

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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***

Certification Statement

I, Candace Hensel (LG180310700000A), hereby certify that I am the Chief Financial Officer of the Town of Byron, and that the information provided in the Annual Financial Report of the Town of Byron for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SM - Special District(s) Miscellaneous
- SP - Special District(s) Park
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$1,401,714.00	\$447,916.00	\$657,460.00
210 - Petty Cash	\$420.00	\$420.00	\$420.00
Total for Cash and Cash Equivalents	\$1,402,134.00	\$448,336.00	\$657,880.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$527,849.00	\$511,284.00	\$620,339.00
Total for Restricted Cash and Cash Equivalents	\$527,849.00	\$511,284.00	\$620,339.00
Net Other Receivables			
380 - Accounts Receivable	\$107,198.00	\$114,491.00	\$119,807.00
Total for Net Other Receivables	\$107,198.00	\$114,491.00	\$119,807.00
Due From			
391 - Due From Other Funds	\$1,000.00	\$825,483.00	\$524,483.00
Total for Due From	\$1,000.00	\$825,483.00	\$524,483.00
Other Assets			
480 - Prepaid Expenses	\$17,528.00	\$13,242.00	\$11,375.00
Total for Other Assets	\$17,528.00	\$13,242.00	\$11,375.00
Total for Assets	\$2,055,709.00	\$1,912,836.00	\$1,933,884.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$2,055,709.00	\$1,912,836.00	\$1,933,884.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$7,501.00	\$6,004.00	\$14,533.00
601 - Accrued Liabilities	\$1,530.00	\$1,075.00	-
Total for Payables	\$9,031.00	\$7,079.00	\$14,533.00
Due to			
631 - Due To Other Governments <i>State Comptroller, Town Clerk fees, Justice fees</i>	\$9,049.00	\$3,196.00	\$5,515.00
Total for Due to	\$9,049.00	\$3,196.00	\$5,515.00
Other Liabilities			
688 - Other Liabilities <i>ARPA</i>	\$229,538.00	\$229,538.00	\$114,769.00
Total for Other Liabilities	\$229,538.00	\$229,538.00	\$114,769.00
Total for Liabilities	\$247,618.00	\$239,813.00	\$134,817.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$17,528.00	\$13,242.00	\$11,375.00
Total for Nonspendable Fund Balance	\$17,528.00	\$13,242.00	\$11,375.00
Restricted Fund Balance			

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
815 - Unemployment Insurance Reserve	\$70,378.00	\$67,385.00	\$66,607.00
878 - Capital Reserve	\$457,471.00	\$443,899.00	\$441,912.00
Total for Restricted Fund Balance	\$527,849.00	\$511,284.00	\$508,519.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$125,768.00	\$167,888.00	\$13,239.00
Total for Assigned Fund Balance	\$125,768.00	\$167,888.00	\$13,239.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,136,946.00	\$980,609.00	\$1,265,934.00
Total for Unassigned Fund Balance	\$1,136,946.00	\$980,609.00	\$1,265,934.00
Total for Fund Balance	\$1,808,091.00	\$1,673,023.00	\$1,799,067.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,055,709.00	\$1,912,836.00	\$1,933,884.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	\$84,000.00	\$84,000.00
Total for Property Taxes	\$0.00	\$84,000.00	\$84,000.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$2,306.00	\$2,598.00	\$3,880.00
Total for Property Tax Items	\$2,306.00	\$2,598.00	\$3,880.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$435,412.00	\$362,844.00	\$393,733.00
1170 - Franchise Tax	\$28,932.00	\$30,591.00	\$30,222.00
Total for Non-Property Tax Items	\$464,344.00	\$393,435.00	\$423,955.00
Departmental Income			
1255 - Clerk Fees	\$1,147.00	\$1,400.00	\$1,320.00
2110 - Zoning Fees	\$11,370.00	\$2,058.00	\$5,308.00
2130 - Refuse and Garbage Charges	\$25,947.00	\$27,383.00	\$27,957.00
2189 - Other Home and Community Services Income	\$253.00	\$469.00	\$353.00
Total for Departmental Income	\$38,717.00	\$31,310.00	\$34,938.00
Use of Money and Property			
2401 - Interest and Earnings	\$68,749.00	\$6,720.00	\$2,149.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2410 - Rental of Real Property	\$90.00	-	-
Total for Use of Money and Property	\$68,839.00	\$6,720.00	\$2,149.00
Licenses and Permits			
2530 - Games of Chance	\$40.00	\$50.00	-
2544 - Dog Licenses	\$4,179.00	\$3,896.00	\$4,022.00
2555 - Building and Alteration Permits	\$5,564.00	\$4,362.00	\$5,248.00
2590 - Permits Other	\$400.00	\$100.00	-
Total for Licenses and Permits	\$10,183.00	\$8,408.00	\$9,270.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$13,327.00	\$13,157.00	\$19,667.00
2611 - Fines and Penalties Dog Cases	\$269.00	\$46.00	\$72.00
2625 - Forfeiture of Crime Proceeds	-	\$99.00	-
Total for Fines and Forfeitures	\$13,596.00	\$13,302.00	\$19,739.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$2,751.00	\$3,393.00
2680 - Insurance Recoveries	\$485.00	\$268.00	\$304.00
Total for Sales of Property and Compensation for Loss	\$485.00	\$3,019.00	\$3,697.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,101.00	\$2,104.00	\$777.00
2705 - Gifts and Donations	-	-	\$103.00
2750 - AIM Related Payments	-	-	\$12,318.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Revenues	\$1,101.00	\$2,104.00	\$13,198.00
State Aid			
3001 - State Aid Revenue Sharing	\$12,318.00	\$12,318.00	-
3005 - State Aid Mortgage Tax	\$31,347.00	\$40,417.00	\$42,603.00
3040 - State Aid Real Property Tax Administration	-	\$2,782.00	-
3089 - State Aid Other	-	\$5,000.00	\$1,032.00
3820 - State Aid Youth Programs	\$2,000.00	\$3,060.00	-
Total for State Aid	\$45,665.00	\$63,577.00	\$43,635.00
Total for Revenues	\$645,236.00	\$608,473.00	\$638,461.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$62,449.00	-	-
Total for Operating Transfers	\$62,449.00	\$0.00	\$0.00
Total for Other Sources	\$62,449.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$707,685.00	\$608,473.00	\$638,461.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$13,248.00	\$13,260.00	\$13,000.00
10104 - Legislative Board - Contractual	\$952.00	\$1,130.00	\$886.00
Total for Legislative Board	\$14,200.00	\$14,390.00	\$13,886.00
Judicial			
11101 - Municipal Court - Personal Services	\$39,728.00	\$25,934.00	\$36,365.00
11104 - Municipal Court - Contractual	\$8,925.00	\$6,967.00	\$4,798.00
Total for Judicial	\$48,653.00	\$32,901.00	\$41,163.00
Executive			
12201 - Supervisor - Personal Services	\$13,502.00	\$12,907.00	\$12,673.00
12204 - Supervisor - Contractual	-	\$655.00	-
Total for Executive	\$13,502.00	\$13,562.00	\$12,673.00
Finance			
13154 - Comptroller - Contractual	\$12,800.00	\$11,900.00	\$11,300.00
13204 - Auditor - Contractual	-	-	\$1,850.00
13301 - Tax Collection - Personal Services	\$5,367.00	\$5,112.00	\$5,012.00
13304 - Tax Collection - Contractual	\$439.00	\$414.00	\$341.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13551 - Assessment - Personal Services	\$18,000.00	\$19,125.00	\$19,500.00
13552 - Assessment - Equipment and Capital Outlay	\$900.00	\$900.00	\$886.00
13554 - Assessment - Contractual	\$215.00	\$1,201.00	\$134.00
Total for Finance	\$37,721.00	\$38,652.00	\$39,023.00
Municipal Staff			
14101 - Clerk - Personal Services	\$43,754.00	\$41,655.00	\$38,419.00
14104 - Clerk - Contractual	\$2,000.00	\$2,719.00	\$1,449.00
14204 - Law - Contractual	\$19,580.00	\$41,253.00	\$24,735.00
14404 - Engineer - Contractual	\$1,636.00	-	-
14601 - Records Management - Personal Services	\$305.00	\$98.00	\$175.00
14604 - Records Management - Contractual	\$1,748.00	\$1,713.00	\$3,468.00
Total for Municipal Staff	\$69,023.00	\$87,438.00	\$68,246.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$4,680.00	\$3,264.00	\$3,200.00
16204 - Operation of Plant - Contractual	\$20,224.00	\$28,587.00	\$32,829.00
16604 - Central Storeroom - Contractual	\$2,193.00	\$2,870.00	\$1,596.00
16704 - Central Printing and Mailing - Contractual	\$7,879.00	\$5,834.00	\$6,384.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$2,560.00	-	\$565.00
16804 - Central Data Processing - Contractual	\$4,586.00	\$5,588.00	\$5,101.00
Total for Shared Services	\$42,122.00	\$46,143.00	\$49,675.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$37,185.00	\$34,581.00	\$31,387.00
19204 - Municipal Association Dues - Contractual	\$1,098.00	\$999.00	\$900.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
19504 - Taxes and Assessments on Municipal Property - Contractual	\$5,090.00	-	\$9,005.00
19894 - General Government Support, Other - Contractual <i>MRB Group</i>	\$140.00	\$945.00	\$7,759.00
Total for Special Items	\$43,513.00	\$36,525.00	\$49,051.00
Total for General Government Support	\$268,734.00	\$269,611.00	\$273,717.00
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$2,435.00	\$2,388.00	\$1,609.00
Total for Law Enforcement	\$2,435.00	\$2,388.00	\$1,609.00
Animal Control			
35101 - Dog Control - Personal Services	\$788.00	\$1,097.00	\$1,195.00
35104 - Dog Control - Contractual	\$140.00	-	-
Total for Animal Control	\$928.00	\$1,097.00	\$1,195.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$14,781.00	\$14,351.00	\$14,351.00
36204 - Safety Inspection - Contractual	\$1,632.00	\$3,122.00	\$1,548.00
Total for Other Public Safety	\$16,413.00	\$17,473.00	\$15,899.00
Total for Public Safety	\$19,776.00	\$20,958.00	\$18,703.00
Health			

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$515.00	\$500.00	\$500.00
Total for Public Health Program	\$515.00	\$500.00	\$500.00
Total for Health	\$515.00	\$500.00	\$500.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$66,221.00	\$63,163.00	\$60,880.00
50104 - Highway and Street Administration - Contractual	\$1,176.00	\$1,723.00	\$567.00
51824 - Street Lighting - Contractual	\$9,506.00	\$9,292.00	\$5,335.00
Total for Highway	\$76,903.00	\$74,178.00	\$66,782.00
Total for Transportation	\$76,903.00	\$74,178.00	\$66,782.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	\$557.00	\$632.00	\$567.00
Total for Economic Opportunity and Development	\$557.00	\$632.00	\$567.00
Total for Economic Assistance and Opportunity	\$557.00	\$632.00	\$567.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	\$54,270.00	-	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
71104 - Parks - Contractual	\$5,437.00	\$4,671.00	\$1,190.00
73101 - Youth Programs - Personal Services	\$5,012.00	\$3,320.00	\$3,696.00
73104 - Youth Programs - Contractual	\$6,228.00	\$5,964.00	\$5,186.00
Total for Recreation	\$70,947.00	\$13,955.00	\$10,072.00
Culture			
74104 - Library - Contractual	\$6,200.00	\$5,610.00	\$5,500.00
74504 - Museum/Art Gallery - Contractual	\$1,507.00	\$2,357.00	\$2,772.00
75101 - Historian - Personal Services	\$1,220.00	\$1,196.00	\$1,173.00
75104 - Historian - Contractual	-	-	\$0.00
75504 - Celebrations - Contractual	-	-	\$103.00
76204 - Adult Recreation - Contractual	\$4,120.00	\$4,000.00	\$4,000.00
Total for Culture	\$13,047.00	\$13,163.00	\$13,548.00
Total for Culture and Recreation	\$83,994.00	\$27,118.00	\$23,620.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$94.00	\$85.00	\$13.00
80104 - Zoning - Contractual	\$5,523.00	\$91.00	\$25.00
80201 - Planning and Surveys - Personal Services	\$1,324.00	\$670.00	\$354.00
80204 - Planning and Surveys - Contractual	\$10,628.00	\$2,148.00	\$1,916.00
Total for General Environment	\$17,569.00	\$2,994.00	\$2,308.00
Sanitation			

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
81601 - Refuse and Garbage - Personal Services	\$9,787.00	\$8,148.00	\$7,825.00
81604 - Refuse and Garbage - Contractual	\$16,848.00	\$21,354.00	\$21,711.00
Total for Sanitation	\$26,635.00	\$29,502.00	\$29,536.00
Special Services			
88104 - Cemetery - Contractual	\$471.00	\$333.00	\$293.00
Total for Special Services	\$471.00	\$333.00	\$293.00
Total for Home and Community Services	\$44,675.00	\$32,829.00	\$32,137.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$17,091.00	\$16,872.00	\$21,185.00
90308 - Social Security - Employee Benefits	\$18,359.00	\$16,495.00	\$16,776.00
90408 - Workers' Compensation - Employee Benefits	\$6,878.00	\$19,800.00	\$27,065.00
90558 - Disability Insurance - Employee Benefits	\$104.00	\$218.00	\$131.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$33,927.00	\$22,732.00	\$40,003.00
Total for Employee Benefits	\$76,359.00	\$76,117.00	\$105,160.00
Total for Employee Benefits	\$76,359.00	\$76,117.00	\$105,160.00
Total for Expenditures	\$571,513.00	\$501,943.00	\$521,186.00
Other Uses			
Interfund Transfers			

Town of Byron
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**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Close Capital</i>	\$1,104.00	\$222,971.00	-
Total for Interfund Transfers	\$1,104.00	\$222,971.00	\$0.00
Total for Interfund Transfers	\$1,104.00	\$222,971.00	\$0.00
Total for Other Uses	\$1,104.00	\$222,971.00	\$0.00
Total for Expenditures and Other Uses	\$572,617.00	\$724,914.00	\$521,186.00

Town of Byron
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**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,673,023.00	\$1,799,067.00	\$1,681,792.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$9,603.00	-
8022 - Restated Fund Balance - Beginning of Year	\$1,673,023.00	\$1,789,464.00	\$1,681,792.00
Add Revenues and Other Sources	\$707,685.00	\$608,473.00	\$638,461.00
Deduct Expenditures and Other Uses	\$572,617.00	\$724,914.00	\$521,186.00
8029 - Fund Balance - End of Year	\$1,808,091.00	\$1,673,023.00	\$1,799,067.00

Town of Byron
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	-	-	\$84,000.00
1199 - Est Rev - Non-Property Tax Items	\$385,186.00	\$384,436.00	\$397,436.00
1299 - Est Rev - Departmental Income	-	\$750.00	\$750.00
2499 - Est Rev - Use of Money and Property	\$26,000.00	\$26,000.00	\$25,500.00
2599 - Est Rev - Licenses and Permits	\$7,500.00	\$7,500.00	\$7,000.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$15,000.00	\$15,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$1,000.00	\$1,000.00
3099 - Est Rev - State Aid	\$41,418.00	\$41,418.00	\$36,100.00
Total for Estimated Revenue	\$476,104.00	\$476,104.00	\$566,786.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$125,768.00	\$167,888.00	\$13,239.00
Total for Estimated Other Sources	\$125,768.00	\$167,888.00	\$13,239.00
Total for Estimated Revenues and Other Sources	\$601,872.00	\$643,992.00	\$580,025.00

Town of Byron
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$316,715.00	\$318,032.00	\$310,650.00
3999 - App - Public Safety	\$22,885.00	\$24,016.00	\$23,539.00
4999 - App - Health	\$515.00	\$515.00	\$500.00
5999 - App - Transportation	\$87,700.00	\$76,021.00	\$75,963.00
6999 - App - Economic Assistance and Opportunity	\$650.00	\$650.00	\$575.00
7999 - App - Culture and Recreation	\$40,757.00	\$78,650.00	\$29,290.00
8999 - App - Home and Community Services	\$42,000.00	\$38,943.00	\$36,343.00
9199 - App - Employee Benefits	\$90,650.00	\$107,165.00	\$103,165.00
Total for Estimated Appropriations	\$601,872.00	\$643,992.00	\$580,025.00
Total for Estimated Appropriations and Other Uses	\$601,872.00	\$643,992.00	\$580,025.00

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**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$913,836.00	\$17,870.00	\$15,761.00
201 - Cash In Time Deposits	-	\$843,997.00	\$756,752.00
Total for Cash and Cash Equivalents	\$913,836.00	\$861,867.00	\$772,513.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$638,615.00	\$407,847.00	\$223,757.00
Total for Restricted Cash and Cash Equivalents	\$638,615.00	\$407,847.00	\$223,757.00
Net Other Receivables			
380 - Accounts Receivable	-	\$4,577.00	-
Total for Net Other Receivables	\$0.00	\$4,577.00	\$0.00
Due From			
391 - Due From Other Funds	-	\$0.00	-
Total for Due From	\$0.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	\$18,550.00	\$17,594.00	\$25,493.00
Total for Other Assets	\$18,550.00	\$17,594.00	\$25,493.00
Total for Assets	\$1,571,001.00	\$1,291,885.00	\$1,021,763.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$1,571,001.00	\$1,291,885.00	\$1,021,763.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$108,400.00	\$432.00	\$1,748.00
601 - Accrued Liabilities	\$7,029.00	\$9,814.00	\$8,057.00
Total for Payables	\$115,429.00	\$10,246.00	\$9,805.00
Total for Liabilities	\$115,429.00	\$10,246.00	\$9,805.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$18,550.00	\$17,594.00	\$25,493.00
Total for Nonspendable Fund Balance	\$18,550.00	\$17,594.00	\$25,493.00
Restricted Fund Balance			
878 - Capital Reserve	\$638,615.00	\$407,847.00	\$223,757.00
Total for Restricted Fund Balance	\$638,615.00	\$407,847.00	\$223,757.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$524,439.00	\$251,405.00	\$97,515.00
915 - Assigned Unappropriated Fund Balance	\$273,968.00	\$604,793.00	\$665,193.00
Total for Assigned Fund Balance	\$798,407.00	\$856,198.00	\$762,708.00
Total for Fund Balance	\$1,455,572.00	\$1,281,639.00	\$1,011,958.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,571,001.00	\$1,291,885.00	\$1,021,763.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$513,485.00	\$529,485.00	\$504,000.00
Total for Property Taxes	\$513,485.00	\$529,485.00	\$504,000.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$106,000.00	\$90,000.00	\$30,000.00
Total for Non-Property Tax Items	\$106,000.00	\$90,000.00	\$30,000.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>From the County, State Mowing</i>	\$19,747.00	\$10,351.00	\$9,774.00
2302 - Snow Removal Services Other Governments <i>Snow removal from the County</i>	\$184,177.00	\$166,076.00	\$174,374.00
Total for Intergovernmental Charges	\$203,924.00	\$176,427.00	\$184,148.00
Use of Money and Property			
2401 - Interest and Earnings	\$19,072.00	\$1,688.00	\$1,481.00
Total for Use of Money and Property	\$19,072.00	\$1,688.00	\$1,481.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$174.00	\$125.00	\$837.00
2665 - Sales of Equipment	\$49,976.00	\$74,089.00	\$40,170.00
Total for Sales of Property and Compensation for Loss	\$50,150.00	\$74,214.00	\$41,007.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$4,577.00	\$1,343.00
Total for Other Revenues	\$0.00	\$4,577.00	\$1,343.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$224,501.00	\$208,312.00	\$213,739.00
Total for State Aid	\$224,501.00	\$208,312.00	\$213,739.00
Total for Revenues	\$1,117,132.00	\$1,084,703.00	\$975,718.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$222,971.00	-
Total for Operating Transfers	\$0.00	\$222,971.00	\$0.00
Total for Other Sources	\$0.00	\$222,971.00	\$0.00
Total for Revenues and Other Sources	\$1,117,132.00	\$1,307,674.00	\$975,718.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$87,597.00	\$88,334.00	\$78,547.00
51104 - Maintenance of Roads - Contractual	\$141,673.00	\$180,365.00	\$124,031.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$225,050.00	\$254,232.00	\$211,677.00
51302 - Machinery - Equipment and Capital Outlay	\$162,059.00	\$199,293.00	\$228,471.00
51304 - Machinery - Contractual	\$37,518.00	\$30,791.00	\$61,135.00
51421 - Snow Removal - Personal Services	\$86,824.00	\$89,293.00	\$86,091.00
51424 - Snow Removal - Contractual	\$127,846.00	\$113,118.00	\$91,904.00
Total for Highway	\$868,567.00	\$955,426.00	\$881,856.00
Total for Transportation	\$868,567.00	\$955,426.00	\$881,856.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$22,994.00	\$24,094.00	\$29,479.00
90308 - Social Security - Employee Benefits	\$13,249.00	\$13,465.00	\$12,441.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$32,323.00	\$40,287.00	\$30,292.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Clothing Allowance</i>	\$6,066.00	\$4,721.00	\$3,608.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$74,632.00	\$82,567.00	\$75,820.00
Total for Employee Benefits	\$74,632.00	\$82,567.00	\$75,820.00
Total for Expenditures	\$943,199.00	\$1,037,993.00	\$957,676.00
Total for Expenditures and Other Uses	\$943,199.00	\$1,037,993.00	\$957,676.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,281,639.00	\$1,011,958.00	\$993,916.00
8022 - Restated Fund Balance - Beginning of Year	\$1,281,639.00	\$1,011,958.00	\$993,916.00
Add Revenues and Other Sources	\$1,117,132.00	\$1,307,674.00	\$975,718.00
Deduct Expenditures and Other Uses	\$943,199.00	\$1,037,993.00	\$957,676.00
8029 - Fund Balance - End of Year	\$1,455,572.00	\$1,281,639.00	\$1,011,958.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$513,485.00	\$513,485.00	\$529,485.00
1199 - Est Rev - Non-Property Tax Items	\$106,000.00	\$106,000.00	\$90,000.00
2399 - Est Rev - Intergovernmental Charges	\$171,176.00	\$154,410.00	\$150,000.00
2499 - Est Rev - Use of Money and Property	\$500.00	\$500.00	\$500.00
3099 - Est Rev - State Aid	\$175,000.00	\$124,836.00	\$124,836.00
Total for Estimated Revenue	\$966,161.00	\$899,231.00	\$894,821.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$524,439.00	\$251,405.00	\$97,515.00
Total for Estimated Other Sources	\$524,439.00	\$251,405.00	\$97,515.00
Total for Estimated Revenues and Other Sources	\$1,490,600.00	\$1,150,636.00	\$992,336.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,264,600.00	\$955,436.00	\$797,936.00
9199 - App - Employee Benefits	\$91,000.00	\$85,200.00	\$84,400.00
Total for Estimated Appropriations	\$1,355,600.00	\$1,040,636.00	\$882,336.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$135,000.00	\$110,000.00	\$110,000.00
Total for Estimated Other Uses	\$135,000.00	\$110,000.00	\$110,000.00
Total for Estimated Appropriations and Other Uses	\$1,490,600.00	\$1,150,636.00	\$992,336.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$2,089,836.00	\$33,389.00	\$27,719.00
Total for Cash and Cash Equivalents	\$2,089,836.00	\$33,389.00	\$27,719.00
Total for Assets	\$2,089,836.00	\$33,389.00	\$27,719.00
Total for Assets and Deferred Outflows	\$2,089,836.00	\$33,389.00	\$27,719.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$419,579.00	\$27,591.00	\$25,809.00
Total for Payables	\$419,579.00	\$27,591.00	\$25,809.00
Due to			
630 - Due To Other Funds	-	\$824,483.00	\$524,483.00
Total for Due to	\$0.00	\$824,483.00	\$524,483.00
Total for Liabilities	\$419,579.00	\$852,074.00	\$550,292.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1,670,257.00	\$27,719.00	\$27,719.00
Total for Assigned Fund Balance	\$1,670,257.00	\$27,719.00	\$27,719.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$846,404.00)	(\$550,292.00)
Total for Unassigned Fund Balance	\$0.00	(\$846,404.00)	(\$550,292.00)
Total for Fund Balance	\$1,670,257.00	(\$818,685.00)	(\$522,573.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,089,836.00	\$33,389.00	\$27,719.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$123,516.00	-	-
Total for Use of Money and Property	\$123,516.00	\$0.00	\$0.00
Total for Revenues	\$123,516.00	\$0.00	\$0.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,104.00	-	-
Total for Operating Transfers	\$1,104.00	\$0.00	\$0.00
Proceeds of Obligations			
5730 - Bond Anticipation Notes	\$6,476,460.00	-	-
Total for Proceeds of Obligations	\$6,476,460.00	\$0.00	\$0.00
Total for Other Sources	\$6,477,564.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$6,601,080.00	\$0.00	\$0.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$4,059,334.00	\$296,112.00	\$458,273.00
Total for Water	\$4,059,334.00	\$296,112.00	\$458,273.00
Total for Home and Community Services	\$4,059,334.00	\$296,112.00	\$458,273.00
Total for Expenditures	\$4,059,334.00	\$296,112.00	\$458,273.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to GFA</i>	\$52,804.00	-	-
Total for Interfund Transfers	\$52,804.00	\$0.00	\$0.00
Total for Interfund Transfers	\$52,804.00	\$0.00	\$0.00
Total for Other Uses	\$52,804.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$4,112,138.00	\$296,112.00	\$458,273.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$818,685.00)	(\$522,573.00)	(\$64,300.00)
8022 - Restated Fund Balance - Beginning of Year	(\$818,685.00)	(\$522,573.00)	(\$64,300.00)
Add Revenues and Other Sources	\$6,601,080.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$4,112,138.00	\$296,112.00	\$458,273.00
8029 - Fund Balance - End of Year	\$1,670,257.00	(\$818,685.00)	(\$522,573.00)

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$1.00	\$1.00	\$1.00
Total for Cash and Cash Equivalents	\$1.00	\$1.00	\$1.00
Total for Assets	\$1.00	\$1.00	\$1.00
Total for Assets and Deferred Outflows	\$1.00	\$1.00	\$1.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1.00	\$1.00	\$1.00
Total for Assigned Fund Balance	\$1.00	\$1.00	\$1.00
Total for Fund Balance	\$1.00	\$1.00	\$1.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1.00	\$1.00	\$1.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$240,000.00	\$204,000.00	\$204,000.00
Total for Property Taxes	\$240,000.00	\$204,000.00	\$204,000.00
Total for Revenues	\$240,000.00	\$204,000.00	\$204,000.00
Total for Revenues and Other Sources	\$240,000.00	\$204,000.00	\$204,000.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$240,000.00	\$204,000.00	\$204,000.00
Total for Fire Protection	\$240,000.00	\$204,000.00	\$204,000.00
Total for Public Safety	\$240,000.00	\$204,000.00	\$204,000.00
Total for Expenditures	\$240,000.00	\$204,000.00	\$204,000.00
Total for Expenditures and Other Uses	\$240,000.00	\$204,000.00	\$204,000.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1.00	\$1.00	\$1.00
8022 - Restated Fund Balance - Beginning of Year	\$1.00	\$1.00	\$1.00
Add Revenues and Other Sources	\$240,000.00	\$204,000.00	\$204,000.00
Deduct Expenditures and Other Uses	\$240,000.00	\$204,000.00	\$204,000.00
8029 - Fund Balance - End of Year	\$1.00	\$1.00	\$1.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$8,458.00	-
Total for Cash and Cash Equivalents	\$0.00	\$8,458.00	
Total for Assets	\$0.00	\$8,458.00	
Total for Assets and Deferred Outflows	\$0.00	\$8,458.00	

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$8,458.00	-
Total for Assigned Fund Balance	\$0.00	\$8,458.00	
Total for Fund Balance	\$0.00	\$8,458.00	
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$8,458.00	

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$1.00	\$6.00	-
Total for Use of Money and Property	\$1.00	\$6.00	
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$100.00	-	-
2705 - Gifts and Donations	-	\$16,891.00	-
Total for Other Revenues	\$100.00	\$16,891.00	
Total for Revenues	\$101.00	\$16,897.00	
Total for Revenues and Other Sources	\$101.00	\$16,897.00	

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
71804 - Special Recreation Facilities - Contractual	\$600.00	\$18,042.00	-
Total for Recreation	\$600.00	\$18,042.00	
Total for Culture and Recreation	\$600.00	\$18,042.00	
Total for Expenditures	\$600.00	\$18,042.00	
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to GFA</i>	\$7,959.00	-	-
Total for Interfund Transfers	\$7,959.00	\$0.00	
Total for Interfund Transfers	\$7,959.00	\$0.00	
Total for Other Uses	\$7,959.00	\$0.00	
Total for Expenditures and Other Uses	\$8,559.00	\$18,042.00	

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$8,458.00	\$0.00	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$9,603.00	-
8022 - Restated Fund Balance - Beginning of Year	\$8,458.00	\$9,603.00	-
Add Revenues and Other Sources	\$101.00	\$16,897.00	-
Deduct Expenditures and Other Uses	\$8,559.00	\$18,042.00	-
8029 - Fund Balance - End of Year	\$0.00	\$8,458.00	-

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SP - Special District(s) Park
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$1,541.00	\$1,152.00
Total for Cash and Cash Equivalents	\$0.00	\$1,541.00	\$1,152.00
Total for Assets	\$0.00	\$1,541.00	\$1,152.00
Total for Assets and Deferred Outflows	\$0.00	\$1,541.00	\$1,152.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SP - Special District(s) Park
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$1,541.00	\$1,152.00
Total for Assigned Fund Balance	\$0.00	\$1,541.00	\$1,152.00
Total for Fund Balance	\$0.00	\$1,541.00	\$1,152.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$1,541.00	\$1,152.00

Town of Byron
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SP - Special District(s) Park
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2410 - Rental of Real Property	\$50.00	\$389.00	\$280.00
Total for Use of Money and Property	\$50.00	\$389.00	\$280.00
Total for Revenues	\$50.00	\$389.00	\$280.00
Total for Revenues and Other Sources	\$50.00	\$389.00	\$280.00

Town of Byron
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SP - Special District(s) Park
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	-	-	\$2,386.00
Total for Recreation	\$0.00	\$0.00	\$2,386.00
Total for Culture and Recreation	\$0.00	\$0.00	\$2,386.00
Total for Expenditures	\$0.00	\$0.00	\$2,386.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to GFA</i>	\$1,591.00	-	-
Total for Interfund Transfers	\$1,591.00	\$0.00	\$0.00
Total for Interfund Transfers	\$1,591.00	\$0.00	\$0.00
Total for Other Uses	\$1,591.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$1,591.00	\$0.00	\$2,386.00

Town of Byron
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**SP - Special District(s) Park
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,541.00	\$1,152.00	\$3,258.00
8022 - Restated Fund Balance - Beginning of Year	\$1,541.00	\$1,152.00	\$3,258.00
Add Revenues and Other Sources	\$50.00	\$389.00	\$280.00
Deduct Expenditures and Other Uses	\$1,591.00	\$0.00	\$2,386.00
8029 - Fund Balance - End of Year	\$0.00	\$1,541.00	\$1,152.00

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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$159,739.00	\$18,677.00	\$5,582.00
201 - Cash In Time Deposits	-	\$157,359.00	\$147,221.00
Total for Cash and Cash Equivalents	\$159,739.00	\$176,036.00	\$152,803.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$480,678.00	\$424,808.00	\$380,741.00
Total for Restricted Cash and Cash Equivalents	\$480,678.00	\$424,808.00	\$380,741.00
Net Other Receivables			
380 - Accounts Receivable	\$26,529.00	\$7,993.00	\$25,952.00
Total for Net Other Receivables	\$26,529.00	\$7,993.00	\$25,952.00
Other Assets			
480 - Prepaid Expenses	\$160.00	\$141.00	\$183.00
Total for Other Assets	\$160.00	\$141.00	\$183.00
Total for Assets	\$667,106.00	\$608,978.00	\$559,679.00
Total for Assets and Deferred Outflows	\$667,106.00	\$608,978.00	\$559,679.00

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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$5,021.00	\$332.00	\$3,856.00
Total for Payables	\$5,021.00	\$332.00	\$3,856.00
Total for Liabilities	\$5,021.00	\$332.00	\$3,856.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$160.00	\$141.00	\$183.00
Total for Nonspendable Fund Balance	\$160.00	\$141.00	\$183.00
Restricted Fund Balance			
878 - Capital Reserve	\$480,678.00	\$424,808.00	\$380,741.00
Total for Restricted Fund Balance	\$480,678.00	\$424,808.00	\$380,741.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$42,925.00	\$66,581.00	\$59,559.00
915 - Assigned Unappropriated Fund Balance	\$138,322.00	\$117,116.00	\$115,340.00
Total for Assigned Fund Balance	\$181,247.00	\$183,697.00	\$174,899.00
Total for Fund Balance	\$662,085.00	\$608,646.00	\$555,823.00

Town of Byron
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$667,106.00	\$608,978.00	\$559,679.00

Town of Byron
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$149,049.00	\$124,529.00	\$107,644.00
2128 - Interest and Penalties on Sewer Accounts	\$26,529.00	\$26,151.00	\$25,953.00
Total for Departmental Income	\$175,578.00	\$150,680.00	\$133,597.00
Use of Money and Property			
2401 - Interest and Earnings	\$13,790.00	\$2,435.00	\$713.00
Total for Use of Money and Property	\$13,790.00	\$2,435.00	\$713.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$100.00	\$3,798.00	-
Total for Other Revenues	\$100.00	\$3,798.00	\$0.00
State Aid			
3089 - State Aid Other <i>Wastewater Treatment Plant Improvements Study</i>	\$10,971.00	\$12,146.00	-
Total for State Aid	\$10,971.00	\$12,146.00	\$0.00
Total for Revenues	\$200,439.00	\$169,059.00	\$134,310.00
Total for Revenues and Other Sources	\$200,439.00	\$169,059.00	\$134,310.00

Town of Byron
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$4,856.00	\$4,714.00	\$4,622.00
81102 - Sewer Administration - Equipment and Capital Outlay	\$800.00	-	-
81104 - Sewer Administration - Contractual	\$44,922.00	\$37,281.00	\$33,094.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$14,963.00	\$5,391.00	\$56,444.00
81204 - Sanitary Sewers - Contractual	\$28,132.00	\$20,300.00	\$20,264.00
81304 - Sewage Treatment and Disposal - Contractual	\$52,336.00	\$47,583.00	\$56,711.00
Total for Sewage	\$146,009.00	\$115,269.00	\$171,135.00
Total for Home and Community Services	\$146,009.00	\$115,269.00	\$171,135.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$621.00	\$607.00	\$721.00
90308 - Social Security - Employee Benefits	\$370.00	\$360.00	\$352.00
Total for Employee Benefits	\$991.00	\$967.00	\$1,073.00
Total for Employee Benefits	\$991.00	\$967.00	\$1,073.00
Total for Expenditures	\$147,000.00	\$116,236.00	\$172,208.00

Town of Byron
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures and Other Uses	\$147,000.00	\$116,236.00	\$172,208.00

Town of Byron
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**SS - Special District(s) Sewer
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$608,646.00	\$555,823.00	\$593,721.00
8022 - Restated Fund Balance - Beginning of Year	\$608,646.00	\$555,823.00	\$593,721.00
Add Revenues and Other Sources	\$200,439.00	\$169,059.00	\$134,310.00
Deduct Expenditures and Other Uses	\$147,000.00	\$116,236.00	\$172,208.00
8029 - Fund Balance - End of Year	\$662,085.00	\$608,646.00	\$555,823.00

Town of Byron
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**SS - Special District(s) Sewer
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$155,000.00	\$147,630.00
2199 - Est Rev - Departmental Income	\$155,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$50.00	\$50.00	\$50.00
Total for Estimated Revenue	\$155,050.00	\$155,050.00	\$147,680.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$42,925.00	\$66,581.00	\$59,559.00
Total for Estimated Other Sources	\$42,925.00	\$66,581.00	\$59,559.00
Total for Estimated Revenues and Other Sources	\$197,975.00	\$221,631.00	\$207,239.00

Town of Byron
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**SS - Special District(s) Sewer
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$153,200.00	\$176,856.00	\$162,464.00
9199 - App - Employee Benefits	\$2,275.00	\$2,275.00	\$2,275.00
Total for Estimated Appropriations	\$155,475.00	\$179,131.00	\$164,739.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$42,500.00	\$42,500.00	\$42,500.00
Total for Estimated Other Uses	\$42,500.00	\$42,500.00	\$42,500.00
Total for Estimated Appropriations and Other Uses	\$197,975.00	\$221,631.00	\$207,239.00

Town of Byron
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$103,329.00	\$31,087.00	\$31,086.00
201 - Cash In Time Deposits	-	\$70,315.00	\$69,857.00
Total for Cash and Cash Equivalents	\$103,329.00	\$101,402.00	\$100,943.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$26,297.00	\$20,943.00	\$15,642.00
Total for Restricted Cash and Cash Equivalents	\$26,297.00	\$20,943.00	\$15,642.00
Total for Assets	\$129,626.00	\$122,345.00	\$116,585.00
Total for Assets and Deferred Outflows	\$129,626.00	\$122,345.00	\$116,585.00

Town of Byron
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$1,000.00	\$1,000.00	-
Total for Due to	\$1,000.00	\$1,000.00	\$0.00
Total for Liabilities	\$1,000.00	\$1,000.00	\$0.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$26,297.00	\$20,943.00	\$15,642.00
Total for Restricted Fund Balance	\$26,297.00	\$20,943.00	\$15,642.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$102,329.00	\$100,660.00	\$100,943.00
Total for Assigned Fund Balance	\$102,329.00	\$100,660.00	\$100,943.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$258.00)	-
Total for Unassigned Fund Balance	\$0.00	(\$258.00)	\$0.00
Total for Fund Balance	\$128,626.00	\$121,345.00	\$116,585.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$129,626.00	\$122,345.00	\$116,585.00

Town of Byron
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**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$228,773.00	\$125,536.00	\$215,485.00
Total for Property Taxes	\$228,773.00	\$125,536.00	\$215,485.00
Departmental Income			
2140 - Metered Water Sales	-	\$9,212.00	\$9,293.00
Total for Departmental Income	\$0.00	\$9,212.00	\$9,293.00
Intergovernmental Charges			
2390 - Share of Joint Activity Other Governments <i>Town of Stafford</i>	\$10,472.00	\$9,968.00	\$10,117.00
Total for Intergovernmental Charges	\$10,472.00	\$9,968.00	\$10,117.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,955.00	\$457.00	\$73.00
Total for Use of Money and Property	\$1,955.00	\$457.00	\$73.00
State Aid			
3991 - State Aid Water Capital Projects	-	\$90,331.00	\$90,217.00
Total for State Aid	\$0.00	\$90,331.00	\$90,217.00
Total for Revenues	\$241,200.00	\$235,504.00	\$325,185.00

Town of Byron
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**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$241,200.00	\$235,504.00	\$325,185.00

Town of Byron
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**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$104,000.00	\$98,000.00	\$216,000.00
97107 - Serial Bonds - Debt Interest	\$129,825.00	\$132,744.00	\$135,416.00
Total for Debt Service	\$233,825.00	\$230,744.00	\$351,416.00
Total for Debt Service	\$233,825.00	\$230,744.00	\$351,416.00
Total for Expenditures	\$233,825.00	\$230,744.00	\$351,416.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to GFA Close Water 1</i>	\$94.00	-	-
Total for Interfund Transfers	\$94.00	\$0.00	\$0.00
Total for Interfund Transfers	\$94.00	\$0.00	\$0.00
Total for Other Uses	\$94.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$233,919.00	\$230,744.00	\$351,416.00

Town of Byron
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**SW - Special District(s) Water
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$121,345.00	\$116,585.00	\$142,816.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$2,845.00	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$2,845.00	-
8022 - Restated Fund Balance - Beginning of Year	\$121,345.00	\$116,585.00	\$142,816.00
Add Revenues and Other Sources	\$241,200.00	\$235,504.00	\$325,185.00
Deduct Expenditures and Other Uses	\$233,919.00	\$230,744.00	\$351,416.00
8029 - Fund Balance - End of Year	\$128,626.00	\$121,345.00	\$116,585.00

Town of Byron
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**SW - Special District(s) Water
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$444,563.00	\$187,113.00	\$225,079.00
2399 - Est Rev - Intergovernmental Charges	\$10,301.00	\$10,487.00	\$9,967.00
Total for Estimated Revenue	\$454,864.00	\$197,600.00	\$235,046.00
Total for Estimated Revenues and Other Sources	\$454,864.00	\$197,600.00	\$235,046.00

Town of Byron
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**SW - Special District(s) Water
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$10,280.00	\$4,020.00	\$5,300.00
9899 - App - Debt Service	\$444,584.00	\$193,580.00	\$229,746.00
Total for Estimated Appropriations	\$454,864.00	\$197,600.00	\$235,046.00
Total for Estimated Appropriations and Other Uses	\$454,864.00	\$197,600.00	\$235,046.00

Town of Byron
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$278,929.00	\$278,929.00	\$278,929.00
Total for Non-Depreciable Capital Assets	\$278,929.00	\$278,929.00	\$278,929.00
Depreciable Capital Assets			
102 - Buildings	\$6,574,203.00	\$6,574,203.00	\$2,597,766.00
104 - Machinery and Equipment	\$3,088,703.00	\$2,976,620.00	\$2,777,327.00
Total for Depreciable Capital Assets	\$9,662,906.00	\$9,550,823.00	\$5,375,093.00
Total for Non-Current Assets	\$9,941,835.00	\$9,829,752.00	\$5,654,022.00

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$4,735,000.00	\$4,839,000.00	\$4,937,000.00
Total for Debt Obligations	\$4,735,000.00	\$4,839,000.00	\$4,937,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$197,308.00	(\$81,870.00)	\$1,347.00
687 - Compensated Absences	\$36,656.00	\$27,767.00	\$30,411.00
Total for Other Long-Term Obligations	\$233,964.00	(\$54,103.00)	\$31,758.00
Total for Long-Term Obligations	\$4,968,964.00	\$4,784,897.00	\$4,968,758.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$104,000.00	\$0.00	\$0.00	\$4,839,000.00	\$4,735,000.00
Total	\$0.00	\$0.00	\$104,000.00	\$0.00	\$0.00	\$4,839,000.00	\$4,735,000.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water 2	USDA	12/7/07	12/7/45	\$0.00	\$0.00	\$30,000.00	\$0.00	\$1,040,000.00	\$0.00	\$1,010,000.00
Bond Water 3	USDA	11/10/10	11/10/48	\$0.00	\$0.00	\$2,000.00	\$0.00	\$90,000.00	\$0.00	\$88,000.00
Bond Water 4	USDA	11/10/10	11/10/48	\$0.00	\$0.00	\$3,000.00	\$0.00	\$96,000.00	\$0.00	\$93,000.00
Bond Water 5	USDA	3/21/16	3/21/54	\$0.00	\$0.00	\$8,000.00	\$0.00	\$365,000.00	\$0.00	\$357,000.00
Bond Water 6	USDA	9/21/16	9/21/54	\$0.00	\$0.00	\$5,000.00	\$0.00	\$216,000.00	\$0.00	\$211,000.00
Bond Water 7	USDA	9/12/19	3/12/57	\$0.00	\$0.00	\$20,000.00	\$0.00	\$1,027,000.00	\$0.00	\$1,007,000.00
Bond Water 8	USDA	9/12/19	3/12/57	\$0.00	\$0.00	\$36,000.00	\$0.00	\$2,005,000.00	\$0.00	\$1,969,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$107,000.00	\$126,945.00	\$233,945.00	\$4,628,000.00
2025	\$108,000.00	\$123,926.00	\$231,926.00	\$4,520,000.00
2026	\$110,000.00	\$120,870.00	\$230,870.00	\$4,410,000.00
2027	\$119,000.00	\$117,665.00	\$236,665.00	\$4,291,000.00
2028	\$120,000.00	\$114,275.00	\$234,275.00	\$4,171,000.00
2029	\$122,000.00	\$110,844.00	\$232,844.00	\$4,049,000.00
2030	\$125,000.00	\$107,356.00	\$232,356.00	\$3,924,000.00
2031	\$131,000.00	\$103,718.00	\$234,718.00	\$3,793,000.00
2032	\$133,000.00	\$99,942.00	\$232,942.00	\$3,660,000.00
2033	\$134,000.00	\$96,128.00	\$230,128.00	\$3,526,000.00
2034	\$141,000.00	\$92,176.00	\$233,176.00	\$3,385,000.00
2035	\$144,000.00	\$88,074.00	\$232,074.00	\$3,241,000.00
2036	\$146,000.00	\$83,906.00	\$229,906.00	\$3,095,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$154,000.00	\$79,596.00	\$233,596.00	\$2,941,000.00
2038	\$157,000.00	\$75,089.00	\$232,089.00	\$2,784,000.00
2039	\$163,000.00	\$70,429.00	\$233,429.00	\$2,621,000.00
2040	\$167,000.00	\$65,607.00	\$232,607.00	\$2,454,000.00
2041	\$173,000.00	\$60,623.00	\$233,623.00	\$2,281,000.00
2042	\$175,000.00	\$55,500.00	\$230,500.00	\$2,106,000.00
2043	\$177,000.00	\$50,328.00	\$227,328.00	\$1,929,000.00
2044	\$184,000.00	\$45,003.00	\$229,003.00	\$1,745,000.00
2045	\$194,000.00	\$39,416.00	\$233,416.00	\$1,551,000.00
2046	\$127,000.00	\$35,058.00	\$162,058.00	\$1,424,000.00
2047	\$130,000.00	\$32,066.00	\$162,066.00	\$1,294,000.00
2048	\$132,000.00	\$29,014.00	\$161,014.00	\$1,162,000.00
2049	\$125,000.00	\$25,903.00	\$150,903.00	\$1,037,000.00
2050	\$128,000.00	\$22,983.00	\$150,983.00	\$909,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2051	\$131,000.00	\$19,991.00	\$150,991.00	\$778,000.00
2052	\$133,000.00	\$16,936.00	\$149,936.00	\$645,000.00
2053	\$137,000.00	\$13,809.00	\$150,809.00	\$508,000.00
2054	\$141,000.00	\$10,600.00	\$151,600.00	\$367,000.00
2055	\$120,000.00	\$7,443.00	\$127,443.00	\$247,000.00
2056	\$122,000.00	\$4,511.00	\$126,511.00	\$125,000.00
2057	\$125,000.00	\$1,516.00	\$126,516.00	\$0.00
Total	\$4,735,000.00	\$2,147,246.00	\$6,882,246.00	
\$4,735,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
20	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2542	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3425	Checking	A, DA, H, SF, SS,	\$29,286.00	\$0.00	(\$22,701.00)	\$0.00	\$6,585.00
2518	Savings	A, DA, H, SF, SS,	\$573,284.00	\$0.00	\$0.00	\$12,111.00	\$585,395.00
2763	Checking	A	\$5,691.00	\$0.00	\$0.00	\$0.00	\$5,691.00
1	Savings	SS	\$480,678.00	\$0.00	\$0.00	\$0.00	\$480,678.00
2	Savings	SW	\$84,250.00	\$0.00	\$0.00	\$0.00	\$84,250.00
3	Savings	A	\$70,152.00	\$0.00	\$0.00	\$0.00	\$70,152.00
4	Savings	A	\$456,892.00	\$0.00	\$0.00	\$0.00	\$456,892.00
5	Savings	DA	\$638,615.00	\$0.00	\$0.00	\$0.00	\$638,615.00
6	Savings	DA	\$645,976.00	\$0.00	\$0.00	\$0.00	\$645,976.00
7	Savings	H	\$2,083,666.00	\$0.00	\$0.00	\$0.00	\$2,083,666.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8	Savings	A	\$1,211,075.00	\$0.00	\$0.00	\$0.00	\$1,211,075.00
10	Savings	A	\$1,626.00	\$0.00	\$0.00	\$0.00	\$1,626.00
2372	Checking	A	\$13,311.00	\$0.00	(\$13,302.00)	\$0.00	\$9.00
5198	Checking	SW	\$1,127.00	\$0.00	\$0.00	\$0.00	\$1,127.00
4962	Checking	SW	\$696.00	\$0.00	\$0.00	\$0.00	\$696.00
4300	Checking	SW	\$37,473.00	\$0.00	\$0.00	\$0.00	\$37,473.00
8383	Checking	SW	\$3,646.00	\$0.00	\$0.00	\$0.00	\$3,646.00
6870	Checking	SW	\$14,177.00	\$0.00	\$0.00	\$0.00	\$14,177.00
7540	Checking	SW	\$8,941.00	\$0.00	\$0.00	\$0.00	\$8,941.00
5461	Checking	H	\$56,624.00	\$825.00	(\$57,449.00)	\$0.00	\$0.00
2534	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2550	Checking	A	\$3,567.00	\$0.00	\$0.00	\$0.00	\$3,567.00
5119	Checking	A	\$1,657.00	\$0.00	\$0.00	\$0.00	\$1,657.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
920	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total			\$6,422,410.00	\$825.00	(\$93,452.00)	\$12,111.00	\$6,341,894.00
Total Cash From Financials							\$6,341,894.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$6,422,410.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,922,410.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$7,422,410.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
4	23		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$40,706.00	4	7		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$31,978.00	4	12		
Worker's Compensation	\$6,878.00	4	23		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$104.00	4	1		
Hospital, Medical and Dental Insurance	\$66,250.00	4			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$6,066.00	4			
Total Employee Benefits Paid	\$151,982.00				