

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Roseboom
County of Otsego
For the Fiscal Year Ended 12/31/2018

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 Roseboom

*** 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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

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

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	64,583	A200	66,516
TOTAL Cash	64,583		66,516
Accounts Receivable	2,521	A380	1,076
TOTAL Other Receivables (net)	2,521		1,076
TOTAL Assets and Deferred Outflows of Resources	67,104		67,592

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	9,180	A600	4,214
TOTAL Accounts Payable	9,180		4,214
TOTAL Liabilities	9,180		4,214
Fund Balance			
Assigned Appropriated Fund Balance	6,500	A914	2,000
TOTAL Assigned Fund Balance	6,500		2,000
Unassigned Fund Balance	51,424	A917	61,378
TOTAL Unassigned Fund Balance	51,424		61,378
TOTAL Fund Balance	57,924		63,378
TOTAL Liabilities, Deferred Inflows And Fund Balance	67,104		67,592

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	76,645	A1001	77,448
TOTAL Real Property Taxes	76,645		77,448
Interest & Penalties On Real Prop Taxes	2,296	A1090	1,949
TOTAL Real Property Tax Items	2,296		1,949
Non Prop Tax Dist By County	61,405	A1120	60,950
TOTAL Non Property Tax Items	61,405		60,950
Clerk Fees	176	A1255	20
Vital Statistics Fees	150	A1603	60
TOTAL Departmental Income	326		80
Interest And Earnings	18	A2401	18
TOTAL Use of Money And Property	18		18
Dog Licenses	710	A2544	417
Building And Alteration Permits	483	A2555	1,093
TOTAL Licenses And Permits	1,193		1,510
Fines And Forfeited Bail	990	A2610	1,280
TOTAL Fines And Forfeitures	990		1,280
Sales, Other		A2655	
Insurance Recoveries	50	A2680	
TOTAL Sale of Property And Compensation For Loss	50		0
Refunds of Prior Year's Expenditures		A2701	308
Unclassified (specify)		A2770	20,000
Additional Description grant for local cemetery -- pass through			
TOTAL Miscellaneous Local Sources	0		20,308
St Aid, Revenue Sharing	3,541	A3001	3,541
St Aid, Mortgage Tax	5,618	A3005	7,458
TOTAL State Aid	9,159		10,999
TOTAL Revenues	152,083		174,543
TOTAL Detail Revenues And Other Sources	152,083		174,543

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	8,400	A10101	9,400
Legislative Board, Contr Expend	599	A10104	518
TOTAL Legislative Board	8,999		9,917
Municipal Court, Pers Serv	2,400	A11101	2,000
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	1,416	A11104	514
TOTAL Municipal Court	3,816		2,514
Supervisor, pers Serv	5,040	A12201	6,540
Supervisor, equip & Cap Outlay		A12202	999
Supervisor, contr Expend	8,353	A12204	9,435
TOTAL Supervisor	13,393		16,974
Assessment, Pers Serv	16,700	A13551	7,300
Assessment, Contr Expend	110	A13554	
TOTAL Assessment	16,810		7,300
Clerk, pers Serv	6,695	A14101	6,895
Clerk, equip & Cap Outlay	196	A14102	
Clerk, contr Expend	1,266	A14104	1,431
TOTAL Clerk	8,156		8,326
Law, Contr Expend	1,875	A14204	
TOTAL Law	1,875		0
Personnel, Contr Expend	247	A14304	156
TOTAL Personnel	247		156
Buildings, Contr Expend	190	A16204	
TOTAL Buildings	190		0
Central Garage, Equip & Cap Outlay	823	A16402	1,149
Central Garage, Contr Expend	14,473	A16404	17,199
TOTAL Central Garage	15,296		18,348
Central Print & Mail, contr Expend	2,189	A16704	1,172
TOTAL Central Print & Mail	2,189		1,172
Unallocated Insurance, Contr Expend	10,426	A19104	10,763
TOTAL Unallocated Insurance	10,426		10,763
Municipal Assn Dues, Contr Expend	225	A19204	645
TOTAL Municipal Assn Dues	225		645
Taxes & Assess On Munic Prop, Contr Expend	15	A19504	15
TOTAL Taxes & Assess On Munic Prop	15		15
TOTAL General Government Support	81,638		76,131
Control of Animals, Pers Serv	1,500	A35101	1,500
Control of Animals, Contr Expend	150	A35104	300
TOTAL Control of Animals	1,650		1,800
TOTAL Public Safety	1,650		1,800
Registrar of Vital Statistics, Pers Serv	120	A40201	120
TOTAL Registrar of Vital Statistics	120		120
TOTAL Health	120		120
Street Admin, Pers Serv	37,118	A50101	38,900

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Admin, Contr Expend	307	A50104	168
TOTAL Street Admin	37,424		39,068
Street Lighting, Contr Expend	3,888	A51824	2,020
TOTAL Street Lighting	3,888		2,020
TOTAL Transportation	41,313		41,088
Historian, Contr Expend	160	A75104	63
TOTAL Historian	160		63
TOTAL Culture And Recreation	160		63
Planning, Contr Expend	112	A80204	295
TOTAL Planning	112		295
Refuse & Garbage, Contr Expend	384	A81604	384
TOTAL Refuse & Garbage	384		384
Code Enforcements, Pers Serv	4,187	A86641	4,200
Code Enforcements, Contr Expend	310	A86644	
TOTAL Code Enforcements	4,497		4,200
Cemetery, Contr Expend	251	A88104	22,158
TOTAL Cemetery	251		22,158
TOTAL Home And Community Services	5,245		27,038
State Retirement System	9,572	A90108	6,998
Social Security, Employer Cont	6,271	A90308	5,879
Hospital & Medical (dental) Ins, Empl Bnft	9,045	A90608	9,971
TOTAL Employee Benefits	24,888		22,848
TOTAL Expenditures	155,013		169,089
TOTAL Detail Expenditures And Other Uses	155,013		169,089

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	60,863	A8021	57,932
Restated Fund Balance - Beg of Year	60,863	A8022	57,932
ADD - REVENUES AND OTHER SOURCES	152,083		174,543
DEDUCT - EXPENDITURES AND OTHER USES	155,013		169,089
Fund Balance - End of Year	57,932	A8029	63,386

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	77,448	A1049N	89,214
Est Rev - Non Property Tax Items	62,200	A1199N	62,000
Est Rev - Departmental Income	50	A1299N	25
Est Rev - Use of Money And Property	140	A2499N	65
Est Rev - Licenses And Permits	1,250	A2599N	1,100
Est Rev - Fines And Forfeitures	1,000	A2649N	1,000
Est Rev - State Aid	10,541	A3099N	9,541
TOTAL Estimated Revenues	152,629		162,945
Appropriated Fund Balance	6,500	A599N	2,000
TOTAL Estimated Other Sources	6,500		2,000
TOTAL Estimated Revenues And Other Sources	159,129		164,945

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	84,400	A1999N	88,880
App - Public Safety	1,900	A3999N	1,950
App - Health	120	A4999N	120
App - Transportation	40,900	A5999N	41,755
App - Culture And Recreation	175	A7999N	120
App - Home And Community Services	7,450	A8999N	7,510
App - Employee Benefits	24,184	A9199N	24,810
TOTAL Appropriations	159,129		164,945
TOTAL Appropriations And Other Uses	159,129		164,945

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	93,506	DA200	65,332
TOTAL Cash	93,506		65,332
Due From Other Governments	109,491	DA440	
TOTAL Due From Other Governments	109,491		0
Cash Special Reserves	17,976	DA230	123,489
TOTAL Restricted Assets	17,976		123,489
TOTAL Assets and Deferred Outflows of Resources	220,972		188,821

TOWN OF Roseboom
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	7,176	DA600	32,496
TOTAL Accounts Payable	7,176		32,496
TOTAL Liabilities	7,176		32,496
Fund Balance			
Reserve For Repairs	117,406	DA882	123,489
TOTAL Restricted Fund Balance	117,406		123,489
Assigned Appropriated Fund Balance	10,000	DA914	10,500
Assigned Unappropriated Fund Balance	86,391	DA915	22,337
TOTAL Assigned Fund Balance	96,391		32,837
TOTAL Fund Balance	213,797		156,326
TOTAL Liabilities, Deferred Inflows And Fund Balance	220,972		188,821

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	210,692	DA1001	218,668
TOTAL Real Property Taxes	210,692		218,668
Snow Removal Services-Other Govts	114,540	DA2302	111,641
TOTAL Intergovernmental Charges	114,540		111,641
Interest And Earnings	47	DA2401	54
TOTAL Use of Money And Property	47		54
Sales of Scrap & Excess Materials	94	DA2650	49
Sales of Equipment	11,725	DA2665	17,150
TOTAL Sale of Property And Compensation For Loss	11,819		17,199
Refunds of Prior Year's Expenditures	178	DA2701	
Unclassified (specify)	120	DA2770	242
TOTAL Miscellaneous Local Sources	298		242
St Aid, Consolidated Highway Aid	170,072	DA3501	120,897
TOTAL State Aid	170,072		120,897
Fed Aid Emer Disaster Assist		DA4960	7,540
TOTAL Federal Aid	0		7,540
TOTAL Revenues	507,468		476,240
TOTAL Detail Revenues And Other Sources	507,468		476,240

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	52,546	DA51101	54,260
Maint of Streets, Contr Expend	39,170	DA51104	79,593
TOTAL Maint of Streets	91,717		133,853
Perm Improve Highway, Contr Expend	177,289	DA51124	120,897
TOTAL Perm Improve Highway	177,289		120,897
Machinery, Equip & Cap Outlay	48,179	DA51302	24,270
Machinery, Contr Expend	43,926	DA51304	51,131
TOTAL Machinery	92,105		75,401
Snow Removal, Pers Serv	51,634	DA51421	52,416
Snow Removal, Contr Expend	46,520	DA51424	104,377
TOTAL Snow Removal	98,154		156,793
TOTAL Transportation	459,263		486,944
State Retirement, Empl Bnfts	20,995	DA90108	21,259
Social Security , Empl Bnfts	8,322	DA90308	8,421
Hospital & Medical (dental) Ins, Empl Bnft	15,084	DA90608	17,088
TOTAL Employee Benefits	44,401		46,767
TOTAL Expenditures	503,664		533,711
TOTAL Detail Expenditures And Other Uses	503,664		533,711

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	209,987	DA8021	213,791
Restated Fund Balance - Beg of Year	209,987	DA8022	213,791
ADD - REVENUES AND OTHER SOURCES	507,468		476,240
DEDUCT - EXPENDITURES AND OTHER USES	503,664		533,711
Fund Balance - End of Year	213,791	DA8029	156,322

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Cst Rev - Real Property Taxes	218,668	DA1049N	218,812
Est Rev - Intergovernmental Charges	106,000	DA2399N	110,000
Est Rev - Use of Money And Property	240	DA2499N	250
Est Rev - State Aid	120,769	DA3099N	120,896
TOTAL Estimated Revenues	445,677		449,958
Appropriated Fund Balance	10,000	DA599N	10,500
TOTAL Estimated Other Sources	10,000		10,500
TOTAL Estimated Revenues And Other Sources	455,677		460,458

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	409,269	DA5999N	412,396
App - Home And Community Services		DA8999N	1,400
App - Employee Benefits	46,408	DA9199N	46,662
TOTAL Appropriations	455,677		460,458
TOTAL Appropriations And Other Uses	455,677		460,458

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land		K101	
Buildings		K102	
Improvements Other Than Buildings		K103	
Machinery And Equipment		K104	
Infrastructure		K106	
Other Capital Assets		K107	
TOTAL Fixed Assets (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	
TOTAL Investments in Non-Current Government Assets	0		0
TOTAL Fund Balance	0		0
TOTAL	0		0

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	8,500	SF1001	9,000
TOTAL Real Property Taxes	8,500		9,000
Insurance Recoveries		SF2680	2,653
TOTAL Sale of Property And Compensation For Loss	0		2,653
TOTAL Revenues	8,500		11,653
TOTAL Detail Revenues And Other Sources	8,500		11,653

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	8,500	SF34104	11,653
TOTAL Fire Protection	8,500		11,653
TOTAL Public Safety	8,500		11,653
TOTAL Expenditures	8,500		11,653
TOTAL Detail Expenditures And Other Uses	8,500		11,653

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	8,500		11,653
DEDUCT - EXPENDITURES AND OTHER USES	8,500		11,653
Fund Balance - End of Year		SF8029	

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	2,774	TA200	3,139
TOTAL Cash	2,774		3,139
TOTAL Assets and Deferred Outflows of Resources	2,774		3,139

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Consolidated Payroll	2,774	TA10	3,139
TOTAL Agency Liabilities	2,774		3,139
TOTAL Liabilities	2,774		3,139
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,774		3,139

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	66,764	W129	24,662
TOTAL Provision To Be Made In Future Budgets	66,764		24,662
TOTAL Assets and Deferred Outflows of Resources	66,764		24,662

TOWN OF Roseboom
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	66,764	W638	24,662
TOTAL Other Liabilities	66,764		24,662
TOTAL Liabilities	66,764		24,662
TOTAL Liabilities	66,764		24,662

TOWN OF Roseboom
Statement of Indebtedness
For the Fiscal Year Ending 2018

2/20/2019

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 Roseboom
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

TOWN OF Roseboom
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0892	\$64,728	\$0	\$0	\$64,728
****-3498	\$4,120	\$0	\$2,333	\$1,788
****-0884	\$65,076	\$0	\$0	\$65,076
****-3476	\$12,375	\$0	\$12,119	\$256
****-7194	\$58,886	\$0	\$0	\$58,886
****-4354	\$64,603	\$0	\$0	\$64,603
****-3597	\$4,231	\$0	\$1,091	\$3,140
				Total Adjusted Bank Balance
				\$258,477
				Petty Cash
				\$.00
				Adjustments
				\$.00
				Total Cash
			9ZCASH *	\$258,477
				Total Cash Balance All Funds
			9ZCASHB *	\$258,476
				* Must be equal

TOWN OF Roseboom
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<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? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</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? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Roseboom
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:			4		
Total Part Time Employees:			8		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$28,257.00	4	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$14,300.20	4	8	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$27,058.56	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$69,615.76			
Computed Total From Financial Section (comparative purposes only)		\$69,615.76			

TOWN OF Roseboom
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,008	1,799	gallons	
Diesel Fuel	\$24,196	10,318	gallons	
Fuel Oil	\$4,815	1,955	gallons	
Natural Gas			cubic feet	
Electricity	\$3,524	12,361	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Roseboom
Financial Comments
For the Fiscal Year Ending 2018

I, Patti Gustafson hereby certify that I am the Chief Fiscal Officer of the Town of Roseboom, and that the information provided in the annual financial report of the Town of Roseboom, for the fiscal year ended 12/31/2018, 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 Roseboom, and adopted by me as my signature for use in conjunction with the filing of the Town of Roseboom's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Roseboom's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Bonnie J Roes
Name of Report Preparer
if different than Chief Fiscal Officer

Personal Identification Number
of Chief Fiscal Officer

Patti Gustafson
Name

(518) 295-8066
Telephone Number

Supervisor
Title

126 Co Hwy 50, Cherry Valley NY 1
Official Address

(607) 264-6406
Office Telephone Number

Date

