

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Mexico

County of Oswego

For the Fiscal Year Ended 05/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

VILLAGE OF Mexico

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

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

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	923,422	A200	1,054,329
TOTAL Cash	923,422		1,054,329
Taxes Receivable, Current		A250	5,269
Tax Sale Certificates	1,850	A320	1,850
TOTAL Taxes Receivable (net)	1,850		7,119
TOTAL Assets and Deferred Outflows of Resources	925,271		1,061,448

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Consolidated Payroll	14	A710	16
TOTAL Payroll Liabilities	14		16
TOTAL Liabilities	14		16
Deferred Inflows of Resources			
Deferred Taxes	1,850	A694	1,850
TOTAL Deferred Inflows of Resources	1,850		1,850
TOTAL Deferred Inflows of Resources	1,850		1,850
Fund Balance			
Assigned Appropriated Fund Balance	83,878	A914	58,593
TOTAL Assigned Fund Balance	83,878		58,593
Unassigned Fund Balance	839,530	A917	1,000,989
TOTAL Unassigned Fund Balance	839,530		1,000,989
TOTAL Fund Balance	923,408		1,059,582
TOTAL Liabilities, Deferred Inflows And Fund Balance	925,271		1,061,448

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	444,382	A1001	470,877
TOTAL Real Property Taxes	444,382		470,877
Other Payments In Lieu of Taxes	361	A1081	377
Additional Description Universal Properties			
Other Tax Items	3,108	A1089	
Interest & Penalties On Real Prop Taxes	1,843	A1090	1,488
TOTAL Real Property Tax Items	5,312		1,865
Non Prop Tax Dist By County	98,916	A1120	99,771
Utilities Gross Receipts Tax	20,431	A1130	22,997
Franchises	23,718	A1170	23,503
TOTAL Non Property Tax Items	143,065		146,270
Clerk Fees	1,005	A1255	1,351
Fire Inspection Fees		A1540	825
Vital Statistics Fees	640	A1603	760
Public Works Charges		A1710	175
Zoning Fees	6,443	A2110	3,734
Refuse & Garbage Charges	2,352	A2130	2,190
Sale of Cemetery Lots	13,106	A2190	9,788
Charges For Cemetery Services	17,613	A2192	19,298
TOTAL Departmental Income	41,159		38,121
Misc Revenue, Other Govts	150	A2389	
TOTAL Intergovernmental Charges	150		0
Interest And Earnings	397	A2401	354
TOTAL Use of Money And Property	397		354
Games of Chance	50	A2530	150
TOTAL Licenses And Permits	50		150
Sales of Scrap & Excess Materials	2,682	A2650	3,038
Sales of Equipment	34,553	A2665	4,442
Insurance Recoveries	5,470	A2680	
TOTAL Sale of Property And Compensation For Loss	42,705		7,480
AIM Related Payments	10,844	A2750	10,844
Unclassified (specify)	2,090	A2770	19,508
TOTAL Miscellaneous Local Sources	12,934		30,352
St Aid, Mortgage Tax	13,597	A3005	8,308
St Aid, Consolidated Highway Aid	50,770	A3501	64,445
TOTAL State Aid	64,366		72,753
Federal Aid - Other		A4089	78,051
Additional Description AARPA			
TOTAL Federal Aid	0		78,051
TOTAL Revenues	754,521		846,274
Statutory Installment Bonds		A5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	754,521		846,274

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	10,800	A10101	10,800
Legislative Board, Contr Expend		A10104	75
TOTAL Legislative Board	10,800		10,875
Mayor, Pers Serv	6,000	A12101	6,000
Mayor, Contr Expend	611	A12104	767
TOTAL Mayor	6,611		6,767
Treasurer, Pers Serv	27,243	A13251	27,559
Treasurer, Contr Expend	6,541	A13254	6,838
TOTAL Treasurer	33,784		34,397
Budget, Pers Serv	2,000	A13401	2,000
TOTAL Budget	2,000		2,000
Tax Advertising, Contr Expend	119	A13624	211
TOTAL Tax Advertising	119		211
Clerk, contr Expend	401	A14104	53
TOTAL Clerk	401		53
Law, Contr Expend	2,500	A14204	5,475
TOTAL Law	2,500		5,475
Elections, Pers Serv	600	A14501	300
Elections, Contr Expend	85	A14504	29
TOTAL Elections	685		329
Operation of Plant, Equip & Cap Outlay	9,934	A16202	
Operation of Plant, Contr Expend	20,983	A16204	35,928
TOTAL Operation of Plant	30,917		35,928
Central Garage Equip & Cap Outlay	4,475	A16402	
Central Garage Contr Expend	6,261	A16404	8,208
TOTAL Central Garage Contr Expend	10,736		8,208
Unallocated Insurance, Contr Expend	10,960	A19104	11,267
TOTAL Unallocated Insurance	10,960		11,267
Municipal Assn Dues, Contr Expend	1,044	A19204	1,044
TOTAL Municipal Assn Dues	1,044		1,044
TOTAL General Government Support	110,557		116,553
Safety Inspection, Pers Serv	100	A36201	100
TOTAL Safety Inspection	100		100
TOTAL Public Safety	100		100
Registrar of Vital Stat Contr Expend	640	A40204	760
TOTAL Registrar of Vital Stat Contr Expend	640		760
TOTAL Health	640		760
Street Admin, Pers Serv	23,062	A50101	24,603
Street Admin, Contr Expend	5,930	A50104	6,744
TOTAL Street Admin	28,992		31,347
Maint of Streets, Pers Serv	71,129	A51101	77,763
Maint of Streets, Equip & Cap Outlay	33,446	A51102	12,530
Maint of Streets, Contr Expend	63,379	A51104	88,805
TOTAL Maint of Streets	167,954		179,097

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Perm Improve Highway, Contr Expend	71,909	A51124	64,445
TOTAL Perm Improve Highway	71,909		64,445
Street Lighting, Contr Expend	21,421	A51824	22,832
TOTAL Street Lighting	21,421		22,832
Sidewalks, Contr Expend	9,470	A54104	
TOTAL Sidewalks	9,470		0
TOTAL Transportation	299,747		297,721
Celebrations, Contr Expend	300	A75504	350
TOTAL Celebrations	300		350
Adult Recreation, Contr Expend		A76204	1,300
TOTAL Adult Recreation	0		1,300
Other Culture And Rec, Contr Expend	30	A79894	30
TOTAL Other Culture And Rec	30		30
TOTAL Culture And Recreation	330		1,680
Zoning, Pers Serv	24,667	A80101	25,375
Zoning, Contr Expend	1,977	A80104	3,083
TOTAL Zoning	26,644		28,458
Refuse & Garbage, Contr Expend	80,400	A81604	80,400
TOTAL Refuse & Garbage	80,400		80,400
Comm Beautification, Contr Expend	2,074	A85104	3,541
TOTAL Comm Beautification	2,074		3,541
Acquisition of Real Prop, Equip & Cap Outla	500	A86602	
TOTAL Acquisition of Real Prop	500		0
Cemetery, Pers Serv	14,239	A88101	17,666
Cemetery, Equip & Cap Outlay	5,008	A88102	7,498
Cemetery, Contr Expend	3,626	A88104	5,222
TOTAL Cemetery	22,872		30,386
TOTAL Home And Community Services	132,491		142,785
State Retirement System	20,431	A90108	23,431
Social Security, Employer Cont	13,620	A90308	14,586
Worker's Compensation, Empl Bnfts	14,877	A90408	12,577
Disability Insurance, Empl Bnfts	150	A90558	150
Hospital & Medical (dental) Ins, Empl Bnft	24,492	A90608	23,061
Other Employee Benefits (spec)	4,751	A90898	7,312
TOTAL Employee Benefits	78,321		81,116
Debt Principal, Serial Bonds	13,904	A97106	18,177
Other Debt, Principal	25,467	A97896	32,031
TOTAL Debt Principal	39,371		50,208
Debt Interest, Serial Bonds	1,688	A97107	7,167

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Debt, Interest	5,808	A97897	7,010
TOTAL Debt Interest	7,496		14,177
TOTAL Expenditures	669,053		705,100
Transfers, Capital Projects Fund	5,000	A99509	5,000
TOTAL Operating Transfers	5,000		5,000
TOTAL Other Uses	5,000		5,000
TOTAL Detail Expenditures And Other Uses	674,053		710,100

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	842,939	A8021	923,416
Restated Fund Balance - Beg of Year	842,939	A8022	923,416
ADD - REVENUES AND OTHER SOURCES	754,521		846,274
DEDUCT - EXPENDITURES AND OTHER USES	674,053		710,100
Fund Balance - End of Year	923,416	A8029	1,059,600

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	471,218	A1049N	499,212
Est Rev - Real Property Tax Items	1,500	A1099N	1,500
Est Rev - Non Property Tax Items	113,000	A1199N	137,000
Est Rev - Departmental Income	23,040	A1299N	28,540
Est Rev - Intergovernmental Charges	3,000	A2399N	3,000
Est Rev - Use of Money And Property	200	A2499N	300
Est Rev - Licenses And Permits	150	A2599N	150
Est Rev - State Aid	72,429	A3099N	121,807
TOTAL Estimated Revenues	684,537		791,509
Appropriated Fund Balance	83,878	A599N	58,593
TOTAL Estimated Other Sources	83,878		58,593
TOTAL Estimated Revenues And Other Sources	768,415		850,102

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	138,054	A1999N	152,312
App - Public Safety	100	A3999N	100
App - Health	500	A4999N	500
App - Transportation	279,747	A5999N	344,306
App - Culture And Recreation	8,370	A7999N	8,420
App - Home And Community Services	154,359	A8999N	190,205
App - Employee Benefits	116,285	A9199N	83,538
App - Debt Service	66,000	A9899N	65,721
TOTAL Appropriations	763,415		845,102
App - Interfund Transfer	5,000	A9999N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations And Other Uses	768,415		850,102

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	318,197	FX200	403,809
Petty Cash	170	FX210	170
TOTAL Cash	318,367		403,979
Water Rents Receivable	25,638	FX350	29,922
Accounts Receivable	3,590	FX380	2,680
TOTAL Other Receivables (net)	29,228		32,602
TOTAL Assets and Deferred Outflows of Resources	347,595		436,581

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Appropriated Fund Balance	14,614	FX914	38,134
Assigned Unappropriated Fund Balance	332,981	FX915	398,447
TOTAL Assigned Fund Balance	347,595		436,581
TOTAL Fund Balance	347,595		436,581
TOTAL Liabilities, Deferred Inflows And Fund Balance	347,595		436,581

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	262,812	FX2140	275,453
Interest & Penalties On Water Rents	2,672	FX2148	3,411
TOTAL Departmental Income	265,484		278,863
Service For Other Govts	76,993	FX2378	121,146
TOTAL Intergovernmental Charges	76,993		121,146
Interest And Earnings	118	FX2401	112
TOTAL Use of Money And Property	118		112
Sales, Other	106,620	FX2655	102,352
TOTAL Sale of Property And Compensation For Loss	106,620		102,352
St Aid-Water Cap Proj		FX3991	199,192
TOTAL State Aid	0		199,192
TOTAL Revenues	449,215		701,667
Bond Anticipation Notes		FX5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	449,215		701,667

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Credit Card Fees		FX13754	
TOTAL Credit Card Fees	0		0
Unallocated Insurance, Contr Expend	10,996	FX19104	11,006
TOTAL Unallocated Insurance	10,996		11,006
TOTAL General Government Support	10,996		11,006
Water Administration, Pers Serv	85,640	FX83101	90,173
Water Administration, Equip & Cap Outlay	898	FX83102	
Water Administration, Contr Expend	12,165	FX83104	12,019
TOTAL Water Administration	98,702		102,192
Source Supply Pwr & Pump, Contr Expend	40,762	FX83204	39,305
TOTAL Source Supply Pwr & Pump	40,762		39,305
Water Trans & Distrib, Pers Serv	88,672	FX83401	91,295
Water Trans & Distrib, Equip & Cap Outlay	5,630	FX83402	2,850
Water Trans & Distrib, Contr Expend	14,710	FX83404	17,456
TOTAL Water Trans & Distrib	109,012		111,601
Other Water, Contr Expend		FX83894	199,192
TOTAL Other Water	0		199,192
TOTAL Home And Community Services	248,476		452,290
State Retirement, Empl Bnfts	20,431	FX90108	23,431
Social Security, Empl Bnfts	13,335	FX90308	13,883
Workers Compensation, Empl Bnfts	14,876	FX90408	12,577
Hospital & Medical (dental) Ins, Empl Bnft	34,658	FX90608	37,439
Other Employee Benefits (spec)	1,180	FX90898	1,192
TOTAL Employee Benefits	84,480		88,522
Debt Principal, Serial Bonds	2,376	FX97106	2,376
Debt Principal, Bond Anticipation Notes		FX97306	35,000
Other Debt, Principal	8,000	FX97896	8,038
TOTAL Debt Principal	10,376		45,414
Debt Interest, Serial Bonds	459	FX97107	342
Debt Interest, Bond Anticipation Notes		FX97307	5,106
TOTAL Debt Interest	459		5,448
TOTAL Expenditures	354,788		602,681
Transfers, Capital Projects Fund	10,000	FX99509	10,000
TOTAL Operating Transfers	10,000		10,000
TOTAL Other Uses	10,000		10,000
TOTAL Detail Expenditures And Other Uses	364,788		612,681

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	263,168	FX8021	347,595
Restated Fund Balance - Beg of Year	263,168	FX8022	347,595
ADD - REVENUES AND OTHER SOURCES	449,215		701,667
DEDUCT - EXPENDITURES AND OTHER USES	364,788		612,681
Fund Balance - End of Year	347,595	FX8029	436,583

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	351,430	FX1299N	382,360
Est Rev - Use of Money And Property	100	FX2499N	100
Est Rev - Sale of Prop And Comp For Loss	111,240	FX2699N	97,000
TOTAL Estimated Revenues	462,770		479,460
Appropriated Fund Balance	14,614	FX599N	38,134
TOTAL Estimated Other Sources	14,614		38,134
TOTAL Estimated Revenues And Other Sources	477,384		517,594

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	22,000	FX1999N	22,000
App - Home And Community Services	306,372	FX8999N	315,199
App - Employee Benefits	88,012	FX9199N	119,454
App - Debt Service	51,000	FX9899N	50,941
TOTAL Appropriations	467,384		507,594
App - Interfund Transfer	10,000	FX9999N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	477,384		517,594

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	821,286	G200	890,389
TOTAL Cash	821,286		890,389
Sewer Rents Receivable	2,499	G360	2,104
TOTAL Other Receivables (net)	2,499		2,104
TOTAL Assets and Deferred Outflows of Resources	823,785		892,493

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Appropriated Fund Balance	12,426	G914	62,937
Assigned Unappropriated Fund Balance	811,359	G915	829,556
TOTAL Assigned Fund Balance	823,785		892,493
TOTAL Fund Balance	823,785		892,493
TOTAL Liabilities, Deferred Inflows And Fund Balance	823,785		892,493

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes		G1001	
TOTAL Real Property Taxes	0		0
Sewer Rents	612,551	G2120	612,646
Interest & Penalties On Sewer Accts	4,819	G2128	4,216
TOTAL Departmental Income	617,370		616,862
Interest And Earnings	289	G2401	258
TOTAL Use of Money And Property	289		258
TOTAL Revenues	617,658		617,121
Interfund Transfers		G5031	3,515
TOTAL Interfund Transfers	0		3,515
TOTAL Other Sources	0		3,515
TOTAL Detail Revenues And Other Sources	617,658		620,635

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Unallocated Insurance, Contr Expend	10,996	G19104	11,006
TOTAL Unallocated Insurance	10,996		11,006
TOTAL General Government Support	10,996		11,006
Sewer Administration, Pers Serv	83,924	G81101	84,620
Sewer Administration, Equip & Cap Outlay		G81102	
Sewer Administration, Contr Expend	12,003	G81104	14,789
TOTAL Sewer Administration	95,928		99,410
Sewage Treat Disp, Pers Serv	86,674	G81301	91,122
Sewage Treat Disp, Equip & Cap Outlay	6,652	G81302	2,850
Sewage Treat Disp, Contr Expend	59,296	G81304	86,336
TOTAL Sewage Treat Disp	152,622		180,308
TOTAL Home And Community Services	248,550		279,717
State Retirement, Empl Bnfts	20,431	G90108	23,431
Social Security , Empl Bnfts	13,051	G90308	13,445
Worker's Compensation, Empl Bnfts	14,876	G90408	12,577
Hospital & Medical (dental) Ins, Empl Bnft	93,635	G90608	95,871
Other Employee Benefits (spec)	1,107	G90898	1,176
TOTAL Employee Benefits	143,101		146,500
Debt Principal, Serial Bonds	2,376	G97106	38,534
Debt Principal, Bond Anticipation Notes	26,000	G97306	
Other Debt, Principal	8,000	G97896	8,038
TOTAL Debt Principal	36,376		46,572
Debt Interest, Serial Bonds	36,748	G97107	53,132
Debt Interest, Bond Anticipation Notes	3,770	G97307	
TOTAL Debt Interest	40,518		53,132
TOTAL Expenditures	479,541		536,927
Transfers, Capital Projects Fund	15,000	G99509	15,000
TOTAL Operating Transfers	15,000		15,000
TOTAL Other Uses	15,000		15,000
TOTAL Detail Expenditures And Other Uses	494,541		551,927

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdbCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	700,667	G8021	823,784
Restated Fund Balance - Beg of Year	700,667	G8022	823,784
ADD - REVENUES AND OTHER SOURCES	617,658		620,635
DEDUCT - EXPENDITURES AND OTHER USES	494,541		551,927
Fund Balance - End of Year	823,784	G8029	892,493

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	619,000	G1299N	659,000
Est Rev - Use of Money And Property	200	G2499N	200
TOTAL Estimated Revenues	619,200		659,200
Appropriated Fund Balance	12,426	G599N	62,937
TOTAL Estimated Other Sources	12,426		62,937
TOTAL Estimated Revenues And Other Sources	631,626		722,137

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	22,000	G1999N	22,000
App - Home And Community Services	329,378	G8999N	333,199
App - Employee Benefits	148,372	G9199N	126,399
App - Debt Service	116,876	G9899N	225,539
TOTAL Appropriations	616,626		707,137
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	15,000		15,000
TOTAL Appropriations And Other Uses	631,626		722,137

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	175,212	H200	2,836
Cash In Time Deposits	137,400	H201	149,381
Cash With Fiscal Agent		H223	
TOTAL Cash	312,612		152,217
TOTAL Assets and Deferred Outflows of Resources	312,612		152,217

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable	2,887,235	H626	780,000
TOTAL Notes Payable	2,887,235		780,000
TOTAL Liabilities	2,887,235		780,000
Fund Balance			
Unassigned Fund Balance	-2,574,623	H917	-627,783
TOTAL Unassigned Fund Balance	-2,574,623		-627,783
TOTAL Fund Balance	-2,574,623		-627,783
TOTAL Liabilities, Deferred Inflows And Fund Balance	312,612		152,217

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	83	H2401	698
TOTAL Use of Money And Property	83		698
St Aid-Water Cap Proj		H3991	199,192
TOTAL State Aid	0		199,192
TOTAL Revenues	83		199,890
Interfund Transfers	30,000	H5031	30,000
TOTAL Interfund Transfers	30,000		30,000
Serial Bonds	122,000	H5710	2,260,845
Bans Redeemed From Appropriations	26,000	H5731	60,000
TOTAL Proceeds of Obligations	148,000		2,320,845
TOTAL Other Sources	178,000		2,350,845
TOTAL Detail Revenues And Other Sources	178,083		2,550,735

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Operation of Plant, Equip & Cap Outlay	122,000	H16202	
TOTAL Operation of Plant	122,000		0
TOTAL General Government Support	122,000		0
Maint of Streets, Equip & Cap Outlay	17,521	H51102	
TOTAL Maint of Streets	17,521		0
TOTAL Transportation	17,521		0
Sanitary Sewers, Equip & Cap Outlay	1,042,477	H81202	231,032
TOTAL Sanitary Sewers	1,042,477		231,032
Water Trans & Distrib, Equip & Cap Outlay	160,000	H83402	
TOTAL Water Trans & Distrib	160,000		0
Water Capital Projects, Equip & Cap Outlay		H83972	199,192
TOTAL Water Capital Projects	0		199,192
TOTAL Home And Community Services	1,202,477		430,224
Debt Principal, Bond Anticipation Notes		H97306	25,000
Other Debt, Principal		H97896	145,159
TOTAL Debt Principal	0		170,159
TOTAL Expenditures	1,341,998		600,383
Transfers, Other Funds	123,842	H99019	3,515
TOTAL Operating Transfers	123,842		3,515
TOTAL Other Uses	123,842		3,515
TOTAL Detail Expenditures And Other Uses	1,465,840		603,898

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,286,865	H8021	-2,574,620
Restated Fund Balance - Beg of Year	-1,286,865	H8022	-2,574,620
ADD - REVENUES AND OTHER SOURCES	178,083		2,550,735
DEDUCT - EXPENDITURES AND OTHER USES	1,465,840		603,898
Fund Balance - End of Year	-2,574,620	H8029	-627,783

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	478,777	K101	478,777
Buildings	924,243	K102	924,243
Improvements Other Than Buildings	5,248,105	K103	5,248,105
Machinery And Equipment	1,982,448	K104	2,162,478
TOTAL Fixed Assets (net)	8,633,573		8,813,603
TOTAL Assets and Deferred Outflows of Resources	8,633,573		8,813,603

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,633,573	K159	8,813,603
TOTAL Investments in Non-Current Government Assets	8,633,573		8,813,603
TOTAL Fund Balance	8,633,573		8,813,603
TOTAL	8,633,573		8,813,603

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(L) LIBRARY

Balance Sheet

Code Description	2021	EcpCode	2022
Assets			
Cash	265,550	L200	275,793
Cash In Time Deposits	11,211	L201	11,218
TOTAL Cash	276,762		287,011
TOTAL Assets and Deferred Outflows of Resources	276,762		287,011

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(L) LIBRARY

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	276,762	L915	287,011
TOTAL Assigned Fund Balance	276,762		287,011
TOTAL Fund Balance	276,762		287,011
TOTAL Liabilities, Deferred Inflows And Fund Balance	276,762		287,011

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(L) LIBRARY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Library Charges	230	L2082	947
TOTAL Departmental Income	230		947
Library Services, Other Govts	100,297	L2360	101,581
TOTAL Intergovernmental Charges	100,297		101,581
Interest And Earnings	89	L2401	83
Rental of Real Property, Individuals		L2410	144
TOTAL Use of Money And Property	89		227
Sale of Instructional Supplies	129	L2670	772
TOTAL Sale of Property And Compensation For Loss	129		772
Gifts And Donations	6,446	L2705	3,453
Library System Grant	1,382	L2760	4,159
TOTAL Miscellaneous Local Sources	7,828		7,612
TOTAL Revenues	108,573		111,138
TOTAL Detail Revenues And Other Sources	108,573		111,138

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(L) LIBRARY

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Library, Pers Serv	41,601	L74101	56,822
Library, Equip & Cap Outlay	16,210	L74102	18,685
Library, Contr Expend	20,594	L74104	18,935
TOTAL Library	78,404		94,442
TOTAL Culture And Recreation	78,404		94,442
Social Security, Empl Bnfts	3,183	L90308	4,347
Unemployment Insurance, Empl Bnfts		L90508	2,099
TOTAL Employee Benefits	3,183		6,446
TOTAL Expenditures	81,587		100,889
TOTAL Detail Expenditures And Other Uses	81,587		100,889

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	249,776	L8021	276,762
Restated Fund Balance - Beg of Year	249,776	L8022	276,762
ADD - REVENUES AND OTHER SOURCES	108,573		111,138
DEDUCT - EXPENDITURES AND OTHER USES	81,587		100,889
Fund Balance - End of Year	276,762	L8029	287,009

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	74,690	PN201	78,074
TOTAL Cash	74,690		78,074
TOTAL Assets and Deferred Outflows of Resources	74,690		78,074

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	74,690	PN915	78,074
TOTAL Assigned Fund Balance	74,690		78,074
TOTAL Fund Balance	74,690		78,074
TOTAL Liabilities, Deferred Inflows And Fund Balance	74,690		78,074

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	172	PN2401	132
TOTAL Use of Money And Property	172		132
Unclassified (specify)	4,369	PN2770	3,263
TOTAL Miscellaneous Local Sources	4,369		3,263
TOTAL Revenues	4,540		3,394
TOTAL Detail Revenues And Other Sources	4,540		3,394

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Misc Home & Comm Serv, Cont Expend		PN89894	
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

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdbCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	70,211	PN8021	74,750
ADD - REVENUES AND OTHER SOURCES	4,540		3,394
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	74,750	PN8029	78,143

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash With Fiscal Agent	53,842	V223	16,679
TOTAL Cash	53,842		16,679
TOTAL Assets and Deferred Outflows of Resources	53,842		16,679

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	53,842	V915	16,679
TOTAL Assigned Fund Balance	53,842		16,679
TOTAL Fund Balance	53,842		16,679
TOTAL Liabilities, Deferred Inflows And Fund Balance	53,842		16,679

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Other Sources			
Interfund Transfers For Debt SerV.	123,842	V5050	
TOTAL Interfund Transfers	123,842		0
TOTAL Other Sources	123,842		0
TOTAL Detail Revenues And Other Sources	123,842		0

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Debt Principal, Serial Bonds	70,000	V97106	53,842
TOTAL Debt Principal	70,000		53,842
TOTAL Expenditures	70,000		53,842
TOTAL Detail Expenditures And Other Uses	70,000		53,842

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	53,842
Prior Period Adj -Increase In Fund Balance		V8012	16,679
Restated Fund Balance - Beg of Year		V8022	70,522
ADD - REVENUES AND OTHER SOURCES	123,842		
DEDUCT - EXPENDITURES AND OTHER USES	70,000		53,842
Fund Balance - End of Year	53,842	V8029	16,680

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	2,947,109	W129	4,699,390
TOTAL Provision To Be Made In Future Budgets	2,947,109		4,699,390
TOTAL Assets and Deferred Outflows of Resources	2,947,109		4,699,390

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	396,673	W638	1,478
Additional Description current figure not available			
Compensated Absences	68,994	W687	68,554
TOTAL Other Liabilities	465,667		70,032
Bonds Payable	2,481,442	W628	4,629,358
TOTAL Bond And Long Term Liabilities	2,481,442		4,629,358
TOTAL Liabilities	2,947,109		4,699,390
TOTAL Liabilities	2,947,109		4,699,390

VILLAGE OF Mexico
Statement of Indebtedness
For the Fiscal Year Ending 2022

8/10/2022

County of: Oswego

Municipal Code: 350452503060

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2022	BOND E	WWTP PHASE3			12/09/2021	08/01/2051	2.532%		\$2,260,845	\$0			\$0		\$2,260,845
2018	BOND E	WWTP Upgrade Project			11/09/2017	08/01/2047	1.061%	Y	\$2,542,885	\$2,315,000	\$70,000	\$0	\$0		\$2,245,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2020	BAN N	WWTP upgrades			03/26/2020	08/23/2023	0.00%		\$1,541,682	\$1,515,682	\$1,515,682	\$1,495,682	\$0		\$0
2021	BAN N	Repair Water Main			10/08/2020	10/08/2025	2.65%		\$160,000	\$160,000	\$35,000		\$0		\$125,000
2022	BAN N	WATER PROJECT-BCA			06/24/2021	10/07/2025	0.00%		\$160,000	\$0			\$0		\$160,000
2021	BAN N	WWTP project			06/30/2020	06/29/2021	1.35%		\$500,000	\$500,000	\$5,000	\$0	\$0		\$495,000
2022	BAN N	SHORT WWTP 3			06/01/2021	08/23/2023	0.00%		\$130,254	\$0	\$130,254	\$130,254	\$0		\$0
2021	BAN N	short term WWTP			06/18/2020	08/23/2023	0.00%		\$711,553	\$711,553	\$711,553	\$711,553	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2019	BOND N	PURCHASE OF TRUCK			07/06/2018	07/06/2023	4.75%		\$35,645	\$25,502	\$21,387	\$0	(\$4,115)		\$0
2021	BOND N	Purchase of Park			10/21/2020	10/21/2035	2.65%		\$122,000	\$122,000	\$7,000	\$0	\$0		\$115,000
2019	BOND N	SIDEWALK PLOW-VILLAGE PORTION			11/21/2018	11/21/2022	5.00%		\$34,053	\$17,027	\$8,513	\$0	\$0		\$8,513
2019	BOND N	2018 CHEVY TRUCK			11/21/2018	11/21/2022	5.00%		\$12,057	\$1,913	\$6,029	\$0	\$4,115		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$2,551,100	\$5,368,677	\$2,510,418	\$2,337,489	\$0	\$0	\$5,409,359

VILLAGE OF Mexico
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$170.00
Demand Deposits	9Z2011	\$2,627,156.26
Time Deposits	9Z2021	\$238,672.89
Total		\$2,865,999.15
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,241,348.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,705,519.28
Total		\$2,946,867.28
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Mexico
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5860	\$1,084,471	\$0	\$30,158	\$1,054,313
*****-5878	\$407,803	\$0	\$3,994	\$403,809
*****-5886	\$893,941	\$0	\$3,552	\$890,389
*****-5902	\$1,036	\$0	\$1,020	\$16
*****-5894	\$276,143	\$0	\$350	\$275,793
*****-0272	\$11,218	\$0	\$0	\$11,218
*****-0035	\$45,789	\$0	\$0	\$45,789
*****-0003	\$32,285	\$0	\$0	\$32,285
*****-5910	\$2,836	\$0	\$0	\$2,836
*****-0006	\$36,400	\$0	\$0	\$36,400
*****-0004	\$56,881	\$0	\$0	\$56,881
*****-0002	\$4,318	\$0	\$0	\$4,318
*****-0005	\$51,586	\$0	\$0	\$51,586
*****-3977	\$196	\$0	\$0	\$196
*****-CFA	\$16,679	\$0	\$0	\$16,679
Total Adjusted Bank Balance				\$2,882,509
Petty Cash				\$170.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$2,882,679
Total Cash Balance All Funds			9ZCASHB *	\$2,882,679
* Must be equal				

VILLAGE OF Mexico
Local Government Questionnaire
For the Fiscal Year Ending 2022

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Mexico
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		8			
Total Part Time Employees:		16			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$70,293.00	8	3	2
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$46,259.58	8	16	
90408	Worker's Compensation Insurance	\$37,731.00	8	11	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,099.27		5	
90558	Disability Insurance	\$150.24	1	2	
90608	Hospital and Medical (Dental) Insurance	\$156,370.68	7		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$9,680.22	7		
Total		\$322,583.99			
Computed Total From Financial Section (comparative purposes only)		\$322,583.99			

VILLAGE OF Mexico
Energy Costs and Consumption
For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,060	3,052	gallons	
Diesel Fuel	\$2,908	964	gallons	
Fuel Oil	\$5,161	1,569	gallons	
Natural Gas	\$5,804	5,362	cubic feet	therms
Electricity	\$86,777	542,635	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Traci Wallace , hereby certify that I am the Chief Fiscal Officer of the Village of Mexico , and that the information provided in the annual financial report of the Village of Mexico , for the fiscal year ended 05/31/2022 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Mexico , and adopted by me as my signature for use in conjunction with the filing of the Village of Mexico's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Mexico's annual financial report for the fiscal year ended 05/31/2022 and filed by means of electronic data transmission.

Traci Wallace
Name of Report Preparer if different
than Chief Fiscal Officer

Village of Mexico
Name

(315) 963-7564
Telephone Number

Village Clerk/Treasurer
Title

3236 Main Street, Mexico NY
Official Address

08/10/2022
Date of Certification

(315) 963-7564
Official Telephone Number

VILLAGE OF Mexico
Financial Comments
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Adjustment Reason

Account Code V8012 unspent grant proceeds from the EFC \$16,679.45 to be applied towards principal payment on 8/1/2022