

**Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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, Heather Murray (LG500424001860C), hereby certify that I am the Chief Financial 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 05/31/2023, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	.....	1
A - General	.....	2
G - Sewer	.....	16
H - Capital Projects	.....	25
K - General Fixed Assets	.....	30
W - General Long Term Debt	.....	31
Supplemental Schedules	.....	32
Statement of Indebtedness	.....	33
Bond Repayment	.....	34
Bank Reconciliation	.....	35
Employee and Retiree Benefits	.....	37

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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
- G - Sewer
- H - Capital Projects
- K - General Fixed Assets
- W - General Long Term Debt

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

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$315,769.22	\$284,388.51	\$224,893.64
210 - Petty Cash	\$75.00	\$75.00	\$75.00
Total for Cash and Cash Equivalents	\$315,844.22	\$284,463.51	\$224,968.64
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$6,804.91	\$6,782.00	\$6,765.92
231 - Cash In Time Deposits Special Reserves	\$97,376.10	\$95,735.49	\$98,562.82
Total for Restricted Cash and Cash Equivalents	\$104,181.01	\$102,517.49	\$105,328.74
Net Other Receivables			
380 - Accounts Receivable	-	\$0.00	\$0.00
Total for Net Other Receivables	\$0.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	-	\$1,627.39	-
Total for Other Assets	\$0.00	\$1,627.39	\$0.00
Total for Assets	\$420,025.23	\$388,608.39	\$330,297.38
Total for Assets and Deferred Outflows	\$420,025.23	\$388,608.39	\$330,297.38

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$6,724.50	\$0.00
Total for Payables	\$0.00	\$6,724.50	\$0.00
Other Liabilities			
688 - Other Liabilities <i>Coronavirus State and Local Fiscal Recovery Funds</i>	\$44,130.46	\$19,002.34	-
690 - Overpayments and Clearing Account	\$3,495.00	\$3,430.00	(\$3,637.00)
Total for Other Liabilities	\$47,625.46	\$22,432.34	(\$3,637.00)
Total for Liabilities	\$47,625.46	\$29,156.84	(\$3,637.00)
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$1,627.39	-
Total for Nonspendable Fund Balance	\$0.00	\$1,627.39	\$0.00
Restricted Fund Balance			
815 - Unemployment Insurance Reserve	\$6,804.91	\$6,782.00	\$6,765.92
878 - Capital Reserve	\$97,376.10	\$95,735.49	\$98,562.82
Total for Restricted Fund Balance	\$104,181.01	\$102,517.49	\$105,328.74

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$41,875.14	\$16,798.75	\$20,145.61
Total for Assigned Fund Balance	\$41,875.14	\$16,798.75	\$20,145.61
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$226,343.62	\$238,507.92	\$208,460.03
Total for Unassigned Fund Balance	\$226,343.62	\$238,507.92	\$208,460.03
Total for Fund Balance	\$372,399.77	\$359,451.55	\$333,934.38
Total for Liabilities, Deferred Inflows and Fund Balances	\$420,025.23	\$388,608.39	\$330,297.38

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$125,428.98	\$121,160.91	\$117,450.95
Total for Property Taxes	\$125,428.98	\$121,160.91	\$117,450.95
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$1,588.38	\$1,749.34	\$1,495.96
1090 - Interest and Penalties on Real Prop Taxes	\$291.53	\$570.76	\$485.07
Total for Property Tax Items	\$1,879.91	\$2,320.10	\$1,981.03
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$104,314.16	\$129,101.86	\$100,724.18
1170 - Franchise Tax	\$6,154.37	\$5,688.73	\$4,536.23
Total for Non-Property Tax Items	\$110,468.53	\$134,790.59	\$105,260.41
Departmental Income			
1230 - Treasurer Fees	\$105.92	\$151.28	\$180.02
2001 - Park and Recreational Charges	-	-	\$0.00
2070 - Contributions Private Agencies Youth	-	-	\$0.00
2115 - Planning Board Fees	-	\$1,080.00	\$0.00
2130 - Refuse and Garbage Charges	\$4,762.04	\$4,472.00	\$3,967.00
2170 - Community Development Income	-	\$4,664.21	\$0.00
Total for Departmental Income	\$4,867.96	\$10,367.49	\$4,147.02

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Intergovernmental Charges			
2362 - Cultural Services Other Governments	-	-	\$0.00
Total for Intergovernmental Charges	\$0.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$763.58	\$860.01	\$726.89
Total for Use of Money and Property	\$763.58	\$860.01	\$726.89
Licenses and Permits			
2555 - Building and Alteration Permits	\$5,803.68	\$2,253.40	\$1,019.00
Total for Licenses and Permits	\$5,803.68	\$2,253.40	\$1,019.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$16,871.00	\$9,811.00	\$10,466.00
Total for Fines and Forfeitures	\$16,871.00	\$9,811.00	\$10,466.00
Sales of Property and Compensation for Loss			
2660 - Sales of Real Property	-	\$0.00	\$0.00
2665 - Sales of Equipment	-	\$8,844.00	\$0.00
2680 - Insurance Recoveries	\$7,886.16	-	-
Total for Sales of Property and Compensation for Loss	\$7,886.16	\$8,844.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$350.00	-	\$7,000.00
2706 - Grants From Local Governments	-	\$0.00	-

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2750 - AIM Related Payments	\$4,039.00	\$4,039.00	\$4,039.00
Total for Other Revenues	\$4,389.00	\$4,039.00	\$11,039.00
State Aid			
3005 - State Aid Mortgage Tax	\$2,143.35	\$4,522.33	\$3,736.42
3089 - State Aid Other <i>Justice Court Assistance Program Grant</i>	\$438.28	\$11,995.00	\$0.00
3501 - State Aid Consolidated Highway Aid	\$33,796.65	\$28,637.95	\$15,148.93
3820 - State Aid Youth Programs	-	-	\$0.00
Total for State Aid	\$36,378.28	\$45,155.28	\$18,885.35
Federal Aid			
4089 - Federal Aid Other	-	\$6,125.80	-
Total for Federal Aid	\$0.00	\$6,125.80	\$0.00
Total for Revenues	\$314,737.08	\$345,727.58	\$270,975.65
Total for Revenues and Other Sources	\$314,737.08	\$345,727.58	\$270,975.65

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$3,377.00	\$3,448.92	\$3,246.04
Total for Legislative Board	\$3,377.00	\$3,448.92	\$3,246.04
Judicial			
11101 - Municipal Court - Personal Services	\$12,241.04	\$13,607.92	\$10,442.17
11102 - Municipal Court - Equipment and Capital Outlay	\$46.94	\$12,043.00	\$43.79
11104 - Municipal Court - Contractual	\$3,470.67	\$3,458.66	\$2,689.29
Total for Judicial	\$15,758.65	\$29,109.58	\$13,175.25
Executive			
12101 - Mayor - Personal Services	\$1,970.00	\$1,931.40	\$1,893.53
Total for Executive	\$1,970.00	\$1,931.40	\$1,893.53
Finance			
13251 - Treasurer - Personal Services	\$27,179.05	\$26,942.02	\$25,694.44
13252 - Treasurer - Equipment and Capital Outlay	\$150.59	\$263.80	\$607.75
13254 - Treasurer - Contractual	\$3,393.20	\$2,957.78	\$2,600.06
13624 - Tax Advertising and Expense - Contractual	\$77.39	\$58.79	\$21.56
Total for Finance	\$30,800.23	\$30,222.39	\$28,923.81

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Municipal Staff			
14204 - Law - Contractual	\$1,048.75	\$1,909.50	\$383.00
14504 - Elections - Contractual	\$339.41	\$336.77	\$477.04
14602 - Records Management - Equipment and Capital Outlay	\$150.00	\$478.66	-
14604 - Records Management - Contractual	\$129.00	\$527.11	\$1,706.75
Total for Municipal Staff	\$1,667.16	\$3,252.04	\$2,566.79
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$4,639.98	-
16204 - Operation of Plant - Contractual	\$10,917.00	\$8,495.45	\$6,169.18
Total for Shared Services	\$10,917.00	\$13,135.43	\$6,169.18
Special Items			
19104 - Unallocated Insurance - Contractual	\$7,406.19	\$6,301.41	\$5,817.88
19204 - Municipal Association Dues - Contractual	\$727.00	\$727.00	\$727.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$19.65	\$18.03	\$11.05
19894 - General Government Support, Other - Contractual <i>Contingent, Payroll Services</i>	\$484.95	-	\$2,352.78
Total for Special Items	\$8,637.79	\$7,046.44	\$8,908.71
Total for General Government Support	\$73,127.83	\$88,146.20	\$64,883.31
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$23,430.00	\$23,180.00	\$22,930.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Fire Protection	\$23,430.00	\$23,180.00	\$22,930.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$13,108.31	\$12,999.96	\$10,612.08
36204 - Safety Inspection - Contractual	\$59.57	\$177.19	\$679.19
39891 - Public Safety, Other - Personal Services <i>Bailiff</i>	\$1,331.16	\$2,610.00	\$1,812.71
Total for Other Public Safety	\$14,499.04	\$15,787.15	\$13,103.98
Total for Public Safety	\$37,929.04	\$38,967.15	\$36,033.98
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$36,350.60	\$42,382.19	\$42,377.83
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$2,564.00	\$22,573.90	\$3,596.80
51104 - Maintenance of Roads - Contractual	\$35,616.73	\$14,935.07	\$19,499.07
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	\$28,637.95	\$15,148.93
51124 - Permanent Improvements Highway - Contractual	\$23,100.86	-	-
51324 - Garage - Contractual	\$16,116.52	\$3,262.00	\$4,938.86
51422 - Snow Removal - Equipment and Capital Outlay	-	\$1,000.00	-
51424 - Snow Removal - Contractual	\$2,985.94	\$3,271.00	\$1,880.15
51824 - Street Lighting - Contractual	\$6,441.60	\$7,111.57	\$8,481.38
54104 - Sidewalks - Contractual	\$874.00	\$0.00	\$213.08
Total for Highway	\$124,050.25	\$123,173.68	\$96,136.10

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Transportation	\$124,050.25	\$123,173.68	\$96,136.10
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	-	\$0.00	\$1,560.00
71102 - Parks - Equipment and Capital Outlay	\$4,820.38	\$4,362.00	\$7,165.08
71104 - Parks - Contractual	\$6,863.96	\$10,756.66	\$25,022.46
73101 - Youth Programs - Personal Services	-	-	\$0.00
73102 - Youth Programs - Equipment and Capital Outlay	-	-	\$0.00
73104 - Youth Programs - Contractual	-	-	\$0.00
Total for Recreation	\$11,684.34	\$15,118.66	\$33,747.54
Culture			
74104 - Library - Contractual	\$100.00	\$100.00	\$100.00
75101 - Historian - Personal Services	\$300.00	\$300.00	\$300.00
79894 - Culture And Recreation, Other - Contractual <i>Farmer's Market</i>	\$1,386.86	\$1,102.53	\$948.15
Total for Culture	\$1,786.86	\$1,502.53	\$1,348.15
Total for Culture and Recreation	\$13,471.20	\$16,621.19	\$35,095.69
Home and Community Services			
General Environment			
80204 - Planning and Surveys - Contractual	\$91.19	\$98.18	\$710.00
Total for General Environment	\$91.19	\$98.18	\$710.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Sanitation			
81604 - Refuse and Garbage - Contractual	\$21,310.41	\$16,706.30	\$14,208.40
Total for Sanitation	\$21,310.41	\$16,706.30	\$14,208.40
Community Environment			
85104 - Community Beautification - Contractual	\$1,284.40	\$557.63	\$949.97
85404 - Drainage - Contractual	\$1,200.00	\$4,000.00	\$750.00
Total for Community Environment	\$2,484.40	\$4,557.63	\$1,699.97
Total for Home and Community Services	\$23,886.00	\$21,362.11	\$16,618.37
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$8,989.00	\$11,822.20	\$10,522.20
90308 - Social Security - Employee Benefits	\$7,268.51	\$7,962.46	\$7,492.31
90408 - Workers' Compensation - Employee Benefits	\$8,399.94	\$7,729.16	\$7,731.99
90558 - Disability Insurance - Employee Benefits	\$151.32	\$156.78	\$167.18
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$4,515.77	\$4,269.48	\$4,089.63
Total for Employee Benefits	\$29,324.54	\$31,940.08	\$30,003.31
Total for Employee Benefits	\$29,324.54	\$31,940.08	\$30,003.31
Total for Expenditures	\$301,788.86	\$320,210.41	\$278,770.76
Total for Expenditures and Other Uses	\$301,788.86	\$320,210.41	\$278,770.76

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$359,449.41	\$333,932.24	\$341,727.35
8022 - Restated Fund Balance - Beginning of Year	\$359,449.41	\$333,932.24	\$341,727.35
Add Revenues and Other Sources	\$314,737.08	\$345,727.58	\$270,975.65
Deduct Expenditures and Other Uses	\$301,788.86	\$320,210.41	\$278,770.76
8029 - Fund Balance - End of Year	\$372,397.63	\$359,449.41	\$333,932.24

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$128,138.00	\$130,249.00	\$134,161.00
1099 - Est Rev - Property Tax Items	\$1,950.00	\$1,950.00	\$2,150.00
1199 - Est Rev - Non-Property Tax Items	\$124,000.00	\$122,500.00	\$110,000.00
1299 - Est Rev - Departmental Income	-	\$19,160.00	\$6,160.00
2199 - Est Rev - Departmental Income	\$15,790.46	-	-
2499 - Est Rev - Use of Money and Property	\$750.00	\$750.00	\$600.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$9,000.00	\$12,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$0.00	\$10,000.00
3099 - Est Rev - State Aid	\$42,039.00	\$28,000.00	\$21,231.00
Total for Estimated Revenue	\$327,667.46	\$311,609.00	\$296,302.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$41,875.14	\$16,799.00	\$20,146.00
Total for Estimated Other Sources	\$41,875.14	\$16,799.00	\$20,146.00
Total for Estimated Revenues and Other Sources	\$369,542.60	\$328,408.00	\$316,448.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$75,830.00	\$71,138.00	\$77,042.00
3999 - App - Public Safety	\$39,217.00	\$38,271.00	\$37,735.00
5999 - App - Transportation	\$181,474.00	\$151,145.00	\$133,256.00
7999 - App - Culture and Recreation	\$7,075.00	\$7,595.00	\$12,775.00
8999 - App - Home and Community Services	\$34,455.60	\$30,168.00	\$23,152.00
9199 - App - Employee Benefits	\$31,491.00	\$30,091.00	\$32,488.00
Total for Estimated Appropriations	\$369,542.60	\$328,408.00	\$316,448.00
Total for Estimated Appropriations and Other Uses	\$369,542.60	\$328,408.00	\$316,448.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$99,862.99	\$98,824.42	\$116,186.89
210 - Petty Cash	\$25.00	\$25.00	\$25.00
Total for Cash and Cash Equivalents	\$99,887.99	\$98,849.42	\$116,211.89
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$65,691.73	\$58,088.97	\$50,799.13
Total for Restricted Cash and Cash Equivalents	\$65,691.73	\$58,088.97	\$50,799.13
Net Other Receivables			
380 - Accounts Receivable	\$6,278.28	\$4,564.18	\$7,621.50
Total for Net Other Receivables	\$6,278.28	\$4,564.18	\$7,621.50
Due From			
440 - Due from Other Governments	-	-	\$2,490.00
Total for Due From	\$0.00	\$0.00	\$2,490.00
Other Assets			
480 - Prepaid Expenses	-	\$1,272.83	\$0.00
Total for Other Assets	\$0.00	\$1,272.83	\$0.00
Total for Assets	\$171,858.00	\$162,775.40	\$177,122.52

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Assets and Deferred Outflows	\$171,858.00	\$162,775.40	\$177,122.52

Village of Freeville
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$1,272.83	-
Total for Nonspendable Fund Balance	\$0.00	\$1,272.83	\$0.00
Restricted Fund Balance			
878 - Capital Reserve	\$65,691.63	\$58,088.97	\$50,799.13
Total for Restricted Fund Balance	\$65,691.63	\$58,088.97	\$50,799.13
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$17,635.00	\$4,969.00
915 - Assigned Unappropriated Fund Balance	\$106,166.37	\$85,778.60	\$121,354.39
Total for Assigned Fund Balance	\$106,166.37	\$103,413.60	\$126,323.39
Total for Fund Balance	\$171,858.00	\$162,775.40	\$177,122.52
Total for Liabilities, Deferred Inflows and Fund Balances	\$171,858.00	\$162,775.40	\$177,122.52

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$142,784.00	\$128,486.00	\$114,000.00
2122 - Sewer Charges	-	\$0.00	\$13,400.00
2128 - Interest and Penalties on Sewer Accounts	\$2,073.30	\$1,833.42	\$1,911.73
Total for Departmental Income	\$144,857.30	\$130,319.42	\$129,311.73
Use of Money and Property			
2401 - Interest and Earnings	\$411.13	\$385.66	\$344.99
Total for Use of Money and Property	\$411.13	\$385.66	\$344.99
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	\$4,356.00	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$4,356.00	\$0.00
Other Revenues			
2706 - Grants From Local Governments	-	-	\$12,450.00
Total for Other Revenues	\$0.00	\$0.00	\$12,450.00
Total for Revenues	\$145,268.43	\$135,061.08	\$142,106.72
Total for Revenues and Other Sources	\$145,268.43	\$135,061.08	\$142,106.72

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$3,987.95	\$3,284.57	\$3,132.70
Total for Special Items	\$3,987.95	\$3,284.57	\$3,132.70
Total for General Government Support	\$3,987.95	\$3,284.57	\$3,132.70
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$14,634.88	\$14,507.22	\$13,835.47
81102 - Sewer Administration - Equipment and Capital Outlay	\$164.04	\$167.80	\$446.91
81104 - Sewer Administration - Contractual	\$1,306.15	\$1,403.58	\$1,335.75
81301 - Sewage Treatment and Disposal - Personal Services	\$36,350.60	\$42,382.12	\$42,377.81
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$9,595.87	\$22,386.11	\$3,091.47
81304 - Sewage Treatment and Disposal - Contractual	\$53,861.11	\$46,935.64	\$39,540.29
Total for Sewage	\$115,912.65	\$127,782.47	\$100,627.70
Total for Home and Community Services	\$115,912.65	\$127,782.47	\$100,627.70
Employee Benefits			

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$4,600.00	\$6,365.80	\$5,665.80
90308 - Social Security - Employee Benefits	\$3,964.95	\$4,362.59	\$4,300.30
90408 - Workers' Compensation - Employee Benefits	\$3,123.12	\$3,258.93	\$3,260.46
90558 - Disability Insurance - Employee Benefits	\$81.48	\$84.42	\$90.02
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$4,515.67	\$4,269.42	\$4,089.62
Total for Employee Benefits	\$16,285.22	\$18,341.16	\$17,406.20
Total for Employee Benefits	\$16,285.22	\$18,341.16	\$17,406.20
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	-	\$12,000.00
97107 - Serial Bonds - Debt Interest	-	-	\$690.00
Total for Debt Service	\$0.00	\$0.00	\$12,690.00
Total for Debt Service	\$0.00	\$0.00	\$12,690.00
Total for Expenditures	\$136,185.82	\$149,408.20	\$133,856.60
Total for Expenditures and Other Uses	\$136,185.82	\$149,408.20	\$133,856.60

Village of Freeville
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$162,787.00	\$177,134.12	\$168,884.00
8022 - Restated Fund Balance - Beginning of Year	\$162,787.00	\$177,134.12	\$168,884.00
Add Revenues and Other Sources	\$145,268.43	\$135,061.08	\$142,106.72
Deduct Expenditures and Other Uses	\$136,185.82	\$149,408.20	\$133,856.60
8029 - Fund Balance - End of Year	\$171,869.61	\$162,787.00	\$177,134.12

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$144,284.00	\$142,986.00
2199 - Est Rev - Departmental Income	\$147,411.00	-	-
2499 - Est Rev - Use of Money and Property	\$350.00	\$300.00	\$250.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$0.00	\$5,000.00
2799 - Est Rev - Other Revenues	-	-	\$12,450.00
Total for Estimated Revenue	\$147,761.00	\$144,584.00	\$160,686.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$17,635.00	\$4,969.00
Total for Estimated Other Sources	\$0.00	\$17,635.00	\$4,969.00
Total for Estimated Revenues and Other Sources	\$147,761.00	\$162,219.00	\$165,655.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	-	-	\$0.00
8999 - App - Home and Community Services	\$130,108.00	\$145,113.00	\$134,633.00
9199 - App - Employee Benefits	\$17,653.00	\$17,106.00	\$18,332.00
9899 - App - Debt Service	-	\$0.00	\$12,690.00
Total for Estimated Appropriations	\$147,761.00	\$162,219.00	\$165,655.00
Total for Estimated Appropriations and Other Uses	\$147,761.00	\$162,219.00	\$165,655.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Freeville
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

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

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$227,274.00	\$195,030.00	\$195,030.00
Total for Non-Depreciable Capital Assets	\$227,274.00	\$195,030.00	\$195,030.00
Depreciable Capital Assets			
102 - Buildings	\$550,870.00	\$475,282.00	\$475,282.00
104 - Machinery and Equipment	\$110,119.00	\$103,100.00	\$88,100.00
Total for Depreciable Capital Assets	\$660,989.00	\$578,382.00	\$563,382.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$28,903.00	-
Total for Other Non-Current Assets	\$0.00	\$28,903.00	\$0.00
Total for Non-Current Assets	\$888,263.00	\$802,315.00	\$758,412.00

Village of Freeville
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

W - General Long Term Debt
Schedule of Non-Current Government Liabilities

	05/31/2023	05/31/2022	05/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	-	\$0.00	\$12,000.00
Total for Debt Obligations	\$0.00	\$0.00	\$12,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$72,729.00	\$0.00	\$315.00
Total for Other Long-Term Obligations	\$72,729.00	\$0.00	\$315.00
Total for Long-Term Obligations	\$72,729.00	\$0.00	\$12,315.00

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Statement of Indebtedness

You have indicated you have no debt data to report.

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

Village of Freeville
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7806	Money Market	A, G	\$585,504.95	\$0.00	\$0.00	\$0.00	\$585,504.95
7618	Checking	A, G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7592	Checking	A, G	\$1,577.60	\$0.00	(\$1,577.60)	\$0.00	\$0.00
Total			\$587,082.55	\$0.00	(\$1,577.60)	\$0.00	\$585,504.95
Total Cash From Financials							\$585,504.95

Village of Freeville
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$587,082.55
FDIC Insurance	\$587,082.55
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$587,082.55

Investments and Collateralization of Investments

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

Village of Freeville
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
1	15		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$13,589.00	1	2		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$11,233.46	1	15		
Worker's Compensation	\$11,523.06	1	15		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$232.80	1	15		
Hospital, Medical and Dental Insurance	\$9,031.44	1	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$45,609.76				