

Roseboom General Fund
Balance Sheet
As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
OPERATING FUNDS	
NBT Checking 202113498	2,273.72
NBT Savings 8001120892	0.32
NYCLASS 0001General Savings	<u>100,161.72</u>
Total OPERATING FUNDS	102,435.76
RESERVE ACCOUNTS	
NYCLASS 0002 Municipal Building	49,165.37
NYCLASS 0006 ARPA Funds	<u>0.36</u>
Total RESERVE ACCOUNTS	<u>49,165.73</u>
Total Checking/Savings	151,601.49
Other Current Assets	
A390 · Due from Other Funds	<u>3,280.08</u>
Total Other Current Assets	<u>3,280.08</u>
Total Current Assets	<u>154,881.57</u>
TOTAL ASSETS	<u>154,881.57</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
A630 · Fines Due to the Comptroller	286.00
A631 · Due To Other Funds	<u>35.16</u>
Total Other Current Liabilities	<u>321.16</u>
Total Current Liabilities	<u>321.16</u>
Total Liabilities	321.16
Equity	
A878 · General Reserve	48,107.87
A914 · Appropriated Fund Balance	7,000.00
A917 · Unassigned Fund Balance	80,863.82
Net Income	<u>18,588.72</u>
Total Equity	<u>154,560.41</u>
TOTAL LIABILITIES & EQUITY	<u>154,881.57</u>

Roseboom General Fund
Budget vs. Actual
 January through May 2024

06/12/24

Accrual Basis

	Jan - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
A1001 · Real Property Tax	72,237.00	72,237.00	0.00	100.0%
A1090 · Penalties & Interest on Taxes	0.00	2,450.00	-2,450.00	0.0%
A1120 · Sales Tax, Town Share	29,170.22	87,000.00	-57,829.78	33.5%
A1255 · Clerk Fees	0.00	20.00	-20.00	0.0%
A1603 · Vital Statistics	110.00	100.00	10.00	110.0%
A2401 · Interest & Earnings	3,150.86	4,500.00	-1,349.14	70.0%
A2544 · Dog Licenses	46.00	20.00	26.00	230.0%
A2610 · Justice Fees	65.00	1,500.00	-1,435.00	4.3%
A2701 · Refund of Prior Year's Exp	45.00			
A3001 · State Aid Per Capita (AIM)	0.00	3,541.00	-3,541.00	0.0%
A3005 · Mortgage Tax	0.00	8,500.00	-8,500.00	0.0%
A3021 · State Aid, Court Facilities	0.00	30,000.00	-30,000.00	0.0%
Total Income	104,824.08	209,868.00	-105,043.92	49.9%
Gross Profit	104,824.08	209,868.00	-105,043.92	49.9%
Expense				
A1010.1 · Town Board Personal Service	4,750.00	11,400.00	-6,650.00	41.7%
A1010.4 · Town Board Contractual Expense	0.00	900.00	-900.00	0.0%
A1110.1 · Justice Personal Service	1,125.00	2,700.00	-1,575.00	41.7%
A1110.4 · Justice Contractual Expense	435.48	1,000.00	-564.52	43.5%
A1110.5 · Court Grant Expenditures	0.00	30,000.00	-30,000.00	0.0%
A1220.1 · Supervisor Personal Service	4,291.70	10,300.00	-6,008.30	41.7%
A1220.4 · Supervisor Contractual Expense	176.52	1,000.00	-823.48	17.7%
A12201a · Supervisor Deputy P.S.	358.33	900.00	-541.67	39.8%
A122047 · Supervisor Accounting	3,456.93	10,300.00	-6,843.07	33.6%
A1355.1 · Assessor Personal Service	4,487.50	10,770.00	-6,282.50	41.7%
A1355.4 · Assessor Contractual Expense	0.00	500.00	-500.00	0.0%
A1410.1 · Town Clerk Personal Service	3,337.50	8,010.00	-4,672.50	41.7%
A1410.4 · Town Clerk Contractual Exp.	1,105.16	1,000.00	105.16	110.5%
A1420.4 · Attorney Contractual Expense	0.00	500.00	-500.00	0.0%
A1430.4 · Review Board Cont. Exp.	0.00	270.00	-270.00	0.0%
A1640.4 · Garage Contractual Expense	9,764.03	15,350.00	-5,585.97	63.6%
A1670.4 · Central Printing & Mailing	487.20	1,300.00	-812.80	37.5%
A1910.4 · Insurance	16,065.28	15,500.00	565.28	103.6%
A1920.4 · Municipal Dues	550.00	400.00	150.00	137.5%
A1950.4 · Taxes & Assessmts on Muni Pr...	30.00	30.00	0.00	100.0%
A3510.1 · Dog Control Personal Service	666.65	1,600.00	-933.35	41.7%
A3510.4 · Dog Control Contractual Expense	0.00	100.00	-100.00	0.0%
A4020.1 · Vital Statistics P.S.	50.00	120.00	-70.00	41.7%
A5010.1 · Superintendent Personal Service	23,207.91	54,855.00	-31,647.09	42.3%
A5010.4 · Superintendent Cont. Exp.	0.00	100.00	-100.00	0.0%
A5182.4 · Street Lights	868.10	1,820.00	-951.90	47.7%
A7510.4 · Historian	0.00	200.00	-200.00	0.0%
A7550.4 · Celebrations	0.00	300.00	-300.00	0.0%
A8020.4 · Planning Board Cont. Exp.	144.99			
A8160.4 · Garbage	176.25	423.00	-246.75	41.7%
A8810.4 · Cemetery	0.00	500.00	-500.00	0.0%
A881041 · Cemeteries (mowing)	2,000.00	2,500.00	-500.00	80.0%
A9010.8 · Retirement	0.00	13,700.00	-13,700.00	0.0%

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06/12/24

Accrual Basis

Roseboom General Fund

Budget vs. Actual

January through May 2024

	<u>Jan - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
A9030.8 · Social Security	3,234.03	7,700.00	-4,465.97	42.0%
A9060.8 · Health Insurance	5,466.80	10,820.00	-5,353.20	50.5%
Total Expense	<u>86,235.36</u>	<u>216,868.00</u>	<u>-130,632.64</u>	<u>39.8%</u>
Net Ordinary Income	18,588.72	-7,000.00	25,588.72	-265.6%
Other Income/Expense				
Other Income				
SF1001 · Fire Protection Real Prop. Tax	28,000.00	28,000.00	0.00	100.0%
Total Other Income	<u>28,000.00</u>	<u>28,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Other Expense				
SF3410 · Fire Protection Expenditures	28,000.00	28,000.00	0.00	100.0%
Total Other Expense	<u>28,000.00</u>	<u>28,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u>18,588.72</u>	<u>-7,000.00</u>	<u>25,588.72</u>	<u>-265.6%</u>

Roseboom General Fund
Profit & Loss
May 2024

	<u>May 24</u>
Ordinary Income/Expense	
Income	
A1120 · Sales Tax, Town Share	7,925.36
A2401 · Interest & Earnings	662.31
A2610 · Justice Fees	5.00
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Total Income	8,592.67
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Gross Profit	8,592.67
Expense	
A1010.1 · Town Board Personal Service	950.00
A1110.1 · Justice Personal Service	225.00
A1110.4 · Justice Contractual Expense	135.47
A1220.1 · Supervisor Personal Service	858.34
A12201a · Supervisor Deputy P.S.	75.00
A122047 · Supervisor Accounting	630.07
A1355.1 · Assessor Personal Service	897.50
A1410.1 · Town Clerk Personal Service	667.50
A1410.4 · Town Clerk Contractual Exp.	118.80
A1640.4 · Garage Contractual Expense	376.54
A1910.4 · Insurance	752.80
A3510.1 · Dog Control Personal Service	133.33
A4020.1 · Vital Statistics P.S.	10.00
A5010.1 · Superintendent Personal Service	4,219.62
A5182.4 · Street Lights	205.75
A8160.4 · Garbage	35.25
A9030.8 · Social Security	614.78
A9060.8 · Health Insurance	1,093.36
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Total Expense	11,999.11
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Net Ordinary Income	-3,406.44
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Net Income	<u>-3,406.44</u>

Roseboom General Fund Transaction Detail by Account May 2024

Type	Date	Num	Name	Memo	Cir	Split	Debit	Credit	Balance
OPERATING FUNDS									
NBT Checking 202113498									
Check	05/01/2024	3642	Gates Cole Associates Inc	acct 57919	X	-SPLIT-		752.80	-752.80
Check	05/06/2024	eft	Hughes Net		X	-SPLIT-		110.95	-863.75
Check	05/08/2024	eft	National Grid 57106	48013-57106	X	A1640.4 · Garage Contractual Expe...		38.19	-901.94
Check	05/08/2024	eft	National Grid 94109	63952-94109	X	A5182.4 · Street Lights		97.20	-999.14
Check	05/08/2024	eft	Verizon	251-753-243-...	X	A1640.4 · Garage Contractual Expe...		173.37	-1,172.51
Check	05/08/2024	eft	Nexamp Inc		X	A5182.4 · Street Lights		108.55	-1,281.06
Check	05/10/2024		Agency & Trust		X	-SPLIT-		2,326.21	-3,607.27
Deposit	05/13/2024			Deposit	X	A1120 · Sales Tax, Town Share	7,925.36		4,318.09
Deposit	05/13/2024			Deposit	X	-SPLIT-	15.00		4,333.09
Check	05/16/2024	eft	CDPHP	Group 10008...	X	-SPLIT-		4,373.44	-40.35
Check	05/16/2024	3643	Patti Gustafson		X	A1640.4 · Garage Contractual Expe...		58.50	-98.85
Check	05/16/2024	3644	Home Town Hauling & Recy...	161316	X	A8160.4 · Garbage		35.25	-134.10
Check	05/16/2024	3645	Jessica VanDerwerker		X	A1640.4 · Garage Contractual Expe...		51.00	-185.10
Check	05/16/2024	3646	Evening Star Bookkeeping S...		X	-SPLIT-		455.07	-640.17
Check	05/16/2024	3647	Erin Sealey		X	A1410.4 · Town Clerk Contractual ...		118.80	-758.97
Check	05/16/2024	3648	NYS Magistrates Association		X	A1110.4 · Justice Contractual Expe...		80.00	-838.97
Check	05/16/2024	3649	Office of the State Comptroller	3637230-202...	X	A630 · Fines Due to the Comptroller		560.00	-1,398.97
Deposit	05/22/2024			Deposit	X	NYCLASS 0001General Savings	1,400.00		1.03
Check	05/24/2024		Agency & Trust	Interest	X	-SPLIT-		6,499.86	-6,498.83
Deposit	05/31/2024			Interest	X	A2401 · Interest & Earnings	0.11		-6,498.72
Total NBT Checking 202113498							9,340.47	15,839.19	-6,498.72
NYCLASS 0001General Savings									
Deposit	05/22/2024		transfer	Deposit	X	NBT Checking 202113498		1,400.00	-1,400.00
Deposit	05/31/2024			Interest	X	A2401 · Interest & Earnings	445.55		-954.45
Total NYCLASS 0001General Savings							445.55	1,400.00	-954.45
Total OPERATING FUNDS									
Total NYCLASS 0001General Savings							9,786.02	17,239.19	-7,453.17
RESERVE ACCOUNTS									
NYCLASS 0002 Municipal Building									
Deposit	05/31/2024			Interest	X	A2401 · Interest & Earnings	216.65		216.65
Total NYCLASS 0002 Municipal Building							216.65	0.00	216.65
Total RESERVE ACCOUNTS									
Total NYCLASS 0002 Municipal Building							216.65	0.00	216.65
A390 · Due from Other Funds									
Check	05/16/2024	eft	CDPHP	June premiu...	X	NBT Checking 202113498	3,280.08		3,280.08
Total A390 · Due from Other Funds							3,280.08	0.00	3,280.08

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Accrual Basis

Roseboom General Fund Transaction Detail by Account May 2024

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
A630 - Fines Due to the Comptroller									
Deposit	05/13/2024	09828...	State of New York	Deposit	X	NBT Checking 202113498			-10.00
Check	05/16/2024	3649	Office of the State Comptroller	March 2024		NBT Checking 202113498	560.00	10.00	550.00
Total A630 - Fines Due to the Comptroller									
A1120 - Sales Tax, Town Share									
Deposit	05/13/2024	017756	Otsego County Treasurer	Deposit		NBT Checking 202113498		7,925.36	-7,925.36
Total A1120 - Sales Tax, Town Share									
A2401 - Interest & Earnings									
Deposit	05/31/2024			Interest		NBT Checking 202113498		0.11	-0.11
Deposit	05/31/2024			Interest		NYCLASS 0001 General Savings		445.55	-445.66
Deposit	05/31/2024			Interest		NYCLASS 0002 Municipal Building		216.65	-662.31
Total A2401 - Interest & Earnings									
A2610 - Justice Fees									
Deposit	05/13/2024	09828...	State of New York	Deposit		NBT Checking 202113498		5.00	-5.00
Total A2610 - Justice Fees									
A1010.1 - Town Board Personal Service									
Check	05/24/2024		Agency & Trust	J Barrett, D ...		NBT Checking 202113498	950.00		950.00
Total A1010.1 - Town Board Personal Service									
A1110.1 - Justice Personal Service									
Check	05/24/2024		Agency & Trust	S Mosenson		NBT Checking 202113498	225.00	0.00	950.00
Total A1110.1 - Justice Personal Service									
A1110.4 - Justice Contractual Expense									
Check	05/06/2024	eft	Hughes Net			NBT Checking 202113498	55.47		55.47
Check	05/16/2024	3648	NYS Magistrates Association	dues for Stev...		NBT Checking 202113498	80.00		135.47
Total A1110.4 - Justice Contractual Expense									
A1220.1 - Supervisor Personal Service									
Check	05/24/2024		Agency & Trust	P Gustafson		NBT Checking 202113498	858.34		858.34
Total A1220.1 - Supervisor Personal Service									

Roseboom General Fund
Transaction Detail by Account
May 2024

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 06/12/24
 Accrual Basis

Type	Date	Num	Name	Memo	Cir	Split	Debit	Credit	Balance
A12201a · Supervisor Deputy P.S.									
Check	05/24/2024		Agency & Trust	C VanDerwer...		NBT Checking 202113498	75.00		75.00
Total A12201a · Supervisor Deputy P.S.									
A122047 · Supervisor Accounting									
Check	05/10/2024		Agency & Trust	ESBS		NBT Checking 202113498	55.00		55.00
Check	05/16/2024	3646	Evening Star Bookkeeping S...	-MULTIPLE-		NBT Checking 202113498	455.07		510.07
Check	05/24/2024		Agency & Trust	ESBS		NBT Checking 202113498	120.00		630.07
Total A122047 · Supervisor Accounting									
A1355.1 · Assessor Personal Service									
Check	05/24/2024		Agency & Trust	M Lippitt		NBT Checking 202113498	897.50		897.50
Total A1355.1 · Assessor Personal Service									
A1410.1 · Town Clerk Personal Service									
Check	05/24/2024		Agency & Trust	E Seeley		NBT Checking 202113498	667.50		667.50
Total A1410.1 · Town Clerk Personal Service									
A1410.4 · Town Clerk Contractual Exp.									
Check	05/16/2024	3647	Erin Seeley	4 mo internet		NBT Checking 202113498	118.80		118.80
Total A1410.4 · Town Clerk Contractual Exp.									
A1640.4 · Garage Contractual Expense									
Check	05/06/2024	eft	Hughes Net			NBT Checking 202113498	55.48		55.48
Check	05/08/2024	eft	National Grid 57106	48013-57106		NBT Checking 202113498	38.19		93.67
Check	05/08/2024	eft	Verizon	251-753-243-...		NBT Checking 202113498	173.37		267.04
Check	05/16/2024	3643	Patti Gustafson	internet		NBT Checking 202113498	58.50		325.54
Check	05/16/2024	3645	Jessica VanDerwerker	3 hours clean...		NBT Checking 202113498	51.00		376.54
Total A1640.4 · Garage Contractual Expense									
A1910.4 · Insurance									
Check	05/01/2024	3642	Gates Cole Associates Inc	57919		NBT Checking 202113498		448.00	-448.00
Check	05/01/2024	3642	Gates Cole Associates Inc	57919		NBT Checking 202113498	1,200.80		752.80
Total A1910.4 · Insurance									
A3510.1 · Dog Control Personal Service									
Check	05/24/2024		Agency & Trust	R Jorgenson		NBT Checking 202113498	133.33		133.33
Total A3510.1 · Dog Control Personal Service									

Roseboom General Fund
Transaction Detail by Account
May 2024

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 06/12/24
 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
A4020.1 · Vital Statistics P.S.									
Check	05/24/2024		Agency & Trust	E Seeley		NBT Checking 202113498	10.00		10.00
Total A4020.1 · Vital Statistics P.S.							10.00	0.00	10.00
A5010.1 · Superintendent Personal Service									
Check	05/10/2024		Agency & Trust	D Gage		NBT Checking 202113498	2,109.81		2,109.81
Check	05/24/2024		Agency & Trust	D Gage		NBT Checking 202113498	2,109.81		4,219.62
Total A5010.1 · Superintendent Personal Service							4,219.62	0.00	4,219.62
A5182.4 · Street Lights									
Check	05/08/2024	eft	National Grid 94109	182 kwh		NBT Checking 202113498	97.20		97.20
Check	05/08/2024	eft	Nexamp Inc	INV01849238		NBT Checking 202113498	108.55		205.75
Total A5182.4 · Street Lights							205.75	0.00	205.75
A8160.4 · Garbage									
Check	05/16/2024	3644	Home Town Hauling & Recy...	161316		NBT Checking 202113498	35.25		35.25
Total A8160.4 · Garbage							35.25	0.00	35.25
A9030.8 · Social Security									
Check	05/10/2024		Agency & Trust			NBT Checking 202113498	161.40		161.40
Check	05/24/2024		Agency & Trust			NBT Checking 202113498	453.38		614.78
Total A9030.8 · Social Security							614.78	0.00	614.78
A9060.8 · Health Insurance									
Check	05/16/2024	eft	CDPHP	June 2024 pr...		NBT Checking 202113498	1,093.36		1,093.36
Total A9060.8 · Health Insurance							1,093.36	0.00	1,093.36
TOTAL							26,289.86	26,289.86	0.00

Roseboom Highway Fund
Balance Sheet
 As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
OPERATING FUNDS	
NYCLASS 0003 Highway Savings	260,644.27
DA200 · Checking x3476	14,952.27
DA201 · Savings 8001120884	1.80
Total OPERATING FUNDS	275,598.34
RESERVE ACCOUNTS	
NYCLASS 0004 Road Repair	52,054.94
NYCLASS 0005 Equipment	1,482.72
DA230 · Road Repair Reserve 7194	1.03
DA230a · Equipment Reserve 4354	0.56
Total RESERVE ACCOUNTS	53,539.25
Total Checking/Savings	329,137.59
Total Current Assets	329,137.59
TOTAL ASSETS	329,137.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DA628 · NBT Loan	150,000.00
DA630 · Due to Other Funds	3,280.08
DA688 · Installment Purchase Contract	33,016.14
Total Other Current Liabilities	186,296.22
Total Current Liabilities	186,296.22
Total Liabilities	186,296.22
Equity	
DA882 · Reserves for Repair/Equipment	51,934.44
DA884 · Reserve for Debt	-183,016.14
DA914 · Appropriated Fund Balance	120,000.00
DA915 · Unappropriated Fund Balance	42,386.04
Net Income	111,537.03
Total Equity	142,841.37
TOTAL LIABILITIES & EQUITY	329,137.59

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Roseboom Highway Fund

Budget vs. Actual

06/12/24

January through May 2024

Accrual Basis

	Jan - May 24	Budget	\$ Over Budget	% of Budget
Income				
DA1001 · Real Property Tax	362,484.22	362,484.22	0.00	100.0%
DA2302 · Snow Removal Service, Other Gov	65,988.21	94,000.00	-28,011.79	70.2%
DA2401 · Interest & Earnings	6,182.50	8,900.00	-2,717.50	69.5%
DA2665 · Sales of Equipment	0.00	10,000.00	-10,000.00	0.0%
DA2770 · Unclassified Revenue	200.00			
DA3501 · State Aid, CHIPS	0.00	199,114.00	-199,114.00	0.0%
Total Income	434,854.93	674,498.22	-239,643.29	64.5%
Expense				
DA33104 · Traffic Control (Road Signs)	1,374.85	1,500.00	-125.15	91.7%
DA51041 · Maint of Roads (Summer)	0.00	2,500.00	-2,500.00	0.0%
DA51101 · Maintenance of Roads Pers. Svc.	22,359.93	90,876.00	-68,516.07	24.6%
DA51104 · Maintenance of Roads Cont. Exp.	2,974.98	51,060.00	-48,085.02	5.8%
DA51124 · CHIPS	8,565.20	199,114.00	-190,548.80	4.3%
DA51302 · Machinery Capital	144,491.00	135,000.00	9,491.00	107.0%
DA51304 · Machinery Contractual Exp.	32,543.80	67,000.00	-34,456.20	48.6%
DA51421 · Snow Removal Personal Service	51,910.29	68,555.00	-16,644.71	75.7%
DA51424 · Snow Removal Contractual Exp	36,653.60	50,000.00	-13,346.40	73.3%
DA90108 · Retirement	0.00	25,500.00	-25,500.00	0.0%
DA90308 · Social Security	5,681.67	12,196.00	-6,514.33	46.6%
DA90608 · Medical Insurance	16,665.40	32,500.00	-15,834.60	51.3%
DA90888 · Safety Training & Equipment	0.00	1,500.00	-1,500.00	0.0%
DA90898 · Uniforms / Clothing Allowance	97.18	1,500.00	-1,402.82	6.5%
DA97106 · Serial Bond, principal	0.00	15,000.00	-15,000.00	0.0%
DA97107 · Serial Bond, interest	0.00	6,750.00	-6,750.00	0.0%
DA97856 · Installment Purchase, Principal	0.00	33,016.14	-33,016.14	0.0%
DA97857 · Installment Purchase, Interest	0.00	931.08	-931.08	0.0%
Total Expense	323,317.90	794,498.22	-471,180.32	40.7%
Net Income	111,537.03	-120,000.00	231,537.03	-92.9%

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Accrual Basis

Roseboom Highway Fund
Profit & Loss
May 2024

	<u>May 24</u>
Income	
DA2401 · Interest & Earnings	1,446.19
Total Income	1,446.19
Expense	
DA51101 · Maintenance of Roads Pers. Svc.	11,059.36
DA51104 · Maintenance of Roads Cont. Exp.	2,442.88
DA51124 · CHIPS	8,565.20
DA51304 · Machinery Contractual Exp.	4,639.92
DA90308 · Social Security	846.04
DA90608 · Medical Insurance	3,280.08
Total Expense	30,833.48
Net Income	<u><u>-29,387.29</u></u>

Roseboom Highway Fund
Transaction Detail by Account
 May 2024

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 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
OPERATING FUNDS									
NYCLASS 0003 Highway Savings									
Deposit	05/16/2024		transfer		X	DA200 · Checking x3476		27,000.00	-27,000.00
Deposit	05/31/2024			Interest	X	DA2401 · Interest & Earnings	1,209.96		-25,790.04
Total NYCLASS 0003 Highway Savings							1,209.96	27,000.00	-25,790.04
DA200 · Checking x3476									
Check	05/10/2024		Agency & Trust		X	-SPLIT-		5,948.48	-5,948.48
Check	05/16/2024	4183	R L Parsons Inc	acct 3436	X	-SPLIT-		2,152.78	-8,101.26
Check	05/16/2024	4184	Kiser Sand & Gravel		X	-SPLIT-		8,565.20	-16,666.46
Check	05/16/2024	4185	Chyle Valley Repair		X	DA51304 · Machinery Cont...		141.54	-16,808.00
Check	05/16/2024	4186	Cole's Truck Parts		X	-SPLIT-		575.00	-17,383.00
Check	05/16/2024	4187	Creative Electronics LLC	10225	X	-SPLIT-		251.34	-17,634.34
Check	05/16/2024	4188	Royal Ford Motors of Cooperstown	cust no. 033089	X	DA51304 · Machinery Cont...		110.96	-17,745.30
Check	05/16/2024	4189	Cobleskill Stone Products Inc	cust # 51000	X	DA51104 · Maintenance of ...		186.86	-17,932.16
Check	05/16/2024	4190	Utica Mack Inc	billing service ...	X	DA51304 · Machinery Cont...		323.90	-18,256.06
Check	05/16/2024	4191	J C Smith Inc	cust# 044062	X	-SPLIT-		77.40	-18,333.46
Check	05/16/2024	4192	Gillee's Auto Truck & Marine	acct 26615	X	-SPLIT-		16.03	-18,349.49
Check	05/16/2024	4193	Bob's Country Store		X	DA51104 · Maintenance of ...		103.24	-18,452.73
Check	05/16/2024	4194	7M Supply LLC	130	X	DA51304 · Machinery Cont...		1,293.88	-19,746.61
Check	05/16/2024	4195	Cook Brothers Truck Parts	acct 75188	X	-SPLIT-		308.87	-20,055.48
Check	05/16/2024	4196	Fell Collision Works LLC		X	-SPLIT-		1,541.00	-21,596.48
Deposit	05/16/2024		Agency & Trust	Deposit	X	NYCLASS 0003 Highway S...	27,000.00		5,403.52
Check	05/24/2024			Interest	X	-SPLIT-		5,956.92	-553.40
Deposit	05/31/2024			Interest	X	DA2401 · Interest & Earnings	0.30		-553.10
Total DA200 · Checking x3476							27,000.30	27,553.40	-553.10
Total OPERATING FUNDS							28,210.26	54,563.40	-26,343.14
RESERVE ACCOUNTS									
NYCLASS 0004 Road Repair									
Deposit	05/31/2024			Interest	X	DA2401 · Interest & Earnings	229.41		229.41
Total NYCLASS 0004 Road Repair							229.41	0.00	229.41
NYCLASS 0005 Equipment									
Deposit	05/31/2024			Interest	X	DA2401 · Interest & Earnings	6.52		6.52
Total NYCLASS 0005 Equipment							6.52	0.00	6.52
Total RESERVE ACCOUNTS							235.93	0.00	235.93

Roseboom Highway Fund
Transaction Detail by Account
 May 2024

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 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
DA630 · Due to Other Funds									
Gener...	05/16/2024		General Fund	CDPHP		DA90608 · Medical Insuran...		3,280.08	-3,280.08
Total DA630 · Due to Other Funds							0.00	3,280.08	-3,280.08
DA2401 · Interest & Earnings									
Deposit	05/31/2024			Interest		DA200 · Checking x3476		0.30	-0.30
Deposit	05/31/2024			Interest		NYCLASS 0003 Highway S...		1,209.96	-1,210.26
Deposit	05/31/2024			Interest		NYCLASS 0004 Road Repair		229.41	-1,439.67
Deposit	05/31/2024			Interest		NYCLASS 0005 Equipment		6.52	-1,446.19
Total DA2401 · Interest & Earnings							0.00	1,446.19	-1,446.19
DA51101 · Maintenance of Roads Pers. Svc.									
Check	05/10/2024		Agency & Trust			DA200 · Checking x3476	5,525.76		5,525.76
Check	05/24/2024		Agency & Trust			DA200 · Checking x3476	5,533.60		11,059.36
Total DA51101 · Maintenance of Roads Pers. Svc.							11,059.36	0.00	11,059.36
DA51104 · Maintenance of Roads Cont. Exp.									
Check	05/16/2024	4183	R L Parsons Inc	-MULTIPLE-		DA200 · Checking x3476	2,152.78		2,152.78
Check	05/16/2024	4189	Cobleskill Stone Products Inc	44846		DA200 · Checking x3476	186.86		2,339.64
Check	05/16/2024	4193	Bob's Country Store	77852223280...		DA200 · Checking x3476	103.24		2,442.88
Total DA51104 · Maintenance of Roads Cont. Exp.							2,442.88	0.00	2,442.88
DA51124 · CHIPS									
Check	05/16/2024	4184	Kiser Sand & Gravel	-MULTIPLE-		DA200 · Checking x3476	8,565.20		8,565.20
Total DA51124 · CHIPS							8,565.20	0.00	8,565.20
DA51304 · Machinery Contractual Exp.									
Check	05/16/2024	4185	Chyle Valley Repair	7316		DA200 · Checking x3476	141.54		141.54
Check	05/16/2024	4186	Cole's Truck Parts	-MULTIPLE-		DA200 · Checking x3476	575.00		716.54
Check	05/16/2024	4187	Creative Electronics LLC	-MULTIPLE-		DA200 · Checking x3476	251.34		967.88
Check	05/16/2024	4188	Royal Ford Motors of Cooperstown	16390		DA200 · Checking x3476	110.96		1,078.84
Check	05/16/2024	4190	Utica Mack Inc	0105173435		DA200 · Checking x3476	323.90		1,402.74
Check	05/16/2024	4191	J C Smith Inc	-MULTIPLE-		DA200 · Checking x3476	77.40		1,480.14
Check	05/16/2024	4192	Gillee's Auto Truck & Marine	-MULTIPLE-		DA200 · Checking x3476	16.03		1,496.17
Check	05/16/2024	4194	7M Supply LLC	cordless tools ...		DA200 · Checking x3476	1,293.88		2,790.05
Check	05/16/2024	4195	Cook Brothers Truck Parts	-MULTIPLE-		DA200 · Checking x3476	615.87		3,405.92
Check	05/16/2024	4195	Cook Brothers Truck Parts	2037449		DA200 · Checking x3476		307.00	3,098.92
Check	05/16/2024	4196	Feil Collision Works LLC	-MULTIPLE-		DA200 · Checking x3476	1,541.00		4,639.92
Total DA51304 · Machinery Contractual Exp.							4,946.92	307.00	4,639.92

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 Accrual Basis

Roseboom Highway Fund
Transaction Detail by Account
 May 2024

Type	Date	Num	Name	Memo	Cir	Split	Debit	Credit	Balance
DA90308 · Social Security									
Check	05/10/2024		Agency & Trust			DA200 · Checking x3476	422.72		422.72
Check	05/24/2024		Agency & Trust			DA200 · Checking x3476	423.32		846.04
Total DA90308 · Social Security							846.04	0.00	846.04
DA90608 · Medical Insurance									
Gener...	05/16/2024		CDPHP	CDPHP		DA630 · Due to Other Funds	3,280.08		3,280.08
Total DA90608 · Medical Insurance							3,280.08	0.00	3,280.08
TOTAL							59,586.67	59,586.67	0.00

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Accrual Basis

Roseboom Trust & Agency
Balance Sheet
As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
TA200 · Checking x13597	2,587.01
Total Checking/Savings	2,587.01
Other Current Assets	
TA390 · Due From Other	35.16
Total Other Current Assets	35.16
Total Current Assets	2,622.17
TOTAL ASSETS	<u>2,622.17</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	
Retirement	574.01
State Withholding	8.97
Total 24000 · Payroll Liabilities	582.98
Total Other Current Liabilities	582.98
Total Current Liabilities	582.98
Total Liabilities	582.98
Equity	
32000 · Unrestricted Net Assets	2,243.82
Net Income	-204.63
Total Equity	2,039.19
TOTAL LIABILITIES & EQUITY	<u>2,622.17</u>

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Accrual Basis

Roseboom Trust & Agency
Profit & Loss
May 2024

	<u>May 24</u>
Income	
A5301 · General Transfer In	8,826.07
DA5301 · Highway Transfer In	11,905.40
TA2401 · Interest & Earnings	<u>0.07</u>
Total Income	20,731.54
Expense	
A9901 · General Transfer Out	8,896.07
DA9901 · Highway Transfer Out	<u>11,905.40</u>
Total Expense	<u>20,801.47</u>
Net Income	<u><u>-69.93</u></u>

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Accrual Basis

Roseboom Trust & Agency Transaction Detail by Account May 2024

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
TA200 · Checking x13597									
Check	05/01/2024	esbs	Evening Star Bookkeepi...		X	A9901 · General Transfer Out		70.00	-70.00
Deposit	05/06/2024		Deposit		X	A5301 · General Transfer In	2,326.21		2,256.21
Deposit	05/06/2024		Deposit		X	DA5301 · Highway Transfer In	5,948.48		8,204.69
Check	05/10/2024	esbs	Evening Star Bookkeepi...		X	A9901 · General Transfer Out		55.00	8,149.69
Check	05/10/2024	eft	NYS Income Tax		X	State Withholding		326.59	7,823.10
Check	05/10/2024	eftps	IRS		X	Fed & FICA Withholding		1,713.82	6,109.28
Check	05/10/2024	dd	Daniel Gage		X	-SPLIT-		1,552.81	4,556.47
Check	05/10/2024	dd	Raymond Augur		X	-SPLIT-		1,388.54	3,167.93
Check	05/10/2024	dd	Cody Duncan		X	-SPLIT-		1,332.36	1,835.57
Check	05/10/2024	dd	Dennis Hoke Jr		X	-SPLIT-		1,609.26	226.31
Check	05/10/2024	dd	NYS Deferred Compens...		X	NYS Deferred Comp		50.00	176.31
Deposit	05/20/2024		Deposit		X	A5301 · General Transfer In	6,499.86		6,676.17
Deposit	05/20/2024		Deposit		X	DA5301 · Highway Transfer In	5,956.92		12,633.09
Check	05/22/2024		NYS & Local Retirement		X	Retirement		590.05	12,043.04
Check	05/24/2024	esbs	Evening Star Bookkeepi...		X	A9901 · General Transfer Out		120.00	11,923.04
Check	05/24/2024	eftps	IRS		X	Fed & FICA Withholding		2,598.68	9,324.36
Check	05/24/2024	eft	NYS Income Tax		X	State Withholding		484.18	8,840.18
Check	05/24/2024	dd	Daniel Gage		X	-SPLIT-		1,552.81	7,287.37
Check	05/24/2024	dd	Raymond Augur		X	-SPLIT-		1,388.54	5,898.83
Check	05/24/2024	dd	Cody Duncan		X	-SPLIT-		1,306.04	4,592.79
Check	05/24/2024	dd	Dennis Hoke Jr		X	-SPLIT-		1,502.63	3,090.16
Check	05/24/2024	552	Jack Bairrett		X	-SPLIT-		219.33	2,870.83
Check	05/24/2024	dd	Steven Gridley		X	-SPLIT-	0.00		2,870.83
Check	05/24/2024	dd	Patti Gustafson		X	-SPLIT-		512.34	2,358.49
Check	05/24/2024	dd	Robert Jorgensen		X	-SPLIT-		123.13	2,235.36
Check	05/24/2024	dd	Matthew S Lippitt		X	-SPLIT-		539.44	1,695.92
Check	05/24/2024	dd	Steven Mosenson		X	-SPLIT-		201.04	1,494.88
Check	05/24/2024	dd	Allegra Schechter		X	-SPLIT-		219.33	1,275.55
Check	05/24/2024	dd	Erin Seeley		X	-SPLIT-		573.24	702.31
Check	05/24/2024	dd	Curtis Vanderwerker		X	-SPLIT-	0.00		702.31
Check	05/24/2024		NYS Deferred Compens...		X	NYS Deferred Comp		700.80	1.51
Deposit	05/31/2024		Interest		X	TA2401 · Interest & Earnings	0.07		1.58
Total TA200 · Checking x13597							20,731.54	20,729.96	

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Accrual Basis

Roseboom Trust & Agency Transaction Detail by Account May 2024

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
24000 - Payroll Liabilities									
Fed & FICA Withholding									
Check	05/10/2024	eftps	IRS			TA200 · Checking x13597			1,713.82
Check	05/10/2024	dd	Daniel Gage			TA200 · Checking x13597	1,713.82	540.50	1,173.32
Check	05/10/2024	dd	Raymond Augur			TA200 · Checking x13597		448.44	724.88
Check	05/10/2024	dd	Cody Duncan			TA200 · Checking x13597		386.27	338.61
Check	05/10/2024	dd	Dennis Hoke Jr			TA200 · Checking x13597		338.61	0.00
Check	05/24/2024	eftps	IRS			TA200 · Checking x13597	2,598.68		2,598.68
Check	05/24/2024	dd	Daniel Gage			TA200 · Checking x13597		540.50	2,058.18
Check	05/24/2024	dd	Raymond Augur			TA200 · Checking x13597		448.44	1,609.74
Check	05/24/2024	dd	Cody Duncan			TA200 · Checking x13597		384.00	1,225.74
Check	05/24/2024	dd	Dennis Hoke Jr			TA200 · Checking x13597		326.78	898.96
Check	05/24/2024	552	Jack Barrett			TA200 · Checking x13597		36.34	862.62
Check	05/24/2024	dd	Steven Gridley			TA200 · Checking x13597		36.34	826.28
Check	05/24/2024	dd	Patti Gustafson			TA200 · Checking x13597		221.34	604.94
Check	05/24/2024	dd	Robert Jorgensen			TA200 · Checking x13597		20.40	584.54
Check	05/24/2024	dd	Matthew S Lippitt			TA200 · Checking x13597		337.32	247.22
Check	05/24/2024	dd	Steven Mosenson			TA200 · Checking x13597		34.42	212.80
Check	05/24/2024	dd	Allegra Schecter			TA200 · Checking x13597		36.34	176.46
Check	05/24/2024	dd	Erin Seeley			TA200 · Checking x13597		128.66	47.80
Check	05/24/2024	dd	Curtis Vanderwerker			TA200 · Checking x13597		47.80	0.00
Total Fed & FICA Withholding							4,312.50	4,312.50	0.00
NYS Deferred Comp									
Check	05/10/2024	dd	Cody Duncan			TA200 · Checking x13597		50.00	-50.00
Check	05/10/2024	dd	NYS Deferred Compens...			TA200 · Checking x13597	50.00		0.00
Check	05/24/2024	dd	Cody Duncan			TA200 · Checking x13597		50.00	-50.00
Check	05/24/2024	dd	Steven Gridley			TA200 · Checking x13597		212.20	-262.20
Check	05/24/2024	dd	Patti Gustafson			TA200 · Checking x13597		150.00	-412.20
Check	05/24/2024	dd	Curtis Vanderwerker			TA200 · Checking x13597		288.60	-700.80
Check	05/24/2024	dd	NYS Deferred Compens...			TA200 · Checking x13597	700.80		0.00
Total NYS Deferred Comp							750.80	750.80	0.00

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Accrual Basis

Roseboom Trust & Agency Transaction Detail by Account May 2024

Type	Date	Num	Name	Memo	Cir	Split	Debit	Credit	Balance
Retirement									
Check	05/10/2024	dd	Daniel Gage			TA200 · Checking x13597		73.84	-73.84
Check	05/10/2024	dd	Cody Duncan	-MULTIPLE-		TA200 · Checking x13597		114.39	-188.23
Check	05/10/2024	dd	Dennis Hoke Jr			TA200 · Checking x13597		58.08	-246.31
Check	05/22/2024	dd	NYS & Local Retirement		X	TA200 · Checking x13597	590.05		343.74
Check	05/24/2024	dd	Daniel Gage			TA200 · Checking x13597		73.84	269.90
Check	05/24/2024	dd	Cody Duncan	-MULTIPLE-		TA200 · Checking x13597		150.98	118.92
Check	05/24/2024	dd	Dennis Hoke Jr	-MULTIPLE-		TA200 · Checking x13597		167.58	-48.66
Check	05/24/2024	dd	Steven Gridley			TA200 · Checking x13597		7.13	-55.79
Check	05/24/2024	dd	Steven Mosenson			TA200 · Checking x13597		6.75	-62.54
Total Retirement							590.05	652.59	-62.54
State Withholding									
Check	05/10/2024	eft	NYS Income Tax			TA200 · Checking x13597	326.59		326.59
Check	05/10/2024	dd	Daniel Gage			TA200 · Checking x13597		104.06	222.53
Check	05/10/2024	dd	Raymond Augur			TA200 · Checking x13597		75.74	146.79
Check	05/10/2024	dd	Cody Duncan			TA200 · Checking x13597		68.64	78.15
Check	05/10/2024	dd	Dennis Hoke Jr			TA200 · Checking x13597		78.15	0.00
Check	05/24/2024	eft	NYS Income Tax			TA200 · Checking x13597	484.18		484.18
Check	05/24/2024	dd	Daniel Gage			TA200 · Checking x13597		104.06	380.12
Check	05/24/2024	dd	Raymond Augur			TA200 · Checking x13597		75.74	304.38
Check	05/24/2024	dd	Cody Duncan			TA200 · Checking x13597		69.07	235.31
Check	05/24/2024	dd	Dennis Hoke Jr			TA200 · Checking x13597		87.12	148.19
Check	05/24/2024	dd	Patti Gustafson			TA200 · Checking x13597		40.33	107.86
Check	05/24/2024	dd	Matthew S Lippitt			TA200 · Checking x13597		89.40	18.46
Check	05/24/2024	dd	Erin Seeley			TA200 · Checking x13597		27.43	-8.97
Total State Withholding							810.77	819.74	-8.97
Total 24000 · Payroll Liabilities							6,464.12	6,535.63	-71.51
A5301 · General Transfer In									
Deposit	05/06/2024		General Fund	Deposit		TA200 · Checking x13597		2,326.21	-2,326.21
Deposit	05/20/2024		General Fund	Deposit		TA200 · Checking x13597		6,499.86	-8,826.07
Total A5301 · General Transfer In							0.00	8,826.07	-8,826.07
DA5301 · Highway Transfer In									
Deposit	05/06/2024		Highway Fund	Deposit		TA200 · Checking x13597		5,948.48	-5,948.48
Deposit	05/20/2024		Highway Fund	Deposit		TA200 · Checking x13597		5,956.92	-11,905.40
Total DA5301 · Highway Transfer In							0.00	11,905.40	-11,905.40

Roseboom Trust & Agency
Transaction Detail by Account
 May 2024

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 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
TA2401 - Interest & Earnings									
Deposit	05/31/2024			Interest		TA200 · Checking x13597	0.00	0.07	-0.07
Total TA2401 - Interest & Earnings									
A9901 - General Transfer Out									
Check	05/01/2024	esbs	Evening Star Bookkeepi...			TA200 · Checking x13597	70.00		70.00
Check	05/10/2024	esbs	Evening Star Bookkeepi...			TA200 · Checking x13597	55.00		125.00
Check	05/10/2024	dd	Daniel Gage			TA200 · Checking x13597	2,271.21		2,396.21
Check	05/24/2024	esbs	Evening Star Bookkeepi...			TA200 · Checking x13597	120.00		2,516.21
Check	05/24/2024	dd	Daniel Gage			TA200 · Checking x13597	2,271.21		4,787.42
Check	05/24/2024	552	Jack Barrett			TA200 · Checking x13597	255.67		5,043.09
Check	05/24/2024		Steven Gridley			TA200 · Checking x13597	255.67		5,298.76
Check	05/24/2024	dd	Patti Gustafson			TA200 · Checking x13597	924.01		6,222.77
Check	05/24/2024	dd	Robert Jorgensen			TA200 · Checking x13597	143.53		6,366.30
Check	05/24/2024	dd	Matthew S Lippitt			TA200 · Checking x13597	966.16		7,332.46
Check	05/24/2024	dd	Steven Mosenson			TA200 · Checking x13597	242.21		7,574.67
Check	05/24/2024	dd	Allegra Schecter			TA200 · Checking x13597	255.67		7,830.34
Check	05/24/2024	dd	Erin Seeley			TA200 · Checking x13597	729.33		8,559.67
Check	05/24/2024		Curtis Vanderwerker			TA200 · Checking x13597	336.40		8,896.07
Total A9901 - General Transfer Out									
DA9901 - Highway Transfer Out									
Check	05/10/2024	dd	Raymond Augur			TA200 · Checking x13597	1,912.72		1,912.72
Check	05/10/2024	dd	Cody Duncan			TA200 · Checking x13597	1,951.66		3,864.38
Check	05/10/2024	dd	Dennis Hoke Jr			TA200 · Checking x13597	2,084.10		5,948.48
Check	05/24/2024	dd	Raymond Augur			TA200 · Checking x13597	1,912.72		7,861.20
Check	05/24/2024	dd	Cody Duncan			TA200 · Checking x13597	1,960.09		9,821.29
Check	05/24/2024	dd	Dennis Hoke Jr			TA200 · Checking x13597	2,084.11		11,905.40
Total DA9901 - Highway Transfer Out									
TOTAL							47,997.13	47,997.13	0.00