

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 05/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	842,939	A200	923,422
Additional Description \$13.58 payroll			
TOTAL Cash	842,939		923,422
Tax Sale Certificates	4,958	A320	1,850
TOTAL Taxes Receivable (net)	4,958		1,850
TOTAL Assets and Deferred Outflows of Resources	847,897		925,271

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Compensated Absences		A687	
TOTAL Other Liabilities	0		0
Consolidated Payroll		A710	14
TOTAL Payroll Liabilities	0		14
TOTAL Liabilities	0		14
Deferred Inflows of Resources			
Deferred Taxes	4,958	A694	1,850
TOTAL Deferred Inflows of Resources	4,958		1,850
TOTAL Deferred Inflows of Resources	4,958		1,850
Fund Balance			
Assigned Appropriated Fund Balance	56,562	A914	83,878
TOTAL Assigned Fund Balance	56,562		83,878
Unassigned Fund Balance	786,377	A917	839,530
TOTAL Unassigned Fund Balance	786,377		839,530
TOTAL Fund Balance	842,939		923,408
TOTAL Liabilities, Deferred Inflows And Fund Balance	847,897		925,271

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	435,950	A1001	444,382
TOTAL Real Property Taxes	435,950		444,382
Other Payments In Lieu of Taxes		A1081	361
Additional Description Universal Properties			
Other Tax Items		A1089	3,108
Additional Description old tax warrants paid			
Interest & Penalties On Real Prop Taxes	2,717	A1090	1,843
TOTAL Real Property Tax Items	2,717		5,312
Non Prop Tax Dist By County	97,234	A1120	98,916
Utilities Gross Receipts Tax	19,829	A1130	20,431
Franchises	21,211	A1170	23,718
TOTAL Non Property Tax Items	138,274		143,065
Clerk Fees	1,140	A1255	1,005
Vital Statistics Fees	520	A1603	640
Public Works Charges	3,225	A1710	
Zoning Fees	6,700	A2110	6,443
Refuse & Garbage Charges	2,496	A2130	2,352
Sale of Cemetery Lots	3,656	A2190	13,106
Charges For Cemetery Services	10,958	A2192	17,613
TOTAL Departmental Income	28,695		41,159
Youth Recreation Services, Other Govts	2,500	A2350	
Misc Revenue, Other Govts		A2389	150
Additional Description Town of Mexico			
TOTAL Intergovernmental Charges	2,500		150
Interest And Earnings	461	A2401	397
Rental of Real Property	100	A2410	
TOTAL Use of Money And Property	561		397
Games of Chance	150	A2530	50
TOTAL Licenses And Permits	150		50
Sales of Scrap & Excess Materials	735	A2650	2,682
Sales of Equipment	11,746	A2665	34,553
Insurance Recoveries	12,635	A2680	5,470
TOTAL Sale of Property And Compensation For Loss	25,116		42,705
AIM Related Payments	10,844	A2750	10,844
Unclassified (specify)	99	A2770	2,090
TOTAL Miscellaneous Local Sources	10,943		12,934
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	9,668	A3005	13,597
St Aid, Consolidated Highway Aid	47,734	A3501	50,770
TOTAL State Aid	57,402		64,366
TOTAL Revenues	702,309		754,521
Statutory Installment Bonds		A5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	702,309		754,521

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	10,800	A10101	10,800
Legislative Board, Contr Expend	85	A10104	
TOTAL Legislative Board	10,885		10,800
Mayor, Pers Serv	6,000	A12101	6,000
Mayor, Contr Expend	823	A12104	611
TOTAL Mayor	6,823		6,611
Treasurer, Pers Serv	21,646	A13251	27,243
Treasurer, Contr Expend	8,380	A13254	6,541
TOTAL Treasurer	30,026		33,784
Budget, Pers Serv	2,000	A13401	2,000
TOTAL Budget	2,000		2,000
Tax Advertising, Contr Expend	81	A13624	119
TOTAL Tax Advertising	81		119
Clerk, contr Expend	350	A14104	401
TOTAL Clerk	350		401
Law, Contr Expend	2,500	A14204	2,500
TOTAL Law	2,500		2,500
Elections, Pers Serv		A14501	600
Elections, Contr Expend	39	A14504	85
TOTAL Elections	39		685
Operation of Plant Equip & Cap Outlay	1,450	A16202	9,934
Operation of Plant Contr Expend	23,351	A16204	20,983
TOTAL Operation of Plant Contr Expend	24,801		30,917
Central Garage Equip & Cap Outlay	2,272	A16402	4,475
Central Garage Contr Expend	11,808	A16404	6,261
TOTAL Central Garage Contr Expend	14,079		10,736
Unallocated Insurance, Contr Expend	9,734	A19104	10,960
TOTAL Unallocated Insurance	9,734		10,960
Municipal Assn Dues, Contr Expend	1,044	A19204	1,044
TOTAL Municipal Assn Dues	1,044		1,044
TOTAL General Government Support	102,363		110,557
Safety Inspection, Pers Serv	100	A36201	100
TOTAL Safety Inspection	100		100
TOTAL Public Safety	100		100
Registrar of Vital Stat Contr Expend	500	A40204	640
TOTAL Registrar of Vital Stat Contr Expend	500		640
TOTAL Health	500		640
Street Admin, Pers Serv	21,253	A50101	23,062
Street Admin, Equip & Cap Outlay	990	A50102	
Street Admin, Contr Expend	6,062	A50104	5,930
TOTAL Street Admin	28,304		28,992
Maint of Streets, Pers Serv	52,457	A51101	71,129
Maint of Streets, Equip & Cap Outlay	5,513	A51102	33,446
Maint of Streets, Contr Expend	41,067	A51104	63,379
TOTAL Maint of Streets	99,037		167,954

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Perm Improve Highway, Contr Expend	50,248	A51124	71,909
TOTAL Perm Improve Highway	50,248		71,909
Street Lighting, Contr Expend	21,229	A51824	21,421
TOTAL Street Lighting	21,229		21,421
Sidewalks, Contr Expend	6,247	A54104	9,470
TOTAL Sidewalks	6,247		9,470
TOTAL Transportation	205,066		299,747
Youth Prog, Contr Expend	5,000	A73104	
TOTAL Youth Prog	5,000		0
Celebrations, Contr Expend	1,150	A75504	300
TOTAL Celebrations	1,150		300
Adult Recreation, Contr Expend	2,789	A76204	
TOTAL Adult Recreation	2,789		0
Other Culture And Rec, Contr Expend	90	A79894	30
TOTAL Other Culture And Rec	90		30
TOTAL Culture And Recreation	9,029		330
Zoning, Pers Serv	26,732	A80101	24,667
Zoning, Equip & Cap Outlay	701	A80102	
Zoning, Contr Expend	3,492	A80104	1,977
TOTAL Zoning	30,924		26,644
Refuse & Garbage, Contr Expend	80,400	A81604	80,400
TOTAL Refuse & Garbage	80,400		80,400
Comm Beautification, Contr Expend	5,492	A85104	2,074
TOTAL Comm Beautification	5,492		2,074
Acquisition of Real Prop, Equip & Cap Outla Additional Description purchase of park		A86602	500
TOTAL Acquisition of Real Prop	0		500
Cemetery, Pers Serv	13,766	A88101	14,239
Cemetery, Equip & Cap Outlay	4,090	A88102	5,008
Cemetery, Contr Expend	11,199	A88104	3,626
TOTAL Cemetery	29,055		22,872
TOTAL Home And Community Services	145,872		132,491
State Retirement System	19,819	A90108	20,431
Social Security, Employer Cont	13,045	A90308	13,620
Worker's Compensation, Empl Bnfts	15,716	A90408	14,877
Disability Insurance, Empl Bnfts	-3	A90558	150
Hospital & Medical (dental) Ins, Empl Bnft	24,164	A90608	24,492
Other Employee Benefits (spec)	5,228	A90898	4,751
TOTAL Employee Benefits	77,969		78,321
Debt Principal, Serial Bonds	13,904	A97106	13,904
Other Debt, Principal		A97896	25,467
TOTAL Debt Principal	13,904		39,371
Debt Interest, Serial Bonds	2,195	A97107	1,688

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Debt, Interest		A97897	5,808
TOTAL Debt Interest	2,195		7,496
TOTAL Expenditures	556,998		669,053
Transfers, Capital Projects Fund	5,000	A99509	5,000
TOTAL Operating Transfers	5,000		5,000
TOTAL Other Uses	5,000		5,000
TOTAL Detail Expenditures And Other Uses	561,998		674,053

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	702,628	A8021	842,939
Restated Fund Balance - Beg of Year	702,628	A8022	842,939
ADD - REVENUES AND OTHER SOURCES	702,309		754,521
DEDUCT - EXPENDITURES AND OTHER USES	561,998		674,053
Fund Balance - End of Year	842,939	A8029	923,416

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	444,723	A1049N	471,218
Est Rev - Real Property Tax Items	1,500	A1099N	1,500
Est Rev - Non Property Tax Items	113,000	A1199N	113,000
Est Rev - Departmental Income	17,840	A1299N	23,040
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	65,541	A3099N	72,429
TOTAL Estimated Revenues	645,954		684,537
Appropriated Fund Balance	56,562	A599N	83,878
TOTAL Estimated Other Sources	56,562		83,878
TOTAL Estimated Revenues And Other Sources	702,516		768,415

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	125,206	A1999N	138,054
App - Public Safety	100	A3999N	100
App - Health	300	A4999N	500
App - Transportation	279,578	A5999N	279,747
App - Culture And Recreation	8,370	A7999N	8,370
App - Home And Community Services	151,963	A8999N	154,359
App - Employee Benefits	83,946	A9199N	116,285
App - Debt Service	48,053	A9899N	66,000
TOTAL Appropriations	697,516		763,415
App - Interfund Transfer	5,000	A9999N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations And Other Uses	702,516		768,415

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	240,562	FX200	318,197
Petty Cash	170	FX210	170
TOTAL Cash	240,732		318,367
Water Rents Receivable	19,991	FX350	25,638
Accounts Receivable	2,445	FX380	3,590
TOTAL Other Receivables (net)	22,436		29,228
TOTAL Assets and Deferred Outflows of Resources	263,168		347,595

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Compensated Absences		FX687	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Committed Fund Balance		FX913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance		FX914	14,614
Assigned Unappropriated Fund Balance	263,168	FX915	332,981
TOTAL Assigned Fund Balance	263,168		347,595
TOTAL Fund Balance	263,168		347,595
TOTAL Liabilities, Deferred Inflows And Fund Balance	263,168		347,595

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Metered Water Sales	253,715	FX2140	262,812
Interest & Penalties On Water Rents	2,352	FX2148	2,672
TOTAL Departmental Income	256,068		265,484
Service For Other Govts	70,870	FX2378	76,993
TOTAL Intergovernmental Charges	70,870		76,993
Interest And Earnings	102	FX2401	118
TOTAL Use of Money And Property	102		118
Sales, Other	100,031	FX2655	106,620
TOTAL Sale of Property And Compensation For Loss	100,031		106,620
Unclassified (specify)	25,996	FX2770	
TOTAL Miscellaneous Local Sources	25,996		0
TOTAL Revenues	453,066		449,215
Bond Anticipation Notes		FX5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	453,066		449,215

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Credit Card Fees		FX13754	
TOTAL Credit Card Fees	0		0
Unallocated Insurance, Contr Expend	9,343	FX19104	10,996
TOTAL Unallocated Insurance	9,343		10,996
TOTAL General Government Support	9,343		10,996
Water Administration, Pers Serv	75,890	FX83101	85,640
Water Administration, Equip & Cap Outlay		FX83102	898
Water Administration, Contr Expend	12,913	FX83104	12,165
TOTAL Water Administration	88,802		98,702
Source Supply Pwr & Pump, Contr Expend	40,182	FX83204	40,762
TOTAL Source Supply Pwr & Pump	40,182		40,762
Water Trans & Distrib, Pers Serv	80,496	FX83401	88,672
Water Trans & Distrib, Equip & Cap Outlay		FX83402	5,630
Water Trans & Distrib, Contr Expend	5,891	FX83404	14,710
TOTAL Water Trans & Distrib	86,387		109,012
TOTAL Home And Community Services	215,371		248,476
State Retirement, Empl Bnfts	19,819	FX90108	20,431
Social Security, Empl Bnfts	13,105	FX90308	13,335
Workers Compensation, Empl Bnfts	15,715	FX90408	14,876
Hospital & Medical (dental) Ins, Empl Bnft	34,440	FX90608	34,658
Other Employee Benefits (spec)	1,404	FX90898	1,180
TOTAL Employee Benefits	84,484		84,480
Debt Principal, Serial Bonds	2,376	FX97106	2,376
Other Debt, Principal		FX97896	8,000
Additional Description lease 2019 Dodge			
TOTAL Debt Principal	2,376		10,376
Debt Interest, Serial Bonds	572	FX97107	459
TOTAL Debt Interest	572		459
TOTAL Expenditures	312,145		354,788
Transfers, Capital Projects Fund	10,000	FX99509	10,000
TOTAL Operating Transfers	10,000		10,000
TOTAL Other Uses	10,000		10,000
TOTAL Detail Expenditures And Other Uses	322,145		364,788

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	132,246	FX8021	263,168
Restated Fund Balance - Beg of Year	132,246	FX8022	263,168
ADD - REVENUES AND OTHER SOURCES	453,066		449,215
DEDUCT - EXPENDITURES AND OTHER USES	322,145		364,788
Fund Balance - End of Year	263,168	FX8029	347,595

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	332,870	FX1299N	351,430
Est Rev - Use of Money And Property	100	FX2499N	100
Est Rev - Sale of Prop And Comp For Loss	92,000	FX2699N	111,240
TOTAL Estimated Revenues	424,970		462,770
Appropriated Fund Balance	0	FX599N	14,614
TOTAL Estimated Other Sources	0		14,614
TOTAL Estimated Revenues And Other Sources	424,970		477,384

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	20,000	FX1999N	22,000
App - Home And Community Services	295,121	FX8999N	306,372
App - Employee Benefits	85,053	FX9199N	88,012
App - Debt Service	10,941	FX9899N	51,000
Unappropriated Revenues	3,855	FX990N	
TOTAL Appropriations	414,970		467,384
App - Interfund Transfer	10,000	FX9999N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	424,970		477,384

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	695,539	G200	821,286
TOTAL Cash	695,539		821,286
Sewer Rents Receivable	5,129	G360	2,499
TOTAL Other Receivables (net)	5,129		2,499
TOTAL Assets and Deferred Outflows of Resources	700,667		823,785

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Compensated Absences		G687	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance	255	G914	12,426
Assigned Unappropriated Fund Balance	700,412	G915	811,359
TOTAL Assigned Fund Balance	700,667		823,785
TOTAL Fund Balance	700,667		823,785
TOTAL Liabilities, Deferred Inflows And Fund Balance	700,667		823,785

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	605,109	G2120	612,551
Interest & Penalties On Sewer Accts	4,318	G2128	4,819
TOTAL Departmental Income	609,427		617,370
Interest And Earnings	342	G2401	289
TOTAL Use of Money And Property	342		289
TOTAL Revenues	609,769		617,658
TOTAL Detail Revenues And Other Sources	609,769		617,658

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Unallocated Insurance, Contr Expend	9,343	G19104	10,996
TOTAL Unallocated Insurance	9,343		10,996
TOTAL General Government Support	9,343		10,996
Sewer Administration, Pers Serv	76,375	G81101	83,924
Sewer Administration, Equip & Cap Outlay	885	G81102	
Sewer Administration, Contr Expend	15,068	G81104	12,003
TOTAL Sewer Administration	92,327		95,928
Sewage Treat Disp, Pers Serv	80,169	G81301	86,674
Sewage Treat Disp, Equip & Cap Outlay	7,915	G81302	6,652
Sewage Treat Disp, Contr Expend	86,763	G81304	59,296
TOTAL Sewage Treat Disp	174,848		152,622
TOTAL Home And Community Services	267,174		248,550
State Retirement, Empl Bnfts	19,819	G90108	20,431
Social Security , Empl Bnfts	13,104	G90308	13,051
Worker's Compensation, Empl Bnfts	15,716	G90408	14,876
Hospital & Medical (dental) Ins, Empl Bnft	88,926	G90608	93,635
Other Employee Benefits (spec)	843	G90898	1,107
TOTAL Employee Benefits	138,409		143,101
Debt Principal, Serial Bonds	75,261	G97106	2,376
Debt Principal, Bond Anticipation Notes		G97306	26,000
Other Debt, Principal		G97896	8,000
TOTAL Debt Principal	75,261		36,376
Debt Interest, Serial Bonds	43,951	G97107	36,748
Debt Interest, Bond Anticipation Notes	19,887	G97307	3,770
TOTAL Debt Interest	63,837		40,518
TOTAL Expenditures	554,024		479,541
Transfers, Capital Projects Fund	15,000	G99509	15,000
TOTAL Operating Transfers	15,000		15,000
TOTAL Other Uses	15,000		15,000
TOTAL Detail Expenditures And Other Uses	569,024		494,541

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	659,922	G8021	700,667
Restated Fund Balance - Beg of Year	659,922	G8022	700,667
ADD - REVENUES AND OTHER SOURCES	609,769		617,658
DEDUCT - EXPENDITURES AND OTHER USES	569,024		494,541
Fund Balance - End of Year	700,667	G8029	823,784

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	612,000	G1299N	619,000
Est Rev - Use of Money And Property	100	G2499N	200
TOTAL Estimated Revenues	612,100		619,200
Appropriated Fund Balance	255	G599N	12,426
TOTAL Estimated Other Sources	255		12,426
TOTAL Estimated Revenues And Other Sources	612,355		631,626

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	20,000	G1999N	22,000
App - Home And Community Services	318,119	G8999N	329,378
App - Employee Benefits	142,006	G9199N	148,372
App - Debt Service	117,230	G9899N	116,876
TOTAL Appropriations	597,355		616,626
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	15,000		15,000
TOTAL Appropriations And Other Uses	612,355		631,626

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	6,135	H200	175,212
Cash In Time Deposits	124,839	H201	137,400
Cash With Fiscal Agent	123,842	H223	
TOTAL Cash	254,816		312,612
TOTAL Assets and Deferred Outflows of Resources	254,816		312,612

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable	1,541,682	H626	2,887,235
TOTAL Notes Payable	1,541,682		2,887,235
TOTAL Liabilities	1,541,682		2,887,235
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-1,286,865	H917	-2,574,623
TOTAL Unassigned Fund Balance	-1,286,865		-2,574,623
TOTAL Fund Balance	-1,286,865		-2,574,623
TOTAL Liabilities, Deferred Inflows And Fund Balance	254,816		312,612

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	142	H2401	83
TOTAL Use of Money And Property	142		83
TOTAL Revenues	142		83
Interfund Transfers	30,000	H5031	30,000
TOTAL Interfund Transfers	30,000		30,000
Serial Bonds		H5710	122,000
Bans Redeemed From Appropriations		H5731	26,000
TOTAL Proceeds of Obligations	0		148,000
TOTAL Other Sources	30,000		178,000
TOTAL Detail Revenues And Other Sources	30,142		178,083

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Buildings, Equip & Cap Outlay		H16202	122,000
TOTAL Buildings	0		122,000
TOTAL General Government Support	0		122,000
Maint of Streets, Equip & Cap Outlay	25,000	H51102	17,521
TOTAL Maint of Streets	25,000		17,521
TOTAL Transportation	25,000		17,521
Sanitary Sewers, Equip & Cap Outlay	1,454,220	H81202	1,042,477
TOTAL Sanitary Sewers	1,454,220		1,042,477
Water Trans & Distrib, Equip & Cap Outlay		H83402	160,000
TOTAL Water Trans & Distrib	0		160,000
TOTAL Home And Community Services	1,454,220		1,202,477
TOTAL Expenditures	1,479,220		1,341,998
Transfers, Other Funds		H99019	123,842
TOTAL Operating Transfers	0		123,842
TOTAL Other Uses	0		123,842
TOTAL Detail Expenditures And Other Uses	1,479,220		1,465,840

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	162,214	H8021	-1,286,865
Restated Fund Balance - Beg of Year	162,214	H8022	-1,286,865
ADD - REVENUES AND OTHER SOURCES	30,142		178,083
DEDUCT - EXPENDITURES AND OTHER USES	1,479,220		1,465,840
Fund Balance - End of Year	-1,286,865	H8029	-2,574,620

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	356,277	K101	478,777
Buildings	924,243	K102	924,243
Improvements Other Than Buildings	5,248,105	K103	5,248,105
Machinery And Equipment	1,998,555	K104	1,982,448
TOTAL Fixed Assets (net)	8,527,180		8,633,573
TOTAL Assets and Deferred Outflows of Resources	8,527,180		8,633,573

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,527,180	K159	8,633,573
TOTAL Investments in Non-Current Government Assets	8,527,180		8,633,573
TOTAL Fund Balance	8,527,180		8,633,573
TOTAL	8,527,180		8,633,573

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	238,570	L200	265,550
Cash In Time Deposits	11,206	L201	11,211
TOTAL Cash	249,776		276,762
TOTAL Assets and Deferred Outflows of Resources	249,776		276,762

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	249,776	L915	276,762
TOTAL Assigned Fund Balance	249,776		276,762
TOTAL Fund Balance	249,776		276,762
TOTAL Liabilities, Deferred Inflows And Fund Balance	249,776		276,762

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Library Charges	1,909	L2082	230
TOTAL Departmental Income	1,909		230
Library Services, Other Govts	104,800	L2360	100,297
TOTAL Intergovernmental Charges	104,800		100,297
Interest And Earnings	113	L2401	89
Rental of Real Property, Individuals	1,188	L2410	
TOTAL Use of Money And Property	1,301		89
Sale of Instructional Supplies	734	L2670	129
TOTAL Sale of Property And Compensation For Loss	734		129
Gifts And Donations	8,741	L2705	6,446
Library System Grant	1,475	L2760	1,382
TOTAL Miscellaneous Local Sources	10,216		7,828
TOTAL Revenues	118,960		108,573
TOTAL Detail Revenues And Other Sources	118,960		108,573

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Library, Pers Serv	53,763	L74101	41,601
Library, Equip & Cap Outlay	13,089	L74102	16,210
Library, Contr Expend	27,391	L74104	20,594
TOTAL Library	94,243		78,404
TOTAL Culture And Recreation	94,243		78,404
Social Security, Empl Bnfts	4,113	L90308	3,183
TOTAL Employee Benefits	4,113		3,183
TOTAL Expenditures	98,356		81,587
TOTAL Detail Expenditures And Other Uses	98,356		81,587

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	229,171	L8021	249,776
Restated Fund Balance - Beg of Year	229,171	L8022	249,776
ADD - REVENUES AND OTHER SOURCES	118,960		108,573
DEDUCT - EXPENDITURES AND OTHER USES	98,356		81,587
Fund Balance - End of Year	249,776	L8029	276,762

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	70,136	PN201	74,690
TOTAL Cash	70,136		74,690
TOTAL Assets and Deferred Outflows of Resources	70,136		74,690

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	70,136	PN915	74,690
TOTAL Assigned Fund Balance	70,136		74,690
TOTAL Fund Balance	70,136		74,690
TOTAL Liabilities, Deferred Inflows And Fund Balance	70,136		74,690

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	240	PN2401	172
TOTAL Use of Money And Property	240		172
Unclassified (specify)	1,219	PN2770	4,369
Additional Description LOT SALES			
TOTAL Miscellaneous Local Sources	1,219		4,369
TOTAL Revenues	1,459		4,540
TOTAL Detail Revenues And Other Sources	1,459		4,540

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Misc Home & Comm Serv, Cont Expend	17,741	PN89894	
TOTAL Misc Home & Comm Serv	17,741		0
TOTAL Home And Community Services	17,741		0
TOTAL Expenditures	17,741		0
TOTAL Detail Expenditures And Other Uses	17,741		0

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	86,494	PN8021	70,211
Restated Fund Balance - Beg of Year	86,494	PN8022	
ADD - REVENUES AND OTHER SOURCES	1,459		4,540
DEDUCT - EXPENDITURES AND OTHER USES	17,741		
Fund Balance - End of Year	70,211	PN8029	74,750

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	11	TA200	
TOTAL Cash	11		0
TOTAL Assets and Deferred Outflows of Resources	11		0

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Consolidated Payroll	11	TA10	
TOTAL Agency Liabilities	11		0
TOTAL Liabilities	11		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	11		0

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash With Fiscal Agent		V223	53,842
TOTAL Cash	0		53,842
TOTAL Assets and Deferred Outflows of Resources	0		53,842

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance		V915	53,842
TOTAL Assigned Fund Balance	0		53,842
TOTAL Fund Balance	0		53,842
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		53,842

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Interfund Transfers For Debt SerV.		V5050	123,842
TOTAL Interfund Transfers	0		123,842
TOTAL Other Sources	0		123,842
TOTAL Detail Revenues And Other Sources	0		123,842

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Principal, Serial Bonds		V97106	70,000
TOTAL Debt Principal	0		70,000
TOTAL Expenditures	0		70,000
TOTAL Detail Expenditures And Other Uses	0		70,000

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES			123,842
DEDUCT - EXPENDITURES AND OTHER USES			70,000
Fund Balance - End of Year		V8029	53,842

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	2,900,203	W129	2,947,109
TOTAL Provision To Be Made In Future Budgets	2,900,203		2,947,109
TOTAL Assets and Deferred Outflows of Resources	2,900,203		2,947,109

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	396,673	W638	396,673
Additional Description current figure not available			
Compensated Absences	55,432	W687	68,994
TOTAL Other Liabilities	452,105		465,667
Bonds Payable	2,448,098	W628	2,481,442
TOTAL Bond And Long Term Liabilities	2,448,098		2,481,442
TOTAL Liabilities	2,900,203		2,947,109
TOTAL Liabilities	2,900,203		2,947,109

VILLAGE OF Mexico
Statement of Indebtedness
For the Fiscal Year Ending 2021

7/29/2021

County of: Oswego

Municipal Code: 350452503060

First Year	Debit 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	\$2,385,000	\$70,000	\$0	\$0		\$2,315,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2020	BAN N	WWTP upgrades			03/26/2020	08/23/2023	0.00%		\$1,541,682	\$1,541,682	\$26,000	\$0	\$0		\$1,515,682
2021	BAN N	Repair Water Main			10/08/2020	10/08/2025	2.65%		\$160,000	\$0			\$0		\$160,000
2021	BAN N	WWTP project			06/30/2020	06/29/2021	1.35%		\$500,000	\$0			\$0		\$500,000
2021	BAN N	short term WWTP			06/18/2020	08/23/2023	0.00%		\$711,553	\$0			\$0		\$711,553
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2019	BOND N	PURCHASE OF TRUCK			07/06/2018	07/06/2023	4.75%		\$35,645	\$28,516	\$3,014	\$0	\$0		\$25,502
2021	BOND N	Purchase of Park			10/21/2020	10/21/2035	2.65%		\$122,000	\$0			\$0		\$122,000
2019	BOND N	SIDEWALK FLOW-VILLAGE PORTION			11/21/2018	11/21/2022	5.00%		\$34,053	\$25,540	\$8,513	\$0	\$0		\$17,027
2019	BOND N	2018 CHEVY TRUCK			11/21/2018	11/21/2022	5.00%		\$12,057	\$9,042	\$7,129	\$0	\$0		\$1,913
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									\$1,493,553	\$3,989,780	\$114,656	\$0	\$0	\$0	\$5,368,677

VILLAGE OF Mexico
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$170.00
Demand Deposits	9Z2011	\$2,503,667.29
Time Deposits	9Z2021	\$223,301.29
Total		\$2,727,138.58
COLLATERAL:		
- FDIC Insurance	9Z2014	\$422,377.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,419,822.00
Total		\$2,842,199.00
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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5860	\$962,553	\$0	\$39,145	\$923,408
*****-5878	\$324,581	\$0	\$6,384	\$318,197
*****-5886	\$822,740	\$0	\$1,454	\$821,286
*****-0724	\$288,634	\$0	\$116,257	\$172,377
*****-5902	\$1,223	\$0	\$1,209	\$14
*****-5894	\$267,984	\$0	\$2,434	\$265,550
*****-0272	\$11,211	\$0	\$0	\$11,211
*****-0035	\$45,683	\$0	\$0	\$45,683
*****-0003	\$29,007	\$0	\$0	\$29,007
*****-5910	\$2,835	\$0	\$0	\$2,835
*****-0006	\$31,384	\$0	\$0	\$31,384
*****-0004	\$55,138	\$0	\$0	\$55,138
*****-0002	\$4,315	\$0	\$0	\$4,315
*****-0005	\$46,563	\$0	\$0	\$46,563
Total Adjusted Bank Balance				\$2,726,969
Petty Cash				\$170.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$2,727,139
Total Cash Balance All Funds				9ZCASHB * \$2,780,981

* Must be equal

VILLAGE OF Mexico
Local Government Questionnaire
For the Fiscal Year Ending 2021

	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 2021

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	\$61,294.00	8	3	2
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$43,188.62	8	16	
90408	Worker's Compensation Insurance	\$44,629.00	8	11	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$150.24	2	2	
90608	Hospital and Medical (Dental) Insurance	\$152,783.91	7		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$7,038.26	7		
Total		\$309,084.03			
Computed Total From Financial Section (comparative purposes only)		\$309,084.03			

VILLAGE OF Mexico
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,771	2,937	gallons	
Diesel Fuel	\$1,996	1,064	gallons	
Fuel Oil	\$2,807	860	gallons	
Natural Gas	\$4,384	5,215	cubic feet	THERMS
Electricity	\$64,635	660,012	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 05/31/2021, 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 05/31/2021 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
Title

3236 Main Street
Official Address

07/29/2021
Date of Certification

(315) 963-7564
Official Telephone Number

VILLAGE OF Mexico
Financial Comments
For the Fiscal Year Ending 2021