

REC'D MAR 27 2023

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

JA - MISCELLANEOUS of Nunda Joint Police Department

County of Livingston

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

JA - MISCELLANEOUS OF Nunda Joint Police Department

*** 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

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.

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	44,643	A200	30,290
Cash In Time Deposits	655	A201	40,044
TOTAL Cash	45,298		70,334
Prepaid Expenses	8,563	A480	2,390
TOTAL Prepaid Expenses	8,563		2,390
Cash Special Reserves	12,276	A230	12,276
TOTAL Restricted Assets	12,276		12,276
TOTAL Assets and Deferred Outflows of Resources	66,137		85,000

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		A600	185
TOTAL Accounts Payable	0		185
Accrued Liabilities	2,398	A601	4,206
TOTAL Accrued Liabilities	2,398		4,206
TOTAL Liabilities	2,398		4,391
Fund Balance			
Not in Spendable Form	8,563	A806	2,390
TOTAL Nonspendable Fund Balance	8,563		2,390
Capital Reserve	12,276	A878	12,276
TOTAL Restricted Fund Balance	12,276		12,276
Assigned Appropriated Fund Balance	8,077	A914	6,377
Assigned Unappropriated Fund Balance	34,823	A915	
TOTAL Assigned Fund Balance	42,900		6,377
Unassigned Fund Balance		A917	59,566
TOTAL Unassigned Fund Balance	0		59,566
TOTAL Fund Balance	63,739		80,609
TOTAL Liabilities, Deferred Inflows And Fund Balance	66,137		85,000

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	147,776	A1001	152,000
TOTAL Real Property Taxes	147,776		152,000
Share of Joint Activity, Other Govts	4,324	A2390	1,242
TOTAL Intergovernmental Charges	4,324		1,242
Interest And Earnings	39	A2401	78
TOTAL Use of Money And Property	39		78
Sales, Other		A2655	26
Sales of Equipment	12	A2665	
TOTAL Sale of Property And Compensation For Loss	12		26
Refunds of Prior Year's Expenditures	5,602	A2701	598
TOTAL Miscellaneous Local Sources	5,602		598
TOTAL Revenues	157,753		153,944
TOTAL Detail Revenues And Other Sources	157,753		153,944

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Police, Pers Serv	110,120	A31201	87,944
Police, Contr Expend	23,444	A31204	24,969
TOTAL Police	133,564		112,913
TOTAL Public Safety	133,564		112,913
State Retirement System	8,873	A90108	15,733
Social Security, Employer Cont	8,492	A90308	6,728
Unemployment Insurance, Empl Bnfts	688	A90508	1,494
Disability Insurance, Empl Bnfts	255	A90558	204
TOTAL Employee Benefits	18,308		24,159
TOTAL Expenditures	151,872		137,072
TOTAL Detail Expenditures And Other Uses	151,872		137,072

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	57,858	A8021	63,739
Restated Fund Balance - Beg of Year	57,858	A8022	63,739
ADD - REVENUES AND OTHER SOURCES	157,753		153,944
DEDUCT - EXPENDITURES AND OTHER USES	151,872		137,072
Fund Balance - End of Year	63,739	A8029	80,611

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	152,000	A1049N	172,000
Est Rev - Intergovernmental Charges	1,500	A2399N	0
TOTAL Estimated Revenues	153,500		172,000
Appropriated Fund Balance	8,077	A599N	6,377
TOTAL Estimated Other Sources	8,077		6,377
TOTAL Estimated Revenues And Other Sources	161,577		178,377

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Public Safety	143,250	A3999N	158,750
App - Employee Benefits	18,327	A9199N	19,627
TOTAL Appropriations	161,577		178,377
TOTAL Appropriations And Other Uses	161,577		178,377

Nunda Joint Police Department
Statement of Indebtedness
For the Fiscal Year Ending 2022

3/3/2023

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
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Nunda Joint Police Department
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$30,290.00
Time Deposits	9Z2021	\$52,320.00
Total		<u>\$82,610.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		<u>\$500,000.00</u>
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	

Nunda Joint Police Department
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
****-0098	\$30,290	\$0	\$0	\$30,290
****-9545	\$52,399	\$0	\$79	\$52,320
Total Adjusted Bank Balance				\$82,610
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$82,610
Total Cash Balance All Funds			9ZCASHB *	\$82,610
* Must be equal				

Nunda Joint Police Department
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?	<u>No</u>
If not, are you planning on having an audit conducted?	<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?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	<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>

Nunda Joint Police Department
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:					
Total Part Time Employees:		7			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System				
90158	Police and Fire Retirement	\$15,733.00		7	
90258	Local Pension Fund				
90308	Social Security	\$6,728.00		7	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$1,494.00		7	
90558	Disability Insurance	\$204.00		7	
90608	Hospital and Medical (Dental) Insurance				
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$24,159.00			
Computed Total From Financial Section (comparative purposes only)		\$24,159.00			

Nunda Joint Police Department
Energy Costs and Consumption
For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$10,105		gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

DEMOGRAPHICS

Postal or Mailing Address:

PO Box 699	Nunda	NY	14517
Street Address or PO Box	City	State	Zip
(585) 468-5842	() -		
Official Telephone Number	Official Fax Number		
Official Email Address	Website		
Physical Address: (If Different From Postal Address)			
Street Address	City	State	Zip

CHIEF FISCAL OFFICER

Merilee Walker	Supervisor		
Name	Title		
PO Box 699	Nunda	NY	14517
Street Address or PO Box	City	State	Zip
(585) 468-5842	() -		
Telephone Number	Fax Number		
sandrac@bbsaccounting.biz			
Email Address			

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

BBS Accounting, LLC	*****	03/03/2023
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

Nunda Joint Police Department
Financial Comments
For the Fiscal Year Ending 2022