Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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, Ronald Scott Van Duren (LG210492005340A), hereby certify that I am the Chief Financial Officer of the Village of West Winfield, and that the information provided in the Annual Financial Report of the Village of West Winfield for the fiscal year ended 05/31/2026, is true and correct to the best of my knowledge and belief.

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Village of West Winfield

Annual Financial Report

For the Fiscal Period 06/01/2025 - 05/31/2026

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 2026 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2026:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- CR - Recreation
- FX - Water
- H - Capital Projects
- L - Library
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2026 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$69,503.30	$33,406.43	$40,228.32
201 - Cash In Time Deposits	$110,275.34	$31,443.09	$78,591.41
Total for Cash and Cash Equivalents	**$179,778.64**	**$64,849.52**	**$118,819.73**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$957.21	$39,912.04	$1,608.09
231 - Cash In Time Deposits Special Reserves	$219,456.34	$164,320.77	$95,000.00
Total for Restricted Cash and Cash Equivalents	**$220,413.55**	**$204,232.81**	**$96,608.09**
Net Taxes Receivable			
260 - Taxes Receivable Overdue	-	-	$1,448.01
Total for Net Taxes Receivable	**$0.00**	**$0.00**	**$1,448.01**
Total for Assets	**$400,192.19**	**$269,082.33**	**$216,875.83**
Total for Assets and Deferred Outflows	**$400,192.19**	**$269,082.33**	**$216,875.83**

A - General
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Other Liabilities			
688 - Other Liabilities *ARPA BALANCE*	$6,328.54	$6,328.54	$8,900.20
Total for Other Liabilities	**$6,328.54**	**$6,328.54**	**$8,900.20**
Total for Liabilities	**$6,328.54**	**$6,328.54**	**$8,900.20**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$220,413.55	$204,232.81	$96,608.09
Total for Restricted Fund Balance	**$220,413.55**	**$204,232.81**	**$96,608.09**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$33,174.83	$18,500.00	$33,507.00
Total for Assigned Fund Balance	**$33,174.83**	**$18,500.00**	**$33,507.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$140,275.27	$40,020.98	$77,860.54
Total for Unassigned Fund Balance	**$140,275.27**	**$40,020.98**	**$77,860.54**
Total for Fund Balance	**$393,863.65**	**$262,753.79**	**$207,975.63**
Total for Liabilities, Deferred Inflows and Fund Balances	**$400,192.19**	**$269,082.33**	**$216,875.83**

A - General
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$341,378.00	$334,828.00	$326,868.41
Total for Property Taxes	**$341,378.00**	**$334,828.00**	**$326,868.41**
Property Tax Items			
1089 - Other Tax Items	-	-	$12,568.56
1090 - Interest and Penalties on Real Prop Taxes	$2,592.45	$3,669.57	$2,164.82
Total for Property Tax Items	**$2,592.45**	**$3,669.57**	**$14,733.38**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$81,665.67	$77,191.68	$78,161.32
1130 - Utilities Gross Receipts Tax	$92.12	$70.82	$65.93
1170 - Franchise Tax	$11,008.35	$11,923.35	$13,167.61
Total for Non-Property Tax Items	**$92,766.14**	**$89,185.85**	**$91,394.86**
Departmental Income			
1230 - Treasurer Fees	$175.00	$195.00	$1,550.10
1289 - Other General Departmental Income	$1,407.23	-	-
1640 - Ambulance Charges	$170,122.05	$211,354.56	$145,320.32
1689 - Other Health Departmental Income	$87,235.50	-	-
2089 - Other Culture and Recreation Income	$8,462.38	$2,140.00	-
2130 - Refuse and Garbage Charges	$43,971.78	$43,460.00	$49,140.00

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Departmental Income	**$311,373.94**	**$257,149.56**	**$196,010.42**
Intergovernmental Charges			
2260 - Public Safety Services Other Governments *Town share of State Police Expense*	$1,465.00	$1,469.58	$1,303.13
2262 - Fire Protection Services Other Governments *Fire Contract with Town of Winfield*	$106,121.00	$106,637.88	$102,000.00
2392 - Debt Service Other Governments *Town contribution to Fire Apparatus Reserve Fund*	$40,000.00	$77,000.00	-
Total for Intergovernmental Charges	**$147,586.00**	**$185,107.46**	**$103,303.13**
Use of Money and Property			
2401 - Interest and Earnings	$5,378.74	$3,858.25	$50.82
2410 - Rental of Real Property	$2,500.00	$2,000.00	$1,600.00
Total for Use of Money and Property	**$7,878.74**	**$5,858.25**	**$1,650.82**
Licenses and Permits			
2555 - Building and Alteration Permits	$1,032.32	$3,046.00	-
Total for Licenses and Permits	**$1,032.32**	**$3,046.00**	**$0.00**
Sales of Property and Compensation for Loss			
2660 - Sales of Real Property	-	$2,500.00	-
2680 - Insurance Recoveries	$6,294.00	$2,317.00	$2,094.29
Total for Sales of Property and Compensation for Loss	**$6,294.00**	**$4,817.00**	**$2,094.29**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$3,154.00	$236.60

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
2705 - Gifts and Donations	$1,450.00	$7,662.27	$5,189.00
2706 - Grants From Local Governments	$68,845.08	$42,396.00	$167,627.30
2770 - Unclassified	-	-	$3,000.00
Total for Other Revenues	**$70,295.08**	**$53,212.27**	**$176,052.90**
State Aid			
3001 - State Aid Revenue Sharing	$8,863.00	$8,863.00	$8,863.00
3005 - State Aid Mortgage Tax	$1,951.72	$2,100.62	$2,807.10
3089 - State Aid Other *Additional 3001 PMT*	$620.00	$620.00	-
3501 - State Aid Consolidated Highway Aid	$9,212.17	$43,663.00	-
Total for State Aid	**$20,646.89**	**$55,246.62**	**$11,670.10**
Federal Aid			
4089 - Federal Aid Other	-	$2,571.66	$51,106.84
Total for Federal Aid	**$0.00**	**$2,571.66**	**$51,106.84**
Total for Revenues	**$1,001,843.56**	**$994,692.24**	**$974,885.15**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$1,737.73	$4,550.83	$28,119.00
Total for Operating Transfers	**$1,737.73**	**$4,550.83**	**$28,119.00**
Total for Other Sources	**$1,737.73**	**$4,550.83**	**$28,119.00**

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Revenues and Other Sources	**$1,003,581.29**	**$999,243.07**	**$1,003,004.15**

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$5,000.00	$5,000.00	$5,000.00
10104 - Legislative Board - Contractual	$1,661.80	$196.55	$162.93
Total for Legislative Board	**$6,661.80**	**$5,196.55**	**$5,162.93**
Executive			
12101 - Mayor - Personal Services	$2,000.00	$2,000.00	$2,000.00
12104 - Mayor - Contractual	$50.00	$530.42	$303.00
Total for Executive	**$2,050.00**	**$2,530.42**	**$2,303.00**
Finance			
13251 - Treasurer - Personal Services	$36,121.42	$37,378.22	$37,663.34
13254 - Treasurer - Contractual	$21,187.04	$23,370.82	$17,728.76
Total for Finance	**$57,308.46**	**$60,749.04**	**$55,392.10**
Municipal Staff			
14201 - Law - Personal Services	$3,000.00	$3,000.00	$3,000.00
14501 - Elections - Personal Services	$400.00	$400.00	$400.00
14504 - Elections - Contractual	$127.29	$80.96	$35.48
Total for Municipal Staff	**$3,527.29**	**$3,480.96**	**$3,435.48**

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Shared Services			
16204 - Operation of Plant - Contractual	$16,849.57	$16,813.47	$13,085.74
Total for Shared Services	**$16,849.57**	**$16,813.47**	**$13,085.74**
Special Items			
19104 - Unallocated Insurance - Contractual	$20,637.14	$19,382.54	$17,622.45
19204 - Municipal Association Dues - Contractual	$1,454.00	-	$727.00
19894 - General Government Support, Other - Contractual	-	$2,571.66	$42,344.64
Total for Special Items	**$22,091.14**	**$21,954.20**	**$60,694.09**
Total for General Government Support	**$108,488.26**	**$110,724.64**	**$140,073.34**
Public Safety			
Law Enforcement			
31204 - Police - Contractual	$2,956.91	$3,041.89	$2,685.19
Total for Law Enforcement	**$2,956.91**	**$3,041.89**	**$2,685.19**
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	$16,472.97	$10,939.14	$191,116.26
34104 - Fire Protection - Contractual	$70,051.63	$133,766.79	$81,859.34
Total for Fire Protection	**$86,524.60**	**$144,705.93**	**$272,975.60**
Animal Control			
35101 - Dog Control - Personal Services	$1,000.00	$750.00	$1,000.00

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Animal Control	**$1,000.00**	**$750.00**	**$1,000.00**
Total for Public Safety	**$90,481.51**	**$148,497.82**	**$276,660.79**
Health			
Other Health			
45101 - General Hospital - Personal Services	-	-	$167,628.60
45104 - General Hospital - Contractual	-	-	$39,951.85
45401 - Ambulance - Personal Services	$218,250.87	$214,881.95	-
45404 - Ambulance - Contractual	$46,489.91	$55,309.32	-
Total for Other Health	**$264,740.78**	**$270,191.27**	**$207,580.45**
Total for Health	**$264,740.78**	**$270,191.27**	**$207,580.45**
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$62,690.85	$51,617.26	$46,414.34
51102 - Maintenance of Roads - Equipment and Capital Outlay	$9,212.17	-	$10,483.98
51104 - Maintenance of Roads - Contractual	$28,148.82	$28,105.66	$24,978.64
51124 - Permanent Improvements Highway - Contractual	$2,500.00	$43,663.00	$939.24
51824 - Street Lighting - Contractual	$10,925.23	$9,890.87	$9,086.96
Total for Highway	**$113,477.07**	**$133,276.79**	**$91,903.16**
Total for Transportation	**$113,477.07**	**$133,276.79**	**$91,903.16**
Culture and Recreation			

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Culture			
75204 - Historical Property - Contractual	$10,313.25	$2,056.25	$20,669.33
75504 - Celebrations - Contractual	$8,630.72	$5,545.68	-
Total for Culture	**$18,943.97**	**$7,601.93**	**$20,669.33**
Total for Culture and Recreation	**$18,943.97**	**$7,601.93**	**$20,669.33**
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	$56,938.79	$57,472.64	$52,393.18
Total for Sanitation	**$56,938.79**	**$57,472.64**	**$52,393.18**
Community Development			
86641 - Code Enforcements - Personal Services	$10,000.00	$10,000.00	$7,000.00
86644 - Code Enforcements - Contractual	$375.02	$1,862.34	$422.12
Total for Community Development	**$10,375.02**	**$11,862.34**	**$7,422.12**
Total for Home and Community Services	**$67,313.81**	**$69,334.98**	**$59,815.30**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$28,085.00	$24,918.07	$23,190.00
90308 - Social Security - Employee Benefits	$25,859.11	$24,898.68	$20,599.44
90408 - Workers' Compensation - Employee Benefits	$51,637.22	$56,513.67	$49,669.53
90508 - Unemployment Insurance - Employee Benefits	$2,913.04	$3,282.94	$2,130.79

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
90558 - Disability Insurance - Employee Benefits	$303.45	$974.85	$532.95
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$10,532.79	$23,587.37	$30,035.22
Total for Employee Benefits	**$119,330.61**	**$134,175.58**	**$126,157.93**
Total for Employee Benefits	**$119,330.61**	**$134,175.58**	**$126,157.93**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$2,000.00	$2,000.00	$2,000.00
97207 - Installment Bonds - Debt Interest	$765.00	$807.50	$834.86
97306 - Bond Anticipation Notes - Debt Principal	$41,721.83	$36,221.83	$36,221.83
97307 - Bond Anticipation Notes - Debt Interest	$14,921.17	$5,284.56	$6,327.95
97906 - State or Authority Loans - Debt Principal	$20,912.42	-	-
97907 - State or Authority Loans - Debt Interest	$9,375.00	-	-
Total for Debt Service	**$89,695.42**	**$44,313.89**	**$45,384.64**
Total for Debt Service	**$89,695.42**	**$44,313.89**	**$45,384.64**
Total for Expenditures	**$872,471.43**	**$918,116.90**	**$968,244.94**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$3,900.00	$39,462.20

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$21,000.00	-
Total for Interfund Transfers	**$0.00**	**$24,900.00**	**$39,462.20**
Total for Interfund Transfers	**$0.00**	**$24,900.00**	**$39,462.20**
Total for Other Uses	**$0.00**	**$24,900.00**	**$39,462.20**
Total for Expenditures and Other Uses	**$872,471.43**	**$943,016.90**	**$1,007,707.14**

A - General
Changes in Fund Balance

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$262,753.79	$207,975.63	$225,510.10
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$1,448.01	$12,831.48
8022 - Restated Fund Balance - Beginning of Year	$262,753.79	$206,527.62	$212,678.62
Add Revenues and Other Sources	$1,003,581.29	$999,243.07	$1,003,004.15
Deduct Expenditures and Other Uses	$872,471.43	$943,016.90	$1,007,707.14
8029 - Fund Balance - End of Year	$393,863.65	$262,753.79	$207,975.63

A - General
Adopted Budget Summary

	05/31/2027	05/31/2026	05/31/2025
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$348,776.00	$356,378.00	$348,828.00
1099 - Est Rev - Property Tax Items	$16,800.00	$1,500.00	$1,000.00
1199 - Est Rev - Non-Property Tax Items	$90,630.00	$91,575.00	$89,075.00
2199 - Est Rev - Departmental Income	$370,232.00	$273,876.00	$247,907.00
2399 - Est Rev - Intergovernmental Charges	$150,805.00	$152,740.00	$109,350.00
2499 - Est Rev - Use of Money and Property	$2,800.00	$4,600.00	$2,045.00
2599 - Est Rev - Licenses and Permits	$500.00	$2,500.00	$2,500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$5,000.00	-	-
2799 - Est Rev - Other Revenues	$500.00	$10,800.00	$66,200.00
2899 - Est Rev - Interfund Revenues	$55,500.00	-	-
3099 - Est Rev - State Aid	$51,283.00	$47,663.00	$50,663.00
4099 - Est Rev - Federal Aid	$6,328.00	$6,328.00	$10,606.00
Total for Estimated Revenue	**$1,099,154.00**	**$947,960.00**	**$928,174.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$33,174.83	$18,500.00	$33,507.00
Total for Estimated Other Sources	**$33,174.83**	**$18,500.00**	**$33,507.00**
Total for Estimated Revenues and Other Sources	**$1,132,328.83**	**$966,460.00**	**$961,681.00**

A - General
Adopted Budget Summary

	05/31/2027	05/31/2026	05/31/2025
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$130,257.00	$94,577.00	$136,031.00
3999 - App - Public Safety	$148,350.00	$134,000.00	$127,800.00
4999 - App - Health	$365,200.00	$241,028.00	$252,728.00
5999 - App - Transportation	$136,066.00	$123,516.00	$141,110.00
7999 - App - Culture and Recreation	$5,500.00	$7,000.00	$8,500.00
8999 - App - Home and Community Services	$70,950.00	$69,857.00	$75,587.00
9199 - App - Employee Benefits	$131,900.00	$153,136.00	$144,153.00
9899 - App - Debt Service	$94,782.00	$92,646.00	$45,072.00
Total for Estimated Appropriations	**$1,083,005.00**	**$915,760.00**	**$930,981.00**
Estimated Other Uses			
962 - Other Budgetary Purposes	$18,623.83	$10,000.00	-
9999 - App - Interfund Transfers	$30,700.00	$40,700.00	$30,700.00
Total for Estimated Other Uses	**$49,323.83**	**$50,700.00**	**$30,700.00**
Total for Estimated Appropriations and Other Uses	**$1,132,328.83**	**$966,460.00**	**$961,681.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$0.00**	**$0.00**

CM - Miscellaneous Special Revenue
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$0.00**

CM - Miscellaneous Special Revenue
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$0.00**

CM - Miscellaneous Special Revenue
Changes in Fund Balance

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$0.29	$0.29	$0.29
8022 - Restated Fund Balance - Beginning of Year	$0.29	$0.29	$0.29
Add Revenues and Other Sources	$0.00	$0.00	$0.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Fund Balance - End of Year	$0.29	$0.29	$0.29

CR - Recreation
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,246.30	$2,433.58	$5,762.57
Total for Cash and Cash Equivalents	**$1,246.30**	**$2,433.58**	**$5,762.57**
Total for Assets	**$1,246.30**	**$2,433.58**	**$5,762.57**
Total for Assets and Deferred Outflows	**$1,246.30**	**$2,433.58**	**$5,762.57**

CR - Recreation
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$1,246.30	$2,433.58	$5,762.57
Total for Assigned Fund Balance	**$1,246.30**	**$2,433.58**	**$5,762.57**
Total for Fund Balance	**$1,246.30**	**$2,433.58**	**$5,762.57**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,246.30**	**$2,433.58**	**$5,762.57**

CR - Recreation
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	-	$600.00
Total for Intergovernmental Charges	**$0.00**	**$0.00**	**$600.00**
Use of Money and Property			
2401 - Interest and Earnings	$0.25	$0.71	$1.41
Total for Use of Money and Property	**$0.25**	**$0.71**	**$1.41**
Total for Revenues	**$0.25**	**$0.71**	**$601.41**
Total for Revenues and Other Sources	**$0.25**	**$0.71**	**$601.41**

CR - Recreation
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual *Senior Trips / Winter Celebration*	$1,067.80	$3,686.60	$2,340.00
Total for Special Items	**$1,067.80**	**$3,686.60**	**$2,340.00**
Total for General Government Support	**$1,067.80**	**$3,686.60**	**$2,340.00**
Total for Expenditures	**$1,067.80**	**$3,686.60**	**$2,340.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to A Fund to close Youth Rec*	$119.73	-	-
Total for Interfund Transfers	**$119.73**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$119.73**	**$0.00**	**$0.00**
Total for Other Uses	**$119.73**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$1,187.53**	**$3,686.60**	**$2,340.00**

CR - Recreation
Changes in Fund Balance

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$2,433.58	$5,762.57	$7,832.26
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$356.90	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$331.10
8022 - Restated Fund Balance - Beginning of Year	$2,433.58	$6,119.47	$7,501.16
Add Revenues and Other Sources	$0.25	$0.71	$601.41
Deduct Expenditures and Other Uses	$1,187.53	$3,686.60	$2,340.00
8029 - Fund Balance - End of Year	$1,246.30	$2,433.58	$5,762.57

FX - Water
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$50,457.27	$23,739.15	$8,291.57
201 - Cash In Time Deposits	$40,000.00	-	-
Total for Cash and Cash Equivalents	**$90,457.27**	**$23,739.15**	**$8,291.57**
Total for Assets	**$90,457.27**	**$23,739.15**	**$8,291.57**
Total for Assets and Deferred Outflows	**$90,457.27**	**$23,739.15**	**$8,291.57**

FX - Water
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Other Liabilities			
688 - Other Liabilities	-	$13,153.61	-
Total for Other Liabilities	**$0.00**	**$13,153.61**	**$0.00**
Total for Liabilities	**$0.00**	**$13,153.61**	**$0.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	$2,977.00
915 - Assigned Unappropriated Fund Balance	$90,457.27	$10,585.54	$5,314.57
Total for Assigned Fund Balance	**$90,457.27**	**$10,585.54**	**$8,291.57**
Total for Fund Balance	**$90,457.27**	**$10,585.54**	**$8,291.57**
Total for Liabilities, Deferred Inflows and Fund Balances	**$90,457.27**	**$23,739.15**	**$8,291.57**

FX - Water
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	$94,666.63	$85,641.37	$77,835.26
2142 - Unmetered Water Sales	$160.00	-	$202.00
2144 - Water Service Charges	$7,852.50	$7,940.00	$7,568.40
2148 - Interest and Penalties on Water Rents	$1,114.06	$683.94	$563.00
2189 - Other Home and Community Services Income	$2,247.30	-	-
Total for Departmental Income	**$106,040.49**	**$94,265.31**	**$86,168.66**
Use of Money and Property			
2401 - Interest and Earnings	$457.59	$4.30	$3.15
Total for Use of Money and Property	**$457.59**	**$4.30**	**$3.15**
Other Revenues			
2770 - Unclassified *PFAS Class action lawsuit settlement*	$57,738.63	-	-
Total for Other Revenues	**$57,738.63**	**$0.00**	**$0.00**
Total for Revenues	**$164,236.71**	**$94,269.61**	**$86,171.81**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$8,762.20

FX - Water
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Operating Transfers	**$0.00**	**$0.00**	**$8,762.20**
Total for Other Sources	**$0.00**	**$0.00**	**$8,762.20**
Total for Revenues and Other Sources	**$164,236.71**	**$94,269.61**	**$94,934.01**

FX - Water
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83204 - Water Source of Supply, Power and Pumping - Contractual	$16,598.92	$11,183.19	$9,892.34
83304 - Water Purification - Contractual	$6,656.42	$4,754.71	$5,155.48
83401 - Water Transportation and Distribution - Personal Services	$53,336.51	$51,024.89	$56,428.76
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$9,000.00	-	-
83404 - Water Transportation and Distribution - Contractual	$10,131.44	$9,927.39	$16,675.98
Total for Water	**$95,723.29**	**$76,890.18**	**$88,152.56**
Total for Home and Community Services	**$95,723.29**	**$76,890.18**	**$88,152.56**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$8,388.00	$7,434.16	$5,500.00
90308 - Social Security - Employee Benefits	$4,097.67	$3,903.46	$4,317.49
90408 - Workers' Compensation - Employee Benefits	$2,064.32	-	$2,136.00
90508 - Unemployment Insurance - Employee Benefits	$675.88	$537.51	$536.65
90558 - Disability Insurance - Employee Benefits	$25.20	-	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	-	$3,159.93	$4,575.71

FX - Water
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Employee Benefits	**$15,251.07**	**$15,035.06**	**$17,065.85**
Total for Employee Benefits	**$15,251.07**	**$15,035.06**	**$17,065.85**
Total for Expenditures	**$110,974.36**	**$91,925.24**	**$105,218.41**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$50.40	-
Total for Interfund Transfers	**$0.00**	**$50.40**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$50.40**	**$0.00**
Total for Other Uses	**$0.00**	**$50.40**	**$0.00**
Total for Expenditures and Other Uses	**$110,974.36**	**$91,975.64**	**$105,218.41**

FX - Water
Changes in Fund Balance

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$10,585.54	$8,291.57	$18,575.97
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *Increase in Fund Balance*	$26,609.38	-	-
8022 - Restated Fund Balance - Beginning of Year	$37,194.92	$8,291.57	$18,575.97
Add Revenues and Other Sources	$164,236.71	$94,269.61	$94,934.01
Deduct Expenditures and Other Uses	$110,974.36	$91,975.64	$105,218.41
8029 - Fund Balance - End of Year	$90,457.27	$10,585.54	$8,291.57

FX - Water
Adopted Budget Summary

	05/31/2027	05/31/2026	05/31/2025
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	$122,184.00	$113,690.00	$108,788.00
2499 - Est Rev - Use of Money and Property	$8.00	$1,733.00	$2,733.00
2649 - Est Rev - Fines and Forfeitures	$1,808.00	-	-
Total for Estimated Revenue	**$124,000.00**	**$115,423.00**	**$111,521.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	$2,977.00
Total for Estimated Other Sources	**$0.00**	**$0.00**	**$2,977.00**
Total for Estimated Revenues and Other Sources	**$124,000.00**	**$115,423.00**	**$114,498.00**

FX - Water
Adopted Budget Summary

	05/31/2027	05/31/2026	05/31/2025
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$73,221.00	$66,966.00	$53,560.00
8999 - App - Home and Community Services	$27,350.00	$25,937.00	$32,125.00
9199 - App - Employee Benefits	$23,429.00	$22,520.00	$27,043.00
9899 - App - Debt Service	-	-	$1,770.00
Total for Estimated Appropriations	**$124,000.00**	**$115,423.00**	**$114,498.00**
Total for Estimated Appropriations and Other Uses	**$124,000.00**	**$115,423.00**	**$114,498.00**

H - Capital Projects
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$259.49	$1,623.45	$1,421.73
Total for Cash and Cash Equivalents	**$259.49**	**$1,623.45**	**$1,421.73**
Total for Assets	**$259.49**	**$1,623.45**	**$1,421.73**
Total for Assets and Deferred Outflows	**$259.49**	**$1,623.45**	**$1,421.73**

H - Capital Projects
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Notes Payable			
619 - State or Authority Loans Payable	$354,087.58	$375,000.00	-
626 - Bond Anticipation Notes Payable	$428,761.77	$411,483.51	$180,705.43
Total for Notes Payable	**$782,849.35**	**$786,483.51**	**$180,705.43**
Total for Liabilities	**$782,849.35**	**$786,483.51**	**$180,705.43**
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($782,589.86)	($784,860.06)	($179,283.72)
Total for Unassigned Fund Balance	**($782,589.86)**	**($784,860.06)**	**($179,283.72)**
Total for Fund Balance	**($782,589.86)**	**($784,860.06)**	**($179,283.72)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$259.49**	**$1,623.45**	**$1,421.71**

H - Capital Projects
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$1.53	$1.37	$0.32
Total for Use of Money and Property	**$1.53**	**$1.37**	**$0.32**
Other Revenues			
2706 - Grants From Local Governments	-	$4,343.75	-
Total for Other Revenues	**$0.00**	**$4,343.75**	**$0.00**
Total for Revenues	**$1.53**	**$4,345.12**	**$0.32**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$21,000.00	-
Total for Operating Transfers	**$0.00**	**$21,000.00**	**$0.00**
Proceeds of Obligations			
5730 - Bond Anticipation Notes	$25,000.00	$267,000.00	-
5731 - BANS Redeemed from Appropriations	$41,721.83	$36,221.83	$36,222.00
5790 - State or Authority Loans	-	$375,000.00	-
Total for Proceeds of Obligations	**$66,721.83**	**$678,221.83**	**$36,222.00**
Total for Other Sources	**$66,721.83**	**$699,221.83**	**$36,222.00**

H - Capital Projects
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Revenues and Other Sources	**$66,723.36**	**$703,566.95**	**$36,222.32**

H - Capital Projects
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	-	$662,799.57	-
Total for Special Items	**$0.00**	**$662,799.57**	**$0.00**
Total for General Government Support	**$0.00**	**$662,799.57**	**$0.00**
Public Safety			
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	$24,747.49	-	-
Total for Fire Protection	**$24,747.49**	**$0.00**	**$0.00**
Total for Public Safety	**$24,747.49**	**$0.00**	**$0.00**
Total for Expenditures	**$24,747.49**	**$662,799.57**	**$0.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Balance of previous BANs sent to A fund*	$1,618.00	$4,343.83	$1,319.00

H - Capital Projects
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Interfund Transfers	**$1,618.00**	**$4,343.83**	**$1,319.00**
Total for Interfund Transfers	**$1,618.00**	**$4,343.83**	**$1,319.00**
Total for Other Uses	**$1,618.00**	**$4,343.83**	**$1,319.00**
Total for Expenditures and Other Uses	**$26,365.49**	**$667,143.40**	**$1,319.00**

H - Capital Projects
Changes in Fund Balance

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	($784,860.00)	($179,283.32)	($214,186.64)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *Error in Opening Fund Balance*	$38,087.73	$642,000.23	-
8022 - Restated Fund Balance - Beginning of Year	($822,947.73)	($821,283.55)	($214,186.64)
Add Revenues and Other Sources	$66,723.36	$703,566.95	$36,222.32
Deduct Expenditures and Other Uses	$26,365.49	$667,143.40	$1,319.00
8029 - Fund Balance - End of Year	($782,589.86)	($784,860.00)	($179,283.32)

L - Library
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$63,335.90	$109,108.48	$94,412.26
201 - Cash In Time Deposits	$50,000.00	-	-
Total for Cash and Cash Equivalents	**$113,335.90**	**$109,108.48**	**$94,412.26**
Total for Assets	**$113,335.90**	**$109,108.48**	**$94,412.26**
Total for Assets and Deferred Outflows	**$113,335.90**	**$109,108.48**	**$94,412.26**

L - Library
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$113,335.90	$109,108.48	$94,412.26
Total for Assigned Fund Balance	**$113,335.90**	**$109,108.48**	**$94,412.26**
Total for Fund Balance	**$113,335.90**	**$109,108.48**	**$94,412.26**
Total for Liabilities, Deferred Inflows and Fund Balances	**$113,335.90**	**$109,108.48**	**$94,412.26**

L - Library
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Departmental Income			
2082 - Library Charges	$503.44	$645.50	$931.29
Total for Departmental Income	**$503.44**	**$645.50**	**$931.29**
Intergovernmental Charges			
2360 - Library Services Other Governments *School Tax / Town of Winfield / Midyork / Herkimer Cnty*	$47,591.09	$51,536.72	$47,231.20
Total for Intergovernmental Charges	**$47,591.09**	**$51,536.72**	**$47,231.20**
Use of Money and Property			
2401 - Interest and Earnings	$21.23	-	-
2410 - Rental of Real Property	-	$19.54	$16.85
Total for Use of Money and Property	**$21.23**	**$19.54**	**$16.85**
Other Revenues			
2705 - Gifts and Donations	$3,661.00	$1,819.00	$1,706.15
Total for Other Revenues	**$3,661.00**	**$1,819.00**	**$1,706.15**
Total for Revenues	**$51,776.76**	**$54,020.76**	**$49,885.49**
Other Sources			
Operating Transfers			

L - Library
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
5031 - Interfund Transfers	-	$3,900.00	$3,900.00
Total for Operating Transfers	**$0.00**	**$3,900.00**	**$3,900.00**
Total for Other Sources	**$0.00**	**$3,900.00**	**$3,900.00**
Total for Revenues and Other Sources	**$51,776.76**	**$57,920.76**	**$53,785.49**

L - Library
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
74101 - Library - Personal Services	$25,738.67	$25,512.23	$27,799.63
74102 - Library - Equipment and Capital Outlay	$1,351.00	$495.47	-
74104 - Library - Contractual	$15,878.83	$13,029.60	$14,455.45
Total for Culture	**$42,968.50**	**$39,037.30**	**$42,255.08**
Total for Culture and Recreation	**$42,968.50**	**$39,037.30**	**$42,255.08**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$1,860.00	$1,576.77	-
90308 - Social Security - Employee Benefits	$2,015.81	$1,855.19	$2,126.71
90408 - Workers' Compensation - Employee Benefits	$99.34	-	$53.50
90508 - Unemployment Insurance - Employee Benefits	$470.84	$598.68	$550.06
90558 - Disability Insurance - Employee Benefits	$134.85	-	-
Total for Employee Benefits	**$4,580.84**	**$4,030.64**	**$2,730.27**
Total for Employee Benefits	**$4,580.84**	**$4,030.64**	**$2,730.27**
Total for Expenditures	**$47,549.34**	**$43,067.94**	**$44,985.35**

L - Library
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$156.60	-
Total for Interfund Transfers	**$0.00**	**$156.60**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$156.60**	**$0.00**
Total for Other Uses	**$0.00**	**$156.60**	**$0.00**
Total for Expenditures and Other Uses	**$47,549.34**	**$43,224.54**	**$44,985.35**

L - Library
Changes in Fund Balance

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$109,108.66	$94,412.44	$85,612.30
8022 - Restated Fund Balance - Beginning of Year	$109,108.66	$94,412.44	$85,612.30
Add Revenues and Other Sources	$51,776.76	$57,920.76	$53,785.49
Deduct Expenditures and Other Uses	$47,549.34	$43,224.54	$44,985.35
8029 - Fund Balance - End of Year	$113,336.08	$109,108.66	$94,412.44

TC - Custodial
Statement of Net Position

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$8,165.45	$14,665.04	$14,800.89
Total for Cash and Cash Equivalents	**$8,165.45**	**$14,665.04**	**$14,800.89**
Total for Assets	**$8,165.45**	**$14,665.04**	**$14,800.89**
Total for Assets and Deferred Outflows	**$8,165.45**	**$14,665.04**	**$14,800.89**

TC - Custodial
Statement of Net Position

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due to			
718 - State Retirement	$2,011.82	$1,544.66	$1,580.50
Total for Due to	**$2,011.82**	**$1,544.66**	**$1,580.50**
Other Liabilities			
688 - Other Liabilities *Bid Deposits*	$4,953.45	$11,921.07	$11,921.07
720 - Group Insurance	$1,200.18	$1,199.31	$1,299.32
Total for Other Liabilities	**$6,153.63**	**$13,120.38**	**$13,220.39**
Total for Liabilities	**$8,165.45**	**$14,665.04**	**$14,800.89**
Total for Liabilities, Deferred Inflows and Net Position	**$8,165.45**	**$14,665.04**	**$14,800.89**

TC - Custodial
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Changes in Net Position

	05/31/2026	05/31/2025	05/31/2024
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	$0.00	$0.00	$0.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Net Position - End of Year	$0.00	$0.00	$0.00

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

	05/31/2026	05/31/2025	05/31/2024
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$151,700.00	$149,200.00	$151,700.00
Total for Non-Depreciable Capital Assets	**$151,700.00**	**$149,200.00**	**$151,700.00**
Depreciable Capital Assets			
102 - Buildings	$1,397,500.00	$1,397,500.00	$1,397,500.00
103 - Improvements Other Than Buildings	$155,452.78	$155,452.78	$155,452.78
104 - Machinery and Equipment	$884,018.22	$1,546,792.79	$884,018.22
106 - Infrastructure	$46,900.00	$46,900.00	$46,900.00
Total for Depreciable Capital Assets	**$2,483,871.00**	**$3,146,645.57**	**$2,483,871.00**
Total for Non-Current Assets	**$2,635,571.00**	**$3,295,845.57**	**$2,635,571.00**

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

	05/31/2026	05/31/2025	05/31/2024
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$34,000.00	$36,000.00	$38,000.00
Total for Debt Obligations	**$34,000.00**	**$36,000.00**	**$38,000.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$86,480.00	$86,480.00	$117,632.00
Total for Other Long-Term Obligations	**$86,480.00**	**$86,480.00**	**$117,632.00**
Total for Long-Term Obligations	**$120,480.00**	**$122,480.00**	**$155,632.00**

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	$36,000.00	$0.00	$2,000.00	$0.00	$0.00	$0.00	$34,000.00
Bond Anticipation Note	$411,483.51	$25,000.00	$41,721.83	$0.00	$0.00	$0.00	$394,761.68
State or Authority Loan	$375,000.00	$0.00	$20,912.42	$0.00	$0.00	$0.00	$354,087.58
Total	$822,483.51	$25,000.00	$64,634.25	$0.00	$0.00	$0.00	$782,849.26

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 PURCHASE FORD TRUCK	USDA	12/7/22	12/7/37	$36,000.00	$0.00	$2,000.00	$0.00	$0.00	$0.00	$34,000.00
Bond Anticipation Note FIRE ENGINE REPAIRS		12/1/25	12/1/37	$0.00	$25,000.00	$0.00	$0.00	$0.00	$0.00	$25,000.00
Bond Anticipation Note FIRE TRUCK PURCHASE	GREENE COUNTY COMMERCIAL BANK	5/9/25	4/9/41	$267,000.00	$0.00	$12,500.00	$0.00	$0.00	$0.00	$254,500.00
Bond Anticipation Note AMBULANCE		10/1/17	10/15/27	$53,574.43	$0.00	$17,858.19	$0.00	$0.00	$0.00	$35,716.24
Bond Anticipation Note BISBY HALL REPAIR		9/15/21	9/15/32	$90,909.08	$0.00	$11,363.64	$0.00	$0.00	$0.00	$79,545.44
State or Authority Loan FIRE TRUCK		3/20/25	3/20/40	$375,000.00	$0.00	$20,912.42	$0.00	$0.00	$0.00	$354,087.58

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2027	$2,000.00	$0.00	$2,000.00	$32,000.00
2028	$3,000.00	$0.00	$3,000.00	$29,000.00
2029	$3,000.00	$0.00	$3,000.00	$26,000.00
2030	$3,000.00	$0.00	$3,000.00	$23,000.00
2031	$3,000.00	$0.00	$3,000.00	$20,000.00
2032	$3,000.00	$0.00	$3,000.00	$17,000.00
2033	$3,000.00	$0.00	$3,000.00	$14,000.00
2034	$3,000.00	$0.00	$3,000.00	$11,000.00
2035	$3,000.00	$0.00	$3,000.00	$8,000.00
2036	$3,000.00	$0.00	$3,000.00	$5,000.00
2037	$3,000.00	$0.00	$3,000.00	$2,000.00
2038	$2,000.00	$0.00	$2,000.00	$0.00

Total	$34,000.00	$0.00	$34,000.00	
$34,000.00 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
4766	Savings	A	$110,275.34	$0.00	$0.00	$0.00	$110,275.34
4677	Checking	L	$64,038.19	$0.00	($702.29)	$0.00	$63,335.90
7101	Checking	TC	$11,649.26	$0.00	($3,483.81)	$0.00	$8,165.45
4715	Checking	CR	$1,246.30	$0.00	$0.00	$0.00	$1,246.30
5787	Certificate of Deposit (CD)	A	$99,456.34	$0.00	$0.00	$0.00	$99,456.34
3351	Certificate of Deposit (CD)	A	$60,000.00	$0.00	$0.00	$0.00	$60,000.00
1496	Certificate of Deposit (CD)	A	$60,000.00	$0.00	$0.00	$0.00	$60,000.00
4693	Checking	H	$13,588.35	$0.00	($13,328.86)	$0.00	$259.49
4758	Checking	A	$79,484.00	$0.00	($9,980.70)	$0.00	$69,503.30
5150	Savings	A	$957.21	$0.00	$0.00	$0.00	$957.21
4731	Checking	FX	$51,839.27	$0.00	($1,382.00)	$0.00	$50,457.27
3369	Certificate of Deposit (CD)	FX	$40,000.00	$0.00	$0.00	$0.00	$40,000.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1	Certificate of Deposit (CD)	L	$50,000.00	$0.00	$0.00	$0.00	$50,000.00
		Total	$642,534.26	$0.00	($28,877.66)	$0.00	$613,656.60
						Total Cash From Financials	$613,656.60

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$642,534.26
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$400,384.95
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$650,384.95

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
2	14	0	0

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$38,333.00	2	4		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$31,972.59	2	14		
Worker's Compensation	$53,800.88	2	14		
Life Insurance					
Unemployment Insurance	$4,059.76	2	14		
Disability Insurance	$463.50	2	14		
Hospital, Medical and Dental Insurance	$10,532.79	1	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$139,162.52				