

Monthly Operating Statements

Town of Fine

For the month ended June 30, 2019

Prepared by The Hoffman Eells Group CPAs P.C.

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General Fund A - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
A1001 - Real Property Tax GEN FUND A	-	450,836	450,836	-	-
A1089 - Other Tax Items GEN FUND A	-	2,238	2,000	(238)	(12)
A1090 - Real Property Tax Interest & Penalty GEN FUND A	1,384	2,928	2,000	(928)	(46)
A1232 - Tax Collection Fees not Interest on Taxes GEN FUND A	-	-	325	325	100
A1255 - Town Clerk Fees GEN FUND A	36	82	600	518	86
A1601 - Public Health Fees GEN FUND A	30	420	1,500	1,080	72
A2210 - General Services Other Governments GEN FUND A	-	-	4,600	4,600	100
A2401 - Interest & Earnings GEN FUND A	8	51	-	(51)	-
A2410 - Rental of Real Property GEN FUND A	-	240	200	(40)	(20)
A2412 - Rental of Real Property Other Govern GEN FUND A	325	1,725	2,100	375	18
A2544 - Licenses GEN FUND A	123	939	1,500	561	37
A2555 - Licenses & Permits GEN FUND A	-	25	-	(25)	-
A2610 - Fines, Forfeits of Bail GEN FUND A	520	5,004	12,500	7,497	60
A2770 - Unclassified Revenues GEN FUND A	1	47	-	(47)	-
A3001 - State per Capita Aid GEN FUND A	-	-	32,000	32,000	100
A3005 - State Aid Mortgage Tax GEN FUND A	4,324	4,324	7,000	2,676	38
A3089 - State Aid (Waterfront) GEN FUND A	-	-	50,000	50,000	100
Total Revenues	6,752	468,858	567,161	98,303	17

Appropriations

A10101 - Town Board PS GEN FUND A	754	4,904	9,808	4,904	50
A10104 - Town Board CE GEN FUND A	-	-	1,000	1,000	100
A11101 - Justices PS GEN FUND A	683	4,438	8,877	4,439	50
A11101.1 - Justices PS GEN FUND A Assistant	222	1,673	3,800	2,127	56
A11102 - Justices EQ GEN FUND A	-	-	1,000	1,000	100
A11104 - Justices CE GEN FUND A	123	639	2,500	1,861	74
A12201 - Supervisor PS GEN FUND A	1,154	7,500	15,000	7,500	50
A12202 - Supervisor EQ GEN FUND A	-	-	360	360	100
A12204 - Supervisor CE GEN FUND A	2,527	14,090	35,500	21,410	60
A13204 - Independent Auditing & Accounting GEN FUND A	-	9,600	9,600	-	-
A13301 - Tax Collector PS GEN FUND A	299	1,941	3,882	1,941	50
A13301.1 - Tax Collector PS GEN FUND A School Tax Collector	-	-	3,882	3,882	100
A13304 - Tax Collector CE GEN FUND A	-	574	1,500	926	62
A13551 - Assessor PS GEN FUND A	1,552	10,089	20,177	10,088	50
A13551.1 - Assessor PS GEN FUND A Assistant	366	2,441	3,200	759	24
A13552 - Assessor EQ GEN FUND A	-	-	500	500	100

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A13554 - Assessor CE GEN FUND A	9,159	22,332	71,000	48,668	69
A14101 - Town Clerk PS GEN FUND A	2,265	14,720	29,440	14,720	50
A14101.1 - Town Clerk PS GEN FUND A Deputy Town Clerk	-	327	2,000	1,673	84
A14102 - Town Clerk EQ GEN FUND A	-	770	770	-	-
A14104 - Town Clerk CE GEN FUND A	75	455	2,000	1,545	77
A14204 - Attorney CE GEN FUND A	-	345	7,200	6,855	95
A14601 - Records Management PS GEN FUND A	109	707	1,415	708	50
A14602 - Records Management EQ GEN FUND A	-	850	850	-	-
A14604 - Records Management CE GEN FUND A	-	-	150	150	100
A16201 - Buildings PS GEN FUND A	511	3,552	8,700	5,148	59
A16204 - Buildings CE GEN FUND A	-	3,402	7,500	4,098	55
A16204.1 - Buildings CE GEN FUND A Town Hall Expenses	10	1,817	6,000	4,183	70
A16204.2 - Buildings CE GEN FUND A Town Barn Expenses	296	12,999	17,000	4,001	24
A16204.3 - Buildings CE GEN FUND A Office Bldg Expenses	258	5,377	10,000	4,623	46
A16204.4 - Buildings CE GEN FUND A CF Comm Ctr Exp	408	1,716	7,500	5,784	77
A16204.5 - Buildings CE GEN FUND A Wanakena Restroom Ctr Exp	131	1,031	1,500	469	31
A16204.6 - Buildings CE GEN FUND A Footbridge	-	-	1,000	1,000	100
A19104 - Unallocated Insurance GEN FUND A	-	27,961	30,000	2,039	7
A19204 - Municipal Association Dues GEN FUND A	-	1,350	1,800	450	25
A19904 - Contingency Account GEN FUND A	-	-	15,000	15,000	100
A30101 - Public Safety Adm. PS GEN FUND A	-	-	1,859	1,859	100
A30104 - Public Safety CE GEN FUND A	60	529	2,500	1,971	79
A30104.1 - Public Safety CE GEN FUND A Demolition and Clean up	-	-	10,000	10,000	100
A33102 - Traffic Control EQ GEN FUND A	-	-	1,800	1,800	100
A33104 - Traffic Control CE GEN FUND A	-	-	4,200	4,200	100
A35101 - Dog Control PS GEN FUND A	305	1,985	3,970	1,985	50
A35104 - Dog Control CE GEN FUND A	115	1,015	2,550	1,535	60
A36101 - Review Board PS GEN FUND A	-	993	1,000	7	1
A36104 - Review Board CE GEN FUND A	-	41	100	59	59
A36201 - Safety Inspection PS GEN FUND A	923	6,000	12,000	6,000	50
A36204 - Safety Inspection CE GEN FUND A	-	832	1,000	168	17
A40201 - Regis. of Vital Stats PS GEN FUND A	30	420	1,500	1,080	72
A40204 - Regis. of Vital Stats CE GEN FUND A	-	34	300	266	89
A40681 - Insect Control PS GEN FUND A	2,247	8,480	11,236	2,756	25
A40684 - Insect Control CE GEN FUND A	519	6,780	5,000	(1,780)	(36)
A45404 - Ambulance CE GEN FUND A	-	37,231	37,231	-	-
A50101 - Supt. of Highway PS GEN FUND A	4,382	28,485	56,969	28,484	50
A50104 - Supt. of Highway CE GEN FUND A	321	674	1,500	826	55
A63104 - Community Action CE GEN FUND A	-	2,000	2,000	-	-
A64104 - Publicity CE GEN FUND A	15	122	500	378	76
A65104 - Veterans Services CE GEN FUND A	-	125	125	-	-
A71404 - Playgrounds/Recreation CE GEN FUND A	-	-	2,000	2,000	100
A73104 - Youth Programs CE GEN FUND A	-	-	4,000	4,000	100

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A75101 - Historian PS GEN FUND A	-	-	500	500	100
A75101.1 - Historian PS GEN FUND A Deputy Historian	-	-	200	200	100
A75104 - Historian CE GEN FUND A	-	-	100	100	100
A79894 - Other Culture & Rec. GEN FUND A	-	10,000	10,000	-	-
A80204 - Planning CE GEN FUND A	-	-	500	500	100
A86684.1 - Rehabilitation Loans and Grants GEN FUND A DOS Waterfront	-	-	50,000	50,000	100
A86684.3 - Rehabilitation Loans and Grants GEN FUND A DANC Expenses	-	54,000	54,000	-	-
A88104 - Cemeteries CE GEN FUND A	-	-	500	500	100
A90108 - State Retirement GEN FUND A	-	-	19,900	19,900	100
A90308 - Social Security GEN FUND A	1,002	5,996	12,200	6,204	51
A90358 - Medicare GEN FUND A	329	1,785	2,850	1,065	37
A90508 - Unemployment Ins GEN FUND A	619	3,404	4,750	1,346	28
A90558 - Disability Ins GEN FUND A	165	160	500	340	68
A90608 - Medical Ins GEN FUND A	1,519	9,810	17,000	7,190	42
A99019 - Interfund Transfer GEN FUND A	-	-	20,000	20,000	100
H18395 -Capital Fund Grant Water Front Golf Club	-	(18,632)	-	18,632	-
A16202 - Equipment & Capital Outlay	-	7,975	8,694	719	8
Total Appropriations	33,453	327,842	706,445	378,603	54
Profit (Loss) for the Period	(26,701)	141,016	(139,284)	(280,300)	201

Highway Fund DA - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
DA1001 - Real Property Tax HIGHWAY FUND DA	-	745,187	-	(745,187)	-
DA2300 - Transportation Services HIGHWAY FUND DA	-	-	2,550	2,550	100
DA2302 - Snow Removal Services-Other Govern HIGHWAY FUND DA	-	15,865	15,865	-	-
DA2401 - Interest & Earnings HIGHWAY FUND DA	15	92	-	(92)	-
DA2650 - Sale of Surplus Scrap HIGHWAY FUND DA	-	372	500	128	26
DA3501 - State Aid/CHIPS HIGHWAY FUND DA	-	-	160,000	160,000	100
DA5031 - Interfund Transfer HIGHWAY FUND DA	-	-	40,000	40,000	100
Total Revenues	15	761,516	218,915	(542,601)	(248)
Appropriations					
DA51101 - General Repairs PS HIGHWAY FUND DA	20,539	48,303	80,000	31,697	40
DA51104 - General Repairs CE HIGHWAY FUND DA	13,588	27,725	65,000	37,275	57
DA51121 - Permanent Improvement PS HIGHWAY FUND DA	-	-	42,000	42,000	100
DA51124 - Permanent Improvement CE HIGHWAY FUND DA	193,773	193,773	160,000	(33,773)	(21)
DA51202 - Bridges Construction HIGHWAY FUND DA	-	15,862	50,000	34,138	68
DA51204 - Bridges CE HIGHWAY FUND DA	-	-	3,000	3,000	100
DA51301 - Machinery PS HIGHWAY FUND DA	-	-	9,800	9,800	100
DA51302 - Machinery EQ HIGHWAY FUND DA	-	80,000	80,000	-	-
DA51304 - Machinery CE HIGHWAY FUND DA	8,932	25,486	65,000	39,514	61
DA51421 - Snow Removal PS HIGHWAY FUND DA	-	93,015	170,600	77,585	45
DA51424 - Snow Removal CE HIGHWAY FUND DA	-	27,961	76,000	48,039	63
DA90108 - State Retirement HIGHWAY FUND DA	-	(1,022)	35,000	36,022	103
DA90308 - Social Security HIGHWAY FUND DA	1,190	8,231	18,600	10,369	56
DA90358 - Medicare HIGHWAY FUND DA	278	1,925	4,400	2,475	56
DA90508 - Unemployment Ins HIGHWAY FUND DA	-	4,709	4,709	-	-
DA90558 - Disability Ins HIGHWAY FUND DA	32	15	102	87	85
DA90608 - Medical Ins HIGHWAY FUND DA	11,791	84,436	140,000	55,564	40
Total Appropriations	250,124	610,421	1,004,211	393,790	39
Profit (Loss) for the Period	(250,109)	151,095	(785,296)	(936,391)	119

Fire Protection Dist SF - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

1. Notes:

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Appropriations					
SF34104 - Fire Protection CE FIRE PROTECTION DIST SF Star Lake Fire Dept Contract	-	31,164	31,164	-	-
SF34104.1 - Fire Protection CE FIRE PROTECTION DIST SF Fine Fire Dept Contract	-	15,810	15,810	-	-
Total Appropriations	-	46,974	46,974	-	-
Profit (Loss) for the Period	-	(46,974)	(46,974)	-	-

Street Lighting Dist SL - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SL1001 - Real Property Tax STREET LIGHTING DIST SL	-	24,000	24,000	-	-
SL2401 - Interest & Earnings STREET LIGHTING DIST SL	-	3	-	(3)	-
Total Revenues	-	24,003	24,000	(3)	-
Appropriations					
SL51824 - Street Lighting CE STREET LIGHTING DIST SL	1,788	12,997	27,000	14,003	52
Total Appropriations	1,788	12,997	27,000	14,003	52
Profit (Loss) for the Period	(1,787)	11,006	(3,000)	(14,006)	467

Star Lake Water Dist SW - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

1.

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SW1001 - Real Property Tax STAR LAKE WATER DIST SW	-	265,410	265,410	-	-
SW1081 - Other Payments in Lieu Of STAR LAKE WATER DIST SW	-	181	-	(181)	-
SW2401 - Interest & Earnings STAR LAKE WATER DIST SW	8	40	-	(40)	-
SW2770 - Unclassified Revenues STAR LAKE WATER DIST SW	-	17,010	34,020	17,010	50
Total Revenues	8	282,641	299,430	16,789	6
Appropriations					
SW83101 - Personal Services STAR LAKE WATER DIST SW	4,263	27,786	62,339	34,553	55
SW83102 - Equip & Cap Outlay STAR LAKE WATER DIST SW	-	26,172	27,000	828	3
SW83104 - Contr Exp STAR LAKE WATER DIST SW	2,437	20,761	51,430	30,669	60
SW90108 - State Retirement STAR LAKE WATER DIST SW	-	-	9,200	9,200	100
SW90308 - Social Security STAR LAKE WATER DIST SW	260	1,691	3,700	2,009	54
SW90358 - Medicare STAR LAKE WATER DIST SW	61	397	850	453	53
SW90508 - Unemployment Ins STAR LAKE WATER DIST SW	61	1,185	1,900	715	38
SW90558 - Disability Ins STAR LAKE WATER DIST SW	11	4	75	71	95
SW90608 - Medical Ins STAR LAKE WATER DIST SW	711	4,268	8,500	4,232	50
SW97106 - Debt Service Improvements STAR LAKE WATER DIST SW	-	-	157,436	157,436	100
Total Appropriations	7,803	82,265	322,430	240,165	74
Profit (Loss) for the Period	(7,796)	200,376	(23,000)	(223,376)	971

Wanakena Sewer Dist SS - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

1.

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SS2120 - Sewer Rents WANAKENA SEWER DIST SS	9,340	51,380	30,290	(21,090)	(70)
SS2128 - Penalties on Sewer Rents WANAKENA SEWER DIST SS	53	53	100	48	48
SS2401 - Interest & Earnings WANAKENA SEWER DIST SS	1	7	50	43	85
Total Revenues	9,394	51,440	30,440	(21,000)	(69)
Appropriations					
SS81201 - Personal Services WANAKENA SEWER DIST SS	498	3,235	6,500	3,265	50
SS81204 - Contr Exp WANAKENA SEWER DIST SS	603	2,417	12,500	10,083	81
SS90108 - State Retirement WANAKENA SEWER DIST SS	-	-	1,020	1,020	100
SS90308 - Social Security WANAKENA SEWER DIST SS	31	205	410	205	50
SS90358 - Medicare WANAKENA SEWER DIST SS	7	47	95	48	51
SS90508 - Unemployment Ins WANAKENA SEWER DIST SS	34	221	460	239	52
SS90558 - Disability Ins WANAKENA SEWER DIST SS	5	-	17	17	98
SS97106 - Debt Service on Bond WANAKENA SEWER DIST SS	-	6,300	6,300	-	-
SS97107 - Interest on Debt Service WANAKENA SEWER DIST SS	-	3,513	6,900	3,387	49
Total Appropriations	1,178	15,939	34,202	18,263	53
Profit (Loss) for the Period	8,215	35,501	(3,762)	(39,263)	1,044

CF Youth Comm SP - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

1. Notes:

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SP2350 - Youth Services, Other Governments CF YOUTH COMM. SP	-	-	4,000	4,000	100
SP2390 - Share Joint Activity-Other Government CF YOUTH COMM. SP	-	-	4,000	4,000	100
SP2401 - Interest & Earnings CF YOUTH COMM. SP	-	1	-	(1)	-
Total Revenues	-	1	8,000	7,999	100
Appropriations					
A73104 - Youth Programs CE GEN FUND A	(134)	(134)	-	134	-
SP73201 - Personal Services CF YOUTH COMM. SP	-	-	10,500	10,500	100
SP73202 - Equipment CF YOUTH COMM. SP	-	369	500	131	26
SP73204 - Contr Exp CF YOUTH COMM. SP	1,254	1,254	1,075	(179)	(17)
SP90108 - State Retirement CF YOUTH COMM. SP	-	-	400	400	100
SP90308 - Social Security CF YOUTH COMM. SP	-	-	575	575	100
SP90358 - Medicare CF YOUTH COMM. SP	-	-	160	160	100
SP90508 - Unemployment Ins CF YOUTH COMM. SP	-	-	740	740	100
SP90558 - Disability Ins CF YOUTH COMM. SP	-	-	65	65	100
Total Appropriations	1,120	1,489	14,015	12,526	89
Profit (Loss) for the Period	(1,120)	(1,488)	(6,015)	(4,527)	75

CF Golf Course SPG - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

1.

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SPG2001 - Cart Trail Fees CF GOLF COURSE SPG	635	6,340	6,200	(140)	(2)
SPG2010 - Cart Rentals CF GOLF COURSE SPG	1,430	3,385	14,000	10,615	76
SPG2012 - Concessions-Kitchen CF GOLF COURSE SPG	2,824	5,714	20,000	14,286	71
SPG2015 - Concessions- Pro Shop CF GOLF COURSE SPG	222	507	1,850	1,343	73
SPG2025 - Cart Storage Rental CF GOLF COURSE SPG	170	1,905	1,600	(305)	(19)
SPG2030 - Driving Range Fees CF GOLF COURSE SPG	184	816	1,200	384	32
SPG2050 - Golf Charges- Greens Fees CF GOLF COURSE SPG	2,954	5,807	26,000	20,193	78
SPG2051 - Memberships CF GOLF COURSE SPG	4,325	34,935	29,150	(5,785)	(20)
SPG2650 - Sale of Surplus Scrap CF GOLF COURSE SPG	-	150	-	(150)	-
SPG2012.1 - Concessions-Kitchen (Non Taxable) CF GOLF COURSE SPG	64	134	-	(134)	-
Total Revenues	12,808	59,692	100,000	40,308	40
Appropriations					
SPG72501 - Personal Services CF GOLF COURSE SPG	-	-	1,100	1,100	100
SPG72501.1 - Personal Services CF GOLF COURSE SPG Club House Expenses	4,576	9,146	24,458	15,312	63
SPG72501.2 - Personal Services CF GOLF COURSE SPG Grounds Expenses	5,175	13,293	33,360	20,067	60
SPG72502.1 - Equipment CF GOLF COURSE SPG Club House Expenses	-	206	2,000	1,794	90
SPG72502.2 - Equipment CF GOLF COURSE SPG Grounds Expenses	2,000	2,800	5,000	2,200	44
SPG72504 - Contr Expense CF GOLF COURSE SPG	257	11,064	11,300	236	2
SPG72504.1 - Contr Expense CF GOLF COURSE SPG Club House Expenses	539	22,423	23,000	577	3
SPG72504.2 - Contr Expense CF GOLF COURSE SPG Grounds Expenses	4,691	11,212	12,000	788	7
SPG72504.3 - Contr Expense CF GOLF COURSE SPG Pro Shop Supplies Club House Expenses	-	467	1,200	733	61
SPG72504.4 - Contr Expense CF GOLF COURSE SPG Kitchen Supplies Club House Expenses	1,662	5,745	13,000	7,255	56
SPG90108 - State Retirement CF GOLF COURSE SPG	-	-	1,350	1,350	100
SPG90308 - Social Security CF GOLF COURSE SPG	485	1,101	3,713	2,612	70
SPG90358 - Medicare CF GOLF COURSE SPG	113	258	870	612	70
SPG90508 - Unemployment Ins CF GOLF COURSE SPG	567	1,255	3,700	2,445	66
SPG90558 - Disability Ins CF GOLF COURSE SPG	50	34	250	216	87
Total Appropriations	20,115	79,003	136,301	57,298	42

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Profit (Loss) for the Period	(7,307)	(19,311)	(36,301)	(16,990)	47

Capital Project Star Lake Water H - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

1. Notes:

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
H2770 - Unclassified Revenues CAPITAL PROJECTS H FUND-STAR LAKE WATER	15	90	-	(90)	-
Total Revenues	15	90	-	(90)	-
Appropriations					
H83972 - Water Capital Projects Equip & Cap Outlay CAPITAL PROJECTS H FUND-STAR LAKE WATER	1,665	1,536,473	-	(1,536,473)	-
H83974 - Water Capital Project Cont. Expenses CAPITAL PROJECTS H FUND-STAR LAKE WATER	15	90	-	(90)	-
Total Appropriations	1,680	1,536,563	-	(1,536,563)	-
Profit (Loss) for the Period	(1,665)	(1,536,473)	-	1,536,473	-

Capital Project CFGC Water Front H2 - Monthly Operating Statement

Town of Fine

For the month ended June 30, 2019

Funds is H2.

	JUN 2019	JUN 2019
Gross Profit	-	-
Expenses		
Operating Expenses	195	195
Total Expenses	195	195
Net Income before Taxes	(195)	(195)
Net Income	(195)	(195)