

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of North Collins

County of Erie

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 North Collins

*** 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
- (CD) SPECIAL GRANT
- (FX) WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (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 North Collins
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	289,072	A200	346,261
Cash In Time Deposits	68,478	A201	68,485
Petty Cash	136	A210	136
TOTAL Cash	357,686		414,882
Taxes Receivable, Current	33,834	A250	36,501
TOTAL Taxes Receivable (net)	33,834		36,501
Accounts Receivable	0	A380	0
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government	17,929	A410	60,707
TOTAL State And Federal Aid Receivables	17,929		60,707
Due From Other Funds	0	A391	61,282
TOTAL Due From Other Funds	0		61,282
Prepaid Expenses		A480	-566
TOTAL Prepaid Expenses	0		-566
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	124,277	A231	94,629
TOTAL Restricted Assets	124,277		94,629
TOTAL Assets and Deferred Outflows of Resources	533,726		667,435

VILLAGE OF North Collins
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	21,296	A600	533
TOTAL Accounts Payable	21,296		533
Other Liabilities		A688	61,282
Overpayments & Clearing Account	0	A690	0
TOTAL Other Liabilities	0		61,282
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	21,296		61,815
Fund Balance			
Reserve For Tax Stabilization	0	A880	0
Reserve For Repairs	124,277	A882	94,629
TOTAL Restricted Fund Balance	124,277		94,629
Assigned Appropriated Fund Balance	99,412	A914	
TOTAL Assigned Fund Balance	99,412		0
Unassigned Fund Balance	288,741	A917	510,991
TOTAL Unassigned Fund Balance	288,741		510,991
TOTAL Fund Balance	512,430		605,620
TOTAL Liabilities, Deferred Inflows And Fund Balance	533,726		667,435

VILLAGE OF North Collins
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	579,452	A1001	588,259
TOTAL Real Property Taxes	579,452		588,259
Other Payments In Lieu of Taxes	0	A1081	0
Other Tax Items	1,975	A1089	1,319
Interest & Penalties On Real Prop Taxes	6,665	A1090	4,996
TOTAL Real Property Tax Items	8,641		6,315
Non Prop Tax Dist By County	101,142	A1120	119,643
Utilities Gross Receipts Tax	18,043	A1130	14,713
Franchises	16,058	A1170	23,414
TOTAL Non Property Tax Items	135,244		157,770
Clerk Fees	210	A1255	260
Vital Statistics Fees	390	A1603	230
Public Works Charges	1,684	A1710	6,400
Other Transportation Departmental Income	0	A1789	0
Zoning Fees	500	A2110	0
TOTAL Departmental Income	2,784		6,890
Public Safety Services For Other Govts	50,311	A2260	54,046
Fire Protection Services Other Govts	41,580	A2262	41,580
TOTAL Intergovernmental Charges	91,891		95,626
Interest And Earnings	13	A2401	20
Rental of Real Property, Other Govts	1	A2412	0
Rental of Equipment, Other Govts	200	A2416	200
TOTAL Use of Money And Property	214		220
Building And Alteration Permits	2,010	A2555	3,767
Permits, Other	18	A2590	152
TOTAL Licenses And Permits	2,028		3,919
Sales, Other	1,200	A2655	0
Sales of Real Property		A2660	321
Insurance Recoveries	14,844	A2680	6,334
TOTAL Sale of Property And Compensation For Loss	16,044		6,655
Refunds of Prior Year's Expenditures	2,218	A2701	1
TOTAL Miscellaneous Local Sources	2,218		1
St Aid, Revenue Sharing	11,969	A3001	11,969
St Aid, Mortgage Tax	6,065	A3005	8,148
St Aid - Other (specify)	1,764	A3089	0
St Aid, Consolidated Highway Aid	33,711	A3501	34,022
TOTAL State Aid	53,509		54,139
Federal Aid - Other	23,627	A4089	61,282
TOTAL Federal Aid	23,627		61,282
TOTAL Revenues	915,652		981,075
TOTAL Detail Revenues And Other Sources	915,652		981,075

VILLAGE OF North Collins
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	16,200	A10101	15,863
Legislative Board, Contr Expend	23	A10104	210
TOTAL Legislative Board	16,223		16,073
Mayor, Pers Serv	9,000	A12101	9,000
Mayor, Contr Expend	438	A12104	451
TOTAL Mayor	9,438		9,451
Auditor, Pers Serv	3,900	A13201	0
Auditor, Equip & Cap Outlay	0	A13202	0
Auditor, Contr Expend	0	A13204	3,900
TOTAL Auditor	3,900		3,900
Treasurer, Pers Serv	44,598	A13251	48,875
Treasurer, Equip & Cap Outlay	504	A13252	684
Treasurer, Contr Expend	10,321	A13254	18,376
TOTAL Treasurer	55,423		67,935
Law, Pers Serv	7,200	A14201	7,200
Law, Contr Expend	2,400	A14204	2,400
TOTAL Law	9,600		9,600
Elections, Pers Serv	300	A14501	300
Elections, Contr Expend	79	A14504	32
TOTAL Elections	379		332
Operation of Plant, Pers Serv	2,820	A16201	3,226
Operation of Plant, Equip & Cap Outlay	18,978	A16202	0
Operation of Plant, Contr Expend	11,925	A16204	11,334
TOTAL Operation of Plant	33,722		14,560
Central Garage Equip & Cap Outlay	170	A16402	0
Central Garage Contr Expend	19,395	A16404	16,354
TOTAL Central Garage Contr Expend	19,565		16,354
Unallocated Insurance, Contr Expend	22,975	A19104	0
TOTAL Unallocated Insurance	22,975		0
Municipal Assn Dues, Contr Expend	1,555	A19204	1,932
TOTAL Municipal Assn Dues	1,555		1,932
Taxes & Assess On Munic Prop, Contr Expend	4,742	A19504	4,794
TOTAL Taxes & Assess On Munic Prop	4,742		4,794
TOTAL General Government Support	177,522		144,931
Police, Pers Serv	39,286	A31201	43,610
Police, Equip & Cap Outlay	500	A31202	1,257
Police, Contr Expend	4,954	A31204	9,511
TOTAL Police	44,740		54,378
Fire, Contr Expend	42,215	A34104	51,389
TOTAL Fire	42,215		51,389
Control of Animals, Contr Expend	1,200	A35104	1,200
TOTAL Control of Animals	1,200		1,200
Safety Inspection, Pers Serv	6,000	A36201	6,500

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Safety Inspection, Contr Expend	10,555	A36204	2,980
TOTAL Safety Inspection	16,555		9,480
TOTAL Public Safety	104,709		116,448
Rabies Control, Contr Expend	0	A40424	0
TOTAL Rabies Control	0		0
TOTAL Health	0		0
Maint of Streets, Pers Serv	116,759	A51101	100,246
Maint of Streets, Equip & Cap Outlay	37,434	A51102	24,415
Maint of Streets, Contr Expend	61,965	A51104	40,720
TOTAL Maint of Streets	216,158		165,381
Machinery, Contr Expend	19,008	A51304	18,500
TOTAL Machinery	19,008		18,500
Snow Removal, Pers Serv	8,797	A51421	15,210
Snow Removal, Equip & Cap Outlay	0	A51422	8,034
Snow Removal, Contr Expend	19,298	A51424	16,030
TOTAL Snow Removal	28,095		39,274
Street Lighting, Contr Expend	15,295	A51824	15,958
TOTAL Street Lighting	15,295		15,958
Sidewalks, Contr Expend	0	A54104	0
TOTAL Sidewalks	0		0
TOTAL Transportation	278,557		239,114
Publicity, Contr Expend	1,725	A64104	2,070
TOTAL Publicity	1,725		2,070
TOTAL Economic Assistance And Opportunity	1,725		2,070
Parks, Contr Expend	1,658	A71104	872
TOTAL Parks	1,658		872
Celebrations, Contr Expend	3,612	A75504	2,637
TOTAL Celebrations	3,612		2,637
TOTAL Culture And Recreation	5,270		3,509
Zoning, Contr Expend	100	A80104	23
TOTAL Zoning	100		23
Planning, Contr Expend	100	A80204	25
TOTAL Planning	100		25
Refuse & Garbage, Contr Expend	76,820	A81604	80,652
TOTAL Refuse & Garbage	76,820		80,652
Clearance, Demo, Rehab, Contr Expend	0	A86664	0
TOTAL Clearance	0		0
TOTAL Home And Community Services	77,020		80,701
State Retirement System	20,496	A90108	24,896
Police & Firemen Retirement, Empl Bnfts	4,655	A90158	6,248
Social Security, Employer Cont	17,816	A90308	19,970
Worker's Compensation, Empl Bnfts	13,323	A90408	38,333
Unemployment Insurance, Empl Bnfts	0	A90508	0
Disability Insurance, Empl Bnfts	3,014	A90558	3,552

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	42,942	A90608	36,316
Other Employee Benefits (spec)	0	A90898	200
TOTAL Employee Benefits	102,246		129,515
Debt Principal, Bond Anticipation Notes	78,500	A97306	73,500
TOTAL Debt Principal	78,500		73,500
Debt Interest, Bond Anticipation Notes	7,099	A97307	5,744
TOTAL Debt Interest	7,099		5,744
TOTAL Expenditures	832,650		795,532
Transfers, Other Funds	25,000	A99019	92,353
Transfers, Capital Projects Fund	42,514	A99509	
TOTAL Operating Transfers	67,514		92,353
TOTAL Other Uses	67,514		92,353
TOTAL Detail Expenditures And Other Uses	900,163		887,885

VILLAGE OF North Collins
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	496,941	A8021	512,438
Restated Fund Balance - Beg of Year	496,941	A8022	512,438
ADD - REVENUES AND OTHER SOURCES	915,652		981,075
DEDUCT - EXPENDITURES AND OTHER USES	900,163		887,885
Fund Balance - End of Year	512,438	A8029	605,628

VILLAGE OF North Collins
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	588,634	A1049N	611,567
Est Rev - Real Property Tax Items	2,000	A1099N	1,500
Est Rev - Non Property Tax Items	108,000	A1199N	118,000
Est Rev - Departmental Income	6,850	A1299N	1,750
Est Rev - Intergovernmental Charges	88,080	A2399N	95,080
Est Rev - Use of Money And Property	251	A2499N	251
Est Rev - Licenses And Permits	1,100	A2599N	1,100
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	
Est Rev - State Aid	46,969	A3099N	54,969
TOTAL Estimated Revenues	841,884		884,217
Appropriated Fund Balance	99,412	A599N	38,388
TOTAL Estimated Other Sources	99,412		38,388
TOTAL Estimated Revenues And Other Sources	941,296		922,605

VILLAGE OF North Collins
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	197,240	A1999N	194,300
App - Public Safety	97,700	A3999N	105,200
App - Transportation	280,340	A5999N	265,270
App - Economic Assistance And Opportunity	1,200	A6999N	2,000
App - Culture And Recreation	4,700	A7999N	700
App - Home And Community Services	85,852	A8999N	107,785
App - Employee Benefits	133,264	A9199N	133,350
App - Debt Service	107,000	A9899N	105,000
TOTAL Appropriations	907,296		913,605
App - Interfund Transfer	34,000	A9999N	9,000
TOTAL Other Uses	34,000		9,000
TOTAL Appropriations And Other Uses	941,296		922,605

VILLAGE OF North Collins
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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Fed Aid, Community Development Act	0	CD4910	237,502
TOTAL Federal Aid	0		237,502
TOTAL Revenues	0		237,502
TOTAL Detail Revenues And Other Sources	0		237,502

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other General Govt Support, Contract Exp		CD19894	237,000
TOTAL Other General Govt Support	0		237,000
TOTAL General Government Support	0		237,000
TOTAL Expenditures	0		237,000
Transfers, Other Funds		CD99019	502
TOTAL Operating Transfers	0		502
TOTAL Other Uses	0		502
TOTAL Detail Expenditures And Other Uses	0		237,502

VILLAGE OF North Collins
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	0		237,502
DEDUCT - EXPENDITURES AND OTHER USES			237,502
Fund Balance - End of Year		CD8029	

VILLAGE OF North Collins
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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	189,478	FX201	172,498
TOTAL Cash	189,478		172,498
Water Rents Receivable		FX350	213
TOTAL Other Receivables (net)	0		213
TOTAL Assets and Deferred Outflows of Resources	189,478		172,711

VILLAGE OF North Collins
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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	3,390	FX600	
TOTAL Accounts Payable	3,390		0
TOTAL Liabilities	3,390		0
Fund Balance			
Assigned Appropriated Fund Balance	38,635	FX914	
Assigned Unappropriated Fund Balance	147,452	FX915	172,711
TOTAL Assigned Fund Balance	186,087		172,711
TOTAL Fund Balance	186,087		172,711
TOTAL Liabilities, Deferred Inflows And Fund Balance	189,478		172,711

VILLAGE OF North Collins
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Special Assessments	142,404	FX1030	143,256
TOTAL Real Property Taxes	142,404		143,256
Metered Water Sales	194,342	FX2140	201,395
Water Service Charges	3,852	FX2144	2,000
Interest & Penalties On Water Rents	3,791	FX2148	4,588
TOTAL Departmental Income	201,985		207,983
Interest And Earnings	1	FX2401	5
TOTAL Use of Money And Property	1		5
Insurance Recoveries	795	FX2680	7,080
TOTAL Sale of Property And Compensation For Loss	795		7,080
Fed Aid, Emergency Disaster Assistance	282	FX4960	
TOTAL Federal Aid	282		0
TOTAL Revenues	345,466		358,325
Interfund Transfers	25,000	FX5031	31,573
TOTAL Interfund Transfers	25,000		31,573
TOTAL Other Sources	25,000		31,573
TOTAL Detail Revenues And Other Sources	370,466		389,898

VILLAGE OF North Collins
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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Unallocated Insurance, Contr Expend	10,618	FX19104	
TOTAL Unallocated Insurance	10,618		0
Taxes & Assess On Munic Prop, Contr Expend	1,348	FX19504	1,164
TOTAL Taxes & Assess On Munic Prop	1,348		1,164
TOTAL General Government Support	11,966		1,164
Water Administration, Pers Serv	7,596	FX83101	8,367
Water Administration, Contr Expend	2,565	FX83104	1,756
TOTAL Water Administration	10,161		10,123
Source Supply Pwr & Pump, Equip & Cap Out	9,124	FX83202	20,388
Source Supply Pwr & Pump, Contr Expend	4,580	FX83204	9,571
TOTAL Source Supply Pwr & Pump	13,704		29,959
Water Trans & Distrib, Pers Serv	45,871	FX83401	48,804
Water Trans & Distrib, Equip & Cap Outlay	601	FX83402	2,375
Water Trans & Distrib, Contr Expend	48,279	FX83404	66,374
TOTAL Water Trans & Distrib	94,750		117,554
TOTAL Home And Community Services	118,615		157,635
State Retirement, Empl Bnfts	9,000	FX90108	9,000
Social Security, Empl Bnfts	3,755	FX90308	4,082
Workers Compensation, Empl Bnfts	816	FX90408	5,000
Hospital & Medical (dental) Ins, Empl Bnft	10,000	FX90608	7,607
TOTAL Employee Benefits	23,571		25,689
Debt Principal, Serial Bonds	173,200	FX97106	173,200
Debt Principal, Bond Anticipation Notes	30,000	FX97306	41,000
TOTAL Debt Principal	203,200		214,200
Debt Interest, Bond Anticipation Notes	4,174	FX97307	4,585
TOTAL Debt Interest	4,174		4,585
TOTAL Expenditures	361,526		403,274
TOTAL Detail Expenditures And Other Uses	361,526		403,274

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	177,147	FX8021	186,089
Restated Fund Balance - Beg of Year	177,147	FX8022	186,089
ADD - REVENUES AND OTHER SOURCES	370,466		389,898
DEDUCT - EXPENDITURES AND OTHER USES	361,526		403,274
Fund Balance - End of Year	186,089	FX8029	172,717

VILLAGE OF North Collins
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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	145,000	FX1049N	150,000
Est Rev - Departmental Income	203,000	FX1299N	203,500
TOTAL Estimated Revenues	348,000		353,500
Estimated - Interfund Transfer	25,000	FX5031N	
Appropriated Fund Balance	38,635	FX599N	51,735
TOTAL Estimated Other Sources	63,635		51,735
TOTAL Estimated Revenues And Other Sources	411,635		405,235

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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	14,650	FX1999N	12,250
App - Home And Community Services	125,535	FX8999N	126,535
App - Employee Benefits	28,250	FX9199N	28,250
App - Debt Service	243,200	FX9899N	238,200
TOTAL Appropriations	411,635		405,235
TOTAL Appropriations And Other Uses	411,635		405,235

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	2,452	H200	3,551
TOTAL Cash	2,452		3,551
TOTAL Assets and Deferred Outflows of Resources	2,452		3,551

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	0	H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	351,000	H626	556,500
TOTAL Notes Payable	351,000		556,500
Due To Other Funds	0	H630	61,282
TOTAL Due To Other Funds	0		61,282
TOTAL Liabilities	351,000		617,782
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-348,575	H917	-614,231
TOTAL Unassigned Fund Balance	-348,575		-614,231
TOTAL Fund Balance	-348,575		-614,231
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,425		3,551

VILLAGE OF North Collins
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Unclassified (specify)	0	H2770	0
TOTAL Miscellaneous Local Sources	0		0
Fed Aid - Cap Projects		H4097	
TOTAL Federal Aid	0		0
TOTAL Revenues	0		0
Interfund Transfers	42,514	H5031	61,282
TOTAL Interfund Transfers	42,514		61,282
Bans Redeemed From Appropriations	108,500	H5731	114,500
TOTAL Proceeds of Obligations	108,500		114,500
TOTAL Other Sources	151,014		175,782
TOTAL Detail Revenues And Other Sources	151,014		175,782

VILLAGE OF North Collins
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For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Public Safety Cap Proj	158,728	H30972	
TOTAL Public Safety Cap Proj	158,728		0
TOTAL Public Safety	158,728		0
Engineering, Equip & Cap Outlay		H50202	47,696
TOTAL Engineering	0		47,696
Maint of Streets, Equip & Cap Outlay		H51102	183,373
TOTAL Maint of Streets	0		183,373
TOTAL Transportation	0		231,069
Storm Sewers, Equip & Cap Outlay		H81402	47,800
TOTAL Storm Sewers	0		47,800
Water Trans & Distrib, Equip & Cap Outlay		H83402	162,596
TOTAL Water Trans & Distrib	0		162,596
Water Capital Projects, Equip & Cap Outlay	0	H83972	0
TOTAL Water Capital Projects	0		0
TOTAL Home And Community Services	0		210,396
TOTAL Expenditures	158,728		441,465
TOTAL Detail Expenditures And Other Uses	158,728		441,465

VILLAGE OF North Collins
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	-340,834	H8021	-348,547
Restated Fund Balance - Beg of Year	-340,834	H8022	-348,547
ADD - REVENUES AND OTHER SOURCES	151,014		175,782
DEDUCT - EXPENDITURES AND OTHER USES	158,728		441,465
Fund Balance - End of Year	-348,547	H8029	-614,230

VILLAGE OF North Collins
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	210,000	K101	210,000
Buildings	2,601,184	K102	2,601,184
Machinery And Equipment	890,660	K104	890,660
TOTAL Fixed Assets (net)	3,701,844		3,701,844
TOTAL Assets and Deferred Outflows of Resources	3,701,844		3,701,844

VILLAGE OF North Collins
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	3,701,843	K159	3,701,843
TOTAL Investments in Non-Current Government Assets	3,701,843		3,701,843
TOTAL Fund Balance	3,701,843		3,701,843
TOTAL	3,701,843		3,701,843

VILLAGE OF North Collins
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

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

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF North Collins
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	4,361,849	W129	4,016,263
TOTAL Provision To Be Made In Future Budgets	4,361,849		4,016,263
TOTAL Assets and Deferred Outflows of Resources	4,361,849		4,016,263

VILLAGE OF North Collins
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	205,049	W638	32,663
TOTAL Other Liabilities	205,049		32,663
Bonds Payable	4,156,800	W628	3,983,600
TOTAL Bond And Long Term Liabilities	4,156,800		3,983,600
TOTAL Liabilities	4,361,849		4,016,263
TOTAL Liabilities	4,361,849		4,016,263

VILLAGE OF North Collins
Statement of Indebtedness
For the Fiscal Year Ending 2022

8/3/2022

County of: Erie

Municipal Code: 140459103460

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
2017	BAN	E			12/16/2016	12/16/2026	3.00%		\$100,000	\$60,000	\$10,000	\$0	\$0		\$50,000
2022	BAN	E			09/15/2021	09/15/2031	1.95%		\$100,000	\$0	\$0	\$0	\$0		\$100,000
2018	BAN	E			08/25/2017	08/25/2022	3.00%		\$100,000	\$40,000	\$20,000	\$0	\$0		\$20,000
2021	BAN	E			07/09/2020	07/09/2025	2.75%		\$55,000	\$55,000	\$11,000	\$0	\$0		\$44,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$100,000	\$155,000	\$41,000	\$0	\$0	\$0	\$214,000
2016	BOND	E			10/29/2015	02/18/2045	0.00%		\$5,194,821	\$4,156,800	\$173,200	\$0	\$0		\$3,983,600
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$4,156,800	\$173,200	\$0	\$0	\$0	\$3,983,600
2015	BAN	N			08/20/2014	08/20/2024	3.00%		\$69,000	\$27,000	\$7,000	\$0	\$0		\$20,000
2016	BAN	N			12/04/2015	12/04/2025	3.00%		\$120,000	\$30,000	\$18,000	\$0	\$0		\$12,000
2018	BAN	N			03/12/2018	03/12/2023	2.90%		\$72,500	\$29,000	\$14,500	\$0	\$0		\$14,500
2020	BAN	N			02/24/2020	02/24/2025	2.90%		\$60,000	\$48,000	\$12,000	\$0	\$0		\$36,000
2021	BAN	N			07/09/2020	07/09/2025	2.75%		\$50,000	\$50,000	\$10,000	\$0	\$0		\$40,000
2012	BAN	N			01/06/2012	06/06/2022	2.90%		\$120,000	\$12,000	\$12,000	\$0	\$0		\$0
2022	BAN	N			09/15/2021	09/15/2031	1.95%		\$220,000	\$0	\$0	\$0	\$0		\$220,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$220,000	\$196,000	\$73,500	\$0	\$0	\$0	\$342,500
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$320,000	\$4,507,800	\$287,700	\$0	\$0	\$0	\$4,540,100

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

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$346,261.22</u>
Demand Deposits	9Z2011	<u>\$68,484.75</u>
Time Deposits	9Z2021	<u>\$136.00</u>
Total		<u>\$414,881.97</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$250,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$453,371.82</u>
Total		<u>\$703,371.82</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

VILLAGE OF North Collins
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
*****-7820	\$450,661	\$173,200	\$188,392	\$435,469
*****-5064	\$249,956	\$0	\$0	\$249,956
Total Adjusted Bank Balance				\$685,424
Petty Cash				\$136.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$685,560
Total Cash Balance All Funds			9ZCASHB *	\$685,560
* Must be equal				

VILLAGE OF North Collins
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?	<u>No</u>
If not, are you planning on having an audit conducted?	<u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</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?	<u>Yes</u>
If yes, has your municipality used the results to design the system of internal controls?	<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 North Collins
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		4			
Total Part Time Employees:		19			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$33,896.00	4	6	2
90158	Police and Fire Retirement	\$6,248.00		2	6
90258	Local Pension Fund				
90308	Social Security	\$24,051.90	4	19	
90408	Worker's Compensation Insurance	\$43,332.80	4	19	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$43,923.27	4		5
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$3,552.10			
91890	Other Employee Benefits	\$200.00			
Total		\$155,204.07			
Computed Total From Financial Section (comparative purposes only)		\$155,204.07			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$34,498	8,624	gallons	
Diesel Fuel	\$7,550	1,635	gallons	
Fuel Oil			gallons	
Natural Gas	\$6,951	735	cubic feet	
Electricity	\$28,396	253,450	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Janet L. Hutchinson, hereby certify that I am the Chief Fiscal Officer of the Village of North Collins, and that the information provided in the annual financial report of the Village of North Collins, 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 North Collins, and adopted by me as my signature for use in conjunction with the filing of the Village of North Collins's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of North Collins'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

Janet L. Hutchinson
Name

() - _____
Telephone Number

Clerk/Treasurer
Title

10543 Main Street, North Collins, NY
Official Address

08/03/2022
Date of Certification

(716) 337-3160
Official Telephone Number

VILLAGE OF North Collins
Financial Comments
For the Fiscal Year Ending 2022