Town of Philipstown
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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***

Certification Statement

I, John Van Tassel (LG370366000000A), hereby certify that I am the Chief Financial Officer of the Town of Philipstown, and that the information provided in the Annual Financial Report of the Town of Philipstown for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- B - General Town-Outside Village
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SP - Special District(s) Park
- SW - Special District(s) Water
- TC - Custodial
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,397,750.00	$663,504.00	$842,434.00
Total for Cash and Cash Equivalents	**$1,397,750.00**	**$663,504.00**	**$842,434.00**
Restricted Investments			
461 - Service Award Program Assets	$389,009.00	$378,744.00	$338,839.00
Total for Restricted Investments	**$389,009.00**	**$378,744.00**	**$338,839.00**
Net Other Receivables			
380 - Accounts Receivable	$33,280.00	$30,659.00	$47,524.00
Total for Net Other Receivables	**$33,280.00**	**$30,659.00**	**$47,524.00**
Due From			
391 - Due From Other Funds	$135,337.00	$415,480.00	-
410 - Due from State and Federal Government	-	$98,444.00	-
440 - Due from Other Governments *December fines & bail due from Justice Court*	$12,347.00	$12,786.00	$11,831.00
Total for Due From	**$147,684.00**	**$526,710.00**	**$11,831.00**
Total for Assets	**$1,967,723.00**	**$1,599,617.00**	**$1,240,628.00**
Total for Assets and Deferred Outflows	**$1,967,723.00**	**$1,599,617.00**	**$1,240,628.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$102,002.00	$128,889.00	$115,631.00
730 - Guaranty & Bid Deposits	$816,029.00	$830,555.00	$743,926.00
Total for Payables	**$918,031.00**	**$959,444.00**	**$859,557.00**
Due to			
630 - Due To Other Funds	$107,056.00	-	$239,296.00
631 - Due To Other Governments *Sales Tax*	$5,219.00	$5,219.00	$15,611.00
637 - Due to Employees Retirement System	$101,475.00	$89,799.00	$73,027.00
Total for Due to	**$213,750.00**	**$95,018.00**	**$327,934.00**
Total for Liabilities	**$1,131,781.00**	**$1,054,462.00**	**$1,187,491.00**
Fund Balance			
Restricted Fund Balance			
895 - Restricted for Service Award Program	$389,009.00	$378,744.00	$338,839.00
Total for Restricted Fund Balance	**$389,009.00**	**$378,744.00**	**$338,839.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$446,933.00	$166,411.00	($285,702.00)
Total for Unassigned Fund Balance	**$446,933.00**	**$166,411.00**	**($285,702.00)**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Fund Balance	**$835,942.00**	**$545,155.00**	**$53,137.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,967,723.00**	**$1,599,617.00**	**$1,240,628.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$4,004,337.00	$3,885,545.00	$3,433,221.00
Total for Property Taxes	**$4,004,337.00**	**$3,885,545.00**	**$3,433,221.00**
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	$31,625.00	$32,640.00	$31,848.00
Total for Property Tax Items	**$31,625.00**	**$32,640.00**	**$31,848.00**
Non-Property Tax Items			
1170 - Franchise Tax	$118,244.00	$122,302.00	$127,817.00
Total for Non-Property Tax Items	**$118,244.00**	**$122,302.00**	**$127,817.00**
Departmental Income			
1255 - Clerk Fees	$16,690.00	$10,416.00	$4,639.00
2001 - Park and Recreational Charges	$715,998.00	$694,252.00	$662,966.00
2130 - Refuse and Garbage Charges	$7,060.00	$3,972.00	$4,668.00
Total for Departmental Income	**$739,748.00**	**$708,640.00**	**$672,273.00**
Use of Money and Property			
2401 - Interest and Earnings	$90,822.00	$121,819.00	$77,457.00
Total for Use of Money and Property	**$90,822.00**	**$121,819.00**	**$77,457.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Licenses and Permits			
2544 - Dog Licenses	$1,980.00	$2,481.00	$2,418.00
Total for Licenses and Permits	**$1,980.00**	**$2,481.00**	**$2,418.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$101,913.00	$80,100.00	$96,621.00
Total for Fines and Forfeitures	**$101,913.00**	**$80,100.00**	**$96,621.00**
Other Revenues			
2706 - Grants From Local Governments	-	$184,835.00	-
2770 - Unclassified *Columbia utilities monies, Central Hudson EV Charger income, game room refund, TK Elevator refund*	$21,256.00	$3,615.00	$4,873.00
Total for Other Revenues	**$21,256.00**	**$188,450.00**	**$4,873.00**
State Aid			
3001 - State Aid Revenue Sharing	$33,820.00	$36,186.00	$33,820.00
3005 - State Aid Mortgage Tax	$350,107.00	$273,084.00	$314,346.00
3089 - State Aid Other *local grant*	$9,449.00	$128,388.00	$58,354.00
Total for State Aid	**$393,376.00**	**$437,658.00**	**$406,520.00**
Federal Aid			
4089 - Federal Aid Other	-	-	$462,792.00
Total for Federal Aid	**$0.00**	**$0.00**	**$462,792.00**
Total for Revenues	**$5,503,301.00**	**$5,579,635.00**	**$5,315,840.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$9,635.00	-	-
Total for Operating Transfers	**$9,635.00**	**$0.00**	**$0.00**
Total for Other Sources	**$9,635.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$5,512,936.00**	**$5,579,635.00**	**$5,315,840.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$117,185.00	$116,299.00	$114,595.00
10104 - Legislative Board - Contractual	$12,000.00	$4,950.00	$5,700.00
Total for Legislative Board	**$129,185.00**	**$121,249.00**	**$120,295.00**
Judicial			
11101 - Municipal Court - Personal Services	$166,948.00	$175,137.00	$139,574.00
11104 - Municipal Court - Contractual	$46,851.00	$32,369.00	$29,281.00
Total for Judicial	**$213,799.00**	**$207,506.00**	**$168,855.00**
Executive			
12201 - Supervisor - Personal Services	$141,229.00	$138,262.00	$140,541.00
12204 - Supervisor - Contractual	$622.00	$98.00	$1,200.00
Total for Executive	**$141,851.00**	**$138,360.00**	**$141,741.00**
Finance			
13204 - Auditor - Contractual	$43,500.00	$48,500.00	$84,200.00
13304 - Tax Collection - Contractual	$5,843.00	$5,513.00	$10,950.00
13401 - Budget - Personal Services	$23,500.00	$23,500.00	$23,500.00
13458 - Purchasing - Employee Benefits	$1,325.00	$1,078.00	$1,325.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	$98,585.00	$86,125.00	$84,171.00
13554 - Assessment - Contractual	-	$9,905.00	$9,498.00
Total for Finance	**$172,753.00**	**$174,621.00**	**$213,644.00**
Municipal Staff			
14101 - Clerk - Personal Services	$127,283.00	$125,160.00	$118,240.00
14104 - Clerk - Contractual	$31,211.00	$24,728.00	$20,528.00
14204 - Law - Contractual	$103,936.00	$76,637.00	$84,412.00
14604 - Records Management - Contractual	$1,500.00	$1,500.00	$1,500.00
Total for Municipal Staff	**$263,930.00**	**$228,025.00**	**$224,680.00**
Shared Services			
16204 - Operation of Plant - Contractual	$156,887.00	$142,771.00	$1,187,225.00
16704 - Central Printing and Mailing - Contractual	$15,865.00	$23,761.00	$15,447.00
16804 - Central Data Processing - Contractual	$10,000.00	$11,669.00	$8,117.00
Total for Shared Services	**$182,752.00**	**$178,201.00**	**$1,210,789.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$63,488.00	$63,858.00	$58,272.00
19204 - Municipal Association Dues - Contractual	$1,500.00	$1,500.00	$1,500.00
19724 - Payment to Treasurer to Reduce Taxes - Contractual	$1,179.00	$5,517.00	-
19804 - Payment Of MTA Payroll Tax - Contractual	$4,437.00	$4,470.00	$3,602.00
19891 - General Government Support, Other - Personal Services *Safety Coordinator*	$8,249.00	$8,087.00	$7,419.00
19894 - General Government Support, Other - Contractual *safety emergency preparedness*	$20,974.00	$17,500.00	$17,996.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Special Items	**$99,827.00**	**$100,932.00**	**$88,789.00**
Total for General Government Support	**$1,204,097.00**	**$1,148,894.00**	**$2,168,793.00**
Public Safety			
Traffic Control			
33101 - Traffic Control - Personal Services	$4,142.00	$3,862.00	$4,538.00
Total for Traffic Control	**$4,142.00**	**$3,862.00**	**$4,538.00**
Animal Control			
35101 - Dog Control - Personal Services	$10,000.00	$10,000.00	$10,000.00
35104 - Dog Control - Contractual	$12,100.00	$10,500.00	$10,500.00
Total for Animal Control	**$22,100.00**	**$20,500.00**	**$20,500.00**
Total for Public Safety	**$26,242.00**	**$24,362.00**	**$25,038.00**
Health			
Other Health			
45404 - Ambulance - Contractual	$870,797.00	$788,258.00	$764,067.00
Total for Other Health	**$870,797.00**	**$788,258.00**	**$764,067.00**
Total for Health	**$870,797.00**	**$788,258.00**	**$764,067.00**
Transportation			
Highway			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
50101 - Highway and Street Administration - Personal Services	$214,028.00	$209,832.00	$198,279.00
50104 - Highway and Street Administration - Contractual	$500.00	$400.00	$300.00
Total for Highway	**$214,528.00**	**$210,232.00**	**$198,579.00**
Total for Transportation	**$214,528.00**	**$210,232.00**	**$198,579.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67721 - Programs for the Aging - Personal Services	$20,000.00	$15,000.00	$15,000.00
67724 - Programs for the Aging - Contractual	$11,755.00	$14,495.00	$10,575.00
Total for Economic Opportunity and Development	**$31,755.00**	**$29,495.00**	**$25,575.00**
Total for Economic Assistance and Opportunity	**$31,755.00**	**$29,495.00**	**$25,575.00**
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	$839,457.00	$809,182.00	$757,779.00
70204 - Parks and Recreation Administration - Contractual	$309,103.00	$403,388.00	$289,115.00
Total for C&R - Administration	**$1,148,560.00**	**$1,212,570.00**	**$1,046,894.00**
Culture			
74104 - Library - Contractual	$303,500.00	$303,500.00	$303,500.00
75104 - Historian - Contractual	$13,000.00	$13,000.00	$13,000.00
75504 - Celebrations - Contractual	$300.00	$1,200.00	$1,300.00
Total for Culture	**$316,800.00**	**$317,700.00**	**$317,800.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Culture and Recreation	**$1,465,360.00**	**$1,530,270.00**	**$1,364,694.00**
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	-	$8,016.00	$6,609.00
81604 - Refuse and Garbage - Contractual	$28,320.00	$24,411.00	$18,660.00
Total for Sanitation	**$28,320.00**	**$32,427.00**	**$25,269.00**
Special Services			
88104 - Cemetery - Contractual	$19,360.00	$14,823.00	$13,944.00
Total for Special Services	**$19,360.00**	**$14,823.00**	**$13,944.00**
Total for Home and Community Services	**$47,680.00**	**$47,250.00**	**$39,213.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$151,515.00	$131,009.00	$112,534.00
90308 - Social Security - Employee Benefits	$132,225.00	$128,961.00	$122,802.00
90408 - Workers' Compensation - Employee Benefits	$24,372.00	$29,467.00	$30,562.00
90558 - Disability Insurance - Employee Benefits	$4,959.00	$4,009.00	$2,729.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$827,370.00	$794,891.00	$753,110.00
Total for Employee Benefits	**$1,140,441.00**	**$1,088,337.00**	**$1,021,737.00**
Total for Employee Benefits	**$1,140,441.00**	**$1,088,337.00**	**$1,021,737.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	-	$32,158.00
97107 - Serial Bonds - Debt Interest	-	-	$1,688.00
97306 - Bond Anticipation Notes - Debt Principal	$156,797.00	$156,797.00	$176,937.00
97307 - Bond Anticipation Notes - Debt Interest	$64,452.00	$63,723.00	$9,735.00
Total for Debt Service	**$221,249.00**	**$220,520.00**	**$220,518.00**
Total for Debt Service	**$221,249.00**	**$220,520.00**	**$220,518.00**
Total for Expenditures	**$5,222,149.00**	**$5,087,618.00**	**$5,828,214.00**
Total for Expenditures and Other Uses	**$5,222,149.00**	**$5,087,618.00**	**$5,828,214.00**

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$545,153.00	$53,136.00	$565,510.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *adjust to agree to issued FS*	$2.00	-	-
8022 - Restated Fund Balance - Beginning of Year	$545,155.00	$53,136.00	$565,510.00
Add Revenues and Other Sources	$5,512,936.00	$5,579,635.00	$5,315,840.00
Deduct Expenditures and Other Uses	$5,222,149.00	$5,087,618.00	$5,828,214.00
8029 - Fund Balance - End of Year	$835,942.00	$545,153.00	$53,136.00

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$3,914,931.00	$3,728,337.00	$3,609,545.00
1099 - Est Rev - Property Tax Items	$159,400.00	$159,400.00	$159,400.00
2199 - Est Rev - Departmental Income	$725,000.00	$652,000.00	$652,000.00
2499 - Est Rev - Use of Money and Property	$30,000.00	$45,000.00	$10,000.00
2599 - Est Rev - Licenses and Permits	$3,000.00	$4,000.00	$4,000.00
2649 - Est Rev - Fines and Forfeitures	$80,000.00	$80,000.00	$80,000.00
2799 - Est Rev - Other Revenues	$2,000.00	$2,000.00	$2,000.00
3099 - Est Rev - State Aid	$308,820.00	$283,820.00	$283,820.00
Total for Estimated Revenue	**$5,223,151.00**	**$4,954,557.00**	**$4,800,765.00**
Total for Estimated Revenues and Other Sources	**$5,223,151.00**	**$4,954,557.00**	**$4,800,765.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$1,170,990.00	$1,258,693.00	$1,223,758.00
3999 - App - Public Safety	$1,099,360.00	$871,953.00	$811,290.00
5999 - App - Transportation	$226,424.00	$215,528.00	$211,332.00
6999 - App - Economic Assistance and Opportunity	$30,400.00	$30,400.00	$25,400.00
7999 - App - Culture and Recreation	$1,204,736.00	$1,201,961.00	$1,215,874.00
8999 - App - Home and Community Services	$56,500.00	$56,500.00	$56,500.00
9199 - App - Employee Benefits	$1,145,353.00	$1,098,093.00	$1,036,091.00
9899 - App - Debt Service	$289,388.00	$221,429.00	$220,520.00
Total for Estimated Appropriations	**$5,223,151.00**	**$4,954,557.00**	**$4,800,765.00**
Total for Estimated Appropriations and Other Uses	**$5,223,151.00**	**$4,954,557.00**	**$4,800,765.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$659,285.00	$589,899.00	$484,690.00
Total for Cash and Cash Equivalents	**$659,285.00**	**$589,899.00**	**$484,690.00**
Due From			
391 - Due From Other Funds	-	$116.00	-
440 - Due from Other Governments	-	$20,220.00	$9,795.00
Total for Due From	**$0.00**	**$20,336.00**	**$9,795.00**
Total for Assets	**$659,285.00**	**$610,235.00**	**$494,485.00**
Total for Assets and Deferred Outflows	**$659,285.00**	**$610,235.00**	**$494,485.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$44,075.00	$20,666.00	$3,496.00
601 - Accrued Liabilities	$6,289.00	$6,289.00	$5,936.00
Total for Payables	**$50,364.00**	**$26,955.00**	**$9,432.00**
Due to			
630 - Due To Other Funds	$40,129.00	$40,189.00	$40,189.00
637 - Due to Employees Retirement System	$33,523.00	$30,284.00	$27,114.00
Total for Due to	**$73,652.00**	**$70,473.00**	**$67,303.00**
Total for Liabilities	**$124,016.00**	**$97,428.00**	**$76,735.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$135,000.00	$125,000.00	$100,000.00
915 - Assigned Unappropriated Fund Balance	$400,269.00	$387,807.00	$317,750.00
Total for Assigned Fund Balance	**$535,269.00**	**$512,807.00**	**$417,750.00**
Total for Fund Balance	**$535,269.00**	**$512,807.00**	**$417,750.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$659,285.00**	**$610,235.00**	**$494,485.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$157,739.00	$153,610.00	$161,983.00
Total for Property Taxes	**$157,739.00**	**$153,610.00**	**$161,983.00**
Departmental Income			
1560 - Safety Inspection Fees	$551,197.00	$701,224.00	$512,637.00
Total for Departmental Income	**$551,197.00**	**$701,224.00**	**$512,637.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$144.00	-
Total for Other Revenues	**$0.00**	**$144.00**	**$0.00**
Total for Revenues	**$708,936.00**	**$854,978.00**	**$674,620.00**
Total for Revenues and Other Sources	**$708,936.00**	**$854,978.00**	**$674,620.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16704 - Central Printing and Mailing - Contractual	$6,470.00	$334.00	$2,699.00
Total for Shared Services	**$6,470.00**	**$334.00**	**$2,699.00**
Special Items			
19804 - Payment Of MTA Payroll Tax - Contractual	$638.00	$595.00	$500.00
Total for Special Items	**$638.00**	**$595.00**	**$500.00**
Total for General Government Support	**$7,108.00**	**$929.00**	**$3,199.00**
Public Safety			
Other Public Safety			
36201 - Safety Inspection - Personal Services	$294,303.00	$241,647.00	$210,133.00
Total for Other Public Safety	**$294,303.00**	**$241,647.00**	**$210,133.00**
Total for Public Safety	**$294,303.00**	**$241,647.00**	**$210,133.00**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$15,000.00	$17,800.00	$12,599.00

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
80204 - Planning and Surveys - Contractual	$99,449.00	$223,993.00	$136,772.00
80901 - Environmental Control - Personal Services	$46,377.00	$55,630.00	$41,305.00
Total for General Environment	**$160,826.00**	**$297,423.00**	**$190,676.00**
Total for Home and Community Services	**$160,826.00**	**$297,423.00**	**$190,676.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$42,025.00	$32,404.00	$26,882.00
90308 - Social Security - Employee Benefits	$20,182.00	$17,328.00	$15,407.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$123,372.00	$107,125.00	$99,021.00
Total for Employee Benefits	**$185,579.00**	**$156,857.00**	**$141,310.00**
Total for Employee Benefits	**$185,579.00**	**$156,857.00**	**$141,310.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$34,200.00	-	-
97107 - Serial Bonds - Debt Interest	$4,458.00	-	-
97306 - Bond Anticipation Notes - Debt Principal	-	$47,322.00	$47,322.00
97307 - Bond Anticipation Notes - Debt Interest	-	$7,867.00	$9,741.00
97856 - Installment Purchase Debt - Debt Principal	-	$7,601.00	$7,337.00
97857 - Installment Purchase Debt - Debt Interest	-	$275.00	$539.00
Total for Debt Service	**$38,658.00**	**$63,065.00**	**$64,939.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	**$38,658.00**	**$63,065.00**	**$64,939.00**
Total for Expenditures	**$686,474.00**	**$759,921.00**	**$610,257.00**
Total for Expenditures and Other Uses	**$686,474.00**	**$759,921.00**	**$610,257.00**

B - General Town-Outside Village
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$512,807.00	$417,750.00	$353,387.00
8022 - Restated Fund Balance - Beginning of Year	$512,807.00	$417,750.00	$353,387.00
Add Revenues and Other Sources	$708,936.00	$854,978.00	$674,620.00
Deduct Expenditures and Other Uses	$686,474.00	$759,921.00	$610,257.00
8029 - Fund Balance - End of Year	$535,269.00	$512,807.00	$417,750.00

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$160,223.00	$182,739.00	$153,610.00
1199 - Est Rev - Non-Property Tax Items	$169,000.00	-	-
2199 - Est Rev - Departmental Income	$420,000.00	$420,000.00	$420,000.00
2399 - Est Rev - Intergovernmental Charges	$42,295.00	-	-
Total for Estimated Revenue	**$791,518.00**	**$602,739.00**	**$573,610.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$135,000.00	$125,000.00	$100,000.00
Total for Estimated Other Sources	**$135,000.00**	**$125,000.00**	**$100,000.00**
Total for Estimated Revenues and Other Sources	**$926,518.00**	**$727,739.00**	**$673,610.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$172,766.00	$3,766.00	$3,766.00
3999 - App - Public Safety	$337,153.00	$300,606.00	$266,232.00
8999 - App - Home and Community Services	$188,900.00	$179,900.00	$158,900.00
9199 - App - Employee Benefits	$191,213.00	$179,782.00	$161,468.00
9899 - App - Debt Service	$36,486.00	$63,685.00	$83,244.00
Total for Estimated Appropriations	**$926,518.00**	**$727,739.00**	**$673,610.00**
Total for Estimated Appropriations and Other Uses	**$926,518.00**	**$727,739.00**	**$673,610.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,769,327.00	$2,029,090.00	$927,624.00
Total for Cash and Cash Equivalents	**$1,769,327.00**	**$2,029,090.00**	**$927,624.00**
Net Other Receivables			
380 - Accounts Receivable	$773.00	-	-
Total for Net Other Receivables	**$773.00**	**$0.00**	**$0.00**
Due From			
391 - Due From Other Funds	$94,582.00	$187,053.00	$721,306.00
410 - Due from State and Federal Government	$122,258.00	$169,371.00	$232,437.00
440 - Due from Other Governments *due from Village of Nelsonville for plowing*	$9,269.00	$1,792.00	$4,594.00
Total for Due From	**$226,109.00**	**$358,216.00**	**$958,337.00**
Total for Assets	**$1,996,209.00**	**$2,387,306.00**	**$1,885,961.00**
Total for Assets and Deferred Outflows	**$1,996,209.00**	**$2,387,306.00**	**$1,885,961.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$46,772.00	$297,200.00	$42,329.00
601 - Accrued Liabilities	$18,868.00	$124,545.00	$20,942.00
Total for Payables	**$65,640.00**	**$421,745.00**	**$63,271.00**
Due to			
630 - Due To Other Funds	-	$48,049.00	-
637 - Due to Employees Retirement System	$119,975.00	$108,675.00	$95,418.00
Total for Due to	**$119,975.00**	**$156,724.00**	**$95,418.00**
Total for Liabilities	**$185,615.00**	**$578,469.00**	**$158,689.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *FEMA revenues not yet earned; Lake Drive Bridge*	$359,749.00	$359,749.00	$363,059.00
Total for Deferred Inflows of Resources	**$359,749.00**	**$359,749.00**	**$363,059.00**
Total for Deferred Inflows	**$359,749.00**	**$359,749.00**	**$363,059.00**
Fund Balance			
Assigned Fund Balance			

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
914 - Assigned Appropriated Fund Balance	$430,000.00	$400,000.00	$750,000.00
915 - Assigned Unappropriated Fund Balance	$1,020,845.00	$1,049,088.00	$614,215.00
Total for Assigned Fund Balance	**$1,450,845.00**	**$1,449,088.00**	**$1,364,215.00**
Total for Fund Balance	**$1,450,845.00**	**$1,449,088.00**	**$1,364,215.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,996,209.00**	**$2,387,306.00**	**$1,885,963.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$3,144,538.00	$3,115,575.00	$2,936,605.00
Total for Property Taxes	**$3,144,538.00**	**$3,115,575.00**	**$2,936,605.00**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *charges to other municipalities for gas*	$43,131.00	$26,835.00	$16,903.00
Total for Intergovernmental Charges	**$43,131.00**	**$26,835.00**	**$16,903.00**
Use of Money and Property			
2401 - Interest and Earnings	$56,348.00	$69,044.00	$39,053.00
Total for Use of Money and Property	**$56,348.00**	**$69,044.00**	**$39,053.00**
Sales of Property and Compensation for Loss			
2690 - Other Compensation For Loss	$28,705.00	-	$3,141.00
Total for Sales of Property and Compensation for Loss	**$28,705.00**	**$0.00**	**$3,141.00**
Other Revenues			
2770 - Unclassified *junked parts*	$72,725.00	$2,052.00	$1,895.00
Total for Other Revenues	**$72,725.00**	**$2,052.00**	**$1,895.00**
State Aid			

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3501 - State Aid Consolidated Highway Aid	$313,436.00	$334,263.00	$208,065.00
Total for State Aid	**$313,436.00**	**$334,263.00**	**$208,065.00**
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	$121,705.00	$119,073.00	$31,712.00
Total for Federal Aid	**$121,705.00**	**$119,073.00**	**$31,712.00**
Total for Revenues	**$3,780,588.00**	**$3,666,842.00**	**$3,237,374.00**
Total for Revenues and Other Sources	**$3,780,588.00**	**$3,666,842.00**	**$3,237,374.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19804 - Payment Of MTA Payroll Tax - Contractual	$2,574.00	$2,397.00	$2,435.00
Total for Special Items	**$2,574.00**	**$2,397.00**	**$2,435.00**
Total for General Government Support	**$2,574.00**	**$2,397.00**	**$2,435.00**
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$652,972.00	$616,292.00	$621,153.00
51104 - Maintenance of Roads - Contractual	$328,550.00	$310,313.00	$269,654.00
51121 - Permanent Improvements Highway - Personal Services	$7,367.00	$8,397.00	-
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$451,352.00	$488,626.00	$454,555.00
51301 - Machinery - Personal Services	$141,250.00	$150,143.00	$181,134.00
51302 - Machinery - Equipment and Capital Outlay	$96,866.00	$42,372.00	$23,266.00
51304 - Machinery - Contractual	$232,068.00	$218,045.00	$264,644.00
51401 - Brush And Weeds - Personal Services	$90,925.00	$82,466.00	$75,865.00
51404 - Brush And Weeds - Contractual	$249,107.00	$187,304.00	$136,316.00
51421 - Snow Removal - Personal Services	$190,954.00	$111,916.00	$82,080.00
51424 - Snow Removal - Contractual	$143,019.00	$122,795.00	$83,584.00

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Highway	**$2,584,430.00**	**$2,338,669.00**	**$2,192,251.00**
Total for Transportation	**$2,584,430.00**	**$2,338,669.00**	**$2,192,251.00**
Home and Community Services			
Natural Resources			
87604 - Emergency Disaster Work - Contractual	$2,132.00	$14,318.00	$104,010.00
Total for Natural Resources	**$2,132.00**	**$14,318.00**	**$104,010.00**
Total for Home and Community Services	**$2,132.00**	**$14,318.00**	**$104,010.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$146,639.00	$135,526.00	$118,328.00
90308 - Social Security - Employee Benefits	$82,907.00	$74,215.00	$74,299.00
90408 - Workers' Compensation - Employee Benefits	$43,696.00	$87,065.00	$86,352.00
90558 - Disability Insurance - Employee Benefits	$802.00	$1,926.00	$3,322.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$535,705.00	$548,327.00	$571,247.00
Total for Employee Benefits	**$809,749.00**	**$847,059.00**	**$853,548.00**
Total for Employee Benefits	**$809,749.00**	**$847,059.00**	**$853,548.00**
Debt Service			
Debt Service			

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
97306 - Bond Anticipation Notes - Debt Principal	$69,000.00	$60,000.00	-
97307 - Bond Anticipation Notes - Debt Interest	$157,208.00	$165,789.00	$102,047.00
97856 - Installment Purchase Debt - Debt Principal	$141,125.00	$144,924.00	$142,899.00
97857 - Installment Purchase Debt - Debt Interest	$12,613.00	$8,813.00	$10,288.00
Total for Debt Service	**$379,946.00**	**$379,526.00**	**$255,234.00**
Total for Debt Service	**$379,946.00**	**$379,526.00**	**$255,234.00**
Total for Expenditures	**$3,778,831.00**	**$3,581,969.00**	**$3,407,478.00**
Total for Expenditures and Other Uses	**$3,778,831.00**	**$3,581,969.00**	**$3,407,478.00**

DB - Highway Part-town
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,449,088.00	$1,364,215.00	$1,534,319.00
8022 - Restated Fund Balance - Beginning of Year	$1,449,088.00	$1,364,215.00	$1,534,319.00
Add Revenues and Other Sources	$3,780,588.00	$3,666,842.00	$3,237,374.00
Deduct Expenditures and Other Uses	$3,778,831.00	$3,581,969.00	$3,407,478.00
8029 - Fund Balance - End of Year	$1,450,845.00	$1,449,088.00	$1,364,215.00

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$3,147,208.00	$3,144,538.00	$3,115,575.00
2399 - Est Rev - Intergovernmental Charges	$63,000.00	$43,000.00	$43,000.00
2499 - Est Rev - Use of Money and Property	$45,000.00	$45,000.00	$15,000.00
3099 - Est Rev - State Aid	$250,000.00	$400,000.00	$200,000.00
4099 - Est Rev - Federal Aid	-	$370,000.00	$370,000.00
Total for Estimated Revenue	**$3,505,208.00**	**$4,002,538.00**	**$3,743,575.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$430,000.00	$400,000.00	$750,000.00
Total for Estimated Other Sources	**$430,000.00**	**$400,000.00**	**$750,000.00**
Total for Estimated Revenues and Other Sources	**$3,935,208.00**	**$4,402,538.00**	**$4,493,575.00**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$2,726,464.00	$3,103,477.00	$3,234,743.00
9199 - App - Employee Benefits	$887,288.00	$919,065.00	$879,352.00
9899 - App - Debt Service	$321,456.00	$379,996.00	$379,480.00
Total for Estimated Appropriations	**$3,935,208.00**	**$4,402,538.00**	**$4,493,575.00**
Total for Estimated Appropriations and Other Uses	**$3,935,208.00**	**$4,402,538.00**	**$4,493,575.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$122,358.00	$1,186,721.00	-
Total for Cash and Cash Equivalents	**$122,358.00**	**$1,186,721.00**	**$0.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$123,957.00	$109,411.00	-
Total for Restricted Cash and Cash Equivalents	**$123,957.00**	**$109,411.00**	**$0.00**
Net Other Receivables			
380 - Accounts Receivable	$81.00	$81.00	$81.00
Total for Net Other Receivables	**$81.00**	**$81.00**	**$81.00**
Due From			
391 - Due From Other Funds	$114,571.00	$114,571.00	$66,522.00
410 - Due from State and Federal Government	-	-	$1,787,500.00
Total for Due From	**$114,571.00**	**$114,571.00**	**$1,854,022.00**
Total for Assets	**$360,967.00**	**$1,410,784.00**	**$1,854,103.00**
Total for Assets and Deferred Outflows	**$360,967.00**	**$1,410,784.00**	**$1,854,103.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$45,363.00
Total for Payables	**$0.00**	**$0.00**	**$45,363.00**
Due to			
630 - Due To Other Funds	$95,109.00	$100,950.00	$479,086.00
Total for Due to	**$95,109.00**	**$100,950.00**	**$479,086.00**
Notes Payable			
626 - Bond Anticipation Notes Payable	$4,259,499.00	$5,082,281.00	$5,326,688.00
Total for Notes Payable	**$4,259,499.00**	**$5,082,281.00**	**$5,326,688.00**
Total for Liabilities	**$4,354,608.00**	**$5,183,231.00**	**$5,851,137.00**
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Restricted for debt service*	$123,957.00	$109,411.00	$96,337.00
Total for Restricted Fund Balance	**$123,957.00**	**$109,411.00**	**$96,337.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($4,117,598.00)	($3,881,858.00)	($4,093,372.00)

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Unassigned Fund Balance	**($4,117,598.00)**	**($3,881,858.00)**	**($4,093,372.00)**
Total for Fund Balance	**($3,993,641.00)**	**($3,772,447.00)**	**($3,997,035.00)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$360,967.00**	**$1,410,784.00**	**$1,854,102.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *sales tax funds*	$44,670.00	-	-
Total for Intergovernmental Charges	**$44,670.00**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$14,546.00	$13,074.00	$26,499.00
Total for Use of Money and Property	**$14,546.00**	**$13,074.00**	**$26,499.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$466.00	-	$224,589.00
Total for Other Revenues	**$466.00**	**$0.00**	**$224,589.00**
Federal Aid			
4597 - Federal Aid Transportation Capital Projects	-	-	$1,787,500.00
Total for Federal Aid	**$0.00**	**$0.00**	**$1,787,500.00**
Total for Revenues	**$59,682.00**	**$13,074.00**	**$2,038,588.00**
Other Sources			
Proceeds of Obligations			
5700 - Term Bonds	-	$68,443.00	-

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
5731 - BANS Redeemed from Appropriations	$258,698.00	$301,464.00	$263,160.00
5785 - Installment Purchase Debt	-	$171,426.00	$57,377.00
Total for Proceeds of Obligations	**$258,698.00**	**$541,333.00**	**$320,537.00**
Total for Other Sources	**$258,698.00**	**$541,333.00**	**$320,537.00**
Total for Revenues and Other Sources	**$318,380.00**	**$554,407.00**	**$2,359,125.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51972 - Highway Capital Project - Equipment and Capital Outlay	$203,475.00	$329,819.00	$243,956.00
Total for Highway	**$203,475.00**	**$329,819.00**	**$243,956.00**
Total for Transportation	**$203,475.00**	**$329,819.00**	**$243,956.00**
Total for Expenditures	**$203,475.00**	**$329,819.00**	**$243,956.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to General Fiund*	$9,635.00	-	-
Total for Interfund Transfers	**$9,635.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$9,635.00**	**$0.00**	**$0.00**
Total for Other Uses	**$9,635.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$213,110.00**	**$329,819.00**	**$243,956.00**

H - Capital Projects
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	($3,772,447.00)	($3,997,035.00)	($6,112,204.00)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *adjust to agree to issued FS `*	$326,464.00	-	-
8022 - Restated Fund Balance - Beginning of Year	($4,098,911.00)	($3,997,035.00)	($6,112,204.00)
Add Revenues and Other Sources	$318,380.00	$554,407.00	$2,359,125.00
Deduct Expenditures and Other Uses	$213,110.00	$329,819.00	$243,956.00
8029 - Fund Balance - End of Year	($3,993,641.00)	($3,772,447.00)	($3,997,035.00)

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$29,350.00	$20,800.00	$17,617.00
Total for Cash and Cash Equivalents	**$29,350.00**	**$20,800.00**	**$17,617.00**
Total for Assets	**$29,350.00**	**$20,800.00**	**$17,617.00**
Total for Assets and Deferred Outflows	**$29,350.00**	**$20,800.00**	**$17,617.00**

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$29,350.00	$20,800.00	$17,617.00
Total for Assigned Fund Balance	**$29,350.00**	**$20,800.00**	**$17,617.00**
Total for Fund Balance	**$29,350.00**	**$20,800.00**	**$17,617.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$29,350.00**	**$20,800.00**	**$17,617.00**

SF - Special District(s) Fire Protection
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$376,755.00	$369,857.00	$360,104.00
Total for Property Taxes	**$376,755.00**	**$369,857.00**	**$360,104.00**
Total for Revenues	**$376,755.00**	**$369,857.00**	**$360,104.00**
Total for Revenues and Other Sources	**$376,755.00**	**$369,857.00**	**$360,104.00**

SF - Special District(s) Fire Protection
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	$368,205.00	$366,673.00	$356,237.00
Total for Fire Protection	**$368,205.00**	**$366,673.00**	**$356,237.00**
Total for Public Safety	**$368,205.00**	**$366,673.00**	**$356,237.00**
Total for Expenditures	**$368,205.00**	**$366,673.00**	**$356,237.00**
Total for Expenditures and Other Uses	**$368,205.00**	**$366,673.00**	**$356,237.00**

SF - Special District(s) Fire Protection
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$20,800.00	$17,616.00	$13,749.00
8022 - Restated Fund Balance - Beginning of Year	$20,800.00	$17,616.00	$13,749.00
Add Revenues and Other Sources	$376,755.00	$369,857.00	$360,104.00
Deduct Expenditures and Other Uses	$368,205.00	$366,673.00	$356,237.00
8029 - Fund Balance - End of Year	$29,350.00	$20,800.00	$17,616.00

SP - Special District(s) Park
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$58,581.00	$68,587.00	$111,317.00
Total for Cash and Cash Equivalents	**$58,581.00**	**$68,587.00**	**$111,317.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$6,055.00	$5,871.00	$5,719.00
Total for Restricted Cash and Cash Equivalents	**$6,055.00**	**$5,871.00**	**$5,719.00**
Net Other Receivables			
380 - Accounts Receivable	$927.00	-	-
Total for Net Other Receivables	**$927.00**	**$0.00**	**$0.00**
Due From			
391 - Due From Other Funds	-	$25,593.00	$25,583.00
440 - Due from Other Governments *Putnam Valley portion of parks expenses due*	$17,193.00	-	-
Total for Due From	**$17,193.00**	**$25,593.00**	**$25,583.00**
Total for Assets	**$82,756.00**	**$100,051.00**	**$142,619.00**
Total for Assets and Deferred Outflows	**$82,756.00**	**$100,051.00**	**$142,619.00**

SP - Special District(s) Park
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$1,585.00	$1,750.00	$1,501.00
601 - Accrued Liabilities	$1,214.00	$1,164.00	$1,110.00
Total for Payables	**$2,799.00**	**$2,914.00**	**$2,611.00**
Due to			
630 - Due To Other Funds	$1,333.00	$12,464.00	$12,464.00
Total for Due to	**$1,333.00**	**$12,464.00**	**$12,464.00**
Total for Liabilities	**$4,132.00**	**$15,378.00**	**$15,075.00**
Fund Balance			
Restricted Fund Balance			
882 - Reserve For Repairs	$6,055.00	$5,871.00	$5,719.00
Total for Restricted Fund Balance	**$6,055.00**	**$5,871.00**	**$5,719.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$72,569.00	$78,832.00	$121,825.00
Total for Assigned Fund Balance	**$72,569.00**	**$78,832.00**	**$121,825.00**
Total for Fund Balance	**$78,624.00**	**$84,703.00**	**$127,544.00**

SP - Special District(s) Park
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$82,756.00**	**$100,081.00**	**$142,619.00**

SP - Special District(s) Park
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$138,155.00	$132,468.00	$133,022.00
Total for Property Taxes	**$138,155.00**	**$132,468.00**	**$133,022.00**
Departmental Income			
2089 - Other Culture and Recreation Income	$17,193.00	$16,373.00	$17,832.00
2801 - Interfund Revenues	$66,898.00	$64,050.00	$51,033.00
Total for Departmental Income	**$84,091.00**	**$80,423.00**	**$68,865.00**
Use of Money and Property			
2401 - Interest and Earnings	$2,468.00	$3,239.00	$2,861.00
Total for Use of Money and Property	**$2,468.00**	**$3,239.00**	**$2,861.00**
Other Revenues			
2705 - Gifts and Donations	$5,700.00	$4,199.00	$5,250.00
Total for Other Revenues	**$5,700.00**	**$4,199.00**	**$5,250.00**
Total for Revenues	**$230,414.00**	**$220,329.00**	**$209,998.00**
Total for Revenues and Other Sources	**$230,414.00**	**$220,329.00**	**$209,998.00**

SP - Special District(s) Park
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$7,812.00	$7,891.00	$6,207.00
Total for Special Items	**$7,812.00**	**$7,891.00**	**$6,207.00**
Total for General Government Support	**$7,812.00**	**$7,891.00**	**$6,207.00**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$63,519.00	$87,116.00	$79,051.00
71104 - Parks - Contractual	$124,656.00	$112,817.00	$98,083.00
Total for Recreation	**$188,175.00**	**$199,933.00**	**$177,134.00**
Total for Culture and Recreation	**$188,175.00**	**$199,933.00**	**$177,134.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$650.00	$554.00	$579.00
90308 - Social Security - Employee Benefits	$4,859.00	$6,664.00	$6,048.00
90408 - Workers' Compensation - Employee Benefits	$1,304.00	$5,000.00	$3,800.00

SP - Special District(s) Park
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$9,913.00	$17,859.00	$15,583.00
Total for Employee Benefits	**$16,726.00**	**$30,077.00**	**$26,010.00**
Total for Employee Benefits	**$16,726.00**	**$30,077.00**	**$26,010.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	$18,416.00	$23,750.00	$23,750.00
97307 - Bond Anticipation Notes - Debt Interest	$5,334.00	$1,549.00	$2,155.00
Total for Debt Service	**$23,750.00**	**$25,299.00**	**$25,905.00**
Total for Debt Service	**$23,750.00**	**$25,299.00**	**$25,905.00**
Total for Expenditures	**$236,463.00**	**$263,200.00**	**$235,256.00**
Total for Expenditures and Other Uses	**$236,463.00**	**$263,200.00**	**$235,256.00**

SP - Special District(s) Park
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$84,673.00	$127,544.00	$152,802.00
8022 - Restated Fund Balance - Beginning of Year	$84,673.00	$127,544.00	$152,802.00
Add Revenues and Other Sources	$230,414.00	$220,329.00	$209,998.00
Deduct Expenditures and Other Uses	$236,463.00	$263,200.00	$235,256.00
8029 - Fund Balance - End of Year	$78,624.00	$84,673.00	$127,544.00

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$102,886.00	$100,692.00	$77,914.00
Total for Cash and Cash Equivalents	**$102,886.00**	**$100,692.00**	**$77,914.00**
Net Other Receivables			
350 - Water Rents Receivable	$55,872.00	$57,355.00	$55,217.00
Total for Net Other Receivables	**$55,872.00**	**$57,355.00**	**$55,217.00**
Due From			
391 - Due From Other Funds	-	$17,913.00	$17,913.00
440 - Due from Other Governments	-	$325,000.00	-
Total for Due From	**$0.00**	**$342,913.00**	**$17,913.00**
Total for Assets	**$158,758.00**	**$500,960.00**	**$151,044.00**
Total for Assets and Deferred Outflows	**$158,758.00**	**$500,960.00**	**$151,044.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$42,555.00	$257,707.00	$144,717.00
Total for Payables	**$42,555.00**	**$257,707.00**	**$144,717.00**
Due to			
630 - Due To Other Funds	$100,863.00	$559,074.00	$60,289.00
637 - Due to Employees Retirement System	$6,835.00	$6,752.00	$6,654.00
Total for Due to	**$107,698.00**	**$565,826.00**	**$66,943.00**
Total for Liabilities	**$150,253.00**	**$823,533.00**	**$211,660.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$8,505.00	-	-
Total for Assigned Fund Balance	**$8,505.00**	**$0.00**	**$0.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	($322,573.00)	($60,616.00)
Total for Unassigned Fund Balance	**$0.00**	**($322,573.00)**	**($60,616.00)**
Total for Fund Balance	**$8,505.00**	**($322,573.00)**	**($60,616.00)**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$158,758.00**	**$500,960.00**	**$151,044.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$153,353.00	$148,890.00	$126,000.00
Total for Property Taxes	**$153,353.00**	**$148,890.00**	**$126,000.00**
Departmental Income			
2140 - Metered Water Sales	$211,073.00	$185,898.00	$188,746.00
Total for Departmental Income	**$211,073.00**	**$185,898.00**	**$188,746.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	$325,000.00	-
Total for Intergovernmental Charges	**$0.00**	**$325,000.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$5,089.00	$4,795.00	$2,864.00
Total for Use of Money and Property	**$5,089.00**	**$4,795.00**	**$2,864.00**
Total for Revenues	**$369,515.00**	**$664,583.00**	**$317,610.00**
Total for Revenues and Other Sources	**$369,515.00**	**$664,583.00**	**$317,610.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$4,500.00	$4,500.00	$4,500.00
19804 - Payment Of MTA Payroll Tax - Contractual	$189.00	$195.00	$255.00
Total for Special Items	**$4,689.00**	**$4,695.00**	**$4,755.00**
Total for General Government Support	**$4,689.00**	**$4,695.00**	**$4,755.00**
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	$76,875.00	$74,675.00	$73,013.00
83104 - Water Administration - Contractual	$19,474.00	$10,019.00	$9,407.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	$163,376.00	$72,250.00	$80,803.00
83304 - Water Purification - Contractual	$71,090.00	$84,056.00	$47,144.00
83404 - Water Transportation and Distribution - Contractual	$1,144.00	$651,464.00	$79,924.00
Total for Water	**$331,959.00**	**$892,464.00**	**$290,291.00**
Total for Home and Community Services	**$331,959.00**	**$892,464.00**	**$290,291.00**
Employee Benefits			

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$1,083.00	$998.00	$1,041.00
90308 - Social Security - Employee Benefits	$5,881.00	$5,713.00	$5,586.00
90408 - Workers' Compensation - Employee Benefits	$1,304.00	$2,670.00	$3,275.00
Total for Employee Benefits	**$8,268.00**	**$9,381.00**	**$9,902.00**
Total for Employee Benefits	**$8,268.00**	**$9,381.00**	**$9,902.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	$14,485.00	$13,595.00	$15,151.00
97307 - Bond Anticipation Notes - Debt Interest	$5,500.00	$6,405.00	$4,849.00
Total for Debt Service	**$19,985.00**	**$20,000.00**	**$20,000.00**
Total for Debt Service	**$19,985.00**	**$20,000.00**	**$20,000.00**
Total for Expenditures	**$364,901.00**	**$926,540.00**	**$324,948.00**
Total for Expenditures and Other Uses	**$364,901.00**	**$926,540.00**	**$324,948.00**

SW - Special District(s) Water
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	($322,573.00)	($60,616.00)	($78,278.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *adjust to agree to issued FS*	$326,464.00	-	$25,000.00
8022 - Restated Fund Balance - Beginning of Year	$3,891.00	($60,616.00)	($53,278.00)
Add Revenues and Other Sources	$369,515.00	$664,583.00	$317,610.00
Deduct Expenditures and Other Uses	$364,901.00	$926,540.00	$324,948.00
8029 - Fund Balance - End of Year	$8,505.00	($322,573.00)	($60,616.00)

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$201,595.00	$153,353.00	$148,890.00
2199 - Est Rev - Departmental Income	$231,480.00	$200,300.00	$196,910.00
2499 - Est Rev - Use of Money and Property	$2,000.00	$100.00	$100.00
Total for Estimated Revenue	**$435,075.00**	**$353,753.00**	**$345,900.00**
Total for Estimated Revenues and Other Sources	**$435,075.00**	**$353,753.00**	**$345,900.00**

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$4,825.00	$4,825.00	$4,700.00
8999 - App - Home and Community Services	$321,750.00	$317,600.00	$310,800.00
9199 - App - Employee Benefits	$11,500.00	$11,328.00	$10,400.00
9899 - App - Debt Service	$97,000.00	$20,000.00	$20,000.00
Total for Estimated Appropriations	**$435,075.00**	**$353,753.00**	**$345,900.00**
Total for Estimated Appropriations and Other Uses	**$435,075.00**	**$353,753.00**	**$345,900.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Total for Liabilities, Deferred Inflows and Net Position	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified *real property taxes collected for other governments*	$9,038,123.00	$8,950,921.00	$8,781,394.00
Total for Miscellaneous	**$9,038,123.00**	**$8,950,921.00**	**$8,781,394.00**
Total for Revenues	**$9,038,123.00**	**$8,950,921.00**	**$8,781,394.00**
Total for Revenues and Other Sources	**$9,038,123.00**	**$8,950,921.00**	**$8,781,394.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual *real property taxes collected and paid to other governments*	$9,038,123.00	$8,950,921.00	$8,781,394.00
Total for Special Items	**$9,038,123.00**	**$8,950,921.00**	**$8,781,394.00**
Total for General Government Support	**$9,038,123.00**	**$8,950,921.00**	**$8,781,394.00**
Total for Expenditures	**$9,038,123.00**	**$8,950,921.00**	**$8,781,394.00**
Total for Expenditures and Other Uses	**$9,038,123.00**	**$8,950,921.00**	**$8,781,394.00**

TC - Custodial
Changes in Net Position

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$0.00	$0.00	$0.00
8022 - Restated Net Position - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$9,038,123.00	$8,950,921.00	$8,781,394.00
Deduct Expenditures and Other Uses	$9,038,123.00	$8,950,921.00	$8,781,394.00
8029 - Net Position - End of Year	$0.00	$0.00	$0.00

TE - Private Purpose Trust
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$51,624.00	$47,833.00	$36,962.00
Total for Restricted Cash and Cash Equivalents	**$51,624.00**	**$47,833.00**	**$36,962.00**
Total for Assets	**$51,624.00**	**$47,833.00**	**$36,962.00**
Total for Assets and Deferred Outflows	**$51,624.00**	**$47,833.00**	**$36,962.00**

TE - Private Purpose Trust
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes *restricted for cemetery operations and park*	$51,624.00	$47,833.00	$36,962.00
Total for Restricted Net Position	**$51,624.00**	**$47,833.00**	**$36,962.00**
Total for Net Position	**$51,624.00**	**$47,833.00**	**$36,962.00**
Total for Liabilities, Deferred Inflows and Net Position	**$51,624.00**	**$47,833.00**	**$36,962.00**

TE - Private Purpose Trust
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$791.00	$871.00	$562.00
Total for Use of Money and Property	**$791.00**	**$871.00**	**$562.00**
Miscellaneous			
2770 - Unclassified *subdivision recreation fees*	$5,000.00	$10,000.00	$9.00
Total for Miscellaneous	**$5,000.00**	**$10,000.00**	**$9.00**
Total for Revenues	**$5,791.00**	**$10,871.00**	**$571.00**
Total for Revenues and Other Sources	**$5,791.00**	**$10,871.00**	**$571.00**

TE - Private Purpose Trust
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual *culture and recreation expenditures*	$2,000.00	-	$13,250.00
Total for Special Items	**$2,000.00**	**$0.00**	**$13,250.00**
Total for General Government Support	**$2,000.00**	**$0.00**	**$13,250.00**
Total for Expenditures	**$2,000.00**	**$0.00**	**$13,250.00**
Total for Expenditures and Other Uses	**$2,000.00**	**$0.00**	**$13,250.00**

TE - Private Purpose Trust
Changes in Net Position

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$47,833.00	$36,962.00	$49,911.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	-	$270.00
8022 - Restated Net Position - Beginning of Year	$47,833.00	$36,962.00	$49,641.00
Add Revenues and Other Sources	$5,791.00	$10,871.00	$571.00
Deduct Expenditures and Other Uses	$2,000.00	$0.00	$13,250.00
8029 - Net Position - End of Year	$51,624.00	$47,833.00	$36,962.00

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$3,953,642.00	$3,953,642.00	$3,953,642.00
105 - Construction Work In Progress	-	$325,000.00	-
Total for Non-Depreciable Capital Assets	**$3,953,642.00**	**$4,278,642.00**	**$3,953,642.00**
Depreciable Capital Assets			
102 - Buildings	$8,043,222.00	$8,327,264.00	$8,432,885.00
104 - Machinery and Equipment	$1,391,272.00	$1,320,988.00	$1,292,006.00
106 - Infrastructure	$1,707,726.00	$1,302,322.00	$1,350,520.00
Total for Depreciable Capital Assets	**$11,142,220.00**	**$10,950,574.00**	**$11,075,411.00**
Total for Non-Current Assets	**$15,095,862.00**	**$15,229,216.00**	**$15,029,053.00**

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$34,243.00	$68,443.00	-
685 - Installment Purchase Contract Debt	$151,577.00	$292,702.00	$273,761.00
Total for Debt Obligations	**$185,820.00**	**$361,145.00**	**$273,761.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$1,002,312.00	$833,816.00	$1,214,861.00
683 - Other Post Employment Benefits	$12,875,762.00	$12,098,202.00	$13,468,460.00
684 - Landfill Closure and Post Closure Liability	$86,401.00	$86,401.00	$86,401.00
687 - Compensated Absences	$78,247.00	$68,613.00	$60,288.00
Total for Other Long-Term Obligations	**$14,042,722.00**	**$13,087,032.00**	**$14,830,010.00**
Total for Long-Term Obligations	**$14,228,542.00**	**$13,448,177.00**	**$15,103,771.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Statement of Indebtedness
Debt Summary

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	$68,443.00	$0.00	$34,200.00	$0.00	$0.00	$0.00	$34,243.00
Bond Anticipation Note	$5,082,281.00	$500,000.00	$1,322,782.00	$0.00	$0.00	$0.00	$4,259,499.00
Installment Purchase Contract	$292,702.13	$0.00	$141,126.00	$0.00	$0.00	$0.00	$151,576.13
Total	$5,443,426.13	$500,000.00	$1,498,108.00	$0.00	$0.00	$0.00	$4,445,318.13

Statement of Indebtedness
Debt Records

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Dahlia House		9/27/24	9/25/26	$68,443.00	$0.00	$34,200.00	$0.00	$0.00	$0.00	$34,243.00
Bond Anticipation Note Town Hall Reconstruction		1/23/20	1/16/26	$1,436,266.00	$0.00	$156,797.00	$0.00	$0.00	$0.00	$1,279,469.00
Bond Anticipation Note Highway Garage		7/7/22	7/1/26	$3,440,000.00	$0.00	$1,069,000.00	$0.00	$0.00	$0.00	$2,371,000.00
Bond Anticipation Note Garrison Landing Water District		11/23/09	7/31/26	$80,515.00	$0.00	$14,485.00	$0.00	$0.00	$0.00	$66,030.00
Bond Anticipation Note Cortland Lake Dam		12/19/24	12/18/26	$125,500.00	$0.00	$82,500.00	$0.00	$0.00	$0.00	$43,000.00
Bond Anticipation Note various improvement		10/14/25	7/31/26	$0.00	$500,000.00	$0.00	$0.00	$0.00	$0.00	$500,000.00
Installment Purchase Contract Hwy 2022 Ford F250	KS State Bank	1/23/23	1/23/26	$28,669.00	$0.00	$13,937.00	$0.00	$0.00	$0.00	$14,732.00
Installment Purchase Contract 2022 Loader	KS State Bank	2/1/22	2/1/26	$67,473.00	$0.00	$33,291.00	$0.00	$0.00	$0.00	$34,182.00
Installment Purchase Contract 2021 Dodge Dump Plow	KS State Bank	5/15/21	5/15/25	$33,228.00	$0.00	$33,228.00	$0.00	$0.00	$0.00	$0.00
Installment Purchase Contract 2022 Kubota Excavator	KS State Bank	4/7/22	4/7/25	$29,933.00	$0.00	$29,933.00	$0.00	$0.00	$0.00	$0.00
Installment Purchase Contract Two 2024 Dodge Trucks		6/14/24	6/14/28	$133,399.13	$0.00	$30,737.00	$0.00	$0.00	$0.00	$102,662.13

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$34,243.00	$2,243.00	$36,486.00	$0.00
Total	$34,243.00	$2,243.00	$36,486.00	
$34,243.00 Total Bond Ending Balance for Statement of Indebtedness.				

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5562	Checking	A, SF	$40,076.70	$0.00	($34,671.70)	$0.00	$5,405.00
7431	money market	A	$4,395.77	$0.00	$0.00	$0.00	$4,395.77
2216	Checking	A	$22,596.91	$0.00	$0.00	$0.00	$22,596.91
3622	Checking	A	$4,096.19	$0.00	$0.00	$0.00	$4,096.19
8771	Checking	A, SF	$620,374.46	$463,739.54	$0.00	$0.00	$1,084,114.00
9848	Checking	A	$218,887.00	$0.00	($145,855.00)	$0.00	$73,032.00
152	Savings	A	$625,393.32	$0.00	$0.00	$0.00	$625,393.32
173	Checking	A	$3,016.10	$0.00	$0.00	$0.00	$3,016.10
7567	Checking	A	$2,020.29	$0.00	$0.00	$0.00	$2,020.29
2392	Savings	TE	$3,047.39	$0.00	$0.00	$0.00	$3,047.39
1362	Checking	A	$21,371.43	$0.00	$0.00	$0.00	$21,371.43
198	Checking	SP	$32,433.24	$0.00	($22,883.94)	$0.00	$9,549.30

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9275	Checking	SW	$28,606.50	$5,897.95	$0.00	$0.00	$34,504.45
7647	Municipal Investment	SW	$5,222.65	$0.00	$0.00	$0.00	$5,222.65
2956	money market	H	$92,260.49	$0.00	$0.00	$0.00	$92,260.49
7563	money market	H	$1.00	$0.00	$0.00	$0.00	$1.00
877	money market	H	$1.45	$0.00	$0.00	$0.00	$1.45
452	money market	H	$139,939.91	$0.00	$0.00	$0.00	$139,939.91
5693	Savings	A	$5,481.23	$0.00	$0.00	$0.00	$5,481.23
3658	Cash - building fees	B	$100,297.00	$0.00	$0.00	$0.00	$100,297.00
9437	Checking	DB	$369,158.11	$0.00	($369,158.11)	$0.00	$0.00
2451	money market	B, DB	$1,384,479.00	$384,848.00	$0.00	$0.00	$1,769,327.00
2443	money market	A, SF	$855,186.97	$0.00	($831,241.97)	$0.00	$23,945.00
3462	Checking	A	$277.00	$0.00	$0.00	$0.00	$277.00
3381	Checking	A	$460.00	$0.00	$0.00	$0.00	$460.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8098	Checking	A	$21,516.00	$0.00	$0.00	$0.00	$21,516.00
9209	Savings	A	$9,490.77	$0.00	$0.00	$0.00	$9,490.77
3826	money market	A	$13,548.11	$0.00	$0.00	$0.00	$13,548.11
4986	Escrow	A	$13,650.86	$0.00	$0.00	$0.00	$13,650.86
7568	Savings	TE	$736.78	$0.00	$0.00	$0.00	$736.78
6052	Checking	TE	$3,406.40	$0.00	$0.00	$0.00	$3,406.40
2700	Checking	TE	$38,452.71	$0.00	$0.00	$0.00	$38,452.71
8916	Checking	A	$10,702.58	$0.00	$0.00	$0.00	$10,702.58
741	Savings	A	$47,555.93	$0.00	$0.00	$0.00	$47,555.93
2477	money market	SP	$36,386.80	$0.00	$0.00	$0.00	$36,386.80
2716	money market	SP	$12,654.38	$0.00	$0.00	$0.00	$12,654.38
3194	money market	SP	$6,045.52	$0.00	$0.00	$0.00	$6,045.52
2469	money market	SW	$63,158.90	$0.00	$0.00	$0.00	$63,158.90

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2014	Checking	SW	$49,105.94	$0.00	($49,105.94)	$0.00	$0.00
7426	money market	H	$1.99	$0.00	$0.00	$0.00	$1.99
9094	money market	H	$613.09	$0.00	$0.00	$0.00	$613.09
2167	money market	H	$13,497.49	$0.00	$0.00	$0.00	$13,497.49
		Total	$4,919,604.36	$854,485.49	($1,452,916.66)	$0.00	$4,321,173.19
						Total Cash From Financials	$4,321,173.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$4,919,604.36
FDIC Insurance	$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$4,507,547.69
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$5,007,547.69

Investments and Collateralization of Investments

Investments From Financials	$0.00
Market Value as of Fiscal Year End Date	$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$0.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
35	125	35	23

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$341,912.00	35		35	
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$246,054.00	35	125	35	0
Worker's Compensation	$70,676.00	35			
Life Insurance					
Unemployment Insurance					
Disability Insurance	$5,761.00	35			
Hospital, Medical and Dental Insurance	$1,496,360.00	35	125	35	23
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$2,160,763.00				