

Balance Sheets

Town of Fine
As of June 30, 2019

Prepared by The Hoffman Eells Group CPAs P.C.

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General Fund A - Balance Sheet

Town of Fine
As of June 30, 2019

JUNE 30, 2019

Assets

Current Assets

A200 - Cash GEN FUND A	277,482
A201 - Cash in Time Deposits GEN FUND A	163,475
A210 - Petty Cash GEN FUND A	200
A391 - Due From Other Funds GEN FUND A	2,584
A440 - Due from Other Gov't GEN FUND A	2,092
TE200 - Cash T & A (EXPENDABLE) TE	(3,047)
Total Current Assets	442,785

Total Assets

442,785

Equity and Liabilities

Current Liabilities

A690 - Overpayments and Clearing Account GEN FUND A	(3,612)
Accounts Payable	17,839
Tracking Transfers	(18,723)
Total Current Liabilities	(4,496)

Equity

A914 - Assigned Appropriated Fund Balance GEN FUND A	60,000
A917 - Unassigned Fund Balance GEN FUND A	223,667
Current Year Earnings	141,016
Retained Earnings	22,599
Total Equity	447,281

Total Equity and Liabilities

442,785

Highway Fund DA - Balance Sheet

Town of Fine
As of June 30, 2019

1. Notes: Budget Amendments

JUNE 30, 2019

Assets

Current Assets

DA200 - Cash HIGHWAY FUND DA	724,213
DA230 - Cash, Special Reserves HIGHWAY FUND DA	195,022
Total Current Assets	919,234

Total Assets	919,234
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Equity and Liabilities

Current Liabilities

Accounts Payable	229,674
DA522 - Expenditures HIGHWAY FUND DA	80,000
Tracking Transfers	245
Total Current Liabilities	309,919

Equity

DA878 - Capital Reserve Fund Balance HIGHWAY FUND DA	114,999
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	60,000
DA917 - Unassigned Fund Balance HIGHWAY FUND DA	161,725
Retained Earnings	121,496
Current Year Earnings	151,095
Total Equity	609,315

Total Equity and Liabilities	919,234
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Street Lighting Dist SL - Balance Sheet

Town of Fine

As of June 30, 2019

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Assets

Current Assets

SL200 - Cash STREET LIGHTING DIST SL	24,508
Total Current Assets	24,508

Total Assets	24,508
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Equity and Liabilities

Current Liabilities

Accounts Payable	1,788
Total Current Liabilities	1,788

Equity

Retained Earnings	(1,322)
SL917 - Unassigned Fund Balance STREET LIGHTING DIST SL	13,036
Current Year Earnings	11,006
Total Equity	22,720

Total Equity and Liabilities	24,508
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Star Lake Water Dist SW - Balance Sheet

Town of Fine

As of June 30, 2019

1. Notes:

JUNE 30, 2019

Assets

Current Assets

General Fund Checking	7,548
SW200 - Cash STAR LAKE WATER DIST SW	473,268
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000
SW391 - Due From Other Funds STAR LAKE WATER DIST SW	72,730
Total Current Assets	603,545

Total Assets	603,545
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Equity and Liabilities

Current Liabilities

Accounts Payable	3,215
Tracking Transfers	(245)
Total Current Liabilities	2,970

Equity

Retained Earnings	4,594
SW917 - Unassigned Fund Balance STAR LAKE WATER DIST SW	395,605
Current Year Earnings	200,376
Total Equity	600,575

Total Equity and Liabilities	603,545
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Wanakena Sewer Dist SS - Balance Sheet

Town of Fine
As of June 30, 2019

1. Notes:

JUNE 30, 2019

Assets

Current Assets

SS200 - Cash WANAKENA SEWER DIST SS	108,858
General Fund Checking	(4)
Accounts Receivable	4,432
Total Current Assets	113,285

Total Assets	113,285
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Equity and Liabilities

Current Liabilities

Accounts Payable	611
Tracking Transfers	1,051
Total Current Liabilities	1,663

Equity

Retained Earnings	772
SS917 - Unassigned Fund Balance WANAKENA SEWER DIST SS	75,350
Current Year Earnings	35,501
Total Equity	111,623

Total Equity and Liabilities	113,285
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CF Youth Comm SP - Balance Sheet

Town of Fine

As of June 30, 2019

JUNE 30, 2019

Assets

Current Assets

SP200 - Cash CF YOUTH COMM. SP	7,675
Total Current Assets	7,675

Total Assets	7,675
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Equity and Liabilities

Current Liabilities

Accounts Payable	1,254
Tracking Transfers	1,839
Total Current Liabilities	3,093

Equity

Retained Earnings	(9,763)
SP917 - Unassigned Fund Balance CF YOUTH COMM. SP	15,833
Current Year Earnings	(1,488)
Total Equity	4,582

Total Equity and Liabilities	7,675
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CF Golf Course SPG - Balance Sheet

Town of Fine
As of June 30, 2019

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Assets

Current Assets

General Fund Checking	(100)
SPG200 - Cash CF GOLF COURSE SPG	35,766
SPG230 - Cash, Special Reserves CF GOLF COURSE SPG	4,440
Total Current Assets	40,106

SPG203 CFGC Capital Project	37,131
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Total Assets	77,237
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Equity and Liabilities

Current Liabilities

Accounts Payable	9,171
Total Current Liabilities	9,171

Equity

Retained Earnings	14,318
SPG878 - Water Fund Reserve CF GOLF COURSE SPG	4,440
SPG914 - Assigned Appropriated Fund Balance CF GOLF COURSE SPG	37,131
SPG917 - Unassigned Fund Balance CF GOLF COURSE SPG	31,488
Current Year Earnings	(19,311)
Total Equity	68,066

Total Equity and Liabilities	77,237
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Capital Project Star Lake Water H - Balance Sheet

Town of Fine
As of June 30, 2019

JUNE 30, 2019

Assets

Current Assets

General Fund Checking	(7,448)
H200 - Cash CAPITAL PROJECTS H FUND-STAR LAKE WATER	564,583
H380 - Accounts Receivable CAPITAL PROJECTS H FUND-STAR LAKE WATER	3,000
Star Lake Project	(573,330)
Total Current Assets	(13,195)

Total Assets	(13,195)
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Equity and Liabilities

Current Liabilities

Accounts Payable	1,665
H626 - BAN Payable CAPITAL PROJECTS H FUND-STAR LAKE WATER	7,757,911
H630 - Due to Other Funds CAPITAL PROJECTS H FUND-STAR LAKE WATER	72,730
Total Current Liabilities	7,832,306

Equity

H917 - Unassigned Fund Balance CAPITAL PROJECTS H FUND-STAR LAKE WATER	(1,513,764)
Retained Earnings	(4,795,264)
Current Year Earnings	(1,536,473)
Total Equity	(7,845,501)

Total Equity and Liabilities	(13,195)
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Capital Project Wanakena Footbridge H1 - Balance Sheet

Town of Fine
As of June 30, 2019

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Equity and Liabilities

Current Liabilities

H1630 - Due to Other Funds CAPITAL PROJECTS H1 FUND-WANAKENA FOOTBRIDGE	2,623
Tracking Transfers	(2,623)
Total Current Liabilities	-

Total Equity and Liabilities

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Capital Project CFGC Water Front H2-Balance Sheet

Town of Fine
As of June 30, 2019

Funds is H2.

JUNE 30, 2019	
Liabilities and Equity	
Liabilities	
Non-Current Liabilities	
Other Non-Current Liabilities	526
Total Non-Current Liabilities	526
Total Liabilities	526
Equity	
Share Capital	110,329
Retained Earnings	(110,854)
Total Equity	(526)
Total Liabilities and Equity	-