

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of North Elba  
County of Essex  
For the Fiscal Year Ended 12/31/2017

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF North Elba

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

(A) GENERAL  
(B) GENERAL TOWN-OUTSIDE VG  
(DA) HIGHWAY-TOWN-WIDE  
(DB) HIGHWAY-PART-TOWN  
(H) CAPITAL PROJECTS  
H44  
EQUIPMENT PURCHASE  
AUSABLE WATERSHED MANAGEMENT  
H12  
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H14  
H15  
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H17  
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H20  
H21  
(K) GENERAL FIXED ASSETS  
(SF) FIRE PROTECTION  
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SF2  
SF3  
(SM) MISCELLANEOUS  
RD04  
RD03  
(SP) PARK  
(SS) SEWER  
SS21  
(SW) WATER  
SW3  
(TA) AGENCY

TOWN OF North Elba

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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

The Supplemental Section includes the following sections:

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

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

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	149,529	A200	2,037,923
Cash In Time Deposits	1,757,365	A201	
Petty Cash	600	A210	600
<b>TOTAL Cash</b>	<b>1,907,494</b>		<b>2,038,523</b>
Accounts Receivable	264,400	A380	166,949
<b>TOTAL Other Receivables (net)</b>	<b>264,400</b>		<b>166,949</b>
Due From Other Funds	46,202	A391	130,717
<b>TOTAL Due From Other Funds</b>	<b>46,202</b>		<b>130,717</b>
Due From Other Governments		A440	20,610
Additional Description TAHAWUS TRAILS DUE FROM ESSEX CO.			
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>20,610</b>
Prepaid Expenses	58,942	A480	65,729
<b>TOTAL Prepaid Expenses</b>	<b>58,942</b>		<b>65,729</b>
Cash Special Reserves		A230	137,309
Cash In Time Deposits Special Reserves	130,250	A231	
<b>TOTAL Restricted Assets</b>	<b>130,250</b>		<b>137,309</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,407,288</b>		<b>2,559,837</b>

TOWN OF North Elba  
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	95,558	A600	68,490
<b>TOTAL Accounts Payable</b>	<b>95,558</b>		<b>68,490</b>
Due To Other Governments	100,693	A631	106,018
<b>TOTAL Due To Other Governments</b>	<b>100,693</b>		<b>106,018</b>
<b>TOTAL Liabilities</b>	<b>196,251</b>		<b>174,508</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	251,112	A691	250,521
<b>TOTAL Deferred Inflows of Resources</b>	<b>251,112</b>		<b>250,521</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>251,112</b>		<b>250,521</b>
<b>Fund Balance</b>			
Not in Spendable Form	58,942	A806	65,729
<b>TOTAL Nonspendable Fund Balance</b>	<b>58,942</b>		<b>65,729</b>
Other Restricted Fund Balance	130,250	A899	137,309
<b>TOTAL Restricted Fund Balance</b>	<b>130,250</b>		<b>137,309</b>
Assigned Appropriated Fund Balance	125,920	A914	273,546
Assigned Unappropriated Fund Balance	10,969	A915	12,123
<b>TOTAL Assigned Fund Balance</b>	<b>136,889</b>		<b>285,669</b>
Unassigned Fund Balance	1,633,844	A917	1,646,101
<b>TOTAL Unassigned Fund Balance</b>	<b>1,633,844</b>		<b>1,646,101</b>
<b>TOTAL Fund Balance</b>	<b>1,959,925</b>		<b>2,134,808</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,407,288</b>		<b>2,559,837</b>

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	1,215,672	A1001	1,249,877
<b>TOTAL Real Property Taxes</b>	<b>1,215,672</b>		<b>1,249,877</b>
Other Payments In Lieu of Taxes	1,677	A1081	1,663
Interest & Penalties On Real Prop Taxes	10,936	A1090	19,021
<b>TOTAL Real Property Tax Items</b>	<b>12,613</b>		<b>20,684</b>
Clerk Fees	3,496	A1255	3,541
Zoning Fees	346	A2110	400
Planning Board Fees	1,940	A2115	2,332
Refuse & Garbage Charges	687,647	A2130	723,991
Sale of Cemetery Lots	12,400	A2190	10,040
Charges For Cemetery Services	10,650	A2192	11,410
<b>TOTAL Departmental Income</b>	<b>716,479</b>		<b>751,714</b>
Misc Revenue, Other Govts	198	A2389	
<b>TOTAL Intergovernmental Charges</b>	<b>198</b>		<b>0</b>
Interest And Earnings	4,761	A2401	15,258
Rental of Real Property	94,290	A2410	144,935
<b>TOTAL Use of Money And Property</b>	<b>99,051</b>		<b>160,193</b>
Dog Licenses	3,437	A2544	5,205
Building And Alteration Permits	106,318	A2555	76,203
Permits, Other	3,354	A2590	8,527
<b>TOTAL Licenses And Permits</b>	<b>113,109</b>		<b>89,935</b>
Fines And Forfeited Bail	62,763	A2610	50,857
Fines & Pen-Dog Cases	900	A2611	1,050
<b>TOTAL Fines And Forfeitures</b>	<b>63,663</b>		<b>51,907</b>
Sales, Other	152,989	A2655	187,655
Insurance Recoveries	5,535	A2680	748
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>158,524</b>		<b>188,403</b>
Refunds of Prior Year's Expenditures	3,552	A2701	5,709
<b>TOTAL Miscellaneous Local Sources</b>	<b>3,552</b>		<b>5,709</b>
Interfund Revenues	53,079	A2801	57,638
<b>TOTAL Interfund Revenues</b>	<b>53,079</b>		<b>57,638</b>
St Aid, Revenue Sharing	23,123	A3001	23,123
St Aid, Mortgage Tax	224,886	A3005	219,989
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)	1,950	A3089	
St Aid-Other Cul & Rec St Aid	250,000	A3889	250,000
<b>TOTAL State Aid</b>	<b>499,959</b>		<b>493,112</b>
<b>TOTAL Revenues</b>	<b>2,935,899</b>		<b>3,069,172</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,935,899</b>		<b>3,069,172</b>

TOWN OF North Elba  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	27,456	A10101	28,829
Legislative Board, Contr Expend	29	A10104	1,573
<b>TOTAL Legislative Board</b>	<b>27,485</b>		<b>30,401</b>
Municipal Court, Pers Serv	55,543	A11101	58,480
Municipal Court, Contr Expend	7,568	A11104	4,571
<b>TOTAL Municipal Court</b>	<b>63,111</b>		<b>63,050</b>
Supervisor,pers Serv	30,000	A12201	30,000
Supervisor,contr Expend	22	A12204	541
<b>TOTAL Supervisor</b>	<b>30,022</b>		<b>30,541</b>
Dir of Finance, Pers Serv	100,290	A13101	110,762
Dir of Finance, Equip & Cap Outlay		A13102	2,267
Dir of Finance, Contr Expend	9,802	A13104	9,479
<b>TOTAL Dir of Finance</b>	<b>110,092</b>		<b>122,507</b>
Assessment, Pers Serv	75,007	A13551	80,260
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	32,970	A13554	22,822
<b>TOTAL Assessment</b>	<b>107,976</b>		<b>103,082</b>
Clerk,pers Serv	57,081	A14101	61,248
Clerk,equip & Cap Outlay	217	A14102	97
Clerk,contr Expend	3,713	A14104	3,355
<b>TOTAL Clerk</b>	<b>61,010</b>		<b>64,700</b>
Law, Contr Expend	77,754	A14204	80,704
<b>TOTAL Law</b>	<b>77,754</b>		<b>80,704</b>
Personnel, Pers Serv	7,365	A14301	7,718
<b>TOTAL Personnel</b>	<b>7,365</b>		<b>7,718</b>
Central Services Admin,equip & Cap Outlay		A16102	
Central Services Admin,contr Expend	24,540	A16104	24,858
<b>TOTAL Central Services Admin</b>	<b>24,540</b>		<b>24,858</b>
Buildings, Pers Serv	38,724	A16201	40,260
Buildings, Equip & Cap Outlay	1,060	A16202	3,970
Buildings, Contr Expend	74,415	A16204	77,394
<b>TOTAL Buildings</b>	<b>114,199</b>		<b>121,624</b>
Unallocated Insurance, Contr Expend	82,789	A19104	84,623
<b>TOTAL Unallocated Insurance</b>	<b>82,789</b>		<b>84,623</b>
Municipal Assn Dues, Contr Expend	1,800	A19204	1,800
<b>TOTAL Municipal Assn Dues</b>	<b>1,800</b>		<b>1,800</b>
Judgements And Claims, Contr Expend	10,389	A19304	
<b>TOTAL Judgements And Claims</b>	<b>10,389</b>		<b>0</b>
Other Gen Govt Support, Contr Expend	262,500	A19894	262,500
<b>TOTAL Other Gen Govt Support</b>	<b>262,500</b>		<b>262,500</b>
<b>TOTAL General Government Support</b>	<b>981,033</b>		<b>998,108</b>
Police, Contr Expend	4,310	A31204	5,710
<b>TOTAL Police</b>	<b>4,310</b>		<b>5,710</b>
Traffic Control, Contr Expen	2,124	A33104	1,619
<b>TOTAL Traffic Control</b>	<b>2,124</b>		<b>1,619</b>

TOWN OF North Elba  
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Control of Animals, Contr Expend	22,042	A35104	23,774
<b>TOTAL Control of Animals</b>	<b>22,042</b>		<b>23,774</b>
<b>TOTAL Public Safety</b>	<b>28,476</b>		<b>31,103</b>
Insect Control, Pers Serv	79,872	A40681	78,341
Insect Control, Equip&cap Outlay	752	A40682	
Insect Control, Contr Expend	10,515	A40684	11,989
<b>TOTAL Insect Control</b>	<b>91,139</b>		<b>90,330</b>
<b>TOTAL Health</b>	<b>91,139</b>		<b>90,330</b>
Street Admin, Pers Serv	52,405	A50101	55,026
Street Admin, Equip & Cap Outlay	680	A50102	
Street Admin, Contr Expend	909	A50104	867
<b>TOTAL Street Admin</b>	<b>53,995</b>		<b>55,893</b>
Garage, Equip & Cap Outlay	2,321	A51322	
Garage, Contr Expend	227,599	A51324	268,648
<b>TOTAL Garage</b>	<b>229,920</b>		<b>268,648</b>
Street Lighting, Contr Expend	38,504	A51824	39,629
<b>TOTAL Street Lighting</b>	<b>38,504</b>		<b>39,629</b>
Joint Airport, Contr Expend	5,000	A56154	5,000
<b>TOTAL Joint Airport</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Transportation</b>	<b>327,418</b>		<b>369,170</b>
Community Action, Contr Expend	500	A63104	500
<b>TOTAL Community Action</b>	<b>500</b>		<b>500</b>
Veterans Service, Contr Expend	1,000	A65104	1,000
<b>TOTAL Veterans Service</b>	<b>1,000</b>		<b>1,000</b>
Programs For Aging, Pers Serv	16,602	A67721	15,917
Programs For Aging, Contr Expend	6,748	A67724	5,717
<b>TOTAL Programs For Aging</b>	<b>23,350</b>		<b>21,633</b>
Other Eco & Dev, Contr Expend	17,750	A69894	18,750
<b>TOTAL Other Eco &amp; Dev</b>	<b>17,750</b>		<b>18,750</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>42,600</b>		<b>41,883</b>
Parks, Contr Expend	2,000	A71104	
<b>TOTAL Parks</b>	<b>2,000</b>		<b>0</b>
Band Concerts, Contr Expend	2,000	A72704	2,600
<b>TOTAL Band Concerts</b>	<b>2,000</b>		<b>2,600</b>
Historian, Contr Expend	4,000	A75104	4,000
<b>TOTAL Historian</b>	<b>4,000</b>		<b>4,000</b>
<b>TOTAL Culture And Recreation</b>	<b>8,000</b>		<b>6,600</b>
Zoning, Pers Serv	138,914	A80101	184,600
Zoning, Equip & Cap Outlay		A80102	7,294
Zoning, Contr Expend	14,939	A80104	20,701
<b>TOTAL Zoning</b>	<b>153,853</b>		<b>212,595</b>
Planning, Pers Serv	16,500	A80201	17,325
<b>TOTAL Planning</b>	<b>16,500</b>		<b>17,325</b>
Refuse & Garbage, Pers Serv	219,407	A81601	228,642
Refuse & Garbage, Equip & Cap Outlay		A81602	4,029

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Refuse & Garbage, Contr Expend	348,725	A81604	340,463
<b>TOTAL Refuse &amp; Garbage</b>	<b>568,132</b>		<b>573,134</b>
Cemetery, Pers Serv	24,299	A88101	27,752
Cemetery, Equip & Cap Outlay	1,415	A88102	660
Cemetery, Contr Expend	4,967	A88104	3,157
<b>TOTAL Cemetery</b>	<b>30,682</b>		<b>31,569</b>
<b>TOTAL Home And Community Services</b>	<b>769,166</b>		<b>834,623</b>
State Retirement System	125,741	A90108	121,600
Social Security, Employer Cont	69,523	A90308	74,682
Unemployment Insurance, Empl Bnfts	11,055	A90508	7,003
Disability Insurance, Empl Bnfts	1,496	A90558	188
Hospital & Medical (dental) Ins, Empl Bnft	309,062	A90608	315,108
Other Employee Benefits (spec)	4,492	A90898	2,419
<b>TOTAL Employee Benefits</b>	<b>521,368</b>		<b>521,000</b>
Debt Principal, Serial Bonds	5,000	A97106	5,000
<b>TOTAL Debt Principal</b>	<b>5,000</b>		<b>5,000</b>
Debt Interest, Serial Bonds	675	A97107	540
<b>TOTAL Debt Interest</b>	<b>675</b>		<b>540</b>
<b>TOTAL Expenditures</b>	<b>2,774,875</b>		<b>2,898,358</b>
Transfers, Capital Projects Fund		A99509	40
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>40</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>40</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,774,875</b>		<b>2,898,398</b>

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,791,710</b>	<b>A8021</b>	<b>1,959,925</b>
Prior Period Adj -Increase In Fund Balance	7,264	A8012	8,105
Prior Period Adj -Decrease In Fund Balance	73	A8015	3,996
<b>Restated Fund Balance - Beg of Year</b>	<b>1,798,901</b>	<b>A8022</b>	<b>1,964,034</b>
ADD - REVENUES AND OTHER SOURCES	2,935,899		3,069,172
DEDUCT - EXPENDITURES AND OTHER USES	2,774,875		2,898,398
<b>Fund Balance - End of Year</b>	<b>1,959,925</b>	<b>A8029</b>	<b>2,134,808</b>

TOWN OF North Elba  
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,249,888	A1049N	1,273,368
Est Rev - Real Property Tax Items	24,600	A1099N	20,600
Est Rev - Departmental Income	690,200	A1299N	696,300
Est Rev - Use of Money And Property	97,305	A2499N	121,685
Est Rev - Licenses And Permits	55,000	A2599N	83,000
Est Rev - Fines And Forfeitures	61,500	A2649N	50,750
Est Rev - Sale of Prop And Comp For Loss	161,000	A2699N	176,250
Est Rev - Miscellaneous Local Sources		A2799N	50,000
Est Rev - Interfund Revenues	59,000	A2801N	58,750
Est Rev - State Aid	463,123	A3099N	398,123
<b>TOTAL Estimated Revenues</b>	<b>2,861,616</b>		<b>2,928,826</b>
Estimated - Interfund Transfer	0	A5031N	0
Appropriated Fund Balance	125,920	A599N	273,546
<b>TOTAL Estimated Other Sources</b>	<b>125,920</b>		<b>273,546</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,987,536</b>		<b>3,202,372</b>

TOWN OF North Elba  
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	1,027,584	A1999N	1,054,438
App - Public Safety	32,900	A3999N	34,825
App - Health	100,425	A4999N	101,635
App - Transportation	361,525	A5999N	374,136
App - Economic Assistance And Opportunity	52,591	A6999N	51,899
App - Culture And Recreation	6,000	A7999N	131,600
App - Home And Community Services	847,008	A8999N	881,456
App - Employee Benefits	553,963	A9199N	561,775
App - Debt Service	5,540	A9899N	7,358
<b>TOTAL Appropriations</b>	<b>2,987,536</b>		<b>3,199,122</b>
App - Interfund Transfer		A9999N	3,250
<b>TOTAL Other Uses</b>	<b>0</b>		<b>3,250</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,987,536</b>		<b>3,202,372</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		B200	42,262
Cash In Time Deposits	25,652	B201	
<b>TOTAL Cash</b>	<b>25,652</b>		<b>42,262</b>
Accounts Receivable	24,049	B380	
<b>TOTAL Other Receivables (net)</b>	<b>24,049</b>		<b>0</b>
Prepaid Expenses		B480	218
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>218</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>49,701</b>		<b>42,480</b>

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For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	5	B600	5
<b>TOTAL Accounts Payable</b>	<b>5</b>		<b>5</b>
<b>TOTAL Liabilities</b>	<b>5</b>		<b>5</b>
<b>Fund Balance</b>			
Not in Spendable Form		B806	218
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>218</b>
Assigned Appropriated Fund Balance		B914	22,550
Assigned Unappropriated Fund Balance	49,696	B915	19,707
<b>TOTAL Assigned Fund Balance</b>	<b>49,696</b>		<b>42,257</b>
<b>TOTAL Fund Balance</b>	<b>49,696</b>		<b>42,475</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>49,701</b>		<b>42,480</b>

TOWN OF North Elba  
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For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	34,045	B1001	34,701
<b>TOTAL Real Property Taxes</b>	<b>34,045</b>		<b>34,701</b>
Sales Tax (from County)	30,000	B1120	30,000
<b>TOTAL Non Property Tax Items</b>	<b>30,000</b>		<b>30,000</b>
Other Culture & Recreation Income	19,331	B2089	31,982
<b>TOTAL Departmental Income</b>	<b>19,331</b>		<b>31,982</b>
Interest And Earnings	80	B2401	65
<b>TOTAL Use of Money And Property</b>	<b>80</b>		<b>65</b>
<b>TOTAL Revenues</b>	<b>83,456</b>		<b>96,748</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>83,456</b>		<b>96,748</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Traffic Control, Contr Expen	40,000	B33104	40,000
<b>TOTAL Traffic Control</b>	<b>40,000</b>		<b>40,000</b>
<b>TOTAL Public Safety</b>	<b>40,000</b>		<b>40,000</b>
Playgr & Rec Centers, Pers Serv	32,471	B71401	54,108
Playgr & Rec Centers, Equip & Cap Outlay		B71402	461
Playgr & Rec Centers, Contr Expend	3,725	B71404	4,564
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>36,196</b>		<b>59,133</b>
<b>TOTAL Culture And Recreation</b>	<b>36,196</b>		<b>59,133</b>
State Retirement, Empl Bnfts		B90108	700
Social Security , Empl Bnfts	2,471	B90308	4,135
<b>TOTAL Employee Benefits</b>	<b>2,471</b>		<b>4,835</b>
<b>TOTAL Expenditures</b>	<b>78,666</b>		<b>103,969</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>78,666</b>		<b>103,969</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>44,907</b>	<b>B8021</b>	<b>49,696</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>44,907</b>	<b>B8022</b>	<b>49,696</b>
ADD - REVENUES AND OTHER SOURCES	83,456		96,748
DEDUCT - EXPENDITURES AND OTHER USES	78,666		103,969
<b>Fund Balance - End of Year</b>	<b>49,696</b>	<b>B8029</b>	<b>42,474</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	34,701	B1049N	15,506
Est Rev - Non Property Tax Items	30,000	B1199N	40,000
Est Rev - Departmental Income	24,701	B1299N	38,006
<b>TOTAL Estimated Revenues</b>	<b>89,402</b>		<b>93,512</b>
Appropriated Fund Balance		B599N	22,550
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>22,550</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>89,402</b>		<b>116,062</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Public Safety	40,000	B3999N	40,000
App - Culture And Recreation	45,077	B7999N	69,837
App - Employee Benefits	4,325	B9199N	6,225
<b>TOTAL Appropriations</b>	<b>89,402</b>		<b>116,062</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>89,402</b>		<b>116,062</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		DA200	38,803
Cash In Time Deposits	38,803	DA201	
<b>TOTAL Cash</b>	<b>38,803</b>		<b>38,803</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>38,803</b>		<b>38,803</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	38,803	DA915	38,803
<b>TOTAL Assigned Fund Balance</b>	<b>38,803</b>		<b>38,803</b>
<b>TOTAL Fund Balance</b>	<b>38,803</b>		<b>38,803</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>38,803</b>		<b>38,803</b>

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Results of Operation

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>38,803</b>	<b>DA8021</b>	<b>38,803</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>38,803</b>	<b>DA8022</b>	<b>38,803</b>
<b>Fund Balance - End of Year</b>	<b>38,803</b>	<b>DA8029</b>	<b>38,803</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Use of Money And Property	0	DA2499N	0
<b>TOTAL Estimated Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	0	DA5999N	0
<b>TOTAL Appropriations</b>	<b>0</b>		<b>0</b>
Other Budgetary Purposes	0	DA962N	0
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>0</b>		<b>0</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	1	DB200	394,273
Cash In Time Deposits	318,083	DB201	
<b>TOTAL Cash</b>	<b>318,084</b>		<b>394,273</b>
Accounts Receivable	71,679	DB380	96,646
<b>TOTAL Other Receivables (net)</b>	<b>71,679</b>		<b>96,646</b>
Due From Other Funds	26,400	DB391	18,700
<b>TOTAL Due From Other Funds</b>	<b>26,400</b>		<b>18,700</b>
Due From Other Governments		DB440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	18,008	DB480	18,529
<b>TOTAL Prepaid Expenses</b>	<b>18,008</b>		<b>18,529</b>
Cash Special Reserves		DB230	12,926
Cash In Time Deposits Special Reserves	12,926	DB231	
<b>TOTAL Restricted Assets</b>	<b>12,926</b>		<b>12,926</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>447,097</b>		<b>541,074</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	21,804	DB600	34,227
<b>TOTAL Accounts Payable</b>	<b>21,804</b>		<b>34,227</b>
<b>TOTAL Liabilities</b>	<b>21,804</b>		<b>34,227</b>
<b>Fund Balance</b>			
Not in Spendable Form	18,008	DB806	18,529
<b>TOTAL Nonspendable Fund Balance</b>	<b>18,008</b>		<b>18,529</b>
Reserve For Debt	12,926	DB884	12,926
<b>TOTAL Restricted Fund Balance</b>	<b>12,926</b>		<b>12,926</b>
Assigned Appropriated Fund Balance	11,767	DB914	153,600
Assigned Unappropriated Fund Balance	382,592	DB915	321,792
<b>TOTAL Assigned Fund Balance</b>	<b>394,359</b>		<b>475,392</b>
<b>TOTAL Fund Balance</b>	<b>425,293</b>		<b>506,847</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>447,097</b>		<b>541,074</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	677,053	DB1001	673,549
<b>TOTAL Real Property Taxes</b>	<b>677,053</b>		<b>673,549</b>
Sales Tax (from County)	270,892	DB1120	276,295
<b>TOTAL Non Property Tax Items</b>	<b>270,892</b>		<b>276,295</b>
Snow Removal Services-Other Govts	87,561	DB2302	87,561
<b>TOTAL Intergovernmental Charges</b>	<b>87,561</b>		<b>87,561</b>
Interest And Earnings	826	DB2401	1,568
Rental of Equipment	41,413	DB2414	34,498
<b>TOTAL Use of Money And Property</b>	<b>42,239</b>		<b>36,067</b>
Sales of Scrap & Excess Materials		DB2650	300
Sales of Real Property	12,541	DB2660	
Insurance Recoveries		DB2680	3,898
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>12,541</b>		<b>4,198</b>
Refunds of Prior Year's Expenditures		DB2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
St Aid, Consolidated Highway Aid	70,573	DB3501	72,609
<b>TOTAL State Aid</b>	<b>70,573</b>		<b>72,609</b>
<b>TOTAL Revenues</b>	<b>1,160,858</b>		<b>1,150,280</b>
Interfund Transfers		DB5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,160,858</b>		<b>1,150,280</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Maint of Streets, Pers Serv	190,261	DB51101	177,515
Maint of Streets, Contr Expend	17,372	DB51104	27,009
<b>TOTAL Maint of Streets</b>	<b>207,633</b>		<b>204,524</b>
Perm Improve Highway, Contr Expend	162,194	DB51124	85,140
<b>TOTAL Perm Improve Highway</b>	<b>162,194</b>		<b>85,140</b>
Machinery, Equip & Cap Outlay	76,785	DB51302	15,795
Machinery, Contr Expend	96,336	DB51304	131,571
<b>TOTAL Machinery</b>	<b>173,121</b>		<b>147,366</b>
Brush And Weeds, Contr Expend	15,471	DB51404	15,240
<b>TOTAL Brush And Weeds</b>	<b>15,471</b>		<b>15,240</b>
Snow Removal, Pers Serv	143,093	DB51421	172,275
Snow Removal, Contr Expend	84,727	DB51424	95,766
<b>TOTAL Snow Removal</b>	<b>227,820</b>		<b>268,041</b>
<b>TOTAL Transportation</b>	<b>786,239</b>		<b>720,311</b>
State Retirement, Empl Bnfts	51,225	DB90108	48,500
Social Security, Empl Bnfts	23,706	DB90308	25,141
Hospital & Medical (dental) Ins, Empl Bnft	101,818	DB90608	107,896
<b>TOTAL Employee Benefits</b>	<b>176,749</b>		<b>181,536</b>
Debt Principal, Serial Bonds	113,200	DB97106	123,200
<b>TOTAL Debt Principal</b>	<b>113,200</b>		<b>123,200</b>
Debt Interest, Serial Bonds	9,952	DB97107	13,605
<b>TOTAL Debt Interest</b>	<b>9,952</b>		<b>13,605</b>
<b>TOTAL Expenditures</b>	<b>1,086,139</b>		<b>1,038,652</b>
Transfers, Capital Projects Fund		DB99509	30,074
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>30,074</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>30,074</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,086,139</b>		<b>1,068,726</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>350,575</b>	<b>DB8021</b>	<b>425,293</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>350,575</b>	<b>DB8022</b>	<b>425,293</b>
ADD - REVENUES AND OTHER SOURCES	1,160,858		1,150,280
DEDUCT - EXPENDITURES AND OTHER USES	1,086,139		1,068,726
<b>Fund Balance - End of Year</b>	<b>425,293</b>	<b>DB8029</b>	<b>506,847</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	673,600	DB1049N	748,711
Est Rev - Non Property Tax Items	270,000	DB1199N	240,000
Est Rev - Departmental Income	87,560	DB1299N	87,560
Est Rev - Use of Money And Property	27,700	DB2499N	27,000
Est Rev - State Aid	51,500	DB3099N	51,500
<b>TOTAL Estimated Revenues</b>	<b>1,110,360</b>		<b>1,154,771</b>
Estimated - Interfund Transfer		DB5031N	0
Appropriated Reserve	0	DB511N	0
Appropriated Fund Balance	11,767	DB599N	153,600
<b>TOTAL Estimated Other Sources</b>	<b>11,767</b>		<b>153,600</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,122,127</b>		<b>1,308,371</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	775,097	DB5999N	834,958
App - Home And Community Services	25,000	DB8999N	0
App - Employee Benefits	185,225	DB9199N	188,125
App - Debt Service	136,805	DB9899N	145,288
<b>TOTAL Appropriations</b>	<b>1,122,127</b>		<b>1,168,371</b>
App - Interfund Transfer		DB9999N	140,000
<b>TOTAL Other Uses</b>	<b>0</b>		<b>140,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,122,127</b>		<b>1,308,371</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	1	H200	54,966
Cash In Time Deposits	171,638	H201	0
<b>TOTAL Cash</b>	<b>171,638</b>		<b>54,966</b>
Due From State And Federal Government	12,924	H410	37,135
<b>TOTAL State And Federal Aid Receivables</b>	<b>12,924</b>		<b>37,135</b>
Due From Other Funds	0	H391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments		H440	70,000
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>70,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>184,562</b>		<b>162,101</b>

TOWN OF North Elba  
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	65,808	H600	59,194
<b>TOTAL Accounts Payable</b>	<b>65,808</b>		<b>59,194</b>
Due To Other Funds	14,963	H630	94,772
<b>TOTAL Due To Other Funds</b>	<b>14,963</b>		<b>94,772</b>
<b>TOTAL Liabilities</b>	<b>80,771</b>		<b>153,966</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	108,317	H914	13,825
Assigned Unappropriated Fund Balance	16	H915	16
<b>TOTAL Assigned Fund Balance</b>	<b>108,332</b>		<b>13,840</b>
Unassigned Fund Balance	-4,541	H917	-5,705
<b>TOTAL Unassigned Fund Balance</b>	<b>-4,541</b>		<b>-5,705</b>
<b>TOTAL Fund Balance</b>	<b>103,791</b>		<b>8,135</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>184,562</b>		<b>162,101</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Capital Projects-Other Local Govts		H2397	70,000
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>70,000</b>
Interest And Earnings	321	H2401	128
<b>TOTAL Use of Money And Property</b>	<b>321</b>		<b>128</b>
St Aid-Capital Projects	7,875	H3097	
St Aid, Other	0	H3297	
St Aid, Trans Cap Grants (spec)	154,882	H3597	30,038
St Aid, Culture & Rec-Capital Proj	25,558	H3897	
St Aid - Other Home And Community Service	18,000	H3989	
<b>TOTAL State Aid</b>	<b>206,315</b>		<b>30,038</b>
Fed Aid, Airport Cap Proj	132,745	H4592	455,131
<b>TOTAL Federal Aid</b>	<b>132,745</b>		<b>455,131</b>
<b>TOTAL Revenues</b>	<b>339,380</b>		<b>555,297</b>
Interfund Transfers	71,773	H5031	63,239
<b>TOTAL Interfund Transfers</b>	<b>71,773</b>		<b>63,239</b>
Statutory Installment Bonds	550,000	H5720	260,050
<b>TOTAL Proceeds of Obligations</b>	<b>550,000</b>		<b>260,050</b>
<b>TOTAL Other Sources</b>	<b>621,773</b>		<b>323,289</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>961,153</b>		<b>878,586</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	0	H16202	
<b>TOTAL Buildings</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Highway, Capital Projects	250,135	H51972	280,384
<b>TOTAL Highway</b>	<b>250,135</b>		<b>280,384</b>
Sidewalks, Equip & Cap Outlay		H54102	10,680
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>10,680</b>
Airport, Equip & Cap Outlay	346,046	H56102	515,942
<b>TOTAL Airport</b>	<b>346,046</b>		<b>515,942</b>
<b>TOTAL Transportation</b>	<b>596,181</b>		<b>807,007</b>
Parks, Equip & Cap Outlay	34,077	H71102	
<b>TOTAL Parks</b>	<b>34,077</b>		<b>0</b>
Playgr & Rec Centers, Equip & Cap Outlay	200,571	H71402	97,195
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>200,571</b>		<b>97,195</b>
<b>TOTAL Culture And Recreation</b>	<b>234,648</b>		<b>97,195</b>
Environmental Control, Equip & Cap Outlay	7,875	H80902	70,000
<b>TOTAL Environmental Control</b>	<b>7,875</b>		<b>70,000</b>
Refuse & Garbage, Equip & Cap Outlay	20,000	H81602	40
<b>TOTAL Refuse &amp; Garbage</b>	<b>20,000</b>		<b>40</b>
Landfill Closure - Post Closure	0	H81612	
<b>TOTAL Landfill Closure - Post Closure</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>27,875</b>		<b>70,040</b>
<b>TOTAL Expenditures</b>	<b>858,703</b>		<b>974,242</b>
Transfers, Other Funds	0	H99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>858,703</b>		<b>974,242</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,341</b>	<b>H8021</b>	<b>103,791</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,341</b>	<b>H8022</b>	<b>103,791</b>
ADD - REVENUES AND OTHER SOURCES	961,153		878,586
DEDUCT - EXPENDITURES AND OTHER USES	858,703		974,242
<b>Fund Balance - End of Year</b>	<b>103,791</b>	<b>H8029</b>	<b>8,129</b>

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AUSABLE WATERSHED MANAGEMENT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Due From Other Governments		H440	70,000
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>70,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>70,000</b>

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AUSABLE WATERSHED MANAGEMENT

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds		H630	70,000
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>70,000</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>70,000</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>70,000</b>

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AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Capital Projects-Other Local Govts		H2397	70,000
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>70,000</b>
St Aid-Capital Projects	7,875	H3097	
<b>TOTAL State Aid</b>	<b>7,875</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>7,875</b>		<b>70,000</b>
Interfund Transfers	0	H5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,875</b>		<b>70,000</b>

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AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Environmental Control, Equip & Cap Outlay	7,875	H80902	70,000
<b>TOTAL Environmental Control</b>	<b>7,875</b>		<b>70,000</b>
<b>TOTAL Home And Community Services</b>	<b>7,875</b>		<b>70,000</b>
<b>TOTAL Expenditures</b>	<b>7,875</b>		<b>70,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,875</b>		<b>70,000</b>

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AUSABLE WATERSHED MANAGEMENT

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES	7,875		70,000
DEDUCT - EXPENDITURES AND OTHER USES	7,875		70,000
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

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EQUIPMENT PURCHASE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits	1	H201	
<b>TOTAL Cash</b>	<b>1</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1</b>		<b>0</b>

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EQUIPMENT PURCHASE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		H600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	1	H914	
<b>TOTAL Assigned Fund Balance</b>	<b>1</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1</b>		<b>0</b>

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EQUIPMENT PURCHASE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	136	H2401	59
<b>TOTAL Use of Money And Property</b>	<b>136</b>		<b>59</b>
<b>TOTAL Revenues</b>	<b>136</b>		<b>59</b>
Interfund Transfers		H5031	3,950
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>3,950</b>
Statutory Installment Bonds	250,000	H5720	260,050
<b>TOTAL Proceeds of Obligations</b>	<b>250,000</b>		<b>260,050</b>
<b>TOTAL Other Sources</b>	<b>250,000</b>		<b>264,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>250,136</b>		<b>264,059</b>

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EQUIPMENT PURCHASE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay		H16202	
<b>TOTAL Buildings</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Highway, Capital Projects	250,135	H51972	264,059
<b>TOTAL Highway</b>	<b>250,135</b>		<b>264,059</b>
<b>TOTAL Transportation</b>	<b>250,135</b>		<b>264,059</b>
<b>TOTAL Expenditures</b>	<b>250,135</b>		<b>264,059</b>
Transfers, Other Funds		H99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>250,135</b>		<b>264,059</b>

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EQUIPMENT PURCHASE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>1</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>1</b>
ADD - REVENUES AND OTHER SOURCES	250,136		264,059
DEDUCT - EXPENDITURES AND OTHER USES	250,135		264,059
<b>Fund Balance - End of Year</b>	<b>1</b>	<b>H8029</b>	<b>-1</b>

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H12

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	0	H200	3,214
Cash In Time Deposits	16	H201	
<b>TOTAL Cash</b>	<b>16</b>		<b>3,214</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>16</b>		<b>3,214</b>

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H12

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		H600	3,563
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>3,563</b>
Due To Other Funds		H630	3,357
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>3,357</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>6,919</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	16	H914	
<b>TOTAL Assigned Fund Balance</b>	<b>16</b>		<b>0</b>
Unassigned Fund Balance		H917	-3,705
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-3,705</b>
<b>TOTAL Fund Balance</b>	<b>16</b>		<b>-3,705</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>16</b>		<b>3,214</b>

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H12

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	5	H2401	9
<b>TOTAL Use of Money And Property</b>	<b>5</b>		<b>9</b>
St Aid, Trans Cap Grants (spec)	1,499	H3597	5,204
<b>TOTAL State Aid</b>	<b>1,499</b>		<b>5,204</b>
Fed Aid, Airport Cap Proj	26,975	H4592	57,568
<b>TOTAL Federal Aid</b>	<b>26,975</b>		<b>57,568</b>
<b>TOTAL Revenues</b>	<b>28,478</b>		<b>62,781</b>
Interfund Transfers	1,499	H5031	3,314
<b>TOTAL Interfund Transfers</b>	<b>1,499</b>		<b>3,314</b>
<b>TOTAL Other Sources</b>	<b>1,499</b>		<b>3,314</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>29,977</b>		<b>66,095</b>

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H12

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Airport, Equip & Cap Outlay	29,972	H56102	69,816
<b>TOTAL Airport</b>	<b>29,972</b>		<b>69,816</b>
<b>TOTAL Transportation</b>	<b>29,972</b>		<b>69,816</b>
<b>TOTAL Expenditures</b>	<b>29,972</b>		<b>69,816</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>29,972</b>		<b>69,816</b>

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H12

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>11</b>	<b>H8021</b>	<b>16</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>11</b>	<b>H8022</b>	<b>16</b>
ADD - REVENUES AND OTHER SOURCES	29,977		66,095
DEDUCT - EXPENDITURES AND OTHER USES	29,972		69,816
<b>Fund Balance - End of Year</b>	<b>16</b>	<b>H8029</b>	<b>-3,708</b>

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H13

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits		H201	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From State And Federal Government		H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds		H391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

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H13

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds		H630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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H13

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	23	H2401	
<b>TOTAL Use of Money And Property</b>	<b>23</b>		<b>0</b>
St Aid, Trans Cap Grants (spec)	98,426	H3597	
<b>TOTAL State Aid</b>	<b>98,426</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>98,449</b>		<b>0</b>
Interfund Transfers	39,903	H5031	
<b>TOTAL Interfund Transfers</b>	<b>39,903</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>39,903</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>138,353</b>		<b>0</b>

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H13

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Airport, Equip & Cap Outlay	138,355	H56102	
<b>TOTAL Airport</b>	<b>138,355</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>138,355</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>138,355</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>138,355</b>		<b>0</b>

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H13

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2</b>	<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>	<b>2</b>	<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES	138,353		
DEDUCT - EXPENDITURES AND OTHER USES	138,355		
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>H8029</b>	

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H14

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	1	H200	
Cash In Time Deposits	17	H201	
<b>TOTAL Cash</b>	<b>18</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>18</b>		<b>0</b>

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H14

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,520	H600	
<b>TOTAL Accounts Payable</b>	<b>2,520</b>		<b>0</b>
Due To Other Funds		H630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,520</b>		<b>0</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-2,502	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-2,502</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-2,502</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>18</b>		<b>0</b>

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H14

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	21	H2401	1
<b>TOTAL Use of Money And Property</b>	<b>21</b>		<b>1</b>
St Aid, Trans Cap Grants (spec)	5,966	H3597	726
<b>TOTAL State Aid</b>	<b>5,966</b>		<b>726</b>
Fed Aid, Airport Cap Proj	105,770	H4592	13,068
<b>TOTAL Federal Aid</b>	<b>105,770</b>		<b>13,068</b>
<b>TOTAL Revenues</b>	<b>111,757</b>		<b>13,795</b>
Interfund Transfers	5,873	H5031	707
<b>TOTAL Interfund Transfers</b>	<b>5,873</b>		<b>707</b>
<b>TOTAL Other Sources</b>	<b>5,873</b>		<b>707</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>117,630</b>		<b>14,502</b>

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H14

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Airport, Equip & Cap Outlay	120,042	H56102	12,000
<b>TOTAL Airport</b>	<b>120,042</b>		<b>12,000</b>
<b>TOTAL Transportation</b>	<b>120,042</b>		<b>12,000</b>
<b>TOTAL Expenditures</b>	<b>120,042</b>		<b>12,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>120,042</b>		<b>12,000</b>

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H14

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-90</b>	<b>H8021</b>	<b>-2,502</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-90</b>	<b>H8022</b>	<b>-2,502</b>
ADD - REVENUES AND OTHER SOURCES	117,630		14,502
DEDUCT - EXPENDITURES AND OTHER USES	120,042		12,000
<b>Fund Balance - End of Year</b>	<b>-2,502</b>	<b>H8029</b>	

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Balance Sheet

Code Description	2016	EdpCode	2017
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H15

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		H600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Due To Other Funds	2,000	H630	2,000
<b>TOTAL Due To Other Funds</b>	<b>2,000</b>		<b>2,000</b>
<b>TOTAL Liabilities</b>	<b>2,000</b>		<b>2,000</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-2,000	H917	-2,000
<b>TOTAL Unassigned Fund Balance</b>	<b>-2,000</b>		<b>-2,000</b>
<b>TOTAL Fund Balance</b>	<b>-2,000</b>		<b>-2,000</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

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H15

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
St Aid - Other Home And Community Service	18,000	H3989	
<b>TOTAL State Aid</b>	<b>18,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>18,000</b>		<b>0</b>
Interfund Transfers		H5031	40
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>40</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>40</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>18,000</b>		<b>40</b>

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H15

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Refuse & Garbage, Equip & Cap Outlay	20,000	H81602	40
<b>TOTAL Refuse &amp; Garbage</b>	<b>20,000</b>		<b>40</b>
<b>TOTAL Home And Community Services</b>	<b>20,000</b>		<b>40</b>
<b>TOTAL Expenditures</b>	<b>20,000</b>		<b>40</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>20,000</b>		<b>40</b>

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H15

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>-2,000</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>-2,000</b>
ADD - REVENUES AND OTHER SOURCES	18,000		40
DEDUCT - EXPENDITURES AND OTHER USES	20,000		40
<b>Fund Balance - End of Year</b>	<b>-2,000</b>	<b>H8029</b>	<b>-2,000</b>

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H16

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		H200	16
Cash In Time Deposits	16	H201	
<b>TOTAL Cash</b>	<b>16</b>		<b>16</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>16</b>		<b>16</b>

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H16

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	16	H915	16
<b>TOTAL Assigned Fund Balance</b>	<b>16</b>		<b>16</b>
<b>TOTAL Fund Balance</b>	<b>16</b>		<b>16</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>16</b>		<b>16</b>

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H16

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	16	H2401	0
<b>TOTAL Use of Money And Property</b>	<b>16</b>		<b>0</b>
St Aid, Trans Cap Grants (spec)	48,992	H3597	3,266
<b>TOTAL State Aid</b>	<b>48,992</b>		<b>3,266</b>
<b>TOTAL Revenues</b>	<b>49,007</b>		<b>3,266</b>
Interfund Transfers	8,646	H5031	576
<b>TOTAL Interfund Transfers</b>	<b>8,646</b>		<b>576</b>
<b>TOTAL Other Sources</b>	<b>8,646</b>		<b>576</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>57,653</b>		<b>3,843</b>

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H16

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Airport, Equip & Cap Outlay	57,638	H56102	3,843
<b>TOTAL Airport</b>	<b>57,638</b>		<b>3,843</b>
<b>TOTAL Transportation</b>	<b>57,638</b>		<b>3,843</b>
<b>TOTAL Expenditures</b>	<b>57,638</b>		<b>3,843</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>57,638</b>		<b>3,843</b>

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H16

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>16</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>16</b>
ADD - REVENUES AND OTHER SOURCES	57,653		3,843
DEDUCT - EXPENDITURES AND OTHER USES	57,638		3,843
<b>Fund Balance - End of Year</b>	<b>16</b>	<b>H8029</b>	<b>16</b>

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H17

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		H200	11,162
Cash In Time Deposits	171,588	H201	
<b>TOTAL Cash</b>	<b>171,588</b>		<b>11,162</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>171,588</b>		<b>11,162</b>

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H17

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	63,288	H600	
<b>TOTAL Accounts Payable</b>	<b>63,288</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>63,288</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	108,300	H914	11,162
<b>TOTAL Assigned Fund Balance</b>	<b>108,300</b>		<b>11,162</b>
<b>TOTAL Fund Balance</b>	<b>108,300</b>		<b>11,162</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>171,588</b>		<b>11,162</b>

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H17

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	111	H2401	57
<b>TOTAL Use of Money And Property</b>	<b>111</b>		<b>57</b>
<b>TOTAL Revenues</b>	<b>111</b>		<b>57</b>
Interfund Transfers	8,760	H5031	
<b>TOTAL Interfund Transfers</b>	<b>8,760</b>		<b>0</b>
Statutory Installment Bonds	300,000	H5720	
<b>TOTAL Proceeds of Obligations</b>	<b>300,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>308,760</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>308,871</b>		<b>57</b>

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H17

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Playgr & Rec Centers, Equip & Cap Outlay	200,571	H71402	97,195
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>200,571</b>		<b>97,195</b>
<b>TOTAL Culture And Recreation</b>	<b>200,571</b>		<b>97,195</b>
<b>TOTAL Expenditures</b>	<b>200,571</b>		<b>97,195</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>200,571</b>		<b>97,195</b>

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H17

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>108,300</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>108,300</b>
ADD - REVENUES AND OTHER SOURCES	308,871		57
DEDUCT - EXPENDITURES AND OTHER USES	200,571		97,195
<b>Fund Balance - End of Year</b>	<b>108,300</b>	<b>H8029</b>	<b>11,162</b>

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H18

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		H200	24,580
<b>TOTAL Cash</b>	<b>0</b>		<b>24,580</b>
Due From State And Federal Government		H410	37,135
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>37,135</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>61,715</b>

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H18

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		H600	39,636
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>39,636</b>
Due To Other Funds	39	H630	19,415
<b>TOTAL Due To Other Funds</b>	<b>39</b>		<b>19,415</b>
<b>TOTAL Liabilities</b>	<b>39</b>		<b>59,052</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	2,663
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>2,663</b>
Unassigned Fund Balance	-39	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-39</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-39</b>		<b>2,663</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>61,715</b>

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H18

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings		H2401	2
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>2</b>
St Aid, Trans Cap Grants (spec)		H3597	20,841
<b>TOTAL State Aid</b>	<b>0</b>		<b>20,841</b>
Fed Aid, Airport Cap Proj		H4592	384,495
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>384,495</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>405,339</b>
Interfund Transfers		H5031	27,593
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>27,593</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>27,593</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>432,931</b>

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H18

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Airport, Equip & Cap Outlay	39	H56102	430,229
<b>TOTAL Airport</b>	<b>39</b>		<b>430,229</b>
<b>TOTAL Transportation</b>	<b>39</b>		<b>430,229</b>
<b>TOTAL Expenditures</b>	<b>39</b>		<b>430,229</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>39</b>		<b>430,229</b>

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H18

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>-39</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>-39</b>
ADD - REVENUES AND OTHER SOURCES			432,931
DEDUCT - EXPENDITURES AND OTHER USES	39		430,229
<b>Fund Balance - End of Year</b>	<b>-39</b>	<b>H8029</b>	<b>2,661</b>

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Balance Sheet

Code Description	2016	EdpCode	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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H19

Results of Operation

Code Description	2016	EdpCode	2017
<b>Other Sources</b>			
Interfund Transfers		H5031	55
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>55</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>55</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>55</b>

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H19

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Airport, Equip & Cap Outlay		H56102	55
<b>TOTAL Airport</b>	<b>0</b>		<b>55</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>55</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>55</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>55</b>

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H19

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES			55
DEDUCT - EXPENDITURES AND OTHER USES			55
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

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H20

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		H200	6,080
<b>TOTAL Cash</b>	<b>0</b>		<b>6,080</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>6,080</b>

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H20

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		H600	6,080
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>6,080</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>6,080</b>
<b>Fund Balance</b>			
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>6,080</b>

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H20

Results of Operation

Code Description	2016	EdpCode	2017
<b>Other Sources</b>			
Interfund Transfers		H5031	16,325
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>16,325</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>16,325</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>16,325</b>

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H20

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Highway, Capital Projects		H51972	16,325
<b>TOTAL Highway</b>	<b>0</b>		<b>16,325</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>16,325</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>16,325</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>16,325</b>

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H20

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES			16,325
DEDUCT - EXPENDITURES AND OTHER USES			16,325
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

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H21

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		H200	9,915
<b>TOTAL Cash</b>	<b>0</b>		<b>9,915</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>9,915</b>

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H21

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		H600	9,915
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>9,915</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>9,915</b>
<b>Fund Balance</b>			
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>9,915</b>

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H21

Results of Operation

Code Description	2016	EdpCode	2017
<b>Other Sources</b>			
Interfund Transfers		H5031	10,680
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>10,680</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>10,680</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>10,680</b>

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H21

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Sidewalks, Equip & Cap Outlay		H54102	10,680
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>10,680</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>10,680</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>10,680</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>10,680</b>

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H21

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES			10,680
DEDUCT - EXPENDITURES AND OTHER USES			10,680
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

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H44

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Due From State And Federal Government	12,924	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>12,924</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,924</b>		<b>0</b>

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H44

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	12,924	H630	
<b>TOTAL Due To Other Funds</b>	<b>12,924</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>12,924</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		H914	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,924</b>		<b>0</b>

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H44

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	10	H2401	
<b>TOTAL Use of Money And Property</b>	<b>10</b>		<b>0</b>
St Aid, Culture & Rec-Capital Proj	25,558	H3897	
<b>TOTAL State Aid</b>	<b>25,558</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>25,568</b>		<b>0</b>
Interfund Transfers	7,092	H5031	
<b>TOTAL Interfund Transfers</b>	<b>7,092</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>7,092</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>32,660</b>		<b>0</b>

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H44

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Parks, Equip & Cap Outlay	34,077	H71102	
<b>TOTAL Parks</b>	<b>34,077</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>34,077</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>34,077</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>34,077</b>		<b>0</b>

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H44

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,418</b>	<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,418</b>	<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES	32,660		
DEDUCT - EXPENDITURES AND OTHER USES	34,077		
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>H8029</b>	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Land	848,939	K101	848,939
Buildings	21,711,177	K102	21,675,577
Machinery And Equipment	3,543,121	K104	3,569,291
Other Capital Assets	28,322	K107	28,322
Accum Deprec, Buildings	-19,815,321	K112	-20,274,181
Accum Depr, Machinery & Equip	-2,620,210	K114	-2,347,396
Accum Deprec, Other Capital Assets	-10,437	K117	-12,713
<b>TOTAL Fixed Assets (net)</b>	<b>3,685,590</b>		<b>3,487,840</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,685,590</b>		<b>3,487,840</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	3,685,590	K159	3,487,840
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>3,685,590</b>		<b>3,487,840</b>
<b>TOTAL Fund Balance</b>	<b>3,685,590</b>		<b>3,487,840</b>
<b>TOTAL</b>	<b>3,685,590</b>		<b>3,487,840</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		SF200	12,304
Cash In Time Deposits	12,118	SF201	0
<b>TOTAL Cash</b>	<b>12,118</b>		<b>12,304</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,118</b>		<b>12,304</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	12,118	SF915	12,304
<b>TOTAL Assigned Fund Balance</b>	<b>12,118</b>		<b>12,304</b>
<b>TOTAL Fund Balance</b>	<b>12,118</b>		<b>12,304</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,118</b>		<b>12,304</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	712,513	SF1001	717,330
<b>TOTAL Real Property Taxes</b>	<b>712,513</b>		<b>717,330</b>
Interest And Earnings	389	SF2401	234
<b>TOTAL Use of Money And Property</b>	<b>389</b>		<b>234</b>
Unclassified (specify)	6,710	SF2770	6,725
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,710</b>		<b>6,725</b>
<b>TOTAL Revenues</b>	<b>719,612</b>		<b>724,288</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>719,612</b>		<b>724,288</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fire Protection, Contr Expend	720,274	SF34104	724,103
<b>TOTAL Fire Protection</b>	<b>720,274</b>		<b>724,103</b>
<b>TOTAL Public Safety</b>	<b>720,274</b>		<b>724,103</b>
<b>TOTAL Expenditures</b>	<b>720,274</b>		<b>724,103</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>720,274</b>		<b>724,103</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>12,780</b>	<b>SF8021</b>	<b>12,118</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>12,780</b>	<b>SF8022</b>	<b>12,118</b>
ADD - REVENUES AND OTHER SOURCES	719,612		724,288
DEDUCT - EXPENDITURES AND OTHER USES	720,274		724,103
<b>Fund Balance - End of Year</b>	<b>12,118</b>	<b>SF8029</b>	<b>12,301</b>

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SF1

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		SF200	4,464
Cash In Time Deposits	4,321	SF201	
<b>TOTAL Cash</b>	<b>4,321</b>		<b>4,464</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,321</b>		<b>4,464</b>

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SF1

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	4,321	SF915	4,464
<b>TOTAL Assigned Fund Balance</b>	<b>4,321</b>		<b>4,464</b>
<b>TOTAL Fund Balance</b>	<b>4,321</b>		<b>4,464</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,321</b>		<b>4,464</b>

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SF1

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	469,743	SF1001	471,846
<b>TOTAL Real Property Taxes</b>	<b>469,743</b>		<b>471,846</b>
Interest And Earnings	258	SF2401	142
<b>TOTAL Use of Money And Property</b>	<b>258</b>		<b>142</b>
<b>TOTAL Revenues</b>	<b>470,001</b>		<b>471,988</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>470,001</b>		<b>471,988</b>

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SF1

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fire Protection, Contr Expend	469,795	SF34104	471,846
<b>TOTAL Fire Protection</b>	<b>469,795</b>		<b>471,846</b>
<b>TOTAL Public Safety</b>	<b>469,795</b>		<b>471,846</b>
<b>TOTAL Expenditures</b>	<b>469,795</b>		<b>471,846</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>469,795</b>		<b>471,846</b>

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SF1

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,115</b>	<b>SF8021</b>	<b>4,321</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>4,115</b>	<b>SF8022</b>	<b>4,321</b>
ADD - REVENUES AND OTHER SOURCES	470,001		471,988
DEDUCT - EXPENDITURES AND OTHER USES	469,795		471,846
<b>Fund Balance - End of Year</b>	<b>4,321</b>	<b>SF8029</b>	<b>4,464</b>

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SF2

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		SF200	3,866
Cash In Time Deposits	3,834	SF201	
<b>TOTAL Cash</b>	<b>3,834</b>		<b>3,866</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,834</b>		<b>3,866</b>

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SF2

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	3,834	SF915	3,866
<b>TOTAL Assigned Fund Balance</b>	<b>3,834</b>		<b>3,866</b>
<b>TOTAL Fund Balance</b>	<b>3,834</b>		<b>3,866</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,834</b>		<b>3,866</b>

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SF2

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	66,620	SF1001	70,794
<b>TOTAL Real Property Taxes</b>	<b>66,620</b>		<b>70,794</b>
Interest And Earnings	27	SF2401	33
<b>TOTAL Use of Money And Property</b>	<b>27</b>		<b>33</b>
<b>TOTAL Revenues</b>	<b>66,647</b>		<b>70,827</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>66,647</b>		<b>70,827</b>

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SF2

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fire Protection, Contr Expend	67,620	SF34104	70,794
<b>TOTAL Fire Protection</b>	<b>67,620</b>		<b>70,794</b>
<b>TOTAL Public Safety</b>	<b>67,620</b>		<b>70,794</b>
<b>TOTAL Expenditures</b>	<b>67,620</b>		<b>70,794</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>67,620</b>		<b>70,794</b>

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SF2

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,806</b>	<b>SF8021</b>	<b>3,834</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>4,806</b>	<b>SF8022</b>	<b>3,834</b>
ADD - REVENUES AND OTHER SOURCES	66,647		70,827
DEDUCT - EXPENDITURES AND OTHER USES	67,620		70,794
<b>Fund Balance - End of Year</b>	<b>3,834</b>	<b>SF8029</b>	<b>3,865</b>

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SF3

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		SF200	3,974
Cash In Time Deposits	3,963	SF201	
<b>TOTAL Cash</b>	<b>3,963</b>		<b>3,974</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,963</b>		<b>3,974</b>

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SF3

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	3,963	SF915	3,974
<b>TOTAL Assigned Fund Balance</b>	<b>3,963</b>		<b>3,974</b>
<b>TOTAL Fund Balance</b>	<b>3,963</b>		<b>3,974</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,963</b>		<b>3,974</b>

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SF3

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	176,150	SF1001	174,690
<b>TOTAL Real Property Taxes</b>	<b>176,150</b>		<b>174,690</b>
Interest And Earnings	104	SF2401	59
<b>TOTAL Use of Money And Property</b>	<b>104</b>		<b>59</b>
Unclassified (specify) Additional Description ST. ARMAND	6,710	SF2770	6,725
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,710</b>		<b>6,725</b>
<b>TOTAL Revenues</b>	<b>182,964</b>		<b>181,474</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>182,964</b>		<b>181,474</b>

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SF3

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fire Protection, Contr Expend	182,860	SF34104	181,463
<b>TOTAL Fire Protection</b>	<b>182,860</b>		<b>181,463</b>
<b>TOTAL Public Safety</b>	<b>182,860</b>		<b>181,463</b>
<b>TOTAL Expenditures</b>	<b>182,860</b>		<b>181,463</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>182,860</b>		<b>181,463</b>

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SF3

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,859</b>	<b>SF8021</b>	<b>3,963</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>3,859</b>	<b>SF8022</b>	<b>3,963</b>
ADD - REVENUES AND OTHER SOURCES	182,964		181,474
DEDUCT - EXPENDITURES AND OTHER USES	182,860		181,463
<b>Fund Balance - End of Year</b>	<b>3,963</b>	<b>SF8029</b>	<b>3,972</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	0	SM200	3,732
Cash In Time Deposits	4,380	SM201	
<b>TOTAL Cash</b>	<b>4,380</b>		<b>3,732</b>
Cash Special Reserves		SM230	257
Cash In Time Deposits Special Reserves	257	SM231	0
<b>TOTAL Restricted Assets</b>	<b>257</b>		<b>257</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,637</b>		<b>3,989</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Reserve For Debt	257	SM884	257
<b>TOTAL Restricted Fund Balance</b>	<b>257</b>		<b>257</b>
Assigned Appropriated Fund Balance	4,380	SM914	3,732
<b>TOTAL Assigned Fund Balance</b>	<b>4,380</b>		<b>3,732</b>
<b>TOTAL Fund Balance</b>	<b>4,637</b>		<b>3,989</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,637</b>		<b>3,989</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Special Assessments	8,746	SM1030	8,512
<b>TOTAL Real Property Taxes</b>	<b>8,746</b>		<b>8,512</b>
Interest And Earnings	14	SM2401	11
<b>TOTAL Use of Money And Property</b>	<b>14</b>		<b>11</b>
<b>TOTAL Revenues</b>	<b>8,760</b>		<b>8,523</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>8,760</b>		<b>8,523</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Debt Principal, Serial Bonds	8,100	SM97106	8,100
<b>TOTAL Debt Principal</b>	<b>8,100</b>		<b>8,100</b>
Debt Interest, Serial Bonds	1,410	SM97107	1,071
<b>TOTAL Debt Interest</b>	<b>1,410</b>		<b>1,071</b>
<b>TOTAL Expenditures</b>	<b>9,510</b>		<b>9,171</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>9,510</b>		<b>9,171</b>

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(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,387</b>	<b>SM8021</b>	<b>4,637</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>5,387</b>	<b>SM8022</b>	<b>4,637</b>
ADD - REVENUES AND OTHER SOURCES	8,760		8,523
DEDUCT - EXPENDITURES AND OTHER USES	9,510		9,171
<b>Fund Balance - End of Year</b>	<b>4,637</b>	<b>SM8029</b>	<b>3,987</b>

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RD03

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits	41	SM201	
<b>TOTAL Cash</b>	<b>41</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>41</b>		<b>0</b>

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RD03

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	41	SM914	
<b>TOTAL Assigned Fund Balance</b>	<b>41</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>41</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>41</b>		<b>0</b>

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RD03

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Special Assessments	4,586	SM1030	4,352
<b>TOTAL Real Property Taxes</b>	<b>4,586</b>		<b>4,352</b>
Interest And Earnings	6	SM2401	-0
<b>TOTAL Use of Money And Property</b>	<b>6</b>		<b>-0</b>
<b>TOTAL Revenues</b>	<b>4,592</b>		<b>4,352</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,592</b>		<b>4,352</b>

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RD03

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Debt Principal, Serial Bonds	4,200	SM97106	4,200
<b>TOTAL Debt Principal</b>	<b>4,200</b>		<b>4,200</b>
Debt Interest, Serial Bonds	386	SM97107	193
<b>TOTAL Debt Interest</b>	<b>386</b>		<b>193</b>
<b>TOTAL Expenditures</b>	<b>4,586</b>		<b>4,393</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,586</b>		<b>4,393</b>

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RD03

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>36</b>	<b>SM8021</b>	<b>41</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>36</b>	<b>SM8022</b>	<b>41</b>
ADD - REVENUES AND OTHER SOURCES	4,592		4,352
DEDUCT - EXPENDITURES AND OTHER USES	4,586		4,393
<b>Fund Balance - End of Year</b>	<b>41</b>	<b>SM8029</b>	

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RD04

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		SM200	3,732
Cash In Time Deposits	4,339	SM201	
<b>TOTAL Cash</b>	<b>4,339</b>		<b>3,732</b>
Cash Special Reserves		SM230	257
Cash In Time Deposits Special Reserves	257	SM231	
<b>TOTAL Restricted Assets</b>	<b>257</b>		<b>257</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,596</b>		<b>3,989</b>

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RD04

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Reserve For Debt	257	SM884	257
<b>TOTAL Restricted Fund Balance</b>	<b>257</b>		<b>257</b>
Assigned Appropriated Fund Balance	4,339	SM914	3,732
<b>TOTAL Assigned Fund Balance</b>	<b>4,339</b>		<b>3,732</b>
<b>TOTAL Fund Balance</b>	<b>4,596</b>		<b>3,989</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,596</b>		<b>3,989</b>

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RD04

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Special Assessments	4,160	SM1030	4,160
<b>TOTAL Real Property Taxes</b>	<b>4,160</b>		<b>4,160</b>
Interest And Earnings	8	SM2401	11
<b>TOTAL Use of Money And Property</b>	<b>8</b>		<b>11</b>
<b>TOTAL Revenues</b>	<b>4,168</b>		<b>4,171</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,168</b>		<b>4,171</b>

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RD04

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Debt Principal, Serial Bonds	3,900	SM97106	3,900
<b>TOTAL Debt Principal</b>	<b>3,900</b>		<b>3,900</b>
Debt Interest, Serial Bonds	1,024	SM97107	878
<b>TOTAL Debt Interest</b>	<b>1,024</b>		<b>878</b>
<b>TOTAL Expenditures</b>	<b>4,924</b>		<b>4,778</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,924</b>		<b>4,778</b>

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RD04

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,351</b>	<b>SM8021</b>	<b>4,596</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>5,351</b>	<b>SM8022</b>	<b>4,596</b>
ADD - REVENUES AND OTHER SOURCES	4,168		4,171
DEDUCT - EXPENDITURES AND OTHER USES	4,924		4,778
<b>Fund Balance - End of Year</b>	<b>4,596</b>	<b>SM8029</b>	<b>3,987</b>

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(SP) PARK

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	22,541	SP200	386,379
Cash In Time Deposits	361,020	SP201	
Petty Cash	100	SP210	100
<b>TOTAL Cash</b>	<b>383,661</b>		<b>386,479</b>
Accounts Receivable	24,500	SP380	3,875
<b>TOTAL Other Receivables (net)</b>	<b>24,500</b>		<b>3,875</b>
Due From Other Funds	32,763	SP391	38,172
<b>TOTAL Due From Other Funds</b>	<b>32,763</b>		<b>38,172</b>
Prepaid Expenses	44,731	SP480	29,974
<b>TOTAL Prepaid Expenses</b>	<b>44,731</b>		<b>29,974</b>
Cash Special Reserves	17,956	SP230	17,970
<b>TOTAL Restricted Assets</b>	<b>17,956</b>		<b>17,970</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>503,612</b>		<b>476,470</b>

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(SP) PARK

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	6,618	SP600	64,452
<b>TOTAL Accounts Payable</b>	<b>6,618</b>		<b>64,452</b>
Accrued Liabilities	7,000	SP601	7,500
<b>TOTAL Accrued Liabilities</b>	<b>7,000</b>		<b>7,500</b>
Due To Other Funds		SP630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>13,618</b>		<b>71,952</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	45,815	SP691	30,588
<b>TOTAL Deferred Inflows of Resources</b>	<b>45,815</b>		<b>30,588</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>45,815</b>		<b>30,588</b>
<b>Fund Balance</b>			
Not in Spendable Form	44,731	SP806	29,974
<b>TOTAL Nonspendable Fund Balance</b>	<b>44,731</b>		<b>29,974</b>
Other Restricted Fund Balance	10,456	SP899	10,470
<b>TOTAL Restricted Fund Balance</b>	<b>10,456</b>		<b>10,470</b>
Assigned Appropriated Fund Balance	12,839	SP914	
Assigned Unappropriated Fund Balance	376,153	SP915	333,486
<b>TOTAL Assigned Fund Balance</b>	<b>388,992</b>		<b>333,486</b>
<b>TOTAL Fund Balance</b>	<b>444,179</b>		<b>373,930</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>503,612</b>		<b>476,470</b>

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(SP) PARK

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	1,541,569	SP1001	1,541,688
<b>TOTAL Real Property Taxes</b>	<b>1,541,569</b>		<b>1,541,688</b>
Park And Recreational Charges	13,975	SP2001	25,555
Special Recreational Facility Charges	367,585	SP2025	271,456
<b>TOTAL Departmental Income</b>	<b>381,561</b>		<b>297,011</b>
Interest And Earnings	1,431	SP2401	5,685
Rental of Real Property, Individuals	63,842	SP2410	63,442
<b>TOTAL Use of Money And Property</b>	<b>65,273</b>		<b>69,127</b>
Insurance Recoveries	11,969	SP2680	3,080
Other Compensation For Loss	661	SP2690	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>12,630</b>		<b>3,080</b>
Refunds of Prior Year's Expenditures	135	SP2701	
Gifts And Donations	102,751	SP2705	35,761
<b>TOTAL Miscellaneous Local Sources</b>	<b>102,886</b>		<b>35,761</b>
<b>TOTAL Revenues</b>	<b>2,103,918</b>		<b>1,946,667</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,103,918</b>		<b>1,946,667</b>

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(SP) PARK

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Parks, Pers Serv	528,064	SP71101	557,692
Parks, Equip & Cap Outlay	163,448	SP71102	71,174
Parks, Contr Expend	885,864	SP71104	963,988
<b>TOTAL Parks</b>	<b>1,577,377</b>		<b>1,592,854</b>
<b>TOTAL Culture And Recreation</b>	<b>1,577,377</b>		<b>1,592,854</b>
State Retirement, Empl Bnfts	69,297	SP90108	63,600
Social Security, Empl Bnfts	39,933	SP90308	41,825
Hospital & Medical (dental) Ins, Empl Bnft	133,035	SP90608	140,756
<b>TOTAL Employee Benefits</b>	<b>242,265</b>		<b>246,180</b>
Debt Principal, Serial Bonds	106,200	SP97106	110,200
<b>TOTAL Debt Principal</b>	<b>106,200</b>		<b>110,200</b>
Debt Interest, Serial Bonds	29,714	SP97107	34,571
<b>TOTAL Debt Interest</b>	<b>29,714</b>		<b>34,571</b>
<b>TOTAL Expenditures</b>	<b>1,955,555</b>		<b>1,983,805</b>
Transfers, Capital Projects Fund	71,773	SP99509	33,125
<b>TOTAL Operating Transfers</b>	<b>71,773</b>		<b>33,125</b>
<b>TOTAL Other Uses</b>	<b>71,773</b>		<b>33,125</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,027,328</b>		<b>2,016,930</b>

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(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>377,216</b>	<b>SP8021</b>	<b>444,179</b>
Prior Period Adj -Increase In Fund Balance	22	SP8012	13
Prior Period Adj -Decrease In Fund Balance	9,649	SP8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>367,589</b>	<b>SP8022</b>	<b>444,193</b>
ADD - REVENUES AND OTHER SOURCES	2,103,918		1,946,667
DEDUCT - EXPENDITURES AND OTHER USES	2,027,328		2,016,930
<b>Fund Balance - End of Year</b>	<b>444,179</b>	<b>SP8029</b>	<b>373,930</b>

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		SS200	20,756
Cash In Time Deposits	15,365	SS201	0
<b>TOTAL Cash</b>	<b>15,365</b>		<b>20,756</b>
Prepaid Expenses	5,522	SS480	
<b>TOTAL Prepaid Expenses</b>	<b>5,522</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>20,886</b>		<b>20,756</b>

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Not in Spendable Form	5,522	SS806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>5,522</b>		<b>0</b>
Assigned Appropriated Fund Balance	153	SS914	66
Assigned Unappropriated Fund Balance	15,212	SS915	20,691
<b>TOTAL Assigned Fund Balance</b>	<b>15,365</b>		<b>20,756</b>
<b>TOTAL Fund Balance</b>	<b>20,886</b>		<b>20,756</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>20,886</b>		<b>20,756</b>

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Special Assessments	6,209	SS1030	6,196
<b>TOTAL Real Property Taxes</b>	<b>6,209</b>		<b>6,196</b>
Sewer Charges	0	SS2122	
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>0</b>
Interest And Earnings	30	SS2401	23
<b>TOTAL Use of Money And Property</b>	<b>30</b>		<b>23</b>
<b>TOTAL Revenues</b>	<b>6,239</b>		<b>6,219</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,239</b>		<b>6,219</b>

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Debt Principal, Serial Bonds	5,000	SS97106	5,000
<b>TOTAL Debt Principal</b>	<b>5,000</b>		<b>5,000</b>
Debt Interest, Serial Bonds	1,448	SS97107	1,349
<b>TOTAL Debt Interest</b>	<b>1,448</b>		<b>1,349</b>
<b>TOTAL Expenditures</b>	<b>6,448</b>		<b>6,349</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,448</b>		<b>6,349</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>21,095</b>	<b>SS8021</b>	<b>20,886</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>21,095</b>	<b>SS8022</b>	<b>20,886</b>
ADD - REVENUES AND OTHER SOURCES	6,239		6,219
DEDUCT - EXPENDITURES AND OTHER USES	6,448		6,349
<b>Fund Balance - End of Year</b>	<b>20,886</b>	<b>SS8029</b>	<b>20,756</b>

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Tax Items	6,196	SS1099N	6,180
Est Rev - Departmental Income	0	SS1299N	
<b>TOTAL Estimated Revenues</b>	<b>6,196</b>		<b>6,180</b>
Appropriated Fund Balance	153	SS599N	66
<b>TOTAL Estimated Other Sources</b>	<b>153</b>		<b>66</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>6,349</b>		<b>6,246</b>

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Debt Service	6,349	SS9899N	6,246
<b>TOTAL Appropriations</b>	<b>6,349</b>		<b>6,246</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>6,349</b>		<b>6,246</b>

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SS21

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash		SS200	20,756
Cash In Time Deposits	15,365	SS201	
<b>TOTAL Cash</b>	<b>15,365</b>		<b>20,756</b>
Prepaid Expenses	5,522	SS480	
<b>TOTAL Prepaid Expenses</b>	<b>5,522</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>20,886</b>		<b>20,756</b>

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SS21

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Not in Spendable Form	5,522	SS806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>5,522</b>		<b>0</b>
Assigned Appropriated Fund Balance	153	SS914	66
Assigned Unappropriated Fund Balance	15,212	SS915	20,691
<b>TOTAL Assigned Fund Balance</b>	<b>15,365</b>		<b>20,756</b>
<b>TOTAL Fund Balance</b>	<b>20,886</b>		<b>20,756</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>20,886</b>		<b>20,756</b>

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SS21

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Special Assessments	6,209	SS1030	6,196
<b>TOTAL Real Property Taxes</b>	<b>6,209</b>		<b>6,196</b>
Sewer Charges		SS2122	
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>0</b>
Interest And Earnings	30	SS2401	23
<b>TOTAL Use of Money And Property</b>	<b>30</b>		<b>23</b>
<b>TOTAL Revenues</b>	<b>6,239</b>		<b>6,219</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,239</b>		<b>6,219</b>

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SS21

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Debt Principal, Serial Bonds	5,000	SS97106	5,000
<b>TOTAL Debt Principal</b>	<b>5,000</b>		<b>5,000</b>
Debt Interest, Serial Bonds	1,448	SS97107	1,349
<b>TOTAL Debt Interest</b>	<b>1,448</b>		<b>1,349</b>
<b>TOTAL Expenditures</b>	<b>6,448</b>		<b>6,349</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,448</b>		<b>6,349</b>

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SS21

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>21,095</b>	<b>SS8021</b>	<b>20,886</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>21,095</b>	<b>SS8022</b>	<b>20,886</b>
ADD - REVENUES AND OTHER SOURCES	6,239		6,219
DEDUCT - EXPENDITURES AND OTHER USES	6,448		6,349
<b>Fund Balance - End of Year</b>	<b>20,886</b>	<b>SS8029</b>	<b>20,756</b>

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SS21

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Tax Items	6,196	SS1099N	6,180
Est Rev - Departmental Income	0	SS1299N	
<b>TOTAL Estimated Revenues</b>	<b>6,196</b>		<b>6,180</b>
Appropriated Fund Balance	153	SS599N	66
<b>TOTAL Estimated Other Sources</b>	<b>153</b>		<b>66</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>6,349</b>		<b>6,246</b>

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SS21

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Debt Service	6,349	SS9899N	6,246
<b>TOTAL Appropriations</b>	<b>6,349</b>		<b>6,246</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>6,349</b>		<b>6,246</b>

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	0	SW200	17,955
Cash In Time Deposits	15,331	SW201	
<b>TOTAL Cash</b>	<b>15,331</b>		<b>17,955</b>
Water Rents Receivable	2,709	SW350	281
Special Assessments Receivable	1,472	SW370	1,935
<b>TOTAL Other Receivables (net)</b>	<b>4,181</b>		<b>2,216</b>
Due From State And Federal Government		SW410	28,000
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>28,000</b>
Prepaid Expenses	46	SW480	46
<b>TOTAL Prepaid Expenses</b>	<b>46</b>		<b>46</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,559</b>		<b>48,217</b>

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	834	SW600	13,100
<b>TOTAL Accounts Payable</b>	<b>834</b>		<b>13,100</b>
Due To Other Funds		SW630	28,000
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>28,000</b>
<b>TOTAL Liabilities</b>	<b>834</b>		<b>41,100</b>
<b>Fund Balance</b>			
Not in Spendable Form	46	SW806	46
<b>TOTAL Nonspendable Fund Balance</b>	<b>46</b>		<b>46</b>
Assigned Appropriated Fund Balance	0	SW914	
Assigned Unappropriated Fund Balance	18,678	SW915	7,070
<b>TOTAL Assigned Fund Balance</b>	<b>18,678</b>		<b>7,070</b>
<b>TOTAL Fund Balance</b>	<b>18,725</b>		<b>7,116</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,559</b>		<b>48,217</b>

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	16,666	SW1001	16,666
<b>TOTAL Real Property Taxes</b>	<b>16,666</b>		<b>16,666</b>
Metered Water Sales	43,963	SW2140	43,984
<b>TOTAL Departmental Income</b>	<b>43,963</b>		<b>43,984</b>
Interest And Earnings	250	SW2401	250
<b>TOTAL Use of Money And Property</b>	<b>250</b>		<b>250</b>
Refunds of Prior Year's Expenditures	8	SW2701	
Unclassified (specify)		SW2770	28,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>8</b>		<b>28,000</b>
St Aid, Other Aid (specify)		SW3089	28,000
<b>TOTAL State Aid</b>	<b>0</b>		<b>28,000</b>
<b>TOTAL Revenues</b>	<b>60,887</b>		<b>116,900</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>60,887</b>		<b>116,900</b>

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Joint Sewer Project, Contr Expend		SW81504	29,050
<b>TOTAL Joint Sewer Project</b>	<b>0</b>		<b>29,050</b>
Water Administration, Contr Expend	34,985	SW83104	38,465
<b>TOTAL Water Administration</b>	<b>34,985</b>		<b>38,465</b>
Source Supply Pwr & Pump, Contr Expend	16,764	SW83204	22,716
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>16,764</b>		<b>22,716</b>
<b>TOTAL Home And Community Services</b>	<b>51,749</b>		<b>90,231</b>
Debt Principal, Serial Bonds	9,562	SW97106	9,562
<b>TOTAL Debt Principal</b>	<b>9,562</b>		<b>9,562</b>
Debt Interest, Serial Bonds	954	SW97107	715
<b>TOTAL Debt Interest</b>	<b>954</b>		<b>715</b>
<b>TOTAL Expenditures</b>	<b>62,265</b>		<b>100,508</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>62,265</b>		<b>100,508</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>20,102</b>	<b>SW8021</b>	<b>18,725</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>20,102</b>	<b>SW8022</b>	<b>18,725</b>
ADD - REVENUES AND OTHER SOURCES	60,887		88,900
DEDUCT - EXPENDITURES AND OTHER USES	62,265		100,508
<b>Fund Balance - End of Year</b>	<b>18,725</b>	<b>SW8029</b>	<b>7,115</b>

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(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	16,666	SW1049N	19,129
Est Rev - Departmental Income	42,000	SW1299N	44,000
Est Rev - Use of Money And Property	200	SW2499N	0
Est Rev - State Aid	50,000	SW3099N	0
<b>TOTAL Estimated Revenues</b>	<b>108,866</b>		<b>63,129</b>
Appropriated Fund Balance	0	SW599N	0
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>108,866</b>		<b>63,129</b>

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(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	98,589	SW8999N	53,090
App - Debt Service	10,277	SW9899N	10,039
<b>TOTAL Appropriations</b>	<b>108,866</b>		<b>63,129</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>108,866</b>		<b>63,129</b>

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SW3

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	0	SW200	17,955
Cash In Time Deposits	15,331	SW201	
<b>TOTAL Cash</b>	<b>15,331</b>		<b>17,955</b>
Water Rents Receivable	2,709	SW350	281
Special Assessments Receivable Additional Description RELEVY	1,472	SW370	1,935
<b>TOTAL Other Receivables (net)</b>	<b>4,181</b>		<b>2,216</b>
Due From State And Federal Government Additional Description DOCCS FEASIBILITY STUDY		SW410	28,000
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>28,000</b>
Prepaid Expenses	46	SW480	46
<b>TOTAL Prepaid Expenses</b>	<b>46</b>		<b>46</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,559</b>		<b>48,217</b>

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SW3

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	834	SW600	13,100
<b>TOTAL Accounts Payable</b>	<b>834</b>		<b>13,100</b>
Due To Other Funds		SW630	28,000
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>28,000</b>
<b>TOTAL Liabilities</b>	<b>834</b>		<b>41,100</b>
<b>Fund Balance</b>			
Not in Spendable Form	46	SW806	46
<b>TOTAL Nonspendable Fund Balance</b>	<b>46</b>		<b>46</b>
Assigned Appropriated Fund Balance		SW914	
Assigned Unappropriated Fund Balance	18,678	SW915	7,070
<b>TOTAL Assigned Fund Balance</b>	<b>18,678</b>		<b>7,070</b>
<b>TOTAL Fund Balance</b>	<b>18,725</b>		<b>7,116</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,559</b>		<b>48,217</b>

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SW3

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	16,666	SW1001	16,666
<b>TOTAL Real Property Taxes</b>	<b>16,666</b>		<b>16,666</b>
Metered Water Sales	43,963	SW2140	43,984
<b>TOTAL Departmental Income</b>	<b>43,963</b>		<b>43,984</b>
Interest And Earnings	250	SW2401	250
<b>TOTAL Use of Money And Property</b>	<b>250</b>		<b>250</b>
Refunds of Prior Year's Expenditures	8	SW2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>8</b>		<b>0</b>
St Aid, Other Aid (specify) Additional Description FEASIBILITY STUDY		SW3089	28,000
<b>TOTAL State Aid</b>	<b>0</b>		<b>28,000</b>
<b>TOTAL Revenues</b>	<b>60,887</b>		<b>88,900</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>60,887</b>		<b>88,900</b>

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SW3

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Joint Sewer Project, Contr Expend Additional Description DOCCS FEASIBILITY STUDY		SW81504	29,050
<b>TOTAL Joint Sewer Project</b>	<b>0</b>		<b>29,050</b>
Water Administration, Contr Expend	34,985	SW83104	38,465
<b>TOTAL Water Administration</b>	<b>34,985</b>		<b>38,465</b>
Source Supply Pwr & Pump, Contr Expend	16,764	SW83204	22,716
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>16,764</b>		<b>22,716</b>
<b>TOTAL Home And Community Services</b>	<b>51,749</b>		<b>90,231</b>
Debt Principal, Serial Bonds	9,562	SW97106	9,562
<b>TOTAL Debt Principal</b>	<b>9,562</b>		<b>9,562</b>
Debt Interest, Serial Bonds	954	SW97107	715
<b>TOTAL Debt Interest</b>	<b>954</b>		<b>715</b>
<b>TOTAL Expenditures</b>	<b>62,265</b>		<b>100,508</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>62,265</b>		<b>100,508</b>

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SW3

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>20,102</b>	<b>SW8021</b>	<b>18,725</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>20,102</b>	<b>SW8022</b>	<b>18,725</b>
ADD - REVENUES AND OTHER SOURCES	60,887		88,900
DEDUCT - EXPENDITURES AND OTHER USES	62,265		100,508
<b>Fund Balance - End of Year</b>	<b>18,725</b>	<b>SW8029</b>	<b>7,115</b>

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SW3

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	16,666	SW1049N	19,129
Est Rev - Departmental Income	42,000	SW1299N	44,000
Est Rev - Use of Money And Property	200	SW2499N	0
Est Rev - State Aid	50,000	SW3099N	0
<b>TOTAL Estimated Revenues</b>	<b>108,866</b>		<b>63,129</b>
Appropriated Fund Balance	0	SW599N	0
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>108,866</b>		<b>63,129</b>

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

SW3

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	98,589	SW8999N	53,090
App - Debt Service	10,277	SW9899N	10,039
<b>TOTAL Appropriations</b>	<b>108,866</b>		<b>63,129</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>108,866</b>		<b>63,129</b>

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	101,038	TA200	73,853
<b>TOTAL Cash</b>	<b>101,038</b>		<b>73,853</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>101,038</b>		<b>73,853</b>

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	90,402	TA630	64,817
<b>TOTAL Due To Other Funds</b>	<b>90,402</b>		<b>64,817</b>
Group Insurance		TA20	47
Other Funds (specify)	10,636	TA85	8,989
Additional Description 2017 health reimbursement account			
<b>TOTAL Agency Liabilities</b>	<b>10,636</b>		<b>9,036</b>
<b>TOTAL Liabilities</b>	<b>101,038</b>		<b>73,853</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>101,038</b>		<b>73,853</b>

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities	3,290,293	W129	2,824,978
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>3,290,293</b>		<b>2,824,978</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,290,293</b>		<b>2,824,978</b>

TOWN OF North Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	1,120,703	W638	598,499
Compensated Absences	473,785	W687	531,686
<b>TOTAL Other Liabilities</b>	<b>1,594,488</b>		<b>1,130,185</b>
Bonds Payable	1,695,805	W628	1,694,793
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,695,805</b>		<b>1,694,793</b>
<b>TOTAL Liabilities</b>	<b>3,290,293</b>		<b>2,824,978</b>
<b>TOTAL Liabilities</b>	<b>3,290,293</b>		<b>2,824,978</b>

**TOWN OF North Elba**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2017**

County of: Essex

Municipal Code: 150359400000

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.
2007	BOND E	W/S			01/08/2007	01/08/2019	4.60%		\$62,198	\$15,549	\$5,183	\$0
2002	BOND E	Water - EFC			06/20/2002	06/20/2033	0.00%		\$131,362	\$70,056	\$4,379	\$0
2012	BOND N	ROAD CONSTRUCTION			05/10/2012	05/10/2022	3.75%		\$39,000	\$23,400	\$3,900	\$0
2014	BOND N	EQUIPMENT PURCHASES			01/02/2014	01/02/2019	2.75%		\$206,000	\$123,600	\$41,200	\$0
2015	BOND N	EQUIPMENT PURCHASES			05/01/2015	05/02/2020	2.70%		\$219,000	\$175,200	\$43,800	\$0
2017	BOND N	EQUIPMENT PURCHASES			05/15/2017	05/15/2030	2.59%		\$260,050	\$0		
2008	BOND N	ATHLETIC FIELDS			02/26/2008	02/26/2023	4.25%		\$350,000	\$163,800	\$23,400	\$0
2011	BOND N	CRAIGWOOD CLUBHOUSE		Y	10/25/2011	10/15/2026	3.00%	Y	\$750,000	\$500,000	\$50,000	\$0
2007	BOND N	ROAD CONSTRUCTION			12/10/2007	12/10/2017	4.60%		\$42,000	\$4,200	\$4,200	\$0
2016	BOND N	Construction of Toboggan Chute			09/10/2016	09/09/2026	2.75%		\$300,000	\$300,000	\$30,000	\$0
2016	BOND N	Sewer-EFC			08/01/2013	01/16/2030	0.00%			\$70,000	\$5,000	\$0
2016	BOND N	Purchase of equipment			01/29/2016	01/29/2021	2.70%		\$250,000	\$250,000	\$50,000	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$260,050	\$1,695,805	\$261,062	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$260,050	\$1,695,805	\$261,062	\$0

3/16/2018

Prior Yr. Adjust.	Accreted Interest	O/S End of Year
\$0		\$10,366
\$0		\$65,677
\$0		\$19,500
\$0		\$82,400
\$0		\$131,400
\$0		\$260,050
\$0		\$140,400
\$0		\$450,000
\$0		\$0
\$0		\$270,000
\$0		\$65,000
\$0		\$200,000
\$0	\$0	\$1,694,793
\$0	\$0	\$1,694,793

TOWN OF North Elba  
Maturity Schedule  
For the Fiscal Year Ending 2017

For Bonds Issued During The Fiscal Year Ended 2017

		EDPCODE	
Indebtedness No.		2017000001	
Purpose of Issue		EQUIPMENT PURCHASES	
For State Comptroller Use Only	2P3CE		
Total Principal	2P3PR		260,050
Date of Issue	2P3DT		5/15/2017
Interest Rate	2P3PC		2.59000
Final Maturity Date	2P3DM		5/15/2030
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)			
	2P318		10,050
	2P319		15,000
	2P320		15,000
	2P321		20,000
	2P322		20,000
	2P323		20,000
	2P324		20,000
	2P325		20,000
	2P326		20,000
	2P327		25,000
	2P328		25,000
	2P329		25,000
	2P330		25,000

TOWN OF North Elba  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$700.00
Demand Deposits	9Z2011	\$3,251,667.99
Time Deposits	9Z2021	\$0.00
Total		<u>\$3,252,367.99</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$814,607,689.00
Total		<u>\$815,107,689.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF North Elba  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5907	\$376,175	\$0	\$375,900	\$275
*****-2371	\$460,255	\$275,179	\$0	\$735,433
*****-5893	\$109,002	\$0	\$44,185	\$64,817
*****-3649	\$109,146	\$211,037	\$0	\$320,183
*****-5051	\$103,425	\$0	\$0	\$103,425
*****-4829	\$9,036	\$0	\$0	\$9,036
*****-3296	\$281,095	\$0	\$281,095	\$0
*****-0453	\$2,018,499	\$0	\$0	\$2,018,499
	Total Adjusted Bank Balance			<u>\$3,251,668</u>
	Petty Cash			\$700.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$3,252,368
	Total Cash Balance All Funds		9ZCASHB *	<u>\$3,252,368</u>
	* Must be equal			

TOWN OF North Elba  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	Yes
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	Yes <u>Yes</u>
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

TOWN OF North Elba  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2017

		33			
		58			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$234,400.00	31	21	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$145,782.26	33	58	
90408	Worker's Compensation Insurance	\$0.00	33	58	
90458	Life Insurance				
90508	Unemployment Insurance	\$7,002.73	33	58	
90558	Disability Insurance	\$188.17	33	39	
90608	Hospital and Medical (Dental) Insurance	\$563,760.01	31	3	21
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,418.91			
<b>Total</b>		<b>\$953,552.08</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$953,552.08</b>			

TOWN OF North Elba  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$101,803	50,412	gallons	
Diesel Fuel	\$142,752	71,867	gallons	
Fuel Oil	\$5,199	2,241	gallons	
Natural Gas			cubic feet	
Electricity	\$101,530	4,380,907	kilowatt-hours	
Coal			tons	
Propane	\$3,468	2,012	gallons	

TOWN OF North Elba  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2017

**Annual OPEB Cost and Net OPEB Obligation**

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

**Funded Status and Funding Process**

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

**Other OPEB Information**

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Robert Politi, hereby certify that I am the Chief Fiscal Officer of the Town of North Elba, and that the information provided in the annual financial report of the Town of North Elba, for the fiscal year ended 12/31/2017, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of North Elba, and adopted by me as my signature for use in conjunction with the filing of the Town of North Elba 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of North Elba's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

Catherine Edman  
Name of Report Preparer if  
different than Chief Fiscal Officer

Robert Politi  
Name

(518) 523-9517  
Telephone Number

Budget Officer  
Title

2693 Main Street, Lake Placid, NY 1:  
Official Address

03/16/2018  
Date of Certification

(518) 523-9517  
Official Telephone Number

TOWN OF North Elba  
Financial Comments  
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 SEE NOTES TO FINANCIALS

Account Code A8015 SEE NOTES TO FINANCIALS

(SP) PARK

Adjustment Reason

Account Code SP8012 SEE NOTES TO FINANCIALS