

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Berne
County of Albany
For the Fiscal Year Ended 12/31/2021

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 Berne

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SS) SEWER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	1,480,550	A201	1,147,838
TOTAL Cash	1,480,550		1,147,838
Accounts Receivable	151,250	A380	47,342
TOTAL Other Receivables (net)	151,250		47,342
Due From Other Funds	37,307	A391	
TOTAL Due From Other Funds	37,307		0
Prepaid Expenses		A480	38,270
TOTAL Prepaid Expenses	0		38,270
Cash Special Reserves	309,152	A230	532,300
TOTAL Restricted Assets	309,152		532,300
TOTAL Assets	1,978,260		1,765,749

TOWN OF Berne
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	12,307	A630	24,813
TOTAL Due To Other Funds	12,307		24,813
TOTAL Liabilities	12,307		24,813
Fund Balance			
Not in Spendable Form		A806	38,269
TOTAL Nonspendable Fund Balance	0		38,269
Retirement Contribution Reserve	19	A827	19
Capital Reserve	298,774	A878	514,459
Other Restricted Fund Balance	10,359	A899	17,821
TOTAL Restricted Fund Balance	309,152		532,300
Assigned Appropriated Fund Balance	266,756	A914	441,524
TOTAL Assigned Fund Balance	266,756		441,524
Unassigned Fund Balance	1,390,045	A917	728,843
TOTAL Unassigned Fund Balance	1,390,045		728,843
TOTAL Fund Balance	1,965,953		1,740,936
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,978,260		1,765,749

TOWN OF Berne
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	468,041	A1001	370,924
TOTAL Real Property Taxes	468,041		370,924
Interest & Penalties On Real Prop Taxes	4,594	A1090	3,520
TOTAL Real Property Tax Items	4,594		3,520
Non Prop Tax Dist By County	559,207	A1120	454,146
Franchises	18,615	A1170	18,581
TOTAL Non Property Tax Items	577,822		472,727
Clerk Fees	3,949	A1255	3,111
Ambulance Charges	19,510	A1640	13,329
Park And Recreational Charges	1,715	A2001	980
Zoning Fees	14,975	A2110	16,531
Planning Board Fees		A2115	350
Refuse & Garbage Charges	4,412	A2130	3,668
TOTAL Departmental Income	44,561		37,969
Interest And Earnings	6,083	A2401	2,021
TOTAL Use of Money And Property	6,083		2,021
Dog Licenses	1,009	A2544	1,067
Permits, Other		A2590	1,080
TOTAL Licenses And Permits	1,009		2,147
Fines And Forfeited Bail	3,067	A2610	3,895
TOTAL Fines And Forfeitures	3,067		3,895
Sales of Scrap & Excess Materials	5,273	A2650	4,015
Sales of Refuse For Recycling	3,423	A2651	5,965
Sales of Equipment		A2665	1
Insurance Recoveries		A2680	896
TOTAL Sale of Property And Compensation For Loss	8,696		10,876
Gifts And Donations		A2705	1,455
AIM Related Payments	12,028	A2750	12,028
Unclassified (specify)	12,656	A2770	86,007
TOTAL Miscellaneous Local Sources	24,684		99,490
St Aid, Mortgage Tax	76,301	A3005	44,731
St Aid - Other (specify)		A3089	49,020
Additional Description covid relief funds			
St Aid, Youth Programs		A3820	
TOTAL State Aid	76,301		93,751
TOTAL Revenues	1,214,856		1,097,320
TOTAL Revenues	1,214,856		1,097,320

TOWN OF Berne
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	14,540	A10101	13,025
Legislative Board, Contr Expend	6,222	A10104	19,477
TOTAL Legislative Board	20,762		32,502
Municipal Court, Pers Serv	26,525	A11101	33,864
Municipal Court, Equip & Cap Outlay		A11102	250
Municipal Court, Contr Expend	1,780	A11104	4,790
TOTAL Municipal Court	28,305		38,903
Supervisor,pers Serv	19,226	A12201	20,726
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	283	A12204	2,050
TOTAL Supervisor	19,509		22,776
Tax Collection,pers Serv	9,073	A13301	9,073
Tax Collection,equip & Cap Outlay		A13302	
Tax Collection,contr Expend	1,445	A13304	2,222
TOTAL Tax Collection	10,518		11,295
Assessment, Pers Serv	33,899	A13551	33,899
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	450	A13554	1,399
TOTAL Assessment	34,349		35,298
Clerk,pers Serv	55,240	A14101	57,004
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	924	A14104	695
TOTAL Clerk	56,164		57,699
Law, Pers Serv	21,651	A14201	30,350
TOTAL Law	21,651		30,350
Personnel, Pers Serv	30,976	A14301	28,515
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	205	A14304	2,543
TOTAL Personnel	31,181		31,058
Engineer, Contr Expend	2,036	A14404	1,019
TOTAL Engineer	2,036		1,019
Elections, Contr Expend	11,162	A14504	4,956
TOTAL Elections	11,162		4,956
Records Mgmt, PerS. SerV.	4,800	A14601	4,800
Records Mgmt, Contr Expend		A14604	1,500
TOTAL Records Mgmt	4,800		6,300
Operation of Plant, Pers Serv	62,491	A16201	54,874
Operation of Plant, Equip & Cap Outlay	8,436	A16202	5,250
Operation of Plant, Contr Expend	73,692	A16204	99,487
TOTAL Operation of Plant	144,619		159,610
Unallocated Insurance, Contr Expend	45,548	A19104	50,759
TOTAL Unallocated Insurance	45,548		50,759
Municipal Assn Dues, Contr Expend	1,000	A19204	1,000
TOTAL Municipal Assn Dues	1,000		1,000
TOTAL General Government Support	431,602		483,526

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Police, Contr Expend	129,316	A31204	163,354
TOTAL Police	129,316		163,354
Traffic Control, Contr Expen	349	A33104	1,000
TOTAL Traffic Control	349		1,000
Control of Animals, Pers Serv	6,509	A35101	1,444
Control of Animals, Equip & Cap Outlay	95	A35102	
Control of Animals, Contr Expend	186	A35104	625
TOTAL Control of Animals	6,789		2,069
Safety Inspection, Pers Serv	73,762	A36201	62,474
Safety Inspection, Equip & Cap Outlay	749	A36202	
Safety Inspection, Contr Expend	40,358	A36204	3,068
TOTAL Safety Inspection	114,869		65,542
TOTAL Public Safety	251,322		231,965
Registrar of Vital Statistics, Pers Serv	4,800	A40201	4,800
TOTAL Registrar of Vital Statistics	4,800		4,800
TOTAL Health	4,800		4,800
Street Admin, Pers Serv	55,490	A50101	56,466
Street Admin, Equip & Cap Outlay	193	A50102	
Street Admin, Contr Expend	8,248	A50104	6,491
TOTAL Street Admin	63,931		62,957
Garage, Equip & Cap Outlay		A51322	1,800
Garage, Contr Expend	15,321	A51324	15,215
TOTAL Garage	15,321		17,015
Street Lighting, Contr Expend	9,643	A51824	15,937
TOTAL Street Lighting	9,643		15,937
TOTAL Transportation	88,895		95,909
Parks, Pers Serv		A71101	2,000
Parks, Equip & Cap Outlay	3,500	A71102	18,475
Parks, Contr Expend	22,875	A71104	16,523
TOTAL Parks	26,375		36,998
Joint Youth Prog, Pers Serv	2,488	A73201	
Joint Youth Prog, Contr Expend	1,584	A73204	200
TOTAL Joint Youth Prog	4,072		200
Library, Pers Serv	39,971	A74101	41,408
Library, Equip & Cap Outlay	480	A74102	
Library, Contr Expend	24,630	A74104	14,632
TOTAL Library	65,082		56,040
Museum - Art Gallery, Contr Expend		A74504	2,500
TOTAL Museum - Art Gallery	0		2,500
Historian, Pers Serv	300	A75101	300
Historian, Contr Expend		A75104	500
TOTAL Historian	300		800
Celebrations, Contr Expend	1,366	A75504	10,622
TOTAL Celebrations	1,366		10,622

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Adult Recreation, Contr Expend		A76204	600
TOTAL Adult Recreation	0		600
Other Culture And Rec, Pers Serv	77	A79891	9,843
Other Culture And Rec, Contr Expend	6,176	A79894	11,085
TOTAL Other Culture And Rec	6,253		20,928
TOTAL Culture And Recreation	103,447		128,688
Zoning, Pers Serv	2,900	A80101	3,317
Zoning, Equip & Cap Outlay		A80102	
Zoning, Contr Expend		A80104	2,000
TOTAL Zoning	2,900		5,317
Planning, Pers Serv	9,402	A80201	9,763
Planning, Equip & Cap Outlay		A80202	
Planning, Contr Expend	453	A80204	4,195
TOTAL Planning	9,855		13,958
Environmental Control, Contr Expend		A80904	250
TOTAL Environmental Control	0		250
Refuse & Garbage, Pers Serv	39,640	A81601	49,756
Refuse & Garbage, Equip & Cap Outlay	584	A81602	
Refuse & Garbage, Contr Expend	78,472	A81604	75,963
TOTAL Refuse & Garbage	118,696		125,720
TOTAL Home And Community Services	131,451		145,245
State Retirement System	48,874	A90108	51,307
Social Security, Employer Cont	39,026	A90308	37,766
Worker's Compensation, Empl Bnfts	11,000	A90408	9,163
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts		A90558	
Hospital & Medical (dental) Ins, Empl Bnft	66,411	A90608	133,968
TOTAL Employee Benefits	165,311		232,204
TOTAL Expenditures	1,176,828		1,322,337
TOTAL Expenditures	1,176,828		1,322,337

TOWN OF Berne
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,942,934	A8021	1,965,953
Prior Period Adj -Decrease In Fund Balance	15,010	A8015	
Restated Fund Balance - Beg of Year	1,927,925	A8022	1,965,953
ADD - REVENUES AND OTHER SOURCES	1,214,856		1,097,320
DEDUCT - EXPENDITURES AND OTHER USES	1,176,828		1,322,337
Fund Balance - End of Year	1,965,953	A8029	1,740,936

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	371,374	A1049N	0
Est Rev - Real Property Tax Items	4,000	A1099N	3,500
Est Rev - Non Property Tax Items	454,146	A1199N	750,000
Est Rev - Departmental Income	41,750	A1299N	149,358
Est Rev - Licenses And Permits	1,000	A2599N	1,000
Est Rev - Fines And Forfeitures	10,000	A2649N	4,200
Est Rev - Sale of Prop And Comp For Loss	7,600	A2699N	7,800
Est Rev - Miscellaneous Local Sources	20,000	A2799N	20,000
Est Rev - State Aid	52,028	A3099N	52,028
TOTAL Estimated Revenues	961,898		987,886
Appropriated Reserve & Restricted Fund Bal		A511N	232,040
Appropriated Fund Balance	266,756	A599N	441,524
TOTAL Estimated Other Sources	266,756		673,564
TOTAL Estimated Revenues	1,228,654		1,661,450

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	494,603	A1999N	763,322
App - Public Safety	240,872	A3999N	320,242
App - Health	4,800	A4999N	4,800
App - Transportation	82,215	A5999N	83,909
App - Culture And Recreation	94,529	A7999N	107,898
App - Home And Community Services	131,446	A8999N	162,148
App - Employee Benefits	180,189	A9199N	219,131
App - Debt Service	0	A9899N	
TOTAL Appropriations	1,228,654		1,661,450
TOTAL Appropriations	1,228,654		1,661,450

TOWN OF Berne
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	442,778	DA200	113,916
TOTAL Cash	442,778		113,916
Accounts Receivable	260,155	DA380	559,493
TOTAL Other Receivables (net)	260,155		559,493
Due From Other Funds	25,000	DA391	24,165
TOTAL Due From Other Funds	25,000		24,165
Cash Special Reserves	210,123	DA230	210,333
TOTAL Restricted Assets	210,123		210,333
TOTAL Assets	938,056		907,908

TOWN OF Berne
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		DA600	
TOTAL Accounts Payable	0		0
Due To Other Funds		DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Retirement Contribution Reserve	322	DA827	322
Insurance Reserve	24,261	DA863	24,261
Capital Reserve	47,430	DA878	47,640
Reserve For Repairs	18,000	DA882	18,000
Reserve For Debt	22,000	DA884	22,000
Other Restricted Fund Balance	98,111	DA899	98,111
TOTAL Restricted Fund Balance	210,123		210,333
Assigned Appropriated Fund Balance	223,350	DA914	427,126
Assigned Unappropriated Fund Balance	504,582	DA915	270,449
TOTAL Assigned Fund Balance	727,932		697,575
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	938,056		907,908
TOTAL Liabilities, Deferred Inflows And Fund Balance	938,056		907,908

TOWN OF Berne
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	234,438	DA1001	272,721
TOTAL Real Property Taxes	234,438		272,721
Sales Tax (from County)	474,262	DA1120	654,146
TOTAL Non Property Tax Items	474,262		654,146
Interest And Earnings	2,409	DA2401	736
TOTAL Use of Money And Property	2,409		736
Sales, Other	2,873	DA2655	
Insurance Recoveries		DA2680	10,730
TOTAL Sale of Property And Compensation For Loss	2,873		10,730
Unclassified (specify)	2,201	DA2770	10,795
TOTAL Miscellaneous Local Sources	2,201		10,795
St Aid, Consolidated Highway Aid	235,651	DA3501	445,741
TOTAL State Aid	235,651		445,741
Federal Aid - Other		DA4089	48,126
Fed Aid Other Home and Community Services		DA4989	
TOTAL Federal Aid	0		48,126
TOTAL Revenues	951,833		1,442,996
TOTAL Revenues	951,833		1,442,996

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Personal Services	30,193	DA17101	
Administration-Contractual	412	DA17104	
TOTAL Administration-Contractual	30,605		0
Other General Govt Support, Personal Serv		DA19891	34,835
Other General Govt Support, Contract Exp		DA19894	99
TOTAL Other General Govt Support	0		34,934
TOTAL General Government Support	30,605		34,934
Maint of Streets, Pers Serv	178,888	DA51101	211,508
Maint of Streets, Contr Expend	79,325	DA51104	61,245
TOTAL Maint of Streets	258,213		272,753
Perm Improve Highway, Equip & Cap Outlay		DA51122	357,102
Perm Improve Highway, Contr Expend	262,912	DA51124	
TOTAL Perm Improve Highway	262,912		357,102
Machinery, Equip & Cap Outlay	49,562	DA51302	256,800
Machinery, Contr Expend	82,828	DA51304	68,665
TOTAL Machinery	132,390		325,465
Snow Removal, Pers Serv	175,776	DA51421	163,813
Snow Removal, Contr Expend	106,477	DA51424	97,544
TOTAL Snow Removal	282,253		261,358
TOTAL Transportation	935,768		1,216,678
State Retirement, Empl Bnfts	42,562	DA90108	41,535
Social Security , Empl Bnfts	29,297	DA90308	31,264
Worker's Compensation, Empl Bnfts	34,979	DA90408	34,700
Unemployment Insurance, Empl Bnfts	1,277	DA90508	
Disability Insurance, Empl Bnfts		DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	46,945	DA90608	95,008
TOTAL Employee Benefits	155,059		202,508
TOTAL Expenditures	1,121,432		1,454,119
TOTAL Expenditures	1,121,432		1,454,119

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,164,048	DA8021	938,056
Prior Period Adj -Decrease In Fund Balance	56,394	DA8015	19,024
Restated Fund Balance - Beg of Year	1,107,655	DA8022	919,031
ADD - REVENUES AND OTHER SOURCES	951,833		1,442,996
DEDUCT - EXPENDITURES AND OTHER USES	1,121,432		1,454,119
Fund Balance - End of Year	938,056	DA8029	907,908

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	272,721	DA1049N	84,437
Est Rev - Non Property Tax Items	454,146	DA1199N	500,000
Est Rev - Use of Money And Property	2,200	DA2499N	1,000
Est Rev - Miscellaneous Local Sources	2,000	DA2799N	2,000
Est Rev - State Aid	183,000	DA3099N	183,000
TOTAL Estimated Revenues	914,067		770,437
Appropriated Reserve & Restricted Fund Bal		DA511N	112,733
Appropriated Fund Balance	223,330	DA599N	427,126
TOTAL Estimated Other Sources	223,330		539,859
TOTAL Estimated Revenues	1,137,397		1,310,296

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	944,676	DA5999N	1,007,990
App - Employee Benefits	192,641	DA9199N	302,306
TOTAL Appropriations	1,137,317		1,310,296
TOTAL Appropriations	1,137,317		1,310,296

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	33,027	H200	
TOTAL Cash	33,027		0
TOTAL Assets	33,027		0

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	72,120	H600	
TOTAL Accounts Payable	72,120		0
TOTAL Liabilities	72,120		0
Fund Balance			
Unassigned Fund Balance	-39,093	H917	
TOTAL Unassigned Fund Balance	-39,093		0
TOTAL Fund Balance	-39,093		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	33,027		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Unclassified (specify)		H2770	39,033
TOTAL Miscellaneous Local Sources	0		39,033
TOTAL Revenues	0		39,033
Interfund Transfers	3,947	H5031	
TOTAL Interfund Transfers	3,947		0
TOTAL Other Sources	3,947		0
TOTAL Revenues	3,947		39,033

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay	3,947	H11302	
TOTAL Traffic Viol Bureau	3,947		0
TOTAL General Government Support	3,947		0
TOTAL Expenditures	3,947		0
TOTAL Expenditures	3,947		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-39,033	H8021	-39,033
Restated Fund Balance - Beg of Year	-39,033	H8022	-39,033
ADD - REVENUES AND OTHER SOURCES	3,947		39,033
DEDUCT - EXPENDITURES AND OTHER USES	3,947		
Fund Balance - End of Year	-39,033	H8029	0

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	331,600	K101	331,600
Buildings	1,724,700	K102	1,724,700
Machinery And Equipment	6,224,554	K104	6,505,398
TOTAL Fixed Assets (net)	8,280,854		8,561,698
TOTAL Assets	8,280,854		8,561,698

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets	8,280,854	K159	8,561,698
TOTAL Investments in Non-Current Government Assets	8,280,854		8,561,698
TOTAL Fund Balance	8,280,854		8,561,698
TOTAL	8,280,854		8,561,698

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	5,996	SS200	46,580
TOTAL Cash	5,996		46,580
Due From Other Funds		SS391	647
TOTAL Due From Other Funds	0		647
Cash Special Reserves	33,027	SS230	29,171
TOTAL Restricted Assets	33,027		29,171
TOTAL Assets	39,023		76,399

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		SS600	
TOTAL Accounts Payable	0		0
Due To Other Funds		SS630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Reserve For Repairs	33,027	SS882	29,171
TOTAL Restricted Fund Balance	33,027		29,171
Assigned Appropriated Fund Balance	2,500	SS914	8,604
Assigned Unappropriated Fund Balance	3,496	SS915	38,610
TOTAL Assigned Fund Balance	5,996		47,214
TOTAL Fund Balance	39,023		76,385
TOTAL Liabilities, Deferred Inflows And Fund Balance	39,023		76,385

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	79,380	SS1001	
Special Assessments		SS1030	41,559
Additional Description EDU collections			
TOTAL Real Property Taxes	79,380		41,559
Interest And Earnings	40	SS2401	7
TOTAL Use of Money And Property	40		7
St Aid, Other Aid (specify)		SS3089	44,562
Additional Description covid relief funds			
TOTAL State Aid	0		44,562
TOTAL Revenues	79,420		86,129
TOTAL Revenues	79,420		86,129

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Credit Card Fees		SS13754	
TOTAL Credit Card Fees	0		0
Administration-Personal Services	19,057	SS17101	
TOTAL Administration-Personal Services	19,057		0
Other General Govt Support, Personal Serv		SS19891	21,963
TOTAL Other General Govt Support	0		21,963
TOTAL General Government Support	19,057		21,963
Sewer Administration, Contr Expend	20,215	SS81104	29,696
TOTAL Sewer Administration	20,215		29,696
TOTAL Home And Community Services	20,215		29,696
State Retirement, Empl Bnfts	2,167	SS90108	1,180
Social Security , Empl Bnfts	1,424	SS90308	1,627
Worker's Compensation, Empl Bnfts	924	SS90408	769
TOTAL Employee Benefits	4,515		3,577
Debt Principal, Serial Bonds	34,118	SS97106	
Debt Principal, Installment Bonds		SS97206	34,652
TOTAL Debt Principal	34,118		34,652
TOTAL Expenditures	77,906		89,888
Transfers, Capital Projects Fund	3,947	SS99509	
TOTAL Operating Transfers	3,947		0
TOTAL Other Uses	3,947		0
TOTAL Expenditures	81,853		89,888

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	35,930	SS8021	39,023
Prior Period Adj -Increase In Fund Balance	5,527	SS8012	41,121
Restated Fund Balance - Beg of Year	41,456	SS8022	80,144
ADD - REVENUES AND OTHER SOURCES	79,420		86,129
DEDUCT - EXPENDITURES AND OTHER USES	81,853		89,888
Fund Balance - End of Year	39,023	SS8029	76,385

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	0	SS1049N	0
Est Rev - Departmental Income	77,562	SS1299N	42,737
Est Rev - Use of Money And Property	50	SS2499N	15
Est Rev - State Aid		SS3099N	35,185
TOTAL Estimated Revenues	77,612		77,937
Appropriated Fund Balance	2,500	SS599N	8,604
TOTAL Estimated Other Sources	2,500		8,604
TOTAL Estimated Revenues	80,112		86,541

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	45,460	SS1999N	51,356
App - Debt Service	34,652	SS9899N	35,185
TOTAL Appropriations	80,112		86,541
TOTAL Appropriations	80,112		86,541

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	45,176	TA200	
Cash In Time Deposits	53,644	TA201	
TOTAL Cash	98,820		0
TOTAL Assets	98,820		0

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	50,000	TA630	
TOTAL Due To Other Funds	50,000		0
Consolidated Payroll	144	TA10	
Other Funds (specify)	48,671	TA85	
TOTAL Agency Liabilities	48,815		0
TOTAL Liabilities	98,815		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	98,815		0

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	1,126,934	W129	899,205
TOTAL Provision To Be Made In Future Budgets	1,126,934		899,205
TOTAL Assets	1,126,934		899,205

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	195,075	W638	1,908
TOTAL Other Liabilities	195,075		1,908
Bonds Payable	931,859	W628	897,297
TOTAL Bond And Long Term Liabilities	931,859		897,297
TOTAL Liabilities	1,126,934		899,205
TOTAL Liabilities	1,126,934		899,205

TOWN OF Berne
Statement of Indebtedness
For the Fiscal Year Ending 2021

8/1/2022

County of: Albany

Municipal Code: 010306800000

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
2014	BOND N	EFC Bond			09/18/2014	11/18/2043	0.00%		\$1,159,476	\$931,858	\$34,562	\$0	\$0		\$897,296
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$931,858	\$34,562	\$0	\$0	\$0	\$897,296
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$931,858	\$34,562	\$0	\$0	\$0	\$897,296

TOWN OF Berne
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$2,080,138.76
Time Deposits	9Z2021	
Total		\$2,080,138.76
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$100,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,980,138.76
Total		\$2,080,138.76
 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 Berne
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-236	\$1,048,062	\$2,317	\$1,534	\$1,048,845
****-244	\$113,380	\$537	\$0	\$113,916
****-260	\$45,933	\$647	\$0	\$46,580
****-278	\$514,459	\$0	\$0	\$514,459
****-286	\$11,138	\$350	\$0	\$11,488
****-294	\$6,352	\$0	\$0	\$6,352
****-301	\$98,993	\$0	\$0	\$98,993
****-327	\$29,171	\$0	\$0	\$29,171
****-385	\$210,333	\$0	\$0	\$210,333
	Total Adjusted Bank Balance			\$2,080,139
	Petty Cash			\$0.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$2,080,139
	Total Cash Balance All Funds			9ZCASHB * \$2,080,139
	* Must be equal			

TOWN OF Berne
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<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>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Berne
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		10			
Total Part Time Employees:		43			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$94,022.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$70,657.00			
90408	Worker's Compensation Insurance	\$44,633.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$228,976.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$438,288.00			
Computed Total From Financial Section (comparative purposes only)		\$438,288.71			

TOWN OF Berne
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline		29,781	gallons	
Diesel Fuel	\$12,398	4,295	gallons	
Fuel Oil	\$8,197	4,986	gallons	
Natural Gas	\$		cubic feet	
Electricity	\$39,300	15,648	kilowatt-hours	
Coal	\$		tons	
Propane	\$6,655	3,860	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Dennis Palow, hereby certify that I am the Chief Fiscal Officer of the Town of Berne, and that the information provided in the annual financial report of the Town of Berne, for the fiscal year ended 12/31/2021, 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 Berne, and adopted by me as my signature for use in conjunction with the filing of the Town of Berne 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Berne's annual financial report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

Andrea Borst
Name of Report Preparer if different than Chief Fiscal Officer

(518) 872-1448
Telephone Number

03/08/2022
Date of Certification

Dennis Palow
Name

Senior Account Clerk
Title

1656 Helderberg Trail
Official Address

(518) 872-1448
Official Telephone Number

TOWN OF Berne
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

- Account Code A806 To reclassify \$38,269 from Unassigned Fund Balance to Not in Spendable Form related to prepaid expenses
Account Code A917 To reclassify \$38,269 from Unassigned Fund Balance to Not in Spendable Form related to prepaid expenses

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

- Account Code DA1989 Reclassified \$34,834.62 from DA1710.1 Administration-Personal Service to DA1989.1 Other General Govt Support, Personal Service as Administration code is deactivating
Account Code DA1710 Reclassified \$34,834.62 from DA1710.1 Administration-Personal Service to DA1989.1 Other General Govt Support, Personal Service as Administration code is deactivating
Account Code DA1710 Reclassified \$99.41 from DA1710.4 Administration-Contractual to DA1989.4 Other General Govt Support, Contractual as Administration code is deactivating
Account Code DA1989 Reclassified \$99.41 from DA1710.4 Administration-Contractual to DA1989.4 Other General Govt Support, Contractual as Administration code is deactivating
Account Code DA5112 To reclassify \$357,102.49 from Perm Improve Highway, Contr Expend to Perm Improve Highway
Account Code DA5112 To reclassify \$357,102.49 from Perm Improve Highway, Contr Expend to Perm Improve Highway
Account Code DA4089 To reclassify \$48,126 ARPA Funds from Federal Aid Other Home and Community Services to Federal Aid Other per guidance.
Account Code DA4989 To reclassify \$48,126 ARPA Funds from Federal Aid Other Home and Community Services to Federal Aid Other per guidance.

Adjustment Reason

- Account Code DA8015 prior period adjustment for accounts payable and encumbrances to fund balance

(SS) SEWER

Account Code Comment

- Account Code SS1710 Reclassified \$21,962.73 from SS1710.1 Administration-Personal Service to SS1989.1 Other General Govt Support, Personal Service as Administration code is deactivating
Account Code SS1989 Reclassified \$21,962.73 from SS1710.1 Administration-Personal Service to SS1989.1 Other General Govt Support, Personal Service as Administration code is deactivating

Adjustment Reason

- Account Code SS8012 Prior period adjustment to fund balance, close out of previous years construction account - return of prior year expenditures

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W129 To record adjustment related to \$1,908 NPL per NYSLRS
Account Code W638 To record \$1,908 NPL per NYSLRS