopted by me as my signature for use in conjunction with the filing of theVillage 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 05/31/2018 and filed by means of electronic data transmission.

| | |
|---|---|
| __________<br>Name of Report Preparer if different than Chief Fiscal Officer | Traci Wallace<br>Name |
| (315) 963-7564<br>Telephone Number | Viilage Clerk/Treasurer<br>Title |
| | 3236 Main Street<br>Official Address |
| 07/23/2018<br>Date of Certification | (315) 963-7564<br>Official Telephone Number |

# VILLAGE OF Mexico
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Account Code Comment

Account Code A5730 to reclassify BAN revenue and associated expenditures from A fund to H fund
Account Code A51102 to reclassify BAN revenue and associated expenditures from A fund to H fund
Account Code A51124 to reclassify CHIP expenditures from A5989.4 to A5112.4
Account Code A59894 to reclassify CHIP expenditures from A5989.4 to A5112.4

(L) LIBRARY

Account Code Comment

Account Code L3840 DASNY grant
Account Code L2770 reclassified to L3840

(PN) PERMANENT

Account Code Comment

Account Code PN277( This is our cemetery perpetual care fund and the $1,693.75 is the amount from lot sales

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H1380< to record cost of issuance fees
Account Code H5720 to record Bond revenue
Account Code H51102 to reclassify BAN revenue and associated expenditures from A fund to H fund
Account Code H8015 to adjust for incorrect BAN liability in PY 507.35 for EFC wire transfer fees included as BAN principal, $96.50 to match PY FB
Account Code H5710 to record bond revenue
Account Code H626 to record BAN liability
Account Code H915 to record BAN liability; to record cash with EFC

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 to record Net Pension Liability per NYSLRS
Account Code W129 to record Net Pension Liability per NYSLRS;to record bond liability
Account Code W628 to record bond liability

VILLAGE OF Mexico
Supplemental Section Comments
For the Fiscal Year Ending 2018

Statement of Indebtedness

$500 PY adjustment b/c EFC paid the village for the wire transfer fees during the 2016/2017 fiscal year