

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Cazenovia
County of Madison
For the Fiscal Year Ended 12/31/2022

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

TOWN OF Cazenovia

*** 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
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SS) SEWER
- (SW) WATER
- (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.

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	8,676	A200	8,856
Cash In Time Deposits	975,660	A201	1,310,974
Petty Cash	100	A210	100
TOTAL Cash	984,437		1,319,930
Accounts Receivable	3,681	A380	4,524
TOTAL Other Receivables (net)	3,681		4,524
Due From Other Funds	3,794	A391	3,794
TOTAL Due From Other Funds	3,794		3,794
Due From Other Governments		A440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	21,101	A480	20,219
TOTAL Prepaid Expenses	21,101		20,219
Cash Special Reserves	359,793	A230	359,865
TOTAL Restricted Assets	359,793		359,865
TOTAL Assets and Deferred Outflows of Resources	1,372,805		1,708,332

TOWN OF Cazenovia
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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	61,193	A600	41,293
TOTAL Accounts Payable	61,193		41,293
Accrued Liabilities		A601	6,389
TOTAL Accrued Liabilities	0		6,389
Other Liabilities		A688	204,858
Overpayments & Clearing Account	110	A690	818
Disability Insurance	510	A719	
Group Insurance	3,485	A720	
TOTAL Other Liabilities	4,104		205,676
Due To Other Funds		A630	78
TOTAL Due To Other Funds	0		78
State Retirement	2,133	A718	
TOTAL Due To Other Governments	2,133		0
NYS Income Tax	91	A721	
Federal Income Tax	226	A722	
Social Security Tax	234	A726	
TOTAL Payroll Liabilities	551		0
TOTAL Liabilities	67,982		253,436
Fund Balance			
Not in Spendable Form	21,101	A806	20,219
TOTAL Nonspendable Fund Balance	21,101		20,219
Capital Reserve	359,793	A878	359,865
TOTAL Restricted Fund Balance	359,793		359,865
Assigned Appropriated Fund Balance	440,500	A914	308,000
TOTAL Assigned Fund Balance	440,500		308,000
Unassigned Fund Balance	483,430	A917	766,812
TOTAL Unassigned Fund Balance	483,430		766,812
TOTAL Fund Balance	1,304,823		1,454,896
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,372,805		1,708,332

TOWN OF Cazenovia
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	632,454	A1001	594,802
Special Assessments Ad Valorem	1,618	A1028	5,929
TOTAL Real Property Taxes	634,072		600,731
Interest & Penalties On Real Prop Taxes	10,913	A1090	11,987
TOTAL Real Property Tax Items	10,913		11,987
Clerk Fees	3,953	A1255	4,801
Other General Departmental Income	500	A1289	
Charges For Cemetery Services		A2192	75
TOTAL Departmental Income	4,453		4,876
Misc Revenue, Other Govts		A2389	7,500
Additional Description Weed Harvesting on DeRuyter Lake			
TOTAL Intergovernmental Charges	0		7,500
Interest And Earnings	328	A2401	336
Rental, Other (specify)	6,840	A2440	6,210
Additional Description Benthic Mat Rental Revenue			
TOTAL Use of Money And Property	7,168		6,546
Dog Licenses	9,924	A2544	8,841
TOTAL Licenses And Permits	9,924		8,841
Fines And Forfeited Bail	19,571	A2610	13,048
Fines & Pen-Dog Cases	260	A2611	130
Forfeitures of Deposits		A2620	
TOTAL Fines And Forfeitures	19,831		13,178
Sales of Equipment	1,175	A2665	
Self Insurance Recoveries		A2683	
TOTAL Sale of Property And Compensation For Loss	1,175		0
Refunds of Prior Year's Expenditures	2,207	A2701	
Gifts And Donations	124,500	A2705	
Vlt/tribal-State Compact Moneys	173,579	A2725	151,321
AIM Related Payments	28,999	A2750	28,999
Unclassified (specify)	8,209	A2770	6,671
Additional Description Madison County "GAP Elimination" Revenue Sharing			
TOTAL Miscellaneous Local Sources	337,494		186,991
St Aid, Mortgage Tax	244,840	A3005	193,878
TOTAL State Aid	244,840		193,878
Federal Aid - Other	212,358	A4089	7,500
Additional Description A.R.P.A.			
TOTAL Federal Aid	212,358		7,500
TOTAL Revenues	1,482,229		1,042,027
Interfund Transfers	872	A5031	952
TOTAL Interfund Transfers	872		952
Leases		A5788	4,277
TOTAL Proceeds of Obligations	0		4,277
TOTAL Other Sources	872		5,229
TOTAL Detail Revenues And Other Sources	1,483,100		1,047,257

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	15,756	A10101	16,224
Legislative Board, Contr Expend	2,885	A10104	10,491
TOTAL Legislative Board	18,641		26,715
Municipal Court, Pers Serv	32,435	A11101	36,744
Municipal Court, Contr Expend	12,297	A11104	2,352
TOTAL Municipal Court	44,732		39,095
Supervisor,pers Serv	41,842	A12201	41,963
Supervisor,contr Expend	1,504	A12204	116
TOTAL Supervisor	43,346		42,080
Auditor, Contr Expend	2,250	A13204	19,360
TOTAL Auditor	2,250		19,360
Tax Collection,contr Expend	2,604	A13304	3,479
TOTAL Tax Collection	2,604		3,479
Budget, Pers Serv	9,738	A13401	10,036
TOTAL Budget	9,738		10,036
Assessment, Pers Serv	52,668	A13551	55,205
Assessment, Contr Expend	1,298	A13554	2,889
TOTAL Assessment	53,966		58,094
Clerk,pers Serv	55,164	A14101	58,760
Clerk,contr Expend	775	A14104	340
TOTAL Clerk	55,939		59,100
Personnel, Pers Serv	78,965	A14301	69,599
Personnel, Contr Expend	25,021	A14304	14,044
TOTAL Personnel	103,986		83,644
Elections, Contr Expend	353	A14504	
TOTAL Elections	353		0
Central Services Admin,contr Expend		A16104	
TOTAL Central Services Admin	0		0
Operation of Plant, Pers Serv	2,919	A16201	485
Operation of Plant, Equip & Cap Outlay	5,160	A16202	4,277
Operation of Plant, Contr Expend	38,095	A16204	40,020
TOTAL Operation of Plant	46,174		44,782
Central Data Process & Cap Outlay		A16802	826
Central Data Process, Contr Expend	2,199	A16804	1,350
TOTAL Central Data Process	2,199		2,175
Unallocated Insurance, Contr Expend	45,311	A19104	48,250
TOTAL Unallocated Insurance	45,311		48,250
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
TOTAL General Government Support	430,339		437,909
Traffic Control, Contr Expen	6,387	A33104	445
TOTAL Traffic Control	6,387		445
Control of Animals, Pers Serv	5,811	A35101	5,801

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Control of Animals, Contr Expend	355	A35104	510
TOTAL Control of Animals	6,166		6,311
TOTAL Public Safety	12,553		6,756
Registrar of Vital Statistics, Pers Serv	5,928	A40201	6,110
Registrar of Vital Stat Contr Expend	33	A40204	52
TOTAL Registrar of Vital Stat Contr Expend	5,961		6,162
TOTAL Health	5,961		6,162
Street Admin, Pers Serv	77,456	A50101	70,850
Street Admin, Contr Expend	1,714	A50104	1,779
TOTAL Street Admin	79,170		72,629
Garage, Equip & Cap Outlay	225,728	A51322	
Garage, Contr Expend	43,636	A51324	52,486
TOTAL Garage	269,364		52,486
Street Lighting, Equip & Cap Outlay		A51822	
TOTAL Street Lighting	0		0
Sidewalks, Contr Expend	3,802	A54104	46
TOTAL Sidewalks	3,802		46
TOTAL Transportation	352,335		125,161
Other Economic Opp Pro, Contr Expend	7,500	A63264	5,000
TOTAL Other Economic Opp Pro	7,500		5,000
Veterans Service, Contr Expend		A65104	360
TOTAL Veterans Service	0		360
TOTAL Economic Assistance And Opportunity	7,500		5,360
Parks, Pers Serv	13,863	A71101	13,364
Parks, Equip & Cap Outlay		A71102	
Parks, Contr Expend	4,016	A71104	4,045
TOTAL Parks	17,879		17,409
Historian, Contr Expend	2,500	A75104	2,500
TOTAL Historian	2,500		2,500
Celebrations, Contr Expend	944	A75504	1,580
TOTAL Celebrations	944		1,580
TOTAL Culture And Recreation	21,323		21,489
Drainage, Equip & Cap Outlay		A85402	28,931
TOTAL Drainage	0		28,931
Sm Watershed Prot Dis, Pers Serv	5,399	A87401	7,880
Sm Watershed Prot Dis, Contr Expend	197,420	A87404	33,858
TOTAL Sm Watershed Prot Dis	202,819		41,738
Cemetery, Pers Serv	1,014	A88101	537
Cemetery, Contr Expend		A88104	7
TOTAL Cemetery	1,014		543
TOTAL Home And Community Services	203,833		71,212
State Retirement System	54,384	A90108	42,714
Social Security, Employer Cont	29,700	A90308	29,562
Worker's Compensation, Empl Bnfts	14,735	A90408	12,951

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Disability Insurance, Empl Bnfts	154	A90558	111
Hospital & Medical (dental) Ins, Empl Bnft	53,371	A90608	56,340
TOTAL Employee Benefits	152,344		141,678
Debt Principal, Serial Bonds	15,000	A97106	15,000
Install Pur Debt, Principal	35,026	A97856	35,811
Leases, Principal		A97886	1,630
TOTAL Debt Principal	50,026		52,440
Debt Interest, Serial Bonds	26,728	A97107	26,153
Install Pur Debt, Interest	1,587	A97857	802
Leases, Interest		A97887	68
TOTAL Debt Interest	28,314		27,023
TOTAL Expenditures	1,264,528		895,190
Transfers, Other Funds	196,500	A99019	7,500
Additional Description A.R.P.A. Transfers to SW Funds			
TOTAL Operating Transfers	196,500		7,500
TOTAL Other Uses	196,500		7,500
TOTAL Detail Expenditures And Other Uses	1,461,028		902,690

TOWN OF Cazenovia
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	1,282,751	A8021	1,304,823
Prior Period Adj -Increase In Fund Balance		A8012	5,506
Restated Fund Balance - Beg of Year	1,282,751	A8022	1,310,329
ADD - REVENUES AND OTHER SOURCES	1,483,100		1,047,257
DEDUCT - EXPENDITURES AND OTHER USES	1,461,028		902,690
Fund Balance - End of Year	1,304,823	A8029	1,454,896

TOWN OF Cazenovia
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	598,080	A1049N	727,478
Est Rev - Real Property Tax Items	13,500	A1099N	17,929
Est Rev - Departmental Income	3,500	A1299N	4,000
Est Rev - Use of Money And Property	9,200	A2499N	6,700
Est Rev - Licenses And Permits	11,500	A2599N	8,500
Est Rev - Fines And Forfeitures	25,300	A2649N	2,550
Est Rev - State Aid	410,999	A3099N	410,999
TOTAL Estimated Revenues	1,072,079		1,178,156
Appropriated Fund Balance	440,500	A599N	308,000
TOTAL Estimated Other Sources	440,500		308,000
TOTAL Estimated Revenues And Other Sources	1,512,579		1,486,156

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	491,900	A1999N	506,829
App - Public Safety	14,986	A3999N	14,662
App - Health	6,460	A4999N	6,692
App - Transportation	150,350	A5999N	201,989
App - Economic Assistance And Opportunity	6,000	A6999N	5,000
App - Culture And Recreation	26,500	A7999N	35,500
App - Home And Community Services	572,000	A8999N	522,500
App - Employee Benefits	166,610	A9199N	147,310
App - Debt Service	77,773	A9899N	45,573
TOTAL Appropriations	1,512,579		1,486,055
Other Budgetary Purposes		A962N	101
TOTAL Other Uses	0		101
TOTAL Appropriations And Other Uses	1,512,579		1,486,156

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,569	B200	302
Cash In Time Deposits	602,080	B201	727,799
TOTAL Cash	603,649		728,101
Accounts Receivable	2,405	B380	14,362
TOTAL Other Receivables (net)	2,405		14,362
Prepaid Expenses	3,630	B480	2,954
TOTAL Prepaid Expenses	3,630		2,954
Cash Special Reserves	179,977	B230	180,012
Cash In Time Deposits Special Reserves	341,010	B231	341,905
TOTAL Restricted Assets	520,987		521,918
TOTAL Assets and Deferred Outflows of Resources	1,130,671		1,267,334

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	16,507	B600	11,173
TOTAL Accounts Payable	16,507		11,173
Other Liabilities	15,452	B688	
Overpayments & Clearing Account		B690	4,085
TOTAL Other Liabilities	15,452		4,085
Due To Other Funds	1,640	B630	1,631
TOTAL Due To Other Funds	1,640		1,631
TOTAL Liabilities	33,600		16,888
Fund Balance			
Not in Spendable Form	3,630	B806	2,954
TOTAL Nonspendable Fund Balance	3,630		2,954
Capital Reserve	520,987	B878	521,918
TOTAL Restricted Fund Balance	520,987		521,918
Assigned Appropriated Fund Balance		B914	
Assigned Unappropriated Fund Balance	572,454	B915	725,574
TOTAL Assigned Fund Balance	572,454		725,574
TOTAL Fund Balance	1,097,071		1,250,445
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,130,671		1,267,334

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	20,334	B1001	71,928
Special Assessments Ad Valorem	1,153	B1028	1,160
TOTAL Real Property Taxes	21,487		73,089
Sales Tax (from County)	345,607	B1120	374,226
TOTAL Non Property Tax Items	345,607		374,226
Zoning Fees	29,764	B2110	25,947
Other Home & Community Services Income		B2189	
TOTAL Departmental Income	29,764		25,947
Interest And Earnings	1,681	B2401	1,106
Commissions	48,086	B2450	67,206
TOTAL Use of Money And Property	49,767		68,312
Refunds of Prior Year's Expenditures	3,963	B2701	
Gifts And Donations		B2705	
TOTAL Miscellaneous Local Sources	3,963		0
St Aid, Other Aid (specify)	-60	B3089	
TOTAL State Aid	-60		0
TOTAL Revenues	450,528		541,574
Interfund Transfers	1,500	B5031	
TOTAL Interfund Transfers	1,500		0
TOTAL Other Sources	1,500		0
TOTAL Detail Revenues And Other Sources	452,028		541,574

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Law, Contr Expend	74,258	B14204	72,829
TOTAL Law	74,258		72,829
Engineer, Contr Expend	19,462	B14404	1,680
TOTAL Engineer	19,462		1,680
Other General Govt Support, Personal Serv	7,384	B19891	7,670
Other General Govt Support, Contract Exp	4,118	B19894	5,148
TOTAL Other General Govt Support	11,502		12,818
TOTAL General Government Support	105,222		87,327
Police, Contr Expend	2,556	B31204	3,265
TOTAL Police	2,556		3,265
Safety Inspection, Pers Serv	11,427	B36201	13,312
Safety Inspection, Contr Expend	128	B36204	
TOTAL Safety Inspection	11,555		13,312
TOTAL Public Safety	14,111		16,577
Narcotic Guid Council, Contr Expend	561	B42104	621
TOTAL Narcotic Guid Council	561		621
TOTAL Health	561		621
Youth Prog, Contr Expend	29,215	B73104	28,200
TOTAL Youth Prog	29,215		28,200
Library, Contr Expend	11,000	B74104	11,000
TOTAL Library	11,000		11,000
Programs For Aging, Contr Expend	39,000	B76104	44,000
TOTAL Programs For Aging	39,000		44,000
TOTAL Culture And Recreation	79,215		83,200
Zoning, Pers Serv	53,029	B80101	109,490
Zoning, Equip & Cap Outlay		B80102	
Zoning, Contr Expend	2,968	B80104	1,191
TOTAL Zoning	55,997		110,681
Planning, Pers Serv	5,860	B80201	1,906
Planning, Contr Expend	753	B80204	960
TOTAL Planning	6,614		2,866
Research, Contr Expend		B80304	2,018
TOTAL Research	0		2,018
Other Agencies	27,000	B86894	27,000
TOTAL Other Agencies	27,000		27,000
Sm Watershed Prot Dis, Contr Expend	16,000	B87404	13,000
TOTAL Sm Watershed Prot Dis	16,000		13,000
TOTAL Home And Community Services	105,611		155,565
State Retirement, Empl Bnfts	10,181	B90108	11,646
Social Security , Empl Bnfts	5,855	B90308	9,759
Worker's Compensation, Empl Bnfts	2,805	B90408	3,542
Disability Insurance, Empl Bnfts	27	B90558	19

TOWN OF Cazenovia
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For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	10,028	B90608	19,943
TOTAL Employee Benefits	28,896		44,910
TOTAL Expenditures	333,617		388,199
TOTAL Detail Expenditures And Other Uses	333,617		388,199

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	978,660	B8021	1,097,071
Restated Fund Balance - Beg of Year	978,660	B8022	1,097,071
ADD - REVENUES AND OTHER SOURCES	452,028		541,574
DEDUCT - EXPENDITURES AND OTHER USES	333,617		388,199
Fund Balance - End of Year	1,097,071	B8029	1,250,445

TOWN OF Cazenovia
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	73,043	B1049N	38,298
Est Rev - Non Property Tax Items	374,226	B1199N	583,101
Est Rev - Intergovernmental Charges	15,000	B2399N	25,000
Est Rev - Use of Money And Property	36,000	B2499N	51,000
TOTAL Estimated Revenues	498,269		697,399
Appropriated Fund Balance	0	B599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	498,269		697,399

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	170,170	B1999N	290,904
App - Public Safety	18,312	B3999N	5,000
App - Health	950	B4999N	700
App - Culture And Recreation	100,000	B7999N	100,000
App - Home And Community Services	169,793	B8999N	252,318
App - Employee Benefits	39,044	B9199N	48,085
TOTAL Appropriations	498,269		697,007
Other Budgetary Purposes		B962N	392
TOTAL Other Uses	0		392
TOTAL Appropriations And Other Uses	498,269		697,399

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits		CM201	
TOTAL Cash	0		0
Investments In Securities	25,324	CM450	20,272
TOTAL Investments	25,324		20,272
TOTAL Assets and Deferred Outflows of Resources	25,324		20,272

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	26	CM600	21
TOTAL Accounts Payable	26		21
TOTAL Liabilities	26		21
Fund Balance			
Assigned Unappropriated Fund Balance	25,298	CM915	20,251
TOTAL Assigned Fund Balance	25,298		20,251
TOTAL Fund Balance	25,298		20,251
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,324		20,272

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Other General Dept Income		CM1289	
TOTAL Departmental Income	0		0
Interest And Earnings	2,662	CM2401	445
TOTAL Use of Money And Property	2,662		445
TOTAL Revenues	2,662		445
Interfund Transfers		CM5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	2,662		445

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Home And Community Service-Contr Exp	331	CM89894	4,540
TOTAL Other Home And Community Service-Contr Exp	331		4,540
TOTAL Home And Community Services	331		4,540
TOTAL Expenditures	331		4,540
Transfers, Other Funds	872	CM99019	952
TOTAL Operating Transfers	872		952
TOTAL Other Uses	872		952
TOTAL Detail Expenditures And Other Uses	1,203		5,493

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,839	CM8021	25,298
Restated Fund Balance - Beg of Year	23,839	CM8022	25,298
ADD - REVENUES AND OTHER SOURCES	2,662		445
DEDUCT - EXPENDITURES AND OTHER USES	1,203		5,493
Fund Balance - End of Year	25,298	CM8029	20,251

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	17,449	DA200	5,449
Cash In Time Deposits	547,324	DA201	807,315
TOTAL Cash	564,773		812,764
Accounts Receivable	13,630	DA380	32,344
TOTAL Other Receivables (net)	13,630		32,344
Prepaid Expenses	2,827	DA480	1,811
TOTAL Prepaid Expenses	2,827		1,811
TOTAL Assets and Deferred Outflows of Resources	581,230		846,920

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	12,305	DA600	216,027
TOTAL Accounts Payable	12,305		216,027
Due To Other Funds	11	DA630	
TOTAL Due To Other Funds	11		0
TOTAL Liabilities	12,316		216,027
Fund Balance			
Not in Spendable Form	2,827	DA806	1,811
TOTAL Nonspendable Fund Balance	2,827		1,811
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance	566,087	DA915	629,082
TOTAL Assigned Fund Balance	566,087		629,082
TOTAL Fund Balance	568,914		630,893
TOTAL Liabilities, Deferred Inflows And Fund Balance	581,230		846,920

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	397,788	DA1001	449,880
TOTAL Real Property Taxes	397,788		449,880
Snow Removal Services-Other Govts	130,936	DA2302	162,399
TOTAL Intergovernmental Charges	130,936		162,399
Interest And Earnings	147	DA2401	178
TOTAL Use of Money And Property	147		178
Sale of Refuse For Recycling		DA2651	76
Sales of Equipment	144,360	DA2665	440,870
Insurance Recoveries	4,048	DA2680	688
TOTAL Sale of Property And Compensation For Loss	148,408		441,634
Refunds of Prior Year's Expenditures	433	DA2701	
TOTAL Miscellaneous Local Sources	433		0
TOTAL Revenues	677,712		1,054,090
Interfund Transfers	195,000	DA5031	
TOTAL Interfund Transfers	195,000		0
TOTAL Other Sources	195,000		0
TOTAL Detail Revenues And Other Sources	872,712		1,054,090

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Benefits And Awards		DA17204	
TOTAL Benefits And Awards	0		0
TOTAL General Government Support	0		0
Machinery, Equip & Cap Outlay	287,429	DA51302	584,651
Machinery, Contr Expend	40,263	DA51304	37,539
TOTAL Machinery	327,692		622,190
Snow Removal, Pers Serv	66,120	DA51421	59,689
Snow Removal, Contr Expend	127,333	DA51424	154,304
TOTAL Snow Removal	193,454		213,993
TOTAL Transportation	521,146		836,184
State Retirement, Empl Bnfts	10,987	DA90108	9,070
Social Security , Empl Bnfts	5,001	DA90308	4,405
Worker's Compensation, Empl Bnfts	2,889	DA90408	2,667
Disability Insurance, Empl Bnfts	28	DA90558	15
Hospital & Medical (dental) Ins, Empl Bnft	16,889	DA90608	17,847
TOTAL Employee Benefits	35,793		34,003
Debt Principal, Installment Bonds	38,618	DA97206	39,270
Debt Principal, Install Purch. Debt	84,583	DA97856	71,228
TOTAL Debt Principal	123,201		110,498
Debt Interest, Installment Bonds	4,085	DA97207	3,432
Debt Interest, Install. Purch Debt	10,881	DA97857	7,993
TOTAL Debt Interest	14,966		11,426
TOTAL Expenditures	695,106		992,111
TOTAL Detail Expenditures And Other Uses	695,106		992,111

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	391,309	DA8021	568,914
Restated Fund Balance - Beg of Year	391,309	DA8022	568,914
ADD - REVENUES AND OTHER SOURCES	872,712		1,054,090
DEDUCT - EXPENDITURES AND OTHER USES	695,106		992,111
Fund Balance - End of Year	568,914	DA8029	630,893

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	449,880	DA1049N	352,606
Est Rev - Intergovernmental Charges	140,000	DA2399N	140,000
Est Rev - Use of Money And Property	600	DA2499N	150
Est Rev - Sale of Prop And Comp For Loss	0	DA2699N	75,000
TOTAL Estimated Revenues	590,480		567,756
Appropriated Fund Balance	0	DA599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	590,480		567,756

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	392,400	DA5999N	380,000
App - Employee Benefits	48,080	DA9199N	37,756
App - Debt Service	150,000	DA9899N	150,000
TOTAL Appropriations	590,480		567,756
TOTAL Appropriations And Other Uses	590,480		567,756

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	2	DB200	2
Cash In Time Deposits	572,053	DB201	851,658
TOTAL Cash	572,055		851,660
Due From Other Funds	1,294	DB391	1,294
TOTAL Due From Other Funds	1,294		1,294
Prepaid Expenses	17,314	DB480	12,291
TOTAL Prepaid Expenses	17,314		12,291
TOTAL Assets and Deferred Outflows of Resources	590,664		865,245

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	4,037	DB600	36,280
TOTAL Accounts Payable	4,037		36,280
Due To Other Funds	55	DB630	
TOTAL Due To Other Funds	55		0
TOTAL Liabilities	4,092		36,280
Fund Balance			
Not in Spendable Form	17,314	DB806	12,291
TOTAL Nonspendable Fund Balance	17,314		12,291
Assigned Appropriated Fund Balance		DB914	
Assigned Unappropriated Fund Balance	569,257	DB915	816,674
TOTAL Assigned Fund Balance	569,257		816,674
TOTAL Fund Balance	586,571		828,966
TOTAL Liabilities, Deferred Inflows And Fund Balance	590,664		865,245

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	50,872	DB1001	4,371
TOTAL Real Property Taxes	50,872		4,371
Sales Tax (from County)	887,284	DB1120	1,117,074
TOTAL Non Property Tax Items	887,284		1,117,074
Transportation Services, Other Govts	7,313	DB2300	
TOTAL Intergovernmental Charges	7,313		0
Interest And Earnings	195	DB2401	241
TOTAL Use of Money And Property	195		241
Forfeitures of Deposits		DB2620	5,001
TOTAL Fines And Forfeitures	0		5,001
Refunds of Prior Year's Expenditures	2,651	DB2701	
TOTAL Miscellaneous Local Sources	2,651		0
St Aid, Consolidated Highway Aid	216,266	DB3501	232,770
TOTAL State Aid	216,266		232,770
TOTAL Revenues	1,164,580		1,359,457
TOTAL Detail Revenues And Other Sources	1,164,580		1,359,457

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	425,510	DB51101	414,863
Maint of Streets, Contr Expend	167,120	DB51104	169,912
TOTAL Maint of Streets	592,630		584,776
Perm Improve Highway, Equip & Cap Outlay	260,395	DB51122	314,852
TOTAL Perm Improve Highway	260,395		314,852
TOTAL Transportation	853,025		899,628
State Retirement, Empl Bnfts	67,298	DB90108	55,555
Social Security, Empl Bnfts	30,892	DB90308	30,598
Worker's Compensation, Empl Bnfts	17,693	DB90408	16,333
Disability Insurance, Empl Bnfts	169	DB90558	90
Hospital & Medical (dental) Ins, Empl Bnft	106,401	DB90608	114,859
TOTAL Employee Benefits	222,453		217,435
TOTAL Expenditures	1,075,478		1,117,063
TOTAL Detail Expenditures And Other Uses	1,075,478		1,117,063

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	497,469	DB8021	586,571
Restated Fund Balance - Beg of Year	497,469	DB8022	586,571
ADD - REVENUES AND OTHER SOURCES	1,164,580		1,359,457
DEDUCT - EXPENDITURES AND OTHER USES	1,075,478		1,117,063
Fund Balance - End of Year	586,571	DB8029	828,966

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	4,371	DB1049N	30,000
Est Rev - Non Property Tax Items	1,117,074	DB1199N	1,063,502
Est Rev - Use of Money And Property	1,000	DB2499N	275
Est Rev - State Aid	152,000	DB3099N	250,000
TOTAL Estimated Revenues	1,274,445		1,343,777
Appropriated Fund Balance	0	DB599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	1,274,445		1,343,777

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	1,006,040	DB5999N	1,087,500
App - Home And Community Services	0	DB8999N	
App - Employee Benefits	268,405	DB9199N	256,277
TOTAL Appropriations	1,274,445		1,343,777
TOTAL Appropriations And Other Uses	1,274,445		1,343,777

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		H200	2,178
Cash In Time Deposits	2,553	H201	
TOTAL Cash	2,553		2,178
TOTAL Assets and Deferred Outflows of Resources	2,553		2,178

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	2,553	H915	2,178
TOTAL Assigned Fund Balance	2,553		2,178
TOTAL Fund Balance	2,553		2,178
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,553		2,178

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	1	H2401	1
TOTAL Use of Money And Property	1		1
St Aid-Water Cap Proj		H3991	
TOTAL State Aid	0		0
TOTAL Revenues	1		1
Interfund Transfers		H5031	4,631
TOTAL Interfund Transfers	0		4,631
Statutory Installment Bonds		H5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		4,631
TOTAL Detail Revenues And Other Sources	1		4,632

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	0		0
Source Supply Pwr & Pump, Equip & Cap Outla		H83202	5,006
TOTAL Source Supply Pwr & Pump	0		5,006
TOTAL Home And Community Services	0		5,006
TOTAL Expenditures	0		5,006
TOTAL Detail Expenditures And Other Uses	0		5,006

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(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	2,552	H8021	2,553
Restated Fund Balance - Beg of Year	2,552	H8022	2,553
ADD - REVENUES AND OTHER SOURCES	1		4,632
DEDUCT - EXPENDITURES AND OTHER USES			5,006
Fund Balance - End of Year	2,553	H8029	2,177

TOWN OF Cazenovia
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	1,229,341	K101	1,229,341
Buildings	1,475,258	K102	1,475,258
Machinery And Equipment	1,228,622	K104	2,320,725
Construction Work In Progress		K105	
Infrastructure	2,229,565	K106	2,229,565
Net Pension Asset - Proportionate Share		K108	229,236
Accum Depr, Machinery & Equip		K114	-542,553
Intangible Lease Asset - Mach & Equip		K124	5,575
TOTAL Fixed Assets (net)	6,162,786		6,947,147
TOTAL Assets and Deferred Outflows of Resources	6,162,786		6,947,147

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,162,786	K159	6,947,147
TOTAL Investments in Non-Current Government Assets	6,162,786		6,947,147
TOTAL Fund Balance	6,162,786		6,947,147
TOTAL	6,162,786		6,947,147

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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	29,691	PN201	29,704
TOTAL Cash	29,691		29,704
TOTAL Assets and Deferred Outflows of Resources	29,691		29,704

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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Must Remain Intact	21,860	PN807	21,860
TOTAL Nonspendable Fund Balance	21,860		21,860
Assigned Unappropriated Fund Balance	7,831	PN915	7,844
TOTAL Assigned Fund Balance	7,831		7,844
TOTAL Fund Balance	29,691		29,704
TOTAL Liabilities, Deferred Inflows And Fund Balance	29,691		29,704

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(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	3	PN2401	14
TOTAL Use of Money And Property	3		14
Unclassified (specify)	850	PN2770	
TOTAL Miscellaneous Local Sources	850		0
TOTAL Revenues	853		14
TOTAL Detail Revenues And Other Sources	853		14

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Results of Operation

Code Description	2021	EdpCode	2022
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	28,838	PN8021	29,691
Restated Fund Balance - Beg of Year	28,838	PN8022	29,691
ADD - REVENUES AND OTHER SOURCES	853		14
Fund Balance - End of Year	29,691	PN8029	29,703

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	14	SF200	14
TOTAL Cash	14		14
TOTAL Assets and Deferred Outflows of Resources	14		14

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	14	SF915	14
TOTAL Assigned Fund Balance	14		14
TOTAL Fund Balance	14		14
TOTAL Liabilities, Deferred Inflows And Fund Balance	14		14

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	273,528	SF1001	278,998
TOTAL Real Property Taxes	273,528		278,998
TOTAL Revenues	273,528		278,998
TOTAL Detail Revenues And Other Sources	273,528		278,998

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	273,528	SF34104	278,998
TOTAL Fire Protection	273,528		278,998
TOTAL Public Safety	273,528		278,998
TOTAL Expenditures	273,528		278,998
TOTAL Detail Expenditures And Other Uses	273,528		278,998

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	14	SF8021	14
Restated Fund Balance - Beg of Year	14	SF8022	14
ADD - REVENUES AND OTHER SOURCES	273,528		278,998
DEDUCT - EXPENDITURES AND OTHER USES	273,528		278,998
Fund Balance - End of Year	14	SF8029	14

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	404	SL200	404
Cash In Time Deposits	4,738	SL201	4,514
TOTAL Cash	5,141		4,917
TOTAL Assets and Deferred Outflows of Resources	5,141		4,917

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		SL600	
TOTAL Accounts Payable	0		0
Due To Other Funds	293	SL630	293
TOTAL Due To Other Funds	293		293
TOTAL Liabilities	293		293
Fund Balance			
Assigned Unappropriated Fund Balance	4,848	SL915	4,624
TOTAL Assigned Fund Balance	4,848		4,624
TOTAL Fund Balance	4,848		4,624
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,141		4,917

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	3,650	SL1001	3,650
TOTAL Real Property Taxes	3,650		3,650
TOTAL Revenues	3,650		3,650
TOTAL Detail Revenues And Other Sources	3,650		3,650

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Lighting, Contr Expend	3,658	SL51824	3,874
TOTAL Street Lighting	3,658		3,874
TOTAL Transportation	3,658		3,874
TOTAL Expenditures	3,658		3,874
TOTAL Detail Expenditures And Other Uses	3,658		3,874

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,856	SL8021	4,848
Restated Fund Balance - Beg of Year	4,856	SL8022	4,848
ADD - REVENUES AND OTHER SOURCES	3,650		3,650
DEDUCT - EXPENDITURES AND OTHER USES	3,658		3,874
Fund Balance - End of Year	4,848	SL8029	4,625

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	92,507	SM201	114,578
TOTAL Cash	92,507		114,578
Accounts Receivable	100	SM380	100
TOTAL Other Receivables (net)	100		100
TOTAL Assets and Deferred Outflows of Resources	92,607		114,678

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
Other Liabilities	27,500	SM688	
Overpayments & Clearing Account		SM690	47,498
TOTAL Other Liabilities	27,500		47,498
TOTAL Liabilities	27,500		47,498
Fund Balance			
Assigned Unappropriated Fund Balance	65,107	SM915	67,180
TOTAL Assigned Fund Balance	65,107		67,180
TOTAL Fund Balance	65,107		67,180
TOTAL Liabilities, Deferred Inflows And Fund Balance	92,607		114,678

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	162,313	SM1001	164,214
TOTAL Real Property Taxes	162,313		164,214
Other General Departmental Income	2,120	SM1289	2,030
TOTAL Departmental Income	2,120		2,030
Interest And Earnings	18	SM2401	43
TOTAL Use of Money And Property	18		43
TOTAL Revenues	164,451		166,287
TOTAL Detail Revenues And Other Sources	164,451		166,287

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Ambulance, Contr Expend	162,313	SM45404	164,214
TOTAL Ambulance	162,313		164,214
TOTAL Health	162,313		164,214
TOTAL Expenditures	162,313		164,214
TOTAL Detail Expenditures And Other Uses	162,313		164,214

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	62,970	SM8021	65,107
Restated Fund Balance - Beg of Year	62,970	SM8022	65,107
ADD - REVENUES AND OTHER SOURCES	164,451		166,287
DEDUCT - EXPENDITURES AND OTHER USES	162,313		164,214
Fund Balance - End of Year	65,107	SM8029	67,180

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,172	SS200	1,172
Cash In Time Deposits	1,028,345	SS201	1,204,319
TOTAL Cash	1,029,517		1,205,491
Sewer Rents Receivable	20,704	SS360	17,257
TOTAL Other Receivables (net)	20,704		17,257
Due From Other Funds	260	SS391	260
TOTAL Due From Other Funds	260		260
TOTAL Assets and Deferred Outflows of Resources	1,050,481		1,223,008

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	16,109	SS600	64,764
TOTAL Accounts Payable	16,109		64,764
Customers' Deposits	250	SS615	
TOTAL Other Deposits	250		0
Due To Other Funds	3,411	SS630	3,410
TOTAL Due To Other Funds	3,411		3,410
TOTAL Liabilities	19,770		68,174
Fund Balance			
Assigned Appropriated Fund Balance		SS914	
Assigned Unappropriated Fund Balance	1,030,711	SS915	1,154,834
TOTAL Assigned Fund Balance	1,030,711		1,154,834
TOTAL Fund Balance	1,030,711		1,154,834
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,050,481		1,223,008

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	507,072	SS2120	547,964
Sewer Charges	6,184	SS2122	3,300
Interest & Penalties On Sewer Accts	6,955	SS2128	8,050
TOTAL Departmental Income	520,211		559,313
Interest And Earnings	97	SS2401	558
TOTAL Use of Money And Property	97		558
Forfeitures of Deposits		SS2620	
TOTAL Fines And Forfeitures	0		0
Refunds of Prior Year's Expenditures		SS2701	888
TOTAL Miscellaneous Local Sources	0		888
TOTAL Revenues	520,309		560,759
TOTAL Detail Revenues And Other Sources	520,309		560,759

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sewer Administration, Equip & Cap Outlay	35,103	SS81102	5,496
Sewer Administration, Contr Expend	5,610	SS81104	117,279
TOTAL Sewer Administration	40,714		122,775
Sanitary Sewers, Equip & Cap Outlay		SS81202	
Sanitary Sewers, Contr Expend		SS81204	1,312
TOTAL Sanitary Sewers	0		1,312
Sewage Treat Disp, Pers Serv	9,074	SS81301	9,620
Sewage Treat Disp, Equip & Cap Outlay	15,883	SS81302	11,317
Sewage Treat Disp, Contr Expend	265,922	SS81304	290,587
TOTAL Sewage Treat Disp	290,879		311,525
TOTAL Home And Community Services	331,593		435,612
Social Security , Empl Bnfts	690	SS90308	724
TOTAL Employee Benefits	690		724
TOTAL Expenditures	332,283		436,337
TOTAL Detail Expenditures And Other Uses	332,283		436,337

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	842,685	SS8021	1,030,711
Prior Period Adj -Decrease In Fund Balance		SS8015	300
Restated Fund Balance - Beg of Year	842,685	SS8022	1,030,411
ADD - REVENUES AND OTHER SOURCES	520,309		560,759
DEDUCT - EXPENDITURES AND OTHER USES	332,283		436,337
Fund Balance - End of Year	1,030,711	SS8029	1,154,834

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	538,970	SS1299N	558,971
Est Rev - Use of Money And Property	70	SS2499N	100
TOTAL Estimated Revenues	539,040		559,071
Appropriated Fund Balance	0	SS599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	539,040		559,071

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	538,300	SS8999N	558,266
App - Employee Benefits	740	SS9199N	805
TOTAL Appropriations	539,040		559,071
TOTAL Appropriations And Other Uses	539,040		559,071

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,713	SW200	2,805
Cash In Time Deposits	275,792	SW201	296,442
TOTAL Cash	277,506		299,247
Water Rents Receivable	7,140	SW350	7,926
TOTAL Other Receivables (net)	7,140		7,926
Due From Other Funds	64	SW391	64
TOTAL Due From Other Funds	64		64
TOTAL Assets and Deferred Outflows of Resources	284,710		307,236

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,313	SW600	9,575
TOTAL Accounts Payable	1,313		9,575
Due To Other Funds	2	SW630	
TOTAL Due To Other Funds	2		0
TOTAL Liabilities	1,315		9,575
Fund Balance			
Not in Spendable Form		SW806	
TOTAL Nonspendable Fund Balance	0		0
Assigned Appropriated Fund Balance	1,500	SW914	
Assigned Unappropriated Fund Balance	281,894	SW915	297,662
TOTAL Assigned Fund Balance	283,394		297,662
TOTAL Fund Balance	283,394		297,662
TOTAL Liabilities, Deferred Inflows And Fund Balance	284,710		307,236

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	87,374	SW1001	98,485
TOTAL Real Property Taxes	87,374		98,485
Metered Water Sales	5,272	SW2140	5,605
Unmetered Water Sales	22,656	SW2142	22,278
Interest & Penalties On Water Rents	810	SW2148	800
TOTAL Departmental Income	28,738		28,683
Interest And Earnings	62	SW2401	164
TOTAL Use of Money And Property	62		164
St Aid-Water Cap Proj		SW3991	606
TOTAL State Aid	0		606
TOTAL Revenues	116,174		127,938
Interfund Transfers		SW5031	2,869
TOTAL Interfund Transfers	0		2,869
TOTAL Other Sources	0		2,869
TOTAL Detail Revenues And Other Sources	116,174		130,807

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Administration, Pers Serv	2,379	SW83101	2,596
Water Administration, Contr Expend	227	SW83104	20
TOTAL Water Administration	2,606		2,616
Source Supply Pwr & Pump, Equip & Cap Outlay	21,533	SW83202	7,528
Source Supply Pwr & Pump, Contr Expend	12,885	SW83204	10,631
TOTAL Source Supply Pwr & Pump	34,418		18,159
Water Purification, Contr Expend	8,871	SW83304	7,449
TOTAL Water Purification	8,871		7,449
Water Trans & Distrib, Pers Serv	27,595	SW83401	36,295
Water Trans & Distrib, Equip & Cap Outlay	32,151	SW83402	
Water Trans & Distrib, Contr Expend	6,361	SW83404	13,951
TOTAL Water Trans & Distrib	66,107		50,246
Common Water Supply, Contr Expend	1,719	SW83504	4,369
TOTAL Common Water Supply	1,719		4,369
TOTAL Home And Community Services	113,720		82,839
Social Security , Empl Bnfts	2,248	SW90308	2,863
TOTAL Employee Benefits	2,248		2,863
Debt Principal, Installment Bonds	10,000	SW97206	4,000
Debt Principal Other Government	7,381	SW97976	19,464
TOTAL Debt Principal	17,381		23,464
Debt Interest, Installment Bonds	1,003	SW97207	600
Debt Interest Other Government	8,429	SW97977	6,773
TOTAL Debt Interest	9,432		7,373
TOTAL Expenditures	142,781		116,540
TOTAL Detail Expenditures And Other Uses	142,781		116,540

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	310,001	SW8021	283,394
Restated Fund Balance - Beg of Year	310,001	SW8022	283,394
ADD - REVENUES AND OTHER SOURCES	116,174		130,807
DEDUCT - EXPENDITURES AND OTHER USES	142,781		116,540
Fund Balance - End of Year	283,394	SW8029	297,662

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	98,485	SW1049N	85,694
Est Rev - Intergovernmental Charges	26,660	SW2399N	28,190
Est Rev - Use of Money And Property	90	SW2499N	70
Est Rev - State Aid	0	SW3099N	0
TOTAL Estimated Revenues	125,235		113,954
Appropriated Reserve & Restricted Fund Bal	0	SW511N	
Appropriated Fund Balance	1,500	SW599N	0
TOTAL Estimated Other Sources	1,500		0
TOTAL Estimated Revenues And Other Sources	126,735		113,954

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	97,511	SW8999N	91,829
App - Employee Benefits	3,090	SW9199N	2,960
App - Debt Service	26,134	SW9899N	19,165
TOTAL Appropriations	126,735		113,954
TOTAL Appropriations And Other Uses	126,735		113,954

TOWN OF Cazenovia
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	1,179,001	W129	1,390,442
TOTAL Provision To Be Made In Future Budgets	1,179,001		1,390,442
TOTAL Assets and Deferred Outflows of Resources	1,179,001		1,390,442

TOWN OF Cazenovia
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	2,946	W638	
Lease Liability		W682	3,945
Installment Purchase Debt	261,934	W685	154,896
Compensated Absences	39,019	W687	39,019
TOTAL Other Liabilities	303,899		197,860
Due To Other Governments		W631	375,751
TOTAL Due To Other Governments	0		375,751
Bonds Payable	875,102	W628	816,832
TOTAL Bond And Long Term Liabilities	875,102		816,832
TOTAL Liabilities	1,179,001		1,390,442
TOTAL Liabilities	1,179,001		1,390,442

TOWN OF Cazenovia
Statement of Indebtedness
For the Fiscal Year Ending 2022

5/23/2023

County of: Madison

Municipal Code: 250314100000

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
2020	BOND E	Equipment Purchase			08/25/2020	08/25/2026	1.69%		\$241,720	\$203,102	\$39,270	\$0	\$0		\$163,832
2009	BOND E	Mt. Pleasant SIB			11/06/2009	11/06/2024	5.00%		\$60,000	\$12,000	\$4,000	\$0	\$0		\$8,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$215,102	\$43,270	\$0	\$0	\$0	\$171,832
2016	IPC E	Harvester & Trailer			05/27/2016	05/27/2022	2.24%		\$240,046	\$35,811	\$35,811	\$0	\$0		\$0
2017	IPC E	2018 Western Star Truck/Plow			10/27/2017	10/27/2023	3.32%		\$134,935	\$40,408	\$19,874	\$0	\$0		\$20,534
2018	IPC E	2019 Western Star & Plow Equip			06/22/2018	06/22/2024	4.40%		\$193,683	\$86,392	\$27,567	\$0	\$0		\$58,826
2019	IPC E	2020 Western Star			08/01/2019	08/01/2025	2.87%		\$171,563	\$99,323	\$23,787	\$0	\$0		\$75,536
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$261,934	\$107,038	\$0	\$0	\$0	\$154,896
2022	OTHR E	Joint Water District			01/08/2021	01/08/2031	2.40%			\$0	\$7,449		\$37,246		\$29,797
2022	OTHR E	Joint Water District EFC			12/09/2021	08/01/2051	2.515%			\$0	\$12,015		\$357,969		\$345,954
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$0	\$19,464	\$0	\$395,215	\$0	\$375,751
2016	BOND N	Drainage Improvements			04/15/2015	04/15/2044	3.991%			\$440,000	\$10,000	\$0	\$0		\$430,000
2016	BOND N	Salt Shed / Cold Storage			08/27/2015	08/15/2040	3.99%			\$220,000	\$5,000	\$0	\$0		\$215,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$660,000	\$15,000	\$0	\$0	\$0	\$645,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,137,036	\$184,773	\$0	\$395,215	\$0	\$1,347,478

TOWN OF Cazenovia
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$5,710,390.03
Time Deposits	9Z2021	\$539,877.27
Total		\$6,250,367.30
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$6,159,839.54
Total		\$6,409,839.54
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$15,855.06
Market Value at Balance Sheet Date	9Z4502	\$20,271.68
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$20,271.68
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Cazenovia
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
****-6355	\$20,665	\$7,868	\$13,739	\$14,794
****-6389	\$6,524	\$0	\$136	\$6,387
****-6404	\$2,038,773	\$0	\$0	\$2,038,773
****-0246	\$341,905	\$0	\$0	\$341,905
****-7580	\$539,877	\$0	\$0	\$539,877
****-6412	\$1,658,973	\$0	\$0	\$1,658,973
****-6420	\$152,887	\$0	\$0	\$152,887
****-6446	\$27,336	\$0	\$0	\$27,336
****-6438	\$116,218	\$0	\$0	\$116,218
****-6488	\$29,704	\$0	\$0	\$29,704
****-6496	\$67,060	\$0	\$0	\$67,060
****-5891	\$4,514	\$0	\$0	\$4,514
****-7774	\$1,204,319	\$0	\$0	\$1,204,319
****-4883	\$2,504	\$0	\$0	\$2,504
****-4875	\$5,004	\$0	\$0	\$5,004
****-4891	\$5,004	\$0	\$0	\$5,004
****-6965	\$10,005	\$0	\$0	\$10,005
****-9084	\$0	\$0	\$0	\$0
****-7480	\$0	\$0	\$0	\$0
****-0542	\$5,001	\$0	\$0	\$5,001
****-0690	\$5,001	\$0	\$0	\$5,001
****-0765	\$10,001	\$0	\$0	\$10,001
****-1490	\$5,000	\$0	\$0	\$5,000
Total Adjusted Bank Balance				\$6,250,267
Petty Cash				\$100.00
Adjustments				\$-.01
Total Cash				9ZCASH * \$6,250,367
Total Cash Balance All Funds				9ZCASHB * \$6,250,367

* Must be equal

TOWN OF Cazenovia
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		14			
Total Part Time Employees:		19			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$118,985.25	13	13	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$77,911.53	14	19	
90408	Worker's Compensation Insurance	\$35,493.00	14	19	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$235.07	14	19	
90608	Hospital and Medical (Dental) Insurance	\$208,988.92	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$441,613.77			
Computed Total From Financial Section (comparative purposes only)		\$441,613.77			

TOWN OF Cazenovia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,507	3,992	gallons	
Diesel Fuel	\$75,881	19,617	gallons	
Fuel Oil	\$353	183	gallons	
Natural Gas	\$3,292	2,696	cubic feet	
Electricity	\$55,988	394,126	kilowatt-hours	
Coal			tons	
Propane	\$22,421	14,013	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, William N. Zupan, hereby certify that I am the Chief Fiscal Officer of the Town of Cazenovia, and that the information provided in the annual financial report of the Town of Cazenovia, for the fiscal year ended 12/31/2022, 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 Town of Cazenovia, and adopted by me as my signature for use in conjunction with the filing of the Town of Cazenovia's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Cazenovia's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Liz Merrill
Name of Report Preparer if different than Chief Fiscal Officer

(315) 655-9213
Telephone Number

05/23/2023
Date of Certification

William N. Zupan
Name

Town Supervisor
Title

7 Albany Street
Official Address

(315) 655-9213
Official Telephone Number

TOWN OF Cazenovia
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

- Account Code A8012 CPA Audit of 2021 AUD found adjustment necessary for A 2610 revenue, requiring adjustment to beginning Fund Balance.
- Account Code A8015 CPA Audit of AUD 2021 found error in reported revenue in A 2610, required prior year adjustment.

(SS) SEWER

Adjustment Reason

- Account Code SS8012 CPA adjustment required during audit of 2021 AUD.
- Account Code SS8015 Adjustment to correct AUD reported amount for 2021, found by CPA audit of same.