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 05/31/2020

****

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

(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 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.

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	719,600	A200	842,939
TOTAL Cash	**719,600**		**842,939**
Tax Sale Certificates	4,958	A320	4,958
TOTAL Taxes Receivable (net)	**4,958**		**4,958**
TOTAL Assets	**724,558**		**847,897**

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Compensated Absences	16,972	A687	
TOTAL Other Liabilities	**16,972**		**0**
TOTAL Liabilities	**16,972**		**0**
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	17,747	A914	56,562
TOTAL Assigned Fund Balance	**17,747**		**56,562**
Unassigned Fund Balance	684,881	A917	786,377
TOTAL Unassigned Fund Balance	**684,881**		**786,377**
TOTAL Fund Balance	**702,628**		**842,939**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**724,558**		**847,897**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	415,006	A1001	435,950
TOTAL Real Property Taxes	**415,006**		**435,950**
Interest & Penalties On Real Prop Taxes	2,399	A1090	2,717
TOTAL Real Property Tax Items	**2,399**		**2,717**
Non Prop Tax Dist By County	94,871	A1120	97,234
Utilities Gross Receipts Tax	21,059	A1130	19,829
Franchises	20,707	A1170	21,211
TOTAL Non Property Tax Items	**136,636**		**138,274**
Clerk Fees	1,131	A1255	1,140
Vital Statistics Fees	460	A1603	520
Public Works Charges	3,616	A1710	3,225
Zoning Fees	6,551	A2110	6,700
Refuse & Garbage Charges	2,203	A2130	2,496
Sale of Cemetery Lots	4,163	A2190	3,656
Charges For Cemetery Services	21,836	A2192	10,958
TOTAL Departmental Income	**39,958**		**28,695**
Youth Recreation Services, Other Govts		A2350	2,500
TOTAL Intergovernmental Charges	**0**		**2,500**
Interest And Earnings	405	A2401	461
Rental of Real Property	100	A2410	100
TOTAL Use of Money And Property	**505**		**561**
Games of Chance	150	A2530	150
TOTAL Licenses And Permits	**150**		**150**
Sales of Scrap & Excess Materials	863	A2650	735
Sales of Real Property	46,672	A2660	
Sales of Equipment		A2665	11,746
Insurance Recoveries	8,462	A2680	12,635
TOTAL Sale of Property And Compensation For Loss	**55,997**		**25,116**
Grants From Local Governments	75,000	A2706	
AIM Related Payments		A2750	10,844
Unclassified (specify) Additional Description NYMIR		A2770	99
TOTAL Miscellaneous Local Sources	**75,000**		**10,943**
St Aid, Revenue Sharing	10,844	A3001	
St Aid, Mortgage Tax	14,856	A3005	9,668
St Aid, Consolidated Highway Aid	54,423	A3501	47,734
St Aid, Other Transportation	18,237	A3589	
TOTAL State Aid	**98,360**		**57,402**
TOTAL Revenues	**824,013**		**702,309**
Interfund Transfers	265	A5031	
TOTAL Interfund Transfers	**265**		**0**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**265**		**0**
TOTAL Revenues	**824,278**		**702,309**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	8,400	A10101	10,800
Legislative Board, Contr Expend	126	A10104	85
TOTAL Legislative Board	**8,526**		**10,885**
Mayor, Pers Serv	4,800	A12101	6,000
Mayor, Contr Expend	1,257	A12104	823
TOTAL Mayor	**6,057**		**6,823**
Treasurer, Pers Serv	27,327	A13251	21,646
Treasurer, Contr Expend	6,547	A13254	8,380
TOTAL Treasurer	**33,874**		**30,026**
Budget, Pers Serv	2,000	A13401	2,000
TOTAL Budget	**2,000**		**2,000**
Tax Advertising, Contr Expend	42	A13624	81
TOTAL Tax Advertising	**42**		**81**
Clerk,contr Expend	494	A14104	350
TOTAL Clerk	**494**		**350**
Law, Contr Expend	2,500	A14204	2,500
TOTAL Law	**2,500**		**2,500**
Elections, Pers Serv	300	A14501	
Elections, Contr Expend	39	A14504	39
TOTAL Elections	**339**		**39**
Operation of Plant Equip & Cap Outlay	203	A16202	1,450
Operation of Plant Contr Expend	10,909	A16204	23,351
TOTAL Operation of Plant Contr Expend	**11,112**		**24,801**
Central Garage Equip & Cap Outlay	926	A16402	2,272
Central Garage Contr Expend	9,956	A16404	11,808
TOTAL Central Garage Contr Expend	**10,883**		**14,079**
Unallocated Insurance, Contr Expend	8,915	A19104	9,734
TOTAL Unallocated Insurance	**8,915**		**9,734**
Municipal Assn Dues, Contr Expend	1,044	A19204	1,044
TOTAL Municipal Assn Dues	**1,044**		**1,044**
Other General Govt Support, Equip&Cap Out	7,555	A19892	
TOTAL Other General Govt Support	**7,555**		**0**
TOTAL General Government Support	**93,341**		**102,363**
Safety Inspection, Pers Serv	100	A36201	100
TOTAL Safety Inspection	**100**		**100**
TOTAL Public Safety	**100**		**100**
Registrar of Vital Stat Contr Expend	460	A40204	500
TOTAL Registrar of Vital Stat Contr Expend	**460**		**500**
TOTAL Health	**460**		**500**
Street Admin, Pers Serv	23,300	A50101	21,253
Street Admin, Equip & Cap Outlay		A50102	990
Street Admin, Contr Expend	6,011	A50104	6,062
TOTAL Street Admin	**29,311**		**28,304**
Maint of Streets, Pers Serv	94,900	A51101	52,457
Maint of Streets, Equip & Cap Outlay	537	A51102	5,513

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Contr Expend	67,870	A51104	41,067
TOTAL Maint of Streets	**163,307**		**99,037**
Perm Improve Highway, Contr Expend	54,423	A51124	50,248
TOTAL Perm Improve Highway	**54,423**		**50,248**
Street Lighting, Contr Expend	28,002	A51824	21,229
TOTAL Street Lighting	**28,002**		**21,229**
Sidewalks, Contr Expend	7,578	A54104	6,247
TOTAL Sidewalks	**7,578**		**6,247**
TOTAL Transportation	**282,621**		**205,066**
Youth Prog, Contr Expend	74	A73104	5,000
TOTAL Youth Prog	**74**		**5,000**
Celebrations, Contr Expend	350	A75504	1,150
TOTAL Celebrations	**350**		**1,150**
Adult Recreation, Contr Expend	2,600	A76204	2,789
TOTAL Adult Recreation	**2,600**		**2,789**
Other Culture And Rec, Contr Expend	90	A79894	90
TOTAL Other Culture And Rec	**90**		**90**
TOTAL Culture And Recreation	**3,114**		**9,029**
Zoning, Pers Serv	24,481	A80101	26,732
Zoning, Equip & Cap Outlay		A80102	701
Zoning, Contr Expend	2,431	A80104	3,492
TOTAL Zoning	**26,912**		**30,924**
Refuse & Garbage, Contr Expend	80,400	A81604	80,400
TOTAL Refuse & Garbage	**80,400**		**80,400**
Comm Beautification, Contr Expend	8,328	A85104	5,492
TOTAL Comm Beautification	**8,328**		**5,492**
Cemetery, Pers Serv	14,447	A88101	13,766
Cemetery, Equip & Cap Outlay	4,224	A88102	4,090
Cemetery, Contr Expend	4,580	A88104	11,199
TOTAL Cemetery	**23,251**		**29,055**
TOTAL Home And Community Services	**138,891**		**145,872**
State Retirement System	17,819	A90108	19,819
Social Security, Employer Cont	15,077	A90308	13,045
Worker's Compensation, Empl Bnfts	14,546	A90408	15,716
Disability Insurance, Empl Bnfts	133	A90558	-3
Hospital & Medical (dental) Ins, Empl Bnft	23,758	A90608	24,164
Other Employee Benefits (spec)	4,452	A90898	5,228
TOTAL Employee Benefits	**75,785**		**77,969**
Debt Principal, Serial Bonds		A97106	13,904
Debt Principal, Bond Anticipation Notes	105,000	A97306	
TOTAL Debt Principal	**105,000**		**13,904**
Debt Interest, Serial Bonds		A97107	2,195

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Interest, Bond Anticipation Notes	5,226	A97307	
TOTAL Debt Interest	**5,226**		**2,195**
TOTAL Expenditures	**704,539**		**556,998**
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	**709,539**		**561,998**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**587,889**	**A8021**	**702,628**
Restated Fund Balance - Beg of Year	**587,889**	**A8022**	**702,628**
ADD - REVENUES AND OTHER SOURCES	824,278		702,309
DEDUCT - EXPENDITURES AND OTHER USES	709,539		561,998
Fund Balance - End of Year	**702,628**	**A8029**	**842,939**

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	436,259	A1049N	444,723
Est Rev - Real Property Tax Items	1,500	A1099N	1,500
Est Rev - Non Property Tax Items	111,000	A1199N	113,000
Est Rev - Departmental Income	17,184	A1299N	17,840
Est Rev - Intergovernmental Charges	3,000	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	61,563	A3099N	65,541
TOTAL Estimated Revenues	**630,856**		**645,954**
Appropriated Fund Balance	17,747	A599N	56,562
TOTAL Estimated Other Sources	**17,747**		**56,562**
TOTAL Estimated Revenues	**648,603**		**702,516**

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	114,869	A1999N	125,206
App - Public Safety	100	A3999N	100
App - Health	300	A4999N	300
App - Transportation	269,531	A5999N	279,578
App - Culture And Recreation	8,370	A7999N	8,370
App - Home And Community Services	151,807	A8999N	151,963
App - Employee Benefits	81,848	A9199N	83,946
App - Debt Service	16,778	A9899N	48,053
TOTAL Appropriations	**643,603**		**697,516**
App - Interfund Transfer	5,000	A9999N	5,000
TOTAL Other Uses	**5,000**		**5,000**
TOTAL Appropriations	**648,603**		**702,516**

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	126,294	FX200	240,562
Petty Cash	170	FX210	170
TOTAL Cash	**126,464**		**240,732**
Water Rents Receivable	19,936	FX350	19,991
Accounts Receivable	590	FX380	2,445
TOTAL Other Receivables (net)	**20,526**		**22,436**
TOTAL Assets	**146,991**		**263,168**

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Compensated Absences	14,745	FX687	
TOTAL Other Liabilities	**14,745**		**0**
TOTAL Liabilities	**14,745**		**0**
Fund Balance			
Committed Fund Balance		FX913	
TOTAL Committed Fund Balance	**0**		**0**
Assigned Appropriated Fund Balance	1,011	FX914	
Assigned Unappropriated Fund Balance	131,235	FX915	263,168
TOTAL Assigned Fund Balance	**132,246**		**263,168**
TOTAL Fund Balance	**132,246**		**263,168**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**146,991**		**263,168**

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	221,887	FX2140	253,715
Interest & Penalties On Water Rents	2,069	FX2148	2,352
TOTAL Departmental Income	**223,956**		**256,068**
Service For Other Govts	69,762	FX2378	70,870
TOTAL Intergovernmental Charges	**69,762**		**70,870**
Interest And Earnings	75	FX2401	102
TOTAL Use of Money And Property	**75**		**102**
Sales, Other	40,465	FX2655	100,031
TOTAL Sale of Property And Compensation For Loss	**40,465**		**100,031**
Unclassified (specify) Additional Description CALLOUTS, UFPO S TOWN		FX2770	25,996
TOTAL Miscellaneous Local Sources	**0**		**25,996**
TOTAL Revenues	**334,258**		**453,066**
Bond Anticipation Notes		FX5730	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**0**		**0**
TOTAL Revenues	**334,258**		**453,066**

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	9,160	FX19104	9,343
TOTAL Unallocated Insurance	**9,160**		**9,343**
Other General Govt Support, Equip&Cap Out	7,555	FX19892	
TOTAL Other General Govt Support	**7,555**		**0**
TOTAL General Government Support	**16,715**		**9,343**
Water Administration, Pers Serv	68,247	FX83101	75,890
Water Administration, Contr Expend		FX83104	12,913
TOTAL Water Administration	**68,247**		**88,802**
Source Supply Pwr & Pump, Equip & Cap Out	36,690	FX83202	
Source Supply Pwr & Pump, Contr Expend	39,118	FX83204	40,182
TOTAL Source Supply Pwr & Pump	**75,808**		**40,182**
Water Trans & Distrib, Pers Serv	73,444	FX83401	80,496
Water Trans & Distrib, Equip & Cap Outlay		FX83402	
Water Trans & Distrib, Contr Expend	7,616	FX83404	5,891
TOTAL Water Trans & Distrib	**81,060**		**86,387**
TOTAL Home And Community Services	**225,115**		**215,371**
State Retirement, Empl Bnfts	17,819	FX90108	19,819
Social Security, Empl Bnfts	10,706	FX90308	13,105
Workers Compensation, Empl Bnfts	14,545	FX90408	15,715
Hospital & Medical (dental) Ins, Empl Bnft	11,539	FX90608	34,440
Other Employee Benefits (spec)	1,862	FX90898	1,404
TOTAL Employee Benefits	**56,470**		**84,484**
Debt Principal, Serial Bonds		FX97106	2,376
Debt Principal, Bond Anticipation Notes	12,350	FX97306	
TOTAL Debt Principal	**12,350**		**2,376**
Debt Interest, Serial Bonds		FX97107	572
Debt Interest, Bond Anticipation Notes	672	FX97307	
TOTAL Debt Interest	**672**		**572**
TOTAL Expenditures	**311,322**		**312,145**
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	**321,322**		**322,145**

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**119,311**	**FX8021**	**132,246**
Restated Fund Balance - Beg of Year	**119,311**	**FX8022**	**132,246**
ADD - REVENUES AND OTHER SOURCES	334,258		453,066
DEDUCT - EXPENDITURES AND OTHER USES	321,322		322,145
Fund Balance - End of Year	**132,246**	**FX8029**	**263,168**

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	331,270	FX1299N	332,870
Est Rev - Use of Money And Property	100	FX2499N	100
Est Rev - Sale of Prop And Comp For Loss	84,140	FX2699N	92,000
TOTAL Estimated Revenues	**415,510**		**424,970**
Appropriated Fund Balance	1,011	FX599N	0
TOTAL Estimated Other Sources	**1,011**		**0**
TOTAL Estimated Revenues	**416,521**		**424,970**

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	19,500	FX1999N	20,000
App - Home And Community Services	298,866	FX8999N	295,121
App - Employee Benefits	85,214	FX9199N	85,053
App - Debt Service	2,941	FX9899N	10,941
Unappropriated Revenues		FX990N	3,855
TOTAL Appropriations	**406,521**		**414,970**
App - Interfund Transfer	10,000	FX9999N	10,000
TOTAL Other Uses	**10,000**		**10,000**
TOTAL Appropriations	**416,521**		**424,970**

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	670,524	G200	695,539
TOTAL Cash	**670,524**		**695,539**
Sewer Rents Receivable	4,142	G360	5,129
TOTAL Other Receivables (net)	**4,142**		**5,129**
TOTAL Assets	**674,666**		**700,667**

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Compensated Absences	14,745	G687	
TOTAL Other Liabilities	**14,745**		**0**
TOTAL Liabilities	**14,745**		**0**
Fund Balance			
Assigned Appropriated Fund Balance	60,427	G914	255
Assigned Unappropriated Fund Balance	599,495	G915	700,412
TOTAL Assigned Fund Balance	**659,922**		**700,667**
TOTAL Fund Balance	**659,922**		**700,667**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**674,666**		**700,667**

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	565,149	G2120	605,109
Interest & Penalties On Sewer Accts	5,233	G2128	4,318
TOTAL Departmental Income	**570,382**		**609,427**
Interest And Earnings	325	G2401	342
TOTAL Use of Money And Property	**325**		**342**
Unclassified (specify)	300	G2770	
TOTAL Miscellaneous Local Sources	**300**		**0**
TOTAL Revenues	**571,006**		**609,769**
Bond Anticipation Notes		G5730	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**0**		**0**
TOTAL Revenues	**571,006**		**609,769**

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	9,160	G19104	9,343
TOTAL Unallocated Insurance	**9,160**		**9,343**
Other General Govt Support, Equip&Cap Out	7,555	G19892	
TOTAL Other General Govt Support	**7,555**		**0**
TOTAL General Government Support	**16,715**		**9,343**
Sewer Administration, Pers Serv	84,766	G81101	76,375
Sewer Administration, Equip & Cap Outlay		G81102	885
Sewer Administration, Contr Expend	13,265	G81104	15,068
TOTAL Sewer Administration	**98,031**		**92,327**
Sewage Treat Disp, Pers Serv	69,729	G81301	80,169
Sewage Treat Disp, Equip & Cap Outlay	926	G81302	7,915
Sewage Treat Disp, Contr Expend	82,912	G81304	86,763
TOTAL Sewage Treat Disp	**153,567**		**174,848**
TOTAL Home And Community Services	**251,597**		**267,174**
State Retirement, Empl Bnfts	17,819	G90108	19,819
Social Security , Empl Bnfts	11,685	G90308	13,104
Worker's Compensation, Empl Bnfts	14,546	G90408	15,716
Hospital & Medical (dental) Ins, Empl Bnft	76,533	G90608	88,926
Other Employee Benefits (spec)	1,779	G90898	843
TOTAL Employee Benefits	**122,363**		**138,409**
Debt Principal, Serial Bonds	85,000	G97106	75,261
Debt Principal, Bond Anticipation Notes	12,350	G97306	
TOTAL Debt Principal	**97,350**		**75,261**
Debt Interest, Serial Bonds	37,089	G97107	43,951
Debt Interest, Bond Anticipation Notes	24,230	G97307	19,887
TOTAL Debt Interest	**61,319**		**63,837**
TOTAL Expenditures	**549,344**		**554,024**
Transfers, Capital Projects Fund	15,000	G99509	15,000
TOTAL Operating Transfers	**15,000**		**15,000**
TOTAL Other Uses	**15,000**		**15,000**
TOTAL Expenditures	**564,344**		**569,024**

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**653,259**	G8021	**659,922**
Restated Fund Balance - Beg of Year	**653,259**	G8022	**659,922**
ADD - REVENUES AND OTHER SOURCES	571,006		609,769
DEDUCT - EXPENDITURES AND OTHER USES	564,344		569,024
Fund Balance - End of Year	**659,922**	G8029	**700,667**

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	595,800	G1299N	612,000
Est Rev - Use of Money And Property	100	G2499N	100
TOTAL Estimated Revenues	**595,900**		**612,100**
Appropriated Fund Balance	60,427	G599N	255
TOTAL Estimated Other Sources	**60,427**		**255**
TOTAL Estimated Revenues	**656,327**		**612,355**

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	19,500	G1999N	20,000
App - Home And Community Services	331,988	G8999N	318,119
App - Employee Benefits	139,062	G9199N	142,006
App - Debt Service	150,777	G9899N	117,230
TOTAL Appropriations	**641,327**		**597,355**
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	**15,000**		**15,000**
TOTAL Appropriations	**656,327**		**612,355**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,218,668	H200	6,135
Cash In Time Deposits	119,704	H201	124,839
Cash With Fiscal Agent	123,842	H223	123,842
TOTAL Cash	**1,462,214**		**254,816**
TOTAL Assets	**1,462,214**		**254,816**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	1,300,000	H626	1,541,682
TOTAL Notes Payable	**1,300,000**		**1,541,682**
TOTAL Liabilities	**1,300,000**		**1,541,682**
Fund Balance			
Assigned Unappropriated Fund Balance	162,214	H915	
TOTAL Assigned Fund Balance	**162,214**		**0**
Unassigned Fund Balance		H917	-1,286,865
TOTAL Unassigned Fund Balance	**0**		**-1,286,865**
TOTAL Fund Balance	**162,214**		**-1,286,865**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**1,462,214**		**254,816**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	100	H2401	142
TOTAL Use of Money And Property	**100**		**142**
TOTAL Revenues	**100**		**142**
Interfund Transfers	30,000	H5031	30,000
TOTAL Interfund Transfers	**30,000**		**30,000**
Serial Bonds	81,754	H5710	
Statutory Installment Bonds		H5720	
Bans Redeemed From Appropriations	129,700	H5731	
TOTAL Proceeds of Obligations	**211,454**		**0**
TOTAL Other Sources	**241,454**		**30,000**
TOTAL Revenues	**241,554**		**30,142**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Equip & Cap Outlay		H51102	25,000
TOTAL Maint of Streets	**0**		**25,000**
Machinery, Equip & Cap Outlay	35,645	H51302	
TOTAL Machinery	**35,645**		**0**
TOTAL Transportation	**35,645**		**25,000**
Sanitary Sewers, Equip & Cap Outlay	256,403	H81202	1,454,220
TOTAL Sanitary Sewers	**256,403**		**1,454,220**
Water Trans & Distrib, Equip & Cap Outlay	17,367	H83402	
TOTAL Water Trans & Distrib	**17,367**		**0**
TOTAL Home And Community Services	**273,770**		**1,454,220**
Debt Interest, Bond Anticipation Notes		H97307	
TOTAL Debt Interest	**0**		**0**
TOTAL Expenditures	**309,415**		**1,479,220**
TOTAL Expenditures	**309,415**		**1,479,220**

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**230,074**	**H8021**	**162,214**
Restated Fund Balance - Beg of Year	**230,074**	**H8022**	**162,214**
ADD - REVENUES AND OTHER SOURCES	241,554		30,142
DEDUCT - EXPENDITURES AND OTHER USES	309,415		1,479,220
Fund Balance - End of Year	**162,214**	**H8029**	**-1,286,865**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	356,277	K101	356,277
Buildings	924,243	K102	924,243
Improvements Other Than Buildings	5,248,105	K103	5,248,105
Machinery And Equipment	1,989,248	K104	1,998,555
TOTAL Fixed Assets (net)	**8,517,873**		**8,527,180**
TOTAL Assets	**8,517,873**		**8,527,180**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Total Non-Current Govt Assets	8,517,873	K159	8,527,180
TOTAL Investments in Non-Current Government Assets	**8,517,873**		**8,527,180**
TOTAL Fund Balance	**8,517,873**		**8,527,180**
TOTAL	**8,517,873**		**8,527,180**

(L) LIBRARY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	217,981	L200	238,570
Cash In Time Deposits	11,190	L201	11,206
TOTAL Cash	**229,171**		**249,776**
TOTAL Assets	**229,171**		**249,776**

(L) LIBRARY

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	229,171	L915	249,776
TOTAL Assigned Fund Balance	**229,171**		**249,776**
TOTAL Fund Balance	**229,171**		**249,776**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**229,171**		**249,776**

(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Library Charges	2,841	L2082	1,909
TOTAL Departmental Income	**2,841**		**1,909**
Library Services, Other Govts	100,346	L2360	104,800
TOTAL Intergovernmental Charges	**100,346**		**104,800**
Interest And Earnings	113	L2401	113
Rental of Real Property, Individuals	1,188	L2410	1,188
TOTAL Use of Money And Property	**1,301**		**1,301**
Sale of Instructional Supplies	821	L2670	734
TOTAL Sale of Property And Compensation For Loss	**821**		**734**
Gifts And Donations	10,960	L2705	8,741
Library System Grant	5,418	L2760	1,475
TOTAL Miscellaneous Local Sources	**16,378**		**10,216**
TOTAL Revenues	**121,687**		**118,960**
TOTAL Revenues	**121,687**		**118,960**

(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Library, Pers Serv	53,404	L74101	53,763
Library, Equip & Cap Outlay	15,512	L74102	13,089
Library, Contr Expend	39,433	L74104	27,391
TOTAL Library	**108,349**		**94,243**
TOTAL Culture And Recreation	**108,349**		**94,243**
Social Security, Empl Bnfts	4,085	L90308	4,113
TOTAL Employee Benefits	**4,085**		**4,113**
TOTAL Expenditures	**112,434**		**98,356**
TOTAL Expenditures	**112,434**		**98,356**

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**219,918**	L8021	**229,171**
Restated Fund Balance - Beg of Year	**219,918**	L8022	**229,171**
ADD - REVENUES AND OTHER SOURCES	121,687		118,960
DEDUCT - EXPENDITURES AND OTHER USES	112,435		98,356
Fund Balance - End of Year	**229,171**	L8029	**249,776**

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	86,419	PN201	70,136
TOTAL Cash	**86,419**		**70,136**
TOTAL Assets	**86,419**		**70,136**

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	86,419	PN915	70,136
TOTAL Assigned Fund Balance	**86,419**		**70,136**
TOTAL Fund Balance	**86,419**		**70,136**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**86,419**		**70,136**

(PN) PERMANENT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	288	PN2401	240
TOTAL Use of Money And Property	**288**		**240**
Unclassified (specify) Additional Description LOT SALES	1,463	PN2770	1,219
TOTAL Miscellaneous Local Sources	**1,463**		**1,219**
TOTAL Revenues	**1,750**		**1,459**
TOTAL Revenues	**1,750**		**1,459**

(PN) PERMANENT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Misc Home & Comm Serv, Cont Expend Additional Description CEMETERY	20,188	PN89894	17,741
TOTAL Misc Home & Comm Serv	**20,188**		**17,741**
TOTAL Home And Community Services	**20,188**		**17,741**
TOTAL Expenditures	**20,188**		**17,741**
Transfers, Other Funds	265	PN99019	
TOTAL Operating Transfers	**265**		**0**
TOTAL Other Uses	**265**		**0**
TOTAL Expenditures	**20,453**		**17,741**

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**105,196**	**PN8021**	**86,494**
Restated Fund Balance - Beg of Year	**105,196**	**PN8022**	**86,494**
ADD - REVENUES AND OTHER SOURCES	1,750		1,459
DEDUCT - EXPENDITURES AND OTHER USES	20,453		17,741
Fund Balance - End of Year	**86,494**	**PN8029**	**70,211**

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	7	TA200	11
TOTAL Cash	**7**		**11**
TOTAL Assets	**7**		**11**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll	7	TA10	11
TOTAL Agency Liabilities	**7**		**11**
TOTAL Liabilities	**7**		**11**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**7**		**11**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	2,646,845	W129	2,900,203
TOTAL Provision To Be Made In Future Budgets	**2,646,845**		**2,900,203**
TOTAL Assets	**2,646,845**		**2,900,203**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share Additional Description current figure not available	107,205	W638	396,673
Compensated Absences		W687	55,432
TOTAL Other Liabilities	**107,205**		**452,105**
Bonds Payable	2,539,640	W628	2,448,098
TOTAL Bond And Long Term Liabilities	**2,539,640**		**2,448,098**
TOTAL Liabilities	**2,646,845**		**2,900,203**
TOTAL Liabilities	**2,646,845**		**2,900,203**

VILLAGE OF Mexico
Statement of Indebtedness
For the Fiscal Year Ending 2020

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	$2,457,885	$72,885	$0	$0		$2,385,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$0	$2,457,885	$72,885	$0	$0	$0	$2,385,000
2020	BAN N	WWTP upgrades			03/26/2020	08/23/2023	0.00%		$1,541,682	$0			$0		$1,541,682
2019	BAN N	WWTP UPGRADE PHASE 3			08/23/2018	02/06/2020	2.11%		$1,300,000	$1,300,000	$1,300,000	$0	$0		$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$1,541,682	$1,300,000	$1,300,000	$0	$0	$0	$1,541,682
2019	BOND N	PURCHASE OF TRUCK			07/06/2018	07/06/2023	4.75%		$35,645	$35,645	$7,129	$0	$0		$28,516
2019	BOND N	SIDEWALK PLOW-VILLAGE PORTION			11/21/2018	11/21/2022	5.00%		$34,053	$34,053	$8,513	$0	$0		$25,540
2019	BOND N	2018 CHEVY TRUCK			11/21/2018	11/21/2022	5.00%		$12,057	$12,057	$3,014	$0	$0		$9,042
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$0	$81,755	$18,656	$0	$0	$0	$63,098
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									$1,541,682	$3,839,640	$1,391,541	$0	$0	$0	$3,989,780

VILLAGE OF Mexico
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$170.00
Demand Deposits	9Z2011	$2,023,755.71
Time Deposits	9Z2021	$206,181.36
Total		$2,230,107.07
COLLATERAL:		
- FDIC Insurance	9Z2014	$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$2,075,468.11
Total		$2,575,468.11
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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0002	$4,312	$0	$0	$4,312
*****-0003	$24,620	$0	$0	$24,620
*****-0004	$52,628	$0	$0	$52,628
*****-0005	$41,534	$0	$0	$41,534
*****-0272	$11,206	$0	$0	$11,206
*****-0006	$26,365	$0	$0	$26,365
*****-5860	$868,207	$0	$25,268	$842,939
*****-5878	$243,773	$0	$3,211	$240,562
*****-5886	$700,731	$0	$5,192	$695,539
*****-5894	$239,147	$0	$577	$238,570
*****-5902	$1,811	$0	$1,800	$11
*****-5910	$2,834	$0	$0	$2,834
*****-0724	$3,422	$0	$121	$3,301
*****-0035	$45,516	$0	$0	$45,516

Total Adjusted Bank Balance			$2,229,937
Petty Cash			$170.00
Adjustments			$.00
Total Cash	9ZCASH	*	$2,230,107
Total Cash Balance All Funds	9ZCASHB	*	$2,353,949

* Must be equal

VILLAGE OF Mexico
Local Government Questionnaire
For the Fiscal Year Ending 2020

	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 2020

	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	$59,458.00	8	2	2
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	$43,366.79	8	16	
90408	Worker's Compensation Insurance	$47,147.00	8	2	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	$-3.24	2	2	
90608	Hospital and Medical (Dental) Insurance	$147,530.43	7		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	$7,475.28	7		
	Total	**$304,974.26**			
Computed Total From Financial Section (comparative purposes only)		**$304,974.26**			

VILLAGE OF Mexico
Energy Costs and Consumption
For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$5,005	5,005	gallons	
Diesel Fuel	$1,968	1,968	gallons	
Fuel Oil	$2,685	2,685	gallons	
Natural Gas	$4,138	5,179	cubic feet	therms
Electricity	$62,383	552,633	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 05/31/2020, 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 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 05/31/2020 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/Treasurer Title
	3236 Main Street Official Address
07/28/2020 Date of Certification	(315) 963-7564 Official Telephone Number

VILLAGE OF Mexico
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Account Code Comment

Account Code A687 To move Compensated Absences to W Fund
Account Code A3001 To move AIM Related pymt to correct account code
Account Code A2750 To move AIM Related pymt to correct account code
Account Code A917 To adjust for change with Compesnated Absences
Account Code A13251 To adjust for Compensated Absences
Account Code A50101 To adjust for Compensated Absences
Account Code A51101 To adjust for Compensated Absences

(FX) WATER

Account Code Comment

Account Code FX915 To adjust for Compensated Absences and move 913 to 915
Account Code FX990N To move from FX599N
Account Code FX599N To mvoe to account code FX990N
Account Code FX913 To move 913 to 915
Account Code FX8340 To adjust for Compensated Absences
Account Code FX8310 To adjust for Compensated Absences
Account Code FX687 To move Compensated Absences to W Fund

(G) SEWER

Account Code Comment

Account Code G915 To adjust for Compensated Absences
Account Code G687 To adjust for Compensated Absences
Account Code G81101 To adjust for Compensated Absences
Account Code G81301 To adjust for Compensated Absences

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W687 TO record compensated Absences
Account Code W638 CY NPL Figure confirmed by Village
Account Code W129 To adjust for Compensated Absences