

**Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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***

Certification Statement

I, LeRoy Wood (LG240460403560A), hereby certify that I am the Chief Financial Officer of the Village of Nunda, and that the information provided in the Annual Financial Report of the Village of Nunda for the fiscal year ended 05/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- FX - Water
- G - Sewer
- H - Capital Projects
- TE - Private Purpose Trust
- K - General Fixed Assets
- W - General Long Term Debt

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$29,759.67 | \$81,200.74 | \$1,033.86 |
| 201 - Cash In Time Deposits | \$197,915.79 | \$123,620.19 | \$164,136.39 |
| 210 - Petty Cash | \$100.00 | \$100.00 | \$100.00 |
| Total for Cash and Cash Equivalents | \$227,775.46 | \$204,920.93 | \$165,270.25 |
| Restricted Cash and Cash Equivalents | | | |
| 231 - Cash In Time Deposits Special Reserves | \$398,691.61 | \$389,541.41 | \$398,152.21 |
| Total for Restricted Cash and Cash Equivalents | \$398,691.61 | \$389,541.41 | \$398,152.21 |
| Net Other Receivables | | | |
| 380 - Accounts Receivable | \$10.00 | \$10.00 | \$10.00 |
| Total for Net Other Receivables | \$10.00 | \$10.00 | \$10.00 |
| Due From | | | |
| 391 - Due From Other Funds | - | \$0.00 | \$0.00 |
| 410 - Due from State and Federal Government | - | \$0.00 | - |
| Total for Due From | \$0.00 | \$0.00 | \$0.00 |
| Total for Assets | \$626,477.07 | \$594,472.34 | \$563,432.46 |
| Total for Assets and Deferred Outflows | \$626,477.07 | \$594,472.34 | \$563,432.46 |

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**A - General
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------------|--------------------|-------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | - | \$0.00 | \$0.00 |
| 601 - Accrued Liabilities | - | \$0.00 | \$0.00 |
| Total for Payables | \$0.00 | \$0.00 | \$0.00 |
| Due to | | | |
| 630 - Due To Other Funds | - | \$3,685.94 | \$0.00 |
| Total for Due to | \$0.00 | \$3,685.94 | \$0.00 |
| Other Liabilities | | | |
| 688 - Other Liabilities <i>ARPA - remaining funds</i> | \$28,353.68 | \$65,794.67 | - |
| 690 - Overpayments and Clearing Account | \$1,381.02 | \$1,318.02 | \$1,318.02 |
| Total for Other Liabilities | \$29,734.70 | \$67,112.69 | \$1,318.02 |
| Total for Liabilities | \$29,734.70 | \$70,798.63 | \$1,318.02 |
| Deferred Inflows | | | |
| Deferred Inflows of Resources | | | |
| 691 - Deferred Inflow Of Resources | - | \$0.00 | \$0.00 |
| Total for Deferred Inflows of Resources | \$0.00 | \$0.00 | \$0.00 |

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**A - General
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Total for Deferred Inflows | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance | | | |
| Restricted Fund Balance | | | |
| 815 - Unemployment Insurance Reserve | \$517.21 | \$517.21 | \$517.13 |
| 867 - Reserve for Employee Benefits and Accrued Liabilities | - | - | \$10,012.05 |
| 878 - Capital Reserve | \$398,691.61 | \$389,024.20 | \$387,622.95 |
| Total for Restricted Fund Balance | \$399,208.82 | \$389,541.41 | \$398,152.13 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$197,533.55 | \$134,132.30 | \$102,000.00 |
| Total for Assigned Fund Balance | \$197,533.55 | \$134,132.30 | \$102,000.00 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | - | - | \$61,962.31 |
| Total for Unassigned Fund Balance | \$0.00 | \$0.00 | \$61,962.31 |
| Total for Fund Balance | \$596,742.37 | \$523,673.71 | \$562,114.44 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$626,477.07 | \$594,472.34 | \$563,432.46 |

Village of Nunda
Annual Financial Report
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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$481,000.00 | \$464,629.22 | \$461,462.18 |
| Total for Property Taxes | \$481,000.00 | \$464,629.22 | \$461,462.18 |
| Property Tax Items | | | |
| 1090 - Interest and Penalties on Real Prop Taxes | \$4,787.60 | \$2,373.87 | \$2,095.45 |
| Total for Property Tax Items | \$4,787.60 | \$2,373.87 | \$2,095.45 |
| Non-Property Tax Items | | | |
| 1120 - Non Property Tax Distribution by County | \$29,066.89 | \$31,015.32 | \$27,286.48 |
| 1130 - Utilities Gross Receipts Tax | \$20,417.01 | \$16,123.67 | \$12,170.33 |
| 1170 - Franchise Tax | \$14,802.69 | \$15,097.51 | \$15,477.98 |
| Total for Non-Property Tax Items | \$64,286.59 | \$62,236.50 | \$54,934.79 |
| Departmental Income | | | |
| 1230 - Treasurer Fees | \$195.50 | \$270.00 | \$303.65 |
| 1255 - Clerk Fees | - | \$0.00 | \$0.00 |
| 1540 - Fire Inspection Fees | - | \$255.00 | \$0.00 |
| 1550 - Public Pound Charges Dog Control Fees | - | \$0.00 | \$0.00 |
| 1603 - Vital Statistics Fees | \$420.00 | \$680.00 | \$230.00 |
| 2110 - Zoning Fees | - | \$0.00 | \$0.00 |
| 2115 - Planning Board Fees | - | \$0.00 | \$0.00 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|--------------------|--------------------|--------------------|
| 2130 - Refuse and Garbage Charges | - | \$0.00 | \$0.00 |
| Total for Departmental Income | \$615.50 | \$1,205.00 | \$533.65 |
| Intergovernmental Charges | | | |
| 2300 - Transportation Services Other Governments | - | \$10,814.79 | \$0.00 |
| 2302 - Snow Removal Services Other Governments <i>Reimbursed for plowing NYS and County roads/highways</i> | \$26,376.97 | \$38,384.80 | \$41,670.89 |
| Total for Intergovernmental Charges | \$26,376.97 | \$49,199.59 | \$41,670.89 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$830.54 | \$642.84 | \$1,326.27 |
| 2410 - Rental of Real Property | \$200.00 | \$0.00 | \$0.00 |
| 2450 - Commissions | - | \$0.00 | \$0.00 |
| Total for Use of Money and Property | \$1,030.54 | \$642.84 | \$1,326.27 |
| Licenses and Permits | | | |
| 2530 - Games of Chance | \$25.00 | \$25.00 | \$25.00 |
| 2555 - Building and Alteration Permits | \$2,040.70 | \$1,113.25 | \$1,328.70 |
| 2590 - Permits Other | - | \$0.00 | \$0.00 |
| Total for Licenses and Permits | \$2,065.70 | \$1,138.25 | \$1,353.70 |
| Fines and Forfeitures | | | |
| 2610 - Fines and Forfeited Bail | \$2,099.85 | \$3,343.00 | \$4,576.15 |
| 2611 - Fines and Penalties Dog Cases | - | \$0.00 | \$0.00 |
| 2620 - Forfeitures of Deposits | - | \$0.00 | \$0.00 |
| Total for Fines and Forfeitures | \$2,099.85 | \$3,343.00 | \$4,576.15 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------------|--------------------|--------------------|
| Sales of Property and Compensation for Loss | | | |
| 2650 - Sales of Scrap and Excess Materials | \$442.00 | \$277.00 | \$535.40 |
| 2660 - Sales of Real Property | - | \$0.00 | \$0.00 |
| 2665 - Sales of Equipment | - | \$0.00 | \$0.00 |
| 2680 - Insurance Recoveries | - | \$0.00 | \$0.00 |
| Total for Sales of Property and Compensation for Loss | \$442.00 | \$277.00 | \$535.40 |
| Other Revenues | | | |
| 2701 - Refunds of Prior Year Expenditures | \$532.09 | \$2,273.82 | \$0.00 |
| 2705 - Gifts and Donations | - | \$2,482.16 | \$0.00 |
| 2750 - AIM Related Payments | \$9,392.00 | \$9,392.00 | \$18,784.00 |
| 2770 - Unclassified <i>Donations to offset grants received.</i> | \$9,873.31 | \$10,238.24 | \$17,546.21 |
| Total for Other Revenues | \$19,797.40 | \$24,386.22 | \$36,330.21 |
| State Aid | | | |
| 3001 - State Aid Revenue Sharing | - | \$0.00 | \$0.00 |
| 3005 - State Aid Mortgage Tax | \$4,853.52 | \$2,688.99 | \$3,341.20 |
| 3040 - State Aid Real Property Tax Administration | - | \$0.00 | \$0.00 |
| 3060 - State Aid Records Management | - | \$0.00 | \$0.00 |
| 3089 - State Aid Other | - | \$1,000.00 | \$0.00 |
| 3097 - State Aid Capital Projects | - | \$0.00 | \$2,175.00 |
| 3389 - State Aid Other Public Safety | - | \$0.00 | \$0.00 |
| 3501 - State Aid Consolidated Highway Aid | \$51,925.09 | \$53,616.91 | \$38,082.52 |
| 3820 - State Aid Youth Programs | - | \$0.00 | \$0.00 |
| 3897 - State Aid Culture and Recreation Capital Projects | - | \$0.00 | \$0.00 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| 3960 - State Aid Emergency Disaster Assistance | - | \$0.00 | \$0.00 |
| Total for State Aid | \$56,778.61 | \$57,305.90 | \$43,598.72 |
| Total for Revenues | \$659,280.76 | \$666,737.39 | \$648,417.41 |
| Other Sources | | | |
| Operating Transfers | | | |
| 5031 - Interfund Transfers | - | \$0.00 | \$0.00 |
| Total for Operating Transfers | \$0.00 | \$0.00 | \$0.00 |
| Proceeds of Obligations | | | |
| 5720 - Statutory Installment Bonds | - | \$0.00 | \$0.00 |
| Total for Proceeds of Obligations | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Sources | \$0.00 | \$0.00 | \$0.00 |
| Total for Revenues and Other Sources | \$659,280.76 | \$666,737.39 | \$648,417.41 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Legislative Board | | | |
| 10101 - Legislative Board - Personal Services | \$9,650.00 | \$8,000.00 | \$9,100.00 |
| 10104 - Legislative Board - Contractual | \$958.79 | \$953.88 | \$1,047.18 |
| Total for Legislative Board | \$10,608.79 | \$8,953.88 | \$10,147.18 |
| Judicial | | | |
| 11101 - Municipal Court - Personal Services | \$12,855.00 | \$12,855.00 | \$14,025.00 |
| 11102 - Municipal Court - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 11104 - Municipal Court - Contractual | \$145.80 | \$173.75 | \$855.42 |
| Total for Judicial | \$13,000.80 | \$13,028.75 | \$14,880.42 |
| Executive | | | |
| 12101 - Mayor - Personal Services | - | \$0.00 | \$0.00 |
| 12104 - Mayor - Contractual | \$1,234.88 | \$7,457.72 | \$973.49 |
| Total for Executive | \$1,234.88 | \$7,457.72 | \$973.49 |
| Finance | | | |
| 13251 - Treasurer - Personal Services | \$17,128.84 | \$22,609.35 | \$15,770.52 |
| 13252 - Treasurer - Equipment and Capital Outlay | - | \$0.00 | \$4,248.85 |
| 13254 - Treasurer - Contractual | \$5,687.47 | \$6,582.23 | \$5,717.93 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|--------------------|--------------------|--------------------|
| 13404 - Budget - Contractual | - | \$106.97 | \$73.08 |
| 13624 - Tax Advertising and Expense - Contractual | \$1,711.76 | \$1,547.75 | \$1,684.08 |
| Total for Finance | \$24,528.07 | \$30,846.30 | \$27,494.46 |
| Municipal Staff | | | |
| 14204 - Law - Contractual | \$240.00 | \$140.00 | \$810.00 |
| 14501 - Elections - Personal Services | - | \$0.00 | \$0.00 |
| 14504 - Elections - Contractual | - | \$1,281.09 | \$600.00 |
| 14601 - Records Management - Personal Services | - | \$0.00 | \$0.00 |
| 14602 - Records Management - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 14604 - Records Management - Contractual | - | \$0.00 | \$239.99 |
| Total for Municipal Staff | \$240.00 | \$1,421.09 | \$1,649.99 |
| Shared Services | | | |
| 16201 - Operation of Plant - Personal Services | \$5,541.77 | \$5,247.94 | \$4,954.05 |
| 16202 - Operation of Plant - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 16204 - Operation of Plant - Contractual | \$5,395.06 | \$3,880.94 | \$2,972.38 |
| 16401 - Central Garage - Personal Services | - | \$0.00 | \$0.00 |
| 16402 - Central Garage - Equipment and Capital Outlay | - | \$0.00 | \$3,131.99 |
| 16404 - Central Garage - Contractual | \$7,967.68 | \$5,735.36 | \$4,522.39 |
| Total for Shared Services | \$18,904.51 | \$14,864.24 | \$15,580.81 |
| Special Items | | | |
| 19104 - Unallocated Insurance - Contractual | \$16,368.05 | \$16,414.53 | \$14,695.56 |
| 19204 - Municipal Association Dues - Contractual | \$813.00 | \$919.00 | \$919.00 |
| 19304 - Judgements and Claims - Contractual | - | \$0.00 | \$0.00 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| 19894 - General Government Support, Other - Contractual | - | \$11,200.00 | \$7,056.69 |
| Total for Special Items | \$17,181.05 | \$28,533.53 | \$22,671.25 |
| Total for General Government Support | \$85,698.10 | \$105,105.51 | \$93,397.60 |
| Public Safety | | | |
| Law Enforcement | | | |
| 31204 - Police - Contractual | \$76,000.00 | \$73,954.72 | \$73,921.08 |
| Total for Law Enforcement | \$76,000.00 | \$73,954.72 | \$73,921.08 |
| Fire Protection | | | |
| 34104 - Fire Protection - Contractual | \$51,138.00 | \$51,138.00 | \$50,405.00 |
| Total for Fire Protection | \$51,138.00 | \$51,138.00 | \$50,405.00 |
| Animal Control | | | |
| 35104 - Dog Control - Contractual | - | \$0.00 | \$0.00 |
| Total for Animal Control | \$0.00 | \$0.00 | \$0.00 |
| Other Public Safety | | | |
| 36201 - Safety Inspection - Personal Services | \$9,128.10 | \$8,251.94 | \$7,683.60 |
| 36202 - Safety Inspection - Equipment and Capital Outlay | \$1,464.72 | \$0.00 | \$0.00 |
| 36204 - Safety Inspection - Contractual | \$353.98 | \$338.02 | \$310.29 |
| Total for Other Public Safety | \$10,946.80 | \$8,589.96 | \$7,993.89 |
| Total for Public Safety | \$138,084.80 | \$133,682.68 | \$132,319.97 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Health | | | |
| Public Health Program | | | |
| 40204 - Registrar of Vital Statistics - Contractual | - | \$0.00 | \$0.00 |
| Total for Public Health Program | \$0.00 | \$0.00 | \$0.00 |
| Total for Health | \$0.00 | \$0.00 | \$0.00 |
| Transportation | | | |
| Highway | | | |
| 50101 - Highway and Street Administration - Personal Services | \$40,575.32 | \$44,746.52 | \$37,248.90 |
| 50102 - Highway and Street Administration - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 51101 - Maintenance of Roads - Personal Services | \$77,687.44 | \$70,285.22 | \$72,290.94 |
| 51102 - Maintenance of Roads - Equipment and Capital Outlay | - | \$102,000.00 | \$0.00 |
| 51104 - Maintenance of Roads - Contractual | \$28,668.46 | \$23,491.46 | \$27,811.37 |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$51,925.09 | \$53,816.91 | \$38,431.35 |
| 51421 - Snow Removal - Personal Services | \$7,890.57 | \$13,841.98 | \$7,629.98 |
| 51422 - Snow Removal - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 51424 - Snow Removal - Contractual | \$11,983.60 | \$10,044.86 | \$8,933.86 |
| 51824 - Street Lighting - Contractual | \$27,123.78 | \$25,148.57 | \$22,202.68 |
| 54101 - Sidewalks - Personal Services | - | \$0.00 | \$0.00 |
| 54104 - Sidewalks - Contractual | \$2,091.52 | \$9,760.64 | \$3,662.28 |
| Total for Highway | \$247,945.78 | \$353,136.16 | \$218,211.36 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Other Transportation | | | |
| 56501 - Off Street Parking - Personal Services | - | \$0.00 | \$0.00 |
| 56504 - Off Street Parking - Contractual | - | \$0.00 | \$0.00 |
| Total for Other Transportation | \$0.00 | \$0.00 | \$0.00 |
| Total for Transportation | \$247,945.78 | \$353,136.16 | \$218,211.36 |
| Economic Assistance and Opportunity | | | |
| Economic Opportunity and Development | | | |
| 69894 - Economic Development, Other - Contractual <i>Downtown Partnership with County Eco Development Corp</i> | \$6,832.52 | \$5,750.00 | \$4,000.00 |
| Total for Economic Opportunity and Development | \$6,832.52 | \$5,750.00 | \$4,000.00 |
| Total for Economic Assistance and Opportunity | \$6,832.52 | \$5,750.00 | \$4,000.00 |
| Culture and Recreation | | | |
| Recreation | | | |
| 71102 - Parks - Equipment and Capital Outlay | - | \$0.00 | \$2,294.00 |
| 71104 - Parks - Contractual | \$814.69 | \$7,875.84 | \$11,860.36 |
| 73104 - Youth Programs - Contractual | \$7,945.00 | \$5,894.00 | \$6,418.00 |
| Total for Recreation | \$8,759.69 | \$13,769.84 | \$20,572.36 |
| Culture | | | |
| 75504 - Celebrations - Contractual | \$1,146.82 | \$3,060.99 | \$4,089.39 |
| 75604 - Performing Arts, Other - Contractual | \$402.25 | \$758.00 | \$364.00 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|--------------------|--------------------|--------------------|
| Total for Culture | \$1,549.07 | \$3,818.99 | \$4,453.39 |
| Total for Culture and Recreation | \$10,308.76 | \$17,588.83 | \$25,025.75 |
| Home and Community Services | | | |
| General Environment | | | |
| 80101 - Zoning - Personal Services | \$9,128.06 | \$8,251.94 | \$7,683.56 |
| 80102 - Zoning - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 80104 - Zoning - Contractual | \$22.10 | \$186.31 | \$92.95 |
| 80201 - Planning and Surveys - Personal Services | - | \$0.00 | \$0.00 |
| 80204 - Planning and Surveys - Contractual | \$94.00 | \$150.00 | \$57.03 |
| 80904 - Environmental Control - Contractual | \$8,612.21 | \$8,767.42 | \$6,550.07 |
| Total for General Environment | \$17,856.37 | \$17,355.67 | \$14,383.61 |
| Community Environment | | | |
| 85102 - Community Beautification - Equipment and Capital Outlay | - | - | \$1,820.31 |
| 85104 - Community Beautification - Contractual | \$6,986.34 | \$42.71 | \$154.50 |
| 85604 - Shade Trees - Contractual | \$10,304.91 | \$3,933.59 | \$7,950.98 |
| Total for Community Environment | \$17,291.25 | \$3,976.30 | \$9,925.79 |
| Natural Resources | | | |
| 87454 - Flood and Erosion Control - Contractual | - | \$0.00 | \$0.00 |
| Total for Natural Resources | \$0.00 | \$0.00 | \$0.00 |
| Total for Home and Community Services | \$35,147.62 | \$21,331.97 | \$24,309.40 |

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**A - General
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$17,058.50 | \$22,260.50 | \$19,802.00 |
| 90308 - Social Security - Employee Benefits | \$14,347.85 | \$14,637.62 | \$13,340.05 |
| 90408 - Workers' Compensation - Employee Benefits | \$2,444.50 | \$2,334.00 | \$2,320.00 |
| 90508 - Unemployment Insurance - Employee Benefits | - | \$0.00 | \$0.00 |
| 90558 - Disability Insurance - Employee Benefits | \$668.62 | \$623.17 | \$434.26 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$27,675.05 | \$28,727.68 | \$22,017.28 |
| Total for Employee Benefits | \$62,194.52 | \$68,582.97 | \$57,913.59 |
| Total for Employee Benefits | \$62,194.52 | \$68,582.97 | \$57,913.59 |
| Debt Service | | | |
| Debt Service | | | |
| 97206 - Installment Bonds - Debt Principal | - | \$0.00 | \$0.00 |
| 97207 - Installment Bonds - Debt Interest | - | \$0.00 | \$0.00 |
| Total for Debt Service | \$0.00 | \$0.00 | \$0.00 |
| Total for Debt Service | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures | \$586,212.10 | \$705,178.12 | \$555,177.67 |
| Other Uses | | | |
| Interfund Transfers | | | |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
 Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Interfund Transfers | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | \$0.00 | \$0.00 |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | - | \$0.00 | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Uses | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures and Other Uses | \$586,212.10 | \$705,178.12 | \$555,177.67 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
 Changes in Fund Balance**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$523,681.01 | \$562,121.74 | \$468,882.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$523,681.01 | \$562,121.74 | \$468,882.00 |
| Add Revenues and Other Sources | \$659,280.76 | \$666,737.39 | \$648,417.41 |
| Deduct Expenditures and Other Uses | \$586,212.10 | \$705,178.12 | \$555,177.67 |
| 8029 - Fund Balance - End of Year | \$596,749.67 | \$523,681.01 | \$562,121.74 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

| | 05/31/2024 | 05/31/2023 | 05/31/2022 |
|--|---------------------|---------------------|---------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$495,000.00 | \$481,000.00 | \$465,000.00 |
| 1099 - Est Rev - Property Tax Items | \$2,500.00 | \$2,000.00 | \$2,400.00 |
| 1199 - Est Rev - Non-Property Tax Items | \$39,619.00 | \$43,500.00 | \$46,000.00 |
| 1299 - Est Rev - Departmental Income | - | \$710.00 | \$710.00 |
| 2199 - Est Rev - Departmental Income | \$710.00 | - | - |
| 2399 - Est Rev - Intergovernmental Charges | \$23,500.00 | \$25,000.00 | \$26,000.00 |
| 2499 - Est Rev - Use of Money and Property | \$2,401.00 | \$1,201.00 | \$1,451.00 |
| 2599 - Est Rev - Licenses and Permits | \$1,025.00 | \$1,725.00 | \$1,525.00 |
| 2649 - Est Rev - Fines and Forfeitures | \$5,000.00 | \$5,000.00 | \$8,400.00 |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$1,150.00 | \$750.00 | \$650.00 |
| 2799 - Est Rev - Other Revenues | \$29,567.00 | \$18,717.00 | \$30,717.00 |
| 3099 - Est Rev - State Aid | \$80,700.00 | \$46,400.00 | \$42,200.00 |
| 4099 - Est Rev - Federal Aid | \$11,000.00 | \$13,195.00 | - |
| Total for Estimated Revenue | \$692,172.00 | \$639,198.00 | \$625,053.00 |
| Estimated Other Sources | | | |
| 511 - Appropriated Reserves and Restricted Fund Balance | \$210,000.00 | - | - |
| 599 - Appropriated Fund Balance | \$55,000.00 | \$210,000.00 | \$102,000.00 |
| Total for Estimated Other Sources | \$265,000.00 | \$210,000.00 | \$102,000.00 |
| Total for Estimated Revenues and Other Sources | \$957,172.00 | \$849,198.00 | \$727,053.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

| | 05/31/2024 | 05/31/2023 | 05/31/2022 |
|--|---------------------|---------------------|---------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 1999 - App - General Government Support | \$126,558.00 | \$98,277.00 | \$104,583.00 |
| 3999 - App - Public Safety | \$146,620.00 | \$136,347.00 | \$133,976.00 |
| 5999 - App - Transportation | \$551,455.00 | \$470,495.00 | \$352,200.00 |
| 6999 - App - Economic Assistance and Opportunity | \$5,000.00 | \$17,500.00 | \$7,500.00 |
| 7999 - App - Culture and Recreation | \$13,336.00 | \$15,345.00 | \$14,044.00 |
| 8999 - App - Home and Community Services | \$33,700.00 | \$35,409.00 | \$34,150.00 |
| 9199 - App - Employee Benefits | \$80,503.00 | \$75,825.00 | \$80,600.00 |
| 9899 - App - Debt Service | - | - | \$0.00 |
| Total for Estimated Appropriations | \$957,172.00 | \$849,198.00 | \$727,053.00 |
| Estimated Other Uses | | | |
| 990 - App - Unappropriated Revenues | - | - | \$0.00 |
| Total for Estimated Other Uses | \$0.00 | \$0.00 | \$0.00 |
| Total for Estimated Appropriations and Other Uses | \$957,172.00 | \$849,198.00 | \$727,053.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$198,141.56 | \$0.00 | - |
| 201 - Cash In Time Deposits | - | \$109,417.40 | \$156,580.94 |
| 210 - Petty Cash | \$50.00 | \$50.00 | \$50.00 |
| Total for Cash and Cash Equivalents | \$198,191.56 | \$109,467.40 | \$156,630.94 |
| Restricted Cash and Cash Equivalents | | | |
| 231 - Cash In Time Deposits Special Reserves | \$209,450.56 | \$209,224.70 | \$110,054.71 |
| Total for Restricted Cash and Cash Equivalents | \$209,450.56 | \$209,224.70 | \$110,054.71 |
| Net Other Receivables | | | |
| 350 - Water Rents Receivable | \$47,213.11 | \$51,197.90 | \$76,125.95 |
| 380 - Accounts Receivable | \$95.00 | \$95.00 | \$95.00 |
| Total for Net Other Receivables | \$47,308.11 | \$51,292.90 | \$76,220.95 |
| Due From | | | |
| 391 - Due From Other Funds | - | \$1,788.99 | - |
| Total for Due From | \$0.00 | \$1,788.99 | \$0.00 |
| Total for Assets | \$454,950.23 | \$371,773.99 | \$342,906.60 |
| Total for Assets and Deferred Outflows | \$454,950.23 | \$371,773.99 | \$342,906.60 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | - | \$0.00 | - |
| 601 - Accrued Liabilities | - | \$0.00 | - |
| 615 - Customers Deposits | - | \$450.00 | \$450.00 |
| Total for Payables | \$0.00 | \$450.00 | \$450.00 |
| Due to | | | |
| 630 - Due To Other Funds | - | \$0.00 | - |
| Total for Due to | \$0.00 | \$0.00 | \$0.00 |
| Total for Liabilities | \$0.00 | \$450.00 | \$450.00 |
| Fund Balance | | | |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | \$209,286.42 | \$209,060.85 | \$109,891.27 |
| 884 - Reserve For Debt | \$164.14 | \$163.85 | \$163.44 |
| Total for Restricted Fund Balance | \$209,450.56 | \$209,224.70 | \$110,054.71 |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$245,499.67 | \$162,099.29 | \$232,401.89 |
| Total for Assigned Fund Balance | \$245,499.67 | \$162,099.29 | \$232,401.89 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
 Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------|--------------|--------------|
| Total for Fund Balance | \$454,950.23 | \$371,323.99 | \$342,456.60 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$454,950.23 | \$371,773.99 | \$342,906.60 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Departmental Income | | | |
| 1289 - Other General Departmental Income | \$25,000.00 | - | - |
| 2140 - Metered Water Sales | \$214,395.73 | \$210,463.73 | \$230,175.04 |
| 2142 - Unmetered Water Sales | \$1,800.00 | \$3,411.00 | \$3,948.00 |
| 2144 - Water Service Charges | \$86,453.65 | \$67,717.34 | \$89,485.46 |
| 2148 - Interest and Penalties on Water Rents | \$24,219.60 | \$4,471.67 | \$3,507.38 |
| Total for Departmental Income | \$351,868.98 | \$286,063.74 | \$327,115.88 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$364.62 | \$276.96 | \$539.14 |
| 2410 - Rental of Real Property | \$7,350.00 | - | - |
| Total for Use of Money and Property | \$7,714.62 | \$276.96 | \$539.14 |
| Fines and Forfeitures | | | |
| 2620 - Forfeitures of Deposits | - | \$0.00 | - |
| Total for Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 |
| Sales of Property and Compensation for Loss | | | |
| 2650 - Sales of Scrap and Excess Materials | - | \$136.80 | \$198.25 |
| 2680 - Insurance Recoveries | - | \$0.00 | - |
| Total for Sales of Property and Compensation for Loss | \$0.00 | \$136.80 | \$198.25 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Other Revenues | | | |
| 2701 - Refunds of Prior Year Expenditures | - | \$17,409.72 | - |
| 2770 - Unclassified | - | \$0.00 | - |
| Total for Other Revenues | \$0.00 | \$17,409.72 | \$0.00 |
| State Aid | | | |
| 3960 - State Aid Emergency Disaster Assistance | - | \$0.00 | \$2,831.25 |
| Total for State Aid | \$0.00 | \$0.00 | \$2,831.25 |
| Total for Revenues | \$359,583.60 | \$303,887.22 | \$330,684.52 |
| Other Sources | | | |
| Operating Transfers | | | |
| 5031 - Interfund Transfers | - | \$0.00 | - |
| Total for Operating Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Sources | \$0.00 | \$0.00 | \$0.00 |
| Total for Revenues and Other Sources | \$359,583.60 | \$303,887.22 | \$330,684.52 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|--------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Municipal Staff | | | |
| 14204 - Law - Contractual | - | \$1,550.00 | - |
| Total for Municipal Staff | \$0.00 | \$1,550.00 | \$0.00 |
| Special Items | | | |
| 19104 - Unallocated Insurance - Contractual | \$8,160.52 | \$10,053.56 | \$7,342.28 |
| 19504 - Taxes and Assessments on Municipal Property - Contractual | \$13,944.11 | \$22,453.14 | \$11,463.68 |
| 19894 - General Government Support, Other - Contractual <i>Engineering F1440.4</i> | \$5,365.00 | \$94.50 | \$14,098.50 |
| Total for Special Items | \$27,469.63 | \$32,601.20 | \$32,904.46 |
| Total for General Government Support | \$27,469.63 | \$34,151.20 | \$32,904.46 |
| Home and Community Services | | | |
| Water | | | |
| 83101 - Water Administration - Personal Services | \$13,846.62 | \$18,561.13 | \$14,972.81 |
| 83102 - Water Administration - Equipment and Capital Outlay | \$6,125.00 | \$17,262.98 | \$17,620.00 |
| 83104 - Water Administration - Contractual | \$13,720.22 | \$12,709.98 | \$5,016.99 |
| 83201 - Water Source of Supply, Power and Pumping - Personal Services | - | \$0.00 | - |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| 83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay | - | \$0.00 | - |
| 83204 - Water Source of Supply, Power and Pumping - Contractual | \$3,818.70 | \$1,849.32 | \$2,119.82 |
| 83301 - Water Purification - Personal Services | \$35,110.54 | \$31,669.71 | \$33,559.76 |
| 83302 - Water Purification - Equipment and Capital Outlay | - | \$0.00 | - |
| 83304 - Water Purification - Contractual | \$26,685.58 | \$28,297.64 | \$11,994.83 |
| 83401 - Water Transportation and Distribution - Personal Services | \$1,033.60 | \$0.00 | - |
| 83402 - Water Transportation and Distribution - Equipment and Capital Outlay | - | \$0.00 | - |
| 83404 - Water Transportation and Distribution - Contractual | \$31,662.74 | \$11,592.96 | \$27,568.20 |
| 83972 - Water Capital Projects - Equipment and Capital Outlay | - | \$0.00 | - |
| Total for Water | \$132,003.00 | \$121,943.72 | \$112,852.41 |
| Total for Home and Community Services | \$132,003.00 | \$121,943.72 | \$112,852.41 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$8,529.25 | \$11,130.25 | \$9,901.00 |
| 90308 - Social Security - Employee Benefits | \$3,938.42 | \$3,938.50 | \$3,808.48 |
| 90408 - Workers' Compensation - Employee Benefits | \$1,222.25 | \$1,167.00 | \$1,160.00 |
| 90508 - Unemployment Insurance - Employee Benefits | - | \$0.00 | - |
| 90558 - Disability Insurance - Employee Benefits | \$668.62 | \$623.19 | \$434.26 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$14,622.21 | \$14,657.72 | \$11,912.00 |
| Total for Employee Benefits | \$28,980.75 | \$31,516.66 | \$27,215.74 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Total for Employee Benefits | \$28,980.75 | \$31,516.66 | \$27,215.74 |
| Debt Service | | | |
| Debt Service | | | |
| 97106 - Serial Bonds - Debt Principal | \$50,000.00 | \$45,000.00 | \$46,000.00 |
| 97107 - Serial Bonds - Debt Interest | \$37,503.98 | \$39,686.25 | \$41,921.25 |
| 97306 - Bond Anticipation Notes - Debt Principal | - | \$0.00 | - |
| 97307 - Bond Anticipation Notes - Debt Interest | - | \$0.00 | - |
| Total for Debt Service | \$87,503.98 | \$84,686.25 | \$87,921.25 |
| Total for Debt Service | \$87,503.98 | \$84,686.25 | \$87,921.25 |
| Total for Expenditures | \$275,957.36 | \$272,297.83 | \$260,893.86 |
| Other Uses | | | |
| Interfund Transfers | | | |
| Interfund Transfers | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | \$0.00 | - |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | - | \$2,722.00 | - |
| Total for Interfund Transfers | \$0.00 | \$2,722.00 | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$2,722.00 | \$0.00 |
| Total for Other Uses | \$0.00 | \$2,722.00 | \$0.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Total for Expenditures and Other Uses | \$275,957.36 | \$275,019.83 | \$260,893.86 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
 Changes in Fund Balance**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$371,331.05 | \$342,463.66 | \$272,673.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$371,331.05 | \$342,463.66 | \$272,673.00 |
| Add Revenues and Other Sources | \$359,583.60 | \$303,887.22 | \$330,684.52 |
| Deduct Expenditures and Other Uses | \$275,957.36 | \$275,019.83 | \$260,893.86 |
| 8029 - Fund Balance - End of Year | \$454,957.29 | \$371,331.05 | \$342,463.66 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

| | 05/31/2024 | 05/31/2023 | 05/31/2022 |
|---|---------------------|---------------------|---------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1299 - Est Rev - Departmental Income | - | \$311,504.00 | \$311,287.00 |
| 2199 - Est Rev - Departmental Income | \$339,867.00 | - | - |
| 2499 - Est Rev - Use of Money and Property | \$9,002.00 | \$550.00 | \$605.00 |
| Total for Estimated Revenue | \$348,869.00 | \$312,054.00 | \$311,892.00 |
| Estimated Other Sources | | | |
| 511 - Appropriated Reserves and Restricted Fund Balance | \$35,000.00 | \$15,795.00 | \$25,000.00 |
| Total for Estimated Other Sources | \$35,000.00 | \$15,795.00 | \$25,000.00 |
| Total for Estimated Revenues and Other Sources | \$383,869.00 | \$327,849.00 | \$336,892.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

| | 05/31/2024 | 05/31/2023 | 05/31/2022 |
|--|---------------------|---------------------|---------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 1999 - App - General Government Support | \$69,500.00 | \$57,700.00 | \$60,355.00 |
| 8999 - App - Home and Community Services | \$194,500.00 | \$141,795.00 | \$154,000.00 |
| 9199 - App - Employee Benefits | \$36,802.00 | \$40,850.00 | \$37,850.00 |
| 9899 - App - Debt Service | \$83,067.00 | \$87,504.00 | \$84,687.00 |
| Total for Estimated Appropriations | \$383,869.00 | \$327,849.00 | \$336,892.00 |
| Total for Estimated Appropriations and Other Uses | \$383,869.00 | \$327,849.00 | \$336,892.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$111,183.31 | \$0.00 | \$0.00 |
| 201 - Cash In Time Deposits | - | \$105,691.02 | \$103,990.39 |
| 210 - Petty Cash | - | \$0.00 | \$0.00 |
| Total for Cash and Cash Equivalents | \$111,183.31 | \$105,691.02 | \$103,990.39 |
| Restricted Cash and Cash Equivalents | | | |
| 230 - Cash Special Reserves | - | \$0.00 | \$0.00 |
| 231 - Cash In Time Deposits Special Reserves | \$87,206.88 | \$127,767.50 | \$117,176.74 |
| Total for Restricted Cash and Cash Equivalents | \$87,206.88 | \$127,767.50 | \$117,176.74 |
| Net Other Receivables | | | |
| 360 - Sewer Rents Receivable | \$35,954.09 | \$36,298.36 | \$49,940.16 |
| 380 - Accounts Receivable | \$644.34 | \$644.34 | \$644.34 |
| Total for Net Other Receivables | \$36,598.43 | \$36,942.70 | \$50,584.50 |
| Due From | | | |
| 391 - Due From Other Funds | - | \$1,896.95 | \$0.00 |
| Total for Due From | \$0.00 | \$1,896.95 | \$0.00 |
| Total for Assets | \$234,988.62 | \$272,298.17 | \$271,751.63 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Total for Assets and Deferred Outflows | \$234,988.62 | \$272,298.17 | \$271,751.63 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | \$87,139.93 | \$127,700.67 | \$117,110.08 |
| 884 - Reserve For Debt | \$66.83 | \$66.83 | \$66.66 |
| Total for Restricted Fund Balance | \$87,206.76 | \$127,767.50 | \$117,176.74 |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$147,781.86 | \$144,530.67 | \$154,574.89 |
| Total for Assigned Fund Balance | \$147,781.86 | \$144,530.67 | \$154,574.89 |
| Total for Fund Balance | \$234,988.62 | \$272,298.17 | \$271,751.63 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$234,988.62 | \$272,298.17 | \$271,751.63 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Departmental Income | | | |
| 2120 - Sewer Rents | \$299.70 | \$12,232.97 | \$11,108.53 |
| 2122 - Sewer Charges | \$225,936.71 | \$214,767.41 | \$222,797.66 |
| 2128 - Interest and Penalties on Sewer Accounts | \$5,460.43 | \$2,954.68 | \$3,492.71 |
| Total for Departmental Income | \$231,696.84 | \$229,955.06 | \$237,398.90 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$240.63 | \$227.25 | \$497.22 |
| Total for Use of Money and Property | \$240.63 | \$227.25 | \$497.22 |
| Sales of Property and Compensation for Loss | | | |
| 2650 - Sales of Scrap and Excess Materials | - | \$79.00 | \$14.00 |
| 2665 - Sales of Equipment | - | \$0.00 | \$0.00 |
| Total for Sales of Property and Compensation for Loss | \$0.00 | \$79.00 | \$14.00 |
| Other Revenues | | | |
| 2701 - Refunds of Prior Year Expenditures | - | \$368.84 | \$200.00 |
| 2770 - Unclassified | - | \$180.00 | \$254.05 |
| Total for Other Revenues | \$0.00 | \$548.84 | \$454.05 |
| Total for Revenues | \$231,937.47 | \$230,810.15 | \$238,364.17 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Other Sources | | | |
| Operating Transfers | | | |
| 5031 - Interfund Transfers | - | \$0.00 | \$0.00 |
| Total for Operating Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Sources | \$0.00 | \$0.00 | \$0.00 |
| Total for Revenues and Other Sources | \$231,937.47 | \$230,810.15 | \$238,364.17 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Special Items | | | |
| 19104 - Unallocated Insurance - Contractual | \$8,160.52 | \$8,080.27 | \$7,342.28 |
| 19204 - Municipal Association Dues - Contractual | - | \$0.00 | \$0.00 |
| 19894 - General Government Support, Other - Contractual <i>G1440.4 Engineering Services</i> | \$6,595.00 | \$2,962.50 | \$4,846.88 |
| Total for Special Items | \$14,755.52 | \$11,042.77 | \$12,189.16 |
| Total for General Government Support | \$14,755.52 | \$11,042.77 | \$12,189.16 |
| Home and Community Services | | | |
| Sewage | | | |
| 81101 - Sewer Administration - Personal Services | \$14,038.66 | \$21,280.37 | \$14,752.77 |
| 81102 - Sewer Administration - Equipment and Capital Outlay | \$145.24 | \$0.00 | \$4,351.89 |
| 81104 - Sewer Administration - Contractual | \$7,400.73 | \$6,129.60 | \$5,266.90 |
| 81201 - Sanitary Sewers - Personal Services | - | \$0.00 | \$0.00 |
| 81202 - Sanitary Sewers - Equipment and Capital Outlay | \$1,992.64 | \$0.00 | \$0.00 |
| 81204 - Sanitary Sewers - Contractual | - | \$1,222.26 | \$2,266.80 |
| 81301 - Sewage Treatment and Disposal - Personal Services | \$74,601.62 | \$67,074.79 | \$65,340.86 |
| 81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay | \$40,945.99 | \$7,218.35 | \$0.00 |
| 81304 - Sewage Treatment and Disposal - Contractual | \$84,871.58 | \$70,879.49 | \$56,291.09 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Total for Sewage | \$223,996.46 | \$173,804.86 | \$148,270.31 |
| Sanitation | | | |
| 81894 - Sanitation, Other - Contractual <i>G8090.4 Trash Disposal Services</i> | \$1,486.32 | - | - |
| Total for Sanitation | \$1,486.32 | \$0.00 | \$0.00 |
| Total for Home and Community Services | \$225,482.78 | \$173,804.86 | \$148,270.31 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$8,529.25 | \$11,130.25 | \$9,901.00 |
| 90308 - Social Security - Employee Benefits | \$7,322.66 | \$7,237.26 | \$6,605.28 |
| 90408 - Workers' Compensation - Employee Benefits | \$1,222.25 | \$1,167.00 | \$1,160.00 |
| 90508 - Unemployment Insurance - Employee Benefits | - | \$0.00 | \$0.00 |
| 90558 - Disability Insurance - Employee Benefits | \$668.62 | \$623.15 | \$434.25 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$11,265.94 | \$10,523.32 | \$9,648.22 |
| Total for Employee Benefits | \$29,008.72 | \$30,680.98 | \$27,748.75 |
| Total for Employee Benefits | \$29,008.72 | \$30,680.98 | \$27,748.75 |
| Debt Service | | | |
| Debt Service | | | |
| 97106 - Serial Bonds - Debt Principal | - | \$14,000.00 | \$13,000.00 |
| 97107 - Serial Bonds - Debt Interest | - | \$735.00 | \$1,417.50 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| 97206 - Installment Bonds - Debt Principal | - | \$0.00 | \$0.00 |
| 97207 - Installment Bonds - Debt Interest | - | \$0.00 | \$0.00 |
| 97306 - Bond Anticipation Notes - Debt Principal | - | \$0.00 | \$0.00 |
| 97307 - Bond Anticipation Notes - Debt Interest | - | \$0.00 | \$0.00 |
| Total for Debt Service | \$0.00 | \$14,735.00 | \$14,417.50 |
| Total for Debt Service | \$0.00 | \$14,735.00 | \$14,417.50 |
| Total for Expenditures | \$269,247.02 | \$230,263.61 | \$202,625.72 |
| Other Uses | | | |
| Interfund Transfers | | | |
| Interfund Transfers | | | |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | - | \$0.00 | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Uses | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures and Other Uses | \$269,247.02 | \$230,263.61 | \$202,625.72 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Changes in Fund Balance**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$272,301.99 | \$271,755.45 | \$236,017.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$272,301.99 | \$271,755.45 | \$236,017.00 |
| Add Revenues and Other Sources | \$231,937.47 | \$230,810.15 | \$238,364.17 |
| Deduct Expenditures and Other Uses | \$269,247.02 | \$230,263.61 | \$202,625.72 |
| 8029 - Fund Balance - End of Year | \$234,992.44 | \$272,301.99 | \$271,755.45 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Adopted Budget Summary**

| | 05/31/2024 | 05/31/2023 | 05/31/2022 |
|--|---------------------|---------------------|---------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1299 - Est Rev - Departmental Income | - | \$228,600.00 | \$244,535.00 |
| 2199 - Est Rev - Departmental Income | \$235,800.00 | - | - |
| 2499 - Est Rev - Use of Money and Property | \$375.00 | \$525.00 | \$570.00 |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$100.00 | \$0.00 | \$100.00 |
| 4099 - Est Rev - Federal Aid | - | \$20,000.00 | - |
| Total for Estimated Revenue | \$236,275.00 | \$249,125.00 | \$245,205.00 |
| Estimated Other Sources | | | |
| 511 - Appropriated Reserves and Restricted Fund Balance | - | \$35,000.00 | \$6,000.00 |
| Total for Estimated Other Sources | \$0.00 | \$35,000.00 | \$6,000.00 |
| Total for Estimated Revenues and Other Sources | \$236,275.00 | \$284,125.00 | \$251,205.00 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Adopted Budget Summary**

| | 05/31/2024 | 05/31/2023 | 05/31/2022 |
|--|---------------------|---------------------|---------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 1999 - App - General Government Support | \$25,923.00 | \$20,175.00 | \$28,020.00 |
| 8999 - App - Home and Community Services | \$173,600.00 | \$224,600.00 | \$172,500.00 |
| 9199 - App - Employee Benefits | \$36,752.00 | \$39,350.00 | \$35,950.00 |
| 9899 - App - Debt Service | - | \$0.00 | \$14,735.00 |
| Total for Estimated Appropriations | \$236,275.00 | \$284,125.00 | \$251,205.00 |
| Total for Estimated Appropriations and Other Uses | \$236,275.00 | \$284,125.00 | \$251,205.00 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|--------------------|---------------------|--------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$52,072.86 | \$283,093.68 | \$48,930.17 |
| Total for Cash and Cash Equivalents | \$52,072.86 | \$283,093.68 | \$48,930.17 |
| Total for Assets | \$52,072.86 | \$283,093.68 | \$48,930.17 |
| Total for Assets and Deferred Outflows | \$52,072.86 | \$283,093.68 | \$48,930.17 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|-------------------------|-----------------------|--------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Notes Payable | | | |
| 626 - Bond Anticipation Notes Payable | \$1,424,409.18 | \$902,117.54 | - |
| Total for Notes Payable | \$1,424,409.18 | \$902,117.54 | \$0.00 |
| Total for Liabilities | \$1,424,409.18 | \$902,117.54 | \$0.00 |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | - | \$0.00 | \$48,930.17 |
| Total for Assigned Fund Balance | \$0.00 | \$0.00 | \$48,930.17 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | (\$1,372,336.32) | (\$619,023.86) | - |
| Total for Unassigned Fund Balance | (\$1,372,336.32) | (\$619,023.86) | \$0.00 |
| Total for Fund Balance | (\$1,372,336.32) | (\$619,023.86) | \$48,930.17 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$52,072.86 | \$283,093.68 | \$48,930.17 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------------|---------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$36.78 | \$20.02 | \$22.94 |
| Total for Use of Money and Property | \$36.78 | \$20.02 | \$22.94 |
| State Aid | | | |
| 3097 - State Aid Capital Projects | - | \$236,250.00 | - |
| 3991 - State Aid Water Capital Projects | - | \$129,066.84 | \$39,277.83 |
| Total for State Aid | \$0.00 | \$365,316.84 | \$39,277.83 |
| Federal Aid | | | |
| 4991 - Federal Aid Water Capital Projects | \$65,017.50 | - | - |
| Total for Federal Aid | \$65,017.50 | \$0.00 | \$0.00 |
| Total for Revenues | \$65,054.28 | \$365,336.86 | \$39,300.77 |
| Other Sources | | | |
| Operating Transfers | | | |
| 5031 - Interfund Transfers | - | \$2,722.00 | \$0.00 |
| Total for Operating Transfers | \$0.00 | \$2,722.00 | \$0.00 |
| Proceeds of Obligations | | | |
| 5730 - Bond Anticipation Notes | - | \$0.00 | - |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|-------------|--------------|-------------|
| Total for Proceeds of Obligations | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Sources | \$0.00 | \$2,722.00 | \$0.00 |
| Total for Revenues and Other Sources | \$65,054.28 | \$368,058.86 | \$39,300.77 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|--------------------|---------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Finance | | | |
| 13804 - Fiscal Agents Fees - Contractual | - | - | \$458.25 |
| Total for Finance | \$0.00 | \$0.00 | \$458.25 |
| Municipal Staff | | | |
| 14402 - Engineer - Equipment and Capital Outlay | \$41,825.50 | \$35,492.00 | \$20,819.13 |
| Total for Municipal Staff | \$41,825.50 | \$35,492.00 | \$20,819.13 |
| Special Items | | | |
| 19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay | - | \$300,000.00 | - |
| 19892 - General Government Support, Other - Equipment and Capital Outlay <i>H1380.4 Fiscal Agent Fees</i> | \$1,983.50 | \$2,722.00 | - |
| Total for Special Items | \$1,983.50 | \$302,722.00 | \$0.00 |
| Total for General Government Support | \$43,809.00 | \$338,214.00 | \$21,277.38 |
| Transportation | | | |
| Highway | | | |
| 51302 - Machinery - Equipment and Capital Outlay | - | \$697,798.89 | \$0.00 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------------|-----------------------|--------------------|
| Total for Highway | \$0.00 | \$697,798.89 | \$0.00 |
| Total for Transportation | \$0.00 | \$697,798.89 | \$0.00 |
| Home and Community Services | | | |
| Sewage | | | |
| 81202 - Sanitary Sewers - Equipment and Capital Outlay | \$774,557.74 | - | - |
| Total for Sewage | \$774,557.74 | \$0.00 | \$0.00 |
| Total for Home and Community Services | \$774,557.74 | \$0.00 | \$0.00 |
| Total for Expenditures | \$818,366.74 | \$1,036,012.89 | \$21,277.38 |
| Total for Expenditures and Other Uses | \$818,366.74 | \$1,036,012.89 | \$21,277.38 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Changes in Fund Balance**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|------------------|----------------|-------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | (\$619,023.86) | \$48,930.17 | \$30,906.78 |
| 8022 - Restated Fund Balance - Beginning of Year | (\$619,023.86) | \$48,930.17 | \$30,906.78 |
| Add Revenues and Other Sources | \$65,054.28 | \$368,058.86 | \$39,300.77 |
| Deduct Expenditures and Other Uses | \$818,366.74 | \$1,036,012.89 | \$21,277.38 |
| 8029 - Fund Balance - End of Year | (\$1,372,336.32) | (\$619,023.86) | \$48,930.17 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Statement of Net Position**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------|---------------|-------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | - | \$0.00 | \$5,720.70 |
| Total for Cash and Cash Equivalents | \$0.00 | \$0.00 | \$5,720.70 |
| Total for Assets | \$0.00 | \$0.00 | \$5,720.70 |
| Total for Assets and Deferred Outflows | \$0.00 | \$0.00 | \$5,720.70 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Statement of Net Position**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------|---------------|-------------------|
| Liabilities, Deferred Inflows and Net Position | | | |
| Net Position | | | |
| Unrestricted Net Position | | | |
| 924 - Net Assets Unrestricted Deficit | - | \$0.00 | \$5,720.70 |
| Total for Unrestricted Net Position | \$0.00 | \$0.00 | \$5,720.70 |
| Total for Net Position | \$0.00 | \$0.00 | \$5,720.70 |
| Total for Liabilities, Deferred Inflows and Net Position | \$0.00 | \$0.00 | \$5,720.70 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------|---------------|---------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Miscellaneous | | | |
| 2770 - Unclassified | - | \$0.00 | \$0.00 |
| Total for Miscellaneous | \$0.00 | \$0.00 | \$0.00 |
| Total for Revenues | \$0.00 | \$0.00 | \$0.00 |
| Total for Revenues and Other Sources | \$0.00 | \$0.00 | \$0.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
Results of Operations**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|---------------|-------------------|-------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Special Items | | | |
| 19454 - Other Private-Purpose Activities - Contractual | - | \$1,918.32 | \$5,342.31 |
| Total for Special Items | \$0.00 | \$1,918.32 | \$5,342.31 |
| Total for General Government Support | \$0.00 | \$1,918.32 | \$5,342.31 |
| Employee Benefits | | | |
| Employee Benefit | | | |
| 90898 - Employee Benefits, Other (Specify) - Employee Benefits | - | \$3,802.38 | - |
| Total for Employee Benefit | \$0.00 | \$3,802.38 | \$0.00 |
| Total for Employee Benefits | \$0.00 | \$3,802.38 | \$0.00 |
| Total for Expenditures | \$0.00 | \$5,720.70 | \$5,342.31 |
| Total for Expenditures and Other Uses | \$0.00 | \$5,720.70 | \$5,342.31 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Changes in Net Position**

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|--|------------|------------|-------------|
| Analysis of Changes in Net Position | | | |
| 8021 - Net Position - Beginning of Year | \$0.00 | \$5,720.70 | \$11,063.01 |
| 8022 - Restated Net Position - Beginning of Year | \$0.00 | \$5,720.70 | \$11,063.01 |
| Add Revenues and Other Sources | \$0.00 | \$0.00 | \$0.00 |
| Deduct Expenditures and Other Uses | \$0.00 | \$5,720.70 | \$5,342.31 |
| 8029 - Net Position - End of Year | \$0.00 | \$0.00 | \$5,720.70 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

K - General Fixed Assets
Schedule of Non-Current Government Assets

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|-----------------------|-----------------------|-----------------------|
| Non-Current Assets | | | |
| Non-Depreciable Capital Assets | | | |
| 101 - Land | \$1,307,200.00 | \$1,307,200.00 | \$1,007,200.00 |
| Total for Non-Depreciable Capital Assets | \$1,307,200.00 | \$1,307,200.00 | \$1,007,200.00 |
| Depreciable Capital Assets | | | |
| 102 - Buildings | \$2,164,003.00 | \$2,164,003.00 | \$2,164,003.00 |
| 104 - Machinery and Equipment | \$1,638,246.00 | \$1,638,246.00 | \$1,638,246.00 |
| 106 - Infrastructure | \$1,500,000.00 | \$1,500,000.00 | \$1,500,000.00 |
| Total for Depreciable Capital Assets | \$5,302,249.00 | \$5,302,249.00 | \$5,302,249.00 |
| Total for Non-Current Assets | \$6,609,449.00 | \$6,609,449.00 | \$6,309,449.00 |

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

W - General Long Term Debt
Schedule of Non-Current Government Liabilities

| | 05/31/2023 | 05/31/2022 | 05/31/2021 |
|---|---------------------|---------------------|---------------------|
| Long-Term Obligations | | | |
| Notes Payable | | | |
| 626 - Bond Anticipation Notes Payable | - | \$0.00 | - |
| Total for Notes Payable | \$0.00 | \$0.00 | \$0.00 |
| Debt Obligations | | | |
| 628 - Bonds Payable | \$708,000.00 | \$758,000.00 | \$817,000.00 |
| Total for Debt Obligations | \$708,000.00 | \$758,000.00 | \$817,000.00 |
| Other Long-Term Obligations | | | |
| 638 - Net Pension Liability Proportionate Share | - | \$0.00 | \$992.00 |
| Total for Other Long-Term Obligations | \$0.00 | \$0.00 | \$992.00 |
| Total for Long-Term Obligations | \$708,000.00 | \$758,000.00 | \$817,992.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Nunda
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness
 Debt Summary**

| Debt Type | Beginning Balance | Debt Issued | Principal Paid | Paid From debt Proceeds | Accreted Interest | Prior Year Adjustment | Ending Balance |
|------------------------|-------------------|-------------|----------------|-------------------------|-------------------|-----------------------|----------------|
| Bond | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 | \$0.00 | \$758,000.00 | \$708,000.00 |
| Bond Anticipation Note | \$0.00 | \$0.00 | \$300,000.00 | \$0.00 | \$0.00 | \$300,000.00 | \$0.00 |
| Total | \$0.00 | \$0.00 | \$350,000.00 | \$0.00 | \$0.00 | \$1,058,000.00 | \$708,000.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness
Debt Records**

| Debt Type/ Purpose | Lender Name | Issue Date | Maturity Date | Beginning Balance | Debt Issued | Principal Paid | Paid From Debt Proceeds | Prior Year Adjustment | Accreted Interest | Ending Balance |
|---|-------------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|----------------|
| Bond MUNICIPAL WATER RESERVOIR DREDGING | | 4/1/10 | 4/1/37 | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | \$428,000.00 | \$0.00 | \$408,000.00 |
| Bond WATER SYSTEM IMPROVEMENTS | USDA | 5/15/99 | 5/15/34 | \$0.00 | \$0.00 | \$15,000.00 | \$0.00 | \$192,000.00 | \$0.00 | \$177,000.00 |
| Bond WATER SYSTEM IMPROVEMENTS | | 4/1/10 | 4/1/24 | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$12,000.00 | \$0.00 | \$7,000.00 |
| Bond WATER SYSTEM IMPROVEMENTS | USDA | 5/15/99 | 5/15/34 | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$126,000.00 | \$0.00 | \$116,000.00 |
| Bond Anticipation Note LAND ACQUISITION-for additional municipal source water protection area | NYSDEC WQIP GRANT | 8/11/21 | 7/19/22 | \$0.00 | \$0.00 | \$300,000.00 | \$0.00 | \$300,000.00 | \$0.00 | \$0.00 |

Village of Nunda
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Bond Repayment

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|--------------------|--------------------|-------------------|-------------|-----------------------------|
| 2024 | \$50,000.00 | \$29,846.25 | \$79,846.25 | \$658,000.00 |
| 2025 | \$50,000.00 | \$27,858.75 | \$77,858.75 | \$608,000.00 |
| 2026 | \$51,000.00 | \$25,871.25 | \$76,871.25 | \$557,000.00 |
| 2027 | \$51,000.00 | \$23,838.75 | \$74,838.75 | \$506,000.00 |
| 2028 | \$51,000.00 | \$21,806.25 | \$72,806.25 | \$455,000.00 |
| 2029 | \$52,000.00 | \$19,773.75 | \$71,773.75 | \$403,000.00 |
| 2030 | \$57,000.00 | \$17,741.25 | \$74,741.25 | \$346,000.00 |
| 2031 | \$57,000.00 | \$15,446.25 | \$72,446.25 | \$289,000.00 |
| 2032 | \$58,000.00 | \$13,151.25 | \$71,151.25 | \$231,000.00 |
| 2033 | \$58,000.00 | \$10,811.25 | \$68,811.25 | \$173,000.00 |
| 2034 | \$63,000.00 | \$8,471.25 | \$71,471.25 | \$110,000.00 |
| 2035 | \$35,000.00 | \$5,868.75 | \$40,868.75 | \$75,000.00 |
| 2036 | \$35,000.00 | \$4,031.25 | \$39,031.25 | \$40,000.00 |

Village of Nunda
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 For the Fiscal Period 06/01/2022 - 05/31/2023

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|---|--------------------|-------------------|--------------|-----------------------------|
| 2037 | \$40,000.00 | \$2,150.00 | \$42,150.00 | \$0.00 |
| Total | \$708,000.00 | \$226,666.25 | \$934,666.25 | |
| \$708,000.00 Total Bond Ending Balance for Statement of Indebtedness. | | | | |

Village of Nunda
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Bank Reconciliation

Accounts

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|-------------|-------------------------------------|--------------------|--------------|---------------------|--------------------|---------------|--------------|
| 8226 | Equipment Reserve Fund | A, FX, G | \$205,954.71 | \$0.00 | \$0.00 | \$0.00 | \$205,954.71 |
| 8234 | Snow Removal Equipment Reserve Fund | A | \$221,761.32 | \$0.00 | \$0.00 | \$0.00 | \$221,761.32 |
| 1459 | Unemployment Reserve Fund | A | \$517.47 | \$0.00 | \$0.00 | \$0.00 | \$517.47 |
| 137 | Employee Benefit Reserve Fund | A | \$10,020.63 | \$0.00 | \$0.00 | \$0.00 | \$10,020.63 |
| 1416 | Checking | A, FX, G | \$14,450.31 | \$0.00 | (\$12,065.81) | \$0.00 | \$2,384.50 |
| 1424 | Checking | A, FX, G | \$2,618.38 | \$0.00 | (\$2,436.05) | \$0.00 | \$182.33 |
| 1432 | Savings | A | \$197,915.79 | \$0.00 | \$0.00 | \$0.00 | \$197,915.79 |
| 1467 | Savings | FX | \$198,141.56 | \$0.00 | \$0.00 | \$0.00 | \$198,141.56 |
| 1475 | Savings | G | \$111,183.31 | \$0.00 | \$0.00 | \$0.00 | \$111,183.31 |
| 2333 | Savings | H | \$52,072.86 | \$0.00 | \$0.00 | \$0.00 | \$52,072.86 |
| 20 | Checking | A, FX, G, H | \$79,519.08 | \$0.00 | (\$23,972.56) | (\$28,353.68) | \$27,192.84 |

Village of Nunda
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 For the Fiscal Period 06/01/2022 - 05/31/2023

Accounts

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|-----------------------------------|-----------------------------|--------------------|----------------|---------------------|--------------------|---------------|----------------|
| 4728 | Certificate of Deposit (CD) | A, FX, G | \$257,094.92 | \$0.00 | \$0.00 | \$0.00 | \$257,094.92 |
| Total | | | \$1,351,250.34 | \$0.00 | (\$38,474.42) | (\$28,353.68) | \$1,284,422.24 |
| Total Cash From Financials | | | | | | | \$1,284,422.24 |

Village of Nunda
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Bank Reconciliation

Collateralization of Cash

| | |
|--|-----------------------|
| Total Bank Balance | \$1,351,250.34 |
| FDIC Insurance | \$250,000.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$1,134,383.72 |
| Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured | \$1,384,383.72 |

Investments and Collateralization of Investments

| | |
|---|--------|
| Investments From Financials | \$0.00 |
| Market Value as of Fiscal Year End Date | \$0.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$0.00 |

Village of Nunda
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Employee and Retiree Benefits

Total Number

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
| 5 | 3 | | |

Number Receiving Benefits

| Benefit | Amount | Full Time | Part Time | Volunteer | Retiree |
|--|---------------------|-----------|-----------|-----------|---------|
| State Retirement System | \$34,117.00 | 5 | 2 | | |
| Police Retirement | | | | | |
| Fire Retirement | | | | | |
| Local Pension Fund | | | | | |
| Social Security | \$25,608.93 | 5 | 3 | | |
| Worker's Compensation | \$4,889.00 | 5 | 3 | | |
| Life Insurance | | | | | |
| Unemployment Insurance | | | | | |
| Disability Insurance | \$2,005.86 | 5 | 3 | | |
| Hospital, Medical and Dental Insurance | \$53,563.20 | 5 | 3 | | |
| Union Welfare Benefits | | | | | |
| Supplemental Benefit Payments to Disabled Firefighters | | | | | |
| Employee Benefits, Other | | | | | |
| Total Employee Benefits Paid | \$120,183.99 | | | | |