

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 12/31/2021

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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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

(A) GENERAL

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

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

Nunda Joint Police Department  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	Edc Code	2021
<b>Assets</b>			
Cash	51,936	A200	44,643
Cash In Time Deposits	651	A201	655
<b>TOTAL Cash</b>	<b>52,587</b>		<b>45,298</b>
Accounts Receivable	3,600	A380	
<b>TOTAL Other Receivables (net)</b>	<b>3,600</b>		<b>0</b>
Prepaid Expenses		A480	8,563
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>8,563</b>
Cash Special Reserves	6,674	A230	12,276
<b>TOTAL Restricted Assets</b>	<b>6,674</b>		<b>12,276</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>62,861</b>		<b>66,137</b>

Nunda Joint Police Department  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	Edc Code	2021
Accrued Liabilities	4,114	A601	2,398
<b>TOTAL Accrued Liabilities</b>	<b>4,114</b>		<b>2,398</b>
Due To Other Governments	889	A631	
<b>TOTAL Due To Other Governments</b>	<b>889</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>5,003</b>		<b>2,398</b>
<b>Fund Balance</b>			
Capital Reserve	6,674	A878	12,276
<b>TOTAL Restricted Fund Balance</b>	<b>6,674</b>		<b>12,276</b>
Assigned Appropriated Fund Balance	7,882	A914	8,077
Assigned Unappropriated Fund Balance	43,302	A915	43,386
<b>TOTAL Assigned Fund Balance</b>	<b>51,184</b>		<b>51,463</b>
<b>TOTAL Fund Balance</b>	<b>57,858</b>		<b>63,739</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>62,861</b>		<b>66,137</b>

Nunda Joint Police Department  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	147,776	A1001	147,776
<b>TOTAL Real Property Taxes</b>	<b>147,776</b>		<b>147,776</b>
Share of Joint Activity, Other Govts	5,796	A2390	4,324
<b>TOTAL Intergovernmental Charges</b>	<b>5,796</b>		<b>4,324</b>
Interest And Earnings	38	A2401	39
<b>TOTAL Use of Money And Property</b>	<b>38</b>		<b>39</b>
Sales of Equipment	10	A2665	12
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>10</b>		<b>12</b>
Refunds of Prior Year's Expenditures	220	A2701	5,602
<b>TOTAL Miscellaneous Local Sources</b>	<b>220</b>		<b>5,602</b>
St Aid - Other (specify)		A3089	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
Federal Aid - Other	2,130	A4089	
<b>TOTAL Federal Aid</b>	<b>2,130</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>155,970</b>		<b>157,753</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>155,970</b>		<b>157,753</b>

Nunda Joint Police Department  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EmpCode	2021
<b>Expenditures</b>			
Law, Contr Expend	1,000	A14204	
<b>TOTAL Law</b>	<b>1,000</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>1,000</b>		<b>0</b>
Police, Pers Serv	95,737	A31201	110,120
Police, Contr Expend	21,013	A31204	23,444
<b>TOTAL Police</b>	<b>116,750</b>		<b>133,564</b>
<b>TOTAL Public Safety</b>	<b>116,750</b>		<b>133,564</b>
State Retirement System	2,237	A90108	8,873
Social Security, Employer Cont	7,261	A90308	8,492
Unemployment Insurance, Empl Bnfts	390	A90508	688
Disability Insurance, Empl Bnfts	245	A90558	255
<b>TOTAL Employee Benefits</b>	<b>10,133</b>		<b>18,308</b>
<b>TOTAL Expenditures</b>	<b>127,883</b>		<b>151,872</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>127,883</b>		<b>151,872</b>

Nunda Joint Police Department  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	Edp Code	2021
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	29,771	A8021	57,858
Restated Fund Balance - Beg of Year	29,771	A8022	57,858
ADD - REVENUES AND OTHER SOURCES	155,970		157,753
DEDUCT - EXPENDITURES AND OTHER USES	127,883		151,872
Fund Balance - End of Year	57,858	A8029	63,739

Nunda Joint Police Department  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	Edp Code	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	147,776	A 1049N	152,000
Est Rev - Intergovernmental Charges	1,500	A2399N	1,500
<b>TOTAL Estimated Revenues</b>	<b>149,276</b>		<b>153,500</b>
Appropriated Fund Balance	7,882	A599N	8,077
<b>TOTAL Estimated Other Sources</b>	<b>7,882</b>		<b>8,077</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>157,158</b>		<b>161,577</b>



Nunda Joint Police Department  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EmpCode	2022
<b>Appropriations</b>			
App - Public Safety	138,910	A3999N	143,250
App - Employee Benefits	18,248	A9199N	18,327
<b>TOTAL Appropriations</b>	<b>157,158</b>		<b>161,577</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>157,158</b>		<b>161,577</b>

Nunda Joint Police Department  
Statement of Indebtedness  
For the Fiscal Year Ending 2021

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 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$44,643.00
Time Deposits	9Z2021	\$655.00
Total		\$45,298.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$500,000.00
 <b>INVESTMENTS:</b>		
- 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-PChe	\$44,776	\$0	\$133	\$44,643
****-PMM.	\$12,931	\$0	\$0	\$12,931
Total Adjusted Bank Balance				\$57,574
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash				\$57,574
Total Cash Balance All Funds				\$57,574
* Must be equal				



Nunda Joint Police Department  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2021

Total Full Time Employees:					
Total Part Time Employees:		9			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$8,873.00			7
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$8,492.00			9
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$688.00			9
90558	Disability Insurance	\$255.00			9
90608	Hospital and Medical (Dental) Insurance				
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$18,308.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$18,308.00</b>			

Nunda Joint Police Department  
Energy Costs and Consumption  
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
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**DEMOGRAPHICS**

**Postal or Mailing Address:**

PO Box 699 Street Address or PO Box	Nunda City	NY State	14517 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
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**CHIEF FISCAL OFFICER**

Merilee Walker Name	Supervisor Title		
PO Box 699 Street Address or PO Box	Nunda City	NY State	14517 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 12/31/2021, is true and correct to the best of my knowledge and belief. By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of 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 12/31/2021 and filed by means of electronic data transmission.

BBS Accounting, LLC	*****	03/01/2022
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 2021