



Agenda
Town Board Meeting
March 11, 2026

1. AUDIENCE PARTICIPATION

2. PRESENTATIONS:

- 2.1. **COUNTY UPDATE** -County Legislator- Larry Denesha

3. DEPARTMENT UPDATES:

- 3.1. **DOG CONTROL OFFICER (Sandy Griffin)**

- 3.1.1. Report

- 3.2. **CODE ENFORCEMENT OFFICER (Craig Demmon)**

- 3.2.1. Report

- 3.3. **HIGHWAY DEPARTMENT (Nelson Martin Jr.)**

- 3.4. **STAR LAKE WATER DEPARTMENT (Mark Hall)**

- 3.5. **TOWN CLERK/TAX COLLECTOR: (Tamika Provost)**

- 3.5.1. Report

- 3.5.2. Set 2nd Notice Fee

4. ADOPT MINUTES FROM PREVIOUS MEETING

- 4.1. Regular Meeting, February 11, 2026

5. SUPERVISOR/TOWN BOARD:

- 5.1. Review Supervisor's Financial Report

- 5.2. Review and Authorize Budget Amendments

- 5.3. Review and Authorize Payment of Town Bills (Abstract of Vouchers)

6. COMMITTEE UPDATES:

- 6.1. **ARENA: (Carlton Kerr/Melissa Streeter)**

- 6.2. **GOLF COURSE: (Jeremy Thompson/Dave Downey):**

- 6.3. **CF YOUTH COMMISSION (Sam Bryant):**

- 6.4. **OSWEGATCHIE CEMETERY (Carlton Kerr/Gigi Hayden):**

7. OLD BUSINESS:

- 7.1. Review Action Plan

8. NEW BUSINESS:

- 8.1. Review Drug & Alcohol Policy



Dog Control Officer Report
Month- March 2026

# of dogs seized for the town: 0	# taken to the shelter: 0	# held at local kennel: 0
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of trips conducted for dog control:
2

of miles traveled for dog control:
58

calls, messages/home visits-contacts
14

\$\$\$ for mileage- \$42.05

of DCO Final Notices
& Rabies Vac Info given out
8

Dog Complaints Received
0

of tickets issued for dog violations:
0

of Summons Served
0

NOTES:

*There are currently no dog owners pending on the "Letter" list- licenses that expired on 1/31/26.

I hereby certify, that this report is a true statement of all activity conducted by me, as dog control officer for the time period stated.

Sandra Griffin
Dog Control Officer

Account#	Account Description	Fee Description	Qty	Local Share
A1255	Certified Copy of Marriage Record	Certified Copy - Marriage	1	10.00
	Conservation	Conservation	1	0.28
			Sub-Total:	\$10.28
A1603	Misc. Fees	Certified Copy - Birth	2	20.00
			Sub-Total:	\$20.00
A2410	Rental of Real Property	Refund of Deposit	3	-75.00
		Rent (Residential)	5	125.00
		Residential Security Deposit	5	125.00
			Sub-Total:	\$175.00
A2540	3% Bingo Proceeds	3% Bingo Proceeds	1	0.00
			Sub-Total:	\$0.00
A2544	Dog Licensing	Female, Spayed	3	13.50
		Male, Neutered	4	27.00
		Male, Unneutered	3	31.50
			Sub-Total:	\$72.00
SS2120	Sewer Rents	Wanakena Sewer Rents	13	10,210.00
			Sub-Total:	\$10,210.00
			Total Local Shares Remitted:	\$10,487.28
Amount paid to:	NYS Ag. & Markets for spay/neuter program			18.00
Amount paid to:	NYS Environmental Conservation			4.72
Total State, County & Local Revenues:		\$10,510.00	Total Non-Local Revenues:	
			\$22.72	

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Tamika Provost, Town Clerk, Town of Fine during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

			3/2/26
_____ Supervisor	_____ Date	_____ Town Clerk	_____ Date

The Fine Town Board held its regular meeting on Wednesday, February 11, 2026, at the Municipal Office Building in Star Lake. Attendance was taken, and a quorum was present. The meeting was called to order with the Pledge of Allegiance at 6:30 PM.

Board Members	Present	Absent	Late	Arrived
Supervisor Jeremy Thompson	X			
Councilman Philip Giardino	X			
Councilman Carlton Kerr	X			
Councilman Samuel Bryant	X			
Councilwoman Gigi Hayden	X			

Guests: Tamika Provost, Town Clerk, Highway Superintendent, Nelson Martin Jr., Code Enforcement Officer, Craig Demmon, County Legislator, Larry Denesha, Dog Control Officer, Sandy Griffin, Chris Cook (on the phone), Allen Ditch, Rich Novak, along with other representatives of the Winter Whiteout committee.

Audience Participation- Members of the Winter Whiteout Committee gathered to discuss events taking place this coming weekend. A request for \$5,000 was made to the board for the 2026 festival.

W.O.W. – 02/2026-27 Moved by S. Bryant, seconded by C. Kerr, to approve \$5,000 funding for the 2026 Whiteout Weekend Festival.

Ayes: 5 Noes: 0 Carried.

County- Larry Denesha, County Legislator, was present to give an update on what is happening at the county level.

Dog Control – A report was submitted to the board for January. The Rabies Clinic will take place at the Clifton Town Barn in Newton Falls on June 18th between 5 pm and 7 pm.

Codes – A report was submitted to the board for January.

Agreement – 02/2026-28 – Moved by P. Giardino, seconded by C. Kerr, to authorize the signing of the 3-year County Snow and Ice Removal Agreement.

Ayes: 5 Noes: 0 Carried.

Report –02/2026-29 Moved by G. Hayden, seconded by S. Bryant, to accept the town clerk’s report as presented.

Ayes: 5 Noes: 0 Carried.

Minutes –02/2026-30 Moved by C. Kerr, seconded by S. Bryant, to accept the minutes from the January 14th town board meeting as presented.

Ayes: 5 Noes: 0 Carried.

Reports –02/2026-31 Moved by P. Giardino, seconded by S. Bryant, to accept the 2025 year-end financial reports as presented.

Ayes: 5 Noes: 0 Carried.

Reports-02/2026-32 Moved by G. Hayden, seconded by S. Bryant, to accept the January 2026 financial reports as presented.

Ayes: 5 Noes: 0 Carried.

Budget Amendments- 02/2026-33 Moved by S. Bryant, seconded by P. Giardino, to approve the December 2025 budget amendments.

Ayes: 5 Noes: 0 Carried.

Bills –02/2026-34 Moved by C. Kerr, seconded by P. Giardino, the town bills represented by vouchers 26-18 through 26-56 be paid.

General Fund - \$ 33,212.67

Highway Fund - \$ 28,919.57
Sewer District - \$ 417.85
Water District - \$ 6,024.92
Total - \$70,907.31

Ayes: 5 Noes: 0 Carried.

Invoice- 02/2026-35 Moved by C. Kerr, seconded by G. Hayden, to approve the additional payment for the 2026 Insurance for \$55,006.81 and \$593.00.

Ayes: 5 Noes: 0 Carried.

Arena – The minutes and financials were reviewed by the board.

Action Plan – The action plan was reviewed.

Clifton-Fine School- 02/2026-36 Moved by P. Giardino, seconded by C. Kerr, to approve the expense of \$1,000 for the 2026 Missoula Theatre production.

Ayes: 5 Noes: 0 Carried.

Adjourn – 02/2026-37 Moved by S. Bryant, seconded by G. Hayden, the meeting was adjourned at 8:47 PM.

Ayes: 5 Noes: 0 Carried.

Respectfully Submitted,

Tamika Provost, Town Clerk

Monthly Operating Statements

Town of Fine

For the 2 months ended February 28, 2026

Prepared by The Hoffman Eells Group CPAs P.C.

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General Fund A - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
A1001 - Real Property Tax GEN FUND A	305,922.80	464,964.00	464,964.00	-	-
A1089 - Other Tax Items-Surcharge Share GEN FUND A	-	-	1,000.00	1,000.00	100.00
A1090 - Real Property Tax Interest & Penalty GEN FUND A	-	-	1,700.00	1,700.00	100.00
A1232 - Tax Collection Fees not Interest on Taxes GEN FUND A	-	-	250.00	250.00	100.00
A1255 - Town Clerk Fees GEN FUND A	10.28	28.61	300.00	271.39	90.46
A1603 - Vital Statistics Fees Gen FUND A	20.00	350.00	1,000.00	650.00	65.00
A2192.1 - Charges for Cemetery Services (Oswegatchie) GEN FUND A	-	-	1,000.00	1,000.00	100.00
A2210 - General Services Other Governments GEN FUND A	-	-	5,800.00	5,800.00	100.00
A2401 - Interest & Earnings GEN FUND A	1,145.75	2,413.56	22,000.00	19,586.44	89.03
A2410 - Rental of Real Property GEN FUND A	175.00	200.00	200.00	-	-
A2412 - Rental of Real Property Other Govern GEN FUND A	350.00	701.00	2,000.00	1,299.00	64.95
A2544 - Dog Licenses GEN FUND A	72.00	234.00	1,500.00	1,266.00	84.40
A2555 - Building Permits GEN FUND A	-	156.00	2,500.00	2,344.00	93.76
A2610 - Fines, Forfeits of Bail GEN FUND A	2,510.00	9,955.00	20,000.00	10,045.00	50.23
A2683 - Self Insurance Reimburse (Workers Comp) GEN FUND A	-	1,186.41	1,300.00	113.59	8.74
A2770 - Unclassified Revenues GEN FUND A	-	6.25	50.00	43.75	87.50
A3001 - State AIM per Capita Aid GEN FUND A	-	-	35,001.00	35,001.00	100.00
A3005 - State Aid Mortgage Tax GEN FUND A	-	-	8,500.00	8,500.00	100.00
A3089.1 State Aid (JCAP) GEN FUND A	-	-	2,288.00	2,288.00	100.00
Total Revenues	310,205.83	480,194.83	571,353.00	91,158.17	15.95
Appropriations					
A10101 - Town Board PS GEN FUND A	859.28	2,148.20	11,600.00	9,451.80	81.48
A10104 - Town Board CE GEN FUND A	-	-	500.00	500.00	100.00
A11101 - Justices PS GEN FUND A	800.66	2,001.65	10,809.00	8,807.35	81.48
A11101.1 - Justices PS GEN FUND A Assistant	2,465.40	6,117.09	32,050.00	25,932.91	80.91
A11101.2 - Justices PS GEN FUND A Court Officer Services	-	-	2,880.00	2,880.00	100.00
A11104 - Justices CE GEN FUND A	1,055.73	1,558.73	6,000.00	4,441.27	74.02
A12201 - Supervisor PS GEN FUND A	1,288.38	3,220.95	17,393.00	14,172.05	81.48
A12204 - Supervisor CE GEN FUND A	3,521.42	6,761.73	40,000.00	33,238.27	83.10
A13301 - Tax Collector PS GEN FUND A	333.34	833.35	4,500.00	3,666.65	81.48
A13301.1 - Tax Collector PS GEN FUND A School Tax Collector	-	-	4,500.00	4,500.00	100.00
A13302 - Tax Collector EQ GEN FUND A	-	-	250.00	250.00	100.00
A13304 - Tax Collector CE GEN FUND A	-	20.49	1,500.00	1,479.51	98.63
A13551 - Assessor PS GEN FUND A	1,907.40	4,768.50	25,750.00	20,981.50	81.48

NO ASSURANCE IS PROVIDED

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A13552 - Assessor EQ GEN FUND A	-	-	500.00	500.00	100.00
A13554 - Assessor CE GEN FUND A	-	17.18	2,500.00	2,482.82	99.31
A14101 - Town Clerk PS GEN FUND A	2,655.56	6,638.90	35,850.00	29,211.10	81.48
A14101.1 - Town Clerk PS GEN FUND A Deputy Town Clerk	-	906.30	3,400.00	2,493.70	73.34
A14104 - Town Clerk CE GEN FUND A	295.01	1,724.46	5,000.00	3,275.54	65.51
A14204 - Attorney CE GEN FUND A	-	-	5,000.00	5,000.00	100.00
A14601 - Records Management PS GEN FUND A	111.12	277.80	1,500.00	1,222.20	81.48
A14604 - Records Management CE GEN FUND A	-	-	1,600.00	1,600.00	100.00
A16201 - Buildings PS GEN FUND A Custodians	748.00	1,805.00	7,514.00	5,709.00	75.98
A16204 - Buildings CE GEN FUND A Arena Expenses	-	2,700.00	-	(2,700.00)	-
A16204.1 - Buildings CE GEN FUND A Town Hall Expenses	570.35	1,080.14	2,000.00	919.86	45.99
A16204.2 - Buildings CE GEN FUND A Town Barn Expenses	3,290.21	5,609.27	23,000.00	17,390.73	75.61
A16204.3 - Buildings CE GEN FUND A Office Bldg Expenses	1,793.43	4,745.07	20,000.00	15,254.93	76.27
A16204.4 - Buildings CE GEN FUND A CF Comm Ctr Exp	6,279.96	8,183.04	12,000.00	3,816.96	31.81
A16204.5 - Buildings CE GEN FUND A Wanakena Restroom Ctr Exp	-	770.00	2,000.00	1,230.00	61.50
A16204.6 - Buildings CE GEN FUND A Footbridge	-	-	2,000.00	2,000.00	100.00
A19104 - Unallocated Insurance GEN FUND A	34,709.54	34,709.54	33,000.00	(1,709.54)	(5.18)
A19204 - Municipal Association Dues GEN FUND A	-	1,750.00	1,750.00	-	-
A19904 - Contingency GEN FUND A	-	-	15,000.00	15,000.00	100.00
A30101 - Public Safety Adm. PS GEN FUND A	-	-	2,000.00	2,000.00	100.00
A30104 - Public Safety CE GEN FUND A	194.62	337.64	2,000.00	1,662.36	83.12
A30104.1 - Public Safety CE GEN FUND A Demolition and Clean up	-	-	10,000.00	10,000.00	100.00
A33102 - Traffic Control EQ GEN FUND A	-	-	1,000.00	1,000.00	100.00
A33104 - Traffic Control CE GEN FUND A	-	-	8,500.00	8,500.00	100.00
A35101 - Dog Control PS GEN FUND A	370.38	925.95	5,000.00	4,074.05	81.48
A35104 - Dog Control CE GEN FUND A	50.05	1,118.75	2,900.00	1,781.25	61.42
A36104 - Review Board CE GEN FUND A	-	-	1,300.00	1,300.00	100.00
A36201 - Safety Inspection/Code Enforcement PS GEN FUND A	1,082.44	2,706.10	14,613.00	11,906.90	81.48
A36201.1 - Safety Inspection/Code Enforcement PS GEN FUND A Assistant	-	-	6,400.00	6,400.00	100.00
A36204 - Safety Inspection/Code Enforcement CE GEN FUND A	485.00	485.00	750.00	265.00	35.33
A40201 - Regis. of Vital Stats PS GEN FUND A	330.00	400.00	1,000.00	600.00	60.00
A40204 - Regis. of Vital Stats CE GEN FUND A	-	-	100.00	100.00	100.00
A40684 - Insect Control CE GEN FUND A	-	-	18,961.00	18,961.00	100.00
A45404 - Ambulance CE GEN FUND A	-	27,350.00	28,050.00	700.00	2.50
A50101 - Supt. of Highway PS GEN FUND A	4,814.82	12,037.05	65,000.00	52,962.95	81.48
A50104 - Supt. of Highway CE GEN FUND A	-	-	1,000.00	1,000.00	100.00
A51824 - Street Lighting CE GEN FUND A	2,948.00	5,652.41	25,500.00	19,847.59	77.83
A63104 - Community Action CE GEN FUND A	1,000.00	1,000.00	50,000.00	49,000.00	98.00
A64104 - Publicity (Public Notices) CE GEN FUND A	52.00	330.57	1,000.00	669.43	66.94

NO ASSURANCE IS PROVIDED

General Fund A - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A65104 - Veterans Services CE GEN FUND A	125.00	125.00	125.00	-	-
A71404 - Playgrounds/Recreation CE GEN FUND A	-	-	500.00	500.00	100.00
A73104 - Youth Programs CE GEN FUND A	-	-	8,492.00	8,492.00	100.00
A75104 - Historian CE GEN FUND A	-	-	1,500.00	1,500.00	100.00
A76204 - Adult Recreation CE GEN FUND A	1,750.00	1,750.00	1,750.00	-	-
A79894 - Other Culture & Rec. (Arena) GEN FUND A	-	14,000.00	14,000.00	-	-
A80204 - Planning CE GEN FUND A	-	-	2,000.00	2,000.00	100.00
A88104 - Cemeteries CE GEN FUND A	-	-	500.00	500.00	100.00
A88104.1 - Cemetery CE (Oswegatchie) GEN FUND A	-	-	5,000.00	5,000.00	100.00
A90108 - State Retirement GEN FUND A	-	-	38,000.00	38,000.00	100.00
A90308 - Social Security GEN FUND A	1,060.99	2,695.67	15,650.00	12,954.33	82.78
A90358 - Medicare GEN FUND A	248.14	630.43	3,650.00	3,019.57	82.73
A90458 - Life Ins GEN FUND A	28.32	84.96	345.00	260.04	75.37
A90508 - Unemployment Ins GEN FUND A	427.65	1,679.15	4,500.00	2,820.85	62.69
A90558 - Disability Ins GEN FUND A	(9.60)	(24.00)	115.00	139.00	120.87
A90608 - Medical/Dental Ins GEN FUND A	8,397.76	19,895.72	71,900.00	52,004.28	72.33
A99019 - Interfund Transfer to Highway GEN FUND A	-	20,000.00	20,000.00	-	-
Total Appropriations	86,040.36	211,527.79	764,447.00	552,919.21	72.33
Profit (Loss) for the Period	224,165.47	268,667.04	(193,094.00)	(461,761.04)	239.14

NO ASSURANCE IS PROVIDED

Highway Fund DA - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
DA1001 - Real Property Tax HIGHWAY FUND DA	451,309.00	847,149.00	847,149.00	-	-
DA2300 - Transport Svcs (County Mowing Contract) HIGHWAY FUND DA	-	-	3,400.00	3,400.00	100.00
DA2302 - Snow Removal Svcs-Other Govt (County Contract) HIGHWAY FUND DA	-	-	19,000.00	19,000.00	100.00
DA2401 - Interest & Earnings HIGHWAY FUND DA	612.22	1,285.36	20,000.00	18,714.64	93.57
DA2650 - Sale of Surplus Scrap HIGHWAY FUND DA	-	-	1,500.00	1,500.00	100.00
DA3501 - State Aid-CHIPS HIGHWAY FUND DA	-	-	400,000.00	400,000.00	100.00
DA5031 - Interfund Transfer from General HIGHWAY FUND DA	-	20,000.00	20,000.00	-	-
DA3960 - State Aid-State Disaster Assistance HIGHWAY FUND DA	-	6,165.49	-	(6,165.49)	-
DA4960 - Federal Aid (FEMA) Federal Disaster Assistance HIGHWAY FUND DA	-	36,992.91	-	(36,992.91)	-
Total Revenues	451,921.22	911,592.76	1,311,049.00	399,456.24	30.47
Appropriations					
DA51101 - General Repairs PS HIGHWAY FUND DA	-	-	167,815.00	167,815.00	100.00
DA51104 - General Repairs CE HIGHWAY FUND DA	1,482.90	2,325.67	77,500.00	75,174.33	97.00
DA51122 - Permanent Improvements Capital Outlay HIGHWAY FUND DA	-	-	400,000.00	400,000.00	100.00
DA51204 - Bridges CE HIGHWAY FUND DA	-	-	5,000.00	5,000.00	100.00
DA51304 - Machinery CE HIGHWAY FUND DA	3,820.24	5,246.46	70,000.00	64,753.54	92.51
DA51421 - Snow Removal PS HIGHWAY FUND DA	25,540.80	72,805.58	182,180.00	109,374.42	60.04
DA51424 - Snow Removal CE HIGHWAY FUND DA	10,691.07	27,186.05	95,000.00	67,813.95	71.38
DA90108 - State Retirement HIGHWAY FUND DA	-	-	47,600.00	47,600.00	100.00
DA90308 - Social Security HIGHWAY FUND DA	1,475.52	4,297.95	21,700.00	17,402.05	80.19
DA90358 - Medicare HIGHWAY FUND DA	636.60	1,807.41	5,075.00	3,267.59	64.39
DA90458 - Life Ins HIGHWAY FUND DA	56.64	169.92	700.00	530.08	75.73
DA90508 - Unemployment Ins HIGHWAY FUND DA	1,317.56	3,926.34	5,470.00	1,543.66	28.22
DA90558 - Disability Ins HIGHWAY FUND DA	(14.40)	(36.00)	25.00	61.00	244.00
DA90608 - Medical/Dental Ins HIGHWAY FUND DA	10,103.99	33,385.63	136,700.00	103,314.37	75.58
DA19904 - Contingency HIGHWAY FUND DA	-	-	10,000.00	10,000.00	100.00
DA962.2 Budgetary Provision for Other Uses-Reserve Addition-Machinery/Equip HIGHWAY FUND DA	-	200,000.00	200,000.00	-	-
Total Appropriations	55,110.92	351,115.01	1,424,765.00	1,073,649.99	75.36
Profit (Loss) for the Period	396,810.30	560,477.75	(113,716.00)	(674,193.75)	592.88

NO ASSURANCE IS PROVIDED

Fire Protection Dist SF - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SF1001 - Real Property Tax FIRE PROTECTION DIST SF	-	55,282.00	55,282.00	-	-
Total Revenues	-	55,282.00	55,282.00	-	-
Appropriations					
SF34104 - Fire Protection CE FIRE PROTECTION DIST SF Star Lake Fire Dept Contract	-	37,122.00	37,122.00	-	-
SF34104.1 - Fire Protection CE FIRE PROTECTION DIST SF Fine Fire Dept Contract	-	18,160.00	18,160.00	-	-
Total Appropriations	-	55,282.00	55,282.00	-	-
Profit (Loss) for the Period	-	-	-	-	-

NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SW2140.1 - Metered Water Sales-EDU's-Fine w Taxes STAR LAKE WATER DIST SW	262,440.00	262,440.00	262,440.00	-	-
SW2140.2 - Metered Water Sales-EDU's-Clifton Star Lake (FKA Woodhaven, plus some Rt3) STAR LAKE WATER DIST SW	-	-	34,020.00	34,020.00	100.00
SW2140.3 - Metered Water Sales-EDU's-Clifton Newton Falls STAR LAKE WATER DIST SW	-	-	25,155.00	25,155.00	100.00
SW2140.4 - Metered Water Sales-Golf Course Raw Water Usage STAR LAKE WATER DIST SW	-	-	1,350.00	1,350.00	100.00
SW2401 - Interest & Earnings STAR LAKE WATER DIST SW	465.47	980.63	13,400.00	12,419.37	92.68
Total Revenues	262,905.47	263,420.63	336,365.00	72,944.37	21.69
Appropriations					
SW83101 - Personal Services STAR LAKE WATER DIST SW	4,848.22	11,221.67	59,480.00	48,258.33	81.13
SW83102 - Equip & Cap Outlay STAR LAKE WATER DIST SW	-	-	2,500.00	2,500.00	100.00
SW83104 - Contr Exp STAR LAKE WATER DIST SW	26,309.76	31,375.10	81,060.00	49,684.90	61.29
SW90108 - State Retirement STAR LAKE WATER DIST SW	-	-	11,265.00	11,265.00	100.00
SW90308 - Social Security STAR LAKE WATER DIST SW	293.27	681.12	3,690.00	3,008.88	81.54
SW90358 - Medicare STAR LAKE WATER DIST SW	68.59	159.29	865.00	705.71	81.58
SW90458 - Life Ins STAR LAKE WATER DIST SW	9.44	28.32	115.00	86.68	75.37
SW90508 - Unemployment Ins STAR LAKE WATER DIST SW	304.00	724.63	1,340.00	615.37	45.92
SW90558 - Disability Ins STAR LAKE WATER DIST SW	(4.80)	(10.80)	5.00	15.80	316.00
SW90608 - Medical/Dental Ins STAR LAKE WATER DIST SW	1,096.06	3,406.07	13,205.00	9,798.93	74.21
SW97106 - Debt Principal, Serial Bonds STAR LAKE WATER DIST SW	-	-	160,340.00	160,340.00	100.00
SW19904 - Contingency STAR LAKE WATER DIST SW	-	-	2,500.00	2,500.00	100.00
Total Appropriations	32,924.54	47,585.40	336,365.00	288,779.60	85.85
Profit (Loss) for the Period	229,980.93	215,835.23	-	(215,835.23)	-

NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SS2120 - Sewer Rents WANAKENA SEWER DIST SS	30,290.00	30,290.00	30,290.00	-	-
SS2128 - Penalties on Sewer Rents WANAKENA SEWER DIST SS	-	-	100.00	100.00	100.00
SS2401 - Interest & Earnings WANAKENA SEWER DIST SS	154.44	327.49	1,500.00	1,172.51	78.17
Total Revenues	30,444.44	30,617.49	31,890.00	1,272.51	3.99
Appropriations					
SS81201 - Personal Services WANAKENA SEWER DIST SS	583.48	1,458.70	7,877.00	6,418.30	81.48
SS81204 - Contr Exp WANAKENA SEWER DIST SS	1,649.07	2,066.92	11,557.00	9,490.08	82.12
SS90308 - Social Security WANAKENA SEWER DIST SS	36.18	90.44	490.00	399.56	81.54
SS90358 - Medicare WANAKENA SEWER DIST SS	8.46	21.15	115.00	93.85	81.61
SS90508 - Unemployment Ins WANAKENA SEWER DIST SS	36.75	94.50	551.00	456.50	82.85
SS90558 - Disability Ins WANAKENA SEWER DIST SS	(2.40)	(6.00)	5.00	11.00	220.00
SS97106 - Debt Principal, Serial Bond WANAKENA SEWER DIST SS	6,300.00	6,300.00	6,300.00	-	-
SS97107 - Debt Interest, Serial Bond WANAKENA SEWER DIST SS	734.26	734.26	4,995.00	4,260.74	85.30
Total Appropriations	9,345.80	10,759.97	31,890.00	21,130.03	66.26
Profit (Loss) for the Period	21,098.64	19,857.52	-	(19,857.52)	-

NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SP2350 - Fine Youth Services, Governments CF YOUTH COMM. SP	-	-	8,492.00	8,492.00	100.00
SP2390 - Clifton Share Joint Activity-Other Government CF YOUTH COMM. SP	-	-	8,492.00	8,492.00	100.00
SP2401 - Interest & Earnings CF YOUTH COMM. SP	0.08	0.17	-	(0.17)	-
Total Revenues	0.08	0.17	16,984.00	16,983.83	100.00
Appropriations					
SP73201 - Personal Services CF YOUTH COMM. SP	-	-	5,120.00	5,120.00	100.00
SP73204 - Contr Exp CF YOUTH COMM. SP	-	-	10,864.00	10,864.00	100.00
SP90308 - Social Security CF YOUTH COMM. SP	-	-	325.00	325.00	100.00
SP90358 - Medicare CF YOUTH COMM. SP	-	-	80.00	80.00	100.00
SP90408 - Workers Compensation CF YOUTH COMM. SP	-	187.30	190.00	2.70	1.42
SP90508 - Unemployment Ins CF YOUTH COMM. SP	-	-	365.00	365.00	100.00
SP90558 - Disability Ins CF YOUTH COMM. SP	-	-	40.00	40.00	100.00
Total Appropriations	-	187.30	16,984.00	16,796.70	98.90
Profit (Loss) for the Period	0.08	(187.13)	-	187.13	-

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SPG2001 - Cart Trail Fees CF GOLF COURSE SPG	-	-	12,000.00	12,000.00	100.00
SPG2010 - Cart Rentals CF GOLF COURSE SPG	-	-	13,500.00	13,500.00	100.00
SPG2015 - Concessions-Pro Shop CF GOLF COURSE SPG	-	-	1,350.00	1,350.00	100.00
SPG2025 - Cart Storage CF GOLF COURSE SPG	-	-	5,200.00	5,200.00	100.00
SPG2030 - Driving Range Fees CF GOLF COURSE SPG	-	-	1,500.00	1,500.00	100.00
SPG2050 - Greens Fees CF GOLF COURSE SPG	-	-	46,000.00	46,000.00	100.00
SPG2051 - Memberships CF GOLF COURSE SPG	-	-	40,000.00	40,000.00	100.00
SPG2401 - Interest & Earnings CF GOLF COURSE SPG	166.97	352.84	3,000.00	2,647.16	88.24
SPG2410 - Rental of Real Property-Kitchen CF GOLF COURSE SPG	-	-	3,600.00	3,600.00	100.00
SPG2691 - Gift Certificate Revenue CF GOLF COURSE SPG	-	-	150.00	150.00	100.00
SPG2702 - NYS Sales Tax Vendor Credit CF GOLF COURSE SPG	-	-	50.00	50.00	100.00
SPG2703 - NYS Sales Tax on Taxable Sales CF GOLF COURSE SPG	-	-	(800.00)	(800.00)	100.00
SPG2705 - Gifts & Donations CF GOLF COURSE SPG	-	-	300.00	300.00	100.00
SPG2705.1 - Sponsorships (Score Cards) CF GOLF COURSE SPG	-	-	1,200.00	1,200.00	100.00
Total Revenues	166.97	352.84	127,050.00	126,697.16	99.72
Appropriations					
SPG72501 - Personal Services CF GOLF COURSE SPG Fertilizer	-	-	1,710.00	1,710.00	100.00
SPG72501.1 - Personal Services CF GOLF COURSE SPG Club House	-	-	21,504.00	21,504.00	100.00
SPG72501.2 - Personal Services CF GOLF COURSE SPG Grounds	-	-	52,832.00	52,832.00	100.00
SPG72502.1 - Equipment CF GOLF COURSE SPG Club House	-	-	2,000.00	2,000.00	100.00
SPG72504 - Contr Expense CF GOLF COURSE SPG Insurance	3,697.12	3,697.12	3,500.00	(197.12)	(5.63)
SPG72504.1 - Contr Expense CF GOLF COURSE SPG Club House	-	1,080.00	9,200.00	8,120.00	88.26
SPG72504.2 - Contr Expense CF GOLF COURSE SPG Grounds	-	-	22,000.00	22,000.00	100.00
SPG72504.3 - Contr Expense CF GOLF COURSE SPG Pro Shop Supplies	-	-	1,000.00	1,000.00	100.00
SPG90308 - Social Security CF GOLF COURSE SPG	-	-	4,725.00	4,725.00	100.00
SPG90358 - Medicare CF GOLF COURSE SPG	-	-	1,115.00	1,115.00	100.00
SPG90408 - Workers Compensation CF GOLF COURSE SPG	-	999.11	1,000.00	0.89	0.09
SPG90508 - Unemployment Ins CF GOLF COURSE SPG	-	-	4,400.00	4,400.00	100.00
SPG90558 - Disability Ins CF GOLF COURSE SPG	-	-	64.00	64.00	100.00
SPG19904 - Contingency CF GOLF COURSE SPG	-	-	2,000.00	2,000.00	100.00
Total Appropriations	3,697.12	5,776.23	127,050.00	121,273.77	95.45

NO ASSURANCE IS PROVIDED

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Profit (Loss) for the Period	(3,530.15)	(5,423.39)	-	5,423.39	-

NO ASSURANCE IS PROVIDED

Youngs RD H3 - Monthly Operating Statement

Town of Fine

For the 2 months ended February 28, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
H32401 - Interest & Earnings H3 YOUNGS RD BRIDGE CAPITAL PROJECT	22.80	47.17	-	(47.17)	-
H33097 - State Aid H3 YOUNGS RD BRIDGE CAPITAL PROJECT	87,561.00	89,893.30	-	(89,893.30)	-
Total Revenues	87,583.80	89,940.47	-	(89,940.47)	-
Appropriations					
H351202 - Maint of Bridges-Equipment & Capital Outlay H3 YOUNGS RD BRIDGE CAPITAL PROJECT	87,561.00	89,893.30	-	(89,893.30)	-
Total Appropriations	87,561.00	89,893.30	-	(89,893.30)	-
Profit (Loss) for the Period	22.80	47.17	-	(47.17)	-

NO ASSURANCE IS PROVIDED

Balance Sheets

Town of Fine

As of February 28, 2026

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- 6 Highway Fund DA - Balance Sheet
- 7 Star Lake Water Dist SW - Balance Sheet
- 8 Wanakena Sewer Dist SS - Balance Sheet
- 9 CF Youth Comm SP - Balance Sheet
- 10 CF Golf Course SPG - Balance Sheet
- 11 Balance Sheet - Trust & Agency
- 12 Youngs Rd Bridge Capital Project H3 - Balance Sheet

Balance Sheet

Town of Fine As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	669,738.14
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,734.19
A210 - Petty Cash GEN FUND A	200.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A440 - Due from Other Gov't GEN FUND A	1,553.21
A450 - Investments in Securities GEN FUN A	414,884.85
Accounts Receivable	20,080.00
DA200 - Cash HIGHWAY FUND DA	971,884.12
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	200,471.70
DA450 - Investments in Securities HIGHWAY FUND DA	2,136.51
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	217,101.05
H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	347,926.21
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	135,955.64
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	6,222.21
SP200 - Cash CF YOUTH COMM. SP	5,134.70
SPG200 - Cash CF GOLF COURSE SPG	10,122.89
SPG210 - Petty Cash CF GOLF COURSE SPG	250.00
SPG230 - Cash, Special Reserves CF GOLF COURSE SPG	3,163.00
SPG450 - Investments in Securities CF GOLF COURSE SPG	61,121.23
SS200 - Cash WANAKENA SEWER DIST SS	21,753.58
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,627.07
SW200 - Cash STAR LAKE WATER DIST SW	340,387.39
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	168,588.26
TA200 - Cash TRUST & AGENCY FUND TA	47,230.36
Total Current Assets	3,827,266.31

Long Term Assets

K101 - Fixed Assets: Land FIXED ASSETS	88,126.33
K102 - Fixed Assets: Buildings FIXED ASSETS	3,095,219.30
K104 - Fixed assets: Mach. & Equip. FIXED ASSETS	2,428,891.96
K105 - Fixed Assets: Constr Work in Progress FIXED ASSETS	1,594,169.92
K106 - Infrastructure FIXED ASSETS	9,127,607.89
K117 - Accum. Deprec. FIXED ASSETS	(3,808,712.49)

NO ASSURANCE IS PROVIDED

FEB 28, 2026

K159 - Total Non-Current Gov't Assets FIXED ASSETS	(12,525,302.91)
Total Long Term Assets	-

Total Assets	3,827,266.31
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Liabilities and Fund Balances

Liabilities

Current Liabilities

Accounts Payable	217,394.53
A690 - Overpayments and Clearing Account GEN FUND A	(533.50)
SPG688 - Other Liability - NYS Sales Tax CF GOLF COURSE SPG	1,001.38
TA24 - SUTA Payable TRUST & AGENCY FUND TA	7,226.85
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.51
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	265,092.77

Long Term Liabilities

W129 - Total Non-Current Govt Liabilities LONG TERM DEBT	(4,470,048.52)
W628 - Bonds Payable LONG TERM DEBT	4,121,500.00
W638 - Net Pension Liabilities - ERS LONG TERM DEBT	240,124.00
W686 - Judgements & Claims Payable LONG TERM DEBT	108,424.52
Total Long Term Liabilities	-

Total Liabilities	265,092.77
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Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	630,978.27
DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	416,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	273,033.42
H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	402,495.89
SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,321.83
SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	72,219.01
SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	76,954.06
SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	265,607.27
Current Year Earnings	1,059,274.19
Total Fund Balances	3,562,173.54

Total Liabilities and Fund Balances	3,827,266.31
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NO ASSURANCE IS PROVIDED

General Fund A - Balance Sheet

Town of Fine

As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	669,738.14
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,734.19
A210 - Petty Cash GEN FUND A	200.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A440 - Due from Other Gov't GEN FUND A	1,553.21
A450 - Investments in Securities GEN FUN A	414,884.85
Total Current Assets	1,161,110.39

Total Assets	1,161,110.39
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	68,904.58
A690 - Overpayments and Clearing Account GEN FUND A	(533.50)
Total Current Liabilities	68,371.08

Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	630,978.27
Current Year Earnings	268,667.04
Total Fund Balances	1,092,739.31

Total Liabilities and Fund Balances	1,161,110.39
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NO ASSURANCE IS PROVIDED

Highway Fund DA - Balance Sheet

Town of Fine

As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

DA200 - Cash HIGHWAY FUND DA	971,884.12
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	200,471.70
DA450 - Investments in Securities HIGHWAY FUND DA	2,136.51
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	217,101.05
Total Current Assets	1,391,593.38

Total Assets	1,391,593.38
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	28,049.61
Total Current Liabilities	28,049.61

Fund Balances

DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	416,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	273,033.42
Current Year Earnings	560,477.75
Total Fund Balances	1,363,543.77

Total Liabilities and Fund Balances	1,391,593.38
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NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Balance Sheet

Town of Fine
As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

SW200 - Cash STAR LAKE WATER DIST SW	340,387.39
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	168,588.26
Total Current Assets	558,975.65

Total Assets	558,975.65
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	27,533.15
Total Current Liabilities	27,533.15

Fund Balances

SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	265,607.27
Current Year Earnings	215,835.23
Total Fund Balances	531,442.50

Total Liabilities and Fund Balances	558,975.65
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NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Balance Sheet

Town of Fine

As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

SS200 - Cash WANAKENA SEWER DIST SS	21,753.58
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,627.07
Accounts Receivable	20,080.00
Total Current Assets	98,460.65

Total Assets	98,460.65
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	1,649.07
Total Current Liabilities	1,649.07

Fund Balances

SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	76,954.06
Current Year Earnings	19,857.52
Total Fund Balances	96,811.58

Total Liabilities and Fund Balances	98,460.65
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NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Balance Sheet

Town of Fine

As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

SP200 - Cash CF YOUTH COMM. SP	5,134.70
Total Current Assets	5,134.70

Total Assets	5,134.70
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Liabilities and Fund Balances

Fund Balances

SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,321.83
Current Year Earnings	(187.13)
Total Fund Balances	5,134.70

Total Liabilities and Fund Balances	5,134.70
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NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Balance Sheet

Town of Fine

As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

SPG200 - Cash CF GOLF COURSE SPG	10,122.89
SPG210 - Petty Cash CF GOLF COURSE SPG	250.00
SPG230 - Cash, Special Reserves CF GOLF COURSE SPG	3,163.00
SPG450 - Investments in Securities CF GOLF COURSE SPG	61,121.23
Total Current Assets	74,657.12

Total Assets	74,657.12
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	3,697.12
SPG688 - Other Liability - NYS Sales Tax CF GOLF COURSE SPG	1,001.38
Total Current Liabilities	4,698.50

Fund Balances

SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	72,219.01
Current Year Earnings	(5,423.39)
Total Fund Balances	69,958.62

Total Liabilities and Fund Balances	74,657.12
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NO ASSURANCE IS PROVIDED

Balance Sheet - Trust & Agency

Town of Fine
As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

TA200 - Cash TRUST & AGENCY FUND TA	47,230.36
Total Current Assets	47,230.36

Total Assets	47,230.36
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Liabilities and Fund Balances

Current Liabilities

TA24 - SUTA Payable TRUST & AGENCY FUND TA	7,226.85
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.51
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	47,230.36

Total Liabilities and Fund Balances	47,230.36
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NO ASSURANCE IS PROVIDED

Youngs Rd Bridge Capital Project H3 - Balance Sheet

Town of Fine

As of February 28, 2026

FEB 28, 2026

Assets

Current Assets

H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	347,926.21
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	135,955.64
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	6,222.21
Total Current Assets	490,104.06

Total Assets	490,104.06
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Liabilities and Fund Balances

Current liabilities

Accounts Payable	87,561.00
Total Current liabilities	87,561.00

Fund Balances

H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	402,495.89
Current Year Earnings	47.17
Total Fund Balances	402,543.06

Total Liabilities and Fund Balances	490,104.06
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NO ASSURANCE IS PROVIDED

Town of Fine
 Bank Reconciliations
 February 28, 2026

Community Bank Statements

	Total Bank
Balance per Bank	2,692,777.51
Outstanding Checks	(718.51) *
Deposits in Transit	12,135.08
Transfers in Transit	(1,647.80)
Adjusted Bank Balance	2,702,546.28

General Ledger Accounts

General Ledger Book Balance	2,702,546.28
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Difference

-

Acct #xxx00124	Acct #xxx5113	Acct #xxx3206	Acct #xxx95154
General Fund	Gen Fund Savings	Cemetery Savings	HWY Fund Savings
Bank	Bank	Bank	Bank
11,280.61	831,078.66	34,734.19	771,884.12
(718.51) *	-	-	-
277.28 ***	-	-	200,000.00
(172,179.90)	-	-	-
(161,340.52)	831,078.66	34,734.19	971,884.12
GL # A200		GL # A200.1	GL # DA200
A General Fund		A General Fund	DA Highway Fund
Book		Book	Book
669,738.14	-	34,734.19	971,884.12

* O/S Checks

#13097	100.00
#13104	43.16
#13148	450.00
#13154	106.35
#13169	15.00
#13171	4.00
	718.51 *

* Outstanding Checks
 ** Sewer Payments & Other Transfers in transit
 *** Town Clerk's Report & Out standing Deposits

Town of Fine
 Bank Reconciliations
 February 28, 2026

Community Bank Statements

Quarterly Stmt

Acct#xxxx98547	
Hwy Special Equipment Bank	200,471.70
Balance per Bank	-
Outstanding Checks	-
Deposits in Transit	-
Transfers in Transit	-
Adjusted Bank Balance	200,471.70
GL # DA230	
DA Highway Reserves Book	200,471.70

Quarterly Stmt

Acct#xxxx98695	
Highway Bridge Reserve Fund	-
Balance per Bank	-
Outstanding Checks	-
Deposits in Transit	-
Transfers in Transit	-
Adjusted Bank Balance	-
GL#DA230.1	
DA Highway Bridge Fund Book	-

Acct #xxx98299	
SLWaterDistrict Sav Bank	390,387.39
Balance per Bank	-
Outstanding Checks	-
Deposits in Transit	-
Transfers in Transit	-
Adjusted Bank Balance	390,387.39
GL # SW200	
SW Star Lake Water Book	340,387.39

Acct #xxx98230	
SW Star Lake Reserves Book	50,000.00

Acct #xxx98265	
Sewer District Savings Bank	16,930.04
Balance per Bank	-
Outstanding Checks	11,857.80
Deposits in Transit	(7,034.26)
Transfers in Transit	-
Adjusted Bank Balance	21,753.58
GL # SS200	
SS Wanakena Sewer Book	21,753.58

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General Ledger Accounts

General Ledger Book Balance

Difference

* Outstanding Checks
 ** Sewer Payments & Other Trar
 *** Town Clerk's Report & Out st

NYCLASS - Activity & Balances 2026										
<u>Date</u>	<u>Kind of Activity</u>	<u>General</u>	<u>Highway</u>	<u>Highway Equipment</u>	<u>Youngs Rd Bridge</u>	<u>Water</u>	<u>Sewer</u>	<u>Golf Course</u>	<u>Total</u>	<u>Annualized % Return</u>
01/01/2026	BALANCE FORWARD	412,489.92	2,124.14	215,847.87	6,186.25	167,615.08	56,300.19	60,768.39	921,331.84	
01/31/2026	Interest	1,261.64	6.51	660.16	18.92	512.65	172.21	185.87	2,817.96	3.60%
		413,751.56	2,130.65	216,508.03	6,205.17	168,127.73	56,472.40	60,954.26	924,149.80	
02/28/2026	Interest	1,133.29	5.86	593.02	17.04	460.53	154.67	166.97	2,531.38	3.57%
		414,884.85	2,136.51	217,101.05	6,222.21	168,588.26	56,627.07	61,121.23	926,681.18	

BUDGET AMENDMENTS AND TRANSFERS
MONTH ENDED 02/28/2026

	<u>Amount</u>	<u>From/To</u>	<u>Account #</u>	<u>Account Description</u>
<u>GENERAL FUND</u>				
1)	\$ (1,710.00)	From	A19904	Contingency
	\$ 1,710.00	TO	A19104	Unallocated Insurance
	Reason: Insurance rates increased			
<u>GOLF COURSE</u>				
1)	\$ (200.00)	From	SPG19904	Contingency
	\$ 200.00	To	SPG72504	Contractual Expenses - Insurance
	Reason: Insurance rates increased			

Town of Fine
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ContactName	InvoiceNumber	InvoiceDate	Description	LineAmount	AccountCode	Fund
Diana C. Dufresne, M.Ed Director	26-71	2/10/2026	21579 Eviction & Civi Mediation Mileage @ \$0.725	\$98.60	A11104	A
Blue 360 Media LLC	26-64	2/27/2026	26021361760 law books	\$529.00	A11104	A
NYSAMCC, Inc. Membership	26-82	2/28/2026	2026Membership Dues	\$60.00	A11104	A
NYSMA	26-81	2/28/2026	2026 Dues	\$115.00	A11104	A
Community Bank FNBO	26-67	2/28/2026	FEB6690 Checksforless.com (checks)	\$118.75	A11104	A
Amazon Capital Services	26-59	2/28/2026	File Folders	\$14.98	A11104	A
Amazon Capital Services	26-59	2/28/2026	File Folder	\$14.98	A11104	A
Amazon Capital Services	26-59	2/28/2026	File Organizer	\$19.50	A11104	A
Amazon Capital Services	26-59	2/28/2026	Planner	\$3.48	A11104	A
Amazon Capital Services	26-59	2/28/2026	Files	\$36.25	A11104	A
Amazon Capital Services	26-59	2/28/2026	Files	\$38.21	A11104	A
Amazon Capital Services	26-59	2/28/2026	Mouse Pad	\$6.98	A11104	A
Printable Services, LLC	26-93	2/26/2026	246960 Laser Checks	\$421.42	A12204	A
Hoffman Eells Group CPA's, PC, The	26-99	2/28/2026	KIN1493Bookkeeping Services	\$2,750.00	A12204	A
Christine M. Cook	26-65	2/28/2026	FEB2026 Consulting Services	\$350.00	A12204	A
Community Bank FNBO	26-67	2/28/2026	Staples (toner& drum)	\$218.98	A14104	A
Amazon Capital Services	26-59	2/28/2026	166J-6MPN-MFG3 Binders	\$25.20	A14104	A
Amazon Capital Services	26-59	2/28/2026	Binders	\$26.59	A14104	A
Amazon Capital Services	26-59	2/28/2026	Dividers	\$19.50	A14104	A
Amazon Capital Services	26-59	2/28/2026	Password Book	\$4.74	A14104	A
MX Fuels	26-79	2/4/2026	F1274244 Propane	\$262.22	A16204.1	A
MX Fuels	26-79	2/4/2026	F1276109 Propane	\$228.04	A16204.1	A
Nationalgrid	26-98	2/28/2026	48338-02103Town Hall	\$80.09	A16204.1	A
MX Fuels	26-79	2/4/2026	F1273931Propane	\$1,520.87	A16204.2	A
MX Fuels	26-79	2/4/2026	F1276244 Propane	\$711.89	A16204.2	A
Nationalgrid	26-98	2/28/2026	04411-07008 Town Barn	\$795.38	A16204.2	A
Slic Network Solutions	26-84	2/28/2026	2425 Town Barn	\$52.11	A16204.2	A
DNB Trash Removal	26-72	2/28/2026	DEC2025 Trash Removal - garage	\$28.00	A16204.2	A
DNB Trash Removal	26-72	2/28/2026	Jan 2026 Trash Removal - garage	\$28.00	A16204.2	A
DNB Trash Removal	26-72	2/28/2026	FEB2026Trash Removal- garage	\$28.00	A16204.2	A

Town of Fine
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Amazon Capital Services	26-59	2/28/2026	Ink		\$125.96	A16204.2	A
Barkley's Safe & Lock Co.	26-61	2/3/2026	31265 Keys for Office Building		\$60.00	A16204.3	A
MX Fuels	26-79	2/4/2026	F1274599 Fuel Oil		\$415.16	A16204.3	A
MX Fuels	26-79	2/4/2026	F1276541 Fuel Oil		\$341.76	A16204.3	A
Advanced Business Systems, Inc.	26-57	2/19/2026	640921 Contract Base Fee		\$40.75	A16204.3	A
Nationalgrid	26-98	2/28/2026	26425-49122 Office Building		\$258.29	A16204.3	A
Slic Network Solutions	26-84	2/28/2026	3121 Office		\$138.21	A16204.3	A
DNB Trash Removal	26-72	2/28/2026	Trash Removal - office		\$28.00	A16204.3	A
DNB Trash Removal	26-72	2/28/2026	Trash Removal - office		\$28.00	A16204.3	A
DNB Trash Removal	26-72	2/28/2026	Trash Removal - office		\$28.00	A16204.3	A
Community Bank FNBO	26-67	2/28/2026	Pitney Bowes (INK)		\$145.72	A16204.3	A
Amazon Capital Services	26-59	2/28/2026	Shredder		\$154.68	A16204.3	A
Amazon Capital Services	26-59	2/28/2026	Paper		\$42.09	A16204.3	A
Amazon Capital Services	26-59	2/28/2026	Legal Paper		\$44.57	A16204.3	A
Amazon Capital Services	26-59	2/28/2026	Paper		\$58.40	A16204.3	A
Amazon Capital Services	26-59	2/28/2026	Calendar		\$9.97	A16204.3	A
Amazon Capital Services	26-59	2/28/2026	Discounts		-\$0.17	A16204.3	A
MX Fuels	26-79	2/4/2026	F1276538		\$577.55	A16204.4	A
Nationalgrid	26-98	2/28/2026	82110-28007 CF Community Center		\$284.78	A16204.4	A
Slic Network Solutions	26-84	2/28/2026	46666452390 Community Center		\$29.88	A16204.4	A
Blue Line Insurance Agency Inc	26-102	2/28/2026	CF COMMUNITY CENTER		\$5,387.75	A16204.4	A
Blue Line Insurance Agency Inc	26-102	2/28/2026	2026NYMIR INSURANCE PACKAGE 2026		\$34,116.54	A19104	A
Blue Line Insurance Agency Inc	26-102	2/28/2026	BONDS		\$593.00	A19104	A
Jefferson-Lewis BOCES	26-77	2/5/2026	936-26ADrug & Alcohol Testing		\$170.00	A30104	A
Nationalgrid	26-98	2/28/2026	31052-33013Star Lake Speed Sign		\$24.62	A30104	A
Sandra Griffin	26-100	2/28/2026	FEB2026 Mileage at \$ 0.725/mile 58 miles		\$42.05	A35104	A
Craig Demmon	26-101	2/28/2026	FEB2026 TRI COUNTY NYSBOC IN TRAINING		\$485.00	A36204	A
Nationalgrid	26-98	2/28/2026	26352-95100Street Lights		\$2,948.00	A51824	A
CFEDC Cultural & Arts	26-94	2/11/2026	2026 Missoula Theatre Production		\$1,000.00	A63104	A
Bargain Hunter	26-92	2/2/2026	9430 Planning Board & BAR Member		\$24.25	A64104	A

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Bargain Hunter	26-92	2/2/2026	9430 Property Tax Exemptions	\$27.75	A64104	A
American Legion Post 1539	26-60	2/2/2026	2026 Flags for Cemeteries	\$125.00	A65104	A
Office Of The State Comptroller-Justice Court Fund	26-103	2/26/2026	JAN2026 THE STATE'S SHARE OF FINES COLLECTED & FEES EARNED	\$1,406.00	A690	A
Clifton-Fine Senior Citizen's Club	26-66	2/2/2026	2026 Adult Recreation	\$1,750.00	A76204	A
Hartford Group Benefits	26-97	2/28/2026	137327941771 Life INS (General)	\$28.32	A90458	A
Excellus Health Plan - Group	26-74	2/10/2026	46858127General Fund Share INS	\$9,077.53	A90608	A
Excellus Bluecross Blueshield-Group	26-73	2/10/2026	46859987 General Fund Share Dental INS	\$280.41	A90608	A
				\$68,904.58		
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2584085 Parts for hwy	\$81.34	DA51104	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2587363 parts for hwy	\$329.16	DA51104	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2593606 parts for hwy	\$17.13	DA51104	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2593948 parts for hwy	\$17.01	DA51104	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2594850 parts for hwy	\$87.23	DA51104	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2598969 parts for hwy	\$66.94	DA51104	DA
Beam Mack Sales & Service DBA						
Conway Beam Truck Group	26-63	2/9/2026	271187W parts for hwy	\$99.48	DA51104	DA
Todd Supply, Inc.	26-87	2/16/2026	232830 Trash Bags & Driver Marker	\$24.77	DA51104	DA
Todd Supply, Inc.	26-87	2/16/2026	232945 Pull Current Tap	\$12.58	DA51104	DA
Todd Supply, Inc.	26-87	2/16/2026	232949 Mophead, Pine-sol, Mopstick	\$43.76	DA51104	DA
Midstate Industrial Supply	26-78	2/18/2026	26-93715 parts for hwy	\$326.86	DA51104	DA
Haun Welding Supply Inc.	26-76	2/28/2026	323200 parts for hwy	\$326.65	DA51104	DA
Amazon Capital Services	26-59	2/28/2026	Cable Adaptor	\$49.99	DA51104	DA
Corporate Billing	26-58	2/1/2026	X813025522 Plate, Wheel Guard Separator	\$11.08	DA51304	DA
Corporate Billing	26-58	2/1/2026	X813025790 Fleetrite Air Brake Automatic	\$185.38	DA51304	DA
Corporate Billing	26-58	2/1/2026	X813025851 Valve, Air tank Automatic Drain	\$314.86	DA51304	DA
Corporate Billing	26-58	2/1/2026	X813025873:01 Plate, Wheel Guard Separator	\$16.62	DA51304	DA

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Corporate Billing	26-58	2/1/2026	X813025873:02 Plate, Wheel Guard Separator	\$5.54	DA51304	DA
Corporate Billing	26-58	2/1/2026	X813025959 REV Max Seal	\$67.10	DA51304	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2584441 Credit	-\$155.97	DA51304	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2587437 parts for hwy	\$18.02	DA51304	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2589470 parts for hwy	\$259.92	DA51304	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2600192 parts for hwy	\$347.80	DA51304	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2600880 parts for hwy	\$427.00	DA51304	DA
Cook Brothers Truck Parts Co.	26-69	2/4/2026	2601398 parts for hwy	\$25.40	DA51304	DA
G&R Auto Parts	26-75	2/5/2026	5161-427685 parts for hwy	\$262.19	DA51304	DA
G&R Auto Parts	26-75	2/5/2026	5161-427737 parts for hwy	\$143.51	DA51304	DA
Beam Mack Sales & Service DBA						
Conway Beam Truck Group	26-63	2/9/2026	271351W parts for hwy	\$260.79	DA51304	DA
Team Blevins, LLC	26-86	2/17/2026	33538 parts for hwy	\$1,460.00	DA51304	DA
Team Blevins, LLC	26-86	2/17/2026	33524 parts for hwy	\$171.00	DA51304	DA
Viking-Cives, Inc.	26-90	2/4/2026	4550196 parts for hwy	\$231.49	DA51424	DA
MX Fuels	26-79	2/4/2026	F1273607 Dyed ULSD	\$2,493.55	DA51424	DA
MX Fuels	26-79	2/4/2026	F127360687 Octane	\$406.40	DA51424	DA
MX Fuels	26-79	2/4/2026	F1275346 Dyed ULSD	\$1,238.21	DA51424	DA
MX Fuels	26-79	2/4/2026	F1275407 Dyed ULSD	\$577.36	DA51424	DA
MX Fuels	26-79	2/4/2026	F127734587 Octane	\$425.94	DA51424	DA
MX Fuels	26-79	2/4/2026	F1276534 Dyed ULSD	\$2,497.21	DA51424	DA
Compass Minerals America	26-91	2/24/2026	1633872 Rock Salt	\$2,820.91	DA51424	DA
Hartford Group Benefits	26-97	2/28/2026	Life INS (HWY)	\$56.64	DA90458	DA
Excellus Health Plan - Group	26-74	2/10/2026	Highway Fund Share INS	\$11,612.17	DA90608	DA
Excellus Bluecross Blueshield-Group	26-73	2/10/2026	Highway Fund Share Dental INS	\$386.59	DA90608	DA
				\$28,049.61		
J. E. Sheehan Contracting Corp.	26-62	2/28/2026	6 Young's Road Bridge Project	\$87,561.00	H351202	H3
				\$87,561.00		
Blue Line Insurance Agency Inc	26-102	2/28/2026	CF GOLF COURSE	\$3,697.12	SPG72504	SPG
				\$3,697.12		
Converse Laboratories, Inc.	26-68	2/11/2026	76285 Sewer Testing	\$38.00	SS81204	SS

Town of Fine
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Converse Laboratories, Inc.	26-68	2/11/2026	76499 Sewer Testing	\$38.00	SS81204	SS
Nationalgrid	26-98	2/28/2026	02011-27004Front ST Lift Station	\$174.12	SS81204	SS
Nationalgrid	26-98	2/28/2026	09050-60004S Shore RD Lift Station	\$253.69	SS81204	SS
Slic Network Solutions	26-84	2/28/2026	2516 & 3082 South Shore RD & River St	\$56.04	SS81204	SS
Blue Line Insurance Agency Inc	26-102	2/28/2026	WANAKENA SEWER DISTRICT	\$1,089.22	SS81204	SS
				\$1,649.07		
Core & Main LP	26-96	2/1/2026	Y322582 Sensus Support	\$4,699.00	SW83104	SW
Slack Chemical Co Inc	26-83	2/4/2026	498115 Supplies for water dist	\$1,389.85	SW83104	SW
Slack Chemical Co Inc	26-83	2/4/2026	222753 Credit	-\$510.00	SW83104	SW
G&R Auto Parts	26-75	2/5/2026	5161-427545 Parts for water dist	\$176.74	SW83104	SW
G&R Auto Parts	26-75	2/5/2026	5161-427614 Credit for Water Dist	-\$5.00	SW83104	SW
USA BlueBook	26-89	2/6/2026	INV00956387 Parts for water dist	\$79.35	SW83104	SW
Converse Laboratories, Inc.	26-68	2/11/2026	76275 Water testing & Pick up	\$89.00	SW83104	SW
			76486 2/12 trihalomethane, EPA 552.2 HAA5,			
Converse Laboratories, Inc.	26-68	2/11/2026	Pick-up charge	\$467.00	SW83104	SW
DANC	26-70	2/13/2026	348363 Base Contract Services	\$825.00	SW83104	SW
DANC	26-70	2/13/2026	Additional Services	\$776.00	SW83104	SW
DANC	26-70	2/13/2026	Additional Services	\$194.00	SW83104	SW
DANC	26-70	2/13/2026	Additional Services	\$679.00	SW83104	SW
DANC	26-70	2/13/2026	Additional Services	\$194.00	SW83104	SW
DANC	26-70	2/13/2026	Additional Services	\$388.00	SW83104	SW
Todd Supply, Inc.	26-87	2/16/2026	232905 paper towels	\$13.99	SW83104	SW
Todd Supply, Inc.	26-87	2/16/2026	232822 Starter & Batteries	\$223.97	SW83104	SW
Todd Supply, Inc.	26-87	2/16/2026	232953 Coupling	\$45.96	SW83104	SW
Todd Supply, Inc.	26-87	2/16/2026	232950 Pex Pipe Coil, Ball Valve, Eblow	\$154.34	SW83104	SW
Snell Equipment Inc.	26-85	2/26/2026	01-4365 Water Dist	\$705.26	SW83104	SW
Highway Dept.	26-95	2/27/2026	207.8 Gal Gas	\$488.33	SW83104	SW
Nationalgrid	26-98	2/28/2026	56990-87105 Pump House	\$607.19	SW83104	SW
Nationalgrid	26-98	2/28/2026	44459-10005 Water Tank	\$69.96	SW83104	SW
Nationalgrid	26-98	2/28/2026	74253-36006 Filtration Plant	\$2,385.87	SW83104	SW
Nationalgrid	26-98	2/28/2026	04856-31016Water Meter Pole	\$35.00	SW83104	SW
Town Of Clifton	26-88	2/28/2026	101-2026 Billing For Water Dist	\$623.11	SW83104	SW
Slic Network Solutions	26-84	2/28/2026	4078 Internet - Filtration plant & Phone	\$80.66	SW83104	SW

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NYRWA	26-80	2/28/2026	2026 Annual Training Workshop					\$395.00	SW83104	SW
Amazon Capital Services	26-59	2/28/2026	Ink					\$138.90	SW83104	SW
Amazon Capital Services	26-59	2/28/2026	Ink					\$184.10	SW83104	SW
Blue Line Insurance Agency Inc	26-102	2/28/2026	STAR LAKE WATER DISTRICT					\$10,716.18	SW83104	SW
Hartford Group Benefits	26-97	2/28/2026	Life INS (Water)					\$9.44	SW90458	SW
Excellus Health Plan - Group	26-74	2/10/2026	Star Lake Water Share INS					\$1,178.90	SW90608	SW
Excellus Bluecross Blueshield-Group	26-73	2/10/2026	Star Lake Water Share Dental INS					\$35.05	SW90608	SW
								\$27,533.15		
								\$217,394.53		

I hereby certify that the vouchers listed on this abstract were audited and allowed in the amounts shown. Authorization is hereby given and direction is made to pay each of the claimants the amounts listed.

Town Clerk (Auditing Clerk)

Date

Jeremy Thompson - Supervisor

Philip Giardino - Town Board Member

Carlton Kerr - Town Board Member

Samuel Bryant - Town Board Member

Gigi Hayden - Town Board Member

**Town of Fine Action Plan
February 2026**

Department	Subject	Who is responsible?	Date added to Action Plan	Done?
Cemetery	Get estimates and quotes for a grant	Carlton Kerr & Jeremy Thompson	4/9/2025	
Community Center	Get estimates for baseboard heating or new piping for in-floor heat filled with water	Jeremy Thompson	4/2/2025	
Petition	Write a letter to the state DOT regarding the speed limit on Ridge Road	Jeremy Thompson	6/11/2025	
Sewer District	Review Local Law to see if we need to amend rates for sewer district	Henry Leader	9/10/2025	
Grants	Look into Downtown Revitalization Grant for Fine Town Hall	Sam Bryant	9/10/2025	
EV Charging	Research & report back to board in writing	Sam Bryant	01/14/2026	