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 05/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

All amounts included in this update document for 2020 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.

(A) GENERAL

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	251,507	A201	224,894
Petty Cash	75	A210	75
TOTAL Cash	251,582		224,969
Accounts Receivable	1,436	A380	
TOTAL Other Receivables (net)	1,436		0
Cash Special Reserves	6,753	A230	6,766
Cash In Time Deposits Special Reserves	87,382	A231	98,563
TOTAL Restricted Assets	94,135		105,329
TOTAL Assets and Deferred Outflows of Resources	347,153		330,297

(A) GENERAL

Code Description	2020	EdpCode	2021
Accounts Payable	423	A600	
TOTAL Accounts Payable	423		0
Overpayments & Clearing Account	5,001	A690	-3,637
TOTAL Other Liabilities	5,001		-3,637
TOTAL Liabilities	5,424		-3,637
Fund Balance			
Unemployment Insurance Reserve	6,753	A815	6,766
Capital Reserve	87,382	A878	98,563
TOTAL Restricted Fund Balance	94,135		105,329
Assigned Appropriated Fund Balance	35,425	A914	20,146
TOTAL Assigned Fund Balance	35,425		20,146
Unassigned Fund Balance	212,169	A917	208,460
TOTAL Unassigned Fund Balance	212,169		208,460
TOTAL Fund Balance	341,729		333,934
TOTAL Liabilities, Deferred Inflows And Fund Balance	347,153		330,297

(A) GENERAL

Code Description	2020	EdpCode	2021
Revenues			,
Real Property Taxes	114,640	A1001	117,451
TOTAL Real Property Taxes	114,640		117,451
Other Payments In Lieu of Taxes	1,436	A1081	1,496
Interest & Penalties On Real Prop Taxes	627	A1090	485
TOTAL Real Property Tax Items	2,063		1,981
Non Prop Tax Dist By County	113,418	A1120	100,724
Franchises	6,096	A1170	4,536
TOTAL Non Property Tax Items	119,514		105,260
Treasurer Fees	70	A1230	180
Park And Recreational Charges	29,184	A2001	
Contributions, Private Agencies-Youth		A2070	
Planning Board Fees		A2115	
Refuse & Garbage Charges	3,851	A2130	3,967
Community Development Income	1,122	A2170	
TOTAL Departmental Income	34,226		4,147
Cultural Services,other Govts	22,000	A2362	
TOTAL Intergovernmental Charges	22,000		0
Interest And Earnings	754	A2401	727
TOTAL Use of Money And Property	754		727
Building And Alteration Permits	1,975	A2555	1,019
TOTAL Licenses And Permits	1,975		1,019
Fines And Forfeited Bail	14,632	A2610	10,466
TOTAL Fines And Forfeitures	14,632		10,466
Sales of Real Property		A2660	
Sales of Equipment	25,146	A2665	
TOTAL Sale of Property And Compensation For Loss	25,146		0
Gifts And Donations		A2705	7,000
AIM Related Payments	4,039	A2750	4,039
TOTAL Miscellaneous Local Sources	4,039		11,039
St Aid, Mortgage Tax	2,843	A3005	3,736
St Aid - Other (specify)		A3089	
St Aid, Consolidated Highway Aid	21,361	A3501	15,149
St Aid, Youth Programs		A3820	
TOTAL State Aid	24,204		18,885
TOTAL Revenues	363,194		270,976
TOTAL Detail Revenues And Other Sources	363,194		270,976

(A) GENERAL

Results of Operation			
Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	3,182	A10101	3,246
TOTAL Legislative Board	3,182		3,246
Municipal Court, Pers Serv	11,474	A11101	10,442
Municipal Court, Equip & Cap Outlay	36	A11102	44
Municipal Court, Contr Expend	3,108	A11104	2,689
TOTAL Municipal Court	14,618		13,175
Mayor, Pers Serv	1,856	A12101	1,894
TOTAL Mayor	1,856		1,894
Treasurer, Pers Serv	34,889	A13251	25,694
Treasurer, Equip & Cap Outlay	551	A13252	608
Treasurer, Contr Expend	2,500	A13254	2,600
TOTAL Treasurer	37,939		28,902
Tax Advertising, Contr Expend	46	A13624	22
TOTAL Tax Advertising	46		22
Law, Contr Expend	698	A14204	383
TOTAL Law	698		383
Elections, Contr Expend	158	A14504	477
TOTAL Elections	158		477
Records Mgmt, Contr Expend	889	A14604	1,707
TOTAL Records Mgmt	889		1,707
Operation of Plant Contr Expend	9,606	A16204	6,169
TOTAL Operation of Plant Contr Expend	9,606	711020	6,169
Unallocated Insurance, Contr Expend	6,027	A19104	5,818
TOTAL Unallocated Insurance	6,027	7110104	5,818
Municipal Assn Dues, Contr Expend	727	A19204	727
TOTAL Municipal Assn Dues	727	A19204	727
Taxes & Assess On Munic Prop, Contr Expend	11	A19504	11
		A 19304	
TOTAL Taxes & Assess On Munic Prop	11	A 4000 4	11
Other General Govt Support, Contract Exp		A19894	2,353
TOTAL Other General Govt Support	0		2,353
TOTAL General Government Support	75,756		64,883
Fire, Contr Expend	24,543	A34104	22,930
TOTAL Fire	24,543		22,930
Safety Inspection, Pers Serv	10,404	A36201	10,612
Safety Inspection, Contr Expend	536	A36204	679
TOTAL Safety Inspection	10,940		11,291
Misc Public Safety, Pers Serv	1,129	A39891	1,813
TOTAL Misc Public Safety	1,129		1,813
TOTAL Public Safety	36,612		36,034
Maint of Streets, Pers Serv	33,423	A51101	42,378
Maint of Streets, Equip & Cap Outlay	55,498	A51102	3,597
Maint of Streets, Contr Expend	30,743	A51104	19,499
TOTAL Maint of Streets	119,665		65,474
Perm Improve Highway, Equip & Cap Outlay	21,361	A51122	15,149
TOTAL Perm Improve Highway	21,361		15,149
	2.,,001		

(A) GENERAL

Code Description	2020	EdpCode	2021
Expenditures		Zapoodo	2021
Garage, Contr Expend	3,952	A51324	4,939
TOTAL Garage	3,952		4,939
Snow Removal, Equip & Cap Outlay	1,787	A51422	3,000
Snow Removal, Contr Expend	2,098	A51424	1,880
TOTAL Snow Removal	3,884		1,880
Street Lighting, Contr Expend	6,965	A51824	8,481
TOTAL Street Lighting	6,965		8,481
Sidewalks, Contr Expend	2,022	A54104	213
TOTAL Sidewalks	0		213
TOTAL Transportation	155,827		96,136
Parks, Pers Serv	1,039	A71101	1,560
Parks, Equip & Cap Outlay	5,363	A71101	7,165
Parks, Contr Expend	14,698	A71102	25,022
TOTAL Parks	21,099	7.1.1101	33,748
Youth Prog. Pers Serv	20,794	A73101	00,140
Youth Prog, Equip & Cap Outlay	20,734	A73101	
Youth Prog, Contr Expend	6,232	A73104	
TOTAL Youth Prog	27,027	7.1.0.10.1	0
Library, Contr Expend	100	A74104	100
TOTAL Library	100		100
Historian, Pers Serv	300	A75101	300
TOTAL Historian	300	7.1.0.10.1	300
Other Culture And Rec, Contr Expend	571	A79894	948
TOTAL Other Culture And Rec	571	711 000 1	948
TOTAL Culture And Recreation	49,096		35,096
Planning, Contr Expend	260	A80204	710
TOTAL Planning	260	A00204	710 710
Refuse & Garbage, Contr Expend	18,127	A81604	
		A01004	14,208
TOTAL Refuse & Garbage Comm Beautification, Contr Expend	18,127	A85104	14,208
	554	A00 104	950
TOTAL Comm Beautification	554	A 0.E 4.O.4	950
Drainage, Contr Expend	6,400	A85404	750
TOTAL Drainage TOTAL Home And Community Services	6,400 25,341		750 16,618
-	·	100100	
State Retirement System	9,746	A90108	10,522
Social Security, Employer Cont Worker's Componentian, Empl Refts	8,590	A90308	7,492
Worker's Compensation, Empl Bnfts Disability Insurance, Empl Bnfts	7,917 200	A90408 A90558	7,732 167
Hospital & Medical (dental) Ins, Empl Bnft	3,565	A90556 A90608	4,090
Troopital & Modioal (dontal) IIIo, Ellipi Dilit	3,000	A90000	4,090
TOTAL Employee Benefits	30,019		30,003
TOTAL Expenditures	372,651		278,771
TOTAL Detail Expenditures And Other Uses	372,651		278,771

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	351,184	A8021	341,727
Restated Fund Balance - Beg of Year	351,184	A8022	341,727
ADD - REVENUES AND OTHER SOURCES	363,194		270,976
DEDUCT - EXPENDITURES AND OTHER USES	372,651		278,771
Fund Balance - End of Year	341,727	A8029	333,932

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	117,451	A1049N	134,161
Est Rev - Real Property Tax Items	2,150	A1099N	2,150
Est Rev - Non Property Tax Items	111,000	A1199N	110,000
Est Rev - Departmental Income	6,920	A1299N	6,160
Est Rev - Use of Money And Property	700	A2499N	600
Est Rev - Fines And Forfeitures	16,000	A2649N	12,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	10,000
Est Rev - State Aid	22,500	A3099N	21,231
TOTAL Estimated Revenues	276,721		296,302
Appropriated Fund Balance	35,425	A599N	20,146
TOTAL Estimated Other Sources	35,425		20,146
TOTAL Estimated Revenues And Other Sources	312,146		316,448

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	74,607	A1999N	77,042
App - Public Safety	37,043	A3999N	37,735
App - Transportation	115,793	A5999N	133,256
App - Culture And Recreation	30,866	A7999N	12,775
App - Home And Community Services	24,133	A8999N	23,152
App - Employee Benefits	29,705	A9199N	32,488
TOTAL Appropriations	312,147		316,448
TOTAL Appropriations And Other Uses	312,147		316,448

(G) SEWER

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	120,236	G201	116,187
Petty Cash	25	G210	25
TOTAL Cash	120,261		116,212
Accounts Receivable	2,907	G380	7,622
TOTAL Other Receivables (net)	2,907		7,622
Prepaid Expenses		G480	2,490
TOTAL Prepaid Expenses	0		2,490
Cash Special Reserves	45,704	G230	50,799
TOTAL Restricted Assets	45,704		50,799
TOTAL Assets and Deferred Outflows of Resources	168,872		177,123

(G) SEWER

Code Description	2020	EdpCode	2021
Fund Balance Capital Reserve	45,704	G878	50,799
TOTAL Restricted Fund Balance	45,704		50,799
Assigned Appropriated Fund Balance	13,492	G914	4,969
Assigned Unappropriated Fund Balance	109,676	G915	121,354
TOTAL Assigned Fund Balance	123,168		126,323
TOTAL Fund Balance	168,872		177,123
TOTAL Liabilities, Deferred Inflows And Fund Balance	168,872		177,123

(G) SEWER

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	108,852	G2120	114,000
Sewer Charges	14,992	G2122	13,400
Interest & Penalties On Sewer Accts	2,644	G2128	1,912
TOTAL Departmental Income	126,488		129,312
Interest And Earnings	359	G2401	345
TOTAL Use of Money And Property	359		345
Sales of Equipment	12,954	G2665	
TOTAL Sale of Property And Compensation For Loss	12,954		0
Grants From Local Governments		G2706	12,450
TOTAL Miscellaneous Local Sources	0		12,450
TOTAL Revenues	139,801		142,107
TOTAL Detail Revenues And Other Sources	139,801		142,107

(G) SEWER

Code Description	2020	EdpCode	2021
Expenditures			
Unallocated Insurance, Contr Expend	3,245	G19104	3,133
TOTAL Unallocated Insurance	3,245		3,133
TOTAL General Government Support	3,245		3,133
Sewer Administration, Pers Serv	17,523	G81101	13,835
Sewer Administration, Equip & Cap Outlay	316	G81102	447
Sewer Administration, Contr Expend	1,358	G81104	1,336
TOTAL Sewer Administration	19,197		15,618
Sewage Treat Disp, Pers Serv	30,852	G81301	42,378
Sewage Treat Disp, Equip & Cap Outlay	29,850	G81302	3,091
Sewage Treat Disp, Contr Expend	42,518	G81304	39,540
TOTAL Sewage Treat Disp	103,220		85,010
TOTAL Home And Community Services	122,417		100,628
State Retirement, Empl Bnfts	5,248	G90108	5,666
Social Security , Empl Bnfts	4,175	G90308	4,300
Worker's Compensation, Empl Bnfts	4,263	G90408	3,260
Disability Insurance, Empl Bnfts	108	G90558	90
Hospital & Medical (dental) Ins, Empl Bnft	3,565	G90608	4,090
TOTAL Employee Benefits	17,359		17,406
Debt Principal, Serial Bonds	12,000	G97106	12,000
	,		,
TOTAL Debt Principal	12,000		12,000
Debt Interest, Serial Bonds	1,380	G97107	690
TOTAL Debt Interest	1,380		690
TOTAL Expenditures	156,401		133,857
TOTAL Detail Expenditures And Other Uses	156,401		133,857

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	185,480	G8021	168,884
Restated Fund Balance - Beg of Year	185,480	G8022	168,884
ADD - REVENUES AND OTHER SOURCES	139,801		142,107
DEDUCT - EXPENDITURES AND OTHER USES	156,401		133,857
Fund Balance - End of Year	168,884	G8029	177,139

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	128,900	G1299N	142,986
Est Rev - Use of Money And Property	250	G2499N	250
Est Rev - Sale of Prop And Comp For Loss		G2699N	5,000
Est Rev - Miscellaneous Local Sources	24,900	G2799N	12,450
TOTAL Estimated Revenues	154,050		160,686
Appropriated Fund Balance	13,492	G599N	4,969
TOTAL Estimated Other Sources	13,492		4,969
TOTAL Estimated Revenues And Other Sources	167,542		165,655

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	3,363	G1999N	0
App - Home And Community Services	133,530	G8999N	134,633
App - Employee Benefits	17,249	G9199N	18,332
App - Debt Service	13,400	G9899N	12,690
TOTAL Appropriations	167,542		165,655
TOTAL Appropriations And Other Uses	167,542		165,655

Code Description	2020	EdpCode	2021
------------------	------	---------	------

Code Description	2020	EdpCode	2021
------------------	------	---------	------

Code Description 2020	EdpCode	2021
-----------------------	---------	------

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
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	

(K) GENERAL FIXED ASSETS

Code Description	2020	EdpCode	2021
Assets			
Land	195,030	K101	195,030
Buildings	475,282	K102	475,282
Machinery And Equipment	98,700	K104	88,100
TOTAL Fixed Assets (net)	769,012		758,412
TOTAL Assets and Deferred Outflows of Resources	769,012		758,412

(K) GENERAL FIXED ASSETS

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance Total Non-Current Govt Assets	769.012	K159	758,412
TOTAL Investments in Non-Current Government Assets	769,012		758,412
TOTAL Fund Balance	769,012		758,412
TOTAL	769,012		758,412

(W) GENERAL LONG-TERM DEBT

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	90,807	W129	91,964
TOTAL Provision To Be Made In Future Budgets	90,807		91,964
TOTAL Assets and Deferred Outflows of Resources	90,807		91,964

(W) GENERAL LONG-TERM DEBT

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	66,807	W638	79,964
TOTAL Other Liabilities	66,807		79,964
Bonds Payable	24,000	W628	12,000
TOTAL Bond And Long Term Liabilities	24,000		12,000
TOTAL Liabilities	90,807		91,964
TOTAL Liabilities	90,807		91,964

VILLAGE OF Freeville Statement of Indebtedness For the Fiscal Year Ending 2021

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		0.	5/15/1987	05/15/2009	5.75%			\$24,000	\$12,000	\$0	\$0		\$12,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year								\$0	\$24,000	\$12,000	\$0	\$0	\$0	\$12,000	
	AFR Yea	r Total for All Debt 1	īypes - Su	ms Issu	ued Amts	only made in	AFR Ye	ar	\$0	\$24,000	\$12,000	\$0	\$0	\$0	\$12,000

VILLAGE OF Freeville Schedule of Time Deposits and Investments For the Fiscal Year Ending 2021

VILLAGE OF Freeville Bank Reconciliation For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstand Check	ding	Adjusted Bank Balance			
*****-7806	\$493,900	\$0		\$0	\$493,900			
*****-7592	\$0	\$0		\$0	\$0			
*****-7618	\$0	\$0		\$0	\$0			
	Total Adjusted Ban	Total Adjusted Bank Balance						
	Petty Cash				\$.00			
	Adjustments				\$3,308.00			
	Total Cash		9ZCASH	*	\$497,208			
	Total Cash Balance	e All Funds	9ZCASHB	*	\$497,308			
	* Must be equal							

VILLAGE OF Freeville Local Government Questionnaire For the Fiscal Year Ending 2021

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

VILLAGE OF Freeville Employee and Retiree Benefits For the Fiscal Year Ending 2021

	Total Full Time Employees:	1			
	Total Part Time Employees:	17			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$16,188.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$11,792.61			
90408	Worker's Compensation Insurance	\$10,992.45			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$257.20			
90608	Hospital and Medical (Dental) Insurance	\$8,179.26			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
	Total	\$47,409.52			
	otal From Financial uparative purposes only)	\$47,409.51			

VILLAGE OF Freeville Energy Costs and Consumption For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,701		gallons	
Diesel Fuel	\$1,081		gallons	
Fuel Oil			gallons	
Natural Gas	\$2,611		cubic feet	
Electricity	\$15,585		kilowatt-hours	
Coal			tons	
Propane	\$1,258		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, <u>Heather Murray</u>	, 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	e, for the fiscal year ended 05/31/2021
, is TRUE and correct to the best of my	vknowledge and belief.
By entering the personal identification n	number assigned by the Office of the State Comptroller to me as
the Chief Fiscal Officer of the Village of	f Freeville, and adopted by me as
my signature for use in conjunction with	n 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 05/31/2021
and filed by means of electronic data tra	ansmission.
	Heather Murray
Name of Report Preparer if different than Chief Fiscal Officer	Name
(631) 844-8301	Clerk-Treasurer
Telephone Number	Title
	5 Factory Street, Freeville, NY
	Official Address
	-
09/28/2021	(631) 844-8301
Date of Certification	Official Telephone Number

VILLAGE OF Freeville Financial Comments For the Fiscal Year Ending 2021