

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Evans Mills
County of Jefferson
For the Fiscal Year Ended 05/31/2020

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 Evans Mills

*** 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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 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 Evans Mills
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	197,116	A201	232,403
Petty Cash	50	A210	50
TOTAL Cash	197,166		232,453
TOTAL Assets	197,166		232,453

VILLAGE OF Evans Mills
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	80,000	A914	101,500
TOTAL Assigned Fund Balance	80,000		101,500
Unassigned Fund Balance	117,166	A917	130,953
TOTAL Unassigned Fund Balance	117,166		130,953
TOTAL Fund Balance	197,166		232,453
TOTAL Liabilities, Deferred Inflows And Fund Balance	197,166		232,453

VILLAGE OF Evans Mills
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	152,150	A1001	161,408
TOTAL Real Property Taxes	152,150		161,408
Interest & Penalties On Real Prop Taxes	1,396	A1090	560
TOTAL Real Property Tax Items	1,396		560
Non Prop Tax Dist By County	93,371	A1120	98,469
Franchises	7,854	A1170	8,006
TOTAL Non Property Tax Items	101,225		106,475
Clerk Fees	90	A1255	90
Vital Statistics Fees	40	A1603	180
Zoning Fees	5	A2110	
Refuse & Garbage Charges	13,473	A2130	13,650
TOTAL Departmental Income	13,608		13,920
Youth Recreation Services, Other Govts	6,000	A2350	6,000
TOTAL Intergovernmental Charges	6,000		6,000
Interest And Earnings	20	A2401	24
TOTAL Use of Money And Property	20		24
Building And Alteration Permits	1,417	A2555	289
Permits, Other	60	A2590	30
TOTAL Licenses And Permits	1,477		319
Sales of Scrap & Excess Materials		A2650	10,828
TOTAL Sale of Property And Compensation For Loss	0		10,828
Refunds of Prior Year's Expenditures	85	A2701	165
AIM Related Payments		A2750	5,108
Unclassified (specify)	15,086	A2770	23,135
TOTAL Miscellaneous Local Sources	15,171		28,408
St Aid, Revenue Sharing	5,108	A3001	
St Aid, Mortgage Tax	3,323	A3005	1,423
St Aid, Consolidated Highway Aid	39,159	A3501	34,250
TOTAL State Aid	47,590		35,673
TOTAL Revenues	338,637		363,615
TOTAL Revenues	338,637		363,615

VILLAGE OF Evans Mills
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	6,750	A10101	7,200
TOTAL Legislative Board	6,750		7,200
Mayor, Pers Serv	2,000	A12101	2,000
Mayor, Contr Expend		A12104	40
TOTAL Mayor	2,000		2,040
Treasurer, Pers Serv	7,993	A13251	11,073
Treasurer, Equip & Cap Outlay		A13252	6,067
Treasurer, Contr Expend	4,321	A13254	6,857
TOTAL Treasurer	12,314		23,997
Clerk,pers Serv	7,174	A14101	8,905
TOTAL Clerk	7,174		8,905
Law, Contr Expend	39,558	A14204	6,367
TOTAL Law	39,558		6,367
Operation of Plant Pers Serv		A16201	254
Operation of Plant Equip & Cap Outlay	4,000	A16202	3,968
Operation of Plant Contr Expend	5,592	A16204	4,346
TOTAL Operation of Plant Contr Expend	9,592		8,568
Central Garage Equip & Cap Outlay		A16402	600
Central Garage Contr Expend	6,586	A16404	6,092
TOTAL Central Garage Contr Expend	6,586		6,692
Unallocated Insurance, Contr Expend	6,781	A19104	7,125
TOTAL Unallocated Insurance	6,781		7,125
Municipal Assn Dues, Contr Expend	1,356	A19204	1,325
TOTAL Municipal Assn Dues	1,356		1,325
TOTAL General Government Support	92,111		72,219
Police, Contr Expend	21,115	A31204	20,242
TOTAL Police	21,115		20,242
Traffic Control, Contr Expen	338	A33104	350
TOTAL Traffic Control	338		350
Misc Public Safety, Contr Expend	250	A39894	
TOTAL Misc Public Safety	250		0
TOTAL Public Safety	21,703		20,592
Registrar of Vital Stat Contr Expend	40	A40204	120
TOTAL Registrar of Vital Stat Contr Expend	40		120
TOTAL Health	40		120
Maint of Streets, Pers Serv	23,406	A51101	19,610
Maint of Streets, Equip & Cap Outlay		A51102	28,342
Maint of Streets, Contr Expend	11,609	A51104	14,785
TOTAL Maint of Streets	35,015		62,737
Perm Improve Highway, Equip & Cap Outlay	42,361	A51122	27,800
TOTAL Perm Improve Highway	42,361		27,800
Snow Removal, Pers Serv	3,705	A51421	4,858
Snow Removal, Contr Expend	22,647	A51424	18,357
TOTAL Snow Removal	26,352		23,215

VILLAGE OF Evans Mills
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	10,281	A51824	9,209
TOTAL Street Lighting	10,281		9,209
TOTAL Transportation	114,009		122,961
Youth Prog, Pers Serv	8,337	A73101	7,433
Youth Prog, Equip & Cap Outlay		A73102	430
Youth Prog, Contr Expend	2,249	A73104	1,876
TOTAL Youth Prog	10,586		9,739
Historian, Contr Expend	341	A75104	280
TOTAL Historian	341		280
TOTAL Culture And Recreation	10,927		10,019
Zoning, Pers Serv	5,500	A80101	5,500
Zoning, Contr Expend	25	A80104	
TOTAL Zoning	5,525		5,500
Planning, Pers Serv		A80201	285
Planning, Contr Expend		A80204	145
TOTAL Planning	0		430
Joint Planning Board, Contr Expend	192	A80254	195
TOTAL Joint Planning Board	192		195
Refuse & Garbage, Pers Serv	7,808	A81601	4,002
Refuse & Garbage, Contr Expend	6,053	A81604	7,728
TOTAL Refuse & Garbage	13,861		11,730
TOTAL Home And Community Services	19,578		17,855
State Retirement System	11,129	A90108	16,027
Social Security, Employer Cont	5,560	A90308	5,441
Worker's Compensation, Empl Bnfts	4,263	A90408	4,263
Unemployment Insurance, Empl Bnfts		A90508	150
Hospital & Medical (dental) Ins, Empl Bnft	42,679	A90608	56,993
Other Employee Benefits (spec)	428	A90898	1,688
TOTAL Employee Benefits	64,059		84,562
TOTAL Expenditures	322,427		328,328
TOTAL Expenditures	322,427		328,328

VILLAGE OF Evans Mills
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	180,956	A8021	197,166
Restated Fund Balance - Beg of Year	180,956	A8022	197,166
ADD - REVENUES AND OTHER SOURCES	338,637		363,615
DEDUCT - EXPENDITURES AND OTHER USES	322,427		328,328
Fund Balance - End of Year	197,166	A8029	232,453

VILLAGE OF Evans Mills
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	152,950	A1049N	152,950
Est Rev - Real Property Tax Items	1,400	A1099N	1,400
Est Rev - Non Property Tax Items	97,500	A1199N	97,500
Est Rev - Departmental Income	13,050	A1299N	19,800
Est Rev - Intergovernmental Charges	6,000	A2399N	6,000
Est Rev - Licenses And Permits	800	A2599N	800
Est Rev - Miscellaneous Local Sources	40,500	A2799N	40,500
Est Rev - State Aid	35,400	A3099N	35,400
TOTAL Estimated Revenues	347,600		354,350
Appropriated Fund Balance	80,000	A599N	101,500
TOTAL Estimated Other Sources	80,000		101,500
TOTAL Estimated Revenues	427,600		455,850

VILLAGE OF Evans Mills
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	132,200	A1999N	132,200
App - Public Safety	24,850	A3999N	24,850
App - Transportation	129,800	A5999N	129,800
App - Culture And Recreation	18,400	A7999N	18,400
App - Home And Community Services	23,250	A8999N	23,250
App - Employee Benefits	81,200	A9199N	81,200
TOTAL Appropriations	409,700		409,700
App - Interfund Transfer	17,900	A9999N	46,150
TOTAL Other Uses	17,900		46,150
TOTAL Appropriations	427,600		455,850

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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	93,788	FX201	108,232
TOTAL Cash	93,788		108,232
TOTAL Assets	93,788		108,232

VILLAGE OF Evans Mills
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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	39,875	FX914	39,785
Assigned Unappropriated Fund Balance	53,913	FX915	68,447
TOTAL Assigned Fund Balance	93,788		108,232
TOTAL Fund Balance	93,788		108,232
TOTAL Liabilities, Deferred Inflows And Fund Balance	93,788		108,232

VILLAGE OF Evans Mills
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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	118,537	FX2140	113,363
Interest & Penalties On Water Rents	1,930	FX2148	1,491
TOTAL Departmental Income	120,467		114,854
Interest And Earnings	11	FX2401	12
TOTAL Use of Money And Property	11		12
TOTAL Revenues	120,478		114,866
TOTAL Revenues	120,478		114,866

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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Administration, Contr Expend	1,993	FX83104	2,101
TOTAL Water Administration	1,993		2,101
Source Supply Pwr & Pump, Pers Serv	33,668	FX83201	36,378
Source Supply Pwr & Pump, Contr Expend	16,880	FX83204	19,647
TOTAL Source Supply Pwr & Pump	50,548		56,025
Water Purification, Contr Expend	1,190	FX83304	1,227
TOTAL Water Purification	1,190		1,227
TOTAL Home And Community Services	53,731		59,353
Social Security, Empl Bnfts	2,576	FX90308	2,783
TOTAL Employee Benefits	2,576		2,783
Debt Principal, Serial Bonds	43,400	FX97106	21,700
TOTAL Debt Principal	43,400		21,700
Debt Interest, Serial Bonds	17,651	FX97107	16,586
TOTAL Debt Interest	17,651		16,586
TOTAL Expenditures	117,358		100,422
TOTAL Expenditures	117,358		100,422

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	90,668	FX8021	93,788
Restated Fund Balance - Beg of Year	90,668	FX8022	93,788
ADD - REVENUES AND OTHER SOURCES	120,478		114,866
DEDUCT - EXPENDITURES AND OTHER USES	117,358		100,422
Fund Balance - End of Year	93,788	FX8029	108,232

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(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	111,500	FX1299N	111,500
TOTAL Estimated Revenues	111,500		111,500
Appropriated Fund Balance	39,875	FX599N	39,875
TOTAL Estimated Other Sources	39,875		39,875
TOTAL Estimated Revenues	151,375		151,375

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(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	0	FX1999N	
App - Home And Community Services	107,500	FX8999N	107,500
App - Employee Benefits	3,225	FX9199N	3,225
App - Debt Service	38,650	FX9899N	38,650
TOTAL Appropriations	149,375		149,375
Other Budgetary Purposes	2,000	FX962N	2,000
TOTAL Other Uses	2,000		2,000
TOTAL Appropriations	151,375		151,375

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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	167,916	G201	210,080
TOTAL Cash	167,916		210,080
TOTAL Assets	167,916		210,080

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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	61,725	G914	61,725
Assigned Unappropriated Fund Balance	106,191	G915	148,355
TOTAL Assigned Fund Balance	167,916		210,080
TOTAL Fund Balance	167,916		210,080
TOTAL Liabilities, Deferred Inflows And Fund Balance	167,916		210,080

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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	75,780	G2120	82,375
Interest & Penalties On Sewer Accts	1,352	G2128	1,176
TOTAL Departmental Income	77,132		83,551
Interest And Earnings	12	G2401	16
TOTAL Use of Money And Property	12		16
Unclassified (specify)		G2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Oper & Main of Sewer	50,000	G3901	50,000
St Aid, Planning Studies	15,000	G3902	15,000
TOTAL State Aid	65,000		65,000
TOTAL Revenues	142,144		148,567
TOTAL Revenues	142,144		148,567

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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Contr Expend	593	G81104	624
TOTAL Sewer Administration	593		624
Sewage Treat Disp, Pers Serv	41,033	G81301	39,759
Sewage Treat Disp, Equip & Cap Outlay		G81302	27,783
Sewage Treat Disp, Contr Expend	32,886	G81304	34,561
TOTAL Sewage Treat Disp	73,919		102,103
TOTAL Home And Community Services	74,512		102,727
Social Security , Empl Bnfts	3,139	G90308	3,676
TOTAL Employee Benefits	3,139		3,676
TOTAL Expenditures	77,651		106,403
TOTAL Expenditures	77,651		106,403

VILLAGE OF Evans Mills
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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	103,423	G8021	167,916
Restated Fund Balance - Beg of Year	103,423	G8022	167,916
ADD - REVENUES AND OTHER SOURCES	142,144		148,567
DEDUCT - EXPENDITURES AND OTHER USES	77,651		106,403
Fund Balance - End of Year	167,916	G8029	210,080

VILLAGE OF Evans Mills
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(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	121,000	G1299N	121,000
TOTAL Estimated Revenues	121,000		121,000
Appropriated Fund Balance	61,725	G599N	61,725
TOTAL Estimated Other Sources	61,725		61,725
TOTAL Estimated Revenues	182,725		182,725

VILLAGE OF Evans Mills
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(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	0	G1999N	
App - Home And Community Services	177,000	G8999N	178,475
App - Employee Benefits	3,725	G9199N	4,250
TOTAL Appropriations	180,725		182,725
Other Budgetary Purposes	2,000	G962N	
TOTAL Other Uses	2,000		0
TOTAL Appropriations	182,725		182,725

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Balance Sheet

Code Description	2019	EdpCode	2020
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Balance Sheet

Code Description	2019	EdpCode	2020
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Results of Operation

Code Description	2019	EdpCode	2020
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Results of Operation

Code Description	2019	EdpCode	2020
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VILLAGE OF Evans Mills
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

VILLAGE OF Evans Mills
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	377,900	K101	377,900
Buildings	2,513,800	K102	2,513,800
Machinery And Equipment	408,504	K104	408,504
TOTAL Fixed Assets (net)	3,300,204		3,300,204
TOTAL Assets	3,300,204		3,300,204

VILLAGE OF Evans Mills
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Total Non-Current Govt Assets	3,300,204	K159	3,300,204
TOTAL Investments in Non-Current Government Assets	3,300,204		3,300,204
TOTAL Fund Balance	3,300,204		3,300,204
TOTAL	3,300,204		3,300,204

VILLAGE OF Evans Mills
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(L) LIBRARY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	100,082	L201	95,716
Petty Cash	100	L210	100
TOTAL Cash	100,182		95,816
TOTAL Assets	100,182		95,816

VILLAGE OF Evans Mills
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(L) LIBRARY

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	17,100	L914	17,100
Assigned Unappropriated Fund Balance	83,082	L915	78,716
TOTAL Assigned Fund Balance	100,182		95,816
TOTAL Fund Balance	100,182		95,816
TOTAL Liabilities, Deferred Inflows And Fund Balance	100,182		95,816

VILLAGE OF Evans Mills
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(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	15,000	L1001	15,000
TOTAL Real Property Taxes	15,000		15,000
Library Charges	445	L2082	339
TOTAL Departmental Income	445		339
Library Services, Other Govts	3,500	L2360	3,000
TOTAL Intergovernmental Charges	3,500		3,000
Interest And Earnings	10	L2401	10
TOTAL Use of Money And Property	10		10
Gifts And Donations	125	L2705	425
Grants From Local Governments	17,729	L2706	17,729
Unclassified (specify)	2,000	L2770	
TOTAL Miscellaneous Local Sources	19,854		18,154
St Aid For Libraries	1,418	L3840	1,419
TOTAL State Aid	1,418		1,419
TOTAL Revenues	40,227		37,922
TOTAL Revenues	40,227		37,922

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(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Library, Pers Serv	25,329	L74101	25,923
Library, Contr Expend	12,611	L74104	14,428
TOTAL Library	37,940		40,351
TOTAL Culture And Recreation	37,940		40,351
Social Security, Empl Bnfts	1,937	L90308	1,937
TOTAL Employee Benefits	1,937		1,937
TOTAL Expenditures	39,877		42,288
TOTAL Expenditures	39,877		42,288

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(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	99,832	L8021	100,182
Restated Fund Balance - Beg of Year	99,832	L8022	100,182
ADD - REVENUES AND OTHER SOURCES	40,227		37,922
DEDUCT - EXPENDITURES AND OTHER USES	39,877		42,288
Fund Balance - End of Year	100,182	L8029	95,816

VILLAGE OF Evans Mills
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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	854	TA201	3,223
TOTAL Cash	854		3,223
TOTAL Assets	854		3,223

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	25	TA630	25
TOTAL Due To Other Funds	25		25
Nys Income Tax	829	TA21	3,198
TOTAL Agency Liabilities	829		3,198
TOTAL Liabilities	854		3,223
TOTAL Liabilities, Deferred Inflows And Fund Balance	854		3,223

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	538,984	W129	595,768
TOTAL Provision To Be Made In Future Budgets	538,984		595,768
TOTAL Assets	538,984		595,768

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	17,784	W638	96,268
TOTAL Other Liabilities	17,784		96,268
Bonds Payable	521,200	W628	499,500
TOTAL Bond And Long Term Liabilities	521,200		499,500
TOTAL Liabilities	538,984		595,768
TOTAL Liabilities	538,984		595,768

VILLAGE OF Evans Mills
 Statement of Indebtedness
 For the Fiscal Year Ending 2020

County of: Jefferson

Municipal Code: 220445901600

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
2011	BOND E	Water Tower Construction			09/24/2010	09/24/2048	3.25%		\$825,000	\$521,200	\$21,700	\$0	\$0		\$499,500
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$521,200	\$21,700	\$0	\$0	\$0	\$499,500
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$521,200	\$21,700	\$0	\$0	\$0	\$499,500

VILLAGE OF Evans Mills
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$649,654.00
Time Deposits	9Z2021	
Total		\$649,804.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$372,555.00
Total		\$622,555.00
 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 Evans Mills
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8935	\$3,223	\$0	\$0	\$3,223
****-8950	\$95,726	\$0	\$10	\$95,716
****-8943	\$210,080	\$0	\$0	\$210,080
****-8976	\$232,523	\$0	\$120	\$232,403
****-8984	\$71,202	\$0	\$0	\$71,202
****-0867	\$37,030	\$0	\$0	\$37,030
Total Adjusted Bank Balance				\$649,654
Petty Cash				\$150.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$649,804
Total Cash Balance All Funds			9ZCASHB *	\$649,804
* Must be equal				

VILLAGE OF Evans Mills
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<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? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</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>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>No</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 Evans Mills
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2020

Total Full Time Employees:			3		
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	\$16,027.00	3		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$13,837.00	3	14	
90408	Worker's Compensation Insurance	\$4,263.00	3	14	
90458	Life Insurance				
90508	Unemployment Insurance	\$150.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$56,993.00	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,688.00	3		
Total		\$92,958.00			
Computed Total From Financial Section (comparative purposes only)		\$92,958.00			

VILLAGE OF Evans Mills
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,397	1,660	gallons	
Diesel Fuel	\$413	173	gallons	
Fuel Oil			gallons	
Natural Gas	\$3,730	3,997	cubic feet	Therms
Electricity	\$31,093	293,263	kilowatt-hours	
Coal			tons	
Propane	\$2,352	1,569	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Samantha J. Fleming, hereby certify that I am the Chief Fiscal Officer of the Village of Evans Mills, and that the information provided in the annual financial report of the Village of Evans Mills, for the fiscal year ended 05/31/2020, 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 Evans Mills, and adopted by me as my signature for use in conjunction with the filing of the Village of Evans Mills's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Evans Mills's annual financial report for the fiscal year ended 05/31/2020 and filed by means of electronic data transmission.

Samantha J. Fleming
Name of Report Preparer if different than Chief Fiscal Officer

Samantha J. Fleming
Name

(315) 629-4753
Telephone Number

CLERK-TREASURER
Title

P.O. BOX 176, EVANS MILLS NY 13
Official Address

09/10/2020
Date of Certification

(315) 629-4753
Official Telephone Number

VILLAGE OF Evans Mills
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Account Code Comment

Account Code A2750 Reclassified \$5,108 of AIM-Related payments from A3001 per email with Village. Adjustment was made based on reporting requirements of AIM and AIM-Related Payments.

Account Code A3001 Reclassified \$5,108 of AIM-Related payments in A2750 per email with Village. Adjustment was made based on reporting requirements of AIM and AIM-Related Payments.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 Updated pension liability figure per email with Village.

Account Code W129 Adjusted figure to balance the W Fund after updating W638 per email with Village.