

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Avoca

County of Steuben

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 Avoca

*** 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
- (PN) PERMANENT
- (TC) CUSTODIAL
- (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 Avoca
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EqpCode	2022
Assets			
Cash	44,917	A200	95,662
Cash In Time Deposits	82,602	A201	103,845
Petty Cash	255	A210	255
TOTAL Cash	127,774		199,762
Cash In Time Deposits Special Reserves	75,296	A231	97,519
TOTAL Restricted Assets	75,296		97,519
TOTAL Assets and Deferred Outflows of Resources	203,070		297,281

VILLAGE OF Avoca
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Other Liabilities		A688	23,391
TOTAL Other Liabilities	0		23,391
TOTAL Liabilities	0		23,391
Fund Balance			
Capital Reserve	49,400	A878	72,631
TOTAL Restricted Fund Balance	49,400		72,631
Assigned Appropriated Fund Balance	80,000	A914	80,000
Assigned Unappropriated Fund Balance	5,300	A915	2,300
TOTAL Assigned Fund Balance	85,300		82,300
Unassigned Fund Balance	68,370	A917	118,959
TOTAL Unassigned Fund Balance	68,370		118,959
TOTAL Fund Balance	203,070		273,890
TOTAL Liabilities, Deferred Inflows And Fund Balance	203,070		297,281

VILLAGE OF Avoca
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	306,025	A1001	309,117
TOTAL Real Property Taxes	306,025		309,117
Interest & Penalties On Real Prop Taxes	4,337	A1090	2,951
TOTAL Real Property Tax Items	4,337		2,951
Non Prop Tax Dist By County	75,131	A1120	92,854
TOTAL Non Property Tax Items	75,131		92,854
Clerk Fees	455	A1255	200
Ambulance Charges	16,277	A1640	29,916
Park And Recreational Charges	775	A2001	1,516
Contributions, Private Agencies-Youth	8,445	A2070	16,183
Zoning Fees	510	A2110	108
Sale of Cemetery Lots	8,310	A2190	13,470
TOTAL Departmental Income	34,771		61,393
Fire Protection Services Other Govts	59,652	A2262	62,049
Youth Recreation Services, Other Govts		A2350	
Share of Joint Activity, Other Govts	7,361	A2390	5,134
TOTAL Intergovernmental Charges	67,013		67,183
Interest And Earnings	137	A2401	110
TOTAL Use of Money And Property	137		110
Fines And Forfeited Bail		A2610	513
TOTAL Fines And Forfeitures	0		513
Sales of Scrap & Excess Materials	498	A2650	508
Sales of Equipment	25,200	A2665	44,000
Insurance Recoveries	4,357	A2680	
TOTAL Sale of Property And Compensation For Loss	30,054		44,508
AIM Related Payments	10,221	A2750	10,221
Unclassified (specify)	107	A2770	1,687
TOTAL Miscellaneous Local Sources	10,328		11,908
St Aid, Mortgage Tax	1,078	A3005	1,577
St Aid, Consolidated Highway Aid	35,500	A3501	47,636
TOTAL State Aid	36,578		49,214
Federal Aid - Other		A4089	22,455
TOTAL Federal Aid	0		22,455
TOTAL Revenues	564,375		662,205
Bond Anticipation Notes		A5730	60,000
TOTAL Proceeds of Obligations	0		60,000
TOTAL Other Sources	0		60,000
TOTAL Detail Revenues And Other Sources	564,375		722,205

VILLAGE OF Avoca
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	10,000	A10101	10,000
TOTAL Legislative Board	10,000		10,000
Mayor, Pers Serv	3,500	A12101	3,500
Mayor, Contr Expend	2,001	A12104	721
TOTAL Mayor	5,501		4,221
Budget, Pers Serv	500	A13401	500
TOTAL Budget	500		500
Clerk, pers Serv	23,200	A14101	21,750
Clerk, contr Expend	5,556	A14104	7,255
TOTAL Clerk	28,756		29,005
Law, Contr Expend	11,500	A14204	8,227
TOTAL Law	11,500		8,227
Elections, Contr Expend	245	A14504	
TOTAL Elections	245		0
Operation of Plant, Contr Expend	22,357	A16204	14,307
TOTAL Operation of Plant	22,357		14,307
Unallocated Insurance, Contr Expend	36,817	A19104	35,976
TOTAL Unallocated Insurance	36,817		35,976
TOTAL General Government Support	115,676		102,236
Fire, Equip & Cap Outlay	11,498	A34102	10,990
Fire, Contr Expend	27,004	A34104	26,850
TOTAL Fire	38,502		37,840
TOTAL Public Safety	38,502		37,840
Ambulance, Equip & Cap Outlay	1,500	A45402	1,705
Ambulance, Contr Expend	18,858	A45404	17,524
TOTAL Ambulance	20,358		19,229
TOTAL Health	20,358		19,229
Maint of Streets, Pers Serv	72,930	A51101	73,459
Maint of Streets, Equip & Cap Outlay	74,419	A51102	126,013
Maint of Streets, Contr Expend	57,045	A51104	83,701
TOTAL Maint of Streets	204,394		283,174
Perm Improve Highway, Equip & Cap Outlay	44,374	A51122	
TOTAL Perm Improve Highway	44,374		0
Garage, Contr Expend	3,207	A51324	5,463
TOTAL Garage	3,207		5,463
Street Lighting, Contr Expend	20,831	A51824	17,028
TOTAL Street Lighting	20,831		17,028
TOTAL Transportation	272,806		305,665
Playgr & Rec Centers, Contr Expend	5,483	A71404	6,118
TOTAL Playgr & Rec Centers	5,483		6,118
Youth Prog, Pers Serv		A73101	9,625
Youth Prog, Contr Expend	6,830	A73104	23,205
TOTAL Youth Prog	6,830		32,830
TOTAL Culture And Recreation	12,312		38,948

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Zoning, Pers Serv	2,400	A80101	2,400
Zoning, Contr Expend		A80104	
TOTAL Zoning	2,400		2,400
Planning, Pers Serv	2,433	A80201	2,558
Planning, Contr Expend	2,757	A80204	295
TOTAL Planning	5,190		2,853
Refuse & Garbage, Contr Expend	1,200	A81604	900
TOTAL Refuse & Garbage	1,200		900
Shade Tree, Contr Expend	1,100	A85604	397
TOTAL Shade Tree	1,100		397
Cemetery, Pers Serv	13,788	A88101	14,111
Cemetery, Contr Expend	1,849	A88104	575
TOTAL Cemetery	15,637		14,687
Misc Home & Comm Serv, Equip & Cap Outlay		A89892	
TOTAL Misc Home & Comm Serv	0		0
TOTAL Home And Community Services	25,527		21,237
State Retirement System	15,707	A90108	17,580
Social Security, Employer Cont	9,625	A90308	10,292
Worker's Compensation, Empl Bnfts	9,618	A90408	9,749
Unemployment Insurance, Empl Bnfts	59	A90508	
Disability Insurance, Empl Bnfts		A90558	348
Hospital & Medical (dental) Ins, Empl Bnft	43,872	A90608	43,284
TOTAL Employee Benefits	78,881		81,253
Debt Principal, Bond Anticipation Notes	41,982	A97306	35,782
TOTAL Debt Principal	41,982		35,782
Debt Interest, Bond Anticipation Notes	13,482	A97307	9,195
TOTAL Debt Interest	13,482		9,195
TOTAL Expenditures	619,525		651,385
TOTAL Detail Expenditures And Other Uses	619,525		651,385

VILLAGE OF Avoca
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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	258,220	A8021	203,070
Restated Fund Balance - Beg of Year	258,220	A8022	203,070
ADD - REVENUES AND OTHER SOURCES	564,375		722,205
DEDUCT - EXPENDITURES AND OTHER USES	619,525		651,385
Fund Balance - End of Year	203,070	A8029	273,890

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	309,090	A1049N	319,540
Est Rev - Real Property Tax Items	3,500	A1099N	3,000
Est Rev - Non Property Tax Items	65,000	A1199N	65,000
Est Rev - Departmental Income	24,450	A1299N	24,300
Est Rev - Intergovernmental Charges	73,000	A2399N	75,000
Est Rev - Use of Money And Property	75	A2499N	75
Est Rev - Miscellaneous Local Sources	5,000	A2799N	5,000
Est Rev - State Aid	25,000	A3099N	25,000
TOTAL Estimated Revenues	505,115		516,915
Appropriated Fund Balance	80,000	A599N	85,000
TOTAL Estimated Other Sources	80,000		85,000
TOTAL Estimated Revenues And Other Sources	585,115		601,915

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	113,125	A1999N	107,975
App - Public Safety	54,175	A3999N	66,925
App - Health	28,250	A4999N	28,700
App - Transportation	182,125	A5999N	172,625
App - Culture And Recreation	37,340	A7999N	37,340
App - Home And Community Services	26,475	A8999N	23,050
App - Employee Benefits	95,050	A9199N	94,900
App - Debt Service	48,575	A9899N	70,400
TOTAL Appropriations	585,115		601,915
TOTAL Appropriations And Other Uses	585,115		601,915

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	113	CD200	113
TOTAL Cash	113		113
Due From State And Federal Government	198,000	CD410	
TOTAL State And Federal Aid Receivables	198,000		0
TOTAL Assets and Deferred Outflows of Resources	198,113		113

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	ExpCode	2022
Revenue Anticipation Notes Payable	198,000	CD621	
Bond Anticipation Notes Payable		CD626	
TOTAL Notes Payable	198,000		0
TOTAL Liabilities	198,000		0
Deferred Inflows of Resources			
Deferred Inflow of Resources	198,000	CD691	
TOTAL Deferred Inflows of Resources	198,000		0
TOTAL Deferred Inflows of Resources	198,000		0
Fund Balance			
Assigned Unappropriated Fund Balance		CD915	113
TOTAL Assigned Fund Balance	0		113
Unassigned Fund Balance	-197,887	CD917	
TOTAL Unassigned Fund Balance	-197,887		0
TOTAL Fund Balance	-197,887		113
TOTAL Liabilities, Deferred Inflows And Fund Balance	198,113		113

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Other Sources			
Bond Anticipation Notes		CD5730	198,000
TOTAL Proceeds of Obligations	0		198,000
TOTAL Other Sources	0		198,000
TOTAL Detail Revenues And Other Sources	0		198,000

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdoCode	2022
Expenditures			
Community Develop Contingency		CD86904	
TOTAL Community Develop Contingency	0		0
TOTAL Home And Community Services	0		0
Debt Interest, Revenue Anticipation Notes		CD97707	
TOTAL Debt Interest	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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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	-197,887	CD8021	-197,887
Restated Fund Balance - Beg of Year	-197,887	CD8022	-197,887
ADD - REVENUES AND OTHER SOURCES			198,000
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	-197,887	CD8029	113

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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	125,613	FX200	115,827
Cash In Time Deposits	3,145	FX201	16,260
TOTAL Cash	128,758		132,088
Cash In Time Deposits Special Reserves	56,766	FX231	63,666
TOTAL Restricted Assets	56,766		63,666
TOTAL Assets and Deferred Outflows of Resources	185,524		195,753

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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Capital Reserve	56,766	FX878	63,666
TOTAL Restricted Fund Balance	56,766		63,666
Assigned Appropriated Fund Balance	10,000	FX914	
Assigned Unappropriated Fund Balance	118,758	FX915	132,088
TOTAL Assigned Fund Balance	128,758		132,088
TOTAL Fund Balance	185,524		195,753
TOTAL Liabilities, Deferred Inflows And Fund Balance	185,524		195,753

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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	147,498	FX2140	120,479
Interest & Penalties On Water Rents	1,290	FX2148	2,409
TOTAL Departmental Income	148,788		122,888
Interest And Earnings	74	FX2401	56
TOTAL Use of Money And Property	74		56
TOTAL Revenues	148,862		122,945
TOTAL Detail Revenues And Other Sources	148,862		122,945

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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Administration, Pers Serv	5,800	FX83101	7,250
Water Administration, Equip & Cap Outlay	1,050	FX83102	971
Water Administration, Contr Expend	8,843	FX83104	10,269
TOTAL Water Administration	15,693		18,491
Water Purification, Pers Serv	16,772	FX83301	16,758
Water Purification, Contr Expend	13,724	FX83304	18,986
TOTAL Water Purification	30,496		35,744
Water Trans & Distrib, Pers Serv	18,245	FX83401	18,502
Water Trans & Distrib, Equip & Cap Outlay	108,338	FX83402	4,685
Water Trans & Distrib, Contr Expend	6,965	FX83404	3,374
TOTAL Water Trans & Distrib	133,548		26,561
TOTAL Home And Community Services	179,738		80,796
State Retirement, Empl Bnfts	5,500	FX90108	7,250
Social Security, Empl Bnfts	3,038	FX90308	3,172
Workers Compensation, Empl Bnfts	3,000	FX90408	3,500
Hospital & Medical (dental) Ins, Empl Bnft	13,850	FX90608	16,042
TOTAL Employee Benefits	25,388		29,964
Debt Principal, Bond Anticipation Notes	1,908	FX97306	1,908
TOTAL Debt Principal	1,908		1,908
Debt Interest, Bond Anticipation Notes	129	FX97307	48
TOTAL Debt Interest	129		48
TOTAL Expenditures	207,163		112,715
TOTAL Detail Expenditures And Other Uses	207,163		112,715

VILLAGE OF Avoca
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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	243,825	FX8021	185,524
Restated Fund Balance - Beg of Year	243,825	FX8022	185,524
ADD - REVENUES AND OTHER SOURCES	148,862		122,945
DEDUCT - EXPENDITURES AND OTHER USES	207,163		112,715
Fund Balance - End of Year	185,524	FX8029	195,757

VILLAGE OF Avoca
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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	117,425	FX1049N	137,815
TOTAL Estimated Revenues	117,425		137,815
Appropriated Fund Balance	10,000	FX599N	0
TOTAL Estimated Other Sources	10,000		0
TOTAL Estimated Revenues And Other Sources	127,425		137,815

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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	93,200	FX8999N	102,815
App - Employee Benefits	30,450	FX9199N	30,400
App - Debt Service	3,775	FX9899N	4,600
TOTAL Appropriations	127,425		137,815
TOTAL Appropriations And Other Uses	127,425		137,815

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Balance Sheet

Code Description	2021	EdpCode	2022
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable	118,290	H626	330,600
TOTAL Notes Payable	118,290		330,600
TOTAL Liabilities	118,290		330,600
Fund Balance			
Unassigned Fund Balance	-118,290	H917	-330,600
TOTAL Unassigned Fund Balance	-118,290		-330,600
TOTAL Fund Balance	-118,290		-330,600
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Other Sources			
Bond Anticipation Notes		H5730	-250,000
Bans Redeemed From Appropriations	43,890	H5731	37,690
TOTAL Proceeds of Obligations	43,890		-212,310
TOTAL Other Sources	43,890		-212,310
TOTAL Detail Revenues And Other Sources	43,890		-212,310

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(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	-162,180	H8021	-118,290
Restated Fund Balance - Beg of Year	-162,180	H8022	-118,290
ADD - REVENUES AND OTHER SOURCES	43,890		-212,310
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	-118,290	H8029	-330,600

VILLAGE OF Avoca
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	841,222	K101	841,222
Machinery And Equipment	1,537,904	K104	1,582,591
TOTAL Fixed Assets (net)	2,379,126		2,423,813
TOTAL Assets and Deferred Outflows of Resources	2,379,126		2,423,813

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	2,379,126	K159	2,423,813
TOTAL Investments in Non-Current Government Assets	2,379,126		2,423,813
TOTAL Fund Balance	2,379,126		2,423,813
TOTAL	2,379,126		2,423,813

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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	7,957	PN201	7,970
TOTAL Cash	7,957		7,970
TOTAL Assets and Deferred Outflows of Resources	7,957		7,970

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(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Must Remain Intact	7,957	PN807	7,970
TOTAL Nonspendable Fund Balance	7,957		7,970
TOTAL Fund Balance	7,957		7,970
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,957		7,970

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(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	29	PN2401	13
TOTAL Use of Money And Property	29		13
TOTAL Revenues	29		13
TOTAL Detail Revenues And Other Sources	29		13

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Results of Operation

Code Description	2021	EdpCode	2022
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,928	PN8021	7,957
Restated Fund Balance - Beg of Year	7,928	PN8022	7,957
ADD - REVENUES AND OTHER SOURCES	29		13
Fund Balance - End of Year	7,957	PN8029	7,970

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(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EqpCode	2022
Assets			
Cash	392	TC200	396
TOTAL Cash	392		396
TOTAL Assets and Deferred Outflows of Resources	392		396

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For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	392	TC600	396
TOTAL Accounts Payable	392		396
TOTAL Liabilities	392		396
TOTAL Liabilities, Deferred Inflows And Fund Balance	392		396

VILLAGE OF Avoca
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Results of Operation

Code Description	2021	EdpCode	2022
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Results of Operation

Code Description	2021	EdpCode	2022
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(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

VILLAGE OF Avoca
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	170,612	W129	634
TOTAL Provision To Be Made In Future Budgets	170,612		634
TOTAL Assets and Deferred Outflows of Resources	170,612		634

VILLAGE OF Avoca
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	170,612	W638	634
TOTAL Other Liabilities	170,612		634
TOTAL Liabilities	170,612		634
TOTAL Liabilities	170,612		634

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

7/27/2022

County of: Steuben

Municipal Code: 46040400290

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Am't. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	RAN	E Main Street Project			05/29/2020	05/28/2021	3.40%		\$250,000	\$198,000	\$198,000	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2014	BAN	N 2013 Spartan ERV Fire Apparatu			08/22/2013	08/13/2023	2.25%		\$160,000	\$48,000	\$16,000	\$0	\$0	\$0	\$32,000
2016	BAN	N 2015 Ford F 350 Ambulance			10/07/2015	10/07/2025	2.35%		\$121,500	\$60,750	\$12,150	\$0	\$0	\$0	\$48,600
2017	BAN	N 2016 JD 310L Backhoe			06/24/2016	06/24/2021	2.65%		\$47,700	\$9,540	\$9,540	\$0	\$0	\$0	\$0
2022	BAN	N 2022 JD Backhoe			12/09/2021	12/09/2026	2.00%		\$60,000	\$0			\$0	\$0	\$60,000
2022	BAN	N Main Street Improvements			05/27/2022	05/27/2027	3.40%		\$190,000	\$0			\$0	\$0	\$190,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$250,000	\$316,290	\$235,690	\$0	\$0	\$0	\$330,600

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$255.00
Demand Deposits	9Z2011	\$211,997.54
Time Deposits	9Z2021	\$289,260.03
Total		\$501,512.57
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$314,151.50
Total		\$564,151.50
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 Avoca
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
****-4913	\$111,444	\$0	\$15,782	\$95,662
****-3124	\$113	\$0	\$0	\$113
****-1280	\$6,044	\$0	\$0	\$6,044
****-9920	\$176,476	\$0	\$0	\$176,476
****-4773	\$18,845	\$0	\$0	\$18,845
****-5189	\$115,887	\$0	\$60	\$115,827
****-9807	\$79,926	\$0	\$0	\$79,926
****-5278	\$1,109	\$0	\$713	\$396
****-4393	\$1,525	\$0	\$0	\$1,525
****-1683	\$6,445	\$0	\$0	\$6,445
Total Adjusted Bank Balance				\$501,258
Petty Cash				\$255.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$501,513
Total Cash Balance All Funds			9ZCASHB *	\$501,513
* Must be equal				

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

	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?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
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 Avoca
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		4			
Total Part Time Employees:		11			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$24,830.00	4	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$13,463.74	4	11	
90408	Worker's Compensation Insurance	\$13,249.00	4	11	
90458	Life Insurance				
90508	Unemployment Insurance	\$0.00	4	11	
90558	Disability Insurance	\$348.10	4	11	
90608	Hospital and Medical (Dental) Insurance	\$59,326.05	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$111,216.89			
Computed Total From Financial Section (comparative purposes only)		\$111,216.89			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,801	1,810	gallons	
Diesel Fuel	\$5,862	1,974	gallons	
Fuel Oil			gallons	
Natural Gas	\$7,769	7,558	cubic feet	
Electricity	\$27,426	126,944	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Avoca
Financial Comments
For the Fiscal Year Ending 2022

I, Leann M Wightman hereby certify that I am the Chief Fiscal Officer of the Village of Avoca, and that the information provided in the annual financial report of the Village of Avoca, 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 Avoca, and adopted by me as my signature for use in conjunction with the filing of the Village of Avoca's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Avoca's annual financial report for the fiscal year ended 05/31/2022 and filed by means of electronic data transmission.

<u>Leann Wightman</u>	<u>*****</u>	<u>Leann Wightman</u>
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Name
<u>(607) 566-8511</u>	<u>Village Clerk/Treasurer</u>	<u>3 Chase Street Avoca, NY 14809</u>
Telephone Number	Title	Official Address
	<u>(607) -5668</u>	
	Office Telephone Number	Date

Thank you, 460404400290 from the VILLAGE of AVOCA, for your Submission to the Local Government and School Accountability Data Exchange System on 07/27/2022 01:47:19 PM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

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