

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

SPU - CONSOLIDATED HEALTH DISTRICT of LeRay-Evans Mills Consolidated Health District

County of Jefferson

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

CONSOLIDATED HEALTH DISTRICT OF LeRay-Evans Mills Consolidated Health

*** 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
- (CM) MISCELLANEOUS SPECIAL REV

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.

LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	10,393	A200	10,394
TOTAL Cash	10,393		10,394
TOTAL Assets and Deferred Outflows of Resources	10,393		10,394

LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Unassigned Fund Balance	10,393	A917	10,394
TOTAL Unassigned Fund Balance	10,393		10,394
TOTAL Fund Balance	10,393		10,394
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,393		10,394

LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	600	A1001	600
TOTAL Real Property Taxes	600		600
TOTAL Revenues	600		600
TOTAL Detail Revenues And Other Sources	600		600

LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Public Health, Contr Expend	599	A40104	599
TOTAL Public Health	599		599
Registrar of Vital Stat Contr Expend	14	A40204	
TOTAL Registrar of Vital Stat Contr Expend	14		0
TOTAL Health	613		599
TOTAL Expenditures	613		599
TOTAL Detail Expenditures And Other Uses	613		599

LeRay-Evans Mills Consolidated Health District
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	10,406	A8021	10,393
Restated Fund Balance - Beg of Year	10,406	A8022	10,393
ADD - REVENUES AND OTHER SOURCES	600		600
DEDUCT - EXPENDITURES AND OTHER USES	613		599
Fund Balance - End of Year	10,393	A8029	10,394

LeRay-Evans Mills Consolidated Health District
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	600	A1049N	600
TOTAL Estimated Revenues	600		600
TOTAL Estimated Revenues And Other Sources	600		600

LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Health	600	A4999N	600
TOTAL Appropriations	600		600
TOTAL Appropriations And Other Uses	600		600

LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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LeRay-Evans Mills Consolidated Health District
Annual Update Document
For the Fiscal Year Ending 2018

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
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LeRay-Evans Mills Consolidated Health District
Statement of Indebtedness
For the Fiscal Year Ending 2018

2/27/2019

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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LeRay-Evans Mills Consolidated Health District
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$10,394.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	
Total		\$10,394.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$10,394.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$10,394.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

LeRay-Evans Mills Consolidated Health District
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
*****-0269	\$10,394	\$0	\$0	\$10,394
Total Adjusted Bank Balance				\$10,394
Petty Cash				\$.00
Adjustments				\$.00
Total Cash				\$10,394
Total Cash Balance All Funds				\$10,394
* Must be equal				

LeRay-Evans Mills Consolidated Health District
Local Government Questionnaire
For the Fiscal Year Ending 2018

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

LeRay-Evans Mills Consolidated Health District
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$0.00			
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$0.00			
90408	Worker's Compensation Insurance	\$0.00			
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$0.00			
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$0.00			
Computed Total From Financial Section (comparative purposes only)					

LeRay-Evans Mills Consolidated Health District
Energy Costs and Consumption
For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$		gallons	
Diesel Fuel	\$		gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$		cubic feet	
Electricity	\$		kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

DEMOGRAPHICS

Postal or Mailing Address:

8650 LeRay Street	Evans Mills	NY	13637
Street Address or PO Box	City	State	Zip
(315) 629-4052	(315) 629-4393		
Official Telephone Number	Official Fax Number		
lerayadmin@nnymail.com	www.townofleray.org		
Official Email Address	Website		

Physical Address: (If Different From Postal Address)

Street Address	City	State	Zip

CHIEF FISCAL OFFICER

Ronald C. Taylor	Town Supervisor		
Name	Title		
8650 LeRay Street	Evans Mills	NY	13637
Street Address or PO Box	City	State	Zip
(315) 629-4052	(315) 629-4393		
Telephone Number	Fax Number		
lerayadmin@nnymail.com			
Email Address			

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

Nathan Toutant	*****	02/27/2019
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

LeRay-Evans Mills Consolidated Health District
Financial Comments
For the Fiscal Year Ending 2018