

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Donald Foster (LG490305400000A), hereby certify that I am the Chief Financial Officer of the Town of Barton, and that the information provided in the Annual Financial Report of the Town of Barton for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

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

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- FX - Water
- G - Sewer
- SF - Special District(s) Fire Protection
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$33,191.34	\$6,632.06	\$8,969.83
201 - Cash In Time Deposits	\$274,599.40	\$525,275.43	\$268,064.76
210 - Petty Cash	\$500.00	\$500.00	\$500.00
Total for Cash and Cash Equivalents	\$308,290.74	\$532,407.49	\$277,534.59
Due From			
391 - Due From Other Funds	-	\$0.00	\$0.00
440 - Due from Other Governments <i>Town Clerk's December monthly report. \$4,917.87 Due from NYSTAX</i>	\$10,148.91	\$5,375.59	\$3,882.66
Total for Due From	\$10,148.91	\$5,375.59	\$3,882.66
Other Assets			
480 - Prepaid Expenses	\$8,053.25	\$9,291.05	\$2,534.82
Total for Other Assets	\$8,053.25	\$9,291.05	\$2,534.82
Total for Assets	\$326,492.90	\$547,074.13	\$283,952.07
Total for Assets and Deferred Outflows	\$326,492.90	\$547,074.13	\$283,952.07

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$9,236.82	\$5,960.93	\$19,297.18
Total for Payables	\$9,236.82	\$5,960.93	\$19,297.18
Due to			
630 - Due To Other Funds	-	\$0.00	\$23,001.05
631 - Due To Other Governments	-	\$430.12	\$890.45
Total for Due to	\$0.00	\$430.12	\$23,891.50
Other Liabilities			
688 - Other Liabilities	-	\$217,692.00	\$217,692.00
690 - Overpayments and Clearing Account	-	\$0.00	\$2,486.50
Total for Other Liabilities	\$0.00	\$217,692.00	\$220,178.50
Total for Liabilities	\$9,236.82	\$224,083.05	\$263,367.18
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$8,053.25	\$9,291.05	\$2,534.82
Total for Nonspendable Fund Balance	\$8,053.25	\$9,291.05	\$2,534.82
Restricted Fund Balance			

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**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
878 - Capital Reserve	-	\$0.00	\$0.00
Total for Restricted Fund Balance	\$0.00	\$0.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$16,040.00	-	\$0.00
Total for Assigned Fund Balance	\$16,040.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$293,162.83	\$313,700.03	\$18,050.07
Total for Unassigned Fund Balance	\$293,162.83	\$313,700.03	\$18,050.07
Total for Fund Balance	\$317,256.08	\$322,991.08	\$20,584.89
Total for Liabilities, Deferred Inflows and Fund Balances	\$326,492.90	\$547,074.13	\$283,952.07

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$258,060.00	\$242,100.00	\$227,000.00
Total for Property Taxes	\$258,060.00	\$242,100.00	\$227,000.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$14,181.81	\$17,587.83	\$12,488.46
1090 - Interest and Penalties on Real Prop Taxes	\$39,898.36	\$17,620.08	\$20,837.99
1091 - Interest and Penalties on Special Assessments	-	-	\$0.00
Total for Property Tax Items	\$54,080.17	\$35,207.91	\$33,326.45
Departmental Income			
1255 - Clerk Fees	\$3,298.13	\$3,886.03	\$3,826.09
Total for Departmental Income	\$3,298.13	\$3,886.03	\$3,826.09
Use of Money and Property			
2401 - Interest and Earnings	\$9,885.16	\$1,093.72	\$328.54
2410 - Rental of Real Property	\$15,800.00	\$16,252.37	\$15,800.00
Total for Use of Money and Property	\$25,685.16	\$17,346.09	\$16,128.54
Licenses and Permits			
2501 - Business and Occupational License	\$1,200.00	\$500.00	\$1,800.00
2544 - Dog Licenses	\$13,901.00	\$15,940.00	\$14,301.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2545 - Licenses Other	\$600.00	\$600.00	\$825.00
Total for Licenses and Permits	\$15,701.00	\$17,040.00	\$16,926.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$18,256.00	\$21,444.00	\$8,897.50
2611 - Fines and Penalties Dog Cases	-	-	\$0.00
Total for Fines and Forfeitures	\$18,256.00	\$21,444.00	\$8,897.50
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$73.50	\$99.75	\$95.34
2680 - Insurance Recoveries	-	-	\$0.00
Total for Sales of Property and Compensation for Loss	\$73.50	\$99.75	\$95.34
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$40.00	\$7,304.96	\$1,400.00
2770 - Unclassified <i>Village of Waverly fee for municipal services</i>	\$331.29	\$564.31	\$375.06
Total for Other Revenues	\$371.29	\$7,869.27	\$1,775.06
State Aid			
3001 - State Aid Revenue Sharing	\$52,192.39	\$75,069.00	\$90,082.80
3005 - State Aid Mortgage Tax	\$40,585.93	\$85,553.72	\$59,429.57
Total for State Aid	\$92,778.32	\$160,622.72	\$149,512.37
Federal Aid			
4089 - Federal Aid Other	-	\$217,691.64	\$0.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Federal Aid	\$0.00	\$217,691.64	\$0.00
Total for Revenues	\$468,303.57	\$723,307.41	\$457,487.35
Total for Revenues and Other Sources	\$468,303.57	\$723,307.41	\$457,487.35

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$13,599.84	\$9,948.14	\$7,620.00
10104 - Legislative Board - Contractual	\$1,817.86	\$227.80	\$215.35
Total for Legislative Board	\$15,417.70	\$10,175.94	\$7,835.35
Judicial			
11101 - Municipal Court - Personal Services	\$30,370.04	\$29,020.02	\$23,602.85
11102 - Municipal Court - Equipment and Capital Outlay	-	\$0.00	\$0.00
11104 - Municipal Court - Contractual	\$616.24	\$2,039.47	\$2,364.81
Total for Judicial	\$30,986.28	\$31,059.49	\$25,967.66
Executive			
12201 - Supervisor - Personal Services	\$35,489.71	\$30,829.90	\$30,322.46
12202 - Supervisor - Equipment and Capital Outlay	-	\$339.99	\$0.00
12204 - Supervisor - Contractual	\$3,692.10	\$4,378.24	\$5,383.24
Total for Executive	\$39,181.81	\$35,548.13	\$35,705.70
Finance			
13204 - Auditor - Contractual	-	\$0.00	\$0.00
13301 - Tax Collection - Personal Services	\$8,835.58	\$10,794.89	\$11,319.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13304 - Tax Collection - Contractual	\$2,987.30	\$2,808.30	\$1,295.82
13551 - Assessment - Personal Services	\$37,642.45	\$40,533.77	\$32,562.48
13552 - Assessment - Equipment and Capital Outlay	-	\$0.00	\$259.99
13554 - Assessment - Contractual	\$2,268.30	\$1,930.84	\$3,836.64
Total for Finance	\$51,733.63	\$56,067.80	\$49,273.93
Municipal Staff			
14101 - Clerk - Personal Services	\$48,505.71	\$48,135.36	\$46,213.98
14102 - Clerk - Equipment and Capital Outlay	\$339.48	\$0.00	\$0.00
14104 - Clerk - Contractual	\$3,271.41	\$2,571.76	\$2,740.13
14201 - Law - Personal Services	-	-	\$0.00
14204 - Law - Contractual	\$1,590.00	\$1,754.76	\$16,869.34
Total for Municipal Staff	\$53,706.60	\$52,461.88	\$65,823.45
Shared Services			
16201 - Operation of Plant - Personal Services	\$3,000.00	\$2,580.25	\$3,517.97
16204 - Operation of Plant - Contractual	\$18,704.37	\$16,654.93	\$37,217.37
16504 - Central Communication System - Contractual	\$1,587.08	\$1,998.86	\$1,860.78
16704 - Central Printing and Mailing - Contractual	\$1,920.82	\$1,437.92	\$7,352.83
Total for Shared Services	\$25,212.27	\$22,671.96	\$49,948.95
Special Items			
19104 - Unallocated Insurance - Contractual	\$36,132.20	\$30,544.96	\$33,261.01
19204 - Municipal Association Dues - Contractual	-	\$1,000.00	\$0.00
Total for Special Items	\$36,132.20	\$31,544.96	\$33,261.01

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for General Government Support	\$252,370.49	\$239,530.16	\$267,816.05
Public Safety			
Animal Control			
35101 - Dog Control - Personal Services	\$13,199.94	\$12,500.02	\$12,000.04
35104 - Dog Control - Contractual	\$3,253.90	\$4,164.46	\$7,364.07
Total for Animal Control	\$16,453.84	\$16,664.48	\$19,364.11
Total for Public Safety	\$16,453.84	\$16,664.48	\$19,364.11
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$63,500.06	\$61,499.88	\$59,719.92
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$0.00	\$0.00
50104 - Highway and Street Administration - Contractual	\$675.97	\$235.00	\$1,821.00
51302 - Machinery - Equipment and Capital Outlay	\$263,693.32	-	-
51324 - Garage - Contractual	\$18,186.49	\$21,636.34	\$10,862.13
Total for Highway	\$346,055.84	\$83,371.22	\$72,403.05
Total for Transportation	\$346,055.84	\$83,371.22	\$72,403.05
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	\$500.00	\$500.00	\$500.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Economic Opportunity and Development	\$500.00	\$500.00	\$500.00
Total for Economic Assistance and Opportunity	\$500.00	\$500.00	\$500.00
Culture and Recreation			
Culture			
75101 - Historian - Personal Services	-	-	\$0.00
75104 - Historian - Contractual	-	\$0.00	\$200.00
Total for Culture	\$0.00	\$0.00	\$200.00
Total for Culture and Recreation	\$0.00	\$0.00	\$200.00
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$1,020.00	\$896.00	\$900.00
81604 - Refuse and Garbage - Contractual	-	-	\$0.00
Total for Sanitation	\$1,020.00	\$896.00	\$900.00
Natural Resources			
87604 - Emergency Disaster Work - Contractual	-	\$0.00	\$0.00
Total for Natural Resources	\$0.00	\$0.00	\$0.00
Total for Home and Community Services	\$1,020.00	\$896.00	\$900.00
Employee Benefits			

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$12,449.00	\$13,383.00	\$10,000.00
90308 - Social Security - Employee Benefits	\$20,068.13	\$19,457.62	\$17,731.23
90408 - Workers' Compensation - Employee Benefits	\$4,000.00	\$4,000.00	\$5,538.01
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$0.00
90558 - Disability Insurance - Employee Benefits	-	\$0.00	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$38,146.68	\$43,149.67	\$50,848.93
Total for Employee Benefits	\$74,663.81	\$79,990.29	\$84,118.17
Total for Employee Benefits	\$74,663.81	\$79,990.29	\$84,118.17
Total for Expenditures	\$691,063.98	\$420,952.15	\$445,301.38
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	\$691,063.98	\$420,952.15	\$445,301.38

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

**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$322,991.33	\$20,636.07	\$8,450.10
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance <i>ARPA money received in 2022</i>	\$217,692.00	-	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>\$666.84 correction in A690</i>	\$666.84	-	-
8022 - Restated Fund Balance - Beginning of Year	\$540,016.49	\$20,636.07	\$8,450.10
Add Revenues and Other Sources	\$468,303.57	\$723,307.41	\$457,487.35
Deduct Expenditures and Other Uses	\$691,063.98	\$420,952.15	\$445,301.38
8029 - Fund Balance - End of Year	\$317,256.08	\$322,991.33	\$20,636.07

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

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$270,960.00	\$258,060.00	\$242,100.00
1099 - Est Rev - Property Tax Items	\$47,500.00	\$32,500.00	\$33,500.00
1299 - Est Rev - Departmental Income	-	\$2,500.00	\$2,200.00
2199 - Est Rev - Departmental Income	\$2,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$18,500.00	\$16,300.00	\$16,500.00
2599 - Est Rev - Licenses and Permits	\$13,800.00	\$16,900.00	\$15,200.00
2649 - Est Rev - Fines and Forfeitures	\$11,000.00	\$10,000.00	\$16,000.00
3099 - Est Rev - State Aid	\$125,000.00	\$128,000.00	\$128,440.00
Total for Estimated Revenue	\$488,760.00	\$464,260.00	\$453,940.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$16,040.00	-	-
Total for Estimated Other Sources	\$16,040.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$504,800.00	\$464,260.00	\$453,940.00

Town of Barton
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$327,130.00	\$292,260.00	\$279,240.00
3999 - App - Public Safety	\$17,730.00	\$17,200.00	\$16,500.00
5999 - App - Transportation	\$93,040.00	\$90,500.00	\$73,500.00
6999 - App - Economic Assistance and Opportunity	\$500.00	\$500.00	\$500.00
7999 - App - Culture and Recreation	\$200.00	\$200.00	\$200.00
8999 - App - Home and Community Services	\$1,100.00	\$1,000.00	\$1,000.00
9199 - App - Employee Benefits	\$65,100.00	\$62,600.00	\$83,000.00
Total for Estimated Appropriations	\$504,800.00	\$464,260.00	\$453,940.00
Total for Estimated Appropriations and Other Uses	\$504,800.00	\$464,260.00	\$453,940.00

Town of Barton
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**B - General Town-Outside Village
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$5,141.92	\$8,032.00	\$11,244.36
201 - Cash In Time Deposits	\$16,949.31	\$16,589.55	\$16,546.21
Total for Cash and Cash Equivalents	\$22,091.23	\$24,621.55	\$27,790.57
Due From			
391 - Due From Other Funds	-	\$0.00	\$0.00
440 - Due from Other Governments <i>Code enforcement December's revenue</i>	\$509.00	\$1,050.00	\$1,115.00
Total for Due From	\$509.00	\$1,050.00	\$1,115.00
Other Assets			
480 - Prepaid Expenses	-	\$295.00	\$295.00
Total for Other Assets	\$0.00	\$295.00	\$295.00
Total for Assets	\$22,600.23	\$25,966.55	\$29,200.57
Total for Assets and Deferred Outflows	\$22,600.23	\$25,966.55	\$29,200.57

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**B - General Town-Outside Village
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$617.54	\$588.06	\$286.64
Total for Payables	\$617.54	\$588.06	\$286.64
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$617.54	\$588.06	\$286.64
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$295.00	\$295.00
Total for Nonspendable Fund Balance	\$0.00	\$295.00	\$295.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$8,900.00	\$7,310.00	\$5,000.00
915 - Assigned Unappropriated Fund Balance	\$13,082.69	\$17,773.54	\$23,618.93
Total for Assigned Fund Balance	\$21,982.69	\$25,083.54	\$28,618.93
Total for Fund Balance	\$21,982.69	\$25,378.54	\$28,913.93

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**B - General Town-Outside Village
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$22,600.23	\$25,966.60	\$29,200.57

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**B - General Town-Outside Village
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	-	\$0.00
Total for Property Taxes	\$0.00	\$0.00	\$0.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	-	\$0.00	\$0.00
1170 - Franchise Tax	\$31,556.59	\$32,472.53	\$33,385.93
Total for Non-Property Tax Items	\$31,556.59	\$32,472.53	\$33,385.93
Departmental Income			
1603 - Vital Statistics Fees	\$7,588.00	\$7,524.00	\$7,197.00
2115 - Planning Board Fees	\$100.00	\$100.00	\$0.00
2189 - Other Home and Community Services Income	\$175.00	\$1,100.00	\$2,550.00
Total for Departmental Income	\$7,863.00	\$8,724.00	\$9,747.00
Use of Money and Property			
2401 - Interest and Earnings	\$895.47	\$42.98	\$36.59
Total for Use of Money and Property	\$895.47	\$42.98	\$36.59
Licenses and Permits			
2590 - Permits Other	\$9,701.80	\$9,356.50	\$7,642.00
Total for Licenses and Permits	\$9,701.80	\$9,356.50	\$7,642.00

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**B - General Town-Outside Village
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
State Aid			
3001 - State Aid Revenue Sharing	-	-	\$0.00
3820 - State Aid Youth Programs	-	-	\$0.00
Total for State Aid	\$0.00	\$0.00	\$0.00
Total for Revenues	\$50,016.86	\$50,596.01	\$50,811.52
Total for Revenues and Other Sources	\$50,016.86	\$50,596.01	\$50,811.52

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**B - General Town-Outside Village
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	-	\$0.00	\$0.00
31204 - Police - Contractual	-	\$0.00	\$0.00
Total for Law Enforcement	\$0.00	\$0.00	\$0.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$13,560.00	\$12,560.04	\$12,060.00
36204 - Safety Inspection - Contractual	\$4,139.80	\$4,451.21	\$3,777.29
Total for Other Public Safety	\$17,699.80	\$17,011.25	\$15,837.29
Total for Public Safety	\$17,699.80	\$17,011.25	\$15,837.29
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$7,999.94	\$7,499.96	\$6,150.04
40204 - Registrar of Vital Statistics - Contractual	\$296.48	\$292.68	\$231.40
Total for Public Health Program	\$8,296.42	\$7,792.64	\$6,381.44
Total for Health	\$8,296.42	\$7,792.64	\$6,381.44
Transportation			

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

**B - General Town-Outside Village
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Highway			
51824 - Street Lighting - Contractual	\$4,509.53	\$3,846.05	\$3,772.97
Total for Highway	\$4,509.53	\$3,846.05	\$3,772.97
Total for Transportation	\$4,509.53	\$3,846.05	\$3,772.97
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	\$2,500.00	\$2,500.00	\$2,500.00
Total for Economic Opportunity and Development	\$2,500.00	\$2,500.00	\$2,500.00
Total for Economic Assistance and Opportunity	\$2,500.00	\$2,500.00	\$2,500.00
Culture and Recreation			
Recreation			
73104 - Youth Programs - Contractual	-	\$4,500.00	\$4,500.00
Total for Recreation	\$0.00	\$4,500.00	\$4,500.00
Culture			
74104 - Library - Contractual	-	-	\$0.00
Total for Culture	\$0.00	\$0.00	\$0.00
Total for Culture and Recreation	\$0.00	\$4,500.00	\$4,500.00
Home and Community Services			

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

**B - General Town-Outside Village
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
General Environment			
80201 - Planning and Surveys - Personal Services	\$1,999.92	\$1,999.92	\$1,999.92
80204 - Planning and Surveys - Contractual	\$707.53	\$404.02	\$0.00
Total for General Environment	\$2,707.45	\$2,403.94	\$1,999.92
Sanitation			
81604 - Refuse and Garbage - Contractual	-	\$0.00	\$0.00
Total for Sanitation	\$0.00	\$0.00	\$0.00
Special Services			
89894 - Home and Community Services, Other - Contractual <i>Mowing town cemeteries.</i>	\$15,900.00	\$14,400.00	\$15,786.30
Total for Special Services	\$15,900.00	\$14,400.00	\$15,786.30
Total for Home and Community Services	\$18,607.45	\$16,803.94	\$17,786.22
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$1,799.51	\$1,677.88	\$1,511.25
Total for Employee Benefits	\$1,799.51	\$1,677.88	\$1,511.25
Total for Employee Benefits	\$1,799.51	\$1,677.88	\$1,511.25
Total for Expenditures	\$53,412.71	\$54,131.76	\$52,289.17
Other Uses			

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

**B - General Town-Outside Village
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$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	\$53,412.71	\$54,131.76	\$52,289.17

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

**B - General Town-Outside Village
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$25,378.54	\$28,914.29	\$30,391.94
8022 - Restated Fund Balance - Beginning of Year	\$25,378.54	\$28,914.29	\$30,391.94
Add Revenues and Other Sources	\$50,016.86	\$50,596.01	\$50,811.52
Deduct Expenditures and Other Uses	\$53,412.71	\$54,131.76	\$52,289.17
8029 - Fund Balance - End of Year	\$21,982.69	\$25,378.54	\$28,914.29

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

**B - General Town-Outside Village
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$35,000.00	\$35,000.00	\$35,000.00
1299 - Est Rev - Departmental Income	-	\$9,000.00	\$10,700.00
2199 - Est Rev - Departmental Income	\$8,800.00	-	-
2499 - Est Rev - Use of Money and Property	-	\$0.00	\$210.00
2599 - Est Rev - Licenses and Permits	\$10,000.00	\$9,000.00	\$8,500.00
Total for Estimated Revenue	\$53,800.00	\$53,000.00	\$54,410.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$8,900.00	\$7,310.00	\$5,000.00
Total for Estimated Other Sources	\$8,900.00	\$7,310.00	\$5,000.00
Total for Estimated Revenues and Other Sources	\$62,700.00	\$60,310.00	\$59,410.00

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

**B - General Town-Outside Village
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	\$19,100.00	\$17,560.00	\$15,160.00
4999 - App - Health	\$9,520.00	\$9,200.00	\$8,700.00
5999 - App - Transportation	\$4,500.00	\$4,500.00	\$4,500.00
6999 - App - Economic Assistance and Opportunity	\$2,500.00	\$2,500.00	\$2,500.00
7999 - App - Culture and Recreation	\$4,500.00	\$4,500.00	\$4,500.00
8999 - App - Home and Community Services	\$20,780.00	\$20,500.00	\$22,500.00
9199 - App - Employee Benefits	\$1,800.00	\$1,550.00	\$1,550.00
Total for Estimated Appropriations	\$62,700.00	\$60,310.00	\$59,410.00
Total for Estimated Appropriations and Other Uses	\$62,700.00	\$60,310.00	\$59,410.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$73,674.90	\$108,379.36	\$46,145.43
201 - Cash In Time Deposits	\$324,875.60	\$191,527.64	\$172,163.13
Total for Cash and Cash Equivalents	\$398,550.50	\$299,907.00	\$218,308.56
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$412,426.17	\$225,828.05	\$196,708.23
Total for Restricted Cash and Cash Equivalents	\$412,426.17	\$225,828.05	\$196,708.23
Net Other Receivables			
380 - Accounts Receivable	-	\$0.00	\$0.00
Total for Net Other Receivables	\$0.00	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	-	\$67,053.33	\$3,001.05
Total for Due From	\$0.00	\$67,053.33	\$3,001.05
Other Assets			
480 - Prepaid Expenses	\$14,250.00	\$18,050.00	\$4,464.43
Total for Other Assets	\$14,250.00	\$18,050.00	\$4,464.43
Total for Assets	\$825,226.67	\$610,838.38	\$422,482.27

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$825,226.67	\$610,838.38	\$422,482.27

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$55,614.61	\$42,825.63	\$44,953.27
Total for Payables	\$55,614.61	\$42,825.63	\$44,953.27
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
631 - Due To Other Governments	-	\$0.00	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$55,614.61	\$42,825.63	\$44,953.27
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$14,250.00	\$18,050.00	\$4,464.43
Total for Nonspendable Fund Balance	\$14,250.00	\$18,050.00	\$4,464.43
Restricted Fund Balance			
878 - Capital Reserve	\$412,426.17	\$225,371.69	\$196,708.23
Total for Restricted Fund Balance	\$412,426.17	\$225,371.69	\$196,708.23
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$105,700.00	-	-

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

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

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	\$237,235.89	\$324,591.04	\$176,356.28
Total for Assigned Fund Balance	\$342,935.89	\$324,591.04	\$176,356.28
Total for Fund Balance	\$769,612.06	\$568,012.73	\$377,528.94
Total for Liabilities, Deferred Inflows and Fund Balances	\$825,226.67	\$610,838.36	\$422,482.21

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$624,000.00	\$598,500.00	\$574,500.00
Total for Property Taxes	\$624,000.00	\$598,500.00	\$574,500.00
Use of Money and Property			
2401 - Interest and Earnings	\$14,251.33	\$1,047.64	\$505.47
Total for Use of Money and Property	\$14,251.33	\$1,047.64	\$505.47
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$38,090.92	\$28,532.39	\$22,596.66
2680 - Insurance Recoveries	-	\$17,389.03	-
Total for Sales of Property and Compensation for Loss	\$38,090.92	\$45,921.42	\$22,596.66
Total for Revenues	\$676,342.25	\$645,469.06	\$597,602.13
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

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$676,342.25	\$645,469.06	\$597,602.13

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51201 - Maintenance of Bridges - Personal Services	-	\$0.00	\$0.00
51204 - Maintenance of Bridges - Contractual	-	\$0.00	\$0.00
51301 - Machinery - Personal Services	-	\$0.00	\$0.00
51302 - Machinery - Equipment and Capital Outlay	-	\$0.00	\$0.00
51304 - Machinery - Contractual	\$121,272.61	\$125,081.29	\$164,346.04
51401 - Brush And Weeds - Personal Services	\$1,552.80	\$10,677.80	\$16,384.90
51404 - Brush And Weeds - Contractual	\$8,063.15	\$9,127.68	\$7,022.25
51421 - Snow Removal - Personal Services	\$125,515.38	\$96,683.08	\$113,042.02
51424 - Snow Removal - Contractual	\$126,693.56	\$138,527.97	\$120,320.55
Total for Highway	\$383,097.50	\$380,097.82	\$421,115.76
Total for Transportation	\$383,097.50	\$380,097.82	\$421,115.76
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$21,050.00	\$17,848.00	\$14,625.00
90308 - Social Security - Employee Benefits	\$11,076.82	\$7,868.02	\$10,102.26
90408 - Workers' Compensation - Employee Benefits	\$8,000.00	\$11,000.00	\$8,000.00
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
90558 - Disability Insurance - Employee Benefits	-	\$0.00	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$29,079.08	\$38,177.31	\$21,840.65
Total for Employee Benefits	\$69,205.90	\$74,893.33	\$54,567.91
Total for Employee Benefits	\$69,205.90	\$74,893.33	\$54,567.91
Total for Expenditures	\$452,303.40	\$454,991.15	\$475,683.67
Total for Expenditures and Other Uses	\$452,303.40	\$454,991.15	\$475,683.67

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$568,012.73	\$377,534.82	\$255,616.36
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance <i>2021 Prepaid expense that was not entered into the General Journal in 2022.</i>	\$10,000.00	-	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>Payroll # of 2023 was DB DA600 instead of CR.</i>	\$32,439.52	-	-
8022 - Restated Fund Balance - Beginning of Year	\$545,573.21	\$377,534.82	\$255,616.36
Add Revenues and Other Sources	\$676,342.25	\$645,469.06	\$597,602.13
Deduct Expenditures and Other Uses	\$452,303.40	\$454,991.15	\$475,683.67
8029 - Fund Balance - End of Year	\$769,612.06	\$568,012.73	\$377,534.82

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$661,500.00	\$624,000.00	\$598,500.00
2499 - Est Rev - Use of Money and Property	\$2,000.00	-	\$1,000.00
Total for Estimated Revenue	\$663,500.00	\$624,000.00	\$599,500.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$45,000.00	-	-
599 - Appropriated Fund Balance	\$105,700.00	-	-
Total for Estimated Other Sources	\$150,700.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$814,200.00	\$624,000.00	\$599,500.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$743,200.00	\$553,000.00	\$515,500.00
9199 - App - Employee Benefits	\$71,000.00	\$71,000.00	\$84,000.00
Total for Estimated Appropriations	\$814,200.00	\$624,000.00	\$599,500.00
Total for Estimated Appropriations and Other Uses	\$814,200.00	\$624,000.00	\$599,500.00

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

**DB - Highway Part-town
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$114,226.69	\$0.00	\$15,132.82
201 - Cash In Time Deposits	\$520,521.12	\$749,712.08	\$982,047.37
Total for Cash and Cash Equivalents	\$634,747.81	\$749,712.08	\$997,180.19
Due From			
391 - Due From Other Funds	-	\$0.00	\$20,000.00
410 - Due from State and Federal Government	-	\$0.00	\$40,273.09
Total for Due From	\$0.00	\$0.00	\$60,273.09
Other Assets			
480 - Prepaid Expenses	\$26,000.00	\$24,217.50	\$0.00
Total for Other Assets	\$26,000.00	\$24,217.50	\$0.00
Total for Assets	\$660,747.81	\$773,929.58	\$1,057,453.28
Total for Assets and Deferred Outflows	\$660,747.81	\$773,929.58	\$1,057,453.28

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

**DB - Highway Part-town
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$10,394.29	\$13,174.52	\$42,489.13
Total for Payables	\$10,394.29	\$13,174.52	\$42,489.13
Due to			
630 - Due To Other Funds	-	\$67,053.33	\$0.00
Total for Due to	\$0.00	\$67,053.33	\$0.00
Total for Liabilities	\$10,394.29	\$80,227.85	\$42,489.13
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$26,000.00	\$24,217.50	-
Total for Nonspendable Fund Balance	\$26,000.00	\$24,217.50	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$197,800.00	\$216,500.00	\$91,000.00
915 - Assigned Unappropriated Fund Balance	\$426,553.52	\$452,984.25	\$923,964.15
Total for Assigned Fund Balance	\$624,353.52	\$669,484.25	\$1,014,964.15
Total for Fund Balance	\$650,353.52	\$693,701.75	\$1,014,964.15

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

**DB - Highway Part-town
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$660,747.81	\$773,929.60	\$1,057,453.28

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

**DB - Highway Part-town
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$867,522.50	\$818,065.27	\$717,084.73
Total for Non-Property Tax Items	\$867,522.50	\$818,065.27	\$717,084.73
Use of Money and Property			
2401 - Interest and Earnings	\$9,493.86	\$1,142.12	\$662.27
Total for Use of Money and Property	\$9,493.86	\$1,142.12	\$662.27
State Aid			
3089 - State Aid Other	-	-	\$0.00
3501 - State Aid Consolidated Highway Aid	\$562,635.72	\$483,204.66	\$505,557.06
Total for State Aid	\$562,635.72	\$483,204.66	\$505,557.06
Total for Revenues	\$1,439,652.08	\$1,302,412.05	\$1,223,304.06
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00

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

**DB - Highway Part-town
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$1,439,652.08	\$1,302,412.05	\$1,223,304.06

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

**DB - Highway Part-town
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$221,629.77	\$216,710.45	\$178,887.36
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$42,993.00	-
51104 - Maintenance of Roads - Contractual	\$575,539.22	\$758,098.94	\$338,990.21
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$539,759.11	\$483,204.66	\$505,557.06
51401 - Brush And Weeds - Personal Services	\$18,800.80	-	-
Total for Highway	\$1,355,728.90	\$1,501,007.05	\$1,023,434.63
Total for Transportation	\$1,355,728.90	\$1,501,007.05	\$1,023,434.63
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$31,820.25	\$28,072.50	\$29,076.75
90308 - Social Security - Employee Benefits	\$18,034.16	\$16,729.15	\$12,938.93
90408 - Workers' Compensation - Employee Benefits	\$13,608.40	\$21,744.35	\$16,000.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$63,808.60	\$56,121.40	\$54,138.14
Total for Employee Benefits	\$127,271.41	\$122,667.40	\$112,153.82
Total for Employee Benefits	\$127,271.41	\$122,667.40	\$112,153.82

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

**DB - Highway Part-town
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$1,483,000.31	\$1,623,674.45	\$1,135,588.45
Total for Expenditures and Other Uses	\$1,483,000.31	\$1,623,674.45	\$1,135,588.45

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

**DB - Highway Part-town
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$693,703.58	\$1,014,965.98	\$927,250.37
8022 - Restated Fund Balance - Beginning of Year	\$693,703.58	\$1,014,965.98	\$927,250.37
Add Revenues and Other Sources	\$1,439,652.08	\$1,302,412.05	\$1,223,304.06
Deduct Expenditures and Other Uses	\$1,483,000.31	\$1,623,674.45	\$1,135,588.45
8029 - Fund Balance - End of Year	\$650,355.35	\$693,703.58	\$1,014,965.98

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

**DB - Highway Part-town
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$700,000.00	\$650,000.00	\$650,000.00
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$500.00	\$5,000.00
3099 - Est Rev - State Aid	\$560,000.00	\$492,000.00	\$324,000.00
Total for Estimated Revenue	\$1,261,000.00	\$1,142,500.00	\$979,000.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	-	\$0.00
599 - Appropriated Fund Balance	\$197,800.00	\$216,500.00	\$91,000.00
Total for Estimated Other Sources	\$197,800.00	\$216,500.00	\$91,000.00
Total for Estimated Revenues and Other Sources	\$1,458,800.00	\$1,359,000.00	\$1,070,000.00

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

**DB - Highway Part-town
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,344,800.00	\$1,245,000.00	\$914,000.00
9199 - App - Employee Benefits	\$114,000.00	\$114,000.00	\$156,000.00
Total for Estimated Appropriations	\$1,458,800.00	\$1,359,000.00	\$1,070,000.00
Total for Estimated Appropriations and Other Uses	\$1,458,800.00	\$1,359,000.00	\$1,070,000.00

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

**FX - Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$143,971.74	\$143,390.22	\$135,463.75
Total for Cash and Cash Equivalents	\$143,971.74	\$143,390.22	\$135,463.75
Net Other Receivables			
350 - Water Rents Receivable	-	-	\$3,163.05
Total for Net Other Receivables	\$0.00	\$0.00	\$3,163.05
Due From			
391 - Due From Other Funds	-	-	\$0.00
440 - Due from Other Governments	-	-	\$1,299.77
Total for Due From	\$0.00	\$0.00	\$1,299.77
Total for Assets	\$143,971.74	\$143,390.22	\$139,926.57
Total for Assets and Deferred Outflows	\$143,971.74	\$143,390.22	\$139,926.57

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

**FX - Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,903.61	\$3,574.46	\$330.11
Total for Payables	\$1,903.61	\$3,574.46	\$330.11
Total for Liabilities	\$1,903.61	\$3,574.46	\$330.11
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$13,350.00	\$4,140.00	-
915 - Assigned Unappropriated Fund Balance	\$128,718.13	\$135,675.76	\$139,596.46
Total for Assigned Fund Balance	\$142,068.13	\$139,815.76	\$139,596.46
Total for Fund Balance	\$142,068.13	\$139,815.76	\$139,596.46
Total for Liabilities, Deferred Inflows and Fund Balances	\$143,971.74	\$143,390.22	\$139,926.57

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

**FX - Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$31,447.18	\$27,196.52	\$23,007.78
Total for Property Taxes	\$31,447.18	\$27,196.52	\$23,007.78
Departmental Income			
2140 - Metered Water Sales	\$56,125.36	\$54,756.78	\$52,260.62
2148 - Interest and Penalties on Water Rents	\$1,925.27	\$1,158.48	\$8,882.11
Total for Departmental Income	\$58,050.63	\$55,915.26	\$61,142.73
Total for Revenues	\$89,497.81	\$83,111.78	\$84,150.51
Total for Revenues and Other Sources	\$89,497.81	\$83,111.78	\$84,150.51

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

**FX - Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	-	-	\$1,319.76
17104 - Self Insurance, Administration - Contractual	-	-	\$802.62
Total for Self Insurance	\$0.00	\$0.00	\$2,122.38
Special Items			
19894 - General Government Support, Other - Contractual <i>Payments made to the Village of Waverly for services to water.</i>	\$32,008.86	\$30,843.14	\$27,494.40
Total for Special Items	\$32,008.86	\$30,843.14	\$27,494.40
Total for General Government Support	\$32,008.86	\$30,843.14	\$29,616.78
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$1,259.96	\$1,259.96	\$1,010.10
83401 - Water Transportation and Distribution - Personal Services	\$23,125.17	\$19,929.89	\$19,250.63
Total for Water	\$24,385.13	\$21,189.85	\$20,260.73
Total for Home and Community Services	\$24,385.13	\$21,189.85	\$20,260.73

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

**FX - Water
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$218.45	\$214.96	\$172.73
Total for Employee Benefits	\$218.45	\$214.96	\$172.73
Total for Employee Benefits	\$218.45	\$214.96	\$172.73
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$30,633.00	\$30,633.00	\$30,633.00
Total for Debt Service	\$30,633.00	\$30,633.00	\$30,633.00
Total for Debt Service	\$30,633.00	\$30,633.00	\$30,633.00
Total for Expenditures	\$87,245.44	\$82,880.95	\$80,683.24
Total for Expenditures and Other Uses	\$87,245.44	\$82,880.95	\$80,683.24

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

**FX - Water
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$139,815.76	\$139,584.93	\$136,117.66
8022 - Restated Fund Balance - Beginning of Year	\$139,815.76	\$139,584.93	\$136,117.66
Add Revenues and Other Sources	\$89,497.81	\$83,111.78	\$84,150.51
Deduct Expenditures and Other Uses	\$87,245.44	\$82,880.95	\$80,683.24
8029 - Fund Balance - End of Year	\$142,068.13	\$139,815.76	\$139,584.93

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

**FX - Water
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$73,633.00	\$77,743.00
2199 - Est Rev - Departmental Income	\$86,933.00	-	-
Total for Estimated Revenue	\$86,933.00	\$73,633.00	\$77,743.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$13,350.00	\$4,140.00	-
Total for Estimated Other Sources	\$13,350.00	\$4,140.00	\$0.00
Total for Estimated Revenues and Other Sources	\$100,283.00	\$77,773.00	\$77,743.00

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

**FX - Water
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$29,350.00	\$28,600.00	\$28,570.00
8999 - App - Home and Community Services	\$40,020.00	\$18,260.00	\$18,260.00
9199 - App - Employee Benefits	\$280.00	\$280.00	\$280.00
9899 - App - Debt Service	\$30,633.00	\$30,633.00	\$30,633.00
Total for Estimated Appropriations	\$100,283.00	\$77,773.00	\$77,743.00
Total for Estimated Appropriations and Other Uses	\$100,283.00	\$77,773.00	\$77,743.00

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

**G - Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$123,210.23	\$117,462.27	\$107,728.75
Total for Cash and Cash Equivalents	\$123,210.23	\$117,462.27	\$107,728.75
Net Other Receivables			
380 - Accounts Receivable	-	-	\$8,185.39
Total for Net Other Receivables	\$0.00	\$0.00	\$8,185.39
Due From			
391 - Due From Other Funds	-	-	\$0.00
440 - Due from Other Governments	-	-	\$2,487.92
Total for Due From	\$0.00	\$0.00	\$2,487.92
Total for Assets	\$123,210.23	\$117,462.27	\$118,402.06
Total for Assets and Deferred Outflows	\$123,210.23	\$117,462.27	\$118,402.06

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

**G - Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$103.60	\$95.63	\$77.96
Total for Payables	\$103.60	\$95.63	\$77.96
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
631 - Due To Other Governments <i>Due to the Village of Waverly. We collect their capital charge on the sewer plant.</i>	\$647.40	\$0.00	(\$235.39)
Total for Due to	\$647.40	\$0.00	(\$235.39)
Total for Liabilities	\$751.00	\$95.63	(\$157.43)
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$7,670.00	-	-
915 - Assigned Unappropriated Fund Balance	\$114,789.23	\$117,366.64	\$118,559.49
Total for Assigned Fund Balance	\$122,459.23	\$117,366.64	\$118,559.49
Total for Fund Balance	\$122,459.23	\$117,366.64	\$118,559.49
Total for Liabilities, Deferred Inflows and Fund Balances	\$123,210.23	\$117,462.27	\$118,402.06

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

**G - Sewer
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$59,166.50	\$55,215.22	\$65,860.41
2122 - Sewer Charges	\$67,508.88	\$57,206.35	\$57,826.05
2128 - Interest and Penalties on Sewer Accounts	\$2,871.82	\$2,505.78	\$2,616.40
Total for Departmental Income	\$129,547.20	\$114,927.35	\$126,302.86
Total for Revenues	\$129,547.20	\$114,927.35	\$126,302.86
Total for Revenues and Other Sources	\$129,547.20	\$114,927.35	\$126,302.86

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

**G - Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	-	-	\$1,319.76
17104 - Self Insurance, Administration - Contractual	-	-	\$802.62
Total for Self Insurance	\$0.00	\$0.00	\$2,122.38
Special Items			
19894 - General Government Support, Other - Contractual <i>Payments made to the Village of Waverly for services to sewer.</i>	\$51,096.97	\$55,133.49	\$52,606.84
Total for Special Items	\$51,096.97	\$55,133.49	\$52,606.84
Total for General Government Support	\$51,096.97	\$55,133.49	\$54,729.22
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$1,259.96	\$1,259.96	\$1,010.10
81104 - Sewer Administration - Contractual	\$1,058.34	\$1,065.29	\$941.68
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$12,370.89	\$0.00	\$0.00
Total for Sewage	\$14,689.19	\$2,325.25	\$1,951.78
Total for Home and Community Services	\$14,689.19	\$2,325.25	\$1,951.78

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

**G - Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$218.45	\$214.96	\$172.73
Total for Employee Benefits	\$218.45	\$214.96	\$172.73
Total for Employee Benefits	\$218.45	\$214.96	\$172.73
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$58,450.00	\$58,450.00	\$58,450.00
97406 - Capital Notes - Debt Principal	-	\$0.00	\$0.00
97407 - Capital Notes - Debt Interest	-	-	\$0.00
Total for Debt Service	\$58,450.00	\$58,450.00	\$58,450.00
Total for Debt Service	\$58,450.00	\$58,450.00	\$58,450.00
Total for Expenditures	\$124,454.61	\$116,123.70	\$115,303.73
Total for Expenditures and Other Uses	\$124,454.61	\$116,123.70	\$115,303.73

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

**G - Sewer
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$117,366.64	\$118,562.99	\$107,563.86
8022 - Restated Fund Balance - Beginning of Year	\$117,366.64	\$118,562.99	\$107,563.86
Add Revenues and Other Sources	\$129,547.20	\$114,927.35	\$126,302.86
Deduct Expenditures and Other Uses	\$124,454.61	\$116,123.70	\$115,303.73
8029 - Fund Balance - End of Year	\$122,459.23	\$117,366.64	\$118,562.99

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

**G - Sewer
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$130,450.00	\$130,450.00
2199 - Est Rev - Departmental Income	\$125,450.00	-	-
Total for Estimated Revenue	\$125,450.00	\$130,450.00	\$130,450.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$7,670.00	\$0.00	-
Total for Estimated Other Sources	\$7,670.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$133,120.00	\$130,450.00	\$130,450.00

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

**G - Sewer
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$61,000.00	\$54,600.00	\$52,440.00
8999 - App - Home and Community Services	\$13,370.00	\$14,520.00	\$19,260.00
9199 - App - Employee Benefits	\$300.00	\$300.00	\$300.00
9899 - App - Debt Service	\$58,450.00	\$58,450.00	\$58,450.00
Total for Estimated Appropriations	\$133,120.00	\$127,870.00	\$130,450.00
Estimated Other Uses			
990 - App - Unappropriated Revenues	-	\$2,580.00	-
Total for Estimated Other Uses	\$0.00	\$2,580.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$133,120.00	\$130,450.00	\$130,450.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$67,304.47	\$65,094.40	\$65,581.41
Total for Property Taxes	\$67,304.47	\$65,094.40	\$65,581.41
Total for Revenues	\$67,304.47	\$65,094.40	\$65,581.41
Total for Revenues and Other Sources	\$67,304.47	\$65,094.40	\$65,581.41

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$67,304.47	\$65,094.40	\$65,581.41
Total for Fire Protection	\$67,304.47	\$65,094.40	\$65,581.41
Total for Public Safety	\$67,304.47	\$65,094.40	\$65,581.41
Total for Expenditures	\$67,304.47	\$65,094.40	\$65,581.41
Total for Expenditures and Other Uses	\$67,304.47	\$65,094.40	\$65,581.41

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$67,304.47	\$65,094.40	\$65,581.41
Deduct Expenditures and Other Uses	\$67,304.47	\$65,094.40	\$65,581.41
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$120,000.00	\$120,000.00	\$120,000.00
Total for Non-Depreciable Capital Assets	\$120,000.00	\$120,000.00	\$120,000.00
Depreciable Capital Assets			
102 - Buildings	\$175,000.00	\$175,000.00	\$175,000.00
103 - Improvements Other Than Buildings	-	\$0.00	\$0.00
104 - Machinery and Equipment	\$3,199,214.70	\$2,935,521.70	\$2,935,521.70
106 - Infrastructure	-	\$0.00	\$0.00
107 - Other Capital Assets	\$3,655,800.00	\$3,655,800.00	\$3,655,800.00
Total for Depreciable Capital Assets	\$7,030,014.70	\$6,766,321.70	\$6,766,321.70
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	-	\$0.00	\$0.00
114 - Accumulated Depreciation Machinery and Equipment	-	\$0.00	\$0.00
116 - Accumulated Depreciation Infrastructure	-	\$0.00	\$0.00
Total for Accumulated Depreciation	\$0.00	\$0.00	\$0.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$362,197.00	\$142,806.00	-
Total for Other Non-Current Assets	\$362,197.00	\$142,806.00	\$0.00
Total for Non-Current Assets	\$7,512,211.70	\$7,029,127.70	\$6,886,321.70

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

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

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$573,559.00	\$662,642.00	\$751,725.00
Total for Debt Obligations	\$573,559.00	\$662,642.00	\$751,725.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$362,197.00	\$0.00	\$1,734.00
687 - Compensated Absences	\$10,388.45	\$34,075.00	\$31,952.65
Total for Other Long-Term Obligations	\$372,585.45	\$34,075.00	\$33,686.65
Total for Long-Term Obligations	\$946,144.45	\$696,717.00	\$785,411.65

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

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$89,083.00	\$0.00	\$0.00	\$662,642.00	\$573,559.00
Total	\$0.00	\$0.00	\$89,083.00	\$0.00	\$0.00	\$662,642.00	\$573,559.00

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

**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Sewer Project		4/26/07	8/2/26	\$0.00	\$0.00	\$58,450.00	\$0.00	\$233,800.00	\$0.00	\$175,350.00
Bond Water Project		4/26/07	8/1/36	\$0.00	\$0.00	\$30,633.00	\$0.00	\$428,842.00	\$0.00	\$398,209.00

Town of Barton
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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$89,083.00	\$0.00	\$89,083.00	\$484,476.00
2025	\$89,083.00	\$0.00	\$89,083.00	\$395,393.00
2026	\$89,083.00	\$0.00	\$89,083.00	\$306,310.00
2027	\$30,633.00	\$0.00	\$30,633.00	\$275,677.00
2028	\$30,633.00	\$0.00	\$30,633.00	\$245,044.00
2029	\$30,633.00	\$0.00	\$30,633.00	\$214,411.00
2030	\$30,633.00	\$0.00	\$30,633.00	\$183,778.00
2031	\$30,633.00	\$0.00	\$30,633.00	\$153,145.00
2032	\$30,633.00	\$0.00	\$30,633.00	\$122,512.00
2033	\$30,633.00	\$0.00	\$30,633.00	\$91,879.00
2034	\$30,633.00	\$0.00	\$30,633.00	\$61,246.00
2035	\$30,633.00	\$0.00	\$30,633.00	\$30,613.00
2036	\$30,633.00	\$0.00	\$30,633.00	(\$20.00)

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Total	\$573,579.00	\$0.00	\$573,579.00	
\$573,559.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3637	Checking	A, B	\$60,489.42	\$0.00	(\$29,761.36)	\$0.00	\$30,728.06
6648	Checking	DA, DB	\$188,315.98	\$0.00	(\$414.39)	\$0.00	\$187,901.59
8225	Checking	A	\$9,436.84	\$0.00	(\$567.14)	(\$1,264.50)	\$7,605.20
5344	Checking	FX, G	\$267,181.97	\$0.00	\$0.00	\$0.00	\$267,181.97
911	Savings	A, B, DA, DB	\$1,046,849.99	\$0.00	\$0.00	\$0.00	\$1,046,849.99
5120	Savings	A, B, DB	\$502,521.64	\$0.00	\$0.00	\$0.00	\$502,521.64
Total			\$2,074,795.84	\$0.00	(\$30,742.89)	(\$1,264.50)	\$2,042,788.45
Total Cash From Financials							\$2,042,788.42

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,074,795.84
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$3,773,173.12
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$4,023,173.12

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
11	21	0	4

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$65,319.25	10	8		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$51,415.52	11	21		0
Worker's Compensation	\$25,608.40	11	21		0
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$131,034.36	11	0		4
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$273,377.53				