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02/09/22

Cash Basis

Town of Mina
Profit & Loss by Class
January 2022

	General	Highway	Light District	TOTAL
DA9030.8 Social Security	0.00	768.56	0.00	768.56
DA9055.8 Disability Insurance	0.00	76.20	0.00	76.20
DA9060.8 Medical Insurance	0.00	4,780.95	0.00	4,780.95
DA9089.8 Clothing	0.00	303.67	0.00	303.67
SL5182.4 Light District	0.00	0.00	1,431.49	1,431.49
Total Expense	70,569.19	22,083.80	1,431.49	94,084.48
Net Income	101,743.44	-12,076.05	-1,431.49	88,235.90

Town of Mina

Profit & Loss Budget vs. Actual

January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
Income				
A1001 Real Property Taxes	138,808.00	138,808.00	0.00	100.0%
A1002 Unexpended Bal Prior Year	25,000.00	25,000.00	0.00	100.0%
A1090 Interest/Penalties Taxes	0.00	3,000.00	-3,000.00	0.0%
A1120 Non Prop Tax Dist by Co	0.00	140,000.00	-140,000.00	0.0%
A1170 Franchises	-535.52	5,000.00	-5,535.52	-10.7%
A1255 Clerk Fees	46.34	2,000.00	-1,953.66	2.3%
A1550 Dog Tax	0.00	0.00	0.00	0.0%
A1560 Safety Insp Fees	0.00	0.00	0.00	0.0%
A2001 Park and Recreation Char	0.00	6,000.00	-6,000.00	0.0%
A2025 Special Recreation Chgs	0.00	0.00	0.00	0.0%
A2110 Zoning Fees	50.00	2,000.00	-1,950.00	2.5%
A2130 Refuse/Garbage Services	0.00	0.00	0.00	0.0%
A2190 Sale of Cemetery Lots	0.00	1,200.00	-1,200.00	0.0%
A2192 Chgs for Cemetery Service	0.00	1,200.00	-1,200.00	0.0%
A2210 Tax/Assess Other Gov CAP	0.00	3,500.00	-3,500.00	0.0%
A2300 Services Other Govts	0.00	3,500.00	-3,500.00	0.0%
A2401 Interest & Earnings	0.81	350.00	-349.19	0.2%
A2410 Rental of Real Property	2,150.00	20,500.00	-18,350.00	10.5%
A2544 Dog Licenses	84.00	1,000.00	-916.00	8.4%
A2590 Permits, Other	60.00	4,000.00	-3,940.00	1.5%
A2610 Fines & Forfeited Bail	6,457.00	16,000.00	-9,543.00	40.4%
A2655 Minor Sales, Other	0.00	0.00	0.00	0.0%
A2680.1 Insurance Reimb	0.00	0.00	0.00	0.0%
A2705 Gifts and Donations	0.00	600.00	-600.00	0.0%
A2750 Aim-Related Payments	0.00	6,782.00	-6,782.00	0.0%
A2770 Other Unclassified Revenue	192.00	0.00	192.00	100.0%
A3001 State Aid Per Capita	0.00	0.00	0.00	0.0%
A3005 Mortgage Tax	0.00	30,000.00	-30,000.00	0.0%
A3040 St Aid-Real Prop Tax Adim	0.00	0.00	0.00	0.0%
A3820 Youth Programs	0.00	2,000.00	-2,000.00	0.0%
DA1001 Real Property Taxes	0.00	353,425.00	-353,425.00	0.0%
DA1002 Unexpended Bal Prior Yr	10,000.00	10,000.00	0.00	100.0%
DA1120 Co. Sales Tax Distributn	0.00	200,000.00	-200,000.00	0.0%
DA2300 Services Other Govts	0.00	2,000.00	-2,000.00	0.0%
DA2401 Interest & Earnings	7.75	240.00	-232.25	3.2%
DA2416 Rental Equip Other Govts	0.00	0.00	0.00	0.0%
DA2650 Sales of Scrap & Misc	0.00	0.00	0.00	0.0%
DA2665 Equipment Sale	0.00	0.00	0.00	0.0%
DA2770 Other Unclassified Rev	0.00	0.00	0.00	0.0%
DA2770 Snow Relief	0.00	0.00	0.00	0.0%
DA3501 Consolid Highway CHIPS	0.00	79,198.00	-79,198.00	0.0%
DA4500 FEMA Aid	0.00	0.00	0.00	0.0%
DA5130.4 Machinery - Cont Exp	0.00	0.00	0.00	0.0%
DA5142 Reimbursement	0.00	0.00	0.00	0.0%
FD3410.4 Fire District	0.00	0.00	0.00	0.0%
General Transfer Unexpended Bal	0.00	0.00	0.00	0.0%
Highway Transfer Unexpended Bal	0.00	0.00	0.00	0.0%
Interfund Transfer	0.00	0.00	0.00	0.0%
LD5182.4 Lighting District	0.00	0.00	0.00	0.0%
Total Income	182,320.38	1,057,303.00	-874,982.62	17.2%
Gross Profit	182,320.38	1,057,303.00	-874,982.62	17.2%
Expense				
A1010.1 Town Board - PS	300.00	4,800.00	-4,500.00	6.3%
A1010.4 Town Board Expense	0.00	1,000.00	-1,000.00	0.0%
A1110.1 Justice - PS	595.83	7,150.00	-6,554.17	8.3%
A1110.1 Justice Clerk - PS	510.00	6,120.00	-5,610.00	8.3%
A1110.4 Justice Expense	89.06	5,400.00	-5,310.94	1.6%
A1220.1 Supervisor - PS	583.33	7,000.00	-6,416.67	8.3%
A1220.1 Supervisor Bkkpr - PS	554.17	6,630.00	-6,075.83	8.4%
A1220.4 Supervisor Expense	297.43	5,000.00	-4,702.57	5.9%
A1330.1 Tax Collection - PS	0.00	0.00	0.00	0.0%
A1330.4 Tax Collection Expense	0.00	0.00	0.00	0.0%
A1355.1 Assessor - PS	1,165.36	16,750.00	-15,584.64	7.0%
A1355.1 Assessor Clerk - PS	0.00	0.00	0.00	0.0%
A1355.1 Assessor PS Loan Repay	0.00	0.00	0.00	0.0%
A1355.4 Assessor Exp CAP	41.52	6,000.00	-5,958.48	0.7%
A1410.1 Town Clerk - PS	1,923.08	25,000.00	-23,076.92	7.7%
A1410.1 Town Clerk Deputy - PS	336.00	4,000.00	-3,664.00	8.4%
A1410.4 Town Clerk Expense	346.65	5,000.00	-4,653.35	6.9%
A1420.1 Attorney PS	0.00	0.00	0.00	0.0%
A1420.4 Attorney Expense	0.00	0.00	0.00	0.0%
A1440.4 Engineer Contractual	0.00	10,000.00	-10,000.00	0.0%
A1450.1 Elections - PS	0.00	0.00	0.00	0.0%
A1450.4 Elections Expense	0.00	0.00	0.00	0.0%
A1490.4 Public Works Admin	0.00	0.00	0.00	0.0%
A162.2 Buildings Equipment	0.00	0.00	0.00	0.0%
A1620.1 Buildings - PS	495.00	5,000.00	-4,505.00	9.9%

Town of Mina

Profit & Loss Budget vs. Actual

January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
A1620.4 Buildings Expense				
A1620.4 Bldg Electric	397.48			
A1620.4 Bldg Gas	1,659.96			
A1620.4 Bldg Supplies	479.00			
A1620.4 Bldg Telephone	214.32			
A1620.4 Buildings Expense - Other	43.23	32,000.00	-31,956.77	0.1%
Total A1620.4 Buildings Expense	2,793.99	32,000.00	-29,206.01	8.7%
A1670.4 Centralized Mailing	0.00	0.00	0.00	0.0%
A1680.4 Central Data Processing	0.00	0.00	0.00	0.0%
A1910.4 Unallocated Insurance	25,300.04	25,000.00	300.04	101.2%
A1920.2 Municipal Assoc Dues	909.00	750.00	159.00	121.2%
A1990.4 Contingent	0.00	20,000.00	-20,000.00	0.0%
A3010.4 Public Safety Expense	0.00	0.00	0.00	0.0%
A3310.4 Traffic Control	0.00	2,000.00	-2,000.00	0.0%
A3410.4 Contractual Expense	0.00	0.00	0.00	0.0%
A3510.1 Control of Dogs - PS	0.00	500.00	-500.00	0.0%
A3510.4 Control of Dogs Expense	0.00	500.00	-500.00	0.0%
A3620.1 Safety Inspection - PS	510.00	6,120.00	-5,610.00	8.3%
A3620.4 Safety Inspection	43.75	1,500.00	-1,456.25	2.9%
A5010.1 Sup't of Highways - PS	4,000.00	52,000.00	-48,000.00	7.7%
A5010.4 Sup't Highways Expense	148.51	1,800.00	-1,651.49	8.3%
A5132.4 Garage Expense				
A5132.4 Garage Electric	207.31			
A5132.4 Garage Gas	944.75			
A5132.4 Garage Telephone	208.87			
A5132.4 Garage Expense - Other	51.64	15,000.00	-14,948.36	0.3%
Total A5132.4 Garage Expense	1,412.57	15,000.00	-13,587.43	9.4%
A5182.4 Street Lighting	260.79	2,500.00	-2,239.21	10.4%
A5650.1 Off Street Parking	0.00	0.00	0.00	0.0%
A6410.4 Publicity	0.00	600.00	-600.00	0.0%
A6772.4 Programs for Aging	2,000.00	2,000.00	0.00	100.0%
A7110.4 Parks Contractual Exp	0.00	0.00	0.00	0.0%
A7140.4 Plagrounds/Rec Centers	22.87	300.00	-277.13	7.6%
A7150.4 Joint Rec Project	0.00	8,000.00	-8,000.00	0.0%
A7270.4 Band Concerts	0.00	0.00	0.00	0.0%
A7310.1 Youth Program - PS	0.00	500.00	-500.00	0.0%
A7310.4 Youth Program Expense	0.00	9,800.00	-9,800.00	0.0%
A7410.4 Library	18,800.00	18,800.00	0.00	100.0%
A7510.1 Historian - PS	0.00	700.00	-700.00	0.0%
A7510.2 Historian Equipment	0.00	0.00	0.00	0.0%
A7510.4 Historian Expense	0.00	300.00	-300.00	0.0%
A7520.4 Historical Property	750.00	750.00	0.00	100.0%
A7550.4 Celebrations	0.00	2,000.00	-2,000.00	0.0%
A7620.4 Adult Recreation	0.00	0.00	0.00	0.0%
A8010.1 Zoning - PS	510.00	6,120.00	-5,610.00	8.3%
A8010.1 Zoning PS Clerk	114.75	1,500.00	-1,385.25	7.7%
A8010.4 Zoning Expense	0.00	200.00	-200.00	0.0%
A8020.1 Planning - PS	57.38	1,000.00	-942.62	5.7%
A8020.4 Planning Expense	0.00	9,000.00	-9,000.00	0.0%
A8090.1 Environ Control PS	0.00	0.00	0.00	0.0%
A8090.4 Env Control Contrac Exp	0.00	7,850.00	-7,850.00	0.0%
A8160.1 Refuse/Garbage - PS	0.00	0.00	0.00	0.0%
A8160.4 Refuse/Garbage Expense	75.00	1,400.00	-1,325.00	5.4%
A8510.4 Community Beautifucati	0.00	2,000.00	-2,000.00	0.0%
A8810.1 Cemeteries - PS	0.00	5,000.00	-5,000.00	0.0%
A8810.2 Cemeteries Equipment	0.00	0.00	0.00	0.0%
A8810.4 Cemeteries Expense	0.00	1,000.00	-1,000.00	0.0%
A9010.8 State Retirement	0.00	11,000.00	-11,000.00	0.0%
A9030.8 Social Security	875.26	11,500.00	-10,624.74	7.6%
A9040.8 Workers Comp	0.00	8,500.00	-8,500.00	0.0%
A9050.8 Unemployment Insurance	0.00	0.00	0.00	0.0%
A9055.8 Disability Insurance	342.00	600.00	-258.00	57.0%
A9060.8 Medical Insurance	4,405.85	27,500.00	-23,094.15	16.0%
A9780.6 Principal Debt Payment	0.00	0.00	0.00	0.0%
A9780.7 Interest Debt Payment	0.00	0.00	0.00	0.0%
A9950.9 Capital Project Fund	0.00	0.00	0.00	0.0%
DA5110.1 General Repairs - PS	0.00	65,000.00	-65,000.00	0.0%
DA5110.4 Gen'l Repairs Cont Exp	0.00	155,000.00	-155,000.00	0.0%
DA5112.2 Improvement Cap Outlay	0.00	79,198.00	-79,198.00	0.0%
DA5120.4 Bridges - Cont Exp	0.00	0.00	0.00	0.0%
DA5130.2 Machinery/Equipment	0.00	55,000.00	-55,000.00	0.0%
DA5130.4 Machinery	2,837.32	50,000.00	-47,162.68	5.7%
DA5140.4 Misc - Cont Exp	0.00	1,000.00	-1,000.00	0.0%
DA5142.1 Snow Removal- PS	10,280.00	92,000.00	-81,720.00	11.2%
DA5142.4 Snow Removal Cont Exp	3,037.10	44,000.00	-40,962.90	6.9%
DA9010.8 State Retirement	0.00	11,000.00	-11,000.00	0.0%
DA9030.8 Social Security	768.56	12,000.00	-11,231.44	6.4%
DA9040.8 Workers Comp	0.00	20,360.00	-20,360.00	0.0%

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02/09/22

Cash Basis

Town of Mina
Profit & Loss Budget vs. Actual
January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
DA9055.8 Disability Insurance	76.20	105.00	-28.80	72.6%
DA9060.8 Medical Insurance	4,780.95	29,000.00	-24,219.05	16.5%
DA9089.8 Clothing	303.67	3,200.00	-2,896.33	9.5%
DA9710.7 Serial Bonds	0.00	20,000.00	-20,000.00	0.0%
DA9785.7 Debt Interest Install	0.00	8,000.00	-8,000.00	0.0%
DA9950.9 Capital Project Fund	0.00	0.00	0.00	0.0%
Interfund Transfer CP	0.00	0.00	0.00	0.0%
SF3410.4 Payments Fire Contract	0.00	75,000.00	-75,000.00	0.0%
SL5182.4 Light District	1,431.49	13,500.00	-12,068.51	10.6%
Total Expense	94,084.48	1,145,803.00	-1,051,718.52	8.2%
Net Income	88,235.90	-88,500.00	176,735.90	-99.7%

Town of Mina
Board Resolution #10-22
Justice Audit
Dated: February 10, 2022

At a regular meeting of the Mina Town Board held on Thursday, February 10, 2022, Mina Town Supervisor Rebecca N. Brumagin, submitted a report of findings of the audits conducted on the justice records for the calendar year 2021. Her report included information on the process for reviewing records including monthly bank statements, bank reconciliations, accountability reports, the cash receipt journal, the cash disbursement journal, partial payments reports, NYS Justice Court reports, TSLE&D reports and a sampling of court docket files and cases. Findings for 2021 were as follows:

1. All financial records are complete and up-to-date.
2. Transactions are recorded properly.
3. Accountability is determined monthly, however, the bank reconciliations although timely were not thoroughly reconciled against cash balances. This issue has been resolved with the court clerk now using a different form that reflects the balancing amounts.
4. A computerized record of uncollected installment payments is not readily available through the current SEI software program, however, the court clerk maintains a handwritten list.
5. Dockets for disposed cases appear to be complete and agree with amounts reported.
6. Required reports are made timely and accurately.
7. Because of delays due to COVID-related or criminal cases, there are a large number of over 90-days pending TSLE&D cases (79). One of the pending cases on the TSLE&D report over 90 days has not been resolved through TSLE&D and has been pending for 10+ years.

Town of Mina
Board Resolution #11-22
Preliminary Engineering Study
Agreement between Owner and Engineer for Professional Services
Dated: February 10, 2022

WHEREAS, the Town of Mina issued a request for proposals for engineering services to conduct a preliminary engineering study for the proposed Town of Mina Findley Lake Sewer District that included the preparation of a Map, Plan and Report, and;

WHEREAS, the Mina Town Board along with other members of the Town's Sewer Workgroup interviewed the engineering firms that responded to the request proposals and requested additional supplemental information prior to deciding upon an engineering firm, and;

WHEREAS, the Mina Town Board selected the engineering firm of Barton & Loguidice to prepare the preliminary engineering study which is to include:

Part 1: Preliminary Engineering Report (PER), Map, Plan and Report Preparation including:

- A. Project Kick-Off Workshop and Site Visit
- B. Existing Information and Historical Data Review
- C. Service Area, Flows and Loads, and Effluent Discharge Limits Determination
- D. Municipal Sewer System Alternative Analysis
- E. Preliminary Engineering Report
- F. Engineering Report Review Workshop
- G. Municipal Board and Public Informational Meeting Participation
- H. Final Map, Plan, and Report
- I. Additional Project Support for District Formation

Part 1: Environmental Review and USDA RD Environmental Report including:

- A. State Environmental Quality Review (SEQR) and National Environmental Policy Act (NEPA Assistance
- B. USDA RD Environmental Report

NOW, THEREFORE, BE IT RESOLVED, that the Town of Mina hereby authorizes the Mina Town Supervisor to enter into an agreement with Barton & Loguidice to conduct a Preliminary Engineering Study as outlined above in an amount not to exceed \$36,000.

Town of Mina
Board Resolution #12-22
Preliminary Engineering Study SEQR Determination (Type II)
Dated: February 10, 2022

WHEREAS, Title 6 of the New York Code of Rules and Regulations (6 NYCRR) Section 617.5 under the State Environmental Quality Review Act (SEQR) provides that certain actions identified in subdivision (c) of that section are not subject to environmental review under the Environmental Conservation Law;

NOW, THEREFORE, BE IT:

RESOLVED that the Town of Mina hereby determines that the proposed Findley Lake Sewer District Study is a Type II action in accordance with 6 NYCRR Section 617.5(c) subparagraphs (24) and (27) which constitute that an engineering or environmental study that does not commit the Town of Mina to undertake, fund, or approve any Type I or Unlisted actions is not subject to further review under 6 NYCRR Part 617. These engineering or environmental studies have been determined not to have a significant impact on the environment and are precluded from environmental review under Environmental Conservation Law.