

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

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

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

VILLAGE OF Freeville

*** FINANCIAL SECTION ***

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

- (A) GENERAL
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	224,894	A201	286,016
Petty Cash	75	A210	75
TOTAL Cash	224,969		286,091
Accounts Receivable		A380	
TOTAL Other Receivables (net)	0		0
Cash Special Reserves	6,766	A230	6,782
Cash In Time Deposits Special Reserves	98,563	A231	95,735
TOTAL Restricted Assets	105,329		102,517
TOTAL Assets and Deferred Outflows of Resources	330,297		388,608

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		A600	6,725
TOTAL Accounts Payable	0		6,725
Other Liabilities		A688	19,002
Additional Description Coronavirus State and Local Fiscal Recovery Funds Overpayments & Clearing Account	-3,637	A690	3,430
TOTAL Other Liabilities	-3,637		22,432
TOTAL Liabilities	-3,637		29,157
Fund Balance			
Unemployment Insurance Reserve	6,766	A815	6,782
Capital Reserve	98,563	A878	95,735
TOTAL Restricted Fund Balance	105,329		102,517
Assigned Appropriated Fund Balance	20,146	A914	16,799
TOTAL Assigned Fund Balance	20,146		16,799
Unassigned Fund Balance	208,460	A917	240,135
TOTAL Unassigned Fund Balance	208,460		240,135
TOTAL Fund Balance	333,934		359,452
TOTAL Liabilities, Deferred Inflows And Fund Balance	330,297		388,608

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	117,451	A1001	121,161
TOTAL Real Property Taxes	117,451		121,161
Other Payments In Lieu of Taxes	1,496	A1081	1,749
Interest & Penalties On Real Prop Taxes	485	A1090	571
TOTAL Real Property Tax Items	1,981		2,320
Non Prop Tax Dist By County	100,724	A1120	129,102
Franchises	4,536	A1170	5,689
TOTAL Non Property Tax Items	105,260		134,791
Treasurer Fees	180	A1230	151
Park And Recreational Charges		A2001	
Contributions, Private Agencies-Youth		A2070	
Planning Board Fees		A2115	1,080
Refuse & Garbage Charges	3,967	A2130	4,472
Community Development Income		A2170	4,664
TOTAL Departmental Income	4,147		10,367
Cultural Services,other Govts		A2362	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	727	A2401	860
TOTAL Use of Money And Property	727		860
Building And Alteration Permits	1,019	A2555	2,253
TOTAL Licenses And Permits	1,019		2,253
Fines And Forfeited Bail	10,466	A2610	9,811
TOTAL Fines And Forfeitures	10,466		9,811
Sales of Real Property		A2660	
Sales of Equipment		A2665	8,844
TOTAL Sale of Property And Compensation For Loss	0		8,844
Gifts And Donations	7,000	A2705	
Grants From Local Governments		A2706	11,995
AIM Related Payments	4,039	A2750	4,039
TOTAL Miscellaneous Local Sources	11,039		16,034
St Aid, Mortgage Tax	3,736	A3005	4,522
St Aid - Other (specify)		A3089	
St Aid, Consolidated Highway Aid	15,149	A3501	28,638
St Aid, Youth Programs		A3820	
TOTAL State Aid	18,885		33,160
Federal Aid - Other		A4089	6,126
Additional Description Coronavirus State and Local Fiscal Recovery Funds			
TOTAL Federal Aid	0		6,126
TOTAL Revenues	270,976		345,728
TOTAL Detail Revenues And Other Sources	270,976		345,728

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	3,246	A10101	3,449
TOTAL Legislative Board	3,246		3,449
Municipal Court, Pers Serv	10,442	A11101	13,608
Municipal Court, Equip & Cap Outlay	44	A11102	12,043
Municipal Court, Contr Expend	2,689	A11104	3,459
TOTAL Municipal Court	13,175		29,110
Mayor, Pers Serv	1,894	A12101	1,931
TOTAL Mayor	1,894		1,931
Treasurer, Pers Serv	25,694	A13251	26,942
Treasurer, Equip & Cap Outlay	608	A13252	264
Treasurer, Contr Expend	2,600	A13254	2,958
TOTAL Treasurer	28,902		30,164
Tax Advertising, Contr Expend	22	A13624	59
TOTAL Tax Advertising	22		59
Law, Contr Expend	383	A14204	1,910
TOTAL Law	383		1,910
Elections, Contr Expend	477	A14504	337
TOTAL Elections	477		337
Records Mgmt, Equip & Cap Outlay		A14602	479
Records Mgmt, Contr Expend	1,707	A14604	527
TOTAL Records Mgmt	1,707		1,006
Operation of Plant, Equip & Cap Outlay		A16202	4,640
Operation of Plant, Contr Expend	6,169	A16204	8,495
TOTAL Operation of Plant	6,169		13,135
Unallocated Insurance, Contr Expend	5,818	A19104	6,301
TOTAL Unallocated Insurance	5,818		6,301
Municipal Assn Dues, Contr Expend	727	A19204	727
TOTAL Municipal Assn Dues	727		727
Taxes & Assess On Munic Prop, Contr Expend	11	A19504	18
TOTAL Taxes & Assess On Munic Prop	11		18
Other General Govt Support, Contract Exp	2,353	A19894	
TOTAL Other General Govt Support	2,353		0
TOTAL General Government Support	64,883		88,146
Fire, Contr Expend	22,930	A34104	23,180
TOTAL Fire	22,930		23,180
Safety Inspection, Pers Serv	10,612	A36201	13,000
Safety Inspection, Contr Expend	679	A36204	177
TOTAL Safety Inspection	11,291		13,177
Misc Public Safety, Pers Serv	1,813	A39891	2,610
TOTAL Misc Public Safety	1,813		2,610
TOTAL Public Safety	36,034		38,967
Maint of Streets, Pers Serv	42,378	A51101	42,382
Maint of Streets, Equip & Cap Outlay	3,597	A51102	22,574
Maint of Streets, Contr Expend	19,499	A51104	14,935
TOTAL Maint of Streets	65,474		79,891

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	15,149	A51122	28,638
TOTAL Perm Improve Highway	15,149		28,638
Garage, Contr Expend	4,939	A51324	3,262
TOTAL Garage	4,939		3,262
Snow Removal, Equip & Cap Outlay		A51422	1,000
Snow Removal, Contr Expend	1,880	A51424	3,271
TOTAL Snow Removal	1,880		4,271
Street Lighting, Contr Expend	8,481	A51824	7,112
TOTAL Street Lighting	8,481		7,112
Sidewalks, Contr Expend	213	A54104	
TOTAL Sidewalks	213		0
TOTAL Transportation	96,136		123,174
Parks, Pers Serv	1,560	A71101	
Parks, Equip & Cap Outlay	7,165	A71102	4,362
Parks, Contr Expend	25,022	A71104	10,757
TOTAL Parks	33,748		15,119
Youth Prog, Pers Serv		A73101	
Youth Prog, Equip & Cap Outlay		A73102	
Youth Prog, Contr Expend		A73104	
TOTAL Youth Prog	0		0
Library, Contr Expend	100	A74104	100
TOTAL Library	100		100
Historian, Pers Serv	300	A75101	300
TOTAL Historian	300		300
Other Culture And Rec, Contr Expend	948	A79894	1,103
TOTAL Other Culture And Rec	948		1,103
TOTAL Culture And Recreation	35,096		16,621
Planning, Contr Expend	710	A80204	98
TOTAL Planning	710		98
Refuse & Garbage, Contr Expend	14,208	A81604	16,706
TOTAL Refuse & Garbage	14,208		16,706
Comm Beautification, Contr Expend	950	A85104	558
TOTAL Comm Beautification	950		558
Drainage, Contr Expend	750	A85404	4,000
TOTAL Drainage	750		4,000
TOTAL Home And Community Services	16,618		21,362
State Retirement System	10,522	A90108	11,822
Social Security, Employer Cont	7,492	A90308	7,962
Worker's Compensation, Empl Bnfts	7,732	A90408	7,729
Disability Insurance, Empl Bnfts	167	A90558	157

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	4,090	A90608	4,269
TOTAL Employee Benefits	30,003		31,940
TOTAL Expenditures	278,771		320,210
TOTAL Detail Expenditures And Other Uses	278,771		320,210

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	341,727	A8021	333,932
Restated Fund Balance - Beg of Year	341,727	A8022	333,932
ADD - REVENUES AND OTHER SOURCES	270,976		345,728
DEDUCT - EXPENDITURES AND OTHER USES	278,771		320,210
Fund Balance - End of Year	333,932	A8029	359,449

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

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	134,161	A1049N	130,249
Est Rev - Real Property Tax Items	2,150	A1099N	1,950
Est Rev - Non Property Tax Items	110,000	A1199N	122,500
Est Rev - Departmental Income	6,160	A1299N	19,160
Est Rev - Use of Money And Property	600	A2499N	750
Est Rev - Fines And Forfeitures	12,000	A2649N	9,000
Est Rev - Sale of Prop And Comp For Loss	10,000	A2699N	0
Est Rev - State Aid	21,231	A3099N	28,000
TOTAL Estimated Revenues	296,302		311,609
Appropriated Fund Balance	20,146	A599N	16,799
TOTAL Estimated Other Sources	20,146		16,799
TOTAL Estimated Revenues And Other Sources	316,448		328,408

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

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	77,042	A1999N	71,138
App - Public Safety	37,735	A3999N	38,271
App - Transportation	133,256	A5999N	151,145
App - Culture And Recreation	12,775	A7999N	7,595
App - Home And Community Services	23,152	A8999N	30,168
App - Employee Benefits	32,488	A9199N	30,091
TOTAL Appropriations	316,448		328,408
TOTAL Appropriations And Other Uses	316,448		328,408

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

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	116,187	G201	100,097
Petty Cash	25	G210	25
TOTAL Cash	116,212		100,122
Accounts Receivable	7,622	G380	4,564
TOTAL Other Receivables (net)	7,622		4,564
Due From Other Governments	2,490	G440	
TOTAL Due From Other Governments	2,490		0
Prepaid Expenses		G480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	50,799	G230	58,089
TOTAL Restricted Assets	50,799		58,089
TOTAL Assets and Deferred Outflows of Resources	177,123		162,775

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

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Capital Reserve	50,799	G878	58,089
TOTAL Restricted Fund Balance	50,799		58,089
Assigned Appropriated Fund Balance	4,969	G914	17,635
Assigned Unappropriated Fund Balance	121,354	G915	87,051
TOTAL Assigned Fund Balance	126,323		104,686
TOTAL Fund Balance	177,123		162,775
TOTAL Liabilities, Deferred Inflows And Fund Balance	177,123		162,775

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

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	114,000	G2120	128,486
Sewer Charges	13,400	G2122	
Interest & Penalties On Sewer Accts	1,912	G2128	1,833
TOTAL Departmental Income	129,312		130,319
Interest And Earnings	345	G2401	386
TOTAL Use of Money And Property	345		386
Sales of Equipment		G2665	4,356
TOTAL Sale of Property And Compensation For Loss	0		4,356
Grants From Local Governments	12,450	G2706	
TOTAL Miscellaneous Local Sources	12,450		0
TOTAL Revenues	142,107		135,061
TOTAL Detail Revenues And Other Sources	142,107		135,061

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

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Unallocated Insurance, Contr Expend	3,133	G19104	3,285
TOTAL Unallocated Insurance	3,133		3,285
TOTAL General Government Support	3,133		3,285
Sewer Administration, Pers Serv	13,835	G81101	14,507
Sewer Administration, Equip & Cap Outlay	447	G81102	168
Sewer Administration, Contr Expend	1,336	G81104	1,404
TOTAL Sewer Administration	15,618		16,079
Sewage Treat Disp, Pers Serv	42,378	G81301	42,382
Sewage Treat Disp, Equip & Cap Outlay	3,091	G81302	22,386
Sewage Treat Disp, Contr Expend	39,540	G81304	46,936
TOTAL Sewage Treat Disp	85,010		111,704
TOTAL Home And Community Services	100,628		127,782
State Retirement, Empl Bnfts	5,666	G90108	6,366
Social Security , Empl Bnfts	4,300	G90308	4,363
Worker's Compensation, Empl Bnfts	3,260	G90408	3,259
Disability Insurance, Empl Bnfts	90	G90558	84
Hospital & Medical (dental) Ins, Empl Bnft	4,090	G90608	4,269
TOTAL Employee Benefits	17,406		18,341
Debt Principal, Serial Bonds	12,000	G97106	
TOTAL Debt Principal	12,000		0
Debt Interest, Serial Bonds	690	G97107	
TOTAL Debt Interest	690		0
TOTAL Expenditures	133,857		149,408
TOTAL Detail Expenditures And Other Uses	133,857		149,408

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

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	168,884	G8021	177,134
Restated Fund Balance - Beg of Year	168,884	G8022	177,134
ADD - REVENUES AND OTHER SOURCES	142,107		135,061
DEDUCT - EXPENDITURES AND OTHER USES	133,857		149,408
Fund Balance - End of Year	177,134	G8029	162,787

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

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	142,986	G1299N	144,284
Est Rev - Use of Money And Property	250	G2499N	300
Est Rev - Sale of Prop And Comp For Loss	5,000	G2699N	0
Est Rev - Miscellaneous Local Sources	12,450	G2799N	
TOTAL Estimated Revenues	160,686		144,584
Appropriated Fund Balance	4,969	G599N	17,635
TOTAL Estimated Other Sources	4,969		17,635
TOTAL Estimated Revenues And Other Sources	165,655		162,219

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

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	0	G1999N	
App - Home And Community Services	134,633	G8999N	145,113
App - Employee Benefits	18,332	G9199N	17,106
App - Debt Service	12,690	G9899N	0
TOTAL Appropriations	165,655		162,219
TOTAL Appropriations And Other Uses	165,655		162,219

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

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Freeville
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Freeville
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Freeville
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Freeville
 Annual Update Document
 For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	195,030	K101	195,030
Buildings	475,282	K102	475,282
Machinery And Equipment	88,100	K104	103,100
TOTAL Fixed Assets (net)	758,412		773,412
TOTAL Assets and Deferred Outflows of Resources	758,412		773,412

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	758,412	K159	773,412
TOTAL Investments in Non-Current Government Assets	758,412		773,412
TOTAL Fund Balance	758,412		773,412
TOTAL	758,412		773,412

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	12,315	W129	-28,903
TOTAL Provision To Be Made In Future Budgets	12,315		-28,903
TOTAL Assets and Deferred Outflows of Resources	12,315		-28,903

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	315	W638	-28,903
Additional Description GASB 68 Report			
TOTAL Other Liabilities	315		-28,903
Bonds Payable	12,000	W628	
TOTAL Bond And Long Term Liabilities	12,000		0
TOTAL Liabilities	12,315		-28,903
TOTAL Liabilities	12,315		-28,903

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

10/18/2022

County of: Tompkins

Municipal Code: 500424001860

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2009	BOND N	Sewer Bond			05/15/1987	05/15/2009	5.75%			\$12,000	\$0	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$12,000	\$0	\$0	\$0	\$0	\$0

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	_____
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$0.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	_____
Collateralized with securities held in possession of municipality or its agent	9Z2014A	_____
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

VILLAGE OF Freeville
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7592	\$7	\$0	\$7	\$0
****-7618	\$4,656	\$0	\$4,656	\$0
****-7806	\$543,819	\$0	\$0	\$543,819
Total Adjusted Bank Balance				\$543,819
Petty Cash				\$100.00
Adjustments				\$2,900.00
Total Cash			9ZCASH *	\$546,819
Total Cash Balance All Funds			9ZCASHB *	\$546,820
* Must be equal				

VILLAGE OF Freeville
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

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

Total Full Time Employees:			1		
Total Part Time Employees:			16		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$18,188.00	1	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$12,325.05			
90408	Worker's Compensation Insurance	\$10,988.09			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$241.20			
90608	Hospital and Medical (Dental) Insurance	\$8,538.90	1		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$50,281.24			
Computed Total From Financial Section (comparative purposes only)		\$50,281.24			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,108		gallons	
Diesel Fuel	\$1,128		gallons	
Fuel Oil			gallons	
Natural Gas	\$2,806		cubic feet	
Electricity	\$17,724		kilowatt-hours	
Coal			tons	
Propane	\$2,259		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Heather Murray, hereby certify that I am the Chief Fiscal Officer of the Village of Freeville, and that the information provided in the annual financial report of the Village of Freeville, for the fiscal year ended 05/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Freeville, and adopted by me as my signature for use in conjunction with the filing of the Village of Freeville's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Freeville's annual financial report for the fiscal year ended 05/31/2022 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Heather Murray
Name

(631) 844-8301
Telephone Number

Clerk-Treasurer
Title

5 Factory St., Freeville, NY 13068
Official Address

10/01/2022
Date of Certification

(631) 844-8301
Official Telephone Number

VILLAGE OF Freeville
Financial Comments
For the Fiscal Year Ending 2022

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

Bank Reconciliation

Adjustments \$2,900.22 for June 2022 prepaid expenses (utilities and contracts).