

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, ANN M. GRATTAN (LG240411000650), hereby certify that I am the Chief Financial Officer of the Village of Caledonia, and that the information provided in the Annual Financial Report of the Village of Caledonia for the fiscal year ended 05/31/2024, is true and correct to the best of my knowledge and belief.

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Financial Statements

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

List of funds being used

- A - General
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- FX - Water
- H - Capital Projects
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$38,952.00	\$27,034.00	\$34,375.00
201 - Cash In Time Deposits	\$364,180.00	\$345,287.00	\$339,948.00
210 - Petty Cash	\$250.00	\$250.00	\$250.00
Total for Cash and Cash Equivalents	\$403,382.00	\$372,571.00	\$374,573.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$392,432.00	\$408,164.00	\$391,582.00
Total for Restricted Cash and Cash Equivalents	\$392,432.00	\$408,164.00	\$391,582.00
Total for Assets	\$795,814.00	\$780,735.00	\$766,155.00
Total for Assets and Deferred Outflows	\$795,814.00	\$780,735.00	\$766,155.00

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**A - General
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$23,276.00	\$6,131.00	\$10,948.00
601 - Accrued Liabilities	-	-	\$20,234.00
Total for Payables	\$23,276.00	\$6,131.00	\$31,182.00
Due to			
637 - Due to Employees Retirement System	\$10,206.00	\$11,356.00	\$12,608.00
Total for Due to	\$10,206.00	\$11,356.00	\$12,608.00
Total for Liabilities	\$33,482.00	\$17,487.00	\$43,790.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$392,432.00	\$408,164.00	\$391,582.00
Total for Restricted Fund Balance	\$392,432.00	\$408,164.00	\$391,582.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$31,764.00	\$46,269.00	\$23,326.00
Total for Assigned Fund Balance	\$31,764.00	\$46,269.00	\$23,326.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$338,136.00	\$308,815.00	\$307,457.00

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**A - General
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Total for Unassigned Fund Balance	\$338,136.00	\$308,815.00	\$307,457.00
Total for Fund Balance	\$762,332.00	\$763,248.00	\$722,365.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$795,814.00	\$780,735.00	\$766,155.00

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For the Fiscal Period 06/01/2023 - 05/31/2024

**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,064,243.00	\$1,037,723.00	\$1,019,483.00
Total for Property Taxes	\$1,064,243.00	\$1,037,723.00	\$1,019,483.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$5,260.00	-	-
1090 - Interest and Penalties on Real Prop Taxes	\$4,151.00	\$3,991.00	\$4,448.00
Total for Property Tax Items	\$9,411.00	\$3,991.00	\$4,448.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$68,027.00	\$64,930.00	\$59,413.00
1130 - Utilities Gross Receipts Tax	\$54,221.00	\$65,399.00	\$54,994.00
Total for Non-Property Tax Items	\$122,248.00	\$130,329.00	\$114,407.00
Departmental Income			
1230 - Treasurer Fees	\$440.00	\$780.00	\$800.00
1289 - Other General Departmental Income	\$8.00	-	-
1560 - Safety Inspection Fees	\$1,345.00	\$1,720.00	\$2,030.00
1710 - Public Works Charges	\$15,728.00	\$6,893.00	\$13,070.00
2001 - Park and Recreational Charges	\$775.00	\$535.00	\$585.00
2110 - Zoning Fees	\$100.00	-	\$100.00
2115 - Planning Board Fees	-	-	\$50.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
2801 - Interfund Revenues	\$5.00	\$13,845.00	-
Total for Departmental Income	\$18,401.00	\$23,773.00	\$16,635.00
Intergovernmental Charges			
2260 - Public Safety Services Other Governments <i>Due from Caledonia School for Resource Officer</i>	\$120,508.00	\$52,137.00	\$49,650.00
2302 - Snow Removal Services Other Governments <i>Due from State and County for Town's DPW sweeping of streets</i>	\$11,619.00	\$3,440.00	\$20,737.00
2350 - Youth Recreation Services Other Governments <i>Due from Town of Caledonia for Village Rec Program</i>	\$10,500.00	\$10,500.00	\$10,400.00
Total for Intergovernmental Charges	\$142,627.00	\$66,077.00	\$80,787.00
Use of Money and Property			
2401 - Interest and Earnings	\$587.00	\$701.00	\$616.00
2410 - Rental of Real Property	-	-	\$0.00
2412 - Rental of Real Property Other Governments <i>Due from Caledonia Fire Dept for rent paid annually</i>	\$28,800.00	\$28,800.00	\$28,800.00
Total for Use of Money and Property	\$29,387.00	\$29,501.00	\$29,416.00
Licenses and Permits			
2501 - Business and Occupational License	-	-	\$50.00
2545 - Licenses Other	\$50.00	-	-
Total for Licenses and Permits	\$50.00	\$0.00	\$50.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$14,800.00	\$16,271.00	\$21,583.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Fines and Forfeitures	\$14,800.00	\$16,271.00	\$21,583.00
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$5.00	-	-
2665 - Sales of Equipment	\$5,573.00	\$2,121.00	\$5,320.00
2680 - Insurance Recoveries	-	\$36,963.00	\$2,001.00
Total for Sales of Property and Compensation for Loss	\$5,578.00	\$39,084.00	\$7,321.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$179.00	-	\$548.00
2705 - Gifts and Donations	\$17,972.00	\$11,011.00	\$2,193.00
2706 - Grants From Local Governments	\$15,000.00	\$5,000.00	\$5,000.00
2750 - AIM Related Payments	-	-	\$13,401.00
Total for Other Revenues	\$33,151.00	\$16,011.00	\$21,142.00
State Aid			
3001 - State Aid Revenue Sharing	\$13,401.00	\$13,401.00	-
3005 - State Aid Mortgage Tax	\$10,271.00	\$28,447.00	\$17,257.00
3089 - State Aid Other	-	\$342.00	\$5,463.00
3501 - State Aid Consolidated Highway Aid	\$66,051.00	\$95,154.00	\$100,603.00
Total for State Aid	\$89,723.00	\$137,344.00	\$123,323.00
Federal Aid			
4089 - Federal Aid Other	-	\$107,384.00	\$107,384.00
Total for Federal Aid	\$0.00	\$107,384.00	\$107,384.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Revenues	\$1,529,619.00	\$1,607,488.00	\$1,545,979.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$2,323.00	-	-
Total for Operating Transfers	\$2,323.00	\$0.00	\$0.00
Total for Other Sources	\$2,323.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$1,531,942.00	\$1,607,488.00	\$1,545,979.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$14,800.00	\$14,800.00	\$14,800.00
10104 - Legislative Board - Contractual	\$1,347.00	\$41,828.00	\$952.00
Total for Legislative Board	\$16,147.00	\$56,628.00	\$15,752.00
Judicial			
11101 - Municipal Court - Personal Services	\$30,960.00	\$29,147.00	\$28,910.00
11104 - Municipal Court - Contractual	\$1,329.00	\$2,342.00	\$11,650.00
Total for Judicial	\$32,289.00	\$31,489.00	\$40,560.00
Executive			
12101 - Mayor - Personal Services	\$10,000.00	\$9,615.00	\$10,000.00
Total for Executive	\$10,000.00	\$9,615.00	\$10,000.00
Finance			
13251 - Treasurer - Personal Services	\$44,335.00	\$40,826.00	\$39,076.00
13252 - Treasurer - Equipment and Capital Outlay	\$5,855.00	\$7,018.00	\$2,700.00
13254 - Treasurer - Contractual	\$13,267.00	\$14,498.00	\$12,575.00
13304 - Tax Collection - Contractual	-	\$397.00	-
Total for Finance	\$63,457.00	\$62,739.00	\$54,351.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Municipal Staff			
14101 - Clerk - Personal Services	\$5,989.00	\$5,763.00	\$9,167.00
14204 - Law - Contractual	\$15,918.00	\$29,371.00	\$16,672.00
14404 - Engineer - Contractual	\$4,893.00	\$9,903.00	\$2,027.00
14504 - Elections - Contractual	\$720.00	-	\$600.00
14804 - Public Information and Services - Contractual	\$6,225.00	\$1,905.00	\$665.00
Total for Municipal Staff	\$33,745.00	\$46,942.00	\$29,131.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$4,590.00	\$3,976.00	\$4,084.00
16204 - Operation of Plant - Contractual	\$38,649.00	\$42,731.00	\$34,526.00
Total for Shared Services	\$43,239.00	\$46,707.00	\$38,610.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$47,737.00	\$41,963.00	\$39,229.00
19204 - Municipal Association Dues - Contractual	\$2,577.00	\$2,550.00	\$2,563.00
Total for Special Items	\$50,314.00	\$44,513.00	\$41,792.00
Total for General Government Support	\$249,191.00	\$298,633.00	\$230,196.00
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$242,180.00	\$179,936.00	\$188,958.00
31202 - Police - Equipment and Capital Outlay	\$62,070.00	\$23,760.00	\$23,184.00
31204 - Police - Contractual	\$22,807.00	\$18,135.00	\$16,393.00

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Law Enforcement	\$327,057.00	\$221,831.00	\$228,535.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$18,500.00	\$17,000.00	\$15,000.00
36204 - Safety Inspection - Contractual	\$1,180.00	\$2,453.00	\$1,550.00
Total for Other Public Safety	\$19,680.00	\$19,453.00	\$16,550.00
Total for Public Safety	\$346,737.00	\$241,284.00	\$245,085.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$46,359.00	\$42,500.00	\$35,112.00
51101 - Maintenance of Roads - Personal Services	\$138,020.00	\$126,712.00	\$112,677.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$106,847.00	\$59,006.00	\$35,870.00
51104 - Maintenance of Roads - Contractual	\$141,696.00	\$69,943.00	\$158,217.00
51421 - Snow Removal - Personal Services	\$5,143.00	\$7,724.00	\$15,291.00
51424 - Snow Removal - Contractual	\$8,934.00	\$11,808.00	\$17,164.00
51824 - Street Lighting - Contractual	\$41,392.00	\$37,466.00	\$38,456.00
54104 - Sidewalks - Contractual	\$1,046.00	\$2,336.00	\$1,478.00
Total for Highway	\$489,437.00	\$357,495.00	\$414,265.00
Total for Transportation	\$489,437.00	\$357,495.00	\$414,265.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			

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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
64101 - Publicity - Personal Services	\$1,739.00	\$2,606.00	\$1,950.00
64104 - Publicity - Contractual	\$1,200.00	\$1,000.00	\$900.00
69894 - Economic Development, Other - Contractual	\$2,500.00	\$2,000.00	\$2,000.00
<i>Due to Livingston Cnty Economic Dept for grant applications</i>			
Total for Economic Opportunity and Development	\$5,439.00	\$5,606.00	\$4,850.00
Total for Economic Assistance and Opportunity	\$5,439.00	\$5,606.00	\$4,850.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$11,765.00	\$9,984.00	\$16,041.00
71102 - Parks - Equipment and Capital Outlay	-	\$500.00	\$11,763.00
71104 - Parks - Contractual	\$12,876.00	\$14,996.00	\$13,247.00
73101 - Youth Programs - Personal Services	\$22,971.00	\$20,521.00	\$20,383.00
73104 - Youth Programs - Contractual	\$19,632.00	\$25,326.00	\$12,898.00
Total for Recreation	\$67,244.00	\$71,327.00	\$74,332.00
Culture			
75104 - Historian - Contractual	\$3,000.00	\$3,000.00	\$3,000.00
75504 - Celebrations - Contractual	\$14,177.00	\$4,521.00	\$1,480.00
Total for Culture	\$17,177.00	\$7,521.00	\$4,480.00
Total for Culture and Recreation	\$84,421.00	\$78,848.00	\$78,812.00
Home and Community Services			
General Environment			

Village of Caledonia
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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
80104 - Zoning - Contractual	\$1,447.00	\$1,621.00	\$1,415.00
80204 - Planning and Surveys - Contractual	\$1,373.00	\$1,383.00	\$1,582.00
Total for General Environment	\$2,820.00	\$3,004.00	\$2,997.00
Sanitation			
81604 - Refuse and Garbage - Contractual	\$192,192.00	\$184,800.00	\$198,395.00
81701 - Street Cleaning - Personal Services	\$3,883.00	\$864.00	\$5,467.00
Total for Sanitation	\$196,075.00	\$185,664.00	\$203,862.00
Community Environment			
85104 - Community Beautification - Contractual	\$10,226.00	\$2,315.00	\$14,234.00
85404 - Drainage - Contractual	\$104.00	\$518.00	\$1,049.00
85601 - Shade Trees - Personal Services	\$11,269.00	\$7,710.00	\$13,839.00
85604 - Shade Trees - Contractual	\$5,767.00	\$5,670.00	\$4,792.00
Total for Community Environment	\$27,366.00	\$16,213.00	\$33,914.00
Total for Home and Community Services	\$226,261.00	\$204,881.00	\$240,773.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$39,567.00	\$29,479.00	\$41,997.00
90158 - Police Retirement - Employee Benefits	\$19,320.00	\$37,409.00	\$34,848.00
90308 - Social Security - Employee Benefits	\$46,378.00	\$36,851.00	\$39,908.00
90408 - Workers' Compensation - Employee Benefits	\$8,110.00	\$7,568.00	\$6,640.00
90558 - Disability Insurance - Employee Benefits	\$790.00	\$771.00	\$972.00

Village of Caledonia
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**A - General
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$17,207.00	\$21,155.00	\$28,851.00
Total for Employee Benefits	\$131,372.00	\$133,233.00	\$153,216.00
Total for Employee Benefits	\$131,372.00	\$133,233.00	\$153,216.00
Total for Expenditures	\$1,532,858.00	\$1,319,980.00	\$1,367,197.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$246,625.00	\$107,384.00
Total for Interfund Transfers	\$0.00	\$246,625.00	\$107,384.00
Total for Interfund Transfers	\$0.00	\$246,625.00	\$107,384.00
Total for Other Uses	\$0.00	\$246,625.00	\$107,384.00
Total for Expenditures and Other Uses	\$1,532,858.00	\$1,566,605.00	\$1,474,581.00

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

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$763,248.00	\$722,365.00	\$650,967.00
8022 - Restated Fund Balance - Beginning of Year	\$763,248.00	\$722,365.00	\$650,967.00
Add Revenues and Other Sources	\$1,531,942.00	\$1,607,488.00	\$1,545,979.00
Deduct Expenditures and Other Uses	\$1,532,858.00	\$1,566,605.00	\$1,474,581.00
8029 - Fund Balance - End of Year	\$762,332.00	\$763,248.00	\$722,365.00

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

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,089,805.00	\$1,063,233.00	\$1,037,214.00
1099 - Est Rev - Property Tax Items	\$9,911.00	\$8,558.00	\$4,500.00
1199 - Est Rev - Non-Property Tax Items	\$130,000.00	\$113,000.00	\$108,000.00
1299 - Est Rev - Departmental Income	-	-	\$3,000.00
2199 - Est Rev - Departmental Income	\$2,150.00	\$3,000.00	-
2399 - Est Rev - Intergovernmental Charges	\$147,200.00	\$68,500.00	\$64,150.00
2499 - Est Rev - Use of Money and Property	\$29,400.00	\$29,400.00	\$29,400.00
2599 - Est Rev - Licenses and Permits	\$50.00	\$50.00	\$50.00
2649 - Est Rev - Fines and Forfeitures	\$14,000.00	\$14,000.00	\$22,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$3,000.00	\$160.00
2799 - Est Rev - Other Revenues	\$10,001.00	\$1.00	\$7,300.00
3099 - Est Rev - State Aid	\$152,834.00	\$122,629.00	\$113,638.00
4099 - Est Rev - Federal Aid	-	-	\$107,384.00
Total for Estimated Revenue	\$1,585,351.00	\$1,425,371.00	\$1,496,796.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$25,000.00	\$75,000.00	\$54,003.00
599 - Appropriated Fund Balance	\$31,764.00	\$46,269.00	\$23,326.00
Total for Estimated Other Sources	\$56,764.00	\$121,269.00	\$77,329.00
Total for Estimated Revenues and Other Sources	\$1,642,115.00	\$1,546,640.00	\$1,574,125.00

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

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$304,214.00	\$264,744.00	\$246,621.00
3999 - App - Public Safety	\$313,757.00	\$285,064.00	\$268,055.00
5999 - App - Transportation	\$513,699.00	\$535,067.00	\$376,874.00
6999 - App - Economic Assistance and Opportunity	\$6,546.00	\$6,427.00	\$5,801.00
7999 - App - Culture and Recreation	\$124,424.00	\$74,532.00	\$74,644.00
8999 - App - Home and Community Services	\$227,034.00	\$218,934.00	\$210,854.00
9199 - App - Employee Benefits	\$152,441.00	\$161,872.00	\$144,651.00
Total for Estimated Appropriations	\$1,642,115.00	\$1,546,640.00	\$1,327,500.00
Estimated Other Uses			
9999 - App - Interfund Transfers	-	-	\$246,625.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$246,625.00
Total for Estimated Appropriations and Other Uses	\$1,642,115.00	\$1,546,640.00	\$1,574,125.00

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**CD - Special Grant
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

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**CD - Special Grant
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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**CD - Special Grant
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
State Aid			
3089 - State Aid Other	-	-	\$110,134.00
Total for State Aid	\$0.00	\$0.00	\$110,134.00
Total for Revenues	\$0.00	\$0.00	\$110,134.00
Total for Revenues and Other Sources	\$0.00	\$0.00	\$110,134.00

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

**CD - Special Grant
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual	-	-	\$15,000.00
Total for Special Items	\$0.00	\$0.00	\$15,000.00
Total for General Government Support	\$0.00	\$0.00	\$15,000.00
Home and Community Services			
Community Development			
86684 - Rehabilitation, Loans and Grants - Contractual	-	-	\$95,134.00
Total for Community Development	\$0.00	\$0.00	\$95,134.00
Total for Home and Community Services	\$0.00	\$0.00	\$95,134.00
Total for Expenditures	\$0.00	\$0.00	\$110,134.00
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$110,134.00

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

**CD - Special Grant
Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$110,134.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$110,134.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

**CM - Miscellaneous Special Revenue
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$2,358.00	\$17,042.00
Total for Cash and Cash Equivalents	\$0.00	\$2,358.00	\$17,042.00
Total for Assets	\$0.00	\$2,358.00	\$17,042.00
Total for Assets and Deferred Outflows	\$0.00	\$2,358.00	\$17,042.00

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

**CM - Miscellaneous Special Revenue
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$2,358.00	\$17,042.00
Total for Assigned Fund Balance	\$0.00	\$2,358.00	\$17,042.00
Total for Fund Balance	\$0.00	\$2,358.00	\$17,042.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$2,358.00	\$17,042.00

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

**CM - Miscellaneous Special Revenue
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Other Revenues			
2705 - Gifts and Donations	-	\$100.00	\$3,155.00
Total for Other Revenues	\$0.00	\$100.00	\$3,155.00
Total for Revenues	\$0.00	\$100.00	\$3,155.00
Total for Revenues and Other Sources	\$0.00	\$100.00	\$3,155.00

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

**CM - Miscellaneous Special Revenue
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
79894 - Culture And Recreation, Other - Contractual <i>Tompkins Insurance</i>	\$35.00	\$14,784.00	\$0.00
Total for Culture	\$35.00	\$14,784.00	\$0.00
Total for Culture and Recreation	\$35.00	\$14,784.00	\$0.00
Total for Expenditures	\$35.00	\$14,784.00	\$0.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Fund A - Park Capital Reserve</i>	\$2,323.00	-	-
Total for Interfund Transfers	\$2,323.00	\$0.00	\$0.00
Total for Interfund Transfers	\$2,323.00	\$0.00	\$0.00
Total for Other Uses	\$2,323.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$2,358.00	\$14,784.00	\$0.00

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

**CM - Miscellaneous Special Revenue
Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,358.00	\$17,042.00	\$13,887.00
8022 - Restated Fund Balance - Beginning of Year	\$2,358.00	\$17,042.00	\$13,887.00
Add Revenues and Other Sources	\$0.00	\$100.00	\$3,155.00
Deduct Expenditures and Other Uses	\$2,358.00	\$14,784.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$2,358.00	\$17,042.00

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

**FX - Water
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$28,677.00	\$7,323.00	\$33,406.00
201 - Cash In Time Deposits	\$100,537.00	\$100,682.00	\$65,752.00
Total for Cash and Cash Equivalents	\$129,214.00	\$108,005.00	\$99,158.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$85,073.00	\$55,062.00	\$55,051.00
Total for Restricted Cash and Cash Equivalents	\$85,073.00	\$55,062.00	\$55,051.00
Net Other Receivables			
350 - Water Rents Receivable	\$2,193.00	\$6,614.00	-
380 - Accounts Receivable	-	-	\$6,435.00
Total for Net Other Receivables	\$2,193.00	\$6,614.00	\$6,435.00
Total for Assets	\$216,480.00	\$169,681.00	\$160,644.00
Total for Assets and Deferred Outflows	\$216,480.00	\$169,681.00	\$160,644.00

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

**FX - Water
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,743.00	\$322.00	\$227.00
601 - Accrued Liabilities	-	-	\$3,369.00
Total for Payables	\$1,743.00	\$322.00	\$3,596.00
Due to			
637 - Due to Employees Retirement System	\$2,517.00	\$2,226.00	\$2,949.00
Total for Due to	\$2,517.00	\$2,226.00	\$2,949.00
Total for Liabilities	\$4,260.00	\$2,548.00	\$6,545.00
Fund Balance			
Restricted Fund Balance			
882 - Reserve For Repairs	\$85,073.00	\$55,062.00	\$55,051.00
Total for Restricted Fund Balance	\$85,073.00	\$55,062.00	\$55,051.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$29,662.00	\$27,112.00	\$26,622.00
915 - Assigned Unappropriated Fund Balance	\$97,486.00	\$84,959.00	\$72,426.00
Total for Assigned Fund Balance	\$127,148.00	\$112,071.00	\$99,048.00
Total for Fund Balance	\$212,221.00	\$167,133.00	\$154,099.00

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

**FX - Water
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Total for Liabilities, Deferred Inflows and Fund Balances	\$216,481.00	\$169,681.00	\$160,644.00

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

**FX - Water
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$497,754.00	\$503,489.00	\$463,725.00
2142 - Unmetered Water Sales	-	-	\$0.00
2144 - Water Service Charges	\$2,225.00	\$250.00	\$3,100.00
2148 - Interest and Penalties on Water Rents	\$7,000.00	\$6,994.00	\$3,486.00
Total for Departmental Income	\$506,979.00	\$510,733.00	\$470,311.00
Intergovernmental Charges			
2378 - Water Services Other Governments <i>Hydrant rental</i>	\$1.00	-	\$1.00
Total for Intergovernmental Charges	\$1.00	\$0.00	\$1.00
Use of Money and Property			
2401 - Interest and Earnings	\$60.00	\$150.00	\$66.00
Total for Use of Money and Property	\$60.00	\$150.00	\$66.00
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$75.00	-	-
2665 - Sales of Equipment	\$4,501.00	\$1,324.00	\$974.00
Total for Sales of Property and Compensation for Loss	\$4,576.00	\$1,324.00	\$974.00
Total for Revenues	\$511,616.00	\$512,207.00	\$471,352.00

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

FX - Water
Results of Operations

	05/31/2024	05/31/2023	05/31/2022
Total for Revenues and Other Sources	\$511,616.00	\$512,207.00	\$471,352.00

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

**FX - Water
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16404 - Central Garage - Contractual	\$3,272.00	-	-
Total for Shared Services	\$3,272.00	\$0.00	\$0.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$19,203.00	\$17,981.00	\$16,490.00
Total for Special Items	\$19,203.00	\$17,981.00	\$16,490.00
Total for General Government Support	\$22,475.00	\$17,981.00	\$16,490.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$57,103.00	\$54,748.00	\$61,482.00
83102 - Water Administration - Equipment and Capital Outlay	\$26,400.00	\$26,785.00	\$17,583.00
83104 - Water Administration - Contractual	\$7,818.00	\$7,218.00	\$5,840.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$177,857.00	\$216,444.00	\$183,033.00
83304 - Water Purification - Contractual	\$3,504.00	\$3,655.00	\$2,675.00
83401 - Water Transportation and Distribution - Personal Services	\$61,414.00	\$49,682.00	\$48,715.00
83404 - Water Transportation and Distribution - Contractual	\$38,342.00	\$53,633.00	\$50,774.00

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

**FX - Water
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Water	\$372,438.00	\$412,165.00	\$370,102.00
Total for Home and Community Services	\$372,438.00	\$412,165.00	\$370,102.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$15,101.00	\$12,634.00	\$17,999.00
90308 - Social Security - Employee Benefits	\$8,866.00	\$6,745.00	\$8,205.00
90408 - Workers' Compensation - Employee Benefits	\$3,477.00	\$3,244.00	\$2,846.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$7,527.00	\$9,060.00	\$10,687.00
Total for Employee Benefits	\$34,971.00	\$31,683.00	\$39,737.00
Total for Employee Benefits	\$34,971.00	\$31,683.00	\$39,737.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$35,000.00	\$35,000.00	\$35,000.00
97107 - Serial Bonds - Debt Interest	\$1,644.00	\$2,344.00	\$3,044.00
Total for Debt Service	\$36,644.00	\$37,344.00	\$38,044.00
Total for Debt Service	\$36,644.00	\$37,344.00	\$38,044.00
Total for Expenditures	\$466,528.00	\$499,173.00	\$464,373.00
Total for Expenditures and Other Uses	\$466,528.00	\$499,173.00	\$464,373.00

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

FX - Water
Changes in Fund Balance

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$167,133.00	\$154,099.00	\$147,120.00
8022 - Restated Fund Balance - Beginning of Year	\$167,133.00	\$154,099.00	\$147,120.00
Add Revenues and Other Sources	\$511,616.00	\$512,207.00	\$471,352.00
Deduct Expenditures and Other Uses	\$466,528.00	\$499,173.00	\$464,373.00
8029 - Fund Balance - End of Year	\$212,221.00	\$167,133.00	\$154,099.00

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

**FX - Water
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	\$468,001.00
2199 - Est Rev - Departmental Income	\$511,000.00	\$491,000.00	-
2399 - Est Rev - Intergovernmental Charges	\$1.00	\$1.00	-
2499 - Est Rev - Use of Money and Property	\$60.00	\$170.00	\$100.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$100.00	\$1,000.00	\$250.00
Total for Estimated Revenue	\$511,161.00	\$492,171.00	\$468,351.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$29,662.00	\$27,112.00	\$26,622.00
Total for Estimated Other Sources	\$29,662.00	\$27,112.00	\$26,622.00
Total for Estimated Revenues and Other Sources	\$540,823.00	\$519,283.00	\$494,973.00

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

**FX - Water
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$29,132.00	\$27,300.00	\$23,000.00
8999 - App - Home and Community Services	\$430,780.00	\$413,495.00	\$393,875.00
9199 - App - Employee Benefits	\$40,011.00	\$41,844.00	\$40,754.00
9899 - App - Debt Service	\$40,900.00	\$36,644.00	\$37,344.00
Total for Estimated Appropriations	\$540,823.00	\$519,283.00	\$494,973.00
Total for Estimated Appropriations and Other Uses	\$540,823.00	\$519,283.00	\$494,973.00

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

**H - Capital Projects
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$122.00	\$28,419.00	\$29,669.00
Total for Cash and Cash Equivalents	\$122.00	\$28,419.00	\$29,669.00
Total for Assets	\$122.00	\$28,419.00	\$29,669.00
Total for Assets and Deferred Outflows	\$122.00	\$28,419.00	\$29,669.00

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

**H - Capital Projects
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$28,419.00	\$29,669.00
915 - Assigned Unappropriated Fund Balance	\$122.00	-	\$0.00
Total for Assigned Fund Balance	\$122.00	\$28,419.00	\$29,669.00
Total for Fund Balance	\$122.00	\$28,419.00	\$29,669.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$122.00	\$28,419.00	\$29,669.00

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

**H - Capital Projects
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$2.00	\$28.00	\$9.00
Total for Use of Money and Property	\$2.00	\$28.00	\$9.00
Other Revenues			
2770 - Unclassified Miscellaneous	\$1.00	-	-
Total for Other Revenues	\$1.00	\$0.00	\$0.00
Total for Revenues	\$3.00	\$28.00	\$9.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$246,625.00	\$107,384.00
Total for Operating Transfers	\$0.00	\$246,625.00	\$107,384.00
Total for Other Sources	\$0.00	\$246,625.00	\$107,384.00
Total for Revenues and Other Sources	\$3.00	\$246,653.00	\$107,393.00

Village of Caledonia
Annual Financial Report
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**H - Capital Projects
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	-	\$3,618.00	\$37,444.00
Total for Municipal Staff	\$0.00	\$3,618.00	\$37,444.00
Total for General Government Support	\$0.00	\$3,618.00	\$37,444.00
Transportation			
Highway			
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$11,559.00	\$238,299.00	-
54102 - Sidewalks - Equipment and Capital Outlay	\$11,184.00	-	-
Total for Highway	\$22,743.00	\$238,299.00	\$0.00
Total for Transportation	\$22,743.00	\$238,299.00	\$0.00
Home and Community Services			
Water			
83102 - Water Administration - Equipment and Capital Outlay	-	-	\$295.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$2,120.00	\$5,986.00	\$40,987.00
Total for Water	\$2,120.00	\$5,986.00	\$41,282.00

Village of Caledonia
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**H - Capital Projects
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Community Environment			
85602 - Shade Trees - Equipment and Capital Outlay	\$3,437.00	-	-
Total for Community Environment	\$3,437.00	\$0.00	\$0.00
Total for Home and Community Services	\$5,557.00	\$5,986.00	\$41,282.00
Total for Expenditures	\$28,300.00	\$247,903.00	\$78,726.00
Total for Expenditures and Other Uses	\$28,300.00	\$247,903.00	\$78,726.00

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

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

	05/31/2024	05/31/2023	05/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$28,419.00	\$29,669.00	\$1,002.00
8022 - Restated Fund Balance - Beginning of Year	\$28,419.00	\$29,669.00	\$1,002.00
Add Revenues and Other Sources	\$3.00	\$246,653.00	\$107,393.00
Deduct Expenditures and Other Uses	\$28,300.00	\$247,903.00	\$78,726.00
8029 - Fund Balance - End of Year	\$122.00	\$28,419.00	\$29,669.00

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

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

	05/31/2024	05/31/2023	05/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$94,348.00	\$94,348.00	\$94,348.00
Total for Non-Depreciable Capital Assets	\$94,348.00	\$94,348.00	\$94,348.00
Depreciable Capital Assets			
102 - Buildings	\$1,512,356.00	\$1,512,356.00	\$1,512,356.00
104 - Machinery and Equipment	\$1,545,493.00	\$1,093,278.00	\$1,191,952.00
Total for Depreciable Capital Assets	\$3,057,849.00	\$2,605,634.00	\$2,704,308.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$100,794.00	\$100,794.00
Total for Other Non-Current Assets	\$0.00	\$100,794.00	\$100,794.00
Total for Non-Current Assets	\$3,152,197.00	\$2,800,776.00	\$2,899,450.00

Village of Caledonia
Annual Financial Report
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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	05/31/2024	05/31/2023	05/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$40,000.00	\$75,000.00	\$110,000.00
Total for Debt Obligations	\$40,000.00	\$75,000.00	\$110,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$488,487.00	-	\$0.00
687 - Compensated Absences	\$12,347.00	\$8,621.00	\$10,546.00
Total for Other Long-Term Obligations	\$500,834.00	\$8,621.00	\$10,546.00
Total for Long-Term Obligations	\$540,834.00	\$83,621.00	\$120,546.00

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

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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

**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$75,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00
Total	\$75,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00

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

**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water Bond - Refunded in 2020		5/5/16	5/5/25	\$75,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00

Village of Caledonia
Annual Financial Report
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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$40,000.00	\$1,900.00	\$41,900.00	\$0.00
Total	\$40,000.00	\$1,900.00	\$41,900.00	
\$40,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8593	Checking	A, FX	\$151,698.00	\$0.00	(\$84,078.00)	\$0.00	\$67,620.00
333	Checking	A, FX	\$8.00	\$0.00	\$0.00	\$0.00	\$8.00
8153	Savings	A	\$414,180.00	\$0.00	(\$50,000.00)	\$0.00	\$364,180.00
9711	Savings	A	\$100,101.00	\$0.00	\$0.00	\$0.00	\$100,101.00
1295	Savings	A	\$29,386.00	\$0.00	\$0.00	\$0.00	\$29,386.00
4395	Savings	A	\$262,945.00	\$0.00	\$0.00	\$0.00	\$262,945.00
3428	Savings	FX	\$130,538.00	\$0.00	(\$30,000.00)	\$0.00	\$100,538.00
5359	Savings	FX	\$85,073.00	\$0.00	\$0.00	\$0.00	\$85,073.00
662	Savings	H	\$122.00	\$0.00	\$0.00	\$0.00	\$122.00
Total			\$1,174,051.00	\$0.00	(\$164,078.00)	\$0.00	\$1,009,973.00
Total Cash From Financials							\$1,009,973.00

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Collateralization of Cash

Total Bank Balance	\$1,174,051.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$762,412.47
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$1,262,412.47

Investments and Collateralization of Investments

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
7	34		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$54,668.00	6	16		
Police Retirement	\$19,320.00	1	4		
Fire Retirement					
Local Pension Fund					
Social Security	\$55,244.00	7	34		
Worker's Compensation	\$11,587.00	7	34		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$790.00	7	34		
Hospital, Medical and Dental Insurance	\$24,734.00	2	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$166,343.00				