

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Mina

County of Chautauqua

For the Fiscal Year Ended 12/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Mina

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (W) GENERAL LONG-TERM DEBT

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.

TOWN OF Mina
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	247,333	A200	322,880
TOTAL Cash	247,333		322,880
Due From Other Funds		A391	35,000
TOTAL Due From Other Funds	0		35,000
Prepaid Expenses		A480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	247,333		357,880

TOWN OF Mina
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accrued Liabilities		A601	
TOTAL Accrued Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Not in Spendable Form		A806	
TOTAL Nonspendable Fund Balance	0		0
Assigned Appropriated Fund Balance	45,000	A914	25,000
TOTAL Assigned Fund Balance	45,000		25,000
Unassigned Fund Balance	202,333	A917	332,880
TOTAL Unassigned Fund Balance	202,333		332,880
TOTAL Fund Balance	247,333		357,880
TOTAL Liabilities, Deferred Inflows And Fund Balance	247,333		357,880

TOWN OF Mina
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	95,100	A1001	110,825
TOTAL Real Property Taxes	95,100		110,825
Interest & Penalties On Real Prop Taxes	3,103	A1090	2,557
TOTAL Real Property Tax Items	3,103		2,557
Non Prop Tax Dist By County	135,161	A1120	161,909
Franchises	5,956	A1170	5,700
TOTAL Non Property Tax Items	141,117		167,610
Clerk Fees	2,638	A1255	3,801
Park And Recreational Charges		A2001	5,700
Zoning Fees	1,380	A2110	1,200
Sale of Cemetery Lots	2,100	A2190	600
Charges For Cemetery Services	2,680	A2192	2,860
TOTAL Departmental Income	8,798		14,161
General Services, Inter Government	2,230	A2210	2,593
Transportation Services, Other Govts		A2300	900
TOTAL Intergovernmental Charges	2,230		3,493
Interest And Earnings	357	A2401	632
Rental of Real Property	17,425	A2410	20,688
TOTAL Use of Money And Property	17,782		21,320
Dog Licenses	1,276	A2544	1,328
Permits, Other	7,995	A2590	3,735
TOTAL Licenses And Permits	9,271		5,063
Fines And Forfeited Bail	13,603	A2610	12,483
TOTAL Fines And Forfeitures	13,603		12,483
Sales, Other	6	A2655	
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	6		0
Gifts And Donations		A2705	
AIM Related Payments	6,782	A2750	6,782
Unclassified (specify)	7,060	A2770	60,308
TOTAL Miscellaneous Local Sources	13,842		67,090
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	36,140	A3005	47,931
St Aid, Real Property Tax Administration		A3040	5,460
St Aid, Youth Programs	1,705	A3820	1,595
TOTAL State Aid	37,845		54,987
TOTAL Revenues	342,696		459,587
TOTAL Detail Revenues And Other Sources	342,696		459,587

TOWN OF Mina
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	4,800	A10101	4,800
Legislative Board, Contr Expend	430	A10104	1,302
TOTAL Legislative Board	5,230		6,102
Municipal Court, Pers Serv	12,967	A11101	13,000
Municipal Court, Contr Expend	2,795	A11104	2,687
TOTAL Municipal Court	15,762		15,687
Supervisor, pers Serv	13,500	A12201	13,500
Supervisor, contr Expend	3,863	A12204	4,044
TOTAL Supervisor	17,363		17,544
Assessment, Pers Serv	16,014	A13551	16,499
Assessment, Contr Expend	3,936	A13554	4,801
TOTAL Assessment	19,950		21,300
Clerk, pers Serv	25,464	A14101	26,679
Clerk, contr Expend	4,536	A14104	5,596
TOTAL Clerk	30,001		32,275
Law, Contr Expend	7,874	A14204	8,482
TOTAL Law	7,874		8,482
Engineer, Contr Expend		A14404	
TOTAL Engineer	0		0
Operation of Plant, Pers Serv	1,900	A16201	238
Operation of Plant, Contr Expend	24,189	A16204	23,229
TOTAL Operation of Plant	26,089		23,466
Central Print & Mail Contr Expend		A16704	
TOTAL Central Print & Mail Contr Expend	0		0
Unallocated Insurance, Contr Expend	21,676	A19104	23,652
TOTAL Unallocated Insurance	21,676		23,652
Municipal Assn Dues, Contr Expend	849	A19204	600
TOTAL Municipal Assn Dues	849		600
TOTAL General Government Support	144,793		149,109
Traffic Control, Contr Expen	2,183	A33104	3,850
TOTAL Traffic Control	2,183		3,850
Fire, Contr Expend	2,859	A34104	4,320
TOTAL Fire	2,859		4,320
Control of Animals, Pers Serv		A35101	
Control of Animals, Contr Expend		A35104	213
TOTAL Control of Animals	0		213
Safety Inspection, Pers Serv	5,859	A36201	6,000
Safety Inspection, Contr Expend	1,739	A36204	1,644
TOTAL Safety Inspection	7,598		7,644
TOTAL Public Safety	12,639		16,026
Street Admin, Pers Serv	47,560	A50101	48,512
Street Admin, Contr Expend	1,546	A50104	1,787
TOTAL Street Admin	49,106		50,299
Garage, Contr Expend	10,629	A51324	9,721
TOTAL Garage	10,629		9,721

TOWN OF Mina
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	2,092	A51824	2,296
TOTAL Street Lighting	2,092		2,296
TOTAL Transportation	61,828		62,316
Publicity, Contr Expend		A64104	706
TOTAL Publicity	0		706
Programs For Aging, Contr Expend	1,800	A67724	1,850
TOTAL Programs For Aging	1,800		1,850
TOTAL Economic Assistance And Opportunity	1,800		2,556
Parks, Contr Expend		A71104	
TOTAL Parks	0		0
Playgr & Rec Centers, Contr Expend	335	A71404	295
TOTAL Playgr & Rec Centers	335		295
Joint Rec Proj, Equip & Cap Outlay		A71452	5,669
TOTAL Joint Rec Proj	0		5,669
Special Rec Facility, Contr Expend	8,403	A71804	
TOTAL Special Rec Facility	8,403		0
Youth Prog, Pers Serv	500	A73101	500
Youth Prog, Contr Expend	1,361	A73104	6,120
TOTAL Youth Prog	1,861		6,620
Library, Contr Expend	18,000	A74104	18,360
TOTAL Library	18,000		18,360
Historian, Pers Serv	700	A75101	600
Historian, Contr Expend	292	A75104	291
TOTAL Historian	992		891
Historical Property, Contr Expend	750	A75204	750
TOTAL Historical Property	750		750
Celebrations, Contr Expend	1,561	A75504	1,500
TOTAL Celebrations	1,561		1,500
TOTAL Culture And Recreation	31,901		34,085
Zoning, Pers Serv	7,393	A80101	7,549
Zoning, Contr Expend		A80104	500
TOTAL Zoning	7,393		8,049
Planning, Pers Serv	398	A80201	737
Planning, Contr Expend	316	A80204	92
TOTAL Planning	714		829
Environmental Control, Contr Expend	7,830	A80904	7,830
TOTAL Environmental Control	7,830		7,830
Refuse & Garbage, Contr Expend	1,074	A81604	1,160
TOTAL Refuse & Garbage	1,074		1,160
Comm Beautification, Contr Expend	2,662	A85104	2,000
TOTAL Comm Beautification	2,662		2,000
Cemetery, Pers Serv	5,000	A88101	5,000

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Cemetery, Contr Expend	2,283	A88104	1,427
TOTAL Cemetery	7,283		6,427
TOTAL Home And Community Services	26,955		26,295
State Retirement System	11,746	A90108	12,974
Social Security, Employer Cont	10,295	A90308	10,408
Worker's Compensation, Empl Bnfts	8,900	A90408	8,700
Disability Insurance, Empl Bnfts	819	A90558	589
Hospital & Medical (dental) Ins, Empl Bnft	23,036	A90608	25,982
TOTAL Employee Benefits	54,795		58,653
TOTAL Expenditures	334,712		349,040
TOTAL Detail Expenditures And Other Uses	334,712		349,040

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	239,373	A8021	247,357
Restated Fund Balance - Beg of Year	239,373	A8022	247,357
ADD - REVENUES AND OTHER SOURCES	342,696		459,587
DEDUCT - EXPENDITURES AND OTHER USES	334,712		349,040
Fund Balance - End of Year	247,357	A8029	357,904

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	108,805	A1049N	138,808
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Non Property Tax Items	132,100	A1199N	145,000
Est Rev - Departmental Income	2,000	A1299N	15,900
Est Rev - Intergovernmental Charges	7,900	A2399N	3,500
Est Rev - Use of Money And Property	19,300	A2499N	20,850
Est Rev - Licenses And Permits	8,700	A2599N	5,000
Est Rev - Fines And Forfeitures	18,000	A2649N	16,000
Est Rev - Miscellaneous Local Sources		A2799N	7,382
Est Rev - State Aid	35,782	A3099N	32,000
Est Rev - Federal Aid	2,800	A4099N	0
TOTAL Estimated Revenues	338,387		387,440
Appropriated Fund Balance	45,000	A599N	25,000
TOTAL Estimated Other Sources	45,000		25,000
TOTAL Estimated Revenues And Other Sources	383,387		412,440

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	179,470	A1999N	192,600
App - Public Safety	10,450	A3999N	10,620
App - Transportation	69,012	A5999N	71,300
App - Economic Assistance And Opportunity	1,885	A6999N	2,600
App - Culture And Recreation	34,020	A7999N	41,150
App - Home And Community Services	25,950	A8999N	35,070
App - Employee Benefits	62,600	A9199N	59,100
TOTAL Appropriations	383,387		412,440
TOTAL Appropriations And Other Uses	383,387		412,440

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	25,549	DA200	308,335
TOTAL Cash	25,549		308,335
Prepaid Expenses		DA480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	25,549		308,335

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable		DA626	370,000
TOTAL Notes Payable	0		370,000
Due To Other Funds		DA630	35,000
TOTAL Due To Other Funds	0		35,000
TOTAL Liabilities	0		405,000
Fund Balance			
Assigned Appropriated Fund Balance	20,000	DA914	10,000
Assigned Unappropriated Fund Balance	5,549	DA915	
TOTAL Assigned Fund Balance	25,549		10,000
Unassigned Fund Balance		DA917	-106,667
TOTAL Unassigned Fund Balance	0		-106,667
TOTAL Fund Balance	25,549		-96,667
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,549		308,333

TOWN OF Mina
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	309,663	DA1001	336,424
TOTAL Real Property Taxes	309,663		336,424
Sales Tax (from County)	197,984	DA1120	237,177
TOTAL Non Property Tax Items	197,984		237,177
Transportation Services, Other Govts	2,000	DA2300	2,000
TOTAL Intergovernmental Charges	2,000		2,000
Interest And Earnings	283	DA2401	233
TOTAL Use of Money And Property	283		233
Sales of Scrap & Excess Materials		DA2650	
Insurance Recoveries		DA2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Unclassified (specify)		DA2770	65,000
Additional Description USDA Grant			
TOTAL Miscellaneous Local Sources	0		65,000
St Aid, Consolidated Highway Aid	89,785	DA3501	174,186
TOTAL State Aid	89,785		174,186
TOTAL Revenues	599,715		815,020
TOTAL Detail Revenues And Other Sources	599,715		815,020

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	62,602	DA51101	64,841
Maint of Streets, Contr Expend	97,770	DA51104	143,750
TOTAL Maint of Streets	160,372		208,591
Perm Improve Highway, Equip & Cap Outlay	50,179	DA51122	174,186
TOTAL Perm Improve Highway	50,179		174,186
Machinery, Equip & Cap Outlay	158,854	DA51302	315,332
Machinery, Contr Expend	56,660	DA51304	50,200
TOTAL Machinery	215,514		365,532
Brush And Weeds, Contr Expend	1,060	DA51404	301
TOTAL Brush And Weeds	1,060		301
Snow Removal, Pers Serv	52,268	DA51421	62,632
Snow Removal, Contr Expend	34,345	DA51424	42,100
TOTAL Snow Removal	86,613		104,732
TOTAL Transportation	513,739		853,340
State Retirement, Empl Bnfts	17,116	DA90108	15,528
Social Security , Empl Bnfts	8,948	DA90308	9,908
Worker's Compensation, Empl Bnfts	21,492	DA90408	20,957
Disability Insurance, Empl Bnfts	2,476	DA90558	105
Hospital & Medical (dental) Ins, Empl Bnft	31,240	DA90608	32,186
Other Employee Benefits (spec)	2,746	DA90898	2,519
TOTAL Employee Benefits	84,018		81,203
Debt Principal, Install Purch. Debt	39,606	DA97856	
TOTAL Debt Principal	39,606		0
Debt Interest, Install. Purch Debt	1,135	DA97857	2,691
TOTAL Debt Interest	1,135		2,691
TOTAL Expenditures	638,498		937,234
TOTAL Detail Expenditures And Other Uses	638,498		937,234

TOWN OF Mina
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	64,329	DA8021	25,547
Restated Fund Balance - Beg of Year	64,329	DA8022	25,547
ADD - REVENUES AND OTHER SOURCES	599,715		815,020
DEDUCT - EXPENDITURES AND OTHER USES	638,498		937,234
Fund Balance - End of Year	25,547	DA8029	-96,667

TOWN OF Mina
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	336,424	DA1049N	353,425
Est Rev - Non Property Tax Items	185,000	DA1199N	200,000
Est Rev - Intergovernmental Charges	2,000	DA2399N	2,000
Est Rev - Use of Money And Property	250	DA2499N	240
Est Rev - State Aid	63,358	DA3099N	79,198
TOTAL Estimated Revenues	587,032		634,863
Appropriated Fund Balance	20,000	DA599N	10,000
TOTAL Estimated Other Sources	20,000		10,000
TOTAL Estimated Revenues And Other Sources	607,032		644,863

TOWN OF Mina
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For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	516,582	DA5999N	569,198
App - Employee Benefits	90,450	DA9199N	75,665
TOTAL Appropriations	607,032		644,863
TOTAL Appropriations And Other Uses	607,032		644,863

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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Results of Operation

Code Description	2020	EdpCode	2021
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Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Mina
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

TOWN OF Mina
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	217,600	K101	187,600
Buildings	976,200	K102	976,200
Machinery And Equipment	935,304	K104	1,236,499
Other Capital Assets	529,378	K107	529,378
TOTAL Fixed Assets (net)	2,658,482		2,929,677
TOTAL Assets and Deferred Outflows of Resources	2,658,482		2,929,677

TOWN OF Mina
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	2,658,482	K159	2,929,677
TOTAL Investments in Non-Current Government Assets	2,658,482		2,929,677
TOTAL Fund Balance	2,658,482		2,929,677
TOTAL	2,658,482		2,929,677

TOWN OF Mina
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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Mina
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	57,000	SF1001	58,000
TOTAL Real Property Taxes	57,000		58,000
TOTAL Revenues	57,000		58,000
TOTAL Detail Revenues And Other Sources	57,000		58,000

TOWN OF Mina
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	57,000	SF34104	58,000
TOTAL Fire Protection	57,000		58,000
TOTAL Public Safety	57,000		58,000
TOTAL Expenditures	57,000		58,000
TOTAL Detail Expenditures And Other Uses	57,000		58,000

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	57,000		58,000
DEDUCT - EXPENDITURES AND OTHER USES	57,000		58,000
Fund Balance - End of Year		SF8029	

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(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	16,807	SL200	15,886
TOTAL Cash	16,807		15,886
TOTAL Assets and Deferred Outflows of Resources	16,807		15,886

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(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	16,807	SL915	15,886
TOTAL Assigned Fund Balance	16,807		15,886
TOTAL Fund Balance	16,807		15,886
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,807		15,886

TOWN OF Mina
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	13,000	SL1001	12,500
TOTAL Real Property Taxes	13,000		12,500
TOTAL Revenues	13,000		12,500
TOTAL Detail Revenues And Other Sources	13,000		12,500

TOWN OF Mina
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	12,466	SL51824	13,420
TOTAL Street Lighting	12,466		13,420
TOTAL Transportation	12,466		13,420
TOTAL Expenditures	12,466		13,420
TOTAL Detail Expenditures And Other Uses	12,466		13,420

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,274	SL8021	16,807
Restated Fund Balance - Beg of Year	16,274	SL8022	16,807
ADD - REVENUES AND OTHER SOURCES	13,000		12,500
DEDUCT - EXPENDITURES AND OTHER USES	12,466		13,420
Fund Balance - End of Year	16,807	SL8029	15,887

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	180,356	W129	714
TOTAL Provision To Be Made In Future Budgets	180,356		714
TOTAL Assets and Deferred Outflows of Resources	180,356		714

TOWN OF Mina
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	180,356	W638	714
TOTAL Other Liabilities	180,356		714
TOTAL Liabilities	180,356		714
TOTAL Liabilities	180,356		714

TOWN OF Mina
Statement of Indebtedness
For the Fiscal Year Ending 2021

3/21/2022

County of: Chautauqua

Municipal Code: 060353500000

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
2021	BAN E	Loader, Tractor, Plow			08/19/2021	08/19/2036	2.25%		\$370,000	\$0	\$0	\$0	\$0	\$0	\$370,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year															
									\$370,000	\$0	\$0	\$0	\$0	\$0	\$370,000

TOWN OF Mina
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$225.00
Demand Deposits	9Z2011	\$50,026.76
Time Deposits	9Z2021	\$594,821.37
Total		\$645,073.13
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$0.00
Total		\$250,000.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	\$5,028.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$426,308.16
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Mina
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
*****-3025	\$28,977	\$0	\$1,351	\$27,626
*****-3033	\$27,428	\$0	\$10,931	\$16,497
*****-3040	\$0	\$0	\$0	\$0
*****-1112	\$5,028	\$0	\$0	\$5,028
*****-0651	\$739	\$0	\$0	\$739
*****-6628	\$2,165	\$0	\$0	\$2,165
*****-0563	\$50,125	\$0	\$0	\$50,125
*****-0562	\$13,000	\$0	\$0	\$13,000
*****-0564	\$50,194	\$0	\$0	\$50,194
*****-0565	\$90,398	\$0	\$0	\$90,398
*****-0571	\$50,025	\$0	\$0	\$50,025
*****-0570	\$51,027	\$0	\$0	\$51,027
*****-0568	\$60,015	\$0	\$0	\$60,015
*****-0569	\$60,015	\$0	\$0	\$60,015
*****-0566	\$85,011	\$0	\$0	\$85,011
*****-0567	\$85,011	\$0	\$0	\$85,011
Total Adjusted Bank Balance				\$646,876
Petty Cash				\$225.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$647,101
Total Cash Balance All Funds			9ZCASHB *	\$647,101
* Must be equal				

TOWN OF Mina
Local Government Questionnaire
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	Yes
If yes, has your municipality used the results to design the system of internal controls?	Yes
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Mina
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		5			
Total Part Time Employees:		20			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$28,502.00	5		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$20,315.27	5	20	
90408	Worker's Compensation Insurance	\$29,657.17	5	20	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$693.45	5	20	
90608	Hospital and Medical (Dental) Insurance	\$58,168.26	5		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,518.92			
Total		\$139,855.07			
Computed Total From Financial Section (comparative purposes only)		\$139,855.27			

TOWN OF Mina
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,523	2,997	gallons	
Diesel Fuel	\$25,512	10,725	gallons	
Fuel Oil			gallons	
Natural Gas	\$13,808		cubic feet	
Electricity	\$21,724		kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Rebecca Brumagin _____, hereby certify that I am the Chief Fiscal Officer of
the Town of Mina _____, and that the information provided in the annual
financial report of the Town of Mina _____, 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 Mina _____, and adopted by me as
my signature for use in conjunction with the filing of the Town of Mina 's _____
annual financial report, I am evidencing my express intent to authenticate my certification of the
Town of Mina's _____ annual financial report for the fiscal year ended 12/31/2021
and filed by means of electronic data transmission.

Janae Ryan _____
Name of Report Preparer if different
than Chief Fiscal Officer

(716) 769-7204 _____
Telephone Number

03/21/2021 _____
Date of Certification

Rebecca Brumagin _____
Name

Town Supervisor _____
Title

PO Box 38, Findley Lake, NY 14736
Official Address

(716) 769-7204 _____
Official Telephone Number

I, Rebecca Brumagin hereby certify that I am the Chief Fiscal Officer of the
Town of Mina, and that the information provided in the annual financial
report of the Town of Mina, 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
Mina, and adopted by me as my signature for use in conjunction with the filing of the
Town of Mina's annual financial report, I am evidencing my express
intent to authenticate my certification of the Town of Mina's annual
financial report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

Janae Ryan

Name of Report Preparer
if different than Chief Fiscal Officer

Personal Identification Number
of Chief Fiscal Officer

Rebecca Brumagin

Name

(716) 769-7204

Telephone Number

Town Supervisor

Title

PO Box 38, Findley Lake, NY 14736

Official Address

(716) 769-7204

Office Telephone Number

3/21/2021

Date

TOWN OF Mina
Financial Comments
For the Fiscal Year Ending 2021