

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 12/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

(A) GENERAL

All amounts included in this update document for 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	28,777	A200	51,936
Cash In Time Deposits	4,990	A201	651
TOTAL Cash	33,767		52,587
Accounts Receivable		A380	3,600
TOTAL Other Receivables (net)	0		3,600
Cash Special Reserve	5,801	A230	6,674
TOTAL Restricted Assets	5,801		6,674
TOTAL Assets and Deferred Outflows of Resources	39,568		62,861

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,116	A600	
TOTAL Accounts Payable	1,116		0
Accrued Liabilities	1,970	A601	4,114
TOTAL Accrued Liabilities	1,970		4,114
Due To Other Governments		A631	889
Due To Employees' Retirement System	6,711	A637	
TOTAL Due To Other Governments	6,711		889
TOTAL Liabilities	9,797		5,003
Fund Balance			
Capital Reserve	5,801	A878	6,674
TOTAL Restricted Fund Balance	5,801		6,674
Assigned Appropriated Fund Balance	7,882	A914	7,882
Assigned Unappropriated Fund Balance	16,088	A915	43,302
TOTAL Assigned Fund Balance	23,970		51,184
TOTAL Fund Balance	29,771		57,858
TOTAL Liabilities, Deferred Inflows And Fund Balance	39,568		62,861

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	128,776	A1001	147,776
TOTAL Real Property Taxes	128,776		147,776
Share of Joint Activity, Other Govts	21,609	A2390	5,796
TOTAL Intergovernmental Charges	21,609		5,796
Interest And Earnings	30	A2401	38
TOTAL Use of Money And Property	30		38
Sales, Other	14	A2655	
Sales of Equipment		A2665	10
TOTAL Sale of Property And Compensation For Loss	14		10
Refunds of Prior Year's Expenditures	30	A2701	220
Gifts And Donations	500	A2705	
TOTAL Miscellaneous Local Sources	530		220
St Aid - Other (specify)	1,776	A3089	
TOTAL State Aid	1,776		0
Federal Aid - Other Additional Description Grant		A4089	2,130
TOTAL Federal Aid	0		2,130
TOTAL Revenues	152,735		155,970
TOTAL Detail Revenues And Other Sources	152,735		155,970

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Law, Contr Expend		A14204	1,000
TOTAL Law	0		1,000
TOTAL General Government Support	0		1,000
Police, Pers Serv	86,067	A31201	95,737
Police, Equip & Cap Outlay	69,019	A31202	
Police, Contr Expend	31,025	A31204	21,013
TOTAL Police	186,111		116,750
TOTAL Public Safety	186,111		116,750
State Retirement System	9,539	A90108	2,237
Social Security, Employer Cont	6,583	A90308	7,261
Unemployment Insurance, Empl Bnfts	348	A90508	390
Disability Insurance, Empl Bnfts	220	A90558	245
TOTAL Employee Benefits	16,690		10,133
TOTAL Expenditures	202,801		127,883
TOTAL Detail Expenditures And Other Uses	202,801		127,883

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	79,837	A8021	29,771
Restated Fund Balance - Beg of Year	79,837	A8022	29,771
ADD - REVENUES AND OTHER SOURCES	152,735		155,970
DEDUCT - EXPENDITURES AND OTHER USES	202,801		127,883
Fund Balance - End of Year	29,771	A8029	57,858

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	147,776	A1049N	147,776
Est Rev - Intergovernmental Charges	1,500	A2399N	1,500
TOTAL Estimated Revenues	149,276		149,276
Appropriated Fund Balance	7,882	A599N	7,882
TOTAL Estimated Other Sources	7,882		7,882
TOTAL Estimated Revenues And Other Sources	157,158		157,158

Nunda Joint Police Department
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Public Safety	138,910	A3999N	138,910
App - Employee Benefits	18,248	A9199N	18,248
TOTAL Appropriations	157,158		157,158
TOTAL Appropriations And Other Uses	157,158		157,158

**Nunda Joint Police Department
Statement of Indebtedness
For the Fiscal Year Ending 2020**

3/1/2021

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 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$51,936.00
Time Deposits	9Z2021	\$7,325.00
Total		\$59,261.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$59,261.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$59,261.00
 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	

Nunda Joint Police Department
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0098	\$12,927	\$0	\$5,602	\$7,325
****-9545	\$52,072	\$0	\$136	\$51,936
	Total Adjusted Bank Balance			<u>\$59,261</u>
	Petty Cash			<u>\$0.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash			<u>\$59,261</u>
	Total Cash Balance All Funds			<u>\$59,261</u>
	9ZCASH			*
	9ZCASHB			*

* Must be equal

Nunda Joint Police Department
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2020

Total Full Time Employees:					
Total Part Time Employees:		10			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$2,237.00		6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$7,261.00		10	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$390.00		10	
90558	Disability Insurance	\$245.00		10	
90608	Hospital and Medical (Dental) Insurance				
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$10,133.00			
Computed Total From Financial Section (comparative purposes only)		\$10,133.00			

Nunda Joint Police Department
Energy Costs and Consumption
For the Fiscal Year Ending 2020

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	Nunda	NY	14517
Street Address or PO Box	City	State	Zip
(585) 468-5842	() -		
Official Telephone Number	Official Fax Number		
sandrac@bbsaccounting.biz			
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 12/31/2020, 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 12/31/2020 and filed by means of electronic data transmission.

BBS Accounting, LLC	*****	03/01/2021
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 2020