

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Caroline
County of Tompkins
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

TOWN OF Caroline

*** 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (TA) AGENCY
- (V) DEBT SERVICE

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.

TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	39	A200	734
Cash In Time Deposits	361,085	A201	497,276
Petty Cash	600	A210	600
TOTAL Cash	361,725		498,610
Accounts Receivable	27,718	A380	18,622
TOTAL Other Receivables (net)	27,718		18,622
Due From Other Funds		A391	0
TOTAL Due From Other Funds	0		0
Cash Special Reserves	145,036	A230	190,203
Cash In Time Deposits Special Reserves	13,569	A231	63,614
TOTAL Restricted Assets	158,604		253,817
TOTAL Assets and Deferred Outflows of Resources	548,047		771,049

TOWN OF Caroline
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For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	ExpCode	2017
Accounts Payable	404	A600	1,566
TOTAL Accounts Payable	404		1,566
Accrued Liabilities	31	A601	120
TOTAL Accrued Liabilities	31		120
Overpayments & Clearing Account	4,513	A690	26,372
TOTAL Other Liabilities	4,513		26,372
Due To Other Funds		A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	4,948		28,058
Fund Balance			
General Reserve		A870	0
Capital Reserve	158,604	A878	253,817
TOTAL Restricted Fund Balance	158,604		253,817
Assigned Appropriated Fund Balance	30,000	A914	3,548
Assigned Unappropriated Fund Balance	14,779	A915	
TOTAL Assigned Fund Balance	44,779		3,548
Unassigned Fund Balance	339,716	A917	485,626
TOTAL Unassigned Fund Balance	339,716		485,626
TOTAL Fund Balance	543,099		742,991
TOTAL Liabilities, Deferred Inflows And Fund Balance	548,047		771,049

TOWN OF Caroline
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	520,092	A1001	539,695
TOTAL Real Property Taxes	520,092		539,695
Other Payments In Lieu of Taxes	2,200	A1081	0
Interest & Penalties On Real Prop Taxes	2,820	A1090	2,362
TOTAL Real Property Tax Items	5,020		2,362
Franchises	21,502	A1170	22,182
TOTAL Non Property Tax Items	21,502		22,182
Clerk Fees	277	A1255	267
Public Pound Charges, Dog Control Fees	435	A1550	270
Safety Inspection Fees	18,815	A1560	18,972
Other Home & Community Services Income	14,856	A2189	13,418
TOTAL Departmental Income	34,383		32,927
Misc Revenue, Other Govts	13,505	A2389	13,911
TOTAL Intergovernmental Charges	13,505		13,911
Interest And Earnings	834	A2401	1,046
TOTAL Use of Money And Property	834		1,046
Dog Licenses	6,427	A2544	5,441
Building And Alteration Permits	11,160	A2555	7,980
TOTAL Licenses And Permits	17,587		13,421
Fines And Forfeited Bail	25,523	A2610	33,875
TOTAL Fines And Forfeitures	25,523		33,875
Sales, Other	77	A2655	1,594
Sales of Equipment		A2665	16,200
TOTAL Sale of Property And Compensation For Loss	77		17,794
Gifts And Donations		A2705	0
Unclassified (specify)	1,099	A2770	396
TOTAL Miscellaneous Local Sources	1,099		396
St Aid, Revenue Sharing	21,473	A3001	21,473
St Aid, Mortgage Tax	55,603	A3005	47,122
St Aid - Other (specify)		A3089	2,500
St Aid, Youth Programs		A3820	
TOTAL State Aid	77,076		71,095
TOTAL Revenues	716,698		746,704
Interfund Transfers		A5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	716,698		746,704

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(A) GENERAL

Results of Operation

Code Description	2016	EqpCode	2017
Expenditures			
Legislative Board, Pers Serv	8,658	A10101	9,004
Legislative Board, Contr Expend	927	A10104	355
TOTAL Legislative Board	9,585		9,359
Municipal Court, Pers Serv	39,923	A11101	40,725
Municipal Court, Equip & Cap Outlay	379	A11102	164
Municipal Court, Contr Expend	5,748	A11104	4,884
TOTAL Municipal Court	46,050		45,773
Supervisor, pers Serv	21,245	A12201	25,553
Supervisor, equip & Cap Outlay		A12202	800
Supervisor, contr Expend	4,315	A12204	4,937
TOTAL Supervisor	25,560		31,290
Clerk, pers Serv	47,077	A14101	46,739
Clerk, equip & Cap Outlay		A14102	0
Clerk, contr Expend	7,188	A14104	8,660
TOTAL Clerk	54,264		55,399
Law, Contr Expend	14,906	A14204	22,074
TOTAL Law	14,906		22,074
Engineer, Contr Expend	12,058	A14404	16,441
TOTAL Engineer	12,058		16,441
Records Mgmt, PerS. SerV.		A14601	0
Records Mgmt, Equip & Cap Outlay		A14602	0
Records Mgmt, Contr Expend	189	A14604	111
TOTAL Records Mgmt	189		111
Public Inform & Services, Contr Expend	2,477	A14804	1,140
TOTAL Public Inform & Services	2,477		1,140
Buildings, Pers Serv	2,730	A16201	1,988
Buildings, Equip & Cap Outlay		A16202	0
Buildings, Contr Expend	66,922	A16204	26,037
TOTAL Buildings	69,653		28,025
Central Print & Mail, contr Expend	5,393	A16704	4,734
TOTAL Central Print & Mail	5,393		4,734
Unallocated Insurance, Contr Expend	25,462	A19104	27,092
TOTAL Unallocated Insurance	25,462		27,092
Municipal Assn Dues, Contr Expend	4,398	A19204	3,300
TOTAL Municipal Assn Dues	4,398		3,300
Other Gen Govt Support, Contr Expend		A19894	0
TOTAL Other Gen Govt Support	0		0
TOTAL General Government Support	289,995		244,740
Traffic Control, Contr Expen	7,102	A33104	6,137
TOTAL Traffic Control	7,102		6,137
Control of Animals, Contr Expend	19,789	A35104	19,789
TOTAL Control of Animals	19,789		19,789
Safety Inspection, Pers Serv	44,313	A36201	45,016
Safety Inspection, Equip & Cap Outlay		A36202	0

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(A) GENERAL

Results of Operation

Code Description	2016	EqpCode	2017
Expenditures			
Safety Inspection, Contr Expend	2,321	A36204	3,169
TOTAL Safety Inspection	48,634		48,186
TOTAL Public Safety	73,525		74,111
Ambulance, Contr Expend		A45404	0
TOTAL Ambulance	0		0
TOTAL Health	0		0
Street Admin, Pers Serv	66,682	A50101	62,217
Street Admin, Equip & Cap Outlay	400	A50102	425
Street Admin, Contr Expend	8,162	A50104	6,953
TOTAL Street Admin	75,244		69,596
Engineering, Contr Expend		A50204	0
TOTAL Engineering	0		0
Garage, Equip & Cap Outlay	4,366	A51322	354
Garage, Contr Expend	13,658	A51324	13,179
TOTAL Garage	18,024		13,533
TOTAL Transportation	93,289		83,129
Other Eco & Dev, Contr Expend	2,250	A69894	2,250
TOTAL Other Eco & Dev	2,250		2,250
TOTAL Economic Assistance And Opportunity	2,250		2,250
Playgr & Rec Centers, Pers Serv		A71401	0
TOTAL Playgr & Rec Centers	0		0
Youth Prog, Pers Serv		A73101	0
Youth Prog, Contr Expend	23,588	A73104	24,296
TOTAL Youth Prog	23,588		24,296
Library, Contr Expend	1,931	A74104	2,151
TOTAL Library	1,931		2,151
Historian, Pers Serv	1,313	A75101	1,339
Historian, Equip & Cap Outlay		A75102	0
Historian, Contr Expend	3,875	A75104	1,065
TOTAL Historian	5,188		2,404
Programs For Aging, Contr Expend	600	A76104	510
TOTAL Programs For Aging	600		510
TOTAL Culture And Recreation	31,307		29,361
Planning, Pers Serv		A80201	0
Planning, Contr Expend	2,675	A80204	5,062
TOTAL Planning	2,675		5,062
Comm Beautification, Contr Expend		A85104	0
TOTAL Comm Beautification	0		0
Conservation, Pers Serv		A87101	0
Conservation, Contr Expend	17,722	A87104	6,229
TOTAL Conservation	17,722		6,229
Cemetery, Contr Expend	1,100	A88104	1,098
TOTAL Cemetery	1,100		1,098

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(A) GENERAL

Results of Operation

Code Description	2016	ExpCode	2017
Expenditures			
Misc Home & Comm Serv, Contr Expend	20,000	A89894	0
TOTAL Misc Home & Comm Serv	20,000		0
TOTAL Home And Community Services	41,497		12,390
State Retirement System	34,427	A90108	53,270
Social Security, Employer Cont	18,108	A90308	17,751
Worker's Compensation, Empl Bnfts	24,685	A90408	22,561
Disability Insurance, Empl Bnfts		A90558	0
Hospital & Medical (dental) Ins, Empl Bnft	12,346	A90608	9,201
TOTAL Employee Benefits	89,566		102,783
TOTAL Expenditures	601,409		548,763
Transfers, Other Funds		A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	601,409		548,763

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	427,747	A8021	543,045
Restated Fund Balance - Beg of Year	427,747	A8022	543,045
ADD - REVENUES AND OTHER SOURCES	716,698		748,704
DEDUCT - EXPENDITURES AND OTHER USES	601,409		548,763
Fund Balance - End of Year	543,045	A8029	742,986

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	539,695	A1049N	572,051
Est Rev - Real Property Tax Items	4,200	A1099N	4,200
Est Rev - Non Property Tax Items	20,000	A1199N	20,000
Est Rev - Departmental Income	32,725	A1299N	35,036
Est Rev - Intergovernmental Charges	13,911	A2399N	28,910
Est Rev - Use of Money And Property	500	A2499N	500
Est Rev - Licenses And Permits	13,500	A2599N	13,500
Est Rev - Fines And Forfeitures	20,000	A2649N	20,000
Est Rev - Miscellaneous Local Sources	4,400	A2799N	
Est Rev - State Aid	46,000	A3099N	46,000
TOTAL Estimated Revenues	684,931		740,197
Appropriated Fund Balance	30,000	A599N	
TOTAL Estimated Other Sources	30,000		0
TOTAL Estimated Revenues And Other Sources	724,931		740,197

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(A) GENERAL

Budget Summary

Code Description	2017	EmpCode	2016
Appropriations			
App - General Government Support	389,071	A1999N	403,586
App - Public Safety	76,766	A3999N	80,645
App - Health	0	A4999N	
App - Transportation	99,597	A5999N	97,841
App - Economic Assistance And Opportunity	2,250	A6999N	2,750
App - Culture And Recreation	31,770	A7999N	32,353
App - Home And Community Services	45,100	A8999N	42,000
App - Employee Benefits	80,377	A9199N	81,022
TOTAL Appropriations	724,931		740,197
TOTAL Appropriations And Other Uses	724,931		740,197

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Balance Sheet

Code Description	2016	EdpCode	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-3	CD8021	-3
Restated Fund Balance - Beg of Year	-3	CD8022	
Fund Balance - End of Year	-3	CD8029	-3

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,718	DA200	0
Cash In Time Deposits	338,747	DA201	317,445
TOTAL Cash	340,464		317,445
Accounts Receivable	24,306	DA380	
TOTAL Other Receivables (net)	24,306		0
Cash In Time Deposits Special Reserves	231,795	DA231	94,246
TOTAL Restricted Assets	231,795		94,246
TOTAL Assets and Deferred Outflows of Resources	596,566		411,692

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdoCode	2017
Accounts Payable	4,782	DA600	11,370
TOTAL Accounts Payable	4,782		11,370
Accrued Liabilities	366	DA601	870
TOTAL Accrued Liabilities	366		870
Due To Other Funds		DA630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	5,148		12,240
Fund Balance			
Capital Reserve	231,795	DA878	94,246
TOTAL Restricted Fund Balance	231,795		94,246
Assigned Appropriated Fund Balance		DA914	50,000
Assigned Unappropriated Fund Balance	359,623	DA915	255,205
TOTAL Assigned Fund Balance	359,623		305,205
TOTAL Fund Balance	591,418		399,451
TOTAL Liabilities, Deferred Inflows And Fund Balance	596,566		411,692

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	ExpCode	2017
Revenues			
Real Property Taxes	1,037,062	DA1001	1,055,788
TOTAL Real Property Taxes	1,037,062		1,055,788
Transportation Services, Other Govts	76,383	DA2300	64,070
TOTAL Intergovernmental Charges	76,383		64,070
Interest And Earnings	1,006	DA2401	991
TOTAL Use of Money And Property	1,006		991
Sales of Scrap & Excess Materials	4,050	DA2650	
Sales of Equipment		DA2665	0
TOTAL Sale of Property And Compensation For Loss	4,050		0
St Aid, Consolidated Highway Aid	243,365	DA3501	239,469
St Aid, Other Transportation		DA3589	0
TOTAL State Aid	243,365		239,469
TOTAL Revenues	1,361,866		1,360,319
TOTAL Detail Revenues And Other Sources	1,361,866		1,360,319

TOWN OF Caroline
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Pers Serv	96,121	DA51101	84,421
Maint of Streets, Contr Expend	261,168	DA51104	231,703
TOTAL Maint of Streets	357,289		316,124
Perm Improve Highway, Pers Serv	22,388	DA51121	13,144
Perm Improve Highway, Equip & Cap Outlay	179,673	DA51122	147,366
Perm Improve Highway, Contr Expend		DA51124	0
TOTAL Perm Improve Highway	202,061		160,510
Machinery, Pers Serv	13,767	DA51301	22,160
Machinery, Equip & Cap Outlay	56,877	DA51302	365,311
Machinery, Contr Expend	74,411	DA51304	77,239
TOTAL Machinery	145,055		464,710
Brush And Weeds, Pers Serv	60,755	DA51401	48,617
Brush And Weeds, Contr Expend	9,731	DA51404	2,537
TOTAL Brush And Weeds	70,486		51,154
Snow Removal, Pers Serv	77,316	DA51421	81,923
Snow Removal, Contr Expend	174,986	DA51424	169,242
TOTAL Snow Removal	252,302		251,165
Other Transportation Con Exp	160	DA56804	215
TOTAL Other Transportation Con Exp	160		215
TOTAL Transportation	1,027,353		1,243,878
State Retirement, Empl Bnfts	57,921	DA90108	83,519
Social Security , Empl Bnfts	19,464	DA90308	17,941
Worker's Compensation, Empl Bnfts	23,638	DA90408	23,426
Unemployment Insurance, Empl Bnfts		DA90508	0
Hospital & Medical (dental) Ins, Empl Bnft	134,724	DA90608	183,521
TOTAL Employee Benefits	235,747		308,407
TOTAL Expenditures	1,263,100		1,552,285
Transfers, Other Funds		DA99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,263,100		1,552,285

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	ExpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	492,608	DA8021	591,374
Restated Fund Balance - Beg of Year	492,608	DA8022	591,374
ADD - REVENUES AND OTHER SOURCES	1,361,866		1,360,319
DEDUCT - EXPENDITURES AND OTHER USES	1,263,100		1,552,285
Fund Balance - End of Year	591,374	DA8029	399,412

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	1,055,788	DA1049N	1,042,005
Est Rev - Intergovernmental Charges	30,600	DA2399N	40,000
Est Rev - Use of Money And Property	850	DA2499N	850
Est Rev - Sale of Prop And Comp For Loss	15,000	DA2699N	
Est Rev - State Aid	388,431	DA3099N	387,285
TOTAL Estimated Revenues	1,490,669		1,470,140
Appropriated Reserve		DA511N	3,421
Appropriated Fund Balance		DA599N	50,000
TOTAL Estimated Other Sources	0		53,421
TOTAL Estimated Revenues And Other Sources	1,490,669		1,523,661

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	1,236,427	DA5999N	1,217,496
App - Employee Benefits	254,242	DA9199N	306,065
TOTAL Appropriations	1,490,669		1,523,561
TOTAL Appropriations And Other Uses	1,490,669		1,523,561

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Balance Sheet

Code Description	2016	Exp Code	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdisCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4	H8021	
Prior Period Adj -Decrease In Fund Balance	4	H8015	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	162,329	K101	162,329
Buildings	1,375,599	K102	1,375,599
Improvements Other Than Buildings		K103	0
Machinery And Equipment	2,117,957	K104	2,522,761
Infrastructure		K106	0
Accum Deprec, Buildings		K112	0
Accum Depr, Machinery & Equip		K114	0
Accum Deprec, Infrastructure		K116	0
TOTAL Fixed Assets (net)	3,655,885		4,060,689
TOTAL Assets and Deferred Outflows of Resources	3,655,885		4,060,689

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,655,885	K159	4,060,689
TOTAL Investments in Non-Current Government Assets	3,655,885		4,060,689
TOTAL Fund Balance	3,655,885		4,060,689
TOTAL	3,655,885		4,060,689

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EppCode	2017
Assets			
Cash		SF200	0
Cash In Time Deposits	1,743	SF201	1,758
TOTAL Cash	1,743		1,758
TOTAL Assets and Deferred Outflows of Resources	1,743		1,758

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	1,743	SF915	1,758
TOTAL Assigned Fund Balance	1,743		1,758
TOTAL Fund Balance	1,743		1,758
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,743		1,758

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	77,668	SF1001	76,715
TOTAL Real Property Taxes	77,668		76,715
Interest And Earnings	9	SF2401	15
TOTAL Use of Money And Property	9		15
TOTAL Revenues	77,677		76,730
TOTAL Detail Revenues And Other Sources	77,677		76,730

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Fire Protection, Contr Expend	69,154	SF34104	70,006
TOTAL Fire Protection	69,154		70,006
TOTAL Public Safety	69,154		70,006
Worker's Compensation, Empl Bnfts	7,428	SF90408	6,709
TOTAL Employee Benefits	7,428		6,709
TOTAL Expenditures	76,582		76,715
TOTAL Detail Expenditures And Other Uses	76,582		76,715

TOWN OF Caroline
 Annual Update Document
 For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	648	SF8021	1,744
Restated Fund Balance - Beg of Year	648	SF8022	1,744
ADD - REVENUES AND OTHER SOURCES	77,677		76,730
DEDUCT - EXPENDITURES AND OTHER USES	76,582		76,715
Fund Balance - End of Year	1,744	SF8029	1,757

TOWN OF Caroline
 Annual Update Document
 For the Fiscal Year Ending 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	Eqp Code	2017
Assets			
Cash		SL200	0
Cash In Time Deposits	2,416	SL201	1,154
TOTAL Cash	2,416		1,154
TOTAL Assets and Deferred Outflows of Resources	2,416		1,154

TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	2,416	SL915	1,154
TOTAL Assigned Fund Balance	2,416		1,154
TOTAL Fund Balance	2,416		1,154
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,416		1,154

TOWN OF Caroline
 Annual Update Document
 For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	6,000	SL1001	6,000
TOTAL Real Property Taxes	6,000		6,000
Interest And Earnings	7	SL2401	6
TOTAL Use of Money And Property	7		6
TOTAL Revenues	6,007		6,006
TOTAL Detail Revenues And Other Sources	6,007		6,006

TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Lighting, Contr Expend	7,093	SL51824	7,268
TOTAL Street Lighting	7,093		7,268
TOTAL Transportation	7,093		7,268
TOTAL Expenditures	7,093		7,268
TOTAL Detail Expenditures And Other Uses	7,093		7,268

TOWN OF Caroline
 Annual Update Document
 For the Fiscal Year Ending 2017

(SL) LIGHTING

Analysis of Changes In Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes In Fund Balance			
Fund Balance - Beginning of Year	3,502	SL8021	2,416
Restated Fund Balance - Beg of Year	3,502	SL8022	2,416
ADD - REVENUES AND OTHER SOURCES	6,007		6,006
DEDUCT - EXPENDITURES AND OTHER USES	7,093		7,268
Fund Balance - End of Year	2,416	SL8029	1,155

TOWN OF Caroline
 Annual Update Document
 For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	-851	TA200	-25
TOTAL Cash	-851		-25
Due From Other Funds		TA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	-851		-25

TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Consolidated Payroll		TA10	0
Deferred Compensation		TA17	0
State Retirement		TA18	0
Disability Insurance		TA19	0
Group Insurance	-718	TA20	0
Nys Income Tax		TA21	0
Federal Income Tax		TA22	0
Income Executions		TA23	0
Assoc & Union Dues	-126	TA24	-25
U.S. Savings Bonds	-7	TA25	0
Social Security Tax		TA26	0
Taxes Collect Other Govts		TA39	0
Foreign Fire Insurance Tax		TA50	0
Other Funds (specify)		TA85	0
TOTAL Agency Liabilities	-851		-25
TOTAL Liabilities	-851		-25
TOTAL Liabilities, Deferred Inflows And Fund Balance	-851		-25

TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
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TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
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TOWN OF Caroline
Annual Update Document
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-0	V8021	
Prior Period Adj -Increase In Fund Balance	0	V8012	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

TOWN OF CAROLINE
Statement of Indebtedness
For the Fiscal Year Ending 2017

3/18/2018

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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TOWN OF Caroline
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

TOWN OF Caroline
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
*****-2019	\$1,165,696	\$0	\$0	\$1,165,696
*****-0219	\$709	\$0	\$0	\$709
*****-cash	\$600	\$0	\$0	\$600
Total Adjusted Bank Balance				\$1,167,005
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,167,005
Total Cash Balance All Funds			9ZCASHB *	\$1,167,006

* Must be equal

TOWN OF Caroline
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

TOWN OF Caroline
 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	

TOWN OF Caroline
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

TOWN OF Caroline
Financial Comments
For the Fiscal Year Ending 2017