

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Bristol
County of Ontario
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 Bristol

*** 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
- (CM) MISCELLANEOUS SPECIAL REV
- (CM1) PARKS
- (CM2) SOLID WASTE MGMT PROGRAM
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	75,758	A200	30,879
Cash In Time Deposits	710,604	A201	1,502,920
Petty Cash	150	A210	150
TOTAL Cash	786,512		1,533,949
Accounts Receivable	6,071	A380	1,825
TOTAL Other Receivables (net)	6,071		1,825
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Due From Other Governments		A440	261,295
TOTAL Due From Other Governments	0		261,295
Prepaid Expenses	5,441	A480	4,784
TOTAL Prepaid Expenses	5,441		4,784
Cash In Time Deposits Special Reserves	52,054	A231	72,971
TOTAL Restricted Assets	52,054		72,971
TOTAL Assets and Deferred Outflows of Resources	850,078		1,874,824

TOWN OF Bristol
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	21,208	A600	3,236
TOTAL Accounts Payable	21,208		3,236
Accrued Liabilities	335	A601	214
TOTAL Accrued Liabilities	335		214
Other Liabilities	113,743	A688	102,964
Overpayments & Clearing Account	-1,852	A690	
Group Insurance	14,126	A720	10,548
TOTAL Other Liabilities	126,017		113,512
Due To Employees' Retirement System		A637	13,080
State Retirement	1,297	A718	905
TOTAL Due To Other Governments	1,297		13,985
TOTAL Liabilities	148,857		130,947
Fund Balance			
Not in Spendable Form	5,441	A806	4,784
TOTAL Nonspendable Fund Balance	5,441		4,784
Capital Reserve	52,054	A878	52,054
TOTAL Restricted Fund Balance	52,054		52,054
Committed Fund Balance		A913	494,952
TOTAL Committed Fund Balance	0		494,952
Assigned Appropriated Fund Balance	143,521	A914	292,680
TOTAL Assigned Fund Balance	143,521		292,680
Unassigned Fund Balance	500,205	A917	899,407
TOTAL Unassigned Fund Balance	500,205		899,407
TOTAL Fund Balance	701,221		1,743,877
TOTAL Liabilities, Deferred Inflows And Fund Balance	850,078		1,874,824

TOWN OF Bristol
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	193,200	A1001	715,139
TOTAL Real Property Taxes	193,200		715,139
Interest & Penalties On Real Prop Taxes	2,884	A1090	2,670
TOTAL Real Property Tax Items	2,884		2,670
Non Prop Tax Dist By County	424,611	A1120	835,993
Franchises	15,579	A1170	
TOTAL Non Property Tax Items	440,190		835,993
Clerk Fees	332	A1255	328
Other General Departmental Income	5,243	A1289	
Safety Inspection Fees	100	A1560	100
Vital Statistics Fees	520	A1603	1,280
Park And Recreational Charges	2,955	A2001	1,800
Special Recreational Facility Charges		A2025	2,717
Zoning Fees	600	A2110	1,165
Planning Board Fees	150	A2115	100
TOTAL Departmental Income	9,900		7,490
Refuse & Garbage Serv Other Govts	1,235	A2376	
TOTAL Intergovernmental Charges	1,235		0
Interest And Earnings	760	A2401	6,263
TOTAL Use of Money And Property	760		6,263
Games of Chance	10	A2530	10
Dog Licenses	4,888	A2544	4,648
Licenses, Other	5,032	A2545	500
Building And Alteration Permits	10,265	A2555	10,984
Permits, Other	150	A2590	
TOTAL Licenses And Permits	20,345		16,142
Fines And Forfeited Bail	1,413	A2610	5,497
TOTAL Fines And Forfeitures	1,413		5,497
Sales of Scrap & Excess Materials	4,142	A2650	4,157
Sales, Other	81	A2655	6
TOTAL Sale of Property And Compensation For Loss	4,223		4,163
Refunds of Prior Year's Expenditures	531	A2701	
Gifts And Donations	556	A2705	690
AIM Related Payments	8,587	A2750	8,587
Unclassified (specify)	7	A2770	6,517
TOTAL Miscellaneous Local Sources	9,681		15,794
St Aid, Mortgage Tax	74,043	A3005	82,099
St Aid, Real Property Tax Administration	1,074	A3040	
St Aid - Other (specify)	81	A3089	43,562
St Aid Emergency Disaster Assistance		A3960	164,171
TOTAL State Aid	75,198		289,832
Federal Aid - Other		A4089	124,522

TOWN OF Bristol
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Fed Aid, Emergency Disaster Assistance		A4960	492,514
TOTAL Federal Aid	0		617,036
TOTAL Revenues	759,029		2,516,019
Interfund Transfers	2,792	A5031	
TOTAL Interfund Transfers	2,792		0
TOTAL Other Sources	2,792		0
TOTAL Detail Revenues And Other Sources	761,821		2,516,019

TOWN OF Bristol
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	9,265	A10101	14,676
Legislative Board, Contr Expend	595	A10104	117
TOTAL Legislative Board	9,860		14,793
Municipal Court, Pers Serv	17,272	A11101	19,559
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	1,960	A11104	4,780
TOTAL Municipal Court	19,232		24,339
Supervisor,pers Serv	23,862	A12201	15,096
Supervisor,contr Expend	2,692	A12204	1,816
TOTAL Supervisor	26,554		16,912
Comptroller, Contr Expend	13,900	A13154	21,450
TOTAL Comptroller	13,900		21,450
Tax Collection,contr Expend	1,561	A13304	2,041
TOTAL Tax Collection	1,561		2,041
Budget, Pers Serv	2,856	A13401	4,356
TOTAL Budget	2,856		4,356
Assessment, Pers Serv	27,670	A13551	35,626
Assessment, Contr Expend	3,931	A13554	587
TOTAL Assessment	31,601		36,213
Clerk,pers Serv	50,749	A14101	52,956
Clerk,contr Expend	2,457	A14104	2,143
TOTAL Clerk	53,206		55,099
Law, Contr Expend	24,691	A14204	18,791
TOTAL Law	24,691		18,791
Personnel, Pers Serv	4,452	A14301	8,191
TOTAL Personnel	4,452		8,191
Engineer, Contr Expend	1,813	A14404	3,358
TOTAL Engineer	1,813		3,358
Elections, Contr Expend	2,500	A14504	
TOTAL Elections	2,500		0
Records Mgmt, PerS. SerV.		A14601	
TOTAL Records Mgmt	0		0
Operation of Plant, Pers Serv	1,374	A16201	1,080
Operation of Plant, Equip & Cap Outlay		A16202	16,811
Operation of Plant, Contr Expend	9,990	A16204	9,257
TOTAL Operation of Plant	11,364		27,148
Central Comm System Equip & Cap Outlay	4,916	A16502	3,949
Central Comm System Contr Expend	20,100	A16504	21,166
TOTAL Central Comm System Contr Expend	25,016		25,115
Central Print & Mail Equip & Cap Outlay	2,195	A16702	
Central Print & Mail Contr Expend	3,083	A16704	1,655
TOTAL Central Print & Mail Contr Expend	5,278		1,655
Central Data Process, Contr Expend	3,307	A16804	150
TOTAL Central Data Process	3,307		150

TOWN OF Bristol
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Unallocated Insurance, Contr Expend	37,515	A19104	39,320
TOTAL Unallocated Insurance	37,515		39,320
Municipal Assn Dues, Contr Expend	999	A19204	1,000
TOTAL Municipal Assn Dues	999		1,000
TOTAL General Government Support	275,705		299,931
Traffic Control, Contr Expen	4,115	A33104	20,966
TOTAL Traffic Control	4,115		20,966
Control of Animals, Contr Expend	6,181	A35104	6,545
TOTAL Control of Animals	6,181		6,545
Other Animal Control, Contr Expend	536	A35204	137
TOTAL Other Animal Control	536		137
TOTAL Public Safety	10,832		27,648
Registrar of Vital Statistics, Pers Serv	204	A40201	204
TOTAL Registrar of Vital Statistics	204		204
TOTAL Health	204		204
Street Admin, Pers Serv	65,582	A50101	65,502
Street Admin, Contr Expend	2,272	A50104	2,275
TOTAL Street Admin	67,854		67,777
Garage, Equip & Cap Outlay		A51322	23,750
Garage, Contr Expend	19,927	A51324	10,060
TOTAL Garage	19,927		33,810
Street Lighting, Contr Expend	2,434	A51824	1,979
TOTAL Street Lighting	2,434		1,979
TOTAL Transportation	90,215		103,566
Parks, Pers Serv	11,245	A71101	12,575
Parks, Equip & Cap Outlay	6,454	A71102	23,888
Parks, Contr Expend	10,384	A71104	5,090
TOTAL Parks	28,083		41,553
Joint Youth Prog, Contr Expend	10,200	A73204	11,000
TOTAL Joint Youth Prog	10,200		11,000
Library, Contr Expend	54,000	A74104	57,240
TOTAL Library	54,000		57,240
Historian, Pers Serv	1,428	A75101	1,578
Historian, Contr Expend	80	A75104	403
TOTAL Historian	1,508		1,981
Historical Property, Contr Expend	3,000	A75204	5,000
TOTAL Historical Property	3,000		5,000
Celebrations, Contr Expend	216	A75504	1,587
TOTAL Celebrations	216		1,587
TOTAL Culture And Recreation	97,007		118,361
Zoning, Pers Serv	20,335	A80101	20,848
Zoning, Contr Expend	23,473	A80104	23,739
TOTAL Zoning	43,808		44,587
Planning, Pers Serv	5,616	A80201	16,050

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Planning, Contr Expend	585	A80204	310
TOTAL Planning	6,201		16,360
Environmental Control, Contr Expend	258	A80904	260
TOTAL Environmental Control	258		260
Refuse & Garbage, Equip & Cap Outlay		A81602	3,726
Refuse & Garbage, Contr Expend	7,143	A81604	8,500
TOTAL Refuse & Garbage	7,143		12,226
Cemetery, Pers Serv	2,571	A88101	2,450
Cemetery, Contr Expend	191	A88104	66
TOTAL Cemetery	2,762		2,516
Misc Home & Comm Serv, Contr Expend		A89894	40,022
TOTAL Misc Home & Comm Serv	0		40,022
TOTAL Home And Community Services	60,172		115,971
State Retirement System	26,065	A90108	19,596
Social Security, Employer Cont	17,278	A90308	19,613
Worker's Compensation, Empl Bnfts	22,508	A90408	12,039
Unemployment Insurance, Empl Bnfts		A90508	2,500
Disability Insurance, Empl Bnfts	104	A90558	218
Hospital & Medical (dental) Ins, Empl Bnft	39,296	A90608	51,274
TOTAL Employee Benefits	105,251		105,240
TOTAL Expenditures	639,386		770,921
Transfers, Capital Projects Fund		A99509	719,145
TOTAL Operating Transfers	0		719,145
TOTAL Other Uses	0		719,145
TOTAL Detail Expenditures And Other Uses	639,386		1,490,066

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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	579,265	A8021	701,221
Prior Period Adj -Increase In Fund Balance		A8012	16,703
Prior Period Adj -Decrease In Fund Balance	479	A8015	
Restated Fund Balance - Beg of Year	578,786	A8022	717,924
ADD - REVENUES AND OTHER SOURCES	761,821		2,516,019
DEDUCT - EXPENDITURES AND OTHER USES	639,386		1,490,066
Fund Balance - End of Year	701,221	A8029	1,743,877

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	717,000	A1049N	749,134
Est Rev - Real Property Tax Items	2,500	A1099N	2,500
Est Rev - Non Property Tax Items	306,570	A1199N	364,570
Est Rev - Departmental Income	4,100	A1299N	4,100
Est Rev - Intergovernmental Charges	2,470	A2399N	2,470
Est Rev - Use of Money And Property	355	A2499N	700
Est Rev - Licenses And Permits	14,110	A2599N	14,610
Est Rev - Fines And Forfeitures	4,000	A2649N	4,000
Est Rev - Sale of Prop And Comp For Loss	3,020	A2699N	3,020
Est Rev - State Aid	57,146	A3099N	57,146
Est Rev - Federal Aid		A4099N	102,964
TOTAL Estimated Revenues	1,111,271		1,305,214
Appropriated Fund Balance	143,521	A599N	292,680
TOTAL Estimated Other Sources	143,521		292,680
TOTAL Estimated Revenues And Other Sources	1,254,792		1,597,894

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	332,855	A1999N	448,171
App - Public Safety	21,500	A3999N	21,500
App - Health	829	A4999N	854
App - Transportation	94,852	A5999N	99,830
App - Culture And Recreation	108,342	A7999N	112,850
App - Home And Community Services	77,003	A8999N	88,684
App - Employee Benefits	105,266	A9199N	103,762
TOTAL Appropriations	740,647		875,651
App - Interfund Transfer	514,145	A9999N	722,243
TOTAL Other Uses	514,145		722,243
TOTAL Appropriations And Other Uses	1,254,792		1,597,894

TOWN OF Bristol
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	5,508	CM201	5,509
TOTAL Cash	5,508		5,509
TOTAL Assets and Deferred Outflows of Resources	5,508		5,509

TOWN OF Bristol
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	5,508	CM915	5,509
TOTAL Assigned Fund Balance	5,508		5,509
TOTAL Fund Balance	5,508		5,509
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,508		5,509

TOWN OF Bristol
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 For the Fiscal Year Ending 2022

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	2	CM2401	2
TOTAL Use of Money And Property	2		2
TOTAL Revenues	2		2
TOTAL Detail Revenues And Other Sources	2		2

TOWN OF Bristol
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For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Bristol
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,506	CM8021	5,507
Restated Fund Balance - Beg of Year	5,506	CM8022	5,507
ADD - REVENUES AND OTHER SOURCES	2		2
Fund Balance - End of Year	5,507	CM8029	5,509

TOWN OF Bristol
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(CM1) PARKS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	5,508	CM201	5,509
TOTAL Cash	5,508		5,509
TOTAL Assets and Deferred Outflows of Resources	5,508		5,509

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(CM1) PARKS

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	5,508	CM915	5,509
TOTAL Assigned Fund Balance	5,508		5,509
TOTAL Fund Balance	5,508		5,509
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,508		5,509

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(CM1) PARKS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	2	CM2401	2
TOTAL Use of Money And Property	2		2
TOTAL Revenues	2		2
TOTAL Detail Revenues And Other Sources	2		2

TOWN OF Bristol
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Results of Operation

Code Description	2021	EdpCode	2022
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(CM1) PARKS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,506	CM8021	5,507
Restated Fund Balance - Beg of Year	5,506	CM8022	5,507
ADD - REVENUES AND OTHER SOURCES	2		2
Fund Balance - End of Year	5,507	CM8029	5,509

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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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Results of Operation

Code Description	2021	EdpCode	2022
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Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Bristol
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(CM2) SOLID WASTE MGMT PROGRAM

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Restated Fund Balance - Beg of Year		CM8022	
Fund Balance - End of Year		CM8029	

TOWN OF Bristol
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		DA200	21
Cash In Time Deposits	450,823	DA201	260,382
TOTAL Cash	450,823		260,403
Accounts Receivable	14,258	DA380	20,011
TOTAL Other Receivables (net)	14,258		20,011
Prepaid Expenses	12,188	DA480	11,499
TOTAL Prepaid Expenses	12,188		11,499
Cash Special Reserves	91,392	DA230	91,392
TOTAL Restricted Assets	91,392		91,392
TOTAL Assets and Deferred Outflows of Resources	568,661		383,305

TOWN OF Bristol
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	21,006	DA600	4,430
TOTAL Accounts Payable	21,006		4,430
Accrued Liabilities	6,308	DA601	8,343
TOTAL Accrued Liabilities	6,308		8,343
Due To Employees' Retirement System		DA637	28,241
TOTAL Due To Other Governments	0		28,241
TOTAL Liabilities	27,314		41,014
Fund Balance			
Not in Spendable Form	12,188	DA806	11,499
TOTAL Nonspendable Fund Balance	12,188		11,499
Capital Reserve	91,367	DA878	91,367
TOTAL Restricted Fund Balance	91,367		91,367
Assigned Unappropriated Fund Balance	437,792	DA915	239,424
TOTAL Assigned Fund Balance	437,792		239,424
TOTAL Fund Balance	541,347		342,290
TOTAL Liabilities, Deferred Inflows And Fund Balance	568,661		383,304

TOWN OF Bristol
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	508,780	DA1001	
TOTAL Real Property Taxes	508,780		0
Sales Tax (from County)	492,038	DA1120	425,100
TOTAL Non Property Tax Items	492,038		425,100
Transportation Services, Other Govts	229,786	DA2300	120,392
TOTAL Intergovernmental Charges	229,786		120,392
Interest And Earnings	198	DA2401	196
TOTAL Use of Money And Property	198		196
Sales of Scrap & Excess Materials	21	DA2650	201
Sales of Equipment	67,970	DA2665	
TOTAL Sale of Property And Compensation For Loss	67,991		201
Refunds of Prior Year's Expenditures	363	DA2701	
TOTAL Miscellaneous Local Sources	363		0
St Aid, Consolidated Highway Aid	220,736	DA3501	245,848
TOTAL State Aid	220,736		245,848
TOTAL Revenues	1,519,892		791,737
Interfund Transfers		DA5031	719,145
TOTAL Interfund Transfers	0		719,145
TOTAL Other Sources	0		719,145
TOTAL Detail Revenues And Other Sources	1,519,892		1,510,882

TOWN OF Bristol
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For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	157,812	DA51101	137,182
Maint of Streets, Contr Expend	267,959	DA51104	274,255
TOTAL Maint of Streets	425,771		411,437
Perm Improve Highway, Equip & Cap Outlay	196,830	DA51122	212,547
TOTAL Perm Improve Highway	196,830		212,547
Machinery, Equip & Cap Outlay	16,260	DA51302	56,909
Machinery, Contr Expend	102,131	DA51304	146,591
TOTAL Machinery	118,391		203,500
Brush And Weeds, Pers Serv		DA51401	5,564
TOTAL Brush And Weeds	0		5,564
Snow Removal, Pers Serv	151,934	DA51421	221,890
Snow Removal, Contr Expend	173,353	DA51424	190,000
TOTAL Snow Removal	325,287		411,890
TOTAL Transportation	1,066,279		1,244,938
State Retirement, Empl Bnfts	60,381	DA90108	43,336
Social Security , Empl Bnfts	22,896	DA90308	27,007
Worker's Compensation, Empl Bnfts	52,519	DA90408	28,092
Disability Insurance, Empl Bnfts	126	DA90558	218
Hospital & Medical (dental) Ins, Empl Bnft	94,864	DA90608	117,972
Other Employee Benefits (spec)	6,000	DA90898	
TOTAL Employee Benefits	236,786		216,625
Debt Principal, Bond Anticipation Notes	77,200	DA97306	286,200
TOTAL Debt Principal	77,200		286,200
Debt Interest, Bond Anticipation Notes	6,548	DA97307	5,363
TOTAL Debt Interest	6,548		5,363
TOTAL Expenditures	1,386,813		1,753,126
Transfers, Capital Projects Fund	44,996	DA99509	
TOTAL Operating Transfers	44,996		0
TOTAL Other Uses	44,996		0
TOTAL Detail Expenditures And Other Uses	1,431,809		1,753,126

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

(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	453,278	DA8021	541,347
Prior Period Adj -Increase In Fund Balance		DA8012	43,187
Prior Period Adj -Decrease In Fund Balance	14	DA8015	
Restated Fund Balance - Beg of Year	453,264	DA8022	584,534
ADD - REVENUES AND OTHER SOURCES	1,519,892		1,510,882
DEDUCT - EXPENDITURES AND OTHER USES	1,431,809		1,753,126
Fund Balance - End of Year	541,347	DA8029	342,290

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes		DA1049N	
Est Rev - Non Property Tax Items	425,100	DA1199N	433,602
Est Rev - Intergovernmental Charges	165,000	DA2399N	177,000
Est Rev - Use of Money And Property	200	DA2499N	200
Est Rev - Sale of Prop And Comp For Loss	20,200	DA2699N	65,236
Est Rev - State Aid	219,785	DA3099N	147,458
TOTAL Estimated Revenues	830,285		823,496
Estimated - Interfund Transfer	514,145	DA5031N	722,243
TOTAL Estimated Other Sources	514,145		722,243
TOTAL Estimated Revenues And Other Sources	1,344,430		1,545,739

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	1,037,386	DA5999N	1,194,410
App - Employee Benefits	203,904	DA9199N	241,923
App - Debt Service	103,140	DA9899N	109,406
TOTAL Appropriations	1,344,430		1,545,739
TOTAL Appropriations And Other Uses	1,344,430		1,545,739

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits		H201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable	536,600	H626	
TOTAL Notes Payable	536,600		0
TOTAL Liabilities	536,600		0
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-536,600	H917	
TOTAL Unassigned Fund Balance	-536,600		0
TOTAL Fund Balance	-536,600		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	1		0
Interfund Transfers	44,996	H5031	
TOTAL Interfund Transfers	44,996		0
Bans Redeemed From Appropriations	77,200	H5731	286,200
TOTAL Proceeds of Obligations	77,200		286,200
TOTAL Other Sources	122,196		286,200
TOTAL Detail Revenues And Other Sources	122,197		286,200

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Machinery, Equip & Cap Outlay	349,996	H51302	
TOTAL Machinery	349,996		0
TOTAL Transportation	349,996		0
TOTAL Expenditures	349,996		0
Transfers, Other Funds	2,792	H99019	
TOTAL Operating Transfers	2,792		0
TOTAL Other Uses	2,792		0
TOTAL Detail Expenditures And Other Uses	352,788		0

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-306,009	H8021	-536,601
Prior Period Adj -Increase In Fund Balance	1	H8012	250,401
Restated Fund Balance - Beg of Year	-306,008	H8022	-286,200
ADD - REVENUES AND OTHER SOURCES	122,197		286,200
DEDUCT - EXPENDITURES AND OTHER USES	352,788		
Fund Balance - End of Year	-536,601	H8029	

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	200,400	K101	200,400
Buildings	859,900	K102	859,900
Machinery And Equipment	2,754,457	K104	2,811,223
TOTAL Fixed Assets (net)	3,814,757		3,871,523
TOTAL Assets and Deferred Outflows of Resources	3,814,757		3,871,523

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,814,757	K159	3,871,523
TOTAL Investments in Non-Current Government Assets	3,814,757		3,871,523
TOTAL Fund Balance	3,814,757		3,871,523
TOTAL	3,814,757		3,871,523

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

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Investments In Securities		PN450	
TOTAL Investments	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Must Remain Intact		PN807	
TOTAL Nonspendable Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Bristol
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For the Fiscal Year Ending 2022

Results of Operation

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

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	500	PN8021	
Prior Period Adj -Decrease In Fund Balance	500	PN8015	
Restated Fund Balance - Beg of Year		PN8022	
Fund Balance - End of Year		PN8029	

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

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Bristol
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For the Fiscal Year Ending 2022

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	206,000	SF1001	220,000
TOTAL Real Property Taxes	206,000		220,000
TOTAL Revenues	206,000		220,000
TOTAL Detail Revenues And Other Sources	206,000		220,000

TOWN OF Bristol
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	206,000	SF34104	220,000
TOTAL Fire Protection	206,000		220,000
TOTAL Public Safety	206,000		220,000
TOTAL Expenditures	206,000		220,000
TOTAL Detail Expenditures And Other Uses	206,000		220,000

TOWN OF Bristol
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		SF8021	
ADD - REVENUES AND OTHER SOURCES	206,000		220,000
DEDUCT - EXPENDITURES AND OTHER USES	206,000		220,000
Fund Balance - End of Year		SF8029	

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

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Accounts Receivable		SW380	3,621
TOTAL Other Receivables (net)	0		3,621
TOTAL Assets and Deferred Outflows of Resources	0		3,621

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

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Governments		SW631	3,621
TOTAL Due To Other Governments	0		3,621
TOTAL Liabilities	0		3,621
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		3,621

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

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	6,562	SW1001	6,576
Special Assessments	43,384	SW1030	43,010
TOTAL Real Property Taxes	49,946		49,586
TOTAL Revenues	49,946		49,586
TOTAL Detail Revenues And Other Sources	49,946		49,586

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

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Trans & Distrib, Contr Expend	7,636	SW83404	7,276
TOTAL Water Trans & Distrib	7,636		7,276
TOTAL Home And Community Services	7,636		7,276
Debt Principal Other Government	14,197	SW97976	14,196
TOTAL Debt Principal	14,197		14,196
Debt Interest Other Government	28,113	SW97977	28,114
TOTAL Debt Interest	28,113		28,114
TOTAL Expenditures	49,946		49,586
TOTAL Detail Expenditures And Other Uses	49,946		49,586

TOWN OF Bristol
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		SW8021	
Restated Fund Balance - Beg of Year		SW8022	
ADD - REVENUES AND OTHER SOURCES	49,946		49,586
DEDUCT - EXPENDITURES AND OTHER USES	49,946		49,586
Fund Balance - End of Year		SW8029	

TOWN OF Bristol
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	49,586	SW1049N	51,594
TOTAL Estimated Revenues	49,586		51,594
TOTAL Estimated Revenues And Other Sources	49,586		51,594

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

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	7,276	SW8999N	11,814
App - Debt Service	42,310	SW9899N	39,780
TOTAL Appropriations	49,586		51,594
TOTAL Appropriations And Other Uses	49,586		51,594

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

Balance Sheet

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

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Bristol
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	8,705	W129	359,734
TOTAL Provision To Be Made In Future Budgets	8,705		359,734
TOTAL Assets and Deferred Outflows of Resources	8,705		359,734

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable		W626	250,400
TOTAL Notes Payable	0		250,400
Net Pension Liability -Proportionate Share	1,448	W638	109,334
Compensated Absences	7,257	W687	
TOTAL Other Liabilities	8,705		109,334
TOTAL Liabilities	8,705		359,734
TOTAL Liabilities	8,705		359,734

Statement of Indebtedness
For the Fiscal Year Ending 2022

County of: Ontario

Municipal Code: 320309300000

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
2019	BAN N	2019 INTERNATIONAL 10 WHEEL TR			02/09/2019	02/04/2024	2.75%		\$186,000	\$111,600	\$37,200	\$0	\$0	\$0	\$74,400
2021	BAN N	2021 International			02/04/2021	02/04/2022	1.00%		\$220,000	\$220,000	\$44,000	\$0	\$0	\$0	\$176,000
2019	BAN N	2019 JD LOADER			05/28/2019	05/28/2024	2.75%		\$200,000	\$120,000	\$120,000	\$0	\$0	\$0	\$0
2021	BAN N	2021 Massey Ferguson Mower			09/21/2021	09/21/2022	1.00%		\$85,000	\$85,000	\$85,000	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$536,600	\$286,200	\$0	\$0	\$0	\$250,400

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$78,129.00
Time Deposits	9Z2021	\$1,683,645.00
Total		\$1,761,774.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,717,320.00
Total		\$1,967,320.00
 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	

TOWN OF Bristol
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
****-0914	\$34,702	\$2,801	\$2,992	\$34,511
****-1040	\$1,574,502	\$0	\$0	\$1,574,502
****-5914	\$353,632	\$0	\$0	\$353,632
****-7417	\$5,510	\$0	\$0	\$5,510
****-9514	\$43,263	\$0	\$46,867	(\$3,604)
Total Adjusted Bank Balance				<u>\$1,964,551</u>
Petty Cash				<u>\$150.00</u>
Adjustments				<u>\$-470.00</u>
Total Cash			9ZCASH *	<u>\$1,964,231</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$1,964,224</u>
* Must be equal				

TOWN OF Bristol
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? 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>No</u> <u></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>

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

Total Full Time Employees:			7		
Total Part Time Employees:			16		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$19,596.00	6	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$46,620.00	7	16	
90408	Worker's Compensation Insurance	\$40,131.00	7	16	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,500.00	6	2	
90558	Disability Insurance	\$436.00	6	2	
90608	Hospital and Medical (Dental) Insurance	\$169,246.00	6	2	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$278,529.00			
Computed Total From Financial Section (comparative purposes only)		\$321,865.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,501	2,043	gallons	
Diesel Fuel	\$95,024	21,619	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,870	4,855	cubic feet	
Electricity	\$5,123	39,614	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

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

EFPR Solutions LLC
Name of Report Preparer if different than Chief Fiscal Officer

Robert Green
Name

(585) 736-2520
Telephone Number

Supervisor
Title

6740 Co Rd 32 Canandaigua NY
Official Address

03/10/2023
Date of Certification

(585) 229-2400
Official Telephone Number

TOWN OF Bristol
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8012 To correct prior year payables

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 First time using accrued liabilities to retirement

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Move BAN debt service to W Long Term Debt Fund