

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Catlin
County of Chemung
For the Fiscal Year Ended 12/31/2022

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

TOWN OF Catlin

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SF4) COMBINED FIRE DISTRICTS
- (SL) LIGHTING
- (SW) WATER
- (TA) AGENCY
- (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.

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	345,434	A200	233,912
Cash In Time Deposits	0	A201	0
Petty Cash	225	A210	225
TOTAL Cash	345,659		234,137
Accounts Receivable		A380	425
TOTAL Other Receivables (net)	0		425
Due From Other Funds		A391	500
TOTAL Due From Other Funds	0		500
Due From Other Governments		A440	0
TOTAL Due From Other Governments	0		0
Cash Special Reserves	10,000	A230	15,003
TOTAL Restricted Assets	10,000		15,003
TOTAL Assets and Deferred Outflows of Resources	355,659		250,064

TOWN OF Catlin
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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	7,845	A600	7,252
TOTAL Accounts Payable	7,845		7,252
Other Liabilities	86,908	A688	0
Overpayments & Clearing Account	19,295	A690	0
TOTAL Other Liabilities	106,202		0
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	114,047		7,252
Fund Balance			
Capital Reserve	10,000	A878	15,003
TOTAL Restricted Fund Balance	10,000		15,003
Assigned Appropriated Fund Balance	18,729	A914	87,458
TOTAL Assigned Fund Balance	18,729		87,458
Unassigned Fund Balance	212,883	A917	140,352
TOTAL Unassigned Fund Balance	212,883		140,352
TOTAL Fund Balance	241,612		242,813
TOTAL Liabilities, Deferred Inflows And Fund Balance	355,659		250,064

TOWN OF Catlin
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	0	A1001	0
TOTAL Real Property Taxes	0		0
Other Payments In Lieu of Taxes	35,513	A1081	36,238
Interest & Penalties On Real Prop Taxes	5,520	A1090	5,531
TOTAL Real Property Tax Items	41,034		41,769
Non Prop Tax Dist By County	275,941	A1120	184,769
Franchises	18,682	A1170	19,584
Other Non-Prop Tax	5,000	A1189	5,000
TOTAL Non Property Tax Items	299,623		209,353
Clerk Fees	85	A1255	135
Zoning Fees	0	A2110	100
Planning Board Fees	25	A2115	100
Community Development Income	2,500	A2170	
TOTAL Departmental Income	2,610		335
Interest And Earnings	113	A2401	156
Natural Gas Leases And Royalties	0	A2420	0
TOTAL Use of Money And Property	113		156
Dog Licenses	3,794	A2544	3,440
Building And Alteration Permits	3,215	A2555	4,306
Permits, Other	160	A2590	80
TOTAL Licenses And Permits	7,169		7,826
Fines And Forfeited Bail	5,099	A2610	6,783
TOTAL Fines And Forfeitures	5,099		6,783
Sales of Scrap & Excess Materials	1,804	A2650	6
Sales of Real Property	0	A2660	0
Insurance Recoveries	0	A2680	0
TOTAL Sale of Property And Compensation For Loss	1,804		6
Reimbursement of Medicare Part D Exp	0	A2700	0
Refunds of Prior Year's Expenditures	240	A2701	820
AIM Related Payments	24,770	A2750	
Unclassified (specify)	1,590	A2770	4,684
TOTAL Miscellaneous Local Sources	26,600		5,504
St Aid, Revenue Sharing	0	A3001	24,770
St Aid, Mortgage Tax	57,105	A3005	45,515
St Aid, Real Property Tax Administration	0	A3040	0
Rail Infrastructure Investment Act	0	A3070	0
TOTAL State Aid	57,105		70,285
Federal Aid - Other	2,691	A4089	114,810
Fed Aid - Cap Projects	0	A4097	0
TOTAL Federal Aid	2,691		114,810
TOTAL Revenues	443,847		456,826
TOTAL Detail Revenues And Other Sources	443,847		456,826

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	7,667	A10101	8,000
Legislative Board, Contr Expend	583	A10104	221
TOTAL Legislative Board	8,249		8,221
Municipal Court, Pers Serv	9,865	A11101	9,329
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	238	A11104	549
TOTAL Municipal Court	10,103		9,878
Supervisor,pers Serv	11,412	A12201	12,100
Supervisor,equip & Cap Outlay	0	A12202	80
Supervisor,contr Expend	219	A12204	184
TOTAL Supervisor	11,631		12,364
Auditor, Pers Serv	11,863	A13201	12,219
Auditor, Contr Expend	2,699	A13204	2,854
TOTAL Auditor	14,562		15,073
Tax Collection,contr Expend	0	A13304	0
TOTAL Tax Collection	0		0
Assessment, Pers Serv	0	A13551	0
Assessment, Equip & Cap Outlay	0	A13552	0
Assessment, Contr Expend	15,534	A13554	14,673
TOTAL Assessment	15,534		14,673
Clerk,pers Serv	15,430	A14101	17,497
Clerk,equip & Cap Outlay	57	A14102	0
Clerk,contr Expend	1,008	A14104	1,947
TOTAL Clerk	16,495		19,444
Law, Contr Expend	3,435	A14204	3,300
TOTAL Law	3,435		3,300
Elections, Pers Serv	0	A14501	0
Elections, Contr Expend	1,355	A14504	2,740
TOTAL Elections	1,355		2,740
Records Mgmt, Contr Expend	0	A14604	0
TOTAL Records Mgmt	0		0
Operation of Plant, Pers Serv	550	A16201	667
Operation of Plant, Equip & Cap Outlay	22,960	A16202	138,327
Operation of Plant, Contr Expend	8,277	A16204	9,232
TOTAL Operation of Plant	31,786		148,225
Central Print & Mail Contr Expend	2,266	A16704	190
TOTAL Central Print & Mail Contr Expend	2,266		190
Central Data Process & Cap Outlay	0	A16802	0
Central Data Process, Contr Expend	755	A16804	500
TOTAL Central Data Process	755		500
Unallocated Insurance, Contr Expend	25,760	A19104	27,612
TOTAL Unallocated Insurance	25,760		27,612
Municipal Assn Dues, Contr Expend	1,300	A19204	1,000
TOTAL Municipal Assn Dues	1,300		1,000

TOWN OF Catlin
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	0	A19504	0
TOTAL Taxes & Assess On Munic Prop	0		0
TOTAL General Government Support	143,232		263,220
Traffic Control, Equip & Cap Outlay	0	A33102	1,478
Traffic Control, Contr Expen	17,302	A33104	18,368
TOTAL Traffic Control	17,302		19,846
Control of Animals, Contr Expend	9,600	A35104	9,600
TOTAL Control of Animals	9,600		9,600
Safety Inspection, Pers Serv	5,060	A36201	9,210
Safety Inspection, Equip & Cap Outlay	649	A36202	0
Safety Inspection, Contr Expend	8,157	A36204	7,667
TOTAL Safety Inspection	13,866		16,877
Misc Public Safety, Contr Expend		A39894	425
TOTAL Misc Public Safety	0		425
TOTAL Public Safety	40,768		46,748
Street Admin, Pers Serv	71,700	A50101	75,075
Street Admin, Contr Expend	281	A50104	550
TOTAL Street Admin	71,981		75,625
Garage, Equip & Cap Outlay	0	A51322	0
Garage, Contr Expend	13,216	A51324	19,095
TOTAL Garage	13,216		19,095
Street Lighting, Contr Expend	1,366	A51824	1,506
TOTAL Street Lighting	1,366		1,506
TOTAL Transportation	86,563		96,225
Historian, Contr Expend	0	A75104	0
TOTAL Historian	0		0
TOTAL Culture And Recreation	0		0
Zoning, Pers Serv	0	A80101	30
Zoning, Contr Expend	300	A80104	402
TOTAL Zoning	300		432
Planning, Contr Expend	305	A80204	180
TOTAL Planning	305		180
Flood & Erosion Control, Contr Expend	4,671	A87454	5,230
TOTAL Flood & Erosion Control	4,671		5,230
Cemetery, Contr Expend	3,622	A88104	4,500
TOTAL Cemetery	3,622		4,500
TOTAL Home And Community Services	8,898		10,341
State Retirement System	18,720	A90108	12,098
Social Security, Employer Cont	10,216	A90308	11,026
Worker's Compensation, Empl Bnfts	2,067	A90408	843
Unemployment Insurance, Empl Bnfts	0	A90508	0
Disability Insurance, Empl Bnfts	0	A90558	0

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	934	A90608	0
TOTAL Employee Benefits	31,937		23,967
Debt Principal, Serial Bonds		A97106	
Install Pur Debt, Principal	10,635	A97856	11,059
TOTAL Debt Principal	10,635		11,059
Debt Interest, Serial Bonds	4,489	A97107	4,064
TOTAL Debt Interest	4,489		4,064
TOTAL Expenditures	326,521		455,625
Transfers, Other Funds	0	A99019	0
Transfers, Capital Projects Fund	0	A99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	326,521		455,625

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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	124,296	A8021	241,612
Prior Period Adj -Decrease In Fund Balance	10	A8015	0
Restated Fund Balance - Beg of Year	124,286	A8022	241,612
ADD - REVENUES AND OTHER SOURCES	443,847		456,826
DEDUCT - EXPENDITURES AND OTHER USES	326,521		455,625
Fund Balance - End of Year	241,612	A8029	242,813

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Tax Items	34,400	A1099N	35,000
Est Rev - Non Property Tax Items	212,070	A1199N	213,000
Est Rev - Departmental Income	70	A1299N	70
Est Rev - Use of Money And Property	60	A2499N	60
Est Rev - Licenses And Permits	8,000	A2599N	8,000
Est Rev - Fines And Forfeitures	3,000	A2649N	3,000
Est Rev - Miscellaneous Local Sources	24,770	A2799N	24,770
Est Rev - State Aid	70,000	A3099N	35,000
TOTAL Estimated Revenues	352,370		318,900
Appropriated Fund Balance	18,729	A599N	87,458
TOTAL Estimated Other Sources	18,729		87,458
TOTAL Estimated Revenues And Other Sources	371,099		406,358

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	171,643	A1999N	195,759
App - Public Safety	44,750	A3999N	49,750
App - Transportation	91,100	A5999N	97,427
App - Home And Community Services	10,731	A8999N	13,096
App - Employee Benefits	32,750	A9199N	30,200
App - Debt Service	15,125	A9899N	15,126
TOTAL Appropriations	366,099		401,358
App - Interfund Transfer	5,000	A9999N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations And Other Uses	371,099		406,358

TOWN OF Catlin
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	263,487	DA200	261,242
Cash In Time Deposits	0	DA201	0
TOTAL Cash	263,487		261,242
Due From Other Funds		DA391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments		DA440	5,306
TOTAL Due From Other Governments	0		5,306
Cash Special Reserves	114,609	DA230	114,632
TOTAL Restricted Assets	114,609		114,632
TOTAL Assets and Deferred Outflows of Resources	378,096		381,180

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	41,234	DA600	14,547
TOTAL Accounts Payable	41,234		14,547
Overpayments & Clearing Account	0	DA690	0
TOTAL Other Liabilities	0		0
Due To Other Funds	0	DA630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	41,234		14,547
Deferred Inflows of Resources			
Deferred Inflow of Resources	0	DA691	0
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Capital Reserve	114,609	DA878	114,632
TOTAL Restricted Fund Balance	114,609		114,632
Assigned Appropriated Fund Balance	65,521	DA914	45,781
Assigned Unappropriated Fund Balance	156,732	DA915	206,220
TOTAL Assigned Fund Balance	222,253		252,001
TOTAL Fund Balance	336,862		366,633
TOTAL Liabilities, Deferred Inflows And Fund Balance	378,096		381,180

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	531,500	DA1001	531,500
TOTAL Real Property Taxes	531,500		531,500
Sales Tax (from County)	287,930	DA1120	366,429
TOTAL Non Property Tax Items	287,930		366,429
Other Transportation Departmental Income	2,498	DA1789	0
TOTAL Departmental Income	2,498		0
Interest And Earnings	260	DA2401	251
TOTAL Use of Money And Property	260		251
Sales of Scrap & Excess Materials	1,311	DA2650	2,268
Sales of Equipment	0	DA2665	5,470
Insurance Recoveries	0	DA2680	0
TOTAL Sale of Property And Compensation For Loss	1,311		7,738
Refunds of Prior Year's Expenditures	0	DA2701	0
TOTAL Miscellaneous Local Sources	0		0
St Aid, Consolidated Highway Aid	462,858	DA3501	291,068
St Aid, Other Transportation	0	DA3589	0
TOTAL State Aid	462,858		291,068
Federal Aid - Other	21,267	DA4089	100,000
Fed Aid Other Transportation	34,000	DA4589	
Fed Aid Emer Disaster Assist	109,197	DA4960	22,000
TOTAL Federal Aid	164,464		122,000
TOTAL Revenues	1,450,821		1,318,986
TOTAL Detail Revenues And Other Sources	1,450,821		1,318,986

TOWN OF Catlin
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	103,568	DA51101	103,394
Maint of Streets, Contr Expend	123,532	DA51104	133,043
TOTAL Maint of Streets	227,099		236,437
Perm Improve Highway, Equip & Cap Outlay	572,381	DA51122	562,366
TOTAL Perm Improve Highway	572,381		562,366
Maint of Bridges, Equip & Cap Outlay	0	DA51202	0
TOTAL Maint of Bridges	0		0
Machinery, Equip & Cap Outlay	96,614	DA51302	61,070
Machinery, Contr Expend	70,901	DA51304	52,082
TOTAL Machinery	167,515		113,152
Brush And Weeds, Pers Serv	0	DA51401	0
Brush And Weeds, Contr Expend	4,477	DA51404	4,521
TOTAL Brush And Weeds	4,477		4,521
Snow Removal, Pers Serv	40,533	DA51421	51,258
Snow Removal, Contr Expend	104,143	DA51424	122,491
TOTAL Snow Removal	144,676		173,749
TOTAL Transportation	1,116,148		1,090,225
Emergency Disaster Work, Contr	10,502	DA87604	
TOTAL Emergency Disaster Work	10,502		0
TOTAL Home And Community Services	10,502		0
State Retirement, Empl Bnfts	17,510	DA90108	14,511
Social Security , Empl Bnfts	10,751	DA90308	11,482
Worker's Compensation, Empl Bnfts	20,046	DA90408	18,929
Disability Insurance, Empl Bnfts	72	DA90558	72
Hospital & Medical (dental) Ins, Empl Bnft	36,200	DA90608	43,934
TOTAL Employee Benefits	84,579		88,928
Debt Principal, Serial Bonds	10,500	DA97106	102,970
Debt Principal, Installment Bonds	0	DA97206	0
Debt Principal, Install Purch. Debt	89,909	DA97856	0
TOTAL Debt Principal	100,409		102,970
Debt Interest, Serial Bonds	6,238	DA97107	7,092
Debt Interest, Installment Bonds	0	DA97207	0
Debt Interest, Bond Anticipation Notes	0	DA97307	0
Debt Interest, Install. Purch Debt	3,492	DA97857	0
TOTAL Debt Interest	9,729		7,092
TOTAL Expenditures	1,321,367		1,289,216
Transfers, Capital Projects Fund	0	DA99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,321,367		1,289,216

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	207,419	DA8021	336,862
Prior Period Adj -Decrease In Fund Balance	11	DA8015	
Restated Fund Balance - Beg of Year	207,408	DA8022	336,862
ADD - REVENUES AND OTHER SOURCES	1,450,821		1,318,986
DEDUCT - EXPENDITURES AND OTHER USES	1,321,367		1,289,216
Fund Balance - End of Year	336,862	DA8029	366,633

TOWN OF Catlin
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	531,500	DA1049N	556,960
Est Rev - Non Property Tax Items	309,930	DA1199N	329,000
Est Rev - Use of Money And Property	300	DA2499N	300
Est Rev - Sale of Prop And Comp For Loss	500	DA2699N	500
Est Rev - State Aid	178,442	DA3099N	178,442
TOTAL Estimated Revenues	1,020,672		1,065,202
Appropriated Reserve & Restricted Fund Bal	0	DA511N	75,000
Appropriated Fund Balance	65,521	DA599N	45,781
TOTAL Estimated Other Sources	65,521		120,781
TOTAL Estimated Revenues And Other Sources	1,086,193		1,185,983

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	881,642	DA5999N	978,962
App - Employee Benefits	93,788	DA9199N	96,788
App - Debt Service	110,763	DA9899N	110,233
TOTAL Appropriations	1,086,193		1,185,983
TOTAL Appropriations And Other Uses	1,086,193		1,185,983

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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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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Other Sources			
Statutory Installment Bonds	172,000	H5720	75,000
TOTAL Proceeds of Obligations	172,000		75,000
TOTAL Other Sources	172,000		75,000
TOTAL Detail Revenues And Other Sources	172,000		75,000

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Equip & Cap Outlay	172,000	H51102	75,000
TOTAL Maint of Streets	172,000		75,000
TOTAL Transportation	172,000		75,000
TOTAL Expenditures	172,000		75,000
TOTAL Detail Expenditures And Other Uses	172,000		75,000

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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		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	172,000		75,000
DEDUCT - EXPENDITURES AND OTHER USES	172,000		75,000
Fund Balance - End of Year		H8029	

TOWN OF Catlin
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Buildings	868,340	K102	1,021,174
Machinery And Equipment	766,309	K104	926,723
TOTAL Fixed Assets (net)	1,634,649		1,947,897
TOTAL Assets and Deferred Outflows of Resources	1,634,649		1,947,897

TOWN OF Catlin
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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	1,634,649	K159	1,947,897
TOTAL Investments in Non-Current Government Assets	1,634,649		1,947,897
TOTAL Fund Balance	1,634,649		1,947,897
TOTAL	1,634,649		1,947,897

TOWN OF Catlin
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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	173	SF200	180
Cash In Time Deposits	0	SF201	0
TOTAL Cash	173		180
TOTAL Assets and Deferred Outflows of Resources	173		180

TOWN OF Catlin
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For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	173	SF915	180
TOTAL Assigned Fund Balance	173		180
TOTAL Fund Balance	173		180
TOTAL Liabilities, Deferred Inflows And Fund Balance	173		180

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	255,260	SF1001	259,369
TOTAL Real Property Taxes	255,260		259,369
Interest And Earnings	10	SF2401	7
TOTAL Use of Money And Property	10		7
Grants From Local Governments		SF2706	2,912
TOTAL Miscellaneous Local Sources	0		2,912
TOTAL Revenues	255,270		262,288
TOTAL Detail Revenues And Other Sources	255,270		262,288

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	245,340	SF34104	246,596
TOTAL Fire Protection	245,340		246,596
TOTAL Public Safety	245,340		246,596
Worker's Compensation, Empl Bnfts	9,920	SF90408	15,685
TOTAL Employee Benefits	9,920		15,685
TOTAL Expenditures	255,260		262,281
TOTAL Detail Expenditures And Other Uses	255,260		262,281

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	163	SF8021	173
Restated Fund Balance - Beg of Year	163	SF8022	173
ADD - REVENUES AND OTHER SOURCES	255,270		262,288
DEDUCT - EXPENDITURES AND OTHER USES	255,260		262,281
Fund Balance - End of Year	173	SF8029	179

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF4) COMBINED FIRE DISTRICTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	173	SF200	180
TOTAL Cash	173		180
TOTAL Assets and Deferred Outflows of Resources	173		180

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF4) COMBINED FIRE DISTRICTS

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	173	SF915	180
TOTAL Assigned Fund Balance	173		180
TOTAL Fund Balance	173		180
TOTAL Liabilities, Deferred Inflows And Fund Balance	173		180

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF4) COMBINED FIRE DISTRICTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	255,260	SF1001	259,369
TOTAL Real Property Taxes	255,260		259,369
Interest And Earnings	10	SF2401	7
TOTAL Use of Money And Property	10		7
Grants From Local Governments		SF2706	2,912
TOTAL Miscellaneous Local Sources	0		2,912
TOTAL Revenues	255,270		262,288
TOTAL Detail Revenues And Other Sources	255,270		262,288

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF4) COMBINED FIRE DISTRICTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	245,340	SF34104	246,596
TOTAL Fire Protection	245,340		246,596
TOTAL Public Safety	245,340		246,596
Worker's Compensation, Empl Bnfts	9,920	SF90408	15,685
TOTAL Employee Benefits	9,920		15,685
TOTAL Expenditures	255,260		262,281
TOTAL Detail Expenditures And Other Uses	255,260		262,281

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SF4) COMBINED FIRE DISTRICTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	163	SF8021	173
Restated Fund Balance - Beg of Year	163	SF8022	173
ADD - REVENUES AND OTHER SOURCES	255,270		262,288
DEDUCT - EXPENDITURES AND OTHER USES	255,260		262,281
Fund Balance - End of Year	173	SF8029	179

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	2,040	SL200	314
Cash In Time Deposits	0	SL201	0
TOTAL Cash	2,040		314
TOTAL Assets and Deferred Outflows of Resources	2,040		314

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	206	SL600	229
TOTAL Accounts Payable	206		229
Other Liabilities		SL688	
TOTAL Other Liabilities	0		0
Due To Other Funds	0	SL630	500
TOTAL Due To Other Funds	0		500
TOTAL Liabilities	206		729
Fund Balance			
Assigned Appropriated Fund Balance		SL914	
Assigned Unappropriated Fund Balance	1,834	SL915	
TOTAL Assigned Fund Balance	1,834		0
Unassigned Fund Balance		SL917	-415
TOTAL Unassigned Fund Balance	0		-415
TOTAL Fund Balance	1,834		-415
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,040		314

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	2,000	SL1001	450
TOTAL Real Property Taxes	2,000		450
Interest And Earnings	1	SL2401	3
TOTAL Use of Money And Property	1		3
TOTAL Revenues	2,001		453
TOTAL Detail Revenues And Other Sources	2,001		453

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Lighting, Equip & Cap Outlay	0	SL51822	0
Street Lighting, Contr Expend	2,474	SL51824	2,701
TOTAL Street Lighting	2,474		2,701
TOTAL Transportation	2,474		2,701
TOTAL Expenditures	2,474		2,701
TOTAL Detail Expenditures And Other Uses	2,474		2,701

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,306	SL8021	1,834
Restated Fund Balance - Beg of Year	2,306	SL8022	1,834
ADD - REVENUES AND OTHER SOURCES	2,001		453
DEDUCT - EXPENDITURES AND OTHER USES	2,474		2,701
Fund Balance - End of Year	1,834	SL8029	-416

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	126,937	SW200	90,433
Cash In Time Deposits	80,525	SW201	83,633
Petty Cash	50	SW210	50
TOTAL Cash	207,512		174,116
Water Rents Receivable		SW350	350
TOTAL Other Receivables (net)	0		350
Due From Other Funds		SW391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	207,512		174,465

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	6,599	SW600	9,034
TOTAL Accounts Payable	6,599		9,034
Overpayments & Clearing Account	0	SW690	0
TOTAL Other Liabilities	0		0
Due To Other Funds	0	SW630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	6,599		9,034
Fund Balance			
Assigned Appropriated Fund Balance	4,140	SW914	5,302
Assigned Unappropriated Fund Balance	196,772	SW915	160,129
TOTAL Assigned Fund Balance	200,912		165,431
TOTAL Fund Balance	200,912		165,431
TOTAL Liabilities, Deferred Inflows And Fund Balance	207,512		174,465

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	15,900	SW1001	15,900
TOTAL Real Property Taxes	15,900		15,900
Metered Water Sales	44,793	SW2140	43,939
Water Service Charges	0	SW2144	53
Interest & Penalties On Water Rents	1,194	SW2148	1,972
TOTAL Departmental Income	45,987		45,965
Interest And Earnings	174	SW2401	155
TOTAL Use of Money And Property	174		155
Sales of Scrap & Excess Materials	0	SW2650	6,461
Sales of Equipment	6,500	SW2665	
TOTAL Sale of Property And Compensation For Loss	6,500		6,461
Refunds of Prior Year's Expenditures	0	SW2701	25
Unclassified (specify)	389	SW2770	98
TOTAL Miscellaneous Local Sources	389		123
Federal Aid - Other	16,000	SW4089	
TOTAL Federal Aid	16,000		0
TOTAL Revenues	84,949		68,604
TOTAL Detail Revenues And Other Sources	84,949		68,604

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Administration, Pers Serv	8,914	SW83101	11,403
Water Administration, Equip & Cap Outlay	989	SW83102	7,386
Water Administration, Contr Expend	4,335	SW83104	4,688
TOTAL Water Administration	14,238		23,477
Source Supply Pwr & Pump, Contr Expend	6,216	SW83204	9,187
TOTAL Source Supply Pwr & Pump	6,216		9,187
Water Purification, Contr Expend	1,476	SW83304	1,922
TOTAL Water Purification	1,476		1,922
Water Trans & Distrib, Equip & Cap Outlay	14,512	SW83402	45,319
Water Trans & Distrib, Contr Expend	3,647	SW83404	8,008
TOTAL Water Trans & Distrib	18,159		53,327
Other Water, Contr Expend	5,594	SW83894	373
TOTAL Other Water	5,594		373
TOTAL Home And Community Services	45,683		88,286
Social Security , Empl Bnfts	682	SW90308	872
Worker's Compensation, Empl Bnfts	1,294	SW90408	1,151
TOTAL Employee Benefits	1,976		2,024
Debt Principal, Installment Bonds	8,000	SW97206	8,000
TOTAL Debt Principal	8,000		8,000
Debt Interest, Installment Bonds	5,925	SW97207	5,775
Debt Interest, Bond Anticipation Notes	0	SW97307	0
TOTAL Debt Interest	5,925		5,775
TOTAL Expenditures	61,584		104,085
TOTAL Detail Expenditures And Other Uses	61,584		104,085

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	177,551	SW8021	200,912
Prior Period Adj -Decrease In Fund Balance	4	SW8015	
Restated Fund Balance - Beg of Year	177,547	SW8022	200,912
ADD - REVENUES AND OTHER SOURCES	84,949		68,604
DEDUCT - EXPENDITURES AND OTHER USES	61,584		104,085
Fund Balance - End of Year	200,912	SW8029	165,433

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	15,900	SW1049N	15,900
Est Rev - Departmental Income	45,400	SW1299N	45,400
Est Rev - Use of Money And Property	25	SW2499N	25
TOTAL Estimated Revenues	61,325		61,325
Appropriated Fund Balance	4,140	SW599N	5,302
TOTAL Estimated Other Sources	4,140		5,302
TOTAL Estimated Revenues And Other Sources	65,465		66,627

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	45,720	SW8999N	47,032
App - Employee Benefits	2,725	SW9199N	2,725
App - Debt Service	14,020	SW9899N	13,870
TOTAL Appropriations	62,465		63,627
App - Interfund Transfer	3,000	SW9999N	3,000
TOTAL Other Uses	3,000		3,000
TOTAL Appropriations And Other Uses	65,465		66,627

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	16,236	TC200	13,788
TOTAL Cash	16,236		13,788
TOTAL Assets and Deferred Outflows of Resources	16,236		13,788

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Bail Deposits	16,236	TC735	13,788
TOTAL Other Deposits	16,236		13,788
TOTAL Liabilities	16,236		13,788
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,236		13,788

TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Catlin
Annual Update Document
For the Fiscal Year Ending 2022

(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	

TOWN OF Catlin
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	719,506	W129	571,318
TOTAL Provision To Be Made In Future Budgets	719,506		571,318
TOTAL Assets and Deferred Outflows of Resources	719,506		571,318

TOWN OF Catlin
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	1,141	W638	-100,018
Installment Purchase Debt	101,865	W685	90,806
TOTAL Other Liabilities	103,006		-9,212
Bonds Payable	616,500	W628	580,530
TOTAL Bond And Long Term Liabilities	616,500		580,530
TOTAL Liabilities	719,506		571,318
TOTAL Liabilities	719,506		571,318

TOWN OF Catlin
Statement of Indebtedness
For the Fiscal Year Ending 2022

2/6/2023

County of: Chemung

Municipal Code: 070313600000

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
2015	BOND E	BV Water Tank			03/06/2015	03/06/2052	1.87%		\$371,000	\$308,000	\$8,000	\$0	\$0		\$300,000
2019	BOND E	Case Loader			10/24/2019	10/24/2034	3.00%		\$161,000	\$136,500	\$51,485	\$0	\$0		\$85,015
2022	BOND E	Road Roller			12/08/2022	12/08/2037	2.50%		\$75,000	\$0	\$0	\$0	\$0		\$75,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$75,000	\$444,500	\$59,485	\$0	\$0	\$0	\$460,015
2020	IPC E	Cold Storage Building			05/08/2020	05/08/2029	3.99%		\$125,000	\$101,865	\$11,059	\$0	\$0		\$90,806
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$101,865	\$11,059	\$0	\$0	\$0	\$90,806
2021	BOND N	2021 Western Star			03/18/2021	09/18/2036	2.75%		\$172,000	\$172,000	\$51,485	\$0	\$0		\$120,515
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$172,000	\$51,485	\$0	\$0	\$0	\$120,515
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$75,000	\$718,365	\$122,029	\$0	\$0	\$0	\$671,336

TOWN OF Catlin
Maturity Schedule
For the Fiscal Year Ending 2022

For Bonds Issued During The Fiscal Year Ended 2022

	EDPCODE	
Indebtedness No.		2022000001
Purpose of Issue		Road Roller
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	75,000
Date of Issue	2P3DT	12/8/2022
Interest Rate	2P3PC	2.50000
Final Maturity Date	2P3DM	12/8/2037
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P323	5,000
	2P324	5,000
	2P325	5,000
	2P326	5,000
	2P327	5,000
	2P328	5,000
	2P329	5,000
	2P330	5,000
	2P331	5,000
	2P332	5,000
	2P333	5,000
	2P334	5,000
	2P335	5,000
	2P336	5,000
	2P337	5,000

TOWN OF Catlin
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$275.00
Demand Deposits	9Z2011	\$599,868.87
Time Deposits	9Z2021	\$198,265.34
Total		\$798,409.21
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$448,265.34
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,141,187.89
Total		\$1,589,453.23
 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	

TOWN OF Catlin
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
****-2672	\$233,912	\$0	\$0	\$233,912
****-2702	\$314	\$0	\$0	\$314
****-2956	\$15,003	\$0	\$0	\$15,003
****-3075	\$90,433	\$0	\$0	\$90,433
****-3105	\$180	\$0	\$0	\$180
****-5956	\$114,632	\$0	\$0	\$114,632
****-7393	\$32,780	\$0	\$0	\$32,780
****-8918	\$261,242	\$0	\$0	\$261,242
****-9272	\$13,788	\$0	\$0	\$13,788
****-9320	\$50,853	\$0	\$0	\$50,853
Total Adjusted Bank Balance				\$813,137
Petty Cash				\$275.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$813,412
Total Cash Balance All Funds			9ZCASHB *	\$813,412
* Must be equal				

TOWN OF Catlin
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		4			
Total Part Time Employees:		14			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$26,609.00	4	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$23,380.04	4	14	
90408	Worker's Compensation Insurance	\$36,608.79	4	14	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$72.00	3		
90608	Hospital and Medical (Dental) Insurance	\$43,934.27	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$130,604.10			
Computed Total From Financial Section (comparative purposes only)		\$130,604.10			

TOWN OF Catlin
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Lavern Phelps, hereby certify that I am the Chief Fiscal Officer of the Town of Catlin, and that the information provided in the annual financial report of the Town of Catlin, for the fiscal year ended 12/31/2022, 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 Town of Catlin, and adopted by me as my signature for use in conjunction with the filing of the Town of Catlin's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Catlin's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Brian McIlroy
Name of Report Preparer if different than Chief Fiscal Officer

Lavern Phelps
Name

(607) 279-7279
Telephone Number

Town Supervisor
Title

1448 Chambers Rd, Beaver Dams, N
Official Address

02/06/2023
Date of Certification

(607) 739-5598
Official Telephone Number

TOWN OF Catlin
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8015 rounding