

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Lima
County of Livingston
For the Fiscal Year Ended 05/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

VILLAGE OF Lima

*** 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
- (CM) MISCELLANEOUS SPECIAL REV
- (CR) RECREATION
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (PN) PERMANENT
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	172,831	A200	18,371
Cash In Time Deposits	344,998	A201	630,913
Petty Cash	150	A210	150
TOTAL Cash	517,979		649,435
Accounts Receivable	9,242	A380	9,242
TOTAL Other Receivables (net)	9,242		9,242
Due From Other Funds	20,909	A391	42,054
TOTAL Due From Other Funds	20,909		42,054
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	987,394	A231	
Investments In Securities Special Reserves		A452	1,119,552
TOTAL Restricted Assets	987,394		1,119,552
TOTAL Assets	1,535,524		1,820,283

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	103,072	A600	95,093
TOTAL Accounts Payable	103,072		95,093
Accrued Liabilities	3,930	A601	3,930
TOTAL Accrued Liabilities	3,930		3,930
Bond Anticipation Notes Payable		A626	
TOTAL Notes Payable	0		0
Due To Other Funds		A630	205,497
TOTAL Due To Other Funds	0		205,497
TOTAL Liabilities	107,002		304,520
Fund Balance			
Capital Reserve	987,394	A878	1,119,552
TOTAL Restricted Fund Balance	987,394		1,119,552
Assigned Appropriated Fund Balance	127,832	A914	172,121
TOTAL Assigned Fund Balance	127,832		172,121
Unassigned Fund Balance	313,296	A917	224,093
TOTAL Unassigned Fund Balance	313,296		224,093
TOTAL Fund Balance	1,428,522		1,515,766
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,535,524		1,820,286

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	542,500	A1001	555,454
TOTAL Real Property Taxes	542,500		555,454
Interest & Penalties On Real Prop Taxes	3,980	A1090	2,909
TOTAL Real Property Tax Items	3,980		2,909
Non Prop Tax Dist By County	43,828	A1120	51,334
Franchises	20,034	A1170	21,189
TOTAL Non Property Tax Items	63,862		72,523
Treasurer Fees	510	A1230	465
Ambulance Charges	81,199	A1640	95,076
Zoning Fees	495	A2110	
TOTAL Departmental Income	82,204		95,541
Fire Protection Services Other Govts	104,165	A2262	110,000
Misc Revenue, Other Govts	22,489	A2389	
TOTAL Intergovernmental Charges	126,654		110,000
Interest And Earnings	1,316	A2401	2,049
Rental of Real Property	1,725	A2410	3,759
TOTAL Use of Money And Property	3,041		5,808
Building And Alteration Permits	5,950	A2555	5,267
Permits, Other	336	A2590	375
TOTAL Licenses And Permits	6,286		5,642
Sales of Scrap & Excess Materials	239	A2650	
Sales of Equipment	2,900	A2665	39,600
TOTAL Sale of Property And Compensation For Loss	3,139		39,600
Refunds of Prior Year's Expenditures	213	A2701	615
Gifts And Donations	600	A2705	100
Premium & Accrued Interest On Obligations		A2710	9,568
AIM Related Payments	15,047	A2750	
Unclassified (specify)	3,250	A2770	14,415
TOTAL Miscellaneous Local Sources	19,110		24,698
St Aid, Revenue Sharing		A3001	15,047
St Aid, Mortgage Tax	22,793	A3005	15,567
St Aid - Other (specify)	112,896	A3089	24,851
St Aid, Consolidated Highway Aid	53,495	A3501	
TOTAL State Aid	189,184		55,466
Federal Aid - Other		A4089	108,384
TOTAL Federal Aid	0		108,384
TOTAL Revenues	1,039,960		1,076,025
Interfund Transfers	104,408	A5031	
TOTAL Interfund Transfers	104,408		0
Serial Bonds		A5710	
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	104,408		0
TOTAL Revenues	1,144,368		1,076,025

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	8,075	A10101	8,000
TOTAL Legislative Board	8,075		8,000
Mayor, Pers Serv	5,000	A12101	5,000
Mayor, Contr Expend	330	A12104	3,030
TOTAL Mayor	5,330		8,030
Treasurer, Pers Serv	19,956	A13251	23,967
Treasurer, Equip & Cap Outlay	183	A13252	1,253
Treasurer, Contr Expend	62,319	A13254	43,680
TOTAL Treasurer	82,458		68,900
Law, Contr Expend	27,983	A14204	18,634
TOTAL Law	27,983		18,634
Engineer, Contr Expend	3,441	A14404	1,211
TOTAL Engineer	3,441		1,211
Elections, Contr Expend	1,350	A14504	600
TOTAL Elections	1,350		600
Public Works Admin, Pers Serv	31,130	A14901	36,000
TOTAL Public Works Admin	31,130		36,000
Central Garage Pers Serv	57,528	A16401	59,326
Central Garage Contr Expend	22,539	A16404	20,101
TOTAL Central Garage Contr Expend	80,067		79,427
Central Data Process, Contr Expend		A16804	8,234
TOTAL Central Data Process	0		8,234
Unallocated Insurance, Contr Expend	21,676	A19104	25,246
TOTAL Unallocated Insurance	21,676		25,246
Municipal Assn Dues, Contr Expend	2,614	A19204	1,307
TOTAL Municipal Assn Dues	2,614		1,307
Taxes & Assess On Munic Prop, Contr Expend	260	A19504	310
TOTAL Taxes & Assess On Munic Prop	260		310
TOTAL General Government Support	264,384		255,899
Fire, Equip & Cap Outlay	28,209	A34102	8,484
Fire, Contr Expend	50,505	A34104	48,200
TOTAL Fire	78,714		56,684
TOTAL Public Safety	78,714		56,684
Ambulance, Equip & Cap Outlay	43,823	A45402	5,310
Ambulance, Contr Expend	65,022	A45404	60,772
TOTAL Ambulance	108,845		66,082
TOTAL Health	108,845		66,082
Maint of Streets, Pers Serv	64,502	A51101	57,580
Maint of Streets, Equip & Cap Outlay	38,284	A51102	44,834
Maint of Streets, Contr Expend	27,797	A51104	31,871
TOTAL Maint of Streets	130,583		134,285
Perm Improve Highway, Equip & Cap Outlay	47,085	A51122	
TOTAL Perm Improve Highway	47,085		0
Snow Removal, Pers Serv	5,688	A51421	7,488

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Snow Removal, Contr Expend	10,118	A51424	15,389
TOTAL Snow Removal	15,806		22,877
Street Lighting, Equip & Cap Outlay	68,142	A51822	
Street Lighting, Contr Expend	44,741	A51824	28,045
TOTAL Street Lighting	112,883		28,045
Sidewalks, Equip & Cap Outlay	160,771	A54102	
Sidewalks, Contr Expend	6,050	A54104	4,020
TOTAL Sidewalks	166,821		4,020
TOTAL Transportation	473,178		189,227
Parks, Pers Serv	3,572	A71101	6,624
Parks, Contr Expend	5,174	A71104	4,947
TOTAL Parks	8,746		11,571
Joint Youth Prog, Contr Expend		A73204	4,513
TOTAL Joint Youth Prog	0		4,513
Celebrations, Contr Expend	945	A75504	8,955
TOTAL Celebrations	945		8,955
Adult Recreation, Contr Expend		A76204	750
TOTAL Adult Recreation	0		750
TOTAL Culture And Recreation	9,691		25,789
Zoning, Contr Expend	22,591	A80104	28,697
TOTAL Zoning	22,591		28,697
Planning, Contr Expend	10,069	A80204	3,493
TOTAL Planning	10,069		3,493
Refuse & Garbage, Contr Expend	1,356	A81604	1,867
TOTAL Refuse & Garbage	1,356		1,867
Street Cleaning, Contr Expend	13	A81704	
TOTAL Street Cleaning	13		0
Comm Beautification, Contr Expend	2,661	A85104	3,353
TOTAL Comm Beautification	2,661		3,353
Drainage, Contr Expend	820	A85404	5,151
TOTAL Drainage	820		5,151
Shade Tree, Contr Expend	5,822	A85604	2,302
TOTAL Shade Tree	5,822		2,302
Misc Home & Comm Serv, Pers Serv	5,632	A89891	4,387
Misc Home & Comm Serv, Equip & Cap Outlay	22,106	A89892	12,158
Misc Home & Comm Serv, Contr Expend	1,584	A89894	430
TOTAL Misc Home & Comm Serv	29,322		16,974
TOTAL Home And Community Services	72,654		61,837
State Retirement System	23,294	A90108	20,561
Social Security, Employer Cont	15,545	A90308	15,861
Worker's Compensation, Empl Bnfts	4,292	A90408	3,796
Disability Insurance, Empl Bnfts	554	A90558	296
Hospital & Medical (dental) Ins, Empl Bnft	52,257	A90608	56,482
TOTAL Employee Benefits	95,942		96,996

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Debt Principal, Serial Bonds	39,000	A97106	39,000
Debt Principal, Bond Anticipation Notes		A97306	189,662
TOTAL Debt Principal	39,000		228,662
Debt Interest, Serial Bonds	17,063	A97107	6,825
Debt Interest, Bond Anticipation Notes		A97307	2,648
TOTAL Debt Interest	17,063		9,473
TOTAL Expenditures	1,159,471		990,649
Transfers, Capital Projects Fund	104,422	A99509	
TOTAL Operating Transfers	104,422		0
TOTAL Other Uses	104,422		0
TOTAL Expenditures	1,263,893		990,649

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,548,047	A8021	1,428,522
Prior Period Adj -Increase In Fund Balance		A8012	1,868
Restated Fund Balance - Beg of Year	1,548,047	A8022	1,430,390
ADD - REVENUES AND OTHER SOURCES	1,144,368		1,076,025
DEDUCT - EXPENDITURES AND OTHER USES	1,263,893		990,649
Fund Balance - End of Year	1,428,522	A8029	1,515,766

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

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	555,454	A1049N	570,302
Est Rev - Non Property Tax Items	54,000	A1199N	61,500
Est Rev - Departmental Income	250	A1299N	250
Est Rev - Intergovernmental Charges	108,658	A2399N	203,496
Est Rev - Use of Money And Property	850	A2499N	1,358
Est Rev - Licenses And Permits	2,200	A2599N	2,200
Est Rev - Miscellaneous Local Sources	15,000	A2799N	15,000
Est Rev - State Aid	53,000	A3099N	53,000
TOTAL Estimated Revenues	789,412		907,106
Estimated - Interfund Transfer	28,000	A5031N	
Appropriated Fund Balance	127,832	A599N	172,121
TOTAL Estimated Other Sources	155,832		172,121
TOTAL Estimated Revenues	945,244		1,079,227

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

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	290,868	A1999N	292,867
App - Public Safety	66,110	A3999N	66,110
App - Transportation	221,476	A5999N	232,760
App - Culture And Recreation	31,181	A7999N	32,399
App - Home And Community Services	70,804	A8999N	76,341
App - Employee Benefits	93,936	A9199N	110,258
App - Debt Service	92,869	A9899N	186,993
TOTAL Appropriations	867,244		997,728
App - Interfund Transfer	78,000	A9999N	81,500
TOTAL Other Uses	78,000		81,500
TOTAL Appropriations	945,244		1,079,228

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

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits		CM201	3,484
TOTAL Cash	0		3,484
TOTAL Assets	0		3,484

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

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance		CM915	3,484
TOTAL Assigned Fund Balance	0		3,484
TOTAL Fund Balance	0		3,484
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		3,484

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

Results of Operation

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

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

Results of Operation

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

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

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Prior Period Adj -Increase In Fund Balance		CM8012	3,484
Restated Fund Balance - Beg of Year		CM8022	3,484
Fund Balance - End of Year		CM8029	3,484

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

Balance Sheet

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

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

Balance Sheet

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

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

Results of Operation

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

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

Results of Operation

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

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

(CR) RECREATION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CR8021	
Restated Fund Balance - Beg of Year		CR8022	
Fund Balance - End of Year		CR8029	

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

(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	350,535	FX200	4,513
Cash In Time Deposits	33,821	FX201	424,641
TOTAL Cash	384,356		429,154
Water Rents Receivable	77,812	FX350	77,812
TOTAL Other Receivables (net)	77,812		77,812
Due From Other Funds	145,796	FX391	200,013
TOTAL Due From Other Funds	145,796		200,013
Cash Special Reserves		FX230	
Cash In Time Deposits Special Reserves	234,335	FX231	
Investments In Securities Special Reserves		FX452	240,150
TOTAL Restricted Assets	234,335		240,150
TOTAL Assets	842,299		947,129

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

(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	16,645	FX600	16,645
TOTAL Accounts Payable	16,645		16,645
Accrued Liabilities	1,017	FX601	1,017
TOTAL Accrued Liabilities	1,017		1,017
Due To Other Funds		FX630	123,803
TOTAL Due To Other Funds	0		123,803
TOTAL Liabilities	17,662		141,465
Fund Balance			
Capital Reserve	234,335	FX878	240,150
TOTAL Restricted Fund Balance	234,335		240,150
Assigned Appropriated Fund Balance	48,181	FX914	154,106
Assigned Unappropriated Fund Balance	542,121	FX915	411,408
TOTAL Assigned Fund Balance	590,302		565,514
TOTAL Fund Balance	824,637		805,664
TOTAL Liabilities, Deferred Inflows And Fund Balance	842,299		947,129

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

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	349,745	FX2140	402,970
Interest & Penalties On Water Rents	2,245	FX2148	
TOTAL Departmental Income	351,990		402,970
Interest And Earnings	532	FX2401	614
Rental of Real Property, Individuals	43,095	FX2410	47,384
TOTAL Use of Money And Property	43,627		47,998
Insurance Recoveries	1,587	FX2680	1,587
TOTAL Sale of Property And Compensation For Loss	1,587		1,587
Refunds of Prior Year's Expenditures	188	FX2701	110
Unclassified (specify)	3,997	FX2770	
TOTAL Miscellaneous Local Sources	4,185		110
TOTAL Revenues	401,389		452,665
TOTAL Revenues	401,389		452,665

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

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Law, Contr Expend	6,000	FX14204	15,000
TOTAL Law	6,000		15,000
Administration-Personal Services		FX17101	
Administration-Contractual		FX17104	
TOTAL Administration-Contractual	0		0
Unallocated Insurance, Contr Expend	4,469	FX19104	4,900
TOTAL Unallocated Insurance	4,469		4,900
Other General Govt Support, Personal Serv	51,081	FX19891	53,627
Other General Govt Support, Contract Exp	468	FX19894	1,653
TOTAL Other General Govt Support	51,549		55,280
TOTAL General Government Support	62,018		75,180
Water Administration, Pers Serv	4,275	FX83101	3,322
Water Administration, Contr Expend	663	FX83104	5,496
TOTAL Water Administration	4,938		8,817
Source Supply Pwr & Pump, Pers Serv	1,951	FX83201	959
Source Supply Pwr & Pump, Equip & Cap Out	56	FX83202	
Source Supply Pwr & Pump, Contr Expend	225,225	FX83204	196,439
TOTAL Source Supply Pwr & Pump	227,232		197,397
Water Purification, Equip & Cap Outlay	3,095	FX83302	
Water Purification, Contr Expend	4,570	FX83304	8,038
TOTAL Water Purification	7,665		8,038
Water Trans & Distrib, Pers Serv	7,585	FX83401	7,628
Water Trans & Distrib, Equip & Cap Outlay	8,705	FX83402	30,892
Water Trans & Distrib, Contr Expend	6,885	FX83404	12,072
TOTAL Water Trans & Distrib	23,175		50,591
TOTAL Home And Community Services	263,010		264,844
State Retirement, Empl Bnfts	9,508	FX90108	10,771
Social Security, Empl Bnfts	4,964	FX90308	5,026
Workers Compensation, Empl Bnfts	1,479	FX90408	1,479
Hospital & Medical (dental) Ins, Empl Bnft	19,550	FX90608	18,665
TOTAL Employee Benefits	35,501		35,941
Debt Principal, Bond Anticipation Notes		FX97306	85,000
TOTAL Debt Principal	0		85,000
Debt Interest, Bond Anticipation Notes		FX97307	10,674
TOTAL Debt Interest	0		10,674
TOTAL Expenditures	360,529		471,638
TOTAL Expenditures	360,529		471,638

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

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	783,784	FX8021	824,637
Prior Period Adj -Decrease In Fund Balance	7	FX8015	
Restated Fund Balance - Beg of Year	783,777	FX8022	824,637
ADD - REVENUES AND OTHER SOURCES	401,389		452,665
DEDUCT - EXPENDITURES AND OTHER USES	360,529		471,638
Fund Balance - End of Year	824,637	FX8029	805,664

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

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	421,725	FX1299N	420,000
Est Rev - Use of Money And Property	35,125	FX2499N	45,125
TOTAL Estimated Revenues	456,850		465,125
Appropriated Fund Balance	48,181	FX599N	154,106
TOTAL Estimated Other Sources	48,181		154,106
TOTAL Estimated Revenues	505,031		619,231

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

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	92,812	FX1999N	123,787
App - Home And Community Services	234,301	FX8999N	284,614
App - Employee Benefits	38,133	FX9199N	47,241
App - Debt Service	95,285	FX9899N	128,089
TOTAL Appropriations	460,531		583,731
App - Interfund Transfer	44,500	FX9999N	35,500
TOTAL Other Uses	44,500		35,500
TOTAL Appropriations	505,031		619,231

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

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	36,118	G200	33,739
Cash In Time Deposits	448,567	G201	263,818
TOTAL Cash	484,685		297,557
Sewer Rents Receivable	69,683	G360	69,683
TOTAL Other Receivables (net)	69,683		69,683
Due From Other Funds	121,376	G391	220,728
TOTAL Due From Other Funds	121,376		220,728
Cash Special Reserves		G230	
Cash In Time Deposits Special Reserves	34,020	G231	
Investments In Securities Special Reserves		G452	84,102
TOTAL Restricted Assets	34,020		84,102
TOTAL Assets	709,764		672,070

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

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	2,608	G600	2,608
TOTAL Accounts Payable	2,608		2,608
Accrued Liabilities	2,118	G601	2,118
TOTAL Accrued Liabilities	2,118		2,118
TOTAL Liabilities	4,726		4,726
Fund Balance			
Capital Reserve	34,020	G878	84,102
TOTAL Restricted Fund Balance	34,020		84,102
Assigned Appropriated Fund Balance	44,296	G914	62,590
Assigned Unappropriated Fund Balance	626,722	G915	520,652
TOTAL Assigned Fund Balance	671,018		583,242
TOTAL Fund Balance	705,038		667,344
TOTAL Liabilities, Deferred Inflows And Fund Balance	709,764		672,070

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

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	347,316	G2120	377,243
Sewer Charges	19,515	G2122	
Interest & Penalties On Sewer Accts	1,048	G2128	1,554
TOTAL Departmental Income	367,879		378,797
Interest And Earnings	333	G2401	442
TOTAL Use of Money And Property	333		442
TOTAL Revenues	368,212		379,239
TOTAL Revenues	368,212		379,239

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

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Administration-Personal Services		G17101	
Administration-Contractual		G17104	
TOTAL Administration-Contractual	0		0
Unallocated Insurance, Contr Expend	5,820	G19104	6,350
TOTAL Unallocated Insurance	5,820		6,350
Other General Govt Support, Personal Serv	23,480	G19891	24,267
Other General Govt Support, Contract Exp	6,438	G19894	9,800
TOTAL Other General Govt Support	29,918		34,066
TOTAL General Government Support	35,738		40,416
Sewer Administration, Contr Expend	2,562	G81104	2,393
TOTAL Sewer Administration	2,562		2,393
Sanitary Sewers, Pers Serv	482	G81201	1,942
Sanitary Sewers, Contr Expend		G81204	3,930
TOTAL Sanitary Sewers	482		5,872
Sewage Treat Disp, Pers Serv	60,943	G81301	76,923
Sewage Treat Disp, Equip & Cap Outlay		G81302	1,987
Sewage Treat Disp, Contr Expend	44,380	G81304	72,934
TOTAL Sewage Treat Disp	105,323		151,844
TOTAL Home And Community Services	108,367		160,110
State Retirement, Empl Bnfts	14,737	G90108	13,684
Social Security , Empl Bnfts	6,483	G90308	8,075
Worker's Compensation, Empl Bnfts	2,033	G90408	2,033
Disability Insurance, Empl Bnfts	37	G90558	50
Hospital & Medical (dental) Ins, Empl Bnft	21,872	G90608	30,465
TOTAL Employee Benefits	45,162		54,307
Debt Principal, Serial Bonds	80,000	G97106	80,000
Debt Principal, Bond Anticipation Notes		G97306	65,295
TOTAL Debt Principal	80,000		145,295
Debt Interest, Serial Bonds	18,518	G97107	16,805
TOTAL Debt Interest	18,518		16,805
TOTAL Expenditures	287,785		416,933
TOTAL Expenditures	287,785		416,933

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

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	624,611	G8021	705,038
Restated Fund Balance - Beg of Year	624,611	G8022	705,038
ADD - REVENUES AND OTHER SOURCES	368,212		379,239
DEDUCT - EXPENDITURES AND OTHER USES	287,785		416,933
Fund Balance - End of Year	705,038	G8029	667,344

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

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	429,525	G1299N	429,425
Est Rev - Use of Money And Property	100	G2499N	100
TOTAL Estimated Revenues	429,625		429,525
Appropriated Fund Balance	44,296	G599N	62,590
TOTAL Estimated Other Sources	44,296		62,590
TOTAL Estimated Revenues	473,921		492,115

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

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	84,407	G1999N	85,135
App - Home And Community Services	164,729	G8999N	173,764
App - Employee Benefits	43,685	G9199N	62,664
App - Debt Service	162,100	G9899N	160,552
TOTAL Appropriations	454,921		482,115
App - Interfund Transfer	19,000	G9999N	10,000
TOTAL Other Uses	19,000		10,000
TOTAL Appropriations	473,921		492,115

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	3,443,843	H200	296,876
TOTAL Cash	3,443,843		296,876
Due From State And Federal Government	16,507	H410	16,507
TOTAL State And Federal Aid Receivables	16,507		16,507
Due From Other Funds	983,105	H391	313,860
TOTAL Due From Other Funds	983,105		313,860
TOTAL Assets	4,443,455		627,243

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	419,575	H600	419,575
TOTAL Accounts Payable	419,575		419,575
Bond Anticipation Notes Payable	3,553,350	H626	3,040,917
TOTAL Notes Payable	3,553,350		3,040,917
Due To Other Funds	1,271,187	H630	447,355
TOTAL Due To Other Funds	1,271,187		447,355
TOTAL Liabilities	5,244,112		3,907,847
Fund Balance			
Unassigned Fund Balance	-800,657	H917	-3,280,605
TOTAL Unassigned Fund Balance	-800,657		-3,280,605
TOTAL Fund Balance	-800,657		-3,280,605
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,443,455		627,242

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	1,139	H2401	1,423
TOTAL Use of Money And Property	1,139		1,423
Premium & Accrued Interest On Obligations	48,719	H2710	-4,063
TOTAL Miscellaneous Local Sources	48,719		-4,063
St Aid-Capital Projects	1,931,892	H3097	31,708
TOTAL State Aid	1,931,892		31,708
TOTAL Revenues	1,981,750		29,069
Serial Bonds		H5710	2,168,800
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	339,957
TOTAL Proceeds of Obligations	0		2,508,757
TOTAL Other Sources	0		2,508,757
TOTAL Revenues	1,981,750		2,537,826

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	
TOTAL Traffic Viol Bureau	0		0
Fiscal Agents Fees, Contr Expend	230,880	H13804	
TOTAL Fiscal Agents Fees	230,880		0
Engineer, Equip & Cap Outlay		H14402	32,793
TOTAL Engineer	0		32,793
TOTAL General Government Support	230,880		32,793
Sidewalks, Equip & Cap Outlay		H54102	641,934
TOTAL Sidewalks	0		641,934
TOTAL Transportation	0		641,934
Sewage Treat Disp, Equip & Cap Outlay	368,212	H81302	1,857,479
TOTAL Sewage Treat Disp	368,212		1,857,479
Sewer, Equip & Cap Outlay		H81972	135,142
TOTAL Sewer	0		135,142
Water Trans & Distrib, Equip & Cap Outlay	1,138,849	H83402	2,172,603
TOTAL Water Trans & Distrib	1,138,849		2,172,603
Water Capital Projects, Equip & Cap Outlay		H83972	129,133
TOTAL Water Capital Projects	0		129,133
TOTAL Home And Community Services	1,507,061		4,294,357
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	33,975	H97307	48,689
TOTAL Debt Interest	33,975		48,689
TOTAL Expenditures	1,771,916		5,017,774
TOTAL Expenditures	1,771,916		5,017,774

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,009,691	H8021	-800,657
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	800	H8015	
Restated Fund Balance - Beg of Year	-1,010,491	H8022	-800,657
ADD - REVENUES AND OTHER SOURCES	1,981,750		2,537,826
DEDUCT - EXPENDITURES AND OTHER USES	1,771,916		5,017,774
Fund Balance - End of Year	-800,657	H8029	-3,280,605

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Buildings	9,530,500	K102	9,530,500
Machinery And Equipment	2,579,985	K104	2,579,985
Construction Work In Progress	2,347,117	K105	2,347,117
Net Pension Asset - Proportionate Share		K108	101,021
TOTAL Fixed Assets (net)	14,457,602		14,558,623
TOTAL Assets	14,457,602		14,558,623

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	14,457,602	K159	14,558,623
TOTAL Investments in Non-Current Government Assets	14,457,602		14,558,623
TOTAL Fund Balance	14,457,602		14,558,623
TOTAL	14,457,602		14,558,623

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

(MS) SELF INSURANCE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits Special Reserves	8,431	MS231	8,440
TOTAL Restricted Assets	8,431		8,440
TOTAL Assets	8,431		8,440

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

(MS) SELF INSURANCE

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Net Assets-Unrestricted (deficit)	8,431	MS924	8,440
TOTAL Net Position	8,431		8,440
TOTAL Fund Balance	8,431		8,440
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,431		8,440

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

(MS) SELF INSURANCE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	1	MS2401	9
TOTAL Use of Money And Property	1		9
TOTAL Revenues	1		9
TOTAL Revenues	1		9

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

Results of Operation

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

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

(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	8,430	MS8021	8,431
Restated Net Position - Beg of Year	8,430	MS8022	8,431
ADD - REVENUES AND OTHER SOURCES	1		9
Net Position - End of Year	8,431	MS8029	8,440

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

Cash Flow

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

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

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	3,480	PN201	
TOTAL Cash	3,480		0
TOTAL Assets	3,480		0

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

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	3,480	PN915	
TOTAL Assigned Fund Balance	3,480		0
TOTAL Fund Balance	3,480		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,480		0

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

(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings		PN2401	4
TOTAL Use of Money And Property	0		4
TOTAL Revenues	0		4
TOTAL Revenues	0		4

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

Results of Operation

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

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

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,480	PN8021	3,480
Prior Period Adj -Decrease In Fund Balance		PN8015	3,484
Restated Fund Balance - Beg of Year	3,480	PN8022	-4
ADD - REVENUES AND OTHER SOURCES			4
Fund Balance - End of Year	3,480	PN8029	

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	1,297,107	W129	3,345,800
TOTAL Provision To Be Made In Future Budgets	1,297,107		3,345,800
TOTAL Assets	1,297,107		3,345,800

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,107	W638	
TOTAL Other Liabilities	1,107		0
Bonds Payable	1,296,000	W628	3,345,800
TOTAL Bond And Long Term Liabilities	1,296,000		3,345,800
TOTAL Liabilities	1,297,107		3,345,800
TOTAL Liabilities	1,297,107		3,345,800

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

8/10/2023

County of: Livingston

Municipal Code: 240446802700

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
2021	BAN E	Water Tank Project			05/28/2021	05/27/2022	1.75%		\$1,254,550	\$1,254,550	\$655,000	\$570,000	\$0		\$599,550
2020	BAN E	Water Tank Project			05/28/2020	05/28/2021	2.125%		\$648,000	\$648,800	\$648,800	\$648,800	\$0		\$0
2021	BAN E	Sidewalk Project			05/25/2021	05/27/2022	1.75%		\$700,000	\$700,000	\$189,662	\$0	\$0		\$510,338
2020	BAN E	Water Tank Project			12/10/2019	05/28/2020	1.69%		\$950,000	\$950,000	\$950,000	\$950,000	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$3,553,350	\$2,443,462	\$2,168,800	\$0	\$0	\$1,109,888
2022	BOND E	Water Tank Project		Y	05/25/2022	05/15/2051	4.374%		\$2,168,800	\$0			\$0		\$2,168,800
2004	BOND E	SEWER-EFC			07/24/2003	01/15/2032	2.384%		\$2,195,001	\$945,000	\$80,000	\$0	\$0		\$865,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$2,168,800	\$945,000	\$80,000	\$0	\$0	\$0	\$3,033,800
2022	BAN N	WWTP EFC BAN			06/01/2021	08/08/2024	0.00%		\$1,996,324	\$0	\$65,295		\$0		\$1,931,029
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$1,996,324	\$0	\$65,295	\$0	\$0	\$0	\$1,931,029
2008	BOND N	New Ambulance Facility			12/14/2007	05/15/2030	4.375%		\$895,669	\$351,000	\$39,000	\$0	\$0		\$312,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$351,000	\$39,000	\$0	\$0	\$0	\$312,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$4,165,124	\$4,849,350	\$2,627,757	\$2,168,800	\$0	\$0	\$6,386,717

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$353,499.37
Time Deposits	9Z2021	\$1,331,296.35
Total		\$1,684,945.72
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,900,409.60
Total		\$2,150,409.60
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$1,443,803.94
Market Value at Balance Sheet Date	9Z4502	\$1,443,803.94
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$1,443,803.94
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

VILLAGE OF Lima
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-9503	\$1,448,923	\$1,760	\$128,006	\$1,322,677
****-0404	\$75,435	\$0	\$20,003	\$55,432
****-0412	\$44,292	\$0	\$71,041	(\$26,749)
****-0439	\$13,039	\$0	\$499	\$12,540
****-2032	\$4,179	\$5,720	\$1,431	\$8,467
****-3339	\$70,200	\$0	\$31,882	\$38,318
****-3355	\$202,215	\$0	\$1,721	\$200,493
****-2539	\$89,094	\$0	\$15,474	\$73,620
****-1098	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$1,684,799
Petty Cash				\$150.00
Adjustments				\$0.00
Total Cash			9ZCASH	*
Total Cash Balance All Funds				\$1,684,949
Total Cash Balance All Funds			9ZCASHB	*
Total Cash Balance All Funds				\$1,684,946

* Must be equal

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

Total Full Time Employees:		7			
Total Part Time Employees:		6			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$45,016.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$28,962.30			
90408	Worker's Compensation Insurance	\$7,308.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$346.00			
90608	Hospital and Medical (Dental) Insurance	\$105,611.92			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$187,244.22			
Computed Total From Financial Section (comparative purposes only)		\$187,244.22			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$19,246	6,529	gallons	gas + diesel
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$15,562	17,566	cubic feet	
Electricity	\$72,890	1,055,221	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Lima
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Account Code Comment

- Account Code A626 Reclassed \$510,338.00 BAN liability from account code A626 to H626.
- Account Code A3001 Reclassified AIM payments from account code A2750 to A3001.
- Account Code A2750 Reclassified AIM payments from account code A2750 to A3001.
- Account Code A230 Reclassed \$319,862.90 investment in NYCLASS from account code A230 to A452, and \$599,944.28 from account code A230 to A201.
- Account Code A54102 Reclassified amount from account code A54102 to H54102.
- Account Code A200 Reclassed \$58,068.53 remaining funds (from the \$700,000.00 2021 BAN) from account code A200 to H200.
- Account Code A201 Reclassified \$599,944.28 from account code A230 to A201.
- Account Code A231 Reclassed \$799,688.93 investment in NYCLASS from account code A231 to A452.
- Account Code A452 Reclassed investment in NYCLASS from account code A231- \$799,688.93, and A230- \$319,862.90 to A452.
- Account Code A5730 Reclassed \$189,662.00 from account code A5730 to H5731.
- Account Code A917 Updated per changes in account code A8029. Reclassed \$44,289.00 from account code A917 to A914 (to match A914 with A599N).
- Account Code A914 Reclassed \$44,289.00 from account code A917 to A914 (to match A914 with A599N)

Adjustment Reason

- Account Code A8012 Adj for starting balance

(CM) MISCELLANEOUS SPECIAL REV

Account Code Comment

- Account Code CM8012 Reclassed spendable funds from the PN fund to the CM fund.
- Account Code CM200 Reclassed amount from account code PN200 to CM200.
- Account Code CM915 Reclassed spendable funds from the PN fund to the CM fund.
- Account Code CM201 Reclassed amount from account code PN201 to CM201.

(FX) WATER

Account Code Comment

- Account Code FX452 Reclassed \$240,149.86 investment in NYCLASS from account code FX230 to FX452.
- Account Code FX230 Reclassed \$240,149.86 investment in NYCLASS from account code FX230 to FX452.
- Account Code FX201 Reclassed \$406,434.98 from account code FX231 to FX201.
- Account Code FX231 Reclassed \$406,434.98 from account code FX231 to FX201.
- Account Code FX915 Reclassified \$105,925.00 from account code FX915 to FX914 (To coincide FX914 with FX599N)
- Account Code FX914 Reclassified \$105,925.00 from account code FX915 to FX914 (To coincide FX914 with FX599N)

(G) SEWER

Account Code Comment

- Account Code G201 Reclassed \$239,372.95 from account code G231 to G201.
- Account Code G450 Reclassed funds invested in NYCLASS from account code G231 to G450.
- Account Code G2120 Reclassed sewer rent from account code G2122 to G2120.
- Account Code G914 Reclassified \$18,294.00 from account code G915 to G914 (To coincide G914 to G599N).
- Account Code G915 Reclassified \$18,294.00 from account code G915 to G914 (To coincide G914 to G599N).
- Account Code G200 Reclassed \$65,000.00 from account code G231 to G200.
- Account Code G231 Reclassed \$65,000.00 and \$239,372.95 to account code G200 and G201, respectively.
- Account Code G230 Reclassed \$84,102.25 investment in NYCLASS from account code G230 to G452.
- Account Code G452 Reclassed \$84,102.25 investment in NYCLASS from account code G230 to G452.
- Account Code G2122 Reclassed sewer rent from account code G2122 to G2120.

(PN) PERMANENT

Account Code Comment

- Account Code PN8015 Reclassed spendable funds from the PN fund to the CM fund.
- Account Code PN915 Reclassed spendable funds from the PN fund to the CM fund.
- Account Code PN201 Reclassed amount from account code PN201 to CM201.

VILLAGE OF Lima
Financial Comments
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H5731 Reclassed \$189,662.00 from account code A5730 to H5731.

Account Code H626 Reclassed \$510,338.00 BAN liability from account code A626 to H626.

Account Code H917 Updated per changes in account code H8029

Account Code H54102 Reclassified amount from account code A54102 to H54102.

Account Code H200 Reclassed \$58,068.53 remaining funds (the \$700,000.00 2021 BAN) from account code A200 to H200.

(K) GENERAL FIXED ASSETS

Account Code Comment

Account Code K108 Reclassified Village's Net Pension Asset from account code W638 to K108.

Account Code K159 Updated per changes in account code K108.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 Reclassified Village's AIM payments from account code W638 to K108.

Account Code W129 Updated per changes in account code W638.

VILLAGE OF Lima
Supplemental Section Comments
For the Fiscal Year Ending 2022

Time Deposits and Investments

Updated per Village.

Bank Reconciliation

Removed funds invested in NYCLASS from the schedule (Ref account # ending-1098)