

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Le Ray

County of Jefferson

For the Fiscal Year Ended 12/31/2018

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 Le Ray

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (EM) ENTERPRISE MISCELLANEOUS
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 5,000 | A200 | 5,000 |
| Cash In Time Deposits | 947,129 | A201 | 1,128,594 |
| Petty Cash | 200 | A210 | 200 |
| TOTAL Cash | 952,329 | | 1,133,794 |
| Cash Special Reserves | 1,381,301 | A230 | 1,602,271 |
| TOTAL Restricted Assets | 1,381,301 | | 1,602,271 |
| TOTAL Assets and Deferred Outflows of Resources | 2,333,630 | | 2,736,065 |

TOWN OF Le Ray
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For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|------------------|---------|------------------|
| Accounts Payable | | A600 | 13,780 |
| TOTAL Accounts Payable | 0 | | 13,780 |
| TOTAL Liabilities | 0 | | 13,780 |
| Fund Balance | | | |
| Retirement Contribution Reserve | 65,510 | A827 | 66,504 |
| Capital Reserve | 1,315,791 | A878 | 1,535,767 |
| TOTAL Restricted Fund Balance | 1,381,301 | | 1,602,271 |
| Assigned Appropriated Fund Balance | 197,910 | A914 | 341,995 |
| TOTAL Assigned Fund Balance | 197,910 | | 341,995 |
| Unassigned Fund Balance | 754,419 | A917 | 778,019 |
| TOTAL Unassigned Fund Balance | 754,419 | | 778,019 |
| TOTAL Fund Balance | 2,333,630 | | 2,722,285 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 2,333,630 | | 2,736,065 |

TOWN OF Le Ray
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 482,562 | A1001 | 522,452 |
| TOTAL Real Property Taxes | 482,562 | | 522,452 |
| Other Payments In Lieu of Taxes | 34,584 | A1081 | 29,412 |
| Interest & Penalties On Real Prop Taxes | 5,855 | A1090 | 1,623 |
| TOTAL Real Property Tax Items | 40,439 | | 31,035 |
| Tax On Hotel Room Occupancy | 42,458 | A1113 | 47,077 |
| Non Prop Tax Dist By County | 389,893 | A1120 | 553,100 |
| Franchises | 42,717 | A1170 | 42,912 |
| Other Non-Prop Tax | 31,000 | A1189 | 31,000 |
| TOTAL Non Property Tax Items | 506,068 | | 674,089 |
| Clerk Fees | 2,784 | A1255 | 2,881 |
| Vital Statistics Fees | 1,290 | A1603 | 1,070 |
| Other Transportation Departmental Income | 100 | A1789 | 125 |
| Refuse & Garbage Charges | 46,528 | A2130 | 46,188 |
| TOTAL Departmental Income | 50,702 | | 50,264 |
| Interest And Earnings | 10,786 | A2401 | 36,257 |
| TOTAL Use of Money And Property | 10,786 | | 36,257 |
| Business & Occupational License | | A2501 | |
| Dog Licenses | 27,591 | A2544 | 27,656 |
| TOTAL Licenses And Permits | 27,591 | | 27,656 |
| Fines And Forfeited Bail | 53,726 | A2610 | 85,555 |
| TOTAL Fines And Forfeitures | 53,726 | | 85,555 |
| Sales of Scrap & Excess Materials | 1,873 | A2650 | 1,713 |
| Sales of Real Property | | A2660 | 3,117 |
| Insurance Recoveries | | A2680 | |
| TOTAL Sale of Property And Compensation For Loss | 1,873 | | 4,830 |
| Refunds of Prior Year's Expenditures | 150 | A2701 | |
| Unclassified (specify) | 796 | A2770 | 6,337 |
| TOTAL Miscellaneous Local Sources | 946 | | 6,337 |
| Interfund Revenues | 35,000 | A2801 | 35,000 |
| TOTAL Interfund Revenues | 35,000 | | 35,000 |
| St Aid, Revenue Sharing | 23,682 | A3001 | 23,682 |
| St Aid, Mortgage Tax | 93,537 | A3005 | 115,104 |
| St Aid, Real Property Tax Administration | | A3040 | |
| ST. Aid, Records MgmT. | | A3060 | |
| St Aid - Other (specify) | 4,570 | A3089 | 387 |
| TOTAL State Aid | 121,789 | | 139,173 |
| TOTAL Revenues | 1,331,482 | | 1,612,648 |
| TOTAL Detail Revenues And Other Sources | 1,331,482 | | 1,612,648 |

TOWN OF Le Ray
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 26,000 | A10101 | 26,000 |
| Legislative Board, Contr Expend | 457 | A10104 | 2,510 |
| TOTAL Legislative Board | 26,457 | | 28,510 |
| Municipal Court, Pers Serv | 93,685 | A11101 | 97,097 |
| Municipal Court, Equip & Cap Outlay | | A11102 | |
| Municipal Court, Contr Expend | 8,736 | A11104 | 7,069 |
| TOTAL Municipal Court | 102,421 | | 104,166 |
| Supervisor,pers Serv | 26,000 | A12201 | 26,000 |
| Supervisor,contr Expend | 567 | A12204 | 563 |
| TOTAL Supervisor | 26,567 | | 26,563 |
| Dir of Finance, Pers Serv | 49,596 | A13101 | 54,700 |
| Dir of Finance, Contr Expend | 3,209 | A13104 | 3,526 |
| TOTAL Dir of Finance | 52,805 | | 58,226 |
| Auditor, Contr Expend | 2,400 | A13204 | 9,200 |
| TOTAL Auditor | 2,400 | | 9,200 |
| Budget, Pers Serv | 15,500 | A13401 | 15,500 |
| TOTAL Budget | 15,500 | | 15,500 |
| Assessment, Pers Serv | 39,950 | A13551 | 40,950 |
| Assessment, Contr Expend | 1,837 | A13554 | 800 |
| TOTAL Assessment | 41,787 | | 41,750 |
| Tax Advertising, Contr Expend | 3,139 | A13624 | 3,172 |
| TOTAL Tax Advertising | 3,139 | | 3,172 |
| Discount On Taxes | 3,253 | A13704 | 4,317 |
| TOTAL Discount On Taxes | 3,253 | | 4,317 |
| Clerk,pers Serv | 78,500 | A14101 | 80,500 |
| Clerk,contr Expend | 7,978 | A14104 | 7,515 |
| TOTAL Clerk | 86,478 | | 88,015 |
| Law, Contr Expend | 41,727 | A14204 | 41,301 |
| TOTAL Law | 41,727 | | 41,301 |
| Engineer, Contr Expend | 6,846 | A14404 | 37,333 |
| TOTAL Engineer | 6,846 | | 37,333 |
| Buildings, Contr Expend | 78,523 | A16204 | 104,339 |
| TOTAL Buildings | 78,523 | | 104,339 |
| Unallocated Insurance, Contr Expend | 49,401 | A19104 | 52,725 |
| TOTAL Unallocated Insurance | 49,401 | | 52,725 |
| Municipal Assn Dues, Contr Expend | 1,500 | A19204 | 1,625 |
| TOTAL Municipal Assn Dues | 1,500 | | 1,625 |
| Pur of Land/right of Way, Contr Expend | | A19404 | |
| TOTAL Pur of Land/right of Way | 0 | | 0 |
| Taxes & Assess On Munic Prop, Contr Expend | | A19504 | 15 |
| TOTAL Taxes & Assess On Munic Prop | 0 | | 15 |
| Paymt To Treas To Reduce Taxes,contr Expen | 100,000 | A19724 | 100,000 |
| TOTAL Paymt To Treas To Reduce Taxes | 100,000 | | 100,000 |
| TOTAL General Government Support | 638,804 | | 716,757 |

TOWN OF Le Ray
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(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Control of Animals, Contr Expend | 93,813 | A35104 | 105,058 |
| TOTAL Control of Animals | 93,813 | | 105,058 |
| Misc Public Safety, Contr Expend | 2,568 | A39894 | |
| TOTAL Misc Public Safety | 2,568 | | 0 |
| TOTAL Public Safety | 96,381 | | 105,058 |
| Registrar of Vital Stat Contr Expend | 1,290 | A40204 | 1,050 |
| TOTAL Registrar of Vital Stat Contr Expend | 1,290 | | 1,050 |
| Ambulance, Contr Expend | 90,000 | A45404 | 90,000 |
| TOTAL Ambulance | 90,000 | | 90,000 |
| TOTAL Health | 91,290 | | 91,050 |
| Street Admin, Pers Serv | 62,000 | A50101 | 19,692 |
| Street Admin, Contr Expend | 1,603 | A50104 | 325 |
| TOTAL Street Admin | 63,603 | | 20,017 |
| Street Lighting, Contr Expend | 592 | A51824 | 769 |
| TOTAL Street Lighting | 592 | | 769 |
| Other Transportation, Contr Expend | 818 | A56804 | 1,196 |
| TOTAL Other Transportation | 818 | | 1,196 |
| TOTAL Transportation | 65,013 | | 21,982 |
| Publicity, Contr Expend | 11,708 | A64104 | 13,008 |
| TOTAL Publicity | 11,708 | | 13,008 |
| Veterans Service, Contr Expend | 500 | A65104 | 600 |
| TOTAL Veterans Service | 500 | | 600 |
| Programs For Aging, Contr Expend | 1,000 | A67724 | 1,000 |
| TOTAL Programs For Aging | 1,000 | | 1,000 |
| TOTAL Economic Assistance And Opportunity | 13,208 | | 14,608 |
| Historian, Contr Expend | | A75104 | |
| TOTAL Historian | 0 | | 0 |
| Adult Recreation, Contr Expend | 1,500 | A76204 | 2,000 |
| TOTAL Adult Recreation | 1,500 | | 2,000 |
| TOTAL Culture And Recreation | 1,500 | | 2,000 |
| Refuse & Garbage, Pers Serv | 36,664 | A81601 | 36,442 |
| Refuse & Garbage, Contr Expend | 41,169 | A81604 | 43,465 |
| TOTAL Refuse & Garbage | 77,833 | | 79,907 |
| TOTAL Home And Community Services | 77,833 | | 79,907 |
| State Retirement System | 45,888 | A90108 | 47,272 |
| Social Security, Employer Cont | 34,173 | A90308 | 32,212 |
| Worker's Compensation, Empl Bnfts | 66,150 | A90408 | 58,267 |
| Unemployment Insurance, Empl Bnfts | | A90508 | |
| Disability Insurance, Empl Bnfts | 838 | A90558 | 661 |
| Hospital & Medical (dental) Ins, Empl Bnft | 60,354 | A90608 | 54,219 |
| TOTAL Employee Benefits | 207,403 | | 192,631 |
| TOTAL Expenditures | 1,191,432 | | 1,223,993 |

TOWN OF Le Ray
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(A) GENERAL

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|------------------|---------|------------------|
| Other Uses | | | |
| Transfers, Capital Projects Fund | | A99509 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 1,191,432 | | 1,223,993 |

TOWN OF Le Ray
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For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|-----------|---------|-----------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 2,193,580 | A8021 | 2,333,630 |
| Restated Fund Balance - Beg of Year | 2,193,580 | A8022 | 2,333,630 |
| ADD - REVENUES AND OTHER SOURCES | 1,331,482 | | 1,612,648 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,191,432 | | 1,223,993 |
| Fund Balance - End of Year | 2,333,630 | A8029 | 2,722,285 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 522,407 | A1049N | 409,389 |
| Est Rev - Real Property Tax Items | 32,414 | A1099N | 3,000 |
| Est Rev - Non Property Tax Items | 501,000 | A1199N | 385,000 |
| Est Rev - Departmental Income | 53,650 | A1299N | 54,150 |
| Est Rev - Use of Money And Property | 5,000 | A2499N | 15,000 |
| Est Rev - Licenses And Permits | 23,250 | A2599N | 30,250 |
| Est Rev - Fines And Forfeitures | 92,500 | A2649N | 60,000 |
| Est Rev - Sale of Prop And Comp For Loss | 2,000 | A2699N | 2,000 |
| Est Rev - Interfund Revenues | 35,000 | A2801N | 35,000 |
| Est Rev - State Aid | 118,682 | A3099N | 118,682 |
| TOTAL Estimated Revenues | 1,385,903 | | 1,112,471 |
| Appropriated Fund Balance | 197,910 | A599N | 341,995 |
| TOTAL Estimated Other Sources | 197,910 | | 341,995 |
| TOTAL Estimated Revenues And Other Sources | 1,583,813 | | 1,454,466 |

TOWN OF Le Ray
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(A) GENERAL

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 783,409 | A1999N | 719,288 |
| App - Public Safety | 104,918 | A3999N | 30,000 |
| App - Health | 91,500 | A4999N | 91,500 |
| App - Transportation | 68,350 | A5999N | 66,350 |
| App - Economic Assistance And Opportunity | 21,600 | A6999N | 21,600 |
| App - Culture And Recreation | 2,500 | A7999N | 3,000 |
| App - Home And Community Services | 102,000 | A8999N | 96,500 |
| App - Employee Benefits | 209,536 | A9199N | 226,228 |
| TOTAL Appropriations | 1,383,813 | | 1,254,466 |
| App - Interfund Transfer | 200,000 | A9999N | 200,000 |
| TOTAL Other Uses | 200,000 | | 200,000 |
| TOTAL Appropriations And Other Uses | 1,583,813 | | 1,454,466 |

TOWN OF Le Ray
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 55,863 | B201 | 62,881 |
| TOTAL Cash | 55,863 | | 62,881 |
| Cash Special Reserves | 25,270 | B230 | 25,651 |
| TOTAL Restricted Assets | 25,270 | | 25,651 |
| TOTAL Assets and Deferred Outflows of Resources | 81,133 | | 88,532 |

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|---------------|---------|---------------|
| Accounts Payable | | B600 | 19 |
| TOTAL Accounts Payable | 0 | | 19 |
| TOTAL Liabilities | 0 | | 19 |
| Fund Balance | | | |
| Retirement Contribution Reserve | 25,270 | B827 | 25,651 |
| TOTAL Restricted Fund Balance | 25,270 | | 25,651 |
| Assigned Appropriated Fund Balance | 13,080 | B914 | 5,880 |
| Assigned Unappropriated Fund Balance | 42,783 | B915 | 56,982 |
| TOTAL Assigned Fund Balance | 55,863 | | 62,862 |
| TOTAL Fund Balance | 81,133 | | 88,513 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 81,133 | | 88,532 |

TOWN OF Le Ray
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Sales Tax (from County) | 165,000 | B1120 | 165,000 |
| TOTAL Non Property Tax Items | 165,000 | | 165,000 |
| Zoning Fees | 3,555 | B2110 | 5,920 |
| Planning Board Fees | 1,375 | B2115 | 2,940 |
| TOTAL Departmental Income | 4,930 | | 8,860 |
| Interest And Earnings | 700 | B2401 | 2,294 |
| TOTAL Use of Money And Property | 700 | | 2,294 |
| St Aid, Youth Programs | | B3820 | |
| TOTAL State Aid | 0 | | 0 |
| TOTAL Revenues | 170,630 | | 176,154 |
| TOTAL Detail Revenues And Other Sources | 170,630 | | 176,154 |

TOWN OF Le Ray
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Youth Prog, Contr Expend | 12,000 | B73104 | 12,000 |
| TOTAL Youth Prog | 12,000 | | 12,000 |
| Library, Contr Expend | 6,000 | B74104 | 6,000 |
| TOTAL Library | 6,000 | | 6,000 |
| TOTAL Culture And Recreation | 18,000 | | 18,000 |
| Zoning, Pers Serv | 30,644 | B80101 | 31,875 |
| Zoning, Contr Expend | 9,159 | B80104 | 3,797 |
| TOTAL Zoning | 39,803 | | 35,672 |
| Planning, Pers Serv | 87,592 | B80201 | 88,500 |
| Planning, Contr Expend | 3,033 | B80204 | 2,549 |
| TOTAL Planning | 90,625 | | 91,049 |
| Drainage, Contr Expend | 1,500 | B85404 | 1,500 |
| TOTAL Drainage | 1,500 | | 1,500 |
| TOTAL Home And Community Services | 131,928 | | 128,221 |
| State Retirement, Empl Bnfts | 11,823 | B90108 | 13,165 |
| Social Security , Empl Bnfts | 9,174 | B90308 | 9,209 |
| Disability Insurance, Empl Bnfts | 179 | B90558 | 179 |
| Hospital & Medical (dental) Ins, Empl Bnft | | B90608 | |
| TOTAL Employee Benefits | 21,176 | | 22,553 |
| TOTAL Expenditures | 171,104 | | 168,774 |
| TOTAL Detail Expenditures And Other Uses | 171,104 | | 168,774 |

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 81,607 | B8021 | 81,133 |
| Restated Fund Balance - Beg of Year | 81,607 | B8022 | 81,133 |
| ADD - REVENUES AND OTHER SOURCES | 170,630 | | 176,154 |
| DEDUCT - EXPENDITURES AND OTHER USES | 171,104 | | 168,774 |
| Fund Balance - End of Year | 81,133 | B8029 | 88,513 |

TOWN OF Le Ray
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Non Property Tax Items | 165,000 | B1199N | 175,000 |
| Est Rev - Departmental Income | 5,500 | B1299N | 5,700 |
| Est Rev - Use of Money And Property | 400 | B2499N | 1,200 |
| Est Rev - State Aid | 0 | B3099N | 0 |
| TOTAL Estimated Revenues | 170,900 | | 181,900 |
| Appropriated Fund Balance | 13,080 | B599N | 5,880 |
| TOTAL Estimated Other Sources | 13,080 | | 5,880 |
| TOTAL Estimated Revenues And Other Sources | 183,980 | | 187,780 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Culture And Recreation | 18,000 | B7999N | 18,000 |
| App - Home And Community Services | 142,400 | B8999N | 145,300 |
| App - Employee Benefits | 23,580 | B9199N | 24,480 |
| TOTAL Appropriations | 183,980 | | 187,780 |
| TOTAL Appropriations And Other Uses | 183,980 | | 187,780 |

TOWN OF Le Ray
 Annual Update Document
 For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 5,000 | DA200 | 5,000 |
| Cash In Time Deposits | 409,137 | DA201 | 431,134 |
| TOTAL Cash | 414,137 | | 436,134 |
| Cash Special Reserves | 42,204 | DA230 | 42,843 |
| TOTAL Restricted Assets | 42,204 | | 42,843 |
| TOTAL Assets and Deferred Outflows of Resources | 456,341 | | 478,977 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Accounts Payable | | DA600 | 16,094 |
| TOTAL Accounts Payable | 0 | | 16,094 |
| TOTAL Liabilities | 0 | | 16,094 |
| Fund Balance | | | |
| Retirement Contribution Reserve | 42,204 | DA827 | 42,843 |
| TOTAL Restricted Fund Balance | 42,204 | | 42,843 |
| Assigned Appropriated Fund Balance | 150,000 | DA914 | 87,000 |
| Assigned Unappropriated Fund Balance | 264,137 | DA915 | 333,040 |
| TOTAL Assigned Fund Balance | 414,137 | | 420,040 |
| TOTAL Fund Balance | 456,341 | | 462,883 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 456,341 | | 478,977 |

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For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 294,550 | DA1001 | 265,350 |
| TOTAL Real Property Taxes | 294,550 | | 265,350 |
| Sales Tax (from County) | 330,000 | DA1120 | 250,000 |
| TOTAL Non Property Tax Items | 330,000 | | 250,000 |
| Transportation Services, Other Govts | 41,501 | DA2300 | 44,143 |
| Snow Removal Services-Other Govts | 144,427 | DA2302 | 116,621 |
| TOTAL Intergovernmental Charges | 185,928 | | 160,764 |
| Interest And Earnings | 2,414 | DA2401 | 8,251 |
| TOTAL Use of Money And Property | 2,414 | | 8,251 |
| Sales of Scrap & Excess Materials | | DA2650 | 236 |
| Sale of Refuse For Recycling | | DA2651 | |
| Sales of Equipment | 24,931 | DA2665 | |
| Insurance Recoveries | | DA2680 | 5,300 |
| TOTAL Sale of Property And Compensation For Loss | 24,931 | | 5,536 |
| Refunds of Prior Year's Expenditures | | DA2701 | |
| TOTAL Miscellaneous Local Sources | 0 | | 0 |
| Interfund Revenues | | DA2801 | |
| TOTAL Interfund Revenues | 0 | | 0 |
| Fed Aid Emer Disaster Assist | | DA4960 | |
| TOTAL Federal Aid | 0 | | 0 |
| TOTAL Revenues | 837,823 | | 689,901 |
| TOTAL Detail Revenues And Other Sources | 837,823 | | 689,901 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Machinery, Equip & Cap Outlay | 230,329 | DA51302 | 85,937 |
| Machinery, Contr Expend | 115,071 | DA51304 | 86,607 |
| TOTAL Machinery | 345,400 | | 172,544 |
| Snow Removal, Pers Serv | 210,287 | DA51421 | 229,665 |
| Snow Removal, Contr Expend | 156,717 | DA51424 | 192,948 |
| TOTAL Snow Removal | 367,004 | | 422,613 |
| TOTAL Transportation | 712,404 | | 595,157 |
| State Retirement, Empl Bnfts | 18,092 | DA90108 | 19,759 |
| Social Security , Empl Bnfts | 16,087 | DA90308 | 17,569 |
| Unemployment Insurance, Empl Bnfts | 1,967 | DA90508 | 1,073 |
| Disability Insurance, Empl Bnfts | 456 | DA90558 | 485 |
| Hospital & Medical (dental) Ins, Empl Bnft | 51,333 | DA90608 | 49,316 |
| TOTAL Employee Benefits | 87,935 | | 88,202 |
| TOTAL Expenditures | 800,339 | | 683,359 |
| TOTAL Detail Expenditures And Other Uses | 800,339 | | 683,359 |

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 418,857 | DA8021 | 456,341 |
| Restated Fund Balance - Beg of Year | 418,857 | DA8022 | 456,341 |
| ADD - REVENUES AND OTHER SOURCES | 837,823 | | 689,901 |
| DEDUCT - EXPENDITURES AND OTHER USES | 800,339 | | 683,359 |
| Fund Balance - End of Year | 456,341 | DA8029 | 462,883 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 265,350 | DA1049N | 311,466 |
| Est Rev - Non Property Tax Items | 250,000 | DA1199N | 425,000 |
| Est Rev - Intergovernmental Charges | 118,375 | DA2399N | 107,375 |
| Est Rev - Use of Money And Property | 2,500 | DA2499N | 2,500 |
| Est Rev - Sale of Prop And Comp For Loss | 43,700 | DA2699N | 30,700 |
| TOTAL Estimated Revenues | 679,925 | | 877,041 |
| Appropriated Fund Balance | 150,000 | DA599N | 87,000 |
| TOTAL Estimated Other Sources | 150,000 | | 87,000 |
| TOTAL Estimated Revenues And Other Sources | 829,925 | | 964,041 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Transportation | 739,000 | DA5999N | 860,000 |
| App - Employee Benefits | 90,925 | DA9199N | 104,041 |
| TOTAL Appropriations | 829,925 | | 964,041 |
| TOTAL Appropriations And Other Uses | 829,925 | | 964,041 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 354,103 | DB201 | 356,878 |
| TOTAL Cash | 354,103 | | 356,878 |
| Cash Special Reserves | 51,043 | DB230 | 51,819 |
| TOTAL Restricted Assets | 51,043 | | 51,819 |
| TOTAL Assets and Deferred Outflows of Resources | 405,146 | | 408,697 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Retirement Contribution Reserve | 51,043 | DB827 | 51,819 |
| TOTAL Restricted Fund Balance | 51,043 | | 51,819 |
| Assigned Appropriated Fund Balance | 81,425 | DB914 | 108,369 |
| Assigned Unappropriated Fund Balance | 272,678 | DB915 | 248,509 |
| TOTAL Assigned Fund Balance | 354,103 | | 356,878 |
| TOTAL Fund Balance | 405,146 | | 408,697 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 405,146 | | 408,697 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Sales Tax (from County) | 500,000 | DB1120 | 500,000 |
| TOTAL Non Property Tax Items | 500,000 | | 500,000 |
| Other Transportation Departmental Income | | DB1789 | |
| TOTAL Departmental Income | 0 | | 0 |
| Interest And Earnings | 1,904 | DB2401 | 6,978 |
| TOTAL Use of Money And Property | 1,904 | | 6,978 |
| Insurance Recoveries | | DB2680 | |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 0 |
| Refunds of Prior Year's Expenditures | | DB2701 | |
| TOTAL Miscellaneous Local Sources | 0 | | 0 |
| Interfund Revenues | 18,942 | DB2801 | |
| TOTAL Interfund Revenues | 18,942 | | 0 |
| St Aid, Consolidated Highway Aid | 166,356 | DB3501 | 166,431 |
| TOTAL State Aid | 166,356 | | 166,431 |
| TOTAL Revenues | 687,202 | | 673,409 |
| TOTAL Detail Revenues And Other Sources | 687,202 | | 673,409 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Maint of Streets, Pers Serv | 194,961 | DB51101 | 191,333 |
| Maint of Streets, Contr Expend | 55,000 | DB51104 | 55,000 |
| TOTAL Maint of Streets | 249,961 | | 246,333 |
| Perm Improve Highway, Equip & Cap Outlay | 315,569 | DB51122 | 313,947 |
| TOTAL Perm Improve Highway | 315,569 | | 313,947 |
| TOTAL Transportation | 565,530 | | 560,280 |
| State Retirement, Empl Bnfts | 25,329 | DB90108 | 27,287 |
| Social Security, Empl Bnfts | 14,914 | DB90308 | 14,637 |
| Hospital & Medical (dental) Ins, Empl Bnft | 49,545 | DB90608 | 67,654 |
| TOTAL Employee Benefits | 89,788 | | 109,578 |
| TOTAL Expenditures | 655,318 | | 669,858 |
| TOTAL Detail Expenditures And Other Uses | 655,318 | | 669,858 |

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 373,262 | DB8021 | 405,146 |
| Restated Fund Balance - Beg of Year | 373,262 | DB8022 | 405,146 |
| ADD - REVENUES AND OTHER SOURCES | 687,202 | | 673,409 |
| DEDUCT - EXPENDITURES AND OTHER USES | 655,318 | | 669,858 |
| Fund Balance - End of Year | 405,146 | DB8029 | 408,697 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Non Property Tax Items | 500,000 | DB1199N | 500,000 |
| Est Rev - Use of Money And Property | 2,000 | DB2499N | 2,500 |
| Est Rev - Miscellaneous Local Sources | 0 | DB2799N | 0 |
| Est Rev - Interfund Revenues | 5,000 | DB2801N | 5,000 |
| Est Rev - State Aid | 117,000 | DB3099N | 117,000 |
| TOTAL Estimated Revenues | 624,000 | | 624,500 |
| Appropriated Fund Balance | 81,425 | DB599N | 108,369 |
| TOTAL Estimated Other Sources | 81,425 | | 108,369 |
| TOTAL Estimated Revenues And Other Sources | 705,425 | | 732,869 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Transportation | 591,000 | DB5999N | 602,000 |
| App - Employee Benefits | 114,425 | DB9199N | 130,869 |
| TOTAL Appropriations | 705,425 | | 732,869 |
| TOTAL Appropriations And Other Uses | 705,425 | | 732,869 |

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(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

| Code Description | 2017 | EdpCode | 2018 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 84,168 | EM201 | 81,623 |
| TOTAL Cash | 84,168 | | 81,623 |
| TOTAL Assets and Deferred Outflows of Resources | 84,168 | | 81,623 |

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(EM) ENTERPRISE MISCELLANEOUS

Statement of Net Position

| Code Description | 2017 | EdpCode | 2018 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Net Assets-Unrestricted (deficit) | 84,168 | EM924 | 81,623 |
| TOTAL Net Position | 84,168 | | 81,623 |
| TOTAL Fund Balance | 84,168 | | 81,623 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 84,168 | | 81,623 |

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(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---------------|---------|---------------|
| Revenues | | | |
| Other Home & Community Service Income | 13,500 | EM2189 | 13,500 |
| TOTAL Charges For Services Within Locality | 13,500 | | 13,500 |
| St Aid - Other Home And Community Service | | EM3989 | |
| TOTAL State Aid | 0 | | 0 |
| TOTAL Revenues | 13,500 | | 13,500 |
| TOTAL Operating Revenue | 13,500 | | 13,500 |

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(EM) ENTERPRISE MISCELLANEOUS

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---------------|---------|---------------|
| Expenses | | | |
| Other Home And Community Service-Contr Exp | 24,810 | EM89894 | 16,045 |
| TOTAL Other Home And Community Service-Contr Exp | 24,810 | | 16,045 |
| TOTAL Contractual Expenses | 24,810 | | 16,045 |
| TOTAL Expenses | 24,810 | | 16,045 |
| TOTAL Operating Expenses | 24,810 | | 16,045 |

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(EM) ENTERPRISE MISCELLANEOUS

Analysis of Changes in Net Position

| Code Description | 2017 | EdpCode | 2018 |
|--|--------|---------|--------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 95,478 | EM8021 | 84,168 |
| Restated Net Position - Beg of Year | 95,478 | EM8022 | 84,168 |
| ADD - REVENUES AND OTHER SOURCES | 13,500 | | 13,500 |
| DEDUCT - EXPENDITURES AND OTHER USES | 24,810 | | 16,045 |
| Net Position - End of Year | 84,168 | EM8029 | 81,623 |

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(EM) ENTERPRISE MISCELLANEOUS

Cash Flow

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|---------------|
| Cash Rec'd From Providing Svcs | 13,500 | EM7111 | 13,500 |
| Cash Payments Contr Exp | -24,810 | EM7112 | -16,045 |
| TOTAL Cash Flows From Operating Activities | -11,310 | | -2,545 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 262,493 | H201 | 235,197 |
| TOTAL Cash | 262,493 | | 235,197 |
| TOTAL Assets and Deferred Outflows of Resources | 262,493 | | 235,197 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Bond Anticipation Notes Payable | | H626 | |
| TOTAL Notes Payable | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 262,493 | H915 | 235,197 |
| TOTAL Assigned Fund Balance | 262,493 | | 235,197 |
| Unassigned Fund Balance | | H917 | |
| TOTAL Unassigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 262,493 | | 235,197 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 262,493 | | 235,197 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|--|------------------|---------|--------------|
| Revenues | | | |
| Capital Projects-Other Local Govts | | H2397 | |
| TOTAL Intergovernmental Charges | 0 | | 0 |
| Interest And Earnings | 255 | H2401 | 212 |
| TOTAL Use of Money And Property | 255 | | 212 |
| Gifts And Donations | | H2705 | |
| TOTAL Miscellaneous Local Sources | 0 | | 0 |
| ST. Aid Multi-Modal TransP. Program | | H3505 | |
| St Aid, Sewer Cap Proj | 19,039 | H3990 | |
| St Aid-Water Cap Proj | | H3991 | 3,244 |
| TOTAL State Aid | 19,039 | | 3,244 |
| Fed Aid, Sewer Cap Proj | | H4990 | |
| TOTAL Federal Aid | 0 | | 0 |
| TOTAL Revenues | 19,294 | | 3,456 |
| Interfund Transfers | | H5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| Serial Bonds | 1,500,000 | H5710 | |
| Bans Redeemed From Appropriations | | H5731 | |
| TOTAL Proceeds of Obligations | 1,500,000 | | 0 |
| TOTAL Other Sources | 1,500,000 | | 0 |
| TOTAL Detail Revenues And Other Sources | 1,519,294 | | 3,456 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|---------------|
| Expenditures | | | |
| Buildings, Equip & Cap Outlay | 4,015 | H16202 | 2,398 |
| TOTAL Buildings | 4,015 | | 2,398 |
| TOTAL General Government Support | 4,015 | | 2,398 |
| Perm Improve Highway, Equip & Cap Outlay | | H51122 | |
| TOTAL Perm Improve Highway | 0 | | 0 |
| Highway, Capital Projects | 26,140 | H51972 | |
| TOTAL Highway | 26,140 | | 0 |
| TOTAL Transportation | 26,140 | | 0 |
| Sanitary Sewers, Equip & Cap Outlay | | H81202 | |
| TOTAL Sanitary Sewers | 0 | | 0 |
| Sewer, Equip & Cap Outlay | 19,039 | H81972 | |
| TOTAL Sewer | 19,039 | | 0 |
| Water Trans & Distrib, Equip & Cap Outlay | | H83402 | |
| TOTAL Water Trans & Distrib | 0 | | 0 |
| Water Capital Projects, Equip & Cap Outlay | 358,903 | H83972 | 28,354 |
| TOTAL Water Capital Projects | 358,903 | | 28,354 |
| TOTAL Home And Community Services | 377,942 | | 28,354 |
| Debt Principal, Bond Anticipation Notes | | H97306 | |
| TOTAL Debt Principal | 0 | | 0 |
| TOTAL Expenditures | 408,097 | | 30,752 |
| TOTAL Detail Expenditures And Other Uses | 408,097 | | 30,752 |

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|-----------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -848,704 | H8021 | 262,493 |
| Restated Fund Balance - Beg of Year | -848,704 | H8022 | 262,493 |
| ADD - REVENUES AND OTHER SOURCES | 1,519,294 | | 3,456 |
| DEDUCT - EXPENDITURES AND OTHER USES | 408,097 | | 30,752 |
| Fund Balance - End of Year | 262,493 | H8029 | 235,197 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Land | 7,133,200 | K101 | 7,133,200 |
| Buildings | 3,417,500 | K102 | 3,417,500 |
| Improvements Other Than Buildings | 12,944,513 | K103 | 12,944,513 |
| Machinery And Equipment | 1,849,162 | K104 | 1,926,257 |
| Construction Work In Progress | 262,493 | K105 | 235,197 |
| TOTAL Fixed Assets (net) | 25,606,868 | | 25,656,667 |
| TOTAL Assets and Deferred Outflows of Resources | 25,606,868 | | 25,656,667 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|-------------------|---------|-------------------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 25,606,868 | K159 | 25,656,667 |
| TOTAL Investments in Non-Current Government Assets | 25,606,868 | | 25,656,667 |
| TOTAL Fund Balance | 25,606,868 | | 25,656,667 |
| TOTAL | 25,606,868 | | 25,656,667 |

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(SD) DRAINAGE

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|--------------|---------|--------------|
| Assets | | | |
| Cash In Time Deposits | 7,987 | SD201 | 8,987 |
| TOTAL Cash | 7,987 | | 8,987 |
| TOTAL Assets and Deferred Outflows of Resources | 7,987 | | 8,987 |

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(SD) DRAINAGE

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|--------------|---------|--------------|
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 500 | SD914 | 500 |
| Assigned Unappropriated Fund Balance | 7,487 | SD915 | 8,487 |
| TOTAL Assigned Fund Balance | 7,987 | | 8,987 |
| TOTAL Fund Balance | 7,987 | | 8,987 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 7,987 | | 8,987 |

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(SD) DRAINAGE

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|--|--------------|---------|--------------|
| Revenues | | | |
| Real Property Taxes | 1,000 | SD1001 | 1,000 |
| TOTAL Real Property Taxes | 1,000 | | 1,000 |
| TOTAL Revenues | 1,000 | | 1,000 |
| TOTAL Detail Revenues And Other Sources | 1,000 | | 1,000 |

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Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|-------|---------|-------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 6,987 | SD8021 | 7,987 |
| Restated Fund Balance - Beg of Year | 6,987 | SD8022 | 7,987 |
| ADD - REVENUES AND OTHER SOURCES | 1,000 | | 1,000 |
| Fund Balance - End of Year | 7,987 | SD8029 | 8,987 |

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Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 105,000 | SF1001 | 105,000 |
| TOTAL Real Property Taxes | 105,000 | | 105,000 |
| TOTAL Revenues | 105,000 | | 105,000 |
| TOTAL Detail Revenues And Other Sources | 105,000 | | 105,000 |

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(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Fire Protection, Contr Expend | 105,000 | SF34104 | 105,000 |
| TOTAL Fire Protection | 105,000 | | 105,000 |
| TOTAL Public Safety | 105,000 | | 105,000 |
| TOTAL Expenditures | 105,000 | | 105,000 |
| TOTAL Detail Expenditures And Other Uses | 105,000 | | 105,000 |

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | SF8021 | |
| Restated Fund Balance - Beg of Year | | SF8022 | |
| ADD - REVENUES AND OTHER SOURCES | 105,000 | | 105,000 |
| DEDUCT - EXPENDITURES AND OTHER USES | 105,000 | | 105,000 |
| Fund Balance - End of Year | | SF8029 | |

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(SL) LIGHTING

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|--------------|---------|--------------|
| Assets | | | |
| Cash In Time Deposits | 3,409 | SL201 | 4,136 |
| TOTAL Cash | 3,409 | | 4,136 |
| TOTAL Assets and Deferred Outflows of Resources | 3,409 | | 4,136 |

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(SL) LIGHTING

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|--------------|---------|--------------|
| Accounts Payable | | SL600 | 1,119 |
| TOTAL Accounts Payable | 0 | | 1,119 |
| TOTAL Liabilities | 0 | | 1,119 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 1,084 | SL914 | 992 |
| Assigned Unappropriated Fund Balance | 2,325 | SL915 | 2,025 |
| TOTAL Assigned Fund Balance | 3,409 | | 3,017 |
| TOTAL Fund Balance | 3,409 | | 3,017 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 3,409 | | 4,136 |

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(SL) LIGHTING

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 11,925 | SL1001 | 11,942 |
| TOTAL Real Property Taxes | 11,925 | | 11,942 |
| TOTAL Revenues | 11,925 | | 11,942 |
| TOTAL Detail Revenues And Other Sources | 11,925 | | 11,942 |

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(SL) LIGHTING

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 11,663 | SL51824 | 12,334 |
| TOTAL Street Lighting | 11,663 | | 12,334 |
| TOTAL Transportation | 11,663 | | 12,334 |
| TOTAL Expenditures | 11,663 | | 12,334 |
| TOTAL Detail Expenditures And Other Uses | 11,663 | | 12,334 |

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(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|--------|---------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 3,147 | SL8021 | 3,409 |
| Restated Fund Balance - Beg of Year | 3,147 | SL8022 | 3,409 |
| ADD - REVENUES AND OTHER SOURCES | 11,925 | | 11,942 |
| DEDUCT - EXPENDITURES AND OTHER USES | 11,663 | | 12,334 |
| Fund Balance - End of Year | 3,409 | SL8029 | 3,017 |

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(SS) SEWER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 148,058 | SS201 | 185,029 |
| TOTAL Cash | 148,058 | | 185,029 |
| Cash In Time Deposits Special Reserves | 20,540 | SS231 | 25,841 |
| TOTAL Restricted Assets | 20,540 | | 25,841 |
| TOTAL Assets and Deferred Outflows of Resources | 168,598 | | 210,870 |

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(SS) SEWER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Reserve For Repairs | 20,540 | SS882 | 25,841 |
| TOTAL Restricted Fund Balance | 20,540 | | 25,841 |
| Assigned Appropriated Fund Balance | 6,250 | SS914 | 1,905 |
| Assigned Unappropriated Fund Balance | 141,808 | SS915 | 183,124 |
| TOTAL Assigned Fund Balance | 148,058 | | 185,029 |
| TOTAL Fund Balance | 168,598 | | 210,870 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 168,598 | | 210,870 |

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(SS) SEWER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 216,076 | SS1001 | 216,837 |
| TOTAL Real Property Taxes | 216,076 | | 216,837 |
| Sewer Rents | 862,062 | SS2120 | 844,536 |
| Sewer Charges | 150 | SS2122 | 500 |
| Interest & Penalties On Sewer Accts | 2,136 | SS2128 | 2,068 |
| TOTAL Departmental Income | 864,348 | | 847,104 |
| Sewer Serv Other Govts | 2,919 | SS2374 | 2,919 |
| Misc Revenue, Other Govts | 148,845 | SS2389 | 148,845 |
| TOTAL Intergovernmental Charges | 151,764 | | 151,764 |
| Interest And Earnings | 929 | SS2401 | 3,231 |
| TOTAL Use of Money And Property | 929 | | 3,231 |
| Insurance Recoveries | | SS2680 | |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 0 |
| TOTAL Revenues | 1,233,117 | | 1,218,936 |
| TOTAL Detail Revenues And Other Sources | 1,233,117 | | 1,218,936 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Pur of Land/right of Way, Equip&cap Outlay | | SS19402 | |
| TOTAL Pur of Land/right of Way | 0 | | 0 |
| TOTAL General Government Support | 0 | | 0 |
| Sanitary Sewers, Contr Expend | 213,088 | SS81204 | 214,905 |
| TOTAL Sanitary Sewers | 213,088 | | 214,905 |
| Sewage Treat Disp, Contr Expend | 533,589 | SS81304 | 525,976 |
| TOTAL Sewage Treat Disp | 533,589 | | 525,976 |
| TOTAL Home And Community Services | 746,677 | | 740,881 |
| Debt Principal, Serial Bonds | 381,845 | SS97106 | 381,845 |
| Debt Principal, Bond Anticipation Notes | | SS97306 | |
| TOTAL Debt Principal | 381,845 | | 381,845 |
| Debt Interest, Serial Bonds | 60,137 | SS97107 | 53,938 |
| TOTAL Debt Interest | 60,137 | | 53,938 |
| TOTAL Expenditures | 1,188,659 | | 1,176,664 |
| TOTAL Detail Expenditures And Other Uses | 1,188,659 | | 1,176,664 |

TOWN OF Le Ray
 Annual Update Document
 For the Fiscal Year Ending 2018

(SS) SEWER

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|-----------|---------|-----------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 124,140 | SS8021 | 168,598 |
| Restated Fund Balance - Beg of Year | 124,140 | SS8022 | 168,598 |
| ADD - REVENUES AND OTHER SOURCES | 1,233,117 | | 1,218,936 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,188,659 | | 1,176,664 |
| Fund Balance - End of Year | 168,598 | SS8029 | 210,870 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 216,838 | SS1049N | 217,187 |
| Est Rev - Departmental Income | 836,812 | SS1299N | 854,879 |
| Est Rev - Intergovernmental Charges | 151,764 | SS2399N | 151,773 |
| Est Rev - Use of Money And Property | 850 | SS2499N | 2,000 |
| TOTAL Estimated Revenues | 1,206,264 | | 1,225,839 |
| Appropriated Fund Balance | 6,250 | SS599N | 1,905 |
| TOTAL Estimated Other Sources | 6,250 | | 1,905 |
| TOTAL Estimated Revenues And Other Sources | 1,212,514 | | 1,227,744 |

TOWN OF Le Ray
 Annual Update Document
 For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 0 | SS1999N | 0 |
| App - Home And Community Services | 776,731 | SS8999N | 793,361 |
| App - Debt Service | 435,783 | SS9899N | 434,383 |
| TOTAL Appropriations | 1,212,514 | | 1,227,744 |
| TOTAL Appropriations And Other Uses | 1,212,514 | | 1,227,744 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 311,554 | SW201 | 310,342 |
| TOTAL Cash | 311,554 | | 310,342 |
| Cash In Time Deposits Special Reserves | 334,389 | SW231 | 394,465 |
| TOTAL Restricted Assets | 334,389 | | 394,465 |
| TOTAL Assets and Deferred Outflows of Resources | 645,943 | | 704,807 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Accounts Payable | | SW600 | 7,536 |
| TOTAL Accounts Payable | 0 | | 7,536 |
| TOTAL Liabilities | 0 | | 7,536 |
| Fund Balance | | | |
| Reserve For Repairs | 334,389 | SW882 | 394,465 |
| TOTAL Restricted Fund Balance | 334,389 | | 394,465 |
| Assigned Appropriated Fund Balance | 11,383 | SW914 | 6,602 |
| Assigned Unappropriated Fund Balance | 300,171 | SW915 | 296,204 |
| TOTAL Assigned Fund Balance | 311,554 | | 302,806 |
| TOTAL Fund Balance | 645,943 | | 697,271 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 645,943 | | 704,807 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 226,493 | SW1001 | 225,593 |
| TOTAL Real Property Taxes | 226,493 | | 225,593 |
| Metered Water Sales | 551,497 | SW2140 | 633,823 |
| Water Service Charges | 8,311 | SW2144 | 9,027 |
| Interest & Penalties On Water Rents | 1,875 | SW2148 | 1,925 |
| TOTAL Departmental Income | 561,683 | | 644,775 |
| Interest And Earnings | 3,274 | SW2401 | 11,845 |
| Rental of Real Property, Other Govts | 25,308 | SW2410 | 26,116 |
| TOTAL Use of Money And Property | 28,582 | | 37,961 |
| Insurance Recoveries | | SW2680 | |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 0 |
| Premium & Accrued Interest On Obligations | | SW2710 | |
| TOTAL Miscellaneous Local Sources | 0 | | 0 |
| TOTAL Revenues | 816,758 | | 908,329 |
| TOTAL Detail Revenues And Other Sources | 816,758 | | 908,329 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Pur of Land/right of Way, Equip&cap Outlay | | SW19402 | |
| TOTAL Pur of Land/right of Way | 0 | | 0 |
| Taxes & Assess On Munic Prop, Contr Expend | | SW19504 | |
| TOTAL Taxes & Assess On Munic Prop | 0 | | 0 |
| TOTAL General Government Support | 0 | | 0 |
| Source Supply Pwr & Pump, Contr Expend | 161,035 | SW83204 | 191,554 |
| TOTAL Source Supply Pwr & Pump | 161,035 | | 191,554 |
| Water Trans & Distrib, Contr Expend | 248,020 | SW83404 | 254,225 |
| TOTAL Water Trans & Distrib | 248,020 | | 254,225 |
| TOTAL Home And Community Services | 409,055 | | 445,779 |
| Debt Principal, Serial Bonds | 253,000 | SW97106 | 361,000 |
| Debt Principal, Bond Anticipation Notes | | SW97306 | |
| TOTAL Debt Principal | 253,000 | | 361,000 |
| Debt Interest, Serial Bonds | 18,063 | SW97107 | 50,222 |
| Debt Interest, Bond Anticipation Notes | 16,783 | SW97307 | |
| TOTAL Debt Interest | 34,846 | | 50,222 |
| TOTAL Expenditures | 696,901 | | 857,001 |
| TOTAL Detail Expenditures And Other Uses | 696,901 | | 857,001 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Analysis of Changes in Fund Balance

| Code Description | 2017 | EdpCode | 2018 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 526,086 | SW8021 | 645,943 |
| Restated Fund Balance - Beg of Year | 526,086 | SW8022 | 645,943 |
| ADD - REVENUES AND OTHER SOURCES | 816,758 | | 908,329 |
| DEDUCT - EXPENDITURES AND OTHER USES | 696,901 | | 857,001 |
| Fund Balance - End of Year | 645,943 | SW8029 | 697,271 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 225,593 | SW1049N | 225,545 |
| Est Rev - Departmental Income | 643,010 | SW1299N | 660,128 |
| Est Rev - Use of Money And Property | 28,350 | SW2499N | 31,800 |
| TOTAL Estimated Revenues | 896,953 | | 917,473 |
| Appropriated Fund Balance | 11,383 | SW599N | 6,602 |
| TOTAL Estimated Other Sources | 11,383 | | 6,602 |
| TOTAL Estimated Revenues And Other Sources | 908,336 | | 924,075 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Home And Community Services | 481,223 | SW8999N | 513,800 |
| App - Debt Service | 427,113 | SW9899N | 410,275 |
| TOTAL Appropriations | 908,336 | | 924,075 |
| TOTAL Appropriations And Other Uses | 908,336 | | 924,075 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|--------------|---------|---------------|
| Assets | | | |
| Cash | 9,800 | TA200 | 10,945 |
| TOTAL Cash | 9,800 | | 10,945 |
| TOTAL Assets and Deferred Outflows of Resources | 9,800 | | 10,945 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|--------------|---------|---------------|
| Guaranty & Bid Deposits | | TA30 | |
| Bail Deposits | 9,800 | TA35 | 10,945 |
| TOTAL Agency Liabilities | 9,800 | | 10,945 |
| TOTAL Liabilities | 9,800 | | 10,945 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 9,800 | | 10,945 |

TOWN OF Le Ray
 Annual Update Document
 For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|------------|---------|------------|
| Assets | | | |
| Cash | 785 | TE200 | 786 |
| TOTAL Cash | 785 | | 786 |
| TOTAL Assets and Deferred Outflows of Resources | 785 | | 786 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|------------|---------|------------|
| Fund Balance | | | |
| Net Assets-Unrestricted (Deficit) | 785 | TE924 | 786 |
| TOTAL Assigned Fund Balance | 785 | | 786 |
| TOTAL Fund Balance | 785 | | 786 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 785 | | 786 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|--|------------|---------|----------|
| Revenues | | | |
| Interest And Earnings | | TE2401 | 1 |
| TOTAL Use of Money And Property | 0 | | 1 |
| Other Revenue | 785 | TE2770 | |
| TOTAL Miscellaneous Local Sources | 785 | | 0 |
| TOTAL Revenues | 785 | | 1 |
| TOTAL Detail Revenues And Other Sources | 785 | | 1 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2017 | EdpCode | 2018 |
|---|----------|---------|----------|
| Expenditures | | | |
| Misc Home & Comm Serv, Cont Expend | | TE89894 | |
| TOTAL Misc Home & Comm Serv | 0 | | 0 |
| TOTAL Home And Community Services | 0 | | 0 |
| TOTAL Expenditures | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 0 | | 0 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

| Code Description | 2017 | EdpCode | 2018 |
|--|------|---------|------|
| Analysis of Changes in Net Position | | | |
| Fund Balance - Beginning of Year | | TE8021 | 785 |
| Restated Fund Balance - Beg of Year | | TE8022 | 785 |
| ADD - REVENUES AND OTHER SOURCES | 785 | | 1 |
| DEDUCT - EXPENDITURES AND OTHER USES | | | |
| Fund Balance - End of Year | 785 | TE8029 | 786 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 12,653,801 | W129 | 11,726,896 |
| TOTAL Provision To Be Made In Future Budgets | 12,653,801 | | 11,726,896 |
| TOTAL Assets and Deferred Outflows of Resources | 12,653,801 | | 11,726,896 |

TOWN OF Le Ray
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2017 | EdpCode | 2018 |
|---|-------------------|---------|-------------------|
| Net Pension Liability -Proportionate Share | 268,316 | W638 | 84,256 |
| TOTAL Other Liabilities | 268,316 | | 84,256 |
| Bonds Payable | 12,385,485 | W628 | 11,642,640 |
| TOTAL Bond And Long Term Liabilities | 12,385,485 | | 11,642,640 |
| TOTAL Liabilities | 12,653,801 | | 11,726,896 |
| TOTAL Liabilities | 12,653,801 | | 11,726,896 |

TOWN OF Le Ray
Statement of Indebtedness
For the Fiscal Year Ending 2018

County of: Jefferson

Municipal Code: 220345900000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|--|-----------|-----------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2010 | BOND E | Water District 2 | | Y | 12/15/2010 | 12/15/2023 | 4.00% | | \$805,000 | \$415,000 | \$65,000 | \$0 | \$0 | \$0 | \$350,000 |
| 2014 | BOND E | Water District 4 | | | 05/01/2014 | 05/01/2042 | 0.00% | | \$5,393,000 | \$4,921,000 | \$163,000 | \$0 | \$0 | \$0 | \$4,758,000 |
| 2016 | BOND E | Sewer District 4 | | | 10/07/2016 | 10/07/2045 | 0.00% | | \$1,888,560 | \$1,762,560 | \$63,000 | \$0 | \$0 | \$0 | \$1,699,560 |
| 2017 | BOND E | Water District 2 | | | 12/07/2017 | 12/01/2029 | 2.25% | N | \$1,500,000 | \$1,500,000 | \$100,000 | \$0 | \$0 | \$0 | \$1,400,000 |
| 2007 | BOND E | Sewer Dist # 3-LeR/P - EFC | | | 01/19/2006 | 04/08/2033 | 0.00% | | \$991,719 | \$991,719 | \$61,980 | \$0 | \$0 | \$0 | \$929,739 |
| 2010 | BOND E | Sewer District 1 | | Y | 12/15/2010 | 12/15/2028 | 4.125% | | \$1,585,000 | \$1,090,000 | \$80,000 | \$0 | \$0 | \$0 | \$1,010,000 |
| 2007 | BOND E | Sewer Dist # 3-BR/N-EFC | | | 12/30/2004 | 02/15/2032 | 0.00% | | \$805,876 | \$805,876 | \$53,725 | \$0 | \$0 | \$0 | \$752,151 |
| 2007 | BOND E | Sewer Dist # 1 | | Y | 10/15/2006 | 10/15/2020 | 4.00% | | \$270,000 | \$270,000 | \$90,000 | \$0 | \$0 | \$0 | \$180,000 |
| 2004 | BOND E | Water District # 1 EFC | | | 10/15/1999 | 10/15/2019 | 0.00% | | \$66,000 | \$66,000 | \$33,000 | \$0 | \$0 | \$0 | \$33,000 |
| 2007 | BOND E | Sewer Dist # 3-LeR/P II-EFC | | | 01/25/2007 | 05/25/2034 | 0.00% | | \$927,870 | \$563,330 | \$33,140 | \$0 | \$0 | \$0 | \$530,190 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | | \$12,385,485 | \$742,845 | \$0 | \$0 | \$0 | \$11,642,640 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | | \$12,385,485 | \$742,845 | \$0 | \$0 | \$0 | \$11,642,640 |

TOWN OF Le Ray
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2018

| | EDP Code | Amount |
|--|----------|----------------|
| CASH: | | |
| On Hand | 9Z2001 | \$200.00 |
| Demand Deposits | 9Z2011 | \$10,000.00 |
| Time Deposits | 9Z2021 | \$4,959,422.00 |
| Total | | \$4,969,622.00 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$500,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$4,469,622.00 |
| Total | | \$4,969,622.00 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

TOWN OF Le Ray
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-0013 | \$6,230 | \$0 | \$1,230 | \$5,000 |
| *****-0064 | \$6,177 | \$0 | \$1,177 | \$5,000 |
| *****-1525 | \$235,197 | \$0 | \$0 | \$235,197 |
| *****-4999 | \$4,642,602 | \$0 | \$0 | \$4,642,602 |
| *****-5914 | \$81,623 | \$0 | \$0 | \$81,623 |
| Total Adjusted Bank Balance | | | | \$4,969,422 |
| Petty Cash | | | | \$200.00 |
| Adjustments | | | | \$.00 |
| Total Cash | | | | \$4,969,622 |
| Total Cash Balance All Funds | | | | \$4,969,622 |
| * Must be equal | | | | |

TOWN OF Le Ray
Local Government Questionnaire
For the Fiscal Year Ending 2018

| | <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> <u>Yes</u> |
| 3) Does your local government participate in an insurance pool with other local governments? | <u>Yes</u> |
| 4) Does your local government participate in an investment pool with other local governments? | <u>No</u> |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters? | <u>No</u> |
| 6) Does your municipality have a Capital Plan? | <u>No</u> |
| 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? | <u>No</u> <u></u> |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year? | <u>No</u> |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39? | <u>Yes</u> |

TOWN OF Le Ray
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

| Total Full Time Employees: | | 18 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 25 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$107,483.00 | 16 | 5 | |
| 90158 | Police and Fire Retirement | \$0.00 | | | |
| 90258 | Local Pension Fund | \$0.00 | | | |
| 90308 | Social Security | \$73,627.00 | 18 | 25 | |
| 90408 | Worker's Compensation Insurance | \$58,267.00 | 18 | | |
| 90458 | Life Insurance | \$0.00 | | | |
| 90508 | Unemployment Insurance | \$1,073.00 | 1 | | |
| 90558 | Disability Insurance | \$1,325.00 | 15 | 3 | |
| 90608 | Hospital and Medical (Dental) Insurance | \$171,189.00 | 15 | | |
| 90708 | Union Welfare Benefits | \$0.00 | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | \$0.00 | | | |
| 91890 | Other Employee Benefits | \$0.00 | | | |
| Total | | \$412,964.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$412,964.00 | | | |

TOWN OF Le Ray
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$5,906 | 2,739 | gallons | |
| Diesel Fuel | \$27,021 | 11,000 | gallons | |
| Fuel Oil | \$17,561 | 6,393 | gallons | |
| Natural Gas | \$6,333 | 5,226 | cubic feet | |
| Electricity | \$75,024 | 492,804 | kilowatt-hours | |
| Coal | \$ | | tons | |
| Propane | \$ | | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Ronald C. Taylor, hereby certify that I am the Chief Fiscal Officer of the Town of LeRay, and that the information provided in the annual financial report of the Town of LeRay, for the fiscal year ended 12/31/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of LeRay, and adopted by me as my signature for use in conjunction with the filing of the Town of LeRay 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of LeRay's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Nathan Toutant
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 629-1817
Telephone Number

03/06/2019
Date of Certification

Town of LeRay
Name

Admin Clerk to Supervisor
Title

8650 LeRay Street Evans Mills, NY 1
Official Address

(315) 628-1817
Official Telephone Number

TOWN OF Le Ray
Financial Comments
For the Fiscal Year Ending 2018

