

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

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

**Authorization**

Article 3, Section 30 of the General Municipal Law

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

**Certification Statement**

I, Leland Carpenter (leraytown8650), hereby certify that I am the Chief Financial Officer of the Town of Le Ray, and that the information provided in the Annual Financial Report of the Town of Le Ray for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

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

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- EM - Enterprise Miscellaneous
- H - Capital Projects
- SD - Special District(s) Drainage
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- TE - Private Purpose Trust
- V - Debt Service

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

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

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$5,000.00	\$5,000.00	\$5,000.00
201 - Cash In Time Deposits	\$1,608,686.00	\$1,896,375.00	\$1,625,021.00
210 - Petty Cash	\$1,000.00	\$200.00	\$200.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,614,686.00</b>	<b>\$1,901,575.00</b>	<b>\$1,630,221.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$673,111.00	\$68,778.00	\$67,961.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$673,111.00</b>	<b>\$68,778.00</b>	<b>\$67,961.00</b>
<b>Total for Assets</b>	<b>\$2,287,797.00</b>	<b>\$1,970,353.00</b>	<b>\$1,698,182.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,287,797.00</b>	<b>\$1,970,353.00</b>	<b>\$1,698,182.00</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$673,111.00	\$68,778.00	\$67,961.00
878 - Capital Reserve	-	-	\$0.00
<b>Total for Restricted Fund Balance</b>	<b>\$673,111.00</b>	<b>\$68,778.00</b>	<b>\$67,961.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$207,442.00	\$111,733.00	\$74,634.00
<b>Total for Assigned Fund Balance</b>	<b>\$207,442.00</b>	<b>\$111,733.00</b>	<b>\$74,634.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,407,244.00	\$1,789,842.00	\$1,555,587.00
<b>Total for Unassigned Fund Balance</b>	<b>\$1,407,244.00</b>	<b>\$1,789,842.00</b>	<b>\$1,555,587.00</b>
<b>Total for Fund Balance</b>	<b>\$2,287,797.00</b>	<b>\$1,970,353.00</b>	<b>\$1,698,182.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,287,797.00</b>	<b>\$1,970,353.00</b>	<b>\$1,698,182.00</b>

Town of Le Ray  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$486,828.00	\$596,621.00	\$497,430.00
<b>Total for Property Taxes</b>	<b>\$486,828.00</b>	<b>\$596,621.00</b>	<b>\$497,430.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$2,063.00	\$0.00	\$0.00
1090 - Interest and Penalties on Real Prop Taxes	\$3,127.00	\$1,621.00	\$2,875.00
<b>Total for Property Tax Items</b>	<b>\$5,190.00</b>	<b>\$1,621.00</b>	<b>\$2,875.00</b>
<b>Non-Property Tax Items</b>			
1113 - Tax on Hotel Room Occupancy	\$63,886.00	\$59,927.00	\$49,663.00
1120 - Non Property Tax Distribution by County	\$861,477.00	\$842,118.00	\$756,535.00
1170 - Franchise Tax	\$33,431.00	\$36,745.00	\$38,504.00
1189 - Other Non Property Tax	-	-	\$0.00
<b>Total for Non-Property Tax Items</b>	<b>\$958,794.00</b>	<b>\$938,790.00</b>	<b>\$844,702.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$1,403.00	\$1,806.00	\$3,058.00
1289 - Other General Departmental Income	\$53.00	\$236.00	\$691.00
1603 - Vital Statistics Fees	-	\$0.00	\$942.00
1789 - Other Transportation Departmental Income	\$150.00	\$125.00	\$150.00
2130 - Refuse and Garbage Charges	\$35,258.00	\$35,098.00	\$40,650.00



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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2801 - Interfund Revenues	\$38,500.00	\$42,161.00	\$35,000.00
<b>Total for Departmental Income</b>	<b>\$75,364.00</b>	<b>\$79,426.00</b>	<b>\$80,491.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$89,201.00	\$17,747.00	\$207.00
2410 - Rental of Real Property	\$102.00	-	\$0.00
<b>Total for Use of Money and Property</b>	<b>\$89,303.00</b>	<b>\$17,747.00</b>	<b>\$207.00</b>
<b>Licenses and Permits</b>			
2501 - Business and Occupational License	-	-	\$200.00
2544 - Dog Licenses	\$32,439.00	\$28,512.00	\$26,018.00
<b>Total for Licenses and Permits</b>	<b>\$32,439.00</b>	<b>\$28,512.00</b>	<b>\$26,218.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$57,059.00	\$55,497.00	\$73,235.00
<b>Total for Fines and Forfeitures</b>	<b>\$57,059.00</b>	<b>\$55,497.00</b>	<b>\$73,235.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$4,227.00	\$3,133.00	\$16,831.00
2660 - Sales of Real Property	-	\$260,000.00	\$205,020.00
2680 - Insurance Recoveries	-	-	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$4,227.00</b>	<b>\$263,133.00</b>	<b>\$221,851.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$3.00	-	\$1,438.00
2750 - AIM Related Payments	\$23,682.00	\$23,682.00	\$23,682.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2770 - Unclassified	-	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$23,685.00</b>	<b>\$23,682.00</b>	<b>\$25,120.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	-	-	\$0.00
3005 - State Aid Mortgage Tax	\$108,024.00	\$258,204.00	\$211,269.00
3040 - State Aid Real Property Tax Administration	\$8,881.00	-	\$0.00
3060 - State Aid Records Management	-	-	\$0.00
3089 - State Aid Other <i>JCAP Grant for Town Court</i>	\$10,680.00	\$2,285.00	\$707.00
<b>Total for State Aid</b>	<b>\$127,585.00</b>	<b>\$260,489.00</b>	<b>\$211,976.00</b>
<b>Total for Revenues</b>	<b>\$1,860,474.00</b>	<b>\$2,265,518.00</b>	<b>\$1,984,105.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,860,474.00</b>	<b>\$2,265,518.00</b>	<b>\$1,984,105.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$26,000.00	\$26,000.00	\$26,000.00
10104 - Legislative Board - Contractual	\$3,201.00	\$1,984.00	\$4,090.00
<b>Total for Legislative Board</b>	<b>\$29,201.00</b>	<b>\$27,984.00</b>	<b>\$30,090.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$125,912.00	\$118,360.00	\$105,801.00
11102 - Municipal Court - Equipment and Capital Outlay	-	-	\$0.00
11104 - Municipal Court - Contractual	\$23,117.00	\$14,677.00	\$11,050.00
<b>Total for Judicial</b>	<b>\$149,029.00</b>	<b>\$133,037.00</b>	<b>\$116,851.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$32,500.00	\$30,000.00	\$30,000.00
12204 - Supervisor - Contractual	\$2,559.00	\$1,657.00	\$1,966.00
<b>Total for Executive</b>	<b>\$35,059.00</b>	<b>\$31,657.00</b>	<b>\$31,966.00</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$71,300.00	\$65,300.00	\$63,660.00
13104 - Director of Finance - Contractual	\$3,849.00	\$3,801.00	\$2,700.00
13204 - Auditor - Contractual	\$10,300.00	\$9,900.00	\$0.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13401 - Budget - Personal Services	\$15,500.00	\$15,500.00	\$15,500.00
13551 - Assessment - Personal Services	\$49,260.00	\$45,400.00	\$44,250.00
13554 - Assessment - Contractual	\$1,485.00	\$12,830.00	\$12,991.00
13624 - Tax Advertising and Expense - Contractual	\$3,246.00	\$3,178.00	\$3,223.00
13704 - Discounts on Taxes - Contractual	\$3,059.00	\$15,365.00	\$3,540.00
<b>Total for Finance</b>	<b>\$157,999.00</b>	<b>\$171,274.00</b>	<b>\$145,864.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$86,230.00	\$79,000.00	\$89,500.00
14104 - Clerk - Contractual	\$18,695.00	\$20,200.00	\$9,546.00
14204 - Law - Contractual	\$79,768.00	\$52,786.00	\$61,301.00
14404 - Engineer - Contractual	\$62,491.00	\$205,866.00	\$84,996.00
<b>Total for Municipal Staff</b>	<b>\$247,184.00</b>	<b>\$357,852.00</b>	<b>\$245,343.00</b>
<b>Shared Services</b>			
16204 - Operation of Plant - Contractual	\$275,458.00	\$137,708.00	\$140,086.00
<b>Total for Shared Services</b>	<b>\$275,458.00</b>	<b>\$137,708.00</b>	<b>\$140,086.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$60,606.00	\$72,508.00	\$65,242.00
19204 - Municipal Association Dues - Contractual	\$250.00	\$1,450.00	\$1,450.00
19404 - Purchase of Land/Right of Way - Contractual	-	\$35,786.00	\$0.00
19504 - Taxes and Assessments on Municipal Property - Contractual	-	\$2,184.00	\$0.00
19724 - Payment to Treasurer to Reduce Taxes - Contractual	-	-	\$0.00
<b>Total for Special Items</b>	<b>\$60,856.00</b>	<b>\$111,928.00</b>	<b>\$66,692.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for General Government Support</b>	<b>\$954,786.00</b>	<b>\$971,440.00</b>	<b>\$776,892.00</b>
<b>Public Safety</b>			
<b>Animal Control</b>			
35104 - Dog Control - Contractual	\$28,800.00	\$27,600.00	\$30,577.00
<b>Total for Animal Control</b>	<b>\$28,800.00</b>	<b>\$27,600.00</b>	<b>\$30,577.00</b>
<b>Other Public Safety</b>			
39894 - Public Safety, Other - Contractual	-	-	\$2,822.00
<b>Total for Other Public Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,822.00</b>
<b>Total for Public Safety</b>	<b>\$28,800.00</b>	<b>\$27,600.00</b>	<b>\$33,399.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40204 - Registrar of Vital Statistics - Contractual	-	\$0.00	\$950.00
<b>Total for Public Health Program</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$950.00</b>
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$103,300.00	\$103,300.00	\$90,000.00
<b>Total for Other Health</b>	<b>\$103,300.00</b>	<b>\$103,300.00</b>	<b>\$90,000.00</b>
<b>Total for Health</b>	<b>\$103,300.00</b>	<b>\$103,300.00</b>	<b>\$90,950.00</b>
<b>Transportation</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$80,290.00	\$74,000.00	\$70,000.00
50104 - Highway and Street Administration - Contractual	\$515.00	\$275.00	\$275.00
51824 - Street Lighting - Contractual	\$7,183.00	\$4,320.00	\$3,230.00
<b>Total for Highway</b>	<b>\$87,988.00</b>	<b>\$78,595.00</b>	<b>\$73,505.00</b>
<b>Other Transportation</b>			
56804 - Transportation, Other - Contractual <i>Drug &amp; Alcohol Testing</i>	\$1,262.00	\$1,274.00	\$1,153.00
<b>Total for Other Transportation</b>	<b>\$1,262.00</b>	<b>\$1,274.00</b>	<b>\$1,153.00</b>
<b>Total for Transportation</b>	<b>\$89,250.00</b>	<b>\$79,869.00</b>	<b>\$74,658.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
61504 - Food Stamp Outreach - Contractual	\$5,000.00	-	-
<b>Total for Social Services Programs</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Economic Opportunity and Development</b>			
64104 - Publicity - Contractual	\$17,807.00	\$23,223.00	\$11,722.00
65104 - Veterans Service - Contractual	\$600.00	-	\$0.00
67724 - Programs for the Aging - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
<b>Total for Economic Opportunity and Development</b>	<b>\$19,407.00</b>	<b>\$24,223.00</b>	<b>\$12,722.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$24,407.00</b>	<b>\$24,223.00</b>	<b>\$12,722.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Culture and Recreation</b>			
<b>Culture</b>			
75104 - Historian - Contractual	-	-	\$0.00
76204 - Adult Recreation - Contractual	\$2,500.00	\$2,500.00	\$2,500.00
<b>Total for Culture</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>
<b>Total for Culture and Recreation</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$48,356.00	\$51,565.00	\$45,636.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$20,324.00	-	\$0.00
81604 - Refuse and Garbage - Contractual	\$39,392.00	\$42,076.00	\$42,047.00
<b>Total for Sanitation</b>	<b>\$108,072.00</b>	<b>\$93,641.00</b>	<b>\$87,683.00</b>
<b>Total for Home and Community Services</b>	<b>\$108,072.00</b>	<b>\$93,641.00</b>	<b>\$87,683.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$35,692.00	\$38,888.00	\$48,482.00
90308 - Social Security - Employee Benefits	\$42,523.00	\$40,437.00	\$38,904.00
90408 - Workers' Compensation - Employee Benefits	\$56,806.00	\$51,833.00	\$54,933.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$0.00
90558 - Disability Insurance - Employee Benefits	\$661.00	\$661.00	\$660.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$96,233.00	\$83,475.00	\$73,748.00
<b>Total for Employee Benefits</b>	<b>\$231,915.00</b>	<b>\$215,294.00</b>	<b>\$216,727.00</b>
<b>Total for Employee Benefits</b>	<b>\$231,915.00</b>	<b>\$215,294.00</b>	<b>\$216,727.00</b>
<b>Total for Expenditures</b>	<b>\$1,543,030.00</b>	<b>\$1,517,867.00</b>	<b>\$1,295,531.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$475,480.00	\$1,869,741.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$475,480.00</b>	<b>\$1,869,741.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$475,480.00</b>	<b>\$1,869,741.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$475,480.00</b>	<b>\$1,869,741.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,543,030.00</b>	<b>\$1,993,347.00</b>	<b>\$3,165,272.00</b>



Town of Le Ray  
 Annual Financial Report  
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**A - General  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,970,353.00	\$1,698,182.00	\$2,879,349.00
8022 - Restated Fund Balance - Beginning of Year	\$1,970,353.00	\$1,698,182.00	\$2,879,349.00
Add Revenues and Other Sources	\$1,860,474.00	\$2,265,518.00	\$1,984,105.00
Deduct Expenditures and Other Uses	\$1,543,030.00	\$1,993,347.00	\$3,165,272.00
8029 - Fund Balance - End of Year	\$2,287,797.00	\$1,970,353.00	\$1,698,182.00

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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$512,898.00	\$486,828.00	\$596,694.00
1099 - Est Rev - Property Tax Items	\$7,100.00	\$6,220.00	\$3,000.00
1199 - Est Rev - Non-Property Tax Items	\$745,000.00	\$664,000.00	\$590,000.00
1299 - Est Rev - Departmental Income	-	\$40,950.00	\$44,950.00
2199 - Est Rev - Departmental Income	\$38,650.00	-	-
2499 - Est Rev - Use of Money and Property	\$50,000.00	\$15,500.00	\$200.00
2599 - Est Rev - Licenses and Permits	\$30,200.00	\$28,200.00	\$30,200.00
2649 - Est Rev - Fines and Forfeitures	\$80,000.00	\$80,000.00	\$80,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$3,000.00	\$2,500.00	\$2,000.00
2799 - Est Rev - Other Revenues	\$23,682.00	-	-
2801 - Est Rev - Interfund Revenues	-	\$37,800.00	\$37,800.00
2899 - Est Rev - Interfund Revenues	\$37,800.00	-	-
3099 - Est Rev - State Aid	\$105,000.00	\$138,682.00	\$133,682.00
<b>Total for Estimated Revenue</b>	<b>\$1,633,330.00</b>	<b>\$1,500,680.00</b>	<b>\$1,518,526.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$207,442.00	\$111,733.00	\$74,634.00
<b>Total for Estimated Other Sources</b>	<b>\$207,442.00</b>	<b>\$111,733.00</b>	<b>\$74,634.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,840,772.00</b>	<b>\$1,612,413.00</b>	<b>\$1,593,160.00</b>

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

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$929,336.00	\$820,795.00	\$801,604.00
3999 - App - Public Safety	\$29,400.00	\$28,800.00	\$35,000.00
4999 - App - Health	\$106,399.00	\$104,300.00	\$103,300.00
5999 - App - Transportation	\$98,400.00	\$92,540.00	\$82,660.00
6999 - App - Economic Assistance and Opportunity	\$61,600.00	\$16,600.00	\$16,600.00
7999 - App - Culture and Recreation	\$3,000.00	\$3,000.00	\$3,000.00
8999 - App - Home and Community Services	\$112,300.00	\$94,050.00	\$94,790.00
9199 - App - Employee Benefits	\$300,337.00	\$252,328.00	\$256,206.00
<b>Total for Estimated Appropriations</b>	<b>\$1,640,772.00</b>	<b>\$1,412,413.00</b>	<b>\$1,393,160.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$200,000.00	\$200,000.00	\$200,000.00
<b>Total for Estimated Other Uses</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,840,772.00</b>	<b>\$1,612,413.00</b>	<b>\$1,593,160.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,748,395.00	\$2,101,968.00	\$1,157,754.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,748,395.00</b>	<b>\$2,101,968.00</b>	<b>\$1,157,754.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$27,730.00	\$26,517.00	\$26,204.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$27,730.00</b>	<b>\$26,517.00</b>	<b>\$26,204.00</b>
<b>Total for Assets</b>	<b>\$1,776,125.00</b>	<b>\$2,128,485.00</b>	<b>\$1,183,958.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,776,125.00</b>	<b>\$2,128,485.00</b>	<b>\$1,183,958.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	-	\$0.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Entire dollar amount listed is remaining ARPA funds for LeRay</i>	\$1,606,220.00	\$2,016,712.00	\$1,008,356.00
<b>Total for Other Liabilities</b>	<b>\$1,606,220.00</b>	<b>\$2,016,712.00</b>	<b>\$1,008,356.00</b>
<b>Total for Liabilities</b>	<b>\$1,606,220.00</b>	<b>\$2,016,712.00</b>	<b>\$1,008,356.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$27,730.00	\$26,517.00	\$26,204.00
<b>Total for Restricted Fund Balance</b>	<b>\$27,730.00</b>	<b>\$26,517.00</b>	<b>\$26,204.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$53,691.00	\$49,006.00	\$70,325.00
915 - Assigned Unappropriated Fund Balance	\$88,484.00	\$36,250.00	\$79,073.00
<b>Total for Assigned Fund Balance</b>	<b>\$142,175.00</b>	<b>\$85,256.00</b>	<b>\$149,398.00</b>
<b>Total for Fund Balance</b>	<b>\$169,905.00</b>	<b>\$111,773.00</b>	<b>\$175,602.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,776,125.00</b>	<b>\$2,128,485.00</b>	<b>\$1,183,958.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$130,000.00	\$65,000.00	\$130,000.00
<b>Total for Non-Property Tax Items</b>	<b>\$130,000.00</b>	<b>\$65,000.00</b>	<b>\$130,000.00</b>
<b>Departmental Income</b>			
1603 - Vital Statistics Fees	\$1,010.00	\$2,090.00	\$1,040.00
2110 - Zoning Fees	\$4,200.00	\$3,725.00	\$4,750.00
2115 - Planning Board Fees	\$4,500.00	\$3,550.00	\$7,350.00
<b>Total for Departmental Income</b>	<b>\$9,710.00</b>	<b>\$9,365.00</b>	<b>\$13,140.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$95,468.00	\$22,874.00	\$54.00
<b>Total for Use of Money and Property</b>	<b>\$95,468.00</b>	<b>\$22,874.00</b>	<b>\$54.00</b>
<b>State Aid</b>			
3820 - State Aid Youth Programs	-	-	\$0.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$235,178.00</b>	<b>\$97,239.00</b>	<b>\$143,194.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$235,178.00</b>	<b>\$97,239.00</b>	<b>\$143,194.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Health</b>			
<b>Public Health Program</b>			
40204 - Registrar of Vital Statistics - Contractual	\$1,000.00	\$1,900.00	\$1,040.00
<b>Total for Public Health Program</b>	<b>\$1,000.00</b>	<b>\$1,900.00</b>	<b>\$1,040.00</b>
<b>Total for Health</b>	<b>\$1,000.00</b>	<b>\$1,900.00</b>	<b>\$1,040.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
73104 - Youth Programs - Contractual	\$8,000.00	\$6,000.00	\$0.00
<b>Total for Recreation</b>	<b>\$8,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
<b>Culture</b>			
74104 - Library - Contractual	-	-	\$0.00
<b>Total for Culture</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Culture and Recreation</b>	<b>\$8,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$29,705.00	\$31,790.00	\$28,200.00



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

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

	12/31/2023	12/31/2022	12/31/2021
80104 - Zoning - Contractual	\$3,681.00	\$4,314.00	\$9,783.00
80201 - Planning and Surveys - Personal Services	\$104,648.00	\$93,129.00	\$74,440.00
80204 - Planning and Surveys - Contractual	\$2,188.00	\$2,423.00	\$3,983.00
<b>Total for General Environment</b>	<b>\$140,222.00</b>	<b>\$131,656.00</b>	<b>\$116,406.00</b>
<b>Community Environment</b>			
85404 - Drainage - Contractual	\$500.00	\$500.00	\$1,000.00
<b>Total for Community Environment</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$1,000.00</b>
<b>Total for Home and Community Services</b>	<b>\$140,722.00</b>	<b>\$132,156.00</b>	<b>\$117,406.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$6,752.00	\$6,140.00	\$15,310.00
90308 - Social Security - Employee Benefits	\$10,580.00	\$9,921.00	\$7,852.00
90558 - Disability Insurance - Employee Benefits	\$179.00	\$179.00	\$180.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$9,813.00	\$4,772.00	\$0.00
<b>Total for Employee Benefits</b>	<b>\$27,324.00</b>	<b>\$21,012.00</b>	<b>\$23,342.00</b>
<b>Total for Employee Benefits</b>	<b>\$27,324.00</b>	<b>\$21,012.00</b>	<b>\$23,342.00</b>
<b>Total for Expenditures</b>	<b>\$177,046.00</b>	<b>\$161,068.00</b>	<b>\$141,788.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$177,046.00</b>	<b>\$161,068.00</b>	<b>\$141,788.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$111,773.00	\$175,602.00	\$174,196.00
8022 - Restated Fund Balance - Beginning of Year	\$111,773.00	\$175,602.00	\$174,196.00
Add Revenues and Other Sources	\$235,178.00	\$97,239.00	\$143,194.00
Deduct Expenditures and Other Uses	\$177,046.00	\$161,068.00	\$141,788.00
8029 - Fund Balance - End of Year	\$169,905.00	\$111,773.00	\$175,602.00

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$150,000.00	\$130,000.00	\$65,000.00
1299 - Est Rev - Departmental Income	-	\$7,200.00	\$7,200.00
2199 - Est Rev - Departmental Income	\$8,500.00	-	-
2499 - Est Rev - Use of Money and Property	\$30,000.00	\$15,500.00	\$25.00
<b>Total for Estimated Revenue</b>	<b>\$188,500.00</b>	<b>\$152,700.00</b>	<b>\$72,225.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$53,691.00	\$49,006.00	\$70,325.00
<b>Total for Estimated Other Sources</b>	<b>\$53,691.00</b>	<b>\$49,006.00</b>	<b>\$70,325.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$242,191.00</b>	<b>\$201,706.00</b>	<b>\$142,550.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
7999 - App - Culture and Recreation	\$15,500.00	\$15,500.00	\$13,500.00
8999 - App - Home and Community Services	\$180,891.00	\$159,786.00	\$114,450.00
9199 - App - Employee Benefits	\$45,800.00	\$26,420.00	\$14,600.00
<b>Total for Estimated Appropriations</b>	<b>\$242,191.00</b>	<b>\$201,706.00</b>	<b>\$142,550.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$242,191.00</b>	<b>\$201,706.00</b>	<b>\$142,550.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$5,000.00	\$5,000.00	\$5,000.00
201 - Cash In Time Deposits	\$469,571.00	\$678,316.00	\$689,844.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$474,571.00</b>	<b>\$683,316.00</b>	<b>\$694,844.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$448,921.00	\$44,302.00	\$43,778.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$448,921.00</b>	<b>\$44,302.00</b>	<b>\$43,778.00</b>
<b>Total for Assets</b>	<b>\$923,492.00</b>	<b>\$727,618.00</b>	<b>\$738,622.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$923,492.00</b>	<b>\$727,618.00</b>	<b>\$738,622.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$46,352.00	\$44,302.00	\$43,778.00
878 - Capital Reserve	\$402,569.00	-	-
<b>Total for Restricted Fund Balance</b>	<b>\$448,921.00</b>	<b>\$44,302.00</b>	<b>\$43,778.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$266,720.00	\$67,000.00	\$282,000.00
915 - Assigned Unappropriated Fund Balance	\$207,851.00	\$616,316.00	\$412,844.00
<b>Total for Assigned Fund Balance</b>	<b>\$474,571.00</b>	<b>\$683,316.00</b>	<b>\$694,844.00</b>
<b>Total for Fund Balance</b>	<b>\$923,492.00</b>	<b>\$727,618.00</b>	<b>\$738,622.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$923,492.00</b>	<b>\$727,618.00</b>	<b>\$738,622.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$198,653.00	\$138,561.00	\$234,975.00
<b>Total for Property Taxes</b>	<b>\$198,653.00</b>	<b>\$138,561.00</b>	<b>\$234,975.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$475,000.00	\$475,000.00	\$425,000.00
<b>Total for Non-Property Tax Items</b>	<b>\$475,000.00</b>	<b>\$475,000.00</b>	<b>\$425,000.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Jefferson County reimbursement for LeRay assisting with a large road reconstruction project.</i>	\$285,990.00	\$320,056.00	\$172,910.00
2302 - Snow Removal Services Other Governments <i>Snow removal for Jefferson County Roads within LeRay per the Jefferson County shared service/snow &amp; ice contract</i>	\$121,730.00	\$111,540.00	\$104,514.00
<b>Total for Intergovernmental Charges</b>	<b>\$407,720.00</b>	<b>\$431,596.00</b>	<b>\$277,424.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$34,081.00	\$8,690.00	\$73.00
<b>Total for Use of Money and Property</b>	<b>\$34,081.00</b>	<b>\$8,690.00</b>	<b>\$73.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$2,161.00	\$672.00	\$1,388.00

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

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

	12/31/2023	12/31/2022	12/31/2021
2651 - Sales of Refuse For Recycling	-	-	\$0.00
2665 - Sales of Equipment	\$9,970.00	-	\$4,470.00
2680 - Insurance Recoveries	\$3,044.00	-	\$9,701.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$15,175.00</b>	<b>\$672.00</b>	<b>\$15,559.00</b>
<b>Total for Revenues</b>	<b>\$1,130,629.00</b>	<b>\$1,054,519.00</b>	<b>\$953,031.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,130,629.00</b>	<b>\$1,054,519.00</b>	<b>\$953,031.00</b>



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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51302 - Machinery - Equipment and Capital Outlay	\$150,123.00	\$283,011.00	\$91,607.00
51304 - Machinery - Contractual	\$142,917.00	\$138,209.00	\$171,969.00
51421 - Snow Removal - Personal Services	\$287,118.00	\$332,076.00	\$263,049.00
51424 - Snow Removal - Contractual	\$234,827.00	\$194,374.00	\$200,822.00
<b>Total for Highway</b>	<b>\$814,985.00</b>	<b>\$947,670.00</b>	<b>\$727,447.00</b>
<b>Total for Transportation</b>	<b>\$814,985.00</b>	<b>\$947,670.00</b>	<b>\$727,447.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$22,689.00	\$24,070.00	\$26,793.00
90308 - Social Security - Employee Benefits	\$22,020.00	\$25,458.00	\$20,173.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$0.00
90558 - Disability Insurance - Employee Benefits	\$570.00	\$570.00	\$570.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$74,491.00	\$67,755.00	\$59,708.00
<b>Total for Employee Benefits</b>	<b>\$119,770.00</b>	<b>\$117,853.00</b>	<b>\$107,244.00</b>
<b>Total for Employee Benefits</b>	<b>\$119,770.00</b>	<b>\$117,853.00</b>	<b>\$107,244.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Expenditures</b>	<b>\$934,755.00</b>	<b>\$1,065,523.00</b>	<b>\$834,691.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$934,755.00</b>	<b>\$1,065,523.00</b>	<b>\$834,691.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$727,618.00	\$738,622.00	\$620,282.00
8022 - Restated Fund Balance - Beginning of Year	\$727,618.00	\$738,622.00	\$620,282.00
Add Revenues and Other Sources	\$1,130,629.00	\$1,054,519.00	\$953,031.00
Deduct Expenditures and Other Uses	\$934,755.00	\$1,065,523.00	\$834,691.00
8029 - Fund Balance - End of Year	\$923,492.00	\$727,618.00	\$738,622.00

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$178,055.00	\$198,653.00	\$138,561.00
1199 - Est Rev - Non-Property Tax Items	\$500,000.00	\$475,000.00	\$475,000.00
2399 - Est Rev - Intergovernmental Charges	\$172,000.00	\$174,660.00	\$157,662.00
2499 - Est Rev - Use of Money and Property	\$15,000.00	\$1,500.00	\$1,550.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$11,500.00	\$20,000.00	\$5,000.00
<b>Total for Estimated Revenue</b>	<b>\$876,555.00</b>	<b>\$869,813.00</b>	<b>\$777,773.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$266,720.00	\$67,000.00	\$282,000.00
<b>Total for Estimated Other Sources</b>	<b>\$266,720.00</b>	<b>\$67,000.00</b>	<b>\$282,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,143,275.00</b>	<b>\$936,813.00</b>	<b>\$1,059,773.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$992,950.00	\$808,500.00	\$938,500.00
9199 - App - Employee Benefits	\$150,325.00	\$128,313.00	\$121,273.00
<b>Total for Estimated Appropriations</b>	<b>\$1,143,275.00</b>	<b>\$936,813.00</b>	<b>\$1,059,773.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,143,275.00</b>	<b>\$936,813.00</b>	<b>\$1,059,773.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$127,026.00	\$255,837.00	\$336,049.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$127,026.00</b>	<b>\$255,837.00</b>	<b>\$336,049.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$76,195.00	\$53,588.00	\$52,951.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$76,195.00</b>	<b>\$53,588.00</b>	<b>\$52,951.00</b>
<b>Total for Assets</b>	<b>\$203,221.00</b>	<b>\$309,425.00</b>	<b>\$389,000.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$203,221.00</b>	<b>\$309,425.00</b>	<b>\$389,000.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$56,067.00	\$53,588.00	\$52,951.00
878 - Capital Reserve	\$20,128.00	-	-
<b>Total for Restricted Fund Balance</b>	<b>\$76,195.00</b>	<b>\$53,588.00</b>	<b>\$52,951.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$27,313.00	\$27,225.00	\$69,502.00
915 - Assigned Unappropriated Fund Balance	\$99,713.00	\$228,612.00	\$266,547.00
<b>Total for Assigned Fund Balance</b>	<b>\$127,026.00</b>	<b>\$255,837.00</b>	<b>\$336,049.00</b>
<b>Total for Fund Balance</b>	<b>\$203,221.00</b>	<b>\$309,425.00</b>	<b>\$389,000.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$203,221.00</b>	<b>\$309,425.00</b>	<b>\$389,000.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$520,000.00	\$500,000.00	\$525,000.00
<b>Total for Non-Property Tax Items</b>	<b>\$520,000.00</b>	<b>\$500,000.00</b>	<b>\$525,000.00</b>
<b>Departmental Income</b>			
1789 - Other Transportation Departmental Income	-	\$60,292.00	\$0.00
2801 - Interfund Revenues	\$18,228.00	\$14,033.00	\$15,780.00
<b>Total for Departmental Income</b>	<b>\$18,228.00</b>	<b>\$74,325.00</b>	<b>\$15,780.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Jefferson County reimbursement for LeRay assisting with a large road reconstruction project.</i>	\$80,600.00	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$80,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$16,099.00	\$4,483.00	\$51.00
<b>Total for Use of Money and Property</b>	<b>\$16,099.00</b>	<b>\$4,483.00</b>	<b>\$51.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	-	-	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$154,829.00	\$252,896.00	\$264,555.00
<b>Total for State Aid</b>	<b>\$154,829.00</b>	<b>\$252,896.00</b>	<b>\$264,555.00</b>
<b>Total for Revenues</b>	<b>\$789,756.00</b>	<b>\$831,704.00</b>	<b>\$805,386.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$789,756.00</b>	<b>\$831,704.00</b>	<b>\$805,386.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$341,473.00	\$331,497.00	\$260,173.00
51104 - Maintenance of Roads - Contractual	\$54,841.00	\$101,211.00	\$54,990.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$339,961.00	\$320,000.00	\$439,407.00
<b>Total for Highway</b>	<b>\$736,275.00</b>	<b>\$752,708.00</b>	<b>\$754,570.00</b>
<b>Total for Transportation</b>	<b>\$736,275.00</b>	<b>\$752,708.00</b>	<b>\$754,570.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$31,332.00	\$33,239.00	\$36,999.00
90308 - Social Security - Employee Benefits	\$26,123.00	\$25,360.00	\$19,903.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$102,230.00	\$99,972.00	\$80,581.00
<b>Total for Employee Benefits</b>	<b>\$159,685.00</b>	<b>\$158,571.00</b>	<b>\$137,483.00</b>
<b>Total for Employee Benefits</b>	<b>\$159,685.00</b>	<b>\$158,571.00</b>	<b>\$137,483.00</b>
<b>Total for Expenditures</b>	<b>\$895,960.00</b>	<b>\$911,279.00</b>	<b>\$892,053.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$895,960.00</b>	<b>\$911,279.00</b>	<b>\$892,053.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$309,425.00	\$389,000.00	\$475,667.00
8022 - Restated Fund Balance - Beginning of Year	\$309,425.00	\$389,000.00	\$475,667.00
Add Revenues and Other Sources	\$789,756.00	\$831,704.00	\$805,386.00
Deduct Expenditures and Other Uses	\$895,960.00	\$911,279.00	\$892,053.00
8029 - Fund Balance - End of Year	\$203,221.00	\$309,425.00	\$389,000.00

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$550,000.00	\$520,000.00	\$500,000.00
2499 - Est Rev - Use of Money and Property	\$12,000.00	\$8,000.00	\$50.00
2799 - Est Rev - Other Revenues	-	-	\$0.00
2801 - Est Rev - Interfund Revenues	-	\$10,000.00	\$5,000.00
2899 - Est Rev - Interfund Revenues	\$14,000.00	-	-
3099 - Est Rev - State Aid	\$273,337.00	\$252,937.00	\$226,150.00
<b>Total for Estimated Revenue</b>	<b>\$849,337.00</b>	<b>\$790,937.00</b>	<b>\$731,200.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$27,313.00	\$27,225.00	\$69,502.00
<b>Total for Estimated Other Sources</b>	<b>\$27,313.00</b>	<b>\$27,225.00</b>	<b>\$69,502.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$876,650.00</b>	<b>\$818,162.00</b>	<b>\$800,702.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$679,000.00	\$650,000.00	\$646,500.00
9199 - App - Employee Benefits	\$197,650.00	\$168,162.00	\$154,202.00
<b>Total for Estimated Appropriations</b>	<b>\$876,650.00</b>	<b>\$818,162.00</b>	<b>\$800,702.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$876,650.00</b>	<b>\$818,162.00</b>	<b>\$800,702.00</b>

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

**EM - Enterprise Miscellaneous  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$155,182.00	\$169,807.00	\$163,307.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$155,182.00</b>	<b>\$169,807.00</b>	<b>\$163,307.00</b>
<b>Total for Current Assets</b>	<b>\$155,182.00</b>	<b>\$169,807.00</b>	<b>\$163,307.00</b>
<b>Total for Assets</b>	<b>\$155,182.00</b>	<b>\$169,807.00</b>	<b>\$163,307.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$155,182.00</b>	<b>\$169,807.00</b>	<b>\$163,307.00</b>

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

**EM - Enterprise Miscellaneous  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$155,182.00	\$169,807.00	\$163,307.00
<b>Total for Unrestricted Net Position</b>	<b>\$155,182.00</b>	<b>\$169,807.00</b>	<b>\$163,307.00</b>
<b>Total for Net Position</b>	<b>\$155,182.00</b>	<b>\$169,807.00</b>	<b>\$163,307.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$155,182.00</b>	<b>\$169,807.00</b>	<b>\$163,307.00</b>

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

**EM - Enterprise Miscellaneous  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2189 - Other Home and Community Services Income	\$2,000.00	\$6,500.00	\$9,000.00
<b>Total for Departmental Income</b>	<b>\$2,000.00</b>	<b>\$6,500.00</b>	<b>\$9,000.00</b>
<b>State Aid</b>			
3989 - State Aid Other Home and Community Service	-	-	\$64,149.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$64,149.00</b>
<b>Total for Revenues</b>	<b>\$2,000.00</b>	<b>\$6,500.00</b>	<b>\$73,149.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,000.00</b>	<b>\$6,500.00</b>	<b>\$73,149.00</b>



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

**EM - Enterprise Miscellaneous  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Special Services</b>			
89894 - Home and Community Services, Other - Contractual <i>Annual Jefferson County Storm Water Coalition payment to            Jefferson County Soil &amp; Water for contractual services preformed            in 2023..</i>	\$16,625.00	-	\$150.00
<b>Total for Special Services</b>	<b>\$16,625.00</b>	<b>\$0.00</b>	<b>\$150.00</b>
<b>Total for Home and Community Services</b>	<b>\$16,625.00</b>	<b>\$0.00</b>	<b>\$150.00</b>
<b>Total for Expenditures</b>	<b>\$16,625.00</b>	<b>\$0.00</b>	<b>\$150.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$16,625.00</b>	<b>\$0.00</b>	<b>\$150.00</b>

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

**EM - Enterprise Miscellaneous  
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$169,807.00	\$163,307.00	\$90,308.00
8022 - Restated Net Position - Beginning of Year	\$169,807.00	\$163,307.00	\$90,308.00
Add Revenues and Other Sources	\$2,000.00	\$6,500.00	\$73,149.00
Deduct Expenditures and Other Uses	\$16,625.00	\$0.00	\$150.00
8029 - Net Position - End of Year	\$155,182.00	\$169,807.00	\$163,307.00

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

**EM - Enterprise Miscellaneous  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2399 - Est Rev - Intergovernmental Charges	\$4,500.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
7099 - Appropriated Restricted Net Assets	\$45,500.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$45,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**EM - Enterprise Miscellaneous  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$50,000.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$134,806.00	\$134,261.00	\$1,080,551.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$134,806.00</b>	<b>\$134,261.00</b>	<b>\$1,080,551.00</b>
<b>Total for Assets</b>	<b>\$134,806.00</b>	<b>\$134,261.00</b>	<b>\$1,080,551.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$134,806.00</b>	<b>\$134,261.00</b>	<b>\$1,080,551.00</b>

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

**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	\$0.00	\$75,000.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$134,806.00	\$134,261.00	\$1,005,551.00
<b>Total for Assigned Fund Balance</b>	<b>\$134,806.00</b>	<b>\$134,261.00</b>	<b>\$1,005,551.00</b>
<b>Total for Fund Balance</b>	<b>\$134,806.00</b>	<b>\$134,261.00</b>	<b>\$1,005,551.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$134,806.00</b>	<b>\$134,261.00</b>	<b>\$1,080,551.00</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2397 - Capital Projects Other Governments	-	-	\$0.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$545.00	\$156.00	\$135.00
<b>Total for Use of Money and Property</b>	<b>\$545.00</b>	<b>\$156.00</b>	<b>\$135.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	-	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3505 - State Aid Multi Modal Transportation Program	-	-	\$0.00
3990 - State Aid Sewer Capital Projects	-	\$15,000.00	\$0.00
3991 - State Aid Water Capital Projects	\$1,109,871.00	\$2,665,923.00	\$496,304.00
<b>Total for State Aid</b>	<b>\$1,109,871.00</b>	<b>\$2,680,923.00</b>	<b>\$496,304.00</b>
<b>Federal Aid</b>			
4990 - Federal Aid Sewer Capital Projects	-	-	\$0.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Revenues</b>	<b>\$1,110,416.00</b>	<b>\$2,681,079.00</b>	<b>\$496,439.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$484,719.00	\$1,869,741.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$484,719.00</b>	<b>\$1,869,741.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	\$2,192,442.00	-	-
5731 - BANS Redeemed from Appropriations	-	\$75,000.00	\$75,000.00
<b>Total for Proceeds of Obligations</b>	<b>\$2,192,442.00</b>	<b>\$75,000.00</b>	<b>\$75,000.00</b>
<b>Total for Other Sources</b>	<b>\$2,192,442.00</b>	<b>\$559,719.00</b>	<b>\$1,944,741.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,302,858.00</b>	<b>\$3,240,798.00</b>	<b>\$2,441,180.00</b>



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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$1,327,586.00	\$1,233,538.00
<b>Total for Shared Services</b>	<b>\$0.00</b>	<b>\$1,327,586.00</b>	<b>\$1,233,538.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$1,327,586.00</b>	<b>\$1,233,538.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51972 - Highway Capital Project - Equipment and Capital Outlay	-	\$113,019.00	\$55,323.00
<b>Total for Highway</b>	<b>\$0.00</b>	<b>\$113,019.00</b>	<b>\$55,323.00</b>
<b>Total for Transportation</b>	<b>\$0.00</b>	<b>\$113,019.00</b>	<b>\$55,323.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	-	\$854.00
<b>Total for Sewage</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$854.00</b>
<b>Sanitation</b>			
81972 - Sewer - Equipment and Capital Outlay	-	-	\$0.00

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Sanitation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Water</b>			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$2,192,442.00	-	\$0.00
83972 - Water Capital Projects - Equipment and Capital Outlay	\$1,109,871.00	\$2,671,483.00	\$496,304.00
<b>Total for Water</b>	<b>\$3,302,313.00</b>	<b>\$2,671,483.00</b>	<b>\$496,304.00</b>
<b>Total for Home and Community Services</b>	<b>\$3,302,313.00</b>	<b>\$2,671,483.00</b>	<b>\$497,158.00</b>
<b>Total for Expenditures</b>	<b>\$3,302,313.00</b>	<b>\$4,112,088.00</b>	<b>\$1,786,019.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$8,574.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,574.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,574.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,574.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,302,313.00</b>	<b>\$4,112,088.00</b>	<b>\$1,794,593.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$134,261.00	\$1,005,551.00	\$358,964.00
8022 - Restated Fund Balance - Beginning of Year	\$134,261.00	\$1,005,551.00	\$358,964.00
Add Revenues and Other Sources	\$3,302,858.00	\$3,240,798.00	\$2,441,180.00
Deduct Expenditures and Other Uses	\$3,302,313.00	\$4,112,088.00	\$1,794,593.00
8029 - Fund Balance - End of Year	\$134,806.00	\$134,261.00	\$1,005,551.00

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**SD - Special District(s) Drainage  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$13,978.00	\$12,978.00	\$11,978.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$13,978.00</b>	<b>\$12,978.00</b>	<b>\$11,978.00</b>
<b>Total for Assets</b>	<b>\$13,978.00</b>	<b>\$12,978.00</b>	<b>\$11,978.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$13,978.00</b>	<b>\$12,978.00</b>	<b>\$11,978.00</b>

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**SD - Special District(s) Drainage  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$13,978.00	\$12,978.00	\$11,978.00
<b>Total for Assigned Fund Balance</b>	<b>\$13,978.00</b>	<b>\$12,978.00</b>	<b>\$11,978.00</b>
<b>Total for Fund Balance</b>	<b>\$13,978.00</b>	<b>\$12,978.00</b>	<b>\$11,978.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$13,978.00</b>	<b>\$12,978.00</b>	<b>\$11,978.00</b>

Town of Le Ray  
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**SD - Special District(s) Drainage  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,000.00	\$1,000.00	\$991.00
<b>Total for Property Taxes</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$991.00</b>
<b>Total for Revenues</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$991.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$991.00</b>

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**SD - Special District(s) Drainage  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Le Ray  
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**SD - Special District(s) Drainage  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$12,978.00	\$11,978.00	\$10,987.00
8022 - Restated Fund Balance - Beginning of Year	\$12,978.00	\$11,978.00	\$10,987.00
Add Revenues and Other Sources	\$1,000.00	\$1,000.00	\$991.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$13,978.00	\$12,978.00	\$11,978.00



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

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

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

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$129,681.00	\$119,791.00	\$116,650.00
<b>Total for Property Taxes</b>	<b>\$129,681.00</b>	<b>\$119,791.00</b>	<b>\$116,650.00</b>
<b>Total for Revenues</b>	<b>\$129,681.00</b>	<b>\$119,791.00</b>	<b>\$116,650.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$129,681.00</b>	<b>\$119,791.00</b>	<b>\$116,650.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$129,681.00	\$119,791.00	\$116,650.00
<b>Total for Fire Protection</b>	<b>\$129,681.00</b>	<b>\$119,791.00</b>	<b>\$116,650.00</b>
<b>Total for Public Safety</b>	<b>\$129,681.00</b>	<b>\$119,791.00</b>	<b>\$116,650.00</b>
<b>Total for Expenditures</b>	<b>\$129,681.00</b>	<b>\$119,791.00</b>	<b>\$116,650.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$129,681.00</b>	<b>\$119,791.00</b>	<b>\$116,650.00</b>

Town of Le Ray  
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**SF - Special District(s) Fire Protection  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
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	\$129,681.00	\$119,791.00	\$116,650.00
Deduct Expenditures and Other Uses	\$129,681.00	\$119,791.00	\$116,650.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Le Ray  
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**SL - Special District(s) Lighting  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$5,215.00	\$3,450.00	\$6,339.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$5,215.00</b>	<b>\$3,450.00</b>	<b>\$6,339.00</b>
<b>Total for Assets</b>	<b>\$5,215.00</b>	<b>\$3,450.00</b>	<b>\$6,339.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,215.00</b>	<b>\$3,450.00</b>	<b>\$6,339.00</b>

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**SL - Special District(s) Lighting  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	-	\$0.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$3.00	\$3.00
915 - Assigned Unappropriated Fund Balance	\$5,215.00	\$3,447.00	\$6,336.00
<b>Total for Assigned Fund Balance</b>	<b>\$5,215.00</b>	<b>\$3,450.00</b>	<b>\$6,339.00</b>
<b>Total for Fund Balance</b>	<b>\$5,215.00</b>	<b>\$3,450.00</b>	<b>\$6,339.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$5,215.00</b>	<b>\$3,450.00</b>	<b>\$6,339.00</b>

Town of Le Ray  
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**SL - Special District(s) Lighting  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$12,300.00	\$12,497.00	\$12,333.00
<b>Total for Property Taxes</b>	<b>\$12,300.00</b>	<b>\$12,497.00</b>	<b>\$12,333.00</b>
<b>Total for Revenues</b>	<b>\$12,300.00</b>	<b>\$12,497.00</b>	<b>\$12,333.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$12,300.00</b>	<b>\$12,497.00</b>	<b>\$12,333.00</b>



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**SL - Special District(s) Lighting  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$10,535.00	\$15,386.00	\$11,880.00
<b>Total for Highway</b>	<b>\$10,535.00</b>	<b>\$15,386.00</b>	<b>\$11,880.00</b>
<b>Total for Transportation</b>	<b>\$10,535.00</b>	<b>\$15,386.00</b>	<b>\$11,880.00</b>
<b>Total for Expenditures</b>	<b>\$10,535.00</b>	<b>\$15,386.00</b>	<b>\$11,880.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$10,535.00</b>	<b>\$15,386.00</b>	<b>\$11,880.00</b>

Town of Le Ray  
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**SL - Special District(s) Lighting  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,450.00	\$6,339.00	\$5,886.00
8022 - Restated Fund Balance - Beginning of Year	\$3,450.00	\$6,339.00	\$5,886.00
Add Revenues and Other Sources	\$12,300.00	\$12,497.00	\$12,333.00
Deduct Expenditures and Other Uses	\$10,535.00	\$15,386.00	\$11,880.00
8029 - Fund Balance - End of Year	\$5,215.00	\$3,450.00	\$6,339.00

Town of Le Ray  
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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$428,609.00	\$309,736.00	\$366,520.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$428,609.00</b>	<b>\$309,736.00</b>	<b>\$366,520.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$628,442.00	\$404,187.00	\$196,423.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$628,442.00</b>	<b>\$404,187.00</b>	<b>\$196,423.00</b>
<b>Total for Assets</b>	<b>\$1,057,051.00</b>	<b>\$713,923.00</b>	<b>\$562,943.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,057,051.00</b>	<b>\$713,923.00</b>	<b>\$562,943.00</b>

Town of Le Ray  
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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
882 - Reserve For Repairs	\$628,442.00	\$404,187.00	\$196,423.00
<b>Total for Restricted Fund Balance</b>	<b>\$628,442.00</b>	<b>\$404,187.00</b>	<b>\$196,423.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$428,609.00	\$309,736.00	\$366,520.00
<b>Total for Assigned Fund Balance</b>	<b>\$428,609.00</b>	<b>\$309,736.00</b>	<b>\$366,520.00</b>
<b>Total for Fund Balance</b>	<b>\$1,057,051.00</b>	<b>\$713,923.00</b>	<b>\$562,943.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,057,051.00</b>	<b>\$713,923.00</b>	<b>\$562,943.00</b>

Town of Le Ray  
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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$201,341.00	\$224,681.00	\$221,873.00
<b>Total for Property Taxes</b>	<b>\$201,341.00</b>	<b>\$224,681.00</b>	<b>\$221,873.00</b>
<b>Departmental Income</b>			
2120 - Sewer Rents	\$1,076,525.00	\$1,038,292.00	\$1,016,891.00
2122 - Sewer Charges	\$1,128.00	\$1,000.00	\$650.00
2128 - Interest and Penalties on Sewer Accounts	\$4,204.00	\$6,387.00	\$1,682.00
<b>Total for Departmental Income</b>	<b>\$1,081,857.00</b>	<b>\$1,045,679.00</b>	<b>\$1,019,223.00</b>
<b>Intergovernmental Charges</b>			
2374 - Sewer Services Other Governments	\$2,949.00	\$2,931.00	\$2,931.00
<i>Town of LeRay is a part of a 5-municipality joint activity in the construction and operation of a regional sewer area, with Towns of Champion, Rutland, Pamela, and the Village of Black River. This is annual admin revenue paid to each municipality.</i>			
2389 - Miscellaneous Revenue Other Governments	\$202,570.00	\$148,845.00	\$95,120.00
<i>This amount is the total amount of Rt 3 Sewer debt payments for 2023. The Rt 3 Sewer Board (described above) sends each municipality their portion of debt service payments prior to the due dates. Debt payments are to be paid by the municipalities..</i>			
<b>Total for Intergovernmental Charges</b>	<b>\$205,519.00</b>	<b>\$151,776.00</b>	<b>\$98,051.00</b>
<b>Use of Money and Property</b>			

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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2401 - Interest and Earnings	\$36,950.00	\$7,232.00	\$53.00
<b>Total for Use of Money and Property</b>	<b>\$36,950.00</b>	<b>\$7,232.00</b>	<b>\$53.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	-	\$0.00	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,525,667.00</b>	<b>\$1,429,368.00</b>	<b>\$1,339,200.00</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	\$0.00	\$0.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,525,667.00</b>	<b>\$1,429,368.00</b>	<b>\$1,339,200.00</b>

Town of Le Ray  
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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81204 - Sanitary Sewers - Contractual	\$235,494.00	\$236,980.00	\$252,446.00
81304 - Sewage Treatment and Disposal - Contractual	\$617,972.00	\$643,426.00	\$547,800.00
<b>Total for Sewage</b>	<b>\$853,466.00</b>	<b>\$880,406.00</b>	<b>\$800,246.00</b>
<b>Total for Home and Community Services</b>	<b>\$853,466.00</b>	<b>\$880,406.00</b>	<b>\$800,246.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$321,845.00	\$314,345.00	\$301,845.00
97107 - Serial Bonds - Debt Interest	\$7,228.00	\$7,897.00	\$23,978.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$75,000.00	\$75,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$740.00	\$2,379.00
<b>Total for Debt Service</b>	<b>\$329,073.00</b>	<b>\$397,982.00</b>	<b>\$403,202.00</b>
<b>Total for Debt Service</b>	<b>\$329,073.00</b>	<b>\$397,982.00</b>	<b>\$403,202.00</b>
<b>Total for Expenditures</b>	<b>\$1,182,539.00</b>	<b>\$1,278,388.00</b>	<b>\$1,203,448.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,182,539.00</b>	<b>\$1,278,388.00</b>	<b>\$1,203,448.00</b>

Town of Le Ray  
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**SS - Special District(s) Sewer  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$713,923.00	\$562,943.00	\$427,191.00
8022 - Restated Fund Balance - Beginning of Year	\$713,923.00	\$562,943.00	\$427,191.00
Add Revenues and Other Sources	\$1,525,667.00	\$1,429,368.00	\$1,339,200.00
Deduct Expenditures and Other Uses	\$1,182,539.00	\$1,278,388.00	\$1,203,448.00
8029 - Fund Balance - End of Year	\$1,057,051.00	\$713,923.00	\$562,943.00



Town of Le Ray  
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**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$201,197.00	\$201,341.00	\$224,826.00
1299 - Est Rev - Departmental Income	-	\$994,476.00	\$963,295.00
2399 - Est Rev - Intergovernmental Charges	\$1,250,215.00	\$151,776.00	\$151,776.00
2499 - Est Rev - Use of Money and Property	\$19,500.00	\$7,100.00	\$50.00
<b>Total for Estimated Revenue</b>	<b>\$1,470,912.00</b>	<b>\$1,354,693.00</b>	<b>\$1,339,947.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	-	\$0.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,470,912.00</b>	<b>\$1,354,693.00</b>	<b>\$1,339,947.00</b>

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

**SS - Special District(s) Sewer  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$1,147,776.00	\$1,025,620.00	\$941,905.00
9899 - App - Debt Service	\$323,136.00	\$329,073.00	\$398,042.00
<b>Total for Estimated Appropriations</b>	<b>\$1,470,912.00</b>	<b>\$1,354,693.00</b>	<b>\$1,339,947.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,470,912.00</b>	<b>\$1,354,693.00</b>	<b>\$1,339,947.00</b>

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For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$308,968.00	\$284,934.00	\$285,074.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$308,968.00</b>	<b>\$284,934.00</b>	<b>\$285,074.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$1,545,272.00	\$1,356,639.00	\$1,196,982.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,545,272.00</b>	<b>\$1,356,639.00</b>	<b>\$1,196,982.00</b>
<b>Total for Assets</b>	<b>\$1,854,240.00</b>	<b>\$1,641,573.00</b>	<b>\$1,482,056.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,854,240.00</b>	<b>\$1,641,573.00</b>	<b>\$1,482,056.00</b>

Town of Le Ray  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
882 - Reserve For Repairs	\$1,545,272.00	\$1,356,639.00	\$1,196,982.00
<b>Total for Restricted Fund Balance</b>	<b>\$1,545,272.00</b>	<b>\$1,356,639.00</b>	<b>\$1,196,982.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$308,968.00	\$284,934.00	\$285,074.00
<b>Total for Assigned Fund Balance</b>	<b>\$308,968.00</b>	<b>\$284,934.00</b>	<b>\$285,074.00</b>
<b>Total for Fund Balance</b>	<b>\$1,854,240.00</b>	<b>\$1,641,573.00</b>	<b>\$1,482,056.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,854,240.00</b>	<b>\$1,641,573.00</b>	<b>\$1,482,056.00</b>

Town of Le Ray  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$426,095.00	\$421,052.00	\$412,856.00
<b>Total for Property Taxes</b>	<b>\$426,095.00</b>	<b>\$421,052.00</b>	<b>\$412,856.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$601,339.00	\$576,380.00	\$573,039.00
2144 - Water Service Charges	\$4,356.00	\$9,422.00	\$7,306.00
2148 - Interest and Penalties on Water Rents	\$1,381.00	\$3,665.00	\$1,056.00
<b>Total for Departmental Income</b>	<b>\$607,076.00</b>	<b>\$589,467.00</b>	<b>\$581,401.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$88,562.00	\$20,383.00	\$150.00
2410 - Rental of Real Property	\$28,728.00	\$30,012.00	\$26,116.00
<b>Total for Use of Money and Property</b>	<b>\$117,290.00</b>	<b>\$50,395.00</b>	<b>\$26,266.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$1,533.00	-	-
2680 - Insurance Recoveries	-	\$0.00	\$6,015.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,533.00</b>	<b>\$0.00</b>	<b>\$6,015.00</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	\$0.00	\$224,570.00

Town of Le Ray  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$224,570.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$410,492.00	-	-
<b>Total for Federal Aid</b>	<b>\$410,492.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,562,486.00</b>	<b>\$1,060,914.00</b>	<b>\$1,251,108.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$0.00	\$8,574.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,574.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	\$0.00	\$0.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,574.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,562,486.00</b>	<b>\$1,060,914.00</b>	<b>\$1,259,682.00</b>

Town of Le Ray  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	\$0.00	\$0.00
19504 - Taxes and Assessments on Municipal Property - Contractual	-	\$0.00	\$0.00
<b>Total for Special Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83204 - Water Source of Supply, Power and Pumping - Contractual	\$448,067.00	\$438,478.00	\$287,979.00
83401 - Water Transportation and Distribution - Personal Services	\$19,992.00	-	-
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$366,086.00	-	-
83404 - Water Transportation and Distribution - Contractual	\$130,156.00	\$76,228.00	\$88,451.00
<b>Total for Water</b>	<b>\$964,301.00</b>	<b>\$514,706.00</b>	<b>\$376,430.00</b>
<b>Total for Home and Community Services</b>	<b>\$964,301.00</b>	<b>\$514,706.00</b>	<b>\$376,430.00</b>
<b>Employee Benefits</b>			

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$1,529.00	-	-
<b>Total for Employee Benefits</b>	<b>\$1,529.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Employee Benefits</b>	<b>\$1,529.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$352,000.00	\$350,000.00	\$342,000.00
97107 - Serial Bonds - Debt Interest	\$31,989.00	\$27,451.00	\$33,770.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$0.00
<b>Total for Debt Service</b>	<b>\$383,989.00</b>	<b>\$377,451.00</b>	<b>\$375,770.00</b>
<b>Total for Debt Service</b>	<b>\$383,989.00</b>	<b>\$377,451.00</b>	<b>\$375,770.00</b>
<b>Total for Expenditures</b>	<b>\$1,349,819.00</b>	<b>\$892,157.00</b>	<b>\$752,200.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$9,240.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$9,240.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$9,240.00</b>	<b>\$0.00</b>



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**SW - Special District(s) Water  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$9,240.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,349,819.00</b>	<b>\$901,397.00</b>	<b>\$752,200.00</b>

Town of Le Ray  
Annual Financial Report  
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**SW - Special District(s) Water  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,641,573.00	\$1,482,056.00	\$974,574.00
8022 - Restated Fund Balance - Beginning of Year	\$1,641,573.00	\$1,482,056.00	\$974,574.00
Add Revenues and Other Sources	\$1,562,486.00	\$1,060,914.00	\$1,259,682.00
Deduct Expenditures and Other Uses	\$1,349,819.00	\$901,397.00	\$752,200.00
8029 - Fund Balance - End of Year	\$1,854,240.00	\$1,641,573.00	\$1,482,056.00

Town of Le Ray  
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**SW - Special District(s) Water  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$499,351.00	\$426,244.00	\$421,053.00
1299 - Est Rev - Departmental Income	-	\$551,400.00	\$538,030.00
2199 - Est Rev - Departmental Income	\$568,700.00	-	-
2499 - Est Rev - Use of Money and Property	\$63,800.00	\$41,100.00	\$26,210.00
<b>Total for Estimated Revenue</b>	<b>\$1,131,851.00</b>	<b>\$1,018,744.00</b>	<b>\$985,293.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	-	\$0.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,131,851.00</b>	<b>\$1,018,744.00</b>	<b>\$985,293.00</b>

Town of Le Ray  
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**SW - Special District(s) Water  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$642,574.00	\$643,025.00	\$608,855.00
9899 - App - Debt Service	\$489,277.00	\$375,719.00	\$376,438.00
<b>Total for Estimated Appropriations</b>	<b>\$1,131,851.00</b>	<b>\$1,018,744.00</b>	<b>\$985,293.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,131,851.00</b>	<b>\$1,018,744.00</b>	<b>\$985,293.00</b>

Town of Le Ray  
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**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$52,070.00	\$126,897.00	\$126,897.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$52,070.00</b>	<b>\$126,897.00</b>	<b>\$126,897.00</b>
<b>Total for Assets</b>	<b>\$52,070.00</b>	<b>\$126,897.00</b>	<b>\$126,897.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$52,070.00</b>	<b>\$126,897.00</b>	<b>\$126,897.00</b>

Town of Le Ray  
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**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Exonerated bail and Road Maintenance Agreement for Van Tassel Road Solar project held by the Town of LeRay</i>	\$52,070.00	\$126,897.00	\$126,897.00
<b>Total for Restricted Net Position</b>	<b>\$52,070.00</b>	<b>\$126,897.00</b>	<b>\$126,897.00</b>
<b>Total for Net Position</b>	<b>\$52,070.00</b>	<b>\$126,897.00</b>	<b>\$126,897.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$52,070.00</b>	<b>\$126,897.00</b>	<b>\$126,897.00</b>

Town of Le Ray  
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**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified <i>Exonerated bail from the Town of LeRay Court</i>	\$4,200.00	\$0.00	\$105,000.00
<b>Total for Miscellaneous</b>	<b>\$4,200.00</b>	<b>\$0.00</b>	<b>\$105,000.00</b>
<b>Total for Revenues</b>	<b>\$4,200.00</b>	<b>\$0.00</b>	<b>\$105,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,200.00</b>	<b>\$0.00</b>	<b>\$105,000.00</b>

Town of Le Ray  
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**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual <i>Exonerated bail returned to the Town of LeRay and returned Road Maintenance Agreements funds being held for Waddingham Road Solar project</i>	\$79,027.00	\$0.00	\$500.00
<b>Total for Special Items</b>	<b>\$79,027.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
<b>Total for General Government Support</b>	<b>\$79,027.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
<b>Total for Expenditures</b>	<b>\$79,027.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$79,027.00</b>	<b>\$0.00</b>	<b>\$500.00</b>



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**TC - Custodial  
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$126,897.00	\$126,897.00	\$22,397.00
8022 - Restated Net Position - Beginning of Year	\$126,897.00	\$126,897.00	\$22,397.00
Add Revenues and Other Sources	\$4,200.00	\$0.00	\$105,000.00
Deduct Expenditures and Other Uses	\$79,027.00	\$0.00	\$500.00
8029 - Net Position - End of Year	\$52,070.00	\$126,897.00	\$126,897.00

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

**TE - Private Purpose Trust  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$790.00	\$788.00	\$787.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$790.00</b>	<b>\$788.00</b>	<b>\$787.00</b>
<b>Total for Assets</b>	<b>\$790.00</b>	<b>\$788.00</b>	<b>\$787.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$790.00</b>	<b>\$788.00</b>	<b>\$787.00</b>

Town of Le Ray  
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**TE - Private Purpose Trust  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$790.00	\$788.00	\$787.00
<b>Total for Unrestricted Net Position</b>	<b>\$790.00</b>	<b>\$788.00</b>	<b>\$787.00</b>
<b>Total for Net Position</b>	<b>\$790.00</b>	<b>\$788.00</b>	<b>\$787.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$790.00</b>	<b>\$788.00</b>	<b>\$787.00</b>

Town of Le Ray  
 Annual Financial Report  
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**TE - Private Purpose Trust  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2.00	\$1.00	\$0.00
<b>Total for Use of Money and Property</b>	<b>\$2.00</b>	<b>\$1.00</b>	<b>\$0.00</b>
<b>Miscellaneous</b>			
2770 - Unclassified	-	\$0.00	\$0.00
<b>Total for Miscellaneous</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$2.00</b>	<b>\$1.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2.00</b>	<b>\$1.00</b>	<b>\$0.00</b>

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**TE - Private Purpose Trust  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**TE - Private Purpose Trust  
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$788.00	\$787.00	\$787.00
8022 - Restated Net Position - Beginning of Year	\$788.00	\$787.00	\$787.00
Add Revenues and Other Sources	\$2.00	\$1.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$790.00	\$788.00	\$787.00

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**V - Debt Service  
 Balance Sheet**

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

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**V - Debt Service  
Balance Sheet**

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



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**V - Debt Service  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5792 - Current Refunding Bonds	-	\$0.00	\$920,000.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$920,000.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$920,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$920,000.00</b>

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13804 - Fiscal Agents Fees - Contractual	-	\$0.00	\$25,000.00
<b>Total for Finance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$0.00	\$895,000.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$895,000.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$895,000.00</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$920,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$920,000.00</b>

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**V - Debt Service**  
**Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
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	\$920,000.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$920,000.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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**V - Debt Service**  
**Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**V - Debt Service**  
**Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$7,066,200.00	\$7,103,800.00	\$7,133,200.00
105 - Construction Work In Progress	\$134,806.00	\$134,261.00	\$1,080,551.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$7,201,006.00</b>	<b>\$7,238,061.00</b>	<b>\$8,213,751.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$7,373,400.00	\$7,373,400.00	\$3,417,500.00
103 - Improvements Other Than Buildings	\$11,966,905.00	\$10,216,530.00	\$12,944,513.00
104 - Machinery and Equipment	\$3,114,453.00	\$2,938,748.00	\$2,689,520.00
<b>Total for Depreciable Capital Assets</b>	<b>\$22,454,758.00</b>	<b>\$20,528,678.00</b>	<b>\$19,051,533.00</b>
<b>Total for Non-Current Assets</b>	<b>\$29,655,764.00</b>	<b>\$27,766,739.00</b>	<b>\$27,265,284.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$10,388,857.00	\$8,870,260.00	\$9,547,105.00
<b>Total for Debt Obligations</b>	<b>\$10,388,857.00</b>	<b>\$8,870,260.00</b>	<b>\$9,547,105.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$655,814.00	(\$231,493.00)	\$2,652.00
<b>Total for Other Long-Term Obligations</b>	<b>\$655,814.00</b>	<b>(\$231,493.00)</b>	<b>\$2,652.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$11,044,671.00</b>	<b>\$8,638,767.00</b>	<b>\$9,549,757.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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



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**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$2,192,442.00	\$673,845.00	\$0.00	\$0.00	\$8,870,260.00	\$10,388,857.00
<b>Total</b>	\$0.00	\$2,192,442.00	\$673,845.00	\$0.00	\$0.00	\$8,870,260.00	\$10,388,857.00

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**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
<b>Bond</b> Sanitary Municipal Sewer Rt 3	EFC	1/25/07	5/25/34	\$0.00	\$0.00	\$33,140.00	\$0.00	\$397,630.00	\$0.00	\$364,490.00
<b>Bond</b> Sanitary Municipal Water District 2		12/7/17	12/1/29	\$0.00	\$0.00	\$100,000.00	\$0.00	\$1,000,000.00	\$0.00	\$900,000.00
<b>Bond</b> Sanitary Municipal Water District 4	EFC	5/1/14	5/1/42	\$0.00	\$0.00	\$177,000.00	\$0.00	\$4,076,000.00	\$0.00	\$3,899,000.00
<b>Bond</b> Sanitary Municipal Sewer Rt 3	EFC	10/7/16	10/7/45	\$0.00	\$0.00	\$63,000.00	\$0.00	\$1,447,560.00	\$0.00	\$1,384,560.00
<b>Bond</b> Sanitary Municipal Sewer Rt 3	EFC	12/30/04	2/15/32	\$0.00	\$0.00	\$53,725.00	\$0.00	\$537,251.00	\$0.00	\$483,526.00
<b>Bond</b> Sanitary Municipal Sewer Rt 3	EFC	1/19/06	4/8/33	\$0.00	\$0.00	\$61,980.00	\$0.00	\$681,819.00	\$0.00	\$619,839.00
<b>Bond</b> Sanitary Municipal Sewer District 1		7/28/21	12/15/28	\$0.00	\$0.00	\$110,000.00	\$0.00	\$655,000.00	\$0.00	\$545,000.00
<b>Bond</b> Sanitary Municipal Water CWD	EFC	12/6/23	9/1/53	\$0.00	\$2,192,442.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,192,442.00
<b>Bond</b> Sanitary Municipal Water District 2		7/28/21	12/15/23	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$706,845.00	\$99,289.17	\$806,134.17	\$9,682,012.00
2025	\$694,845.00	\$118,622.37	\$813,467.37	\$8,987,167.00
2026	\$700,287.00	\$112,398.12	\$812,685.12	\$8,286,880.00
2027	\$705,845.00	\$106,022.38	\$811,867.38	\$7,581,035.00
2028	\$717,845.00	\$99,107.65	\$816,952.65	\$6,863,190.00
2029	\$605,845.00	\$92,671.90	\$698,516.90	\$6,257,345.00
2030	\$457,845.00	\$87,111.40	\$544,956.40	\$5,799,500.00
2031	\$465,845.00	\$85,181.13	\$551,026.13	\$5,333,655.00
2032	\$468,845.00	\$83,145.58	\$551,990.58	\$4,864,810.00
2033	\$418,159.00	\$81,112.78	\$499,271.78	\$4,446,651.00
2034	\$364,090.00	\$78,945.80	\$443,035.80	\$4,082,561.00
2035	\$334,000.00	\$76,583.90	\$410,583.90	\$3,748,561.00
2036	\$337,000.00	\$74,112.50	\$411,112.50	\$3,411,561.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$344,000.00	\$71,424.15	\$415,424.15	\$3,067,561.00
2038	\$347,000.00	\$68,543.03	\$415,543.03	\$2,720,561.00
2039	\$355,000.00	\$65,490.05	\$420,490.05	\$2,365,561.00
2040	\$358,000.00	\$62,266.55	\$420,266.55	\$2,007,561.00
2041	\$366,000.00	\$58,878.43	\$424,878.43	\$1,641,561.00
2042	\$369,000.00	\$55,341.80	\$424,341.80	\$1,272,561.00
2043	\$143,000.00	\$51,656.20	\$194,656.20	\$1,129,561.00
2044	\$148,000.00	\$47,654.75	\$195,654.75	\$981,561.00
2045	\$146,560.00	\$43,471.05	\$190,031.05	\$835,001.00
2046	\$90,000.00	\$39,164.30	\$129,164.30	\$745,001.00
2047	\$95,000.00	\$34,611.45	\$129,611.45	\$650,001.00
2048	\$100,000.00	\$29,812.50	\$129,812.50	\$550,001.00
2049	\$100,000.00	\$24,865.00	\$124,865.00	\$450,001.00
2050	\$105,000.00	\$19,767.68	\$124,767.68	\$345,001.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2051	\$110,000.00	\$14,421.70	\$124,421.70	\$235,001.00
2052	\$115,000.00	\$8,827.08	\$123,827.08	\$120,001.00
2053	\$120,001.00	\$2,983.80	\$122,984.80	\$0.00
<b>Total</b>	<b>\$10,388,857.00</b>	<b>\$1,893,484.20</b>	<b>\$12,282,341.20</b>	
\$10,388,857.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
13	Checking	A, B, DA, DB, SD, SL, SS, SW	\$23,030.82	\$0.00	(\$18,030.82)	\$0.00	\$5,000.00
64	Checking	A, B, DA, DB, SW	\$5,162.76	\$0.00	(\$162.76)	\$0.00	\$5,000.00
4999	Savings	A, B, DA, DB, SD, SL, SS, SW, TE	\$8,117,980.00	\$0.00	\$0.00	\$0.00	\$8,117,980.00
5914	Checking	EM	\$155,181.00	\$0.00	\$0.00	\$0.00	\$155,181.00
1525	Savings	H	\$134,806.00	\$0.00	\$0.00	\$0.00	\$134,806.00
2343	Checking	TC	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00
5166	Checking	SS, SW	\$113.81	\$0.00	(\$113.81)	\$0.00	\$0.00
<b>Total</b>			\$8,481,274.39	\$0.00	(\$18,307.39)	\$0.00	\$8,462,967.00
<b>Total Cash From Financials</b>							\$8,462,967.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$8,481,274.39
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$8,231,274.39
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$8,481,274.39</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$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
19	26		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$96,465.00	19	5		
Police Retirement					
Fire Retirement					
Local Pension Fund	\$0.00	0	0		
Social Security	\$102,775.00	19	26		
Worker's Compensation	\$56,806.00	19			
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$1,410.00	16	4		
Hospital, Medical and Dental Insurance	\$282,767.00	16			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$540,223.00</b>				