

**Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024**

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Deborah M. Brooks (LG050445400280), hereby certify that I am the Chief Financial Officer of the Village of Aurora, and that the information provided in the Annual Financial Report of the Village of Aurora for the fiscal year ended 05/31/2024, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- FX - Water
- G - Sewer
- H - Capital Projects
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$385,103.84	\$298,007.41	\$352,396.61
201 - Cash In Time Deposits	\$446,935.48	\$431,177.29	\$227,980.12
210 - Petty Cash	\$50.00	\$50.00	\$50.00
Total for Cash and Cash Equivalents	\$832,089.32	\$729,234.70	\$580,426.73
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$574,419.52	\$611,624.84	\$544,564.55
231 - Cash In Time Deposits Special Reserves	\$155,944.95	\$150,202.96	\$148,727.33
Total for Restricted Cash and Cash Equivalents	\$730,364.47	\$761,827.80	\$693,291.88
Net Taxes Receivable			
250 - Taxes Receivable Current	\$4,161.91	\$4,241.73	\$3,117.75
Total for Net Taxes Receivable	\$4,161.91	\$4,241.73	\$3,117.75
Net Other Receivables			
380 - Accounts Receivable	\$25,064.54	\$14,276.78	\$4,286.09
381 - Accrued Interest Receivable	-	-	\$17.82
Total for Net Other Receivables	\$25,064.54	\$14,276.78	\$4,303.91
Due From			
410 - Due from State and Federal Government	-	-	\$34,461.43

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**A - General
 Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Total for Due From	\$0.00	\$0.00	\$34,461.43
Total for Assets	\$1,591,680.24	\$1,509,581.01	\$1,315,601.70
Total for Assets and Deferred Outflows	\$1,591,680.24	\$1,509,581.01	\$1,315,601.70

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**A - General
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
730 - Guaranty & Bid Deposits	\$5,010.31	\$5,010.31	\$5,010.31
Total for Payables	\$5,010.31	\$5,010.31	\$5,010.31
Payroll Liabilities			
710 - Consolidated Payroll	\$0.01	\$0.01	\$0.01
721 - NYS Income Tax	\$0.01	\$0.01	\$0.01
726 - Social Security Tax	\$0.85	\$0.61	\$0.78
Total for Payroll Liabilities	\$0.87	\$0.63	\$0.80
Due to			
630 - Due To Other Funds	\$4,161.91	\$7,359.48	\$3,117.75
718 - State Retirement	\$724.57	\$544.11	\$544.11
Total for Due to	\$4,886.48	\$7,903.59	\$3,661.86
Other Liabilities			
688 - Other Liabilities <i>ARPA funding</i>	\$4,485.32	\$68,994.74	\$69,006.19
Total for Other Liabilities	\$4,485.32	\$68,994.74	\$69,006.19
Total for Liabilities	\$14,382.98	\$81,909.27	\$77,679.16
Fund Balance			

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**A - General
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Restricted Fund Balance			
878 - Capital Reserve	\$357,128.98	\$344,472.22	\$327,772.12
882 - Reserve For Repairs	\$373,234.29	\$417,354.38	\$365,518.56
Total for Restricted Fund Balance	\$730,363.27	\$761,826.60	\$693,290.68
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$333,927.00	\$185,804.05	\$162,192.00
915 - Assigned Unappropriated Fund Balance	\$16,022.87	\$115,519.35	\$88,596.21
Total for Assigned Fund Balance	\$349,949.87	\$301,323.40	\$250,788.21
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$496,984.12	\$364,556.10	\$293,843.65
Total for Unassigned Fund Balance	\$496,984.12	\$364,556.10	\$293,843.65
Total for Fund Balance	\$1,577,297.26	\$1,427,706.10	\$1,237,922.54
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,591,680.24	\$1,509,615.37	\$1,315,601.70

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$177,879.95	\$171,363.01	\$171,362.96
Total for Property Taxes	\$177,879.95	\$171,363.01	\$171,362.96
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$4,775.53	-	\$4,288.00
1090 - Interest and Penalties on Real Prop Taxes	\$1,383.00	\$1,117.71	\$624.67
Total for Property Tax Items	\$6,158.53	\$1,117.71	\$4,912.67
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$262,537.80	\$277,561.56	\$278,464.16
1130 - Utilities Gross Receipts Tax	\$2,299.55	\$2,250.28	\$1,990.23
1170 - Franchise Tax	\$9,036.95	\$6,332.60	\$5,887.34
Total for Non-Property Tax Items	\$273,874.30	\$286,144.44	\$286,341.73
Departmental Income			
1230 - Treasurer Fees	\$128.10	\$77.30	\$175.14
1540 - Fire Inspection Fees	-	\$175.00	\$100.00
1589 - Other Public Safety Departmental Income	\$2,500.00	-	\$0.00
Total for Departmental Income	\$2,628.10	\$252.30	\$275.14
Use of Money and Property			

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
2401 - Interest and Earnings	\$41,805.43	\$8,009.38	\$1,360.45
2410 - Rental of Real Property	\$35,169.41	\$34,209.97	\$31,466.40
Total for Use of Money and Property	\$76,974.84	\$42,219.35	\$32,826.85
Licenses and Permits			
2545 - Licenses Other	\$10.00	-	-
2555 - Building and Alteration Permits	\$2,320.00	\$6,315.26	\$2,107.42
Total for Licenses and Permits	\$2,330.00	\$6,315.26	\$2,107.42
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$500.00	\$750.83	\$1,328.00
2705 - Gifts and Donations	\$496.18	\$400.00	\$0.00
2750 - AIM Related Payments	-	-	\$10,206.00
2770 - Unclassified <i>refund, & scrap metal sale</i>	\$1,128.95	\$6,041.70	\$1,065.52
Total for Other Revenues	\$2,125.13	\$7,192.53	\$12,599.52
State Aid			
3001 - State Aid Revenue Sharing	\$10,206.00	\$10,206.00	-
3005 - State Aid Mortgage Tax	\$14,910.78	\$8,421.74	\$9,956.66
3089 - State Aid Other	-	-	\$0.00
3501 - State Aid Consolidated Highway Aid	-	-	\$0.00
3820 - State Aid Youth Programs	-	-	\$0.00
Total for State Aid	\$25,116.78	\$18,627.74	\$9,956.66
Federal Aid			

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**A - General
 Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
4089 - Federal Aid Other	\$66,200.00	-	\$0.00
Total for Federal Aid	\$66,200.00	\$0.00	\$0.00
Total for Revenues	\$633,287.63	\$533,232.34	\$520,382.95
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$2,000.00	\$0.00
Total for Operating Transfers	\$0.00	\$2,000.00	\$0.00
Total for Other Sources	\$0.00	\$2,000.00	\$0.00
Total for Revenues and Other Sources	\$633,287.63	\$535,232.34	\$520,382.95

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$7,200.00	\$3,000.00	\$3,999.98
10104 - Legislative Board - Contractual	\$500.29	\$701.18	\$898.15
Total for Legislative Board	\$7,700.29	\$3,701.18	\$4,898.13
Executive			
12101 - Mayor - Personal Services	\$3,500.00	\$2,500.00	\$2,500.00
12104 - Mayor - Contractual	\$161.99	\$3,014.85	\$1,578.52
Total for Executive	\$3,661.99	\$5,514.85	\$4,078.52
Finance			
13304 - Tax Collection - Contractual	\$224.86	\$1,339.64	\$722.60
Total for Finance	\$224.86	\$1,339.64	\$722.60
Municipal Staff			
14101 - Clerk - Personal Services	\$57,723.89	\$52,215.37	\$47,644.35
14102 - Clerk - Equipment and Capital Outlay	\$985.15	\$993.06	\$185.98
14104 - Clerk - Contractual	\$6,552.43	\$10,669.15	\$6,809.43
14204 - Law - Contractual	\$22,397.50	\$18,402.98	\$12,207.00
14404 - Engineer - Contractual	\$1,885.76	\$8,862.98	\$11,619.30

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
14501 - Elections - Personal Services	\$375.00	-	\$369.60
14504 - Elections - Contractual	\$233.77	-	\$125.77
14601 - Records Management - Personal Services	\$1,003.44	\$657.60	\$1,128.40
14602 - Records Management - Equipment and Capital Outlay	\$264.00	-	\$0.00
14604 - Records Management - Contractual	-	-	\$404.18
14901 - Public Works Administration - Personal Services	\$5,422.10	\$6,608.16	\$8,667.36
Total for Municipal Staff	\$96,843.04	\$98,409.30	\$89,161.37
Shared Services			
16201 - Operation of Plant - Personal Services	\$10,282.04	\$9,580.67	\$9,497.67
16202 - Operation of Plant - Equipment and Capital Outlay	\$22,222.66	\$19,423.48	\$10,011.83
16204 - Operation of Plant - Contractual	\$25,256.64	\$25,531.66	\$24,930.49
Total for Shared Services	\$57,761.34	\$54,535.81	\$44,439.99
Special Items			
19104 - Unallocated Insurance - Contractual	\$11,248.23	\$11,003.26	\$10,402.92
19204 - Municipal Association Dues - Contractual	\$1,721.00	\$1,564.50	\$1,677.00
19404 - Purchase of Land/Right of Way - Contractual	-	\$6,916.71	\$1.00
Total for Special Items	\$12,969.23	\$19,484.47	\$12,080.92
Total for General Government Support	\$179,160.75	\$182,985.25	\$155,381.53
Public Safety			
Administration			
30104 - Public Safety Administration - Contractual	-	-	\$0.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Administration	\$0.00	\$0.00	\$0.00
Total for Public Safety	\$0.00	\$0.00	\$0.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$31,568.49	\$28,865.60	\$30,571.06
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$70,155.62	\$13,112.78	\$8,758.77
51104 - Maintenance of Roads - Contractual	\$15,509.75	\$18,602.23	\$12,857.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	-	\$0.00
51824 - Street Lighting - Contractual	\$6,293.60	\$4,075.80	\$4,536.20
Total for Highway	\$123,527.46	\$64,656.41	\$56,723.03
Public Transportation			
56304 - Bus Operations - Contractual	\$700.00	\$700.00	\$700.00
Total for Public Transportation	\$700.00	\$700.00	\$700.00
Total for Transportation	\$124,227.46	\$65,356.41	\$57,423.03
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	-	\$280.00	\$620.00
67728 - Programs for the Aging - Employee Benefits	-	-	\$100.00
Total for Economic Opportunity and Development	\$0.00	\$280.00	\$720.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Economic Assistance and Opportunity	\$0.00	\$280.00	\$720.00
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	\$6,608.16	\$6,006.00	\$5,887.44
71404 - Playground and Recreation Centers - Contractual	\$421.08	\$641.73	\$251.45
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$18.98	-	\$384.95
71804 - Special Recreation Facilities - Contractual	\$488.64	\$212.37	\$400.51
73101 - Youth Programs - Personal Services	\$20,832.86	-	\$9,971.90
73102 - Youth Programs - Equipment and Capital Outlay	-	-	\$118.76
73104 - Youth Programs - Contractual	\$2,736.66	\$451.25	\$1,296.29
Total for Recreation	\$31,106.38	\$7,311.35	\$18,311.30
Culture			
74104 - Library - Contractual	\$2,500.00	\$2,500.00	\$2,400.00
74504 - Museum/Art Gallery - Contractual	\$2,500.00	-	-
75101 - Historian - Personal Services	\$1,400.04	\$1,250.04	\$1,250.04
75104 - Historian - Contractual	\$383.37	\$286.82	\$348.06
75202 - Historical Property - Equipment and Capital Outlay	-	-	\$1,924.18
75204 - Historical Property - Contractual	-	-	\$30.00
75504 - Celebrations - Contractual	\$240.56	\$478.88	\$232.37
79894 - Culture And Recreation, Other - Contractual <i>\$2500.00 donation Aurora Library and \$250000 Aurora Historical Association</i>	\$5,000.00	\$5,000.00	\$4,800.00
Total for Culture	\$12,023.97	\$9,515.74	\$10,984.65

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Culture and Recreation	\$43,130.35	\$16,827.09	\$29,295.95
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$16,300.00	\$10,518.25	\$12,195.40
80104 - Zoning - Contractual	\$9,144.06	\$1,363.82	\$11,140.66
80201 - Planning and Surveys - Personal Services	\$1,400.00	\$1,250.00	\$1,250.00
80204 - Planning and Surveys - Contractual	\$522.52	\$2,671.70	\$10,371.52
Total for General Environment	\$27,366.58	\$15,803.77	\$34,957.58
Sewage			
81402 - Storm Sewers - Equipment and Capital Outlay	-	-	\$0.00
81404 - Storm Sewers - Contractual	-	-	\$0.00
Total for Sewage	\$0.00	\$0.00	\$0.00
Community Environment			
85104 - Community Beautification - Contractual	\$350.00	-	\$345.00
85604 - Shade Trees - Contractual	-	\$230.00	\$1,700.00
Total for Community Environment	\$350.00	\$230.00	\$2,045.00
Total for Home and Community Services	\$27,716.58	\$16,033.77	\$37,002.58
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$10,526.76	\$9,713.52	\$11,855.70

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
90308 - Social Security - Employee Benefits	\$11,301.77	\$9,367.52	\$9,858.59
90408 - Workers' Compensation - Employee Benefits	\$4,792.37	\$5,768.36	\$5,793.55
90558 - Disability Insurance - Employee Benefits	\$597.60	\$601.50	\$532.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$16,008.47	\$38,549.72	\$37,058.36
Total for Employee Benefits	\$43,226.97	\$64,000.62	\$65,098.20
Total for Employee Benefits	\$43,226.97	\$64,000.62	\$65,098.20
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	-	-	\$25,814.69
97207 - Installment Bonds - Debt Interest	-	-	\$1,290.73
Total for Debt Service	\$0.00	\$0.00	\$27,105.42
Total for Debt Service	\$0.00	\$0.00	\$27,105.42
Total for Expenditures	\$417,462.11	\$345,483.14	\$372,026.71
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>ARPA Funds transferred to Water Fund for Water Tank Repair</i>	\$66,200.00	-	-
Total for Interfund Transfers	\$66,200.00	\$0.00	\$0.00

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**A - General
 Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Interfund Transfers	\$66,200.00	\$0.00	\$0.00
Total for Other Uses	\$66,200.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$483,662.11	\$345,483.14	\$372,026.71

Village of Aurora
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**A - General
 Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,427,706.10	\$1,237,956.90	\$1,089,600.66
8022 - Restated Fund Balance - Beginning of Year	\$1,427,706.10	\$1,237,956.90	\$1,089,600.66
Add Revenues and Other Sources	\$633,287.63	\$535,232.34	\$520,382.95
Deduct Expenditures and Other Uses	\$483,662.11	\$345,483.14	\$372,026.71
8029 - Fund Balance - End of Year	\$1,577,331.62	\$1,427,706.10	\$1,237,956.90

Village of Aurora
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**A - General
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$182,775.00	\$177,879.95	\$171,363.00
1099 - Est Rev - Property Tax Items	\$2,500.00	\$4,400.00	\$4,400.00
1199 - Est Rev - Non-Property Tax Items	\$188,000.00	\$187,000.00	\$187,600.00
1299 - Est Rev - Departmental Income	-	-	\$2,800.00
2199 - Est Rev - Departmental Income	\$2,700.00	\$2,800.00	-
2499 - Est Rev - Use of Money and Property	\$45,282.00	\$37,700.00	\$32,856.00
2599 - Est Rev - Licenses and Permits	\$2,010.00	\$3,000.00	\$3,000.00
3099 - Est Rev - State Aid	\$23,206.00	\$23,206.00	\$21,000.00
Total for Estimated Revenue	\$446,473.00	\$435,985.95	\$423,019.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	-	\$0.00
5099 - Est Rev - Operating Transfers	-	\$35,000.00	-
599 - Appropriated Fund Balance	\$333,927.00	\$185,804.05	\$162,192.00
Total for Estimated Other Sources	\$333,927.00	\$220,804.05	\$162,192.00
Total for Estimated Revenues and Other Sources	\$780,400.00	\$656,790.00	\$585,211.00

Village of Aurora
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**A - General
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$388,290.00	\$269,028.00	\$245,954.00
3999 - App - Public Safety	\$500.00	\$500.00	\$2,300.00
5999 - App - Transportation	\$81,280.00	\$78,853.00	\$70,850.00
6999 - App - Economic Assistance and Opportunity	\$20,000.00	\$12,800.00	\$3,100.00
7999 - App - Culture and Recreation	\$68,720.00	\$49,259.00	\$43,406.00
8999 - App - Home and Community Services	\$80,310.00	\$73,100.00	\$80,750.00
9199 - App - Employee Benefits	\$81,300.00	\$78,250.00	\$78,851.00
9899 - App - Debt Service	-	-	\$0.00
Total for Estimated Appropriations	\$720,400.00	\$561,790.00	\$525,211.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$60,000.00	\$95,000.00	\$60,000.00
Total for Estimated Other Uses	\$60,000.00	\$95,000.00	\$60,000.00
Total for Estimated Appropriations and Other Uses	\$780,400.00	\$656,790.00	\$585,211.00

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**FX - Water
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$62,428.68	\$34,606.37	\$32,039.37
201 - Cash In Time Deposits	\$10,914.18	\$10,503.49	\$10,385.30
Total for Cash and Cash Equivalents	\$73,342.86	\$45,109.86	\$42,424.67
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$50,372.05	\$48,704.92	\$40,552.61
231 - Cash In Time Deposits Special Reserves	\$20,100.49	\$19,342.11	\$19,123.87
Total for Restricted Cash and Cash Equivalents	\$70,472.54	\$68,047.03	\$59,676.48
Net Other Receivables			
350 - Water Rents Receivable	\$2,659.43	\$351.02	\$1,481.69
380 - Accounts Receivable	-	-	\$0.00
Total for Net Other Receivables	\$2,659.43	\$351.02	\$1,481.69
Due From			
391 - Due From Other Funds	\$1,376.31	\$2,760.10	\$1,331.40
Total for Due From	\$1,376.31	\$2,760.10	\$1,331.40
Total for Assets	\$147,851.14	\$116,268.01	\$104,914.24
Total for Assets and Deferred Outflows	\$147,851.14	\$116,268.01	\$104,914.24

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
615 - Customers Deposits	\$1,563.51	\$1,543.51	\$1,543.51
Total for Payables	\$1,563.51	\$1,543.51	\$1,543.51
Total for Liabilities	\$1,563.51	\$1,543.51	\$1,543.51
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$32,765.78	\$31,628.44	\$23,458.96
882 - Reserve For Repairs	\$37,706.76	\$36,418.59	\$36,217.52
Total for Restricted Fund Balance	\$70,472.54	\$68,047.03	\$59,676.48
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$38,953.85	\$39,165.00	\$20,809.57
915 - Assigned Unappropriated Fund Balance	\$36,861.24	\$7,512.47	\$22,884.68
Total for Assigned Fund Balance	\$75,815.09	\$46,677.47	\$43,694.25
Total for Fund Balance	\$146,287.63	\$114,724.50	\$103,370.73
Total for Liabilities, Deferred Inflows and Fund Balances	\$147,851.14	\$116,268.01	\$104,914.24

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$99,514.33	\$104,714.30	\$99,641.62
2142 - Unmetered Water Sales	\$1,882.11	\$2,970.58	\$1,800.16
2144 - Water Service Charges	-	-	\$162.80
2148 - Interest and Penalties on Water Rents	\$1,119.00	\$788.56	\$1,327.09
Total for Departmental Income	\$102,515.44	\$108,473.44	\$102,931.67
Use of Money and Property			
2401 - Interest and Earnings	\$3,171.20	\$565.81	\$109.95
Total for Use of Money and Property	\$3,171.20	\$565.81	\$109.95
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	-	\$0.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
Total for Revenues	\$105,686.64	\$109,039.25	\$103,041.62
Other Sources			

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
 Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Operating Transfers			
5031 - Interfund Transfers	\$66,200.00	-	\$0.00
Total for Operating Transfers	\$66,200.00	\$0.00	\$0.00
Total for Other Sources	\$66,200.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$171,886.64	\$109,039.25	\$103,041.62

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$1,769.88	\$1,774.72	\$1,677.89
Total for Special Items	\$1,769.88	\$1,774.72	\$1,677.89
Total for General Government Support	\$1,769.88	\$1,774.72	\$1,677.89
Home and Community Services			
Water			
83104 - Water Administration - Contractual	\$1,654.96	\$4,663.34	\$2,161.60
83204 - Water Source of Supply, Power and Pumping - Contractual	\$48,980.69	\$56,376.23	\$59,612.94
83401 - Water Transportation and Distribution - Personal Services	\$6,140.30	\$6,639.02	\$9,581.87
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$1,580.00	\$3,100.00	\$1,747.13
83404 - Water Transportation and Distribution - Contractual	\$70,213.49	\$13,298.75	\$11,815.93
Total for Water	\$128,569.44	\$84,077.34	\$84,919.47
Total for Home and Community Services	\$128,569.44	\$84,077.34	\$84,919.47
Employee Benefits			

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$3,119.04	\$2,878.08	\$3,512.80
90308 - Social Security - Employee Benefits	\$469.87	\$507.96	\$733.10
90408 - Workers' Compensation - Employee Benefits	\$1,071.56	\$1,390.28	\$1,402.01
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$1,323.72	\$5,057.10	\$5,151.43
Total for Employee Benefits	\$5,984.19	\$9,833.42	\$10,799.34
Total for Employee Benefits	\$5,984.19	\$9,833.42	\$10,799.34
Total for Expenditures	\$136,323.51	\$95,685.48	\$97,396.70
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Board moved funds to Water Improvement Repair Reserve</i>	\$4,000.00	\$2,000.00	\$2,000.00
Total for Interfund Transfers	\$4,000.00	\$2,000.00	\$2,000.00
Total for Interfund Transfers	\$4,000.00	\$2,000.00	\$2,000.00
Total for Other Uses	\$4,000.00	\$2,000.00	\$2,000.00
Total for Expenditures and Other Uses	\$140,323.51	\$97,685.48	\$99,396.70

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
 Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$114,724.50	\$103,370.73	\$99,725.81
8022 - Restated Fund Balance - Beginning of Year	\$114,724.50	\$103,370.73	\$99,725.81
Add Revenues and Other Sources	\$171,886.64	\$109,039.25	\$103,041.62
Deduct Expenditures and Other Uses	\$140,323.51	\$97,685.48	\$99,396.70
8029 - Fund Balance - End of Year	\$146,287.63	\$114,724.50	\$103,370.73

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	\$93,100.00
2199 - Est Rev - Departmental Income	\$78,146.15	\$88,100.00	-
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$180.00	\$110.00
Total for Estimated Revenue	\$79,146.15	\$88,280.00	\$93,210.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$38,953.85	\$39,165.00	\$20,810.00
Total for Estimated Other Sources	\$38,953.85	\$39,165.00	\$20,810.00
Total for Estimated Revenues and Other Sources	\$118,100.00	\$127,445.00	\$114,020.00

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$7,500.00	\$7,500.00	\$5,000.00
8999 - App - Home and Community Services	\$94,350.00	\$97,695.00	\$87,470.00
9199 - App - Employee Benefits	\$8,250.00	\$12,250.00	\$11,550.00
Total for Estimated Appropriations	\$110,100.00	\$117,445.00	\$104,020.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$8,000.00	\$10,000.00	\$10,000.00
Total for Estimated Other Uses	\$8,000.00	\$10,000.00	\$10,000.00
Total for Estimated Appropriations and Other Uses	\$118,100.00	\$127,445.00	\$114,020.00

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$133,826.37	\$57,852.65	\$48,884.27
201 - Cash In Time Deposits	\$17,191.67	\$16,568.31	\$16,421.33
Total for Cash and Cash Equivalents	\$151,018.04	\$74,420.96	\$65,305.60
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$53,385.92	\$76,965.40	\$28,005.33
231 - Cash In Time Deposits Special Reserves	\$45,540.20	\$43,823.00	\$43,328.85
Total for Restricted Cash and Cash Equivalents	\$98,926.12	\$120,788.40	\$71,334.18
Net Other Receivables			
360 - Sewer Rents Receivable	\$3,903.49	\$877.85	\$2,304.86
Total for Net Other Receivables	\$3,903.49	\$877.85	\$2,304.86
Due From			
391 - Due From Other Funds	\$2,785.60	\$4,599.38	\$1,786.35
Total for Due From	\$2,785.60	\$4,599.38	\$1,786.35
Total for Assets	\$256,633.25	\$200,686.59	\$140,730.99
Total for Assets and Deferred Outflows	\$256,633.25	\$200,686.59	\$140,730.99

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$11,775.95	\$11,359.65	\$11,276.92
882 - Reserve For Repairs	\$87,150.17	\$109,428.70	\$60,057.26
Total for Restricted Fund Balance	\$98,926.12	\$120,788.35	\$71,334.18
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$30,560.00	\$40,576.40	\$0.00
915 - Assigned Unappropriated Fund Balance	\$127,147.13	\$39,321.84	\$69,396.81
Total for Assigned Fund Balance	\$157,707.13	\$79,898.24	\$69,396.81
Total for Fund Balance	\$256,633.25	\$200,686.59	\$140,730.99
Total for Liabilities, Deferred Inflows and Fund Balances	\$256,633.25	\$200,686.59	\$140,730.99

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$191,944.10	\$195,412.52	\$155,330.18
2128 - Interest and Penalties on Sewer Accounts	\$1,697.35	\$1,222.87	\$1,794.15
Total for Departmental Income	\$193,641.45	\$196,635.39	\$157,124.33
Use of Money and Property			
2401 - Interest and Earnings	\$5,050.41	\$907.02	\$177.54
Total for Use of Money and Property	\$5,050.41	\$907.02	\$177.54
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
Total for Revenues	\$198,691.86	\$197,542.41	\$157,301.87
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Revenues and Other Sources	\$198,691.86	\$197,542.41	\$157,301.87

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$4,955.65	\$4,969.22	\$4,698.10
Total for Special Items	\$4,955.65	\$4,969.22	\$4,698.10
Total for General Government Support	\$4,955.65	\$4,969.22	\$4,698.10
Home and Community Services			
Sewage			
81104 - Sewer Administration - Contractual	\$2,156.12	\$3,249.88	\$1,728.26
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	-	\$0.00
81204 - Sanitary Sewers - Contractual	-	-	\$0.00
81301 - Sewage Treatment and Disposal - Personal Services	\$43,739.23	\$48,343.61	\$56,213.33
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$30,006.67	\$3,618.93	\$0.00
81304 - Sewage Treatment and Disposal - Contractual	\$46,304.60	\$46,451.06	\$37,669.33
Total for Sewage	\$122,206.62	\$101,663.48	\$95,610.92
Total for Home and Community Services	\$122,206.62	\$101,663.48	\$95,610.92
Employee Benefits			

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$5,848.20	\$5,396.40	\$6,586.50
90308 - Social Security - Employee Benefits	\$3,346.11	\$3,698.26	\$4,300.35
90408 - Workers' Compensation - Employee Benefits	\$2,402.32	\$3,116.89	\$3,143.16
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$3,986.30	\$18,742.56	\$18,973.07
Total for Employee Benefits	\$15,582.93	\$30,954.11	\$33,003.08
Total for Employee Benefits	\$15,582.93	\$30,954.11	\$33,003.08
Total for Expenditures	\$142,745.20	\$137,586.81	\$133,312.10
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$142,745.20	\$137,586.81	\$133,312.10

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
 Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$200,691.11	\$140,735.51	\$116,745.74
8022 - Restated Fund Balance - Beginning of Year	\$200,691.11	\$140,735.51	\$116,745.74
Add Revenues and Other Sources	\$198,691.86	\$197,542.41	\$157,301.87
Deduct Expenditures and Other Uses	\$142,745.20	\$137,586.81	\$133,312.10
8029 - Fund Balance - End of Year	\$256,637.77	\$200,691.11	\$140,735.51

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	\$192,744.00
2199 - Est Rev - Departmental Income	\$190,500.00	\$190,450.00	-
2499 - Est Rev - Use of Money and Property	\$1,550.00	\$400.00	\$180.00
Total for Estimated Revenue	\$192,050.00	\$190,850.00	\$192,924.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$30,560.00	\$40,576.40	\$0.00
Total for Estimated Other Sources	\$30,560.00	\$40,576.40	\$0.00
Total for Estimated Revenues and Other Sources	\$222,610.00	\$231,426.40	\$192,924.00

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$8,900.00	\$8,916.40	\$9,200.00
8999 - App - Home and Community Services	\$163,710.00	\$137,310.00	\$124,610.00
9199 - App - Employee Benefits	\$30,000.00	\$37,500.00	\$35,500.00
Total for Estimated Appropriations	\$202,610.00	\$183,726.40	\$169,310.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$20,000.00	\$47,700.00	\$23,614.00
Total for Estimated Other Uses	\$20,000.00	\$47,700.00	\$23,614.00
Total for Estimated Appropriations and Other Uses	\$222,610.00	\$231,426.40	\$192,924.00

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**H - Capital Projects
 Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$11,574.54	\$9,754.35	-
Total for Cash and Cash Equivalents	\$11,574.54	\$9,754.35	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	-	\$11,291.78
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$11,291.78
Total for Assets	\$11,574.54	\$9,754.35	\$11,291.78
Total for Assets and Deferred Outflows	\$11,574.54	\$9,754.35	\$11,291.78

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**H - Capital Projects
 Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	-	-	\$11,291.78
899 - Other Restricted Fund Balance	\$11,574.54	\$9,754.35	-
<i>Combined total for 3 capital reserve funds.</i>			
Total for Restricted Fund Balance	\$11,574.54	\$9,754.35	\$11,291.78
Total for Fund Balance	\$11,574.54	\$9,754.35	\$11,291.78
Total for Liabilities, Deferred Inflows and Fund Balances	\$11,574.54	\$9,754.35	\$11,291.78

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**H - Capital Projects
 Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$16.22	\$14.85	\$3.28
Total for Use of Money and Property	\$16.22	\$14.85	\$3.28
Total for Revenues	\$16.22	\$14.85	\$3.28
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$4,000.00	-	\$2,000.00
Total for Operating Transfers	\$4,000.00	\$0.00	\$2,000.00
Total for Other Sources	\$4,000.00	\$0.00	\$2,000.00
Total for Revenues and Other Sources	\$4,016.22	\$14.85	\$2,003.28

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**H - Capital Projects
 Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	\$2,196.03	\$1,552.50	\$12,906.73
Total for Municipal Staff	\$2,196.03	\$1,552.50	\$12,906.73
Total for General Government Support	\$2,196.03	\$1,552.50	\$12,906.73
Total for Expenditures	\$2,196.03	\$1,552.50	\$12,906.73
Total for Expenditures and Other Uses	\$2,196.03	\$1,552.50	\$12,906.73

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

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

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$9,754.35	\$11,292.00	\$22,195.23
8022 - Restated Fund Balance - Beginning of Year	\$9,754.35	\$11,292.00	\$22,195.23
Add Revenues and Other Sources	\$4,016.22	\$14.85	\$2,003.28
Deduct Expenditures and Other Uses	\$2,196.03	\$1,552.50	\$12,906.73
8029 - Fund Balance - End of Year	\$11,574.54	\$9,754.35	\$11,292.00

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**TC - Custodial
 Statement of Net Position**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,083.91	\$3,728.82	-
Total for Cash and Cash Equivalents	\$2,083.91	\$3,728.82	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	-	\$4,092.39
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$4,092.39
Total for Assets	\$2,083.91	\$3,728.82	\$4,092.39
Total for Assets and Deferred Outflows	\$2,083.91	\$3,728.82	\$4,092.39

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**TC - Custodial
 Statement of Net Position**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$0.00
Total for Payables	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>HRA account fund balance</i>	\$2,083.91	\$3,728.82	\$4,092.39
Total for Restricted Net Position	\$2,083.91	\$3,728.82	\$4,092.39
Total for Net Position	\$2,083.91	\$3,728.82	\$4,092.39
Total for Liabilities, Deferred Inflows and Net Position	\$2,083.91	\$3,728.82	\$4,092.39

Village of Aurora
Annual Financial Report
For the Fiscal Period 06/01/2023 - 05/31/2024

**TC - Custodial
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified <i>funds paid inti HRA Account</i>	\$1,260.46	\$6,970.29	\$11,433.98
Total for Miscellaneous	\$1,260.46	\$6,970.29	\$11,433.98
Total for Revenues	\$1,260.46	\$6,970.29	\$11,433.98
Total for Revenues and Other Sources	\$1,260.46	\$6,970.29	\$11,433.98

Village of Aurora
 Annual Financial Report
 For the Fiscal Period 06/01/2023 - 05/31/2024

**TC - Custodial
 Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
Employee Benefits			
Employee Benefits			
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i> funds spent for HRA account</i>	\$2,905.37	\$7,333.86	\$9,144.27
Total for Employee Benefits	\$2,905.37	\$7,333.86	\$9,144.27
Total for Employee Benefits	\$2,905.37	\$7,333.86	\$9,144.27
Total for Expenditures	\$2,905.37	\$7,333.86	\$9,144.27
Total for Expenditures and Other Uses	\$2,905.37	\$7,333.86	\$9,144.27

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**TC - Custodial
 Changes in Net Position**

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$3,728.82	\$4,091.00	\$1,802.68
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	\$1.39	-
8022 - Restated Net Position - Beginning of Year	\$3,728.82	\$4,092.39	\$1,802.68
Add Revenues and Other Sources	\$1,260.46	\$6,970.29	\$11,433.98
Deduct Expenditures and Other Uses	\$2,905.37	\$7,333.86	\$9,144.27
8029 - Net Position - End of Year	\$2,083.91	\$3,728.82	\$4,091.00

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

	05/31/2024	05/31/2023	05/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$68,383.71	\$68,383.71	\$61,467.00
Total for Non-Depreciable Capital Assets	\$68,383.71	\$68,383.71	\$61,467.00
Depreciable Capital Assets			
102 - Buildings	\$2,343,310.42	\$2,343,310.42	\$2,343,310.42
103 - Improvements Other Than Buildings	\$215,504.97	\$215,504.97	\$201,487.91
104 - Machinery and Equipment	\$867,698.59	\$867,698.59	\$867,698.59
Total for Depreciable Capital Assets	\$3,426,513.98	\$3,426,513.98	\$3,412,496.92
Total for Non-Current Assets	\$3,494,897.69	\$3,494,897.69	\$3,473,963.92

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

	05/31/2024	05/31/2023	05/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	-	-	\$0.00
Total for Debt Obligations	\$0.00	\$0.00	\$0.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$57,612.00	\$96,286.00	\$0.00
Total for Other Long-Term Obligations	\$57,612.00	\$96,286.00	\$0.00
Total for Long-Term Obligations	\$57,612.00	\$96,286.00	\$0.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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Statement of Indebtedness

You have indicated you have no debt data to report.

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Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2218	Certificate of Deposit (CD)	A, FX, G	\$203,913.28	\$0.00	\$0.00	\$0.00	\$203,913.28
174	Savings	FX	\$5,248.86	\$0.00	\$0.00	\$0.00	\$5,248.86
175	Savings	G	\$4,299.18	\$0.00	\$0.00	\$0.00	\$4,299.18
236	Savings	A	\$30,560.38	\$0.00	\$0.00	\$0.00	\$30,560.38
237	Savings	G	\$48,238.65	\$0.00	\$0.00	\$0.00	\$48,238.65
249	Savings	A	\$7,524.97	\$0.00	\$0.00	\$0.00	\$7,524.97
253	Savings	A	\$138,623.46	\$0.00	\$0.00	\$0.00	\$138,623.46
254	Savings	A	\$209,858.21	\$0.00	\$0.00	\$0.00	\$209,858.21
255	Savings	FX	\$29,284.78	\$0.00	\$0.00	\$0.00	\$29,284.78
256	Savings	A	\$70,964.41	\$0.00	\$0.00	\$0.00	\$70,964.41
259	Savings	G	\$5,147.27	\$0.00	\$0.00	\$0.00	\$5,147.27
746	Savings	A	\$53,451.26	\$0.00	\$0.00	\$0.00	\$53,451.26

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
747	Savings	A	\$3,181.16	\$0.00	\$0.00	\$0.00	\$3,181.16
1589	Savings	H	\$3,085.91	\$0.00	\$0.00	\$0.00	\$3,085.91
8597	Checking	H	\$2,032.14	\$0.00	\$0.00	\$0.00	\$2,032.14
772	Savings	A	\$8,425.14	\$0.00	\$0.00	\$0.00	\$8,425.14
799	Certificate of Deposit (CD)	A	\$40,113.89	\$0.00	\$0.00	\$0.00	\$40,113.89
2217	Certificate of Deposit (CD)	A	\$29,232.78	\$0.00	\$0.00	\$0.00	\$29,232.78
80	Savings	FX	\$1,659.47	\$0.00	\$0.00	\$0.00	\$1,659.47
155	Savings	A	\$261,728.84	\$0.00	\$0.00	\$0.00	\$261,728.84
266	Checking	FX	\$55,699.16	\$0.00	(\$190.97)	\$0.00	\$55,508.19
2216	Certificate of Deposit (CD)	A, FX, G	\$199,885.33	\$0.00	\$0.00	\$0.00	\$199,885.33
6254	Checking	G	\$134,868.37	\$0.00	(\$1,042.00)	\$0.00	\$133,826.37
3438	Checking	A	\$8,361.11	\$0.00	(\$862.91)	\$0.00	\$7,498.20
3460	Checking	A	\$385,878.91	\$0.00	(\$8,373.27)	\$0.00	\$377,505.64

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9923	Checking	TC	\$2,083.91	\$0.00	\$0.00	\$0.00	\$2,083.91
7495	Savings	A	\$678.69	\$0.00	\$0.00	\$0.00	\$678.69
6670	Savings	H	\$15,060.80	\$0.00	\$0.00	\$0.00	\$15,060.80
5622	Checking	A	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
257	Savings	FX	\$21,087.27	\$0.00	\$0.00	\$0.00	\$21,087.27
Total			\$1,980,277.59	\$0.00	(\$10,469.15)	\$0.00	\$1,969,808.44
Total Cash From Financials							\$1,969,821.80

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$1,980,277.59
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,849,370.84
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,099,370.84

Investments and Collateralization of Investments

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
4	4	0	1

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$19,494.00	4	0		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$15,117.75	4	4		1
Worker's Compensation	\$8,266.25	4	4		1
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$597.60	4	4		1
Hospital, Medical and Dental Insurance	\$21,318.49	2	0		1
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$2,905.37	2	0		1
Total Employee Benefits Paid	\$67,699.46				