

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
JA - YOUTH of Fine Youth Commission
County of St. Lawrence
For the Fiscal Year Ended 12/31/2017

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 - YOUTH OF Fine Youth Commission

*** 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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

(A) GENERAL

All amounts included in this update document for 2016 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

Fine Youth Commission
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	3,268	A200	6,590
Cash In Time Deposits	11,034	A201	11,039
TOTAL Cash	14,302		17,629
TOTAL Assets and Deferred Outflows of Resources	14,302		17,629

Fine Youth Commission
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accrued Liabilities	42	A601	
TOTAL Accrued Liabilities	42		0
TOTAL Liabilities	42		0
Fund Balance			
Assigned Appropriated Fund Balance		A914	5,684
Assigned Unappropriated Fund Balance	14,260	A915	
TOTAL Assigned Fund Balance	14,260		5,684
Unassigned Fund Balance		A917	11,945
TOTAL Unassigned Fund Balance	0		11,945
TOTAL Fund Balance	14,260		17,629
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,302		17,629

Fine Youth Commission
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Youth Recreation Services, Other Govts		A2350	4,000
Share of Joint Activity, Other Govts	4,000	A2390	4,000
TOTAL Intergovernmental Charges	4,000		8,000
Interest And Earnings	5	A2401	5
TOTAL Use of Money And Property	5		5
Gifts And Donations	24	A2705	
TOTAL Miscellaneous Local Sources	24		0
TOTAL Revenues	4,029		8,005
TOTAL Detail Revenues And Other Sources	4,029		8,005

Fine Youth Commission
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Youth Prog, Pers Serv	4,310	A73101	6,825
Youth Prog, Equip & Cap Outlay	164	A73102	1,114
Youth Prog, Contr Expend	869	A73104	271
TOTAL Youth Prog	5,343		8,209
TOTAL Culture And Recreation	5,343		8,209
State Retirement System	66	A90108	
Social Security, Employer Cont	310	A90308	268
Unemployment Insurance, Empl Bnfts	371	A90508	63
Disability Insurance, Empl Bnfts	58	A90558	105
TOTAL Employee Benefits	805		436
TOTAL Expenditures	6,148		8,646
TOTAL Detail Expenditures And Other Uses	6,148		8,646

Fine Youth Commission
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,378	A8021	14,260
Prior Period Adj -Increase In Fund Balance		A8012	4,010
Restated Fund Balance - Beg of Year	16,378	A8022	18,270
ADD - REVENUES AND OTHER SOURCES	4,029		8,005
DEDUCT - EXPENDITURES AND OTHER USES	6,148		8,646
Fund Balance - End of Year	14,260	A8029	17,630

Fine Youth Commission
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Intergovernmental Charges	8,000	A2399N	4,000
TOTAL Estimated Revenues	8,000		4,000
Appropriated Fund Balance		A599N	5,684
TOTAL Estimated Other Sources	0		5,684
TOTAL Estimated Revenues And Other Sources	8,000		9,684

Fine Youth Commission
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Culture And Recreation	7,264	A7999N	8,770
App - Employee Benefits	736	A9199N	914
TOTAL Appropriations	8,000		9,684
TOTAL Appropriations And Other Uses	8,000		9,684

Fine Youth Commission
Statement of Indebtedness
For the Fiscal Year Ending 2017

2/28/2018

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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Fine Youth Commission
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$6,590.44</u>
Demand Deposits	9Z2011	<u></u>
Time Deposits	9Z2021	<u>\$11,038.60</u>
Total		<u>\$17,629.04</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$250,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u></u>
Total		<u>\$250,000.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u></u>
Market Value at Balance Sheet Date	9Z4502	<u></u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u></u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u></u>
Market Value at Balance Sheet Date	9Z4512	<u></u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u></u>

Fine Youth Commission
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0124	\$6,590	\$0	\$0	\$6,590
*****-6491	\$11,039	\$0	\$0	\$11,039
Total Adjusted Bank Balance				\$17,629
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$17,629
Total Cash Balance All Funds			9ZCASHB *	\$17,629
* Must be equal				

Fine Youth Commission
Local Government Questionnaire
For the Fiscal Year Ending 2017

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

Fine Youth Commission
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:					
Total Part Time Employees:		5			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System				
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$331.00		5	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$105.00		5	
90608	Hospital and Medical (Dental) Insurance				
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$436.00			
Computed Total From Financial Section (comparative purposes only)		\$436.23			

Fine Youth Commission
Energy Costs and Consumption
For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

Fine Youth Commission
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

DEMOGRAPHICS

Postal or Mailing Address:

4078 State Highway 3	Star Lake	NY	13690
Street Address or PO Box	City	State	Zip
(315) 848-3121	(315) 848-3152		
Official Telephone Number	Official Fax Number		
	www.townoffline.org		
Official Email Address	Website		

Physical Address: (If Different From Postal Address)

Street Address	City	State	Zip

CHIEF FISCAL OFFICER

Connie Snider	Town Supervisor		
Name	Title		
4078 State Highway 3	Star Lake	NY	13690
Street Address or PO Box	City	State	Zip
(315) 848-3121	(315) 848-3152		
Telephone Number	Fax Number		
finetownsupervisor@gmail.co			
Email Address			

I, Connie Snider hereby certify that I am the Chief Fiscal Officer of the Town of Fine, and that the information provided in the annual financial report of the Town of Fine, for the fiscal year ended 12/31/2017, 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 Fine, and adopted by me as my signature for use in conjunction with the filing of the Town of Fine's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Fine's annual financial report report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

Connie Snider	*****	02/26/2018
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

Fine Youth Commission
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 Adjustment done during reconciliation.