

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Sand Lake  
County of Rensselaer  
For the Fiscal Year Ended 12/31/2022

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AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

TOWN OF Sand Lake

\*\*\* FINANCIAL SECTION \*\*\*

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

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TC) CUSTODIAL
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

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

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

| Code Description                        | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| <b>Assets</b>                           |                  |         |                  |
| Cash                                    | 1,856,178        | A200    | 1,964,411        |
| Petty Cash                              | 425              | A210    | 425              |
| Cash With Fiscal Agent                  | 12,935           | A223    | 11,516           |
| <b>TOTAL Cash</b>                       | <b>1,869,538</b> |         | <b>1,976,352</b> |
| Accounts Receivable                     |                  | A380    | 25,967           |
| <b>TOTAL Other Receivables (net)</b>    | <b>0</b>         |         | <b>25,967</b>    |
| Due From Other Funds                    | 5,999            | A391    |                  |
| <b>TOTAL Due From Other Funds</b>       | <b>5,999</b>     |         | <b>0</b>         |
| Due From Other Governments              | 561,493          | A440    | 642,104          |
| <b>TOTAL Due From Other Governments</b> | <b>561,493</b>   |         | <b>642,104</b>   |
| Prepaid Expenses                        | 21,257           | A480    | 16,899           |
| <b>TOTAL Prepaid Expenses</b>           | <b>21,257</b>    |         | <b>16,899</b>    |
| Cash Special Reserves                   | 172,533          | A230    | 172,609          |
| <b>TOTAL Restricted Assets</b>          | <b>172,533</b>   |         | <b>172,609</b>   |
| <b>TOTAL Assets</b>                     | <b>2,630,820</b> |         | <b>2,833,931</b> |

TOWN OF Sand Lake  
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(A) GENERAL

Balance Sheet

| Code Description  | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| Accounts Payable  | 18,220           | A600    | 38,957           |
| <b>TOTAL Accounts Payable</b>                               | <b>18,220</b>    |         | <b>38,957</b>    |
| Accrued Liabilities   | 4,715            | A601    | 5,561            |
| <b>TOTAL Accrued Liabilities</b>                            | <b>4,715</b>     |         | <b>5,561</b>     |
| Other Liabilities   | 247,050          | A688    | 145,613          |
| Overpayments & Clearing Account                             | 694              | A690    | 331              |
| Group Insurance   |                  | A720    |                  |
| <b>TOTAL Other Liabilities</b>                              | <b>247,744</b>   |         | <b>145,944</b>   |
| State Retirement  | 680              | A718    | 677              |
| <b>TOTAL Due To Other Governments</b>                       | <b>680</b>       |         | <b>677</b>       |
| <b>TOTAL Liabilities</b>                                    | <b>271,360</b>   |         | <b>191,139</b>   |
| <b>Deferred Inflows of Resources</b>                        |                  |         |                  |
| Deferred Inflow of Resources                                | 50,000           | A691    | 74,747           |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>50,000</b>    |         | <b>74,747</b>    |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>50,000</b>    |         | <b>74,747</b>    |
| <b>Fund Balance</b>   |                  |         |                  |
| Not in Spendable Form                                       | 27,256           | A806    | 16,899           |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>27,256</b>    |         | <b>16,899</b>    |
| Retirement Contribution Reserve                             |                  | A827    |                  |
| Capital Reserve   | 26,637           | A878    | 26,646           |
| Reserve For Tax Stabilization                               | 145,897          | A880    | 145,962          |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>172,533</b>   |         | <b>172,609</b>   |
| Assigned Appropriated Fund Balance                          | 10,000           | A914    | 40,000           |
| Assigned Unappropriated Fund Balance                        | 177,702          | A915    | 177,744          |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>187,702</b>   |         | <b>217,744</b>   |
| Unassigned Fund Balance                                     | 1,921,969        | A917    | 2,160,794        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>1,921,969</b> |         | <b>2,160,794</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>2,309,460</b> |         | <b>2,568,045</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>2,630,819</b> |         | <b>2,833,931</b> |

TOWN OF Sand Lake  
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(A) GENERAL

Results of Operation

| Code Description  | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Real Property Taxes                                     | 216,181          | A1001   | 110,623          |
| <b>TOTAL Real Property Taxes</b>                        | <b>216,181</b>   |         | <b>110,623</b>   |
| Other Payments In Lieu of Taxes                         | 7,200            | A1081   | 3,600            |
| Interest & Penalties On Real Prop Taxes                 | 8,105            | A1090   | 10,002           |
| <b>TOTAL Real Property Tax Items</b>                    | <b>15,305</b>    |         | <b>13,602</b>    |
| Non Prop Tax Dist By County                             | 1,271,589        | A1120   | 1,388,746        |
| Franchises  | 143,987          | A1170   | 144,484          |
| <b>TOTAL Non Property Tax Items</b>                     | <b>1,415,576</b> |         | <b>1,533,230</b> |
| Clerk Fees  | 14,529           | A1255   | 25,858           |
| Safety Inspection Fees                                  | 34,832           | A1560   | 47,105           |
| Charges For Demolition of Unsafe Buildings              |                  | A1570   | 27,979           |
| Park And Recreational Charges                           | 15,655           | A2001   | 35,820           |
| Special Recreational Facility Charges                   | 1,400            | A2025   |                  |
| Zoning Fees   | 1,700            | A2110   | 1,300            |
| Planning Board Fees                                     | 7,460            | A2115   | 5,370            |
| Refuse & Garbage Charges                                | 45,991           | A2130   | 38,393           |
| Sale of Electrical Power                                |                  | A2150   | 206              |
| <b>TOTAL Departmental Income</b>                        | <b>121,566</b>   |         | <b>182,031</b>   |
| Interest And Earnings                                   | 513              | A2401   | 1,697            |
| <b>TOTAL Use of Money And Property</b>                  | <b>513</b>       |         | <b>1,697</b>     |
| Dog Licenses  | 5,350            | A2544   | 4,634            |
| Licenses, Other   | 150              | A2545   | 300              |
| Permits, Other  | 200              | A2590   |                  |
| <b>TOTAL Licenses And Permits</b>                       | <b>5,700</b>     |         | <b>4,934</b>     |
| Fines And Forfeited Bail                                | 27,573           | A2610   | 26,699           |
| <b>TOTAL Fines And Forfeitures</b>                      | <b>27,573</b>    |         | <b>26,699</b>    |
| Sales of Scrap & Excess Materials                       |                  | A2650   | 56               |
| Other Compensation For Loss                             | 7,647            | A2690   | 7,648            |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>7,647</b>     |         | <b>7,704</b>     |
| Refunds of Prior Year's Expenditures                    | 3,904            | A2701   | 3,058            |
| Gifts And Donations                                     | 19,000           | A2705   | 456              |
| Grants From Local Governments                           |                  | A2706   | 10,066           |
| Employees Contributions                                 | 18,570           | A2709   | 17,343           |
| AIM Related Payments                                    | 35,856           | A2750   | 35,856           |
| Unclassified (specify)                                  | 11,200           | A2770   | 8,109            |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>88,529</b>    |         | <b>74,888</b>    |
| St Aid, Mortgage Tax                                    | 358,276          | A3005   | 315,196          |
| St Aid - Other Home And Community Service               | 185,000          | A3989   |                  |
| <b>TOTAL State Aid</b>                                  | <b>543,276</b>   |         | <b>315,196</b>   |
| Federal Aid - Other                                     |                  | A4089   | 533,488          |
| <b>TOTAL Federal Aid</b>                                | <b>0</b>         |         | <b>533,488</b>   |
| <b>TOTAL Revenues</b>                                   | <b>2,441,867</b> |         | <b>2,804,091</b> |
| <b>TOTAL Revenues</b>                                   | <b>2,441,867</b> |         | <b>2,804,091</b> |

TOWN OF Sand Lake  
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(A) GENERAL

Results of Operation

| Code Description                       | 2021           | EdpCode | 2022           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                    |                |         |                |
| Legislative Board, Pers Serv           | 34,072         | A10101  | 34,072         |
| Legislative Board, Contr Expend        | 164            | A10104  | 242            |
| <b>TOTAL Legislative Board</b>         | <b>34,236</b>  |         | <b>34,314</b>  |
| Municipal Court, Pers Serv             | 68,749         | A11101  | 79,157         |
| Municipal Court, Contr Expend          | 1,228          | A11104  | 2,494          |
| <b>TOTAL Municipal Court</b>           | <b>69,977</b>  |         | <b>81,651</b>  |
| Supervisor,pers Serv                   | 25,000         | A12201  | 25,000         |
| Supervisor,contr Expend                |                | A12204  | 520            |
| <b>TOTAL Supervisor</b>                | <b>25,000</b>  |         | <b>25,520</b>  |
| Comptroller,pers Serv                  | 39,500         | A13151  | 40,450         |
| Comptroller, Contr Expend              | 235            | A13154  | 190            |
| <b>TOTAL Comptroller</b>               | <b>39,735</b>  |         | <b>40,640</b>  |
| Tax Collection,pers Serv               | 13,501         | A13301  | 13,584         |
| Tax Collection,equip & Cap Outlay      |                | A13302  |                |
| Tax Collection,contr Expend            | 2,889          | A13304  | 2,033          |
| <b>TOTAL Tax Collection</b>            | <b>16,390</b>  |         | <b>15,617</b>  |
| Budget, Pers Serv                      | 2,700          | A13401  | 2,768          |
| <b>TOTAL Budget</b>                    | <b>2,700</b>   |         | <b>2,768</b>   |
| Assessment, Pers Serv                  | 68,129         | A13551  | 78,990         |
| Assessment, Equip & Cap Outlay         |                | A13552  | 251            |
| Assessment, Contr Expend               | 2,925          | A13554  | 2,981          |
| <b>TOTAL Assessment</b>                | <b>71,053</b>  |         | <b>82,221</b>  |
| Clerk,pers Serv                        | 75,440         | A14101  | 85,005         |
| Clerk,equip & Cap Outlay               |                | A14102  | 2,121          |
| Clerk,contr Expend                     | 3,915          | A14104  | 4,461          |
| <b>TOTAL Clerk</b>                     | <b>79,355</b>  |         | <b>91,588</b>  |
| Law, Pers Serv                         | 25,000         | A14201  |                |
| Law, Contr Expend                      | 56,800         | A14204  | 52,228         |
| <b>TOTAL Law</b>                       | <b>81,800</b>  |         | <b>52,228</b>  |
| Personnel, Pers Serv                   | 24,754         | A14301  | 23,998         |
| Personnel, Contr Expend                |                | A14304  | 170            |
| <b>TOTAL Personnel</b>                 | <b>24,754</b>  |         | <b>24,168</b>  |
| Engineer, Contr Expend                 | 14,950         | A14404  | 58,801         |
| <b>TOTAL Engineer</b>                  | <b>14,950</b>  |         | <b>58,801</b>  |
| Records Mgmt, Contr Expend             | 1,195          | A14604  | 1,654          |
| <b>TOTAL Records Mgmt</b>              | <b>1,195</b>   |         | <b>1,654</b>   |
| Public Works Admin, Pers Serv          | 75,580         | A14901  | 75,042         |
| Public Works Admin, Contr Expend       | 921            | A14904  | 1,168          |
| <b>TOTAL Public Works Admin</b>        | <b>76,501</b>  |         | <b>76,210</b>  |
| Operation of Plant, Pers Serv          | 14,913         | A16201  | 14,915         |
| Operation of Plant, Equip & Cap Outlay | 340            | A16202  | 10,000         |
| Operation of Plant, Contr Expend       | 161,452        | A16204  | 94,781         |
| <b>TOTAL Operation of Plant</b>        | <b>176,705</b> |         | <b>119,697</b> |
| Central Comm System Pers Serv          | 1,904          | A16501  | 3,633          |
| Central Comm System Equip & Cap Outlay | 249            | A16502  | 1,908          |

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(A) GENERAL

Results of Operation

| Code Description                                   | 2021           | EdpCode | 2022           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                                |                |         |                |
| Central Comm System Contr Expend                   | 7,900          | A16504  | 9,065          |
| <b>TOTAL Central Comm System Contr Expend</b>      | <b>10,053</b>  |         | <b>14,605</b>  |
| Central Storeroom Contr Expend                     | 8,287          | A16604  | 7,459          |
| <b>TOTAL Central Storeroom Contr Expend</b>        | <b>8,287</b>   |         | <b>7,459</b>   |
| Central Print & Mail Contr Expend                  | 8,220          | A16704  | 8,498          |
| <b>TOTAL Central Print &amp; Mail Contr Expend</b> | <b>8,220</b>   |         | <b>8,498</b>   |
| Central Data Process & Cap Outlay                  | 23,295         | A16802  |                |
| Central Data Process, Contr Expend                 | 23,180         | A16804  | 27,207         |
| <b>TOTAL Central Data Process</b>                  | <b>46,475</b>  |         | <b>27,207</b>  |
| Unallocated Insurance, Contr Expend                | 61,613         | A19104  | 67,674         |
| <b>TOTAL Unallocated Insurance</b>                 | <b>61,613</b>  |         | <b>67,674</b>  |
| Municipal Assn Dues, Contr Expend                  | 1,100          | A19204  | 1,100          |
| <b>TOTAL Municipal Assn Dues</b>                   | <b>1,100</b>   |         | <b>1,100</b>   |
| Pur of Land/right of Way,equip & Cap Out           | 19,391         | A19402  | 315            |
| <b>TOTAL Pur of Land/right of Way</b>              | <b>19,391</b>  |         | <b>315</b>     |
| Taxes & Assess On Munic Prop, Contr Expend         | 132            | A19504  | 226            |
| <b>TOTAL Taxes &amp; Assess On Munic Prop</b>      | <b>132</b>     |         | <b>226</b>     |
| <b>TOTAL General Government Support</b>            | <b>869,622</b> |         | <b>834,160</b> |
| Traffic Control, Contr Expen                       | 2,151          | A33104  | 5,599          |
| <b>TOTAL Traffic Control</b>                       | <b>2,151</b>   |         | <b>5,599</b>   |
| Control of Animals, Pers Serv                      | 13,280         | A35101  | 13,612         |
| Control of Animals, Contr Expend                   | 1,300          | A35104  | 1,137          |
| <b>TOTAL Control of Animals</b>                    | <b>14,580</b>  |         | <b>14,749</b>  |
| Safety Inspection, Pers Serv                       | 96,788         | A36201  | 108,496        |
| Safety Inspection, Equip & Cap Outlay              |                | A36202  |                |
| Safety Inspection, Contr Expend                    | 3,891          | A36204  | 9,640          |
| <b>TOTAL Safety Inspection</b>                     | <b>100,679</b> |         | <b>118,135</b> |
| Demo of Unsafe Buildings, Contr Expend             |                | A36504  | 21,900         |
| <b>TOTAL Demo of Unsafe Buildings</b>              | <b>0</b>       |         | <b>21,900</b>  |
| <b>TOTAL Public Safety</b>                         | <b>117,410</b> |         | <b>160,384</b> |
| Registrar of Vital Statistics, Pers Serv           | 1,000          | A40201  | 1,000          |
| <b>TOTAL Registrar of Vital Statistics</b>         | <b>1,000</b>   |         | <b>1,000</b>   |
| Ambulance, Contr Expend                            | 439,375        | A45404  | 339,375        |
| <b>TOTAL Ambulance</b>                             | <b>439,375</b> |         | <b>339,375</b> |
| <b>TOTAL Health</b>                                | <b>440,375</b> |         | <b>340,375</b> |
| Garage, Equip & Cap Outlay                         |                | A51322  | 70,900         |
| Garage, Contr Expend                               | 42,323         | A51324  | 45,018         |
| <b>TOTAL Garage</b>                                | <b>42,323</b>  |         | <b>115,918</b> |
| Sidewalks, Pers Serv                               |                | A54101  | 994            |
| Sidewalks, Contr Expend                            | 479            | A54104  | 1,314          |
| <b>TOTAL Sidewalks</b>                             | <b>479</b>     |         | <b>2,308</b>   |
| <b>TOTAL Transportation</b>                        | <b>42,802</b>  |         | <b>118,226</b> |

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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

| Code Description                                 | 2021           | EdpCode | 2022           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                              |                |         |                |
| Veterans Service, Contr Expend                   | 11,356         | A65104  | 8,261          |
| <b>TOTAL Veterans Service</b>                    | <b>11,356</b>  |         | <b>8,261</b>   |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>11,356</b>  |         | <b>8,261</b>   |
| Playgr & Rec Centers, Pers Serv                  | 583            | A71401  | 294            |
| Playgr & Rec Centers, Equip & Cap Outlay         |                | A71402  |                |
| Playgr & Rec Centers, Contr Expend               | 12,171         | A71404  | 14,685         |
| <b>TOTAL Playgr &amp; Rec Centers</b>            | <b>12,754</b>  |         | <b>14,979</b>  |
| Special Rec Facility, Pers Serv                  |                | A71801  | 16,726         |
| Special Rec Facility, Equip & Cap Outlay         | 15,234         | A71802  |                |
| Special Rec Facility, Contr Expend               | 5,235          | A71804  | 5,356          |
| <b>TOTAL Special Rec Facility</b>                | <b>20,470</b>  |         | <b>22,082</b>  |
| Youth Prog, Pers Serv                            | 28,435         | A73101  | 41,835         |
| Youth Prog, Contr Expend                         | 10,397         | A73104  | 13,073         |
| <b>TOTAL Youth Prog</b>                          | <b>38,832</b>  |         | <b>54,908</b>  |
| Historian, Pers Serv                             | 6,074          | A75101  | 6,226          |
| Historian, Equip & Cap Outlay                    |                | A75102  |                |
| Historian, Contr Expend                          | 1,550          | A75104  | 1,867          |
| <b>TOTAL Historian</b>                           | <b>7,624</b>   |         | <b>8,093</b>   |
| Celebrations, Contr Expend                       |                | A75504  |                |
| <b>TOTAL Celebrations</b>                        | <b>0</b>       |         | <b>0</b>       |
| Adult Recreation, Contr Expend                   | 993            | A76204  | 2,000          |
| <b>TOTAL Adult Recreation</b>                    | <b>993</b>     |         | <b>2,000</b>   |
| Other Culture And Rec, Contr Expend              |                | A79894  | 15,000         |
| <b>TOTAL Other Culture And Rec</b>               | <b>0</b>       |         | <b>15,000</b>  |
| <b>TOTAL Culture And Recreation</b>              | <b>80,672</b>  |         | <b>117,062</b> |
| Zoning, Pers Serv                                | 10,289         | A80101  | 8,709          |
| Zoning, Contr Expend                             | 831            | A80104  | 566            |
| <b>TOTAL Zoning</b>                              | <b>11,120</b>  |         | <b>9,276</b>   |
| Planning, Pers Serv                              | 53,530         | A80201  | 49,750         |
| Planning, Equip & Cap Outlay                     |                | A80202  |                |
| Planning, Contr Expend                           | 1,421          | A80204  | 1,037          |
| <b>TOTAL Planning</b>                            | <b>54,951</b>  |         | <b>50,787</b>  |
| Refuse & Garbage, Pers Serv                      | 11,257         | A81601  | 12,257         |
| Refuse & Garbage, Equip & Cap Outlay             |                | A81602  |                |
| Refuse & Garbage, Contr Expend                   | 29,726         | A81604  | 35,214         |
| <b>TOTAL Refuse &amp; Garbage</b>                | <b>40,983</b>  |         | <b>47,471</b>  |
| Comm Beautification, Contr Expend                | 1,273          | A85104  | 372            |
| <b>TOTAL Comm Beautification</b>                 | <b>1,273</b>   |         | <b>372</b>     |
| <b>TOTAL Home And Community Services</b>         | <b>108,327</b> |         | <b>107,905</b> |
| State Retirement System                          | 84,604         | A90108  | 71,954         |
| Social Security, Employer Cont                   | 53,316         | A90308  | 55,456         |
| Worker's Compensation, Empl Bnfts                | 5,422          | A90408  | 6,685          |
| Unemployment Insurance, Empl Bnfts               |                | A90508  |                |
| Disability Insurance, Empl Bnfts                 | 67             | A90558  | 143            |



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(A) GENERAL

Results of Operation

| Code Description                           | 2021             | EdpCode | 2022             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                        |                  |         |                  |
| Hospital & Medical (dental) Ins, Empl Bnft | 192,530          | A90608  | 216,370          |
| <b>TOTAL Employee Benefits</b>             | <b>335,939</b>   |         | <b>350,607</b>   |
| Debt Interest, Bond Anticipation Notes     |                  | A97307  | 3,168            |
| <b>TOTAL Debt Interest</b>                 | <b>0</b>         |         | <b>3,168</b>     |
| <b>TOTAL Expenditures</b>                  | <b>2,006,502</b> |         | <b>2,040,149</b> |
| Transfers, Other Funds                     |                  | A99019  | 365,153          |
| Transfers, Capital Projects Fund           |                  | A99509  | 140,204          |
| <b>TOTAL Operating Transfers</b>           | <b>0</b>         |         | <b>505,357</b>   |
| <b>TOTAL Other Uses</b>                    | <b>0</b>         |         | <b>505,357</b>   |
| <b>TOTAL Expenditures</b>                  | <b>2,006,502</b> |         | <b>2,545,506</b> |

TOWN OF Sand Lake  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

| Code Description                           | 2021             | EdpCode      | 2022             |
|--|------------------|--------------|------------------|
| <b>Analysis of Changes in Fund Balance</b> |                  |              |                  |
| <b>Fund Balance - Beginning of Year</b>    | <b>1,873,544</b> | <b>A8021</b> | <b>2,309,460</b> |
| Prior Period Adj -Increase In Fund Balance | 552              | A8012        |                  |
| <b>Restated Fund Balance - Beg of Year</b> | <b>1,874,096</b> | <b>A8022</b> | <b>2,309,460</b> |
| ADD - REVENUES AND OTHER SOURCES           | 2,441,867        |              | 2,804,091        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 2,006,502        |              | 2,545,506        |
| <b>Fund Balance - End of Year</b>          | <b>2,309,460</b> | <b>A8029</b> | <b>2,568,045</b> |

TOWN OF Sand Lake  
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(A) GENERAL

Budget Summary

| Code Description                           | 2022             | EdpCode | 2023             |
|--|------------------|---------|------------------|
| <b>Estimated Revenues</b>                  |                  |         |                  |
| Est Rev - Real Property Taxes              | 110,623          | A1049N  | 113,239          |
| Est Rev - Real Property Tax Items          | 11,600           | A1099N  | 12,600           |
| Est Rev - Non Property Tax Items           | 1,370,600        | A1199N  | 1,453,550        |
| Est Rev - Departmental Income              | 138,115          | A1299N  | 175,860          |
| Est Rev - Use of Money And Property        | 800              | A2499N  | 750              |
| Est Rev - Licenses And Permits             | 8,900            | A2599N  | 7,400            |
| Est Rev - Fines And Forfeitures            | 40,000           | A2649N  | 40,000           |
| Est Rev - Sale of Prop And Comp For Loss   |                  | A2699N  | 100,000          |
| Est Rev - Miscellaneous Local Sources      | 22,291           | A2799N  | 19,585           |
| Est Rev - State Aid                        | 300,856          | A3099N  | 365,556          |
| <b>TOTAL Estimated Revenues</b>            | <b>2,003,785</b> |         | <b>2,288,540</b> |
| Appropriated Reserve & Restricted Fund Bal | 0                | A511N   |                  |
| Appropriated Fund Balance                  | 10,000           | A599N   | 40,000           |
| <b>TOTAL Estimated Other Sources</b>       | <b>10,000</b>    |         | <b>40,000</b>    |
| <b>TOTAL Estimated Revenues</b>            | <b>2,013,785</b> |         | <b>2,328,540</b> |

TOWN OF Sand Lake  
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(A) GENERAL

Budget Summary

| Code Description                          | 2022             | EdpCode | 2023             |
|---|------------------|---------|------------------|
| <b>Appropriations</b>                     |                  |         |                  |
| App - General Government Support          | 820,763          | A1999N  | 968,176          |
| App - Public Safety                       | 143,084          | A3999N  | 174,611          |
| App - Health                              | 340,375          | A4999N  | 388,375          |
| App - Transportation                      | 75,500           | A5999N  | 80,000           |
| App - Economic Assistance And Opportunity | 1,000            | A6999N  | 1,600            |
| App - Culture And Recreation              | 129,848          | A7999N  | 151,469          |
| App - Home And Community Services         | 125,708          | A8999N  | 134,774          |
| App - Employee Benefits                   | 377,507          | A9199N  | 429,535          |
| <b>TOTAL Appropriations</b>               | <b>2,013,785</b> |         | <b>2,328,540</b> |
| App - Interfund Transfer                  | 0                | A9999N  | 0                |
| <b>TOTAL Other Uses</b>                   | <b>0</b>         |         | <b>0</b>         |
| <b>TOTAL Appropriations</b>               | <b>2,013,785</b> |         | <b>2,328,540</b> |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description                        | 2021           | EdpCode | 2022           |
|---|----------------|---------|----------------|
| <b>Assets</b>                           |                |         |                |
| Cash                                    | 637,099        | DA200   | 478,352        |
| <b>TOTAL Cash</b>                       | <b>637,099</b> |         | <b>478,352</b> |
| Accounts Receivable                     | 2,340          | DA380   |                |
| <b>TOTAL Other Receivables (net)</b>    | <b>2,340</b>   |         | <b>0</b>       |
| Due From Other Funds                    | 13,789         | DA391   |                |
| <b>TOTAL Due From Other Funds</b>       | <b>13,789</b>  |         | <b>0</b>       |
| Due From Other Governments              |                | DA440   | 6,924          |
| <b>TOTAL Due From Other Governments</b> | <b>0</b>       |         | <b>6,924</b>   |
| Prepaid Expenses                        | 20,860         | DA480   | 13,448         |
| <b>TOTAL Prepaid Expenses</b>           | <b>20,860</b>  |         | <b>13,448</b>  |
| <b>TOTAL Assets</b>                     | <b>674,088</b> |         | <b>498,724</b> |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description  | 2021           | EdpCode | 2022           |
|---|----------------|---------|----------------|
| Accounts Payable  | 29,271         | DA600   | 50,241         |
| <b>TOTAL Accounts Payable</b>                               | <b>29,271</b>  |         | <b>50,241</b>  |
| Accrued Liabilities   | 13,149         | DA601   | 11,064         |
| <b>TOTAL Accrued Liabilities</b>                            | <b>13,149</b>  |         | <b>11,064</b>  |
| State Retirement  | 690            | DA718   | 745            |
| <b>TOTAL Due To Other Governments</b>                       | <b>690</b>     |         | <b>745</b>     |
| <b>TOTAL Liabilities</b>                                    | <b>43,110</b>  |         | <b>62,050</b>  |
| <b>Fund Balance</b>   |                |         |                |
| Not in Spendable Form                                       | 34,649         | DA806   | 13,448         |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>34,649</b>  |         | <b>13,448</b>  |
| Assigned Unappropriated Fund Balance                        | 596,328        | DA915   | 423,225        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>596,328</b> |         | <b>423,225</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>630,977</b> |         | <b>436,673</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>674,088</b> |         | <b>498,724</b> |

TOWN OF Sand Lake  
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description  | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Real Property Taxes                                     | 1,463,813        | DA1001  | 1,541,868        |
| <b>TOTAL Real Property Taxes</b>                        | <b>1,463,813</b> |         | <b>1,541,868</b> |
| Interest And Earnings                                   | 224              | DA2401  | 1,770            |
| <b>TOTAL Use of Money And Property</b>                  | <b>224</b>       |         | <b>1,770</b>     |
| Sales of Scrap & Excess Materials                       | 742              | DA2650  | 2,392            |
| Sales, Other  | 9,345            | DA2655  | 5,979            |
| Sales of Equipment                                      |                  | DA2665  | 86,816           |
| Insurance Recoveries                                    |                  | DA2680  | 2,750            |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>10,086</b>    |         | <b>97,938</b>    |
| Refunds of Prior Year's Expenditures                    | 9                | DA2701  | 68               |
| Employees Contributions                                 | 9,149            | DA2709  | 11,281           |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>9,158</b>     |         | <b>11,350</b>    |
| St Aid, Consolidated Highway Aid                        | 366,270          | DA3501  | 257,909          |
| <b>TOTAL State Aid</b>                                  | <b>366,270</b>   |         | <b>257,909</b>   |
| <b>TOTAL Revenues</b>                                   | <b>1,849,551</b> |         | <b>1,910,834</b> |
| Interfund Transfers                                     |                  | DA5031  | 252,153          |
| <b>TOTAL Interfund Transfers</b>                        | <b>0</b>         |         | <b>252,153</b>   |
| <b>TOTAL Other Sources</b>                              | <b>0</b>         |         | <b>252,153</b>   |
| <b>TOTAL Revenues</b>                                   | <b>1,849,551</b> |         | <b>2,162,987</b> |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description                           | 2021             | EdpCode | 2022             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                        |                  |         |                  |
| Street Admin, Contr Expend                 | 7,220            | DA50104 | 8,940            |
| <b>TOTAL Street Admin</b>                  | <b>7,220</b>     |         | <b>8,940</b>     |
| Maint of Streets, Pers Serv                | 428,824          | DA51101 | 435,552          |
| Maint of Streets, Contr Expend             | 337,320          | DA51104 | 419,760          |
| <b>TOTAL Maint of Streets</b>              | <b>766,144</b>   |         | <b>855,312</b>   |
| Perm Improve Highway, Equip & Cap Outlay   | 366,270          | DA51122 | 257,401          |
| Perm Improve Highway, Contr Expend         |                  | DA51124 | 172,934          |
| <b>TOTAL Perm Improve Highway</b>          | <b>366,270</b>   |         | <b>430,335</b>   |
| Maint of Bridges, Contr Expend             |                  | DA51204 |                  |
| <b>TOTAL Maint of Bridges</b>              | <b>0</b>         |         | <b>0</b>         |
| Machinery, Equip & Cap Outlay              | 8,510            | DA51302 | 459,189          |
| Machinery, Contr Expend                    | 87,596           | DA51304 | 92,789           |
| <b>TOTAL Machinery</b>                     | <b>96,106</b>    |         | <b>551,977</b>   |
| Snow Removal, Pers Serv                    | 58,249           | DA51421 | 67,318           |
| Snow Removal, Contr Expend                 | 101,084          | DA51424 | 136,057          |
| <b>TOTAL Snow Removal</b>                  | <b>159,333</b>   |         | <b>203,375</b>   |
| <b>TOTAL Transportation</b>                | <b>1,395,074</b> |         | <b>2,049,939</b> |
| State Retirement, Empl Bnfts               | 81,810           | DA90108 | 61,206           |
| Social Security , Empl Bnfts               | 36,376           | DA90308 | 37,453           |
| Worker's Compensation, Empl Bnfts          | 30,684           | DA90408 | 30,684           |
| Disability Insurance, Empl Bnfts           | 73               | DA90558 | 156              |
| Hospital & Medical (dental) Ins, Empl Bnft | 137,829          | DA90608 | 143,054          |
| <b>TOTAL Employee Benefits</b>             | <b>286,772</b>   |         | <b>272,552</b>   |
| Debt Principal, Install Purch. Debt        | 32,789           | DA97856 | 33,780           |
| <b>TOTAL Debt Principal</b>                | <b>32,789</b>    |         | <b>33,780</b>    |
| Debt Interest, Install. Purch Debt         | 2,010            | DA97857 | 1,020            |
| <b>TOTAL Debt Interest</b>                 | <b>2,010</b>     |         | <b>1,020</b>     |
| <b>TOTAL Expenditures</b>                  | <b>1,716,645</b> |         | <b>2,357,291</b> |
| <b>TOTAL Expenditures</b>                  | <b>1,716,645</b> |         | <b>2,357,291</b> |



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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2021           | EdpCode       | 2022           |
|--|----------------|---------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |               |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>498,071</b> | <b>DA8021</b> | <b>630,977</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>498,071</b> | <b>DA8022</b> | <b>630,977</b> |
| ADD - REVENUES AND OTHER SOURCES           | 1,849,551      |               | 2,162,987      |
| DEDUCT - EXPENDITURES AND OTHER USES       | 1,716,645      |               | 2,357,291      |
| <b>Fund Balance - End of Year</b>          | <b>630,977</b> | <b>DA8029</b> | <b>436,673</b> |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description                         | 2022             | EdpCode | 2023             |
|--|------------------|---------|------------------|
| <b>Estimated Revenues</b>                |                  |         |                  |
| Est Rev - Real Property Taxes            | 1,541,868        | DA1049N | 1,560,618        |
| Est Rev - Use of Money And Property      | 500              | DA2499N | 300              |
| Est Rev - Sale of Prop And Comp For Loss | 8,000            | DA2699N | 26,500           |
| Est Rev - Miscellaneous Local Sources    | 9,529            | DA2799N | 13,989           |
| Est Rev - State Aid                      | 166,243          | DA3099N | 166,243          |
| <b>TOTAL Estimated Revenues</b>          | <b>1,726,140</b> |         | <b>1,767,650</b> |
| <b>TOTAL Estimated Revenues</b>          | <b>1,726,140</b> |         | <b>1,767,650</b> |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description            | 2022             | EdpCode | 2023             |
|-----------------------------|------------------|---------|------------------|
| <b>Appropriations</b>       |                  |         |                  |
| App - Transportation        | 1,382,143        | DA5999N | 1,448,165        |
| App - Employee Benefits     | 309,196          | DA9199N | 319,485          |
| App - Debt Service          | 34,801           | DA9899N | 0                |
| <b>TOTAL Appropriations</b> | <b>1,726,140</b> |         | <b>1,767,650</b> |
| <b>TOTAL Appropriations</b> | <b>1,726,140</b> |         | <b>1,767,650</b> |

TOWN OF Sand Lake  
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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description    | 2021             | EdpCode | 2022           |
|---------------------|------------------|---------|----------------|
| <b>Assets</b>       |                  |         |                |
| Cash                | 1,362,842        | H200    | 502,063        |
| <b>TOTAL Cash</b>   | <b>1,362,842</b> |         | <b>502,063</b> |
| <b>TOTAL Assets</b> | <b>1,362,842</b> |         | <b>502,063</b> |

TOWN OF Sand Lake  
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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description  | 2021             | EdpCode | 2022              |
|---|------------------|---------|-------------------|
| Bond Anticipation Notes Payable                             | 990,000          | H626    | 2,090,000         |
| <b>TOTAL Notes Payable</b>                                  | <b>990,000</b>   |         | <b>2,090,000</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>990,000</b>   |         | <b>2,090,000</b>  |
| <b>Fund Balance</b>   |                  |         |                   |
| Assigned Unappropriated Fund Balance                        | 372,842          | H915    |                   |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>372,842</b>   |         | <b>0</b>          |
| Unassigned Fund Balance                                     |                  | H917    | -1,587,937        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>0</b>         |         | <b>-1,587,937</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>372,842</b>   |         | <b>-1,587,937</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>1,362,842</b> |         | <b>502,063</b>    |

TOWN OF Sand Lake  
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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                       | 2021          | EdpCode | 2022           |
|--|---------------|---------|----------------|
| <b>Revenues</b>                        |               |         |                |
| Interest And Earnings                  | 10            | H2401   | 20             |
| <b>TOTAL Use of Money And Property</b> | <b>10</b>     |         | <b>20</b>      |
| St Aid, Other Transportation           | 22,468        | H3589   | 57,653         |
| <b>TOTAL State Aid</b>                 | <b>22,468</b> |         | <b>57,653</b>  |
| Fed Aid - Cap Projects                 | 3,058         | H4097   | 4,977          |
| <b>TOTAL Federal Aid</b>               | <b>3,058</b>  |         | <b>4,977</b>   |
| <b>TOTAL Revenues</b>                  | <b>25,535</b> |         | <b>62,649</b>  |
| Interfund Transfers                    |               | H5031   | 140,204        |
| <b>TOTAL Interfund Transfers</b>       | <b>0</b>      |         | <b>140,204</b> |
| Bond Anticipation Notes                |               | H5730   |                |
| <b>TOTAL Proceeds of Obligations</b>   | <b>0</b>      |         | <b>0</b>       |
| <b>TOTAL Other Sources</b>             | <b>0</b>      |         | <b>140,204</b> |
| <b>TOTAL Revenues</b>                  | <b>25,535</b> |         | <b>202,853</b> |

TOWN OF Sand Lake  
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(H) CAPITAL PROJECTS

Results of Operation

| Code Description                             | 2021           | EdpCode | 2022             |
|--|----------------|---------|------------------|
| <b>Expenditures</b>                          |                |         |                  |
| Maint of Streets, Equip & Cap Outlay         | 15,193         | H51102  | 181,042          |
| <b>TOTAL Maint of Streets</b>                | <b>15,193</b>  |         | <b>181,042</b>   |
| Maint of Bridges, Equip & Cap Outlay         | 51,496         | H51202  | 1,023,355        |
| <b>TOTAL Maint of Bridges</b>                | <b>51,496</b>  |         | <b>1,023,355</b> |
| Sidewalks, Equip & Cap Outlay                | 42,724         | H54102  | 949,956          |
| <b>TOTAL Sidewalks</b>                       | <b>42,724</b>  |         | <b>949,956</b>   |
| <b>TOTAL Transportation</b>                  | <b>109,413</b> |         | <b>2,154,353</b> |
| Special Rec Facility, Equip & Cap Outlay     |                | H71802  | 6,720            |
| <b>TOTAL Special Rec Facility</b>            | <b>0</b>       |         | <b>6,720</b>     |
| <b>TOTAL Culture And Recreation</b>          | <b>0</b>       |         | <b>6,720</b>     |
| Sanitary Sewers, Equip & Cap Outlay          |                | H81202  |                  |
| <b>TOTAL Sanitary Sewers</b>                 | <b>0</b>       |         | <b>0</b>         |
| Landfill Closure - Post Closure              | 4,000          | H81612  | 2,559            |
| <b>TOTAL Landfill Closure - Post Closure</b> | <b>4,000</b>   |         | <b>2,559</b>     |
| <b>TOTAL Home And Community Services</b>     | <b>4,000</b>   |         | <b>2,559</b>     |
| Debt Interest, Bond Anticipation Notes       |                | H97307  |                  |
| <b>TOTAL Debt Interest</b>                   | <b>0</b>       |         | <b>0</b>         |
| <b>TOTAL Expenditures</b>                    | <b>113,413</b> |         | <b>2,163,633</b> |
| Transfers, Other Funds                       |                | H99019  |                  |
| <b>TOTAL Operating Transfers</b>             | <b>0</b>       |         | <b>0</b>         |
| <b>TOTAL Other Uses</b>                      | <b>0</b>       |         | <b>0</b>         |
| <b>TOTAL Expenditures</b>                    | <b>113,413</b> |         | <b>2,163,633</b> |

TOWN OF Sand Lake  
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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

| Code Description                           | 2021           | EdpCode      | 2022              |
|--|----------------|--------------|-------------------|
| <b>Analysis of Changes in Fund Balance</b> |                |              |                   |
| <b>Fund Balance - Beginning of Year</b>    | <b>460,718</b> | <b>H8021</b> | <b>372,840</b>    |
| <b>Restated Fund Balance - Beg of Year</b> | <b>460,718</b> | <b>H8022</b> | <b>372,840</b>    |
| ADD - REVENUES AND OTHER SOURCES           | 25,535         |              | 202,853           |
| DEDUCT - EXPENDITURES AND OTHER USES       | 113,413        |              | 2,163,633         |
| <b>Fund Balance - End of Year</b>          | <b>372,840</b> | <b>H8029</b> | <b>-1,587,939</b> |



TOWN OF Sand Lake  
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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description                        | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| <b>Assets</b>                           |                  |         |                  |
| Land                                    | 378,500          | K101    | 393,640          |
| Buildings                               | 2,995,970        | K102    | 2,995,970        |
| Machinery And Equipment                 | 3,086,980        | K104    | 3,488,193        |
| Net Pension Asset - Proportionate Share |                  | K108    | 298,021          |
| <b>TOTAL Fixed Assets (net)</b>         | <b>6,461,450</b> |         | <b>7,175,824</b> |
| <b>TOTAL Assets</b>                     | <b>6,461,450</b> |         | <b>7,175,824</b> |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| <b>Liabilities</b>  |                  |         |                  |
| Total Non-Current Govt Assets                             | 6,461,450        | K159    | 7,175,824        |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>6,461,450</b> |         | <b>7,175,824</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>6,461,450</b> |         | <b>7,175,824</b> |
| <b>TOTAL</b>  | <b>6,461,450</b> |         | <b>7,175,824</b> |

TOWN OF Sand Lake  
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(L) LIBRARY

Balance Sheet

| Code Description                     | 2021           | EdpCode | 2022           |
|--------------------------------------|----------------|---------|----------------|
| <b>Assets</b>                        |                |         |                |
| Cash                                 | 237,428        | L200    | 248,095        |
| Petty Cash                           | 75             | L210    | 75             |
| <b>TOTAL Cash</b>                    | <b>237,503</b> |         | <b>248,170</b> |
| Accounts Receivable                  | 363            | L380    |                |
| <b>TOTAL Other Receivables (net)</b> | <b>363</b>     |         | <b>0</b>       |
| <b>TOTAL Assets</b>                  | <b>237,866</b> |         | <b>248,170</b> |

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(L) LIBRARY

Balance Sheet

| Code Description  | 2021           | EdpCode | 2022           |
|---|----------------|---------|----------------|
| Accounts Payable  | 13,312         | L600    | 9,296          |
| <b>TOTAL Accounts Payable</b>                               | <b>13,312</b>  |         | <b>9,296</b>   |
| Accrued Liabilities   | 1,366          | L601    | 1,150          |
| <b>TOTAL Accrued Liabilities</b>                            | <b>1,366</b>   |         | <b>1,150</b>   |
| Other Liabilities   | 84             | L688    | 5              |
| <b>TOTAL Other Liabilities</b>                              | <b>84</b>      |         | <b>5</b>       |
| <b>TOTAL Liabilities</b>                                    | <b>14,761</b>  |         | <b>10,452</b>  |
| <b>Fund Balance</b>   |                |         |                |
| Assigned Appropriated Fund Balance                          |                | L914    | 2,076          |
| Assigned Unappropriated Fund Balance                        | 223,105        | L915    | 235,642        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>223,105</b> |         | <b>237,718</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>223,105</b> |         | <b>237,718</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>237,866</b> |         | <b>248,170</b> |

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Results of Operation

| Code Description  | 2021           | EdpCode | 2022           |
|---|----------------|---------|----------------|
| <b>Revenues</b>   |                |         |                |
| Real Property Taxes                                     | 141,494        | L1001   | 144,324        |
| <b>TOTAL Real Property Taxes</b>                        | <b>141,494</b> |         | <b>144,324</b> |
| Library Charges   | 2,324          | L2082   | 2,106          |
| <b>TOTAL Departmental Income</b>                        | <b>2,324</b>   |         | <b>2,106</b>   |
| Library Services, Other Govts                           | 3,563          | L2360   | 4,063          |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>3,563</b>   |         | <b>4,063</b>   |
| Interest And Earnings                                   | 22             | L2401   | 212            |
| <b>TOTAL Use of Money And Property</b>                  | <b>22</b>      |         | <b>212</b>     |
| Sales of Scrap & Excess Materials                       | 1,015          | L2650   | 714            |
| Other Compensation For Loss                             | 379            | L2690   | 265            |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>1,394</b>   |         | <b>979</b>     |
| Gifts And Donations                                     | 17,586         | L2705   | 14,592         |
| Library System Grant                                    | 682            | L2760   | 2,470          |
| Unclassified (specify)                                  | 2,393          | L2770   | 1,429          |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>20,661</b>  |         | <b>18,490</b>  |
| St Aid For Libraries                                    | 25,000         | L3840   |                |
| <b>TOTAL State Aid</b>                                  | <b>25,000</b>  |         | <b>0</b>       |
| <b>TOTAL Revenues</b>                                   | <b>194,458</b> |         | <b>170,174</b> |
| <b>TOTAL Revenues</b>                                   | <b>194,458</b> |         | <b>170,174</b> |

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Results of Operation

| Code Description                    | 2021           | EdpCode | 2022           |
|-------------------------------------|----------------|---------|----------------|
| <b>Expenditures</b>                 |                |         |                |
| Library, Pers Serv                  | 89,001         | L74101  | 95,308         |
| Library, Equip & Cap Outlay         | 3,269          | L74102  | 4,168          |
| Library, Contr Expend               | 47,735         | L74104  | 47,501         |
| <b>TOTAL Library</b>                | <b>140,005</b> |         | <b>146,977</b> |
| <b>TOTAL Culture And Recreation</b> | <b>140,005</b> |         | <b>146,977</b> |
| Social Security, Empl Bnfts         | 6,824          | L90308  | 7,291          |
| Worker's Compensation, Empl Bnfts   | 425            | L90408  | 854            |
| Disability Insurance, Empl Bnfts    | 651            | L90558  | 439            |
| <b>TOTAL Employee Benefits</b>      | <b>7,901</b>   |         | <b>8,584</b>   |
| <b>TOTAL Expenditures</b>           | <b>147,906</b> |         | <b>155,561</b> |
| <b>TOTAL Expenditures</b>           | <b>147,906</b> |         | <b>155,561</b> |

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**Analysis of Changes in Fund Balance**

| Code Description                           | 2021           | EdpCode      | 2022           |
|--|----------------|--------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |              |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>176,553</b> | <b>L8021</b> | <b>223,105</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>176,553</b> | <b>L8022</b> | <b>223,105</b> |
| ADD - REVENUES AND OTHER SOURCES           | 194,458        |              | 170,174        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 147,906        |              | 155,561        |
| <b>Fund Balance - End of Year</b>          | <b>223,105</b> | <b>L8029</b> | <b>237,718</b> |

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(SL) LIGHTING

Balance Sheet

| Code Description    | 2021         | EdpCode | 2022         |
|---------------------|--------------|---------|--------------|
| <b>Assets</b>       |              |         |              |
| Cash                | 2,021        | SL200   | 1,871        |
| <b>TOTAL Cash</b>   | <b>2,021</b> |         | <b>1,871</b> |
| <b>TOTAL Assets</b> | <b>2,021</b> |         | <b>1,871</b> |



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(SL) LIGHTING

Balance Sheet

| Code Description  | 2021          | EdpCode | 2022           |
|---|---------------|---------|----------------|
| Accounts Payable  | 7,900         | SL600   | 17,506         |
| <b>TOTAL Accounts Payable</b>                               | <b>7,900</b>  |         | <b>17,506</b>  |
| <b>TOTAL Liabilities</b>                                    | <b>7,900</b>  |         | <b>17,506</b>  |
| <b>Fund Balance</b>   |               |         |                |
| Assigned Unappropriated Fund Balance                        |               | SL915   |                |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>0</b>      |         | <b>0</b>       |
| Unassigned Fund Balance                                     | -5,880        | SL917   | -15,635        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>-5,880</b> |         | <b>-15,635</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>-5,880</b> |         | <b>-15,635</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>2,021</b>  |         | <b>1,871</b>   |

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(SL) LIGHTING

Results of Operation

| Code Description                       | 2021          | EdpCode | 2022          |
|--|---------------|---------|---------------|
| <b>Revenues</b>                        |               |         |               |
| Real Property Taxes                    | 72,950        | SL1001  | 79,950        |
| <b>TOTAL Real Property Taxes</b>       | <b>72,950</b> |         | <b>79,950</b> |
| Interest And Earnings                  | 7             | SL2401  | 9             |
| <b>TOTAL Use of Money And Property</b> | <b>7</b>      |         | <b>9</b>      |
| <b>TOTAL Revenues</b>                  | <b>72,957</b> |         | <b>79,959</b> |
| <b>TOTAL Revenues</b>                  | <b>72,957</b> |         | <b>79,959</b> |

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(SL) LIGHTING

Results of Operation

| Code Description              | 2021          | EdpCode | 2022          |
|-------------------------------|---------------|---------|---------------|
| <b>Expenditures</b>           |               |         |               |
| Street Lighting, Contr Expend | 81,701        | SL51824 | 89,714        |
| <b>TOTAL Street Lighting</b>  | <b>81,701</b> |         | <b>89,714</b> |
| <b>TOTAL Transportation</b>   | <b>81,701</b> |         | <b>89,714</b> |
| <b>TOTAL Expenditures</b>     | <b>81,701</b> |         | <b>89,714</b> |
| <b>TOTAL Expenditures</b>     | <b>81,701</b> |         | <b>89,714</b> |

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

| Code Description                           | 2021          | EdpCode       | 2022           |
|--|---------------|---------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |               |               |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>2,864</b>  | <b>SL8021</b> | <b>-5,880</b>  |
| <b>Restated Fund Balance - Beg of Year</b> | <b>2,864</b>  | <b>SL8022</b> | <b>-5,880</b>  |
| ADD - REVENUES AND OTHER SOURCES           | 72,957        |               | 79,959         |
| DEDUCT - EXPENDITURES AND OTHER USES       | 81,701        |               | 89,714         |
| <b>Fund Balance - End of Year</b>          | <b>-5,880</b> | <b>SL8029</b> | <b>-15,635</b> |

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(SS) SEWER

Balance Sheet

| Code Description                     | 2021           | EdpCode | 2022           |
|--------------------------------------|----------------|---------|----------------|
| <b>Assets</b>                        |                |         |                |
| Cash                                 | 313,780        | SS200   | 289,496        |
| <b>TOTAL Cash</b>                    | <b>313,780</b> |         | <b>289,496</b> |
| Sewer Rents Receivable               | 239,762        | SS360   | 244,697        |
| <b>TOTAL Other Receivables (net)</b> | <b>239,762</b> |         | <b>244,697</b> |
| Prepaid Expenses                     | 4,187          | SS480   | 3,260          |
| <b>TOTAL Prepaid Expenses</b>        | <b>4,187</b>   |         | <b>3,260</b>   |
| Cash Special Reserves                | 777            | SS230   | 777            |
| <b>TOTAL Restricted Assets</b>       | <b>777</b>     |         | <b>777</b>     |
| <b>TOTAL Assets</b>                  | <b>558,505</b> |         | <b>538,230</b> |

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(SS) SEWER

Balance Sheet

| Code Description  | 2021           | EdpCode | 2022           |
|---|----------------|---------|----------------|
| Accounts Payable  | 3,604          | SS600   | 1,165          |
| <b>TOTAL Accounts Payable</b>                               | <b>3,604</b>   |         | <b>1,165</b>   |
| Accrued Liabilities   | 1,979          | SS601   | 2,407          |
| <b>TOTAL Accrued Liabilities</b>                            | <b>1,979</b>   |         | <b>2,407</b>   |
| Overpayments & Clearing Account                             | 438            | SS690   |                |
| <b>TOTAL Other Liabilities</b>                              | <b>438</b>     |         | <b>0</b>       |
| Due To Other Funds  | 19,787         | SS630   |                |
| <b>TOTAL Due To Other Funds</b>                             | <b>19,787</b>  |         | <b>0</b>       |
| Due To Employees' Retirement System                         |                | SS637   |                |
| State Retirement  | 506            | SS718   | 145            |
| <b>TOTAL Due To Other Governments</b>                       | <b>506</b>     |         | <b>145</b>     |
| <b>TOTAL Liabilities</b>                                    | <b>26,315</b>  |         | <b>3,718</b>   |
| <b>Deferred Inflows of Resources</b>                        |                |         |                |
| Deferred Inflow of Resources                                | 25,174         | SS691   | 23,220         |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>25,174</b>  |         | <b>23,220</b>  |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>25,174</b>  |         | <b>23,220</b>  |
| <b>Fund Balance</b>   |                |         |                |
| Not in Spendable Form                                       | 4,187          | SS806   | 3,260          |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>4,187</b>   |         | <b>3,260</b>   |
| Capital Reserve   |                | SS878   |                |
| Reserve For Debt  | 777            | SS884   | 777            |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>777</b>     |         | <b>777</b>     |
| Assigned Appropriated Fund Balance                          | 5,000          | SS914   |                |
| Assigned Unappropriated Fund Balance                        | 497,054        | SS915   | 507,256        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>502,054</b> |         | <b>507,256</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>507,018</b> |         | <b>511,293</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>558,506</b> |         | <b>538,230</b> |

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(SS) SEWER

Results of Operation

| Code Description  | 2021           | EdpCode | 2022           |
|---|----------------|---------|----------------|
| <b>Revenues</b>   |                |         |                |
| Real Property Taxes                                     | 131,075        | SS1001  | 137,588        |
| Special Assessments Ad Valorem                          | 604            | SS1028  | 631            |
| <b>TOTAL Real Property Taxes</b>                        | <b>131,679</b> |         | <b>138,219</b> |
| Sewer Rents   | 386,719        | SS2120  | 386,928        |
| Sewer Charges   | 1,215          | SS2122  | 1,049          |
| Interest & Penalties On Sewer Accts                     | 6,764          | SS2128  | 6,822          |
| <b>TOTAL Departmental Income</b>                        | <b>394,698</b> |         | <b>394,799</b> |
| Sewer Serv Other Govts                                  | 1,050          | SS2374  | 3,100          |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>1,050</b>   |         | <b>3,100</b>   |
| Interest And Earnings                                   | 81             | SS2401  | 150            |
| <b>TOTAL Use of Money And Property</b>                  | <b>81</b>      |         | <b>150</b>     |
| Sales of Equipment                                      |                | SS2665  | 18,000         |
| Insurance Recoveries                                    |                | SS2680  |                |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>0</b>       |         | <b>18,000</b>  |
| Refunds of Prior Year's Expenditures                    | 10,759         | SS2701  | 14,202         |
| Employees Contributions                                 | 1,402          | SS2709  |                |
| Unclassified (specify)                                  | 12             | SS2770  | 1,406          |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>12,173</b>  |         | <b>15,608</b>  |
| <b>TOTAL Revenues</b>                                   | <b>539,680</b> |         | <b>569,876</b> |
| Interfund Transfers                                     |                | SS5031  | 113,000        |
| <b>TOTAL Interfund Transfers</b>                        | <b>0</b>       |         | <b>113,000</b> |
| <b>TOTAL Other Sources</b>                              | <b>0</b>       |         | <b>113,000</b> |
| <b>TOTAL Revenues</b>                                   | <b>539,680</b> |         | <b>682,876</b> |

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(SS) SEWER

Results of Operation

| Code Description                           | 2021           | EdpCode | 2022           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                        |                |         |                |
| Sewer Administration, Pers Serv            | 21,250         | SS81101 | 21,781         |
| Sewer Administration, Contr Expend         | 9,531          | SS81104 | 9,146          |
| <b>TOTAL Sewer Administration</b>          | <b>30,781</b>  |         | <b>30,927</b>  |
| Sanitary Sewers, Pers Serv                 | 106,779        | SS81201 | 123,011        |
| Sanitary Sewers, Equip & Cap Outlay        |                | SS81202 | 212,640        |
| Sanitary Sewers, Contr Expend              | 131,064        | SS81204 | 58,379         |
| <b>TOTAL Sanitary Sewers</b>               | <b>237,843</b> |         | <b>394,030</b> |
| <b>TOTAL Home And Community Services</b>   | <b>268,623</b> |         | <b>424,957</b> |
| State Retirement, Empl Bnfts               | 16,203         | SS90108 | 13,968         |
| Social Security , Empl Bnfts               | 9,629          | SS90308 | 10,926         |
| Worker's Compensation, Empl Bnfts          | 4,806          | SS90408 | 4,806          |
| Disability Insurance, Empl Bnfts           | 14             | SS90558 | 29             |
| Hospital & Medical (dental) Ins, Empl Bnft | 26,774         | SS90608 | 27,593         |
| <b>TOTAL Employee Benefits</b>             | <b>57,426</b>  |         | <b>57,322</b>  |
| Debt Principal, Serial Bonds               | 160,000        | SS97106 | 160,000        |
| <b>TOTAL Debt Principal</b>                | <b>160,000</b> |         | <b>160,000</b> |
| Debt Interest, Serial Bonds                | 38,857         | SS97107 | 34,095         |
| Interfund Loans                            |                | SS97957 | 2,226          |
| <b>TOTAL Debt Interest</b>                 | <b>38,857</b>  |         | <b>36,321</b>  |
| <b>TOTAL Expenditures</b>                  | <b>524,907</b> |         | <b>678,600</b> |
| <b>TOTAL Expenditures</b>                  | <b>524,907</b> |         | <b>678,600</b> |



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(SS) SEWER

**Analysis of Changes in Fund Balance**

| Code Description                           | 2021           | EdpCode       | 2022           |
|--|----------------|---------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |               |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>492,244</b> | <b>SS8021</b> | <b>507,017</b> |
| Prior Period Adj -Decrease In Fund Balance |                | SS8015        |                |
| <b>Restated Fund Balance - Beg of Year</b> | <b>492,244</b> | <b>SS8022</b> | <b>507,017</b> |
| ADD - REVENUES AND OTHER SOURCES           | 539,680        |               | 682,876        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 524,907        |               | 678,600        |
| <b>Fund Balance - End of Year</b>          | <b>507,017</b> | <b>SS8029</b> | <b>511,293</b> |

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(SS) SEWER

Budget Summary

| Code Description                      | 2022           | EdpCode | 2023           |
|---------------------------------------|----------------|---------|----------------|
| <b>Estimated Revenues</b>             |                |         |                |
| Est Rev - Real Property Taxes         | 138,191        | SS1049N | 144,716        |
| Est Rev - Departmental Income         | 396,532        | SS1299N | 400,099        |
| Est Rev - Use of Money And Property   | 325            | SS2499N | 175            |
| Est Rev - Miscellaneous Local Sources | 1,257          | SS2799N | 1,317          |
| <b>TOTAL Estimated Revenues</b>       | <b>536,305</b> |         | <b>546,307</b> |
| Appropriated Fund Balance             | 5,000          | SS599N  | 0              |
| <b>TOTAL Estimated Other Sources</b>  | <b>5,000</b>   |         | <b>0</b>       |
| <b>TOTAL Estimated Revenues</b>       | <b>541,305</b> |         | <b>546,307</b> |

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(SS) SEWER

Budget Summary

| Code Description                  | 2022           | EdpCode | 2023           |
|-----------------------------------|----------------|---------|----------------|
| <b>Appropriations</b>             |                |         |                |
| App - Home And Community Services | 275,731        | SS8999N | 280,933        |
| App - Employee Benefits           | 67,356         | SS9199N | 69,668         |
| App - Debt Service                | 198,218        | SS9899N | 195,706        |
| <b>TOTAL Appropriations</b>       | <b>541,305</b> |         | <b>546,307</b> |
| <b>TOTAL Appropriations</b>       | <b>541,305</b> |         | <b>546,307</b> |

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Balance Sheet

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

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Balance Sheet

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

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Results of Operation

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

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Results of Operation

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

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**Analysis of Changes in Fund Balance**

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



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Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(TC) CUSTODIAL

Balance Sheet

| Code Description    | 2021          | EdpCode | 2022          |
|---------------------|---------------|---------|---------------|
| <b>Assets</b>       |               |         |               |
| Cash                | 19,340        | TC200   | 19,952        |
| <b>TOTAL Cash</b>   | <b>19,340</b> |         | <b>19,952</b> |
| <b>TOTAL Assets</b> | <b>19,340</b> |         | <b>19,952</b> |

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(TC) CUSTODIAL

Balance Sheet

| Code Description  | 2021          | EdpCode | 2022          |
|---|---------------|---------|---------------|
| Bail Deposits   | 4,430         | TC735   | 6,886         |
| <b>TOTAL Other Deposits</b>                                 | <b>4,430</b>  |         | <b>6,886</b>  |
| Due to Other Governments                                    | 14,910        | TC631   | 13,066        |
| <b>TOTAL Due To Other Governments</b>                       | <b>14,910</b> |         | <b>13,066</b> |
| <b>TOTAL Liabilities</b>                                    | <b>19,340</b> |         | <b>19,952</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>19,340</b> |         | <b>19,952</b> |

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Results of Operation

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

TOWN OF Sand Lake  
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Results of Operation

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

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For the Fiscal Year Ending 2022

(TC) CUSTODIAL

**Analysis of Changes in Net Position**

| Code Description                           | 2021 | EdpCode       | 2022 |
|--|------|---------------|------|
| <b>Analysis of Changes in Net Position</b> |      |               |      |
| <b>Fund Balance - Beginning of Year</b>    |      | <b>TC8021</b> |      |
| <b>Restated Fund Balance - Beg of Year</b> |      | <b>TC8022</b> |      |
| <b>Fund Balance - End of Year</b>          |      | <b>TC8029</b> |      |

TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

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

TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

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



TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

| Code Description                     | 2021           | EdpCode | 2022     |
|--------------------------------------|----------------|---------|----------|
| <b>Other Sources</b>                 |                |         |          |
| Serial Bonds                         | 240,000        | V5710   |          |
| <b>TOTAL Proceeds of Obligations</b> | <b>240,000</b> |         | <b>0</b> |
| <b>TOTAL Other Sources</b>           | <b>240,000</b> |         | <b>0</b> |
| <b>TOTAL Revenues</b>                | <b>240,000</b> |         | <b>0</b> |

TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

| Code Description             | 2021           | EdpCode | 2022     |
|------------------------------|----------------|---------|----------|
| <b>Expenditures</b>          |                |         |          |
| Debt Principal, Serial Bonds | 240,000        | V97106  |          |
| <b>TOTAL Debt Principal</b>  | <b>240,000</b> |         | <b>0</b> |
| <b>TOTAL Expenditures</b>    | <b>240,000</b> |         | <b>0</b> |
| <b>TOTAL Expenditures</b>    | <b>240,000</b> |         | <b>0</b> |

TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2021    | EdpCode      | 2022 |
|--|---------|--------------|------|
| <b>Analysis of Changes in Fund Balance</b> |         |              |      |
| <b>Fund Balance - Beginning of Year</b>    |         | <b>V8021</b> |      |
| <b>Restated Fund Balance - Beg of Year</b> |         | <b>V8022</b> |      |
| ADD - REVENUES AND OTHER SOURCES           | 240,000 |              |      |
| DEDUCT - EXPENDITURES AND OTHER USES       | 240,000 |              |      |
| <b>Fund Balance - End of Year</b>          |         | <b>V8029</b> |      |

TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                                    | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| <b>Assets</b>                                       |                  |         |                  |
| Total Non-Current Govt Liabilities                  | 2,338,003        | W129    | 4,067,040        |
| <b>TOTAL Provision To Be Made In Future Budgets</b> | <b>2,338,003</b> |         | <b>4,067,040</b> |
| <b>TOTAL Assets</b>                                 | <b>2,338,003</b> |         | <b>4,067,040</b> |

TOWN OF Sand Lake  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                            | 2021             | EdpCode | 2022             |
|---|------------------|---------|------------------|
| Bond Anticipation Notes Payable             |                  | W626    |                  |
| <b>TOTAL Notes Payable</b>                  | <b>0</b>         |         | <b>0</b>         |
| Net Pension Liability -Proportionate Share  | 3,294            | W638    |                  |
| Total OPEB Liability                        |                  | W683    | 1,927,487        |
| Landfill Closure & Post Closure Liability   | 23,676           | W684    | 21,117           |
| Installment Purchase Debt                   | 33,780           | W685    |                  |
| Compensated Absences                        | 12,253           | W687    | 13,436           |
| <b>TOTAL Other Liabilities</b>              | <b>73,003</b>    |         | <b>1,962,040</b> |
| Bonds Payable                               | 2,265,000        | W628    | 2,105,000        |
| <b>TOTAL Bond And Long Term Liabilities</b> | <b>2,265,000</b> |         | <b>2,105,000</b> |
| <b>TOTAL Liabilities</b>                    | <b>2,338,003</b> |         | <b>4,067,040</b> |
| <b>TOTAL Liabilities</b>                    | <b>2,338,003</b> |         | <b>4,067,040</b> |

**TOWN OF Sand Lake**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2022**

6/16/2023

County of: Rensselaer

Municipal Code: 380374100000

| First Year  | Debt Code | Description             | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|---|-----------|-------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2019  | IPC E     | Equipment               |           |           | 09/23/2019    | 09/23/2022       | 3.02%     |      | \$98,397          | \$33,780         | \$33,780       | \$0                 | \$0               |                   | \$0             |
| <b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>      |           |                         |           |           |               |                  |           |      | \$0               | \$33,780         | \$33,780       | \$0                 | \$0               | \$0               | \$0             |
| 2021  | BAN N     | Sidewalks- Pioneer      |           |           | 07/20/2021    | 07/20/2022       | 0.32%     |      | \$990,000         | \$990,000        | \$0            | \$0                 | \$0               |                   | \$990,000       |
| 2022  | BAN N     | Stop 13 Bridge- Pioneer |           |           | 11/10/2022    | 11/10/2023       | 4.19%     |      | \$1,100,000       | \$0              |                |                     | \$0               |                   | \$1,100,000     |
| <b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>      |           |                         |           |           |               |                  |           |      | \$1,100,000       | \$990,000        | \$0            | \$0                 | \$0               | \$0               | \$2,090,000     |
| 2010  | BOND N    | Sewer - EFC             |           |           | 05/01/2010    | 04/01/2031       | 3.652%    |      | \$1,681,252       | \$870,000        | \$80,000       | \$0                 | \$0               |                   | \$790,000       |
| 2016  | BOND N    | Sewer - EFC             |           |           | 09/22/2016    | 08/01/2046       | 2.921%    |      | \$923,532         | \$770,000        | \$30,000       | \$0                 | \$0               |                   | \$740,000       |
| 2021  | BOND N    | Sewer-EFC Bond          |           |           | 12/09/2021    | 05/01/2031       | 0.00%     |      | \$240,000         | \$240,000        | \$20,000       | \$0                 | \$0               |                   | \$220,000       |
| 2014  | BOND N    | SEWER - EFC             |           |           | 07/02/2014    | 02/16/2034       | 2.00%     |      | \$600,000         | \$385,000        | \$30,000       | \$0                 | \$0               |                   | \$355,000       |
| <b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>      |           |                         |           |           |               |                  |           |      | \$0               | \$2,265,000      | \$160,000      | \$0                 | \$0               | \$0               | \$2,105,000     |
| <b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b> |           |                         |           |           |               |                  |           |      | \$1,100,000       | \$3,288,780      | \$193,780      | \$0                 | \$0               | \$0               | \$4,195,000     |

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

|   | EDP Code | Amount                |
|---|----------|-----------------------|
| <b>CASH:</b>  |          |                       |
| On Hand   | 9Z2001   | \$500.00              |
| Demand Deposits   | 9Z2011   | \$3,676,181.45        |
| Time Deposits   | 9Z2021   |                       |
| <b>Total</b>  |          | <b>\$3,676,681.45</b> |
| <br><b>COLLATERAL:</b>  |          |                       |
| - FDIC Insurance  | 9Z2014   | \$744,313.80          |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z2014A  | \$3,331,069.41        |
| <b>Total</b>  |          | <b>\$4,075,383.21</b> |
| <br><b>INVESTMENTS:</b>   |          |                       |
| - Securities (450)  |          |                       |
| Book Value (cost)   | 9Z4501   |                       |
| Market Value at Balance Sheet Date  | 9Z4502   |                       |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4504A  |                       |
| - Repurchase Agreements (451)   |          |                       |
| Book Value (cost)   | 9Z4511   |                       |
| Market Value at Balance Sheet Date  | 9Z4512   |                       |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4514A  |                       |

TOWN OF Sand Lake  
Bank Reconciliation  
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number    | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-0043                    | \$395,955       | \$0                           | \$395,589                      | \$367                       |
| ****-0050                    | \$16,977        | \$0                           | \$8,524                        | \$8,453                     |
| ****-0068                    | \$1,614,085     | \$0                           | \$135                          | \$1,613,950                 |
| ****-0076                    | \$522,779       | \$0                           | \$0                            | \$522,779                   |
| ****-0084                    | \$452,411       | \$0                           | \$122                          | \$452,289                   |
| ****-0100                    | \$1,871         | \$0                           | \$0                            | \$1,871                     |
| ****-0118                    | \$34,488        | \$135                         | \$0                            | \$34,623                    |
| ****-0126                    | \$130,556       | \$0                           | \$0                            | \$130,556                   |
| ****-0134                    | \$51,893        | \$0                           | \$0                            | \$51,893                    |
| ****-0142                    | \$166,335       | \$0                           | \$0                            | \$166,335                   |
| ****-0159                    | \$42,198        | \$0                           | \$0                            | \$42,198                    |
| ****-0167                    | \$39,474        | \$0                           | \$0                            | \$39,474                    |
| ****-0217                    | \$10,369        | \$355                         | \$0                            | \$10,724                    |
| ****-1355                    | \$3,207         | \$9,055                       | \$2,917                        | \$9,345                     |
| ****-2380                    | \$664           | \$0                           | \$15                           | \$649                       |
| ****-2398                    | \$1,653         | \$0                           | \$0                            | \$1,653                     |
| ****-4441                    | \$238,750       | \$0                           | \$0                            | \$238,750                   |
| ****-6507                    | \$40            | \$0                           | \$0                            | \$40                        |
| ****-6515                    | \$0             | \$0                           | \$0                            | \$0                         |
| ****-8958                    | \$351,675       | \$0                           | \$0                            | \$351,675                   |
| Total Adjusted Bank Balance  |                 |                               |                                | \$3,677,625                 |
| Petty Cash                   |                 |                               |                                | \$500.00                    |
| Adjustments                  |                 |                               |                                | \$11,515.81                 |
| Total Cash                   |                 |                               | 9ZCASH *                       | \$3,689,641                 |
| Total Cash Balance All Funds |                 |                               | 9ZCASHB *                      | \$3,689,641                 |
| * Must be equal              |                 |                               |                                |                             |





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

| <b>Total Full Time Employees:</b>                                 |  | 19                                    |                                 |                                 |                      |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| <b>Total Part Time Employees:</b>                                 |  | 38                                    |                                 |                                 |                      |
| <b>Account Code</b>   | <b>Description</b>                                     | <b>Total Expenditures (All Funds)</b> | <b># of Full Time Employees</b> | <b># of Part Time Employees</b> | <b># of Retirees</b> |
| 90108   | State Retirement System                                | \$147,128.00                          | 19                              | 25                              |                      |
| 90158   | Police and Fire Retirement                             |                                       |                                 |                                 |                      |
| 90258   | Local Pension Fund                                     |                                       |                                 |                                 |                      |
| 90308   | Social Security  | \$111,125.64                          |                                 |                                 |                      |
| 90408   | Worker's Compensation Insurance                        | \$43,028.33                           |                                 |                                 |                      |
| 90458   | Life Insurance   |                                       |                                 |                                 |                      |
| 90508   | Unemployment Insurance                                 |                                       |                                 |                                 |                      |
| 90558   | Disability Insurance                                   | \$767.93                              |                                 |                                 |                      |
| 90608   | Hospital and Medical (Dental) Insurance                | \$387,016.37                          | 16                              |                                 | 13                   |
| 90708   | Union Welfare Benefits                                 |                                       |                                 |                                 |                      |
| 90858   | Supplemental Benefit Payment to Disabled Fire Fighters |                                       |                                 |                                 |                      |
| 91890   | Other Employee Benefits                                |                                       |                                 |                                 |                      |
| <b>Total</b>  |  | <b>\$689,066.27</b>                   |                                 |                                 |                      |
| Computed Total From Financial Section (comparative purposes only) |  | <b>\$689,066.27</b>                   |                                 |                                 |                      |

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

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline    | \$9,724            | 3,226        | gallons          |                              |
| Diesel Fuel | \$51,488           | 13,418       | gallons          |                              |
| Fuel Oil    | \$18,223           | 5,249        | gallons          |                              |
| Natural Gas | \$323              | 17           | cubic feet       | Therms                       |
| Electricity | \$550,764          | 91,827       | kilowatt-hours   |                              |
| Coal        | \$                 |              | tons             |                              |
| Propane     | \$19,968           | 11,489       | gallons          |                              |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Scott F. Gallerie Sr., hereby certify that I am the Chief Fiscal Officer of the Town of Sand Lake, and that the information provided in the annual financial report of the Town of Sand Lake, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Sand Lake, and adopted by me as my signature for use in conjunction with the filing of the Town of Sand Lake 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Sand Lake's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Maegan Wait  
Name of Report Preparer if different than Chief Fiscal Officer

Scott F. Gallerie Sr.  
Name

(518) 674-2026  
Telephone Number

Supervisor  
Title

PO Box 273 Sand Lake, NY 12153  
Official Address

03/29/2023  
Date of Certification

(518) 674-2026  
Official Telephone Number

TOWN OF Sand Lake  
Financial Comments  
For the Fiscal Year Ending 2022

(A) GENERAL

Account Code Comment

- Account Code A4089 To recognize ARPA revenue
- Account Code A3989 To reclassify ARPA revenue that was recognized in 2022 to 4089
- Account Code A97307 To report BAN interest expense originally reported in the H Fund
- Account Code A200 To report BAN interest expense originally reported in the H Fund
- Account Code A917 To report BAN interest expense originally reported in the H Fund

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H915 To net with H917
- Account Code H917 To net with H915
- Account Code H97307 To move BAN interest expense to the A Fund
- Account Code H200 To move BAN interest expense to the A Fund

(K) GENERAL FIXED ASSETS

Account Code Comment

- Account Code K108 To record net pension asset per NYSLRS
- Account Code K159 To record net pension asset per NYSLRS

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W638 To remove net pension asset from W fund and report in K fund
- Account Code W129 To remove net pension asset from W fund and report in K fund