

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

Village of Dansville
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, Jessica Nolan (LG240459201230C), hereby certify that I am the Chief Financial Officer of the Village of Dansville, and that the information provided in the Annual Financial Report of the Village of Dansville for the fiscal year ended 05/31/2026, 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 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
- FX - Water
- G - Sewer
- H - Capital Projects
- 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.

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**A - General
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$19,570.47	\$83,391.11	\$48,517.03
201 - Cash In Time Deposits	\$2,900,189.68	\$2,973,848.86	\$2,611,743.07
210 - Petty Cash	\$280.00	\$280.00	\$280.00
Total for Cash and Cash Equivalents	\$2,920,040.15	\$3,057,519.97	\$2,660,540.10
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$408,644.77	\$399,178.38	\$377,342.45
Total for Restricted Cash and Cash Equivalents	\$408,644.77	\$399,178.38	\$377,342.45
Net Other Receivables			
380 - Accounts Receivable	-	-	\$14,878.61
Total for Net Other Receivables	\$0.00	\$0.00	\$14,878.61
Due From			
391 - Due From Other Funds	\$1,640.32	\$2,000.00	\$344,204.86
Total for Due From	\$1,640.32	\$2,000.00	\$344,204.86
Total for Assets	\$3,330,325.24	\$3,458,698.35	\$3,396,966.02
Total for Assets and Deferred Outflows	\$3,330,325.24	\$3,458,698.35	\$3,396,966.02

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**A - General
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$42,564.99	\$66,607.10	\$72,515.25
Total for Payables	\$42,564.99	\$66,607.10	\$72,515.25
Other Liabilities			
690 - Overpayments and Clearing Account	\$25,000.00	-	-
Total for Other Liabilities	\$25,000.00	\$0.00	\$0.00
Total for Liabilities	\$67,564.99	\$66,607.10	\$72,515.25
Fund Balance			
Restricted Fund Balance			
867 - Reserve for Employee Benefits and Accrued Liabilities	-	\$5,123.24	\$4,035.40
878 - Capital Reserve	\$408,644.77	\$394,055.14	\$373,307.05
Total for Restricted Fund Balance	\$408,644.77	\$399,178.38	\$377,342.45
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$359,107.45	\$422,934.66	\$393,817.68
Total for Assigned Fund Balance	\$359,107.45	\$422,934.66	\$393,817.68
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,495,008.03	\$2,569,978.20	\$2,553,290.64

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**A - General
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Total for Unassigned Fund Balance	\$2,495,008.03	\$2,569,978.20	\$2,553,290.64
Total for Fund Balance	\$3,262,760.25	\$3,392,091.24	\$3,324,450.77
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,330,325.24	\$3,458,698.34	\$3,396,966.02

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**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	\$2,499,312.00	\$2,480,167.00	\$2,480,167.00
Total for Property Taxes	\$2,499,312.00	\$2,480,167.00	\$2,480,167.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$13,074.35	\$10,092.19	\$10,123.45
1090 - Interest and Penalties on Real Prop Taxes	\$23,979.55	\$7,441.42	\$12,950.49
Total for Property Tax Items	\$37,053.90	\$17,533.61	\$23,073.94
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$96,165.92	\$139,544.55	\$129,424.57
1130 - Utilities Gross Receipts Tax	\$71,484.47	\$47,105.98	\$50,137.83
1170 - Franchise Tax	\$45,124.31	\$43,340.48	\$40,214.81
Total for Non-Property Tax Items	\$212,774.70	\$229,991.01	\$219,777.21
Departmental Income			
1230 - Treasurer Fees	\$2,422.25	\$1,318.50	\$1,187.00
1265 - Attorney Fees	\$638.00	\$418.00	\$44,557.77
1520 - Police Fees	-	\$1,080.49	\$1,712.12
1710 - Public Works Charges	\$9,711.75	\$1,730.00	-
1789 - Other Transportation Departmental Income	\$18,660.99	-	\$2,299.30
1989 - Other Economic Assistance and Opportunity Income	-	\$13,458.73	-

Village of Dansville
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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
2089 - Other Culture and Recreation Income	-	-	\$28,711.69
2110 - Zoning Fees	\$20,854.66	\$4,830.40	\$3,424.50
Total for Departmental Income	\$52,287.65	\$22,836.12	\$81,892.38
Intergovernmental Charges			
2260 - Public Safety Services Other Governments <i>ambulance billing</i>	\$118,642.20	\$109,747.21	\$112,722.16
2262 - Fire Protection Services Other Governments <i>fire for town</i>	\$95,146.45	\$93,170.63	\$92,430.70
Total for Intergovernmental Charges	\$213,788.65	\$202,917.84	\$205,152.86
Use of Money and Property			
2401 - Interest and Earnings	\$148,144.92	\$190,649.21	\$122,395.14
Total for Use of Money and Property	\$148,144.92	\$190,649.21	\$122,395.14
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$19,217.62	\$18,005.88	\$23,683.03
Total for Fines and Forfeitures	\$19,217.62	\$18,005.88	\$23,683.03
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$3,470.00	-	\$1,341.41
2655 - Sales Other	\$900.00	-	-
2660 - Sales of Real Property	-	-	\$5,275.00
2665 - Sales of Equipment	-	\$484,582.39	\$189,970.00
2680 - Insurance Recoveries	\$2,301.26	-	\$4,521.56
2690 - Other Compensation For Loss	\$3,903.15	-	-

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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Sales of Property and Compensation for Loss	\$10,574.41	\$484,582.39	\$201,107.97
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$48,707.77	-	\$45,990.61
2706 - Grants From Local Governments	\$15,396.88	\$116,066.23	\$8,456.18
2770 - Unclassified <i>Workers comp award</i>	\$130.74	-	-
Total for Other Revenues	\$64,235.39	\$116,066.23	\$54,446.79
State Aid			
3001 - State Aid Revenue Sharing	-	\$40,191.00	\$40,191.00
3005 - State Aid Mortgage Tax	\$54,874.02	\$11,322.05	\$22,859.82
3089 - State Aid Other <i>DASNY & Com Dev Solar lights grant</i>	\$43,003.00	-	-
3389 - State Aid Other Public Safety	\$6,915.19	\$4,248.31	\$3,185.00
3401 - State Aid Public Health	\$20,200.00	-	\$2,600.00
3501 - State Aid Consolidated Highway Aid	\$117,713.20	\$485,478.56	\$224,822.53
3989 - State Aid Other Home and Community Service	\$44,771.49	-	-
Total for State Aid	\$287,476.90	\$541,239.92	\$293,658.35
Total for Revenues	\$3,544,866.14	\$4,303,989.21	\$3,705,354.67
Total for Revenues and Other Sources	\$3,544,866.14	\$4,303,989.21	\$3,705,354.67

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**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	\$10,599.96	\$10,599.96	\$10,016.10
Total for Legislative Board	\$10,599.96	\$10,599.96	\$10,016.10
Judicial			
11101 - Municipal Court - Personal Services	\$35,733.84	\$47,000.90	\$42,747.00
11102 - Municipal Court - Equipment and Capital Outlay	-	\$35.40	\$145.00
11104 - Municipal Court - Contractual	\$1,578.10	\$994.87	\$910.82
Total for Judicial	\$37,311.94	\$48,031.17	\$43,802.82
Executive			
12101 - Mayor - Personal Services	\$9,000.00	\$9,000.00	\$9,000.00
12104 - Mayor - Contractual	\$1,067.56	\$393.46	\$4,916.32
Total for Executive	\$10,067.56	\$9,393.46	\$13,916.32
Finance			
13204 - Auditor - Contractual	-	-	\$10,400.00
13251 - Treasurer - Personal Services	\$65,416.56	\$57,320.11	\$58,616.84
13252 - Treasurer - Equipment and Capital Outlay	\$1,418.57	\$3,000.00	\$2,062.24
13254 - Treasurer - Contractual	\$34,876.39	\$37,006.24	\$45,413.94

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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Finance	\$101,711.52	\$97,326.35	\$116,493.02
Municipal Staff			
14204 - Law - Contractual	\$27,273.72	\$9,512.00	\$7,726.33
14404 - Engineer - Contractual	\$153,330.68	\$32,103.33	\$20,693.89
14504 - Elections - Contractual	-	\$1,260.00	\$900.00
Total for Municipal Staff	\$180,604.40	\$42,875.33	\$29,320.22
Shared Services			
16204 - Operation of Plant - Contractual	\$41,768.00	\$40,551.00	\$39,370.00
Total for Shared Services	\$41,768.00	\$40,551.00	\$39,370.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$103,115.89	\$104,633.18	\$97,566.18
19204 - Municipal Association Dues - Contractual	\$13,501.62	\$12,254.78	\$2,480.00
19304 - Judgements and Claims - Contractual	-	-	\$2,190.10
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	\$52,131.82	-
19504 - Taxes and Assessments on Municipal Property - Contractual	-	-	\$385.19
19894 - General Government Support, Other - Contractual engineer	\$43,926.28	\$37,195.27	\$911.01
Total for Special Items	\$160,543.79	\$206,215.05	\$103,532.48
Total for General Government Support	\$542,607.17	\$454,992.32	\$356,450.96
Public Safety			

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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Administration			
30201 - Public Safety Communication Systems - Personal Services	\$3,816.56	\$3,856.08	\$4,046.56
Total for Administration	\$3,816.56	\$3,856.08	\$4,046.56
Law Enforcement			
31201 - Police - Personal Services	\$745,170.68	\$672,046.28	\$635,880.54
31202 - Police - Equipment and Capital Outlay	\$48,399.71	\$82,079.84	\$21,115.32
31204 - Police - Contractual	\$36,452.59	\$138,389.40	\$46,009.85
Total for Law Enforcement	\$830,022.98	\$892,515.52	\$703,005.71
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	\$17,652.98	\$50,512.63	\$12,054.53
34104 - Fire Protection - Contractual	\$83,996.01	\$90,340.43	\$68,728.38
Total for Fire Protection	\$101,648.99	\$140,853.06	\$80,782.91
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$106,357.06	\$67,771.91	\$67,020.60
36204 - Safety Inspection - Contractual	\$5,724.18	\$5,140.78	\$5,061.92
Total for Other Public Safety	\$112,081.24	\$72,912.69	\$72,082.52
Total for Public Safety	\$1,047,569.77	\$1,110,137.35	\$859,917.70
Health			
Other Health			
45402 - Ambulance - Equipment and Capital Outlay	\$254,169.50	-	\$22,063.50

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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
45404 - Ambulance - Contractual	\$20,290.85	\$21,407.42	\$23,903.66
Total for Other Health	\$274,460.35	\$21,407.42	\$45,967.16
Total for Health	\$274,460.35	\$21,407.42	\$45,967.16
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$330,424.33	\$374,633.21	\$278,425.59
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$448,397.81	\$193,741.99
51104 - Maintenance of Roads - Contractual	\$104,222.28	\$116,931.97	\$128,994.58
51124 - Permanent Improvements Highway - Contractual	\$120,391.60	\$488,395.52	\$173,781.97
51424 - Snow Removal - Contractual	\$11,493.72	\$15,649.45	\$5,585.33
51824 - Street Lighting - Contractual	\$75,341.10	\$68,466.67	\$69,283.73
54104 - Sidewalks - Contractual	\$20,929.82	\$8,415.62	\$1,881.28
Total for Highway	\$662,802.85	\$1,520,890.25	\$851,694.47
Other Transportation			
56804 - Transportation, Other - Contractual <i>General DPW work</i>	\$52,252.37	\$49,351.19	\$58,404.88
Total for Other Transportation	\$52,252.37	\$49,351.19	\$58,404.88
Total for Transportation	\$715,055.22	\$1,570,241.44	\$910,099.35
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$74,040.00	\$83,259.00	\$17,739.00

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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
71104 - Parks - Contractual	\$18,237.81	\$42,130.26	\$29,867.05
73104 - Youth Programs - Contractual	\$29,887.78	\$28,576.43	\$28,992.16
Total for Recreation	\$122,165.59	\$153,965.69	\$76,598.21
Culture			
75504 - Celebrations - Contractual	\$600.00	\$600.00	\$600.00
Total for Culture	\$600.00	\$600.00	\$600.00
Total for Culture and Recreation	\$122,765.59	\$154,565.69	\$77,198.21
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$2,760.00	\$2,760.00	\$1,410.00
Total for General Environment	\$2,760.00	\$2,760.00	\$1,410.00
Sewage			
81404 - Storm Sewers - Contractual	-	\$40,326.69	\$10,015.52
Total for Sewage	\$0.00	\$40,326.69	\$10,015.52
Sanitation			
81604 - Refuse and Garbage - Contractual	-	\$8,357.14	\$2,574.00
81704 - Street Cleaning - Contractual	-	-	\$4,075.00
Total for Sanitation	\$0.00	\$8,357.14	\$6,649.00
Community Environment			

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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
85604 - Shade Trees - Contractual	\$5,175.95	\$25,210.00	\$27,450.00
Total for Community Environment	\$5,175.95	\$25,210.00	\$27,450.00
Total for Home and Community Services	\$7,935.95	\$76,653.83	\$45,524.52
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$77,106.40	\$63,928.00	\$53,740.98
90168 - Fire Retirement - Employee Benefits	\$214,834.00	\$165,792.00	\$141,443.00
90308 - Social Security - Employee Benefits	\$101,499.62	\$98,212.84	\$85,990.47
90408 - Workers' Compensation - Employee Benefits	\$16,784.10	\$13,684.25	\$14,025.00
90508 - Unemployment Insurance - Employee Benefits	\$18,819.69	-	-
90558 - Disability Insurance - Employee Benefits	\$799.28	\$308.20	\$553.80
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$428,290.11	\$400,755.52	\$352,884.19
Total for Employee Benefits	\$858,133.20	\$742,680.81	\$648,637.44
Total for Employee Benefits	\$858,133.20	\$742,680.81	\$648,637.44
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$102,992.00	\$97,837.64	\$95,358.09
97857 - Installment Purchase Debt - Debt Interest	\$2,677.88	\$7,832.24	\$10,311.79
Total for Debt Service	\$105,669.88	\$105,669.88	\$105,669.88
Total for Debt Service	\$105,669.88	\$105,669.88	\$105,669.88

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**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Expenditures	\$3,674,197.13	\$4,236,348.74	\$3,049,465.22
Total for Expenditures and Other Uses	\$3,674,197.13	\$4,236,348.74	\$3,049,465.22

Village of Dansville
Annual Financial Report
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**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	\$3,392,091.24	\$3,324,450.77	\$2,668,561.32
8022 - Restated Fund Balance - Beginning of Year	\$3,392,091.24	\$3,324,450.77	\$2,668,561.32
Add Revenues and Other Sources	\$3,544,866.14	\$4,303,989.21	\$3,705,354.67
Deduct Expenditures and Other Uses	\$3,674,197.13	\$4,236,348.74	\$3,049,465.22
8029 - Fund Balance - End of Year	\$3,262,760.25	\$3,392,091.24	\$3,324,450.77

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**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	\$2,601,261.00	\$2,499,312.00	\$2,480,167.00
1099 - Est Rev - Property Tax Items	\$28,919.17	\$22,750.00	\$20,000.00
1199 - Est Rev - Non-Property Tax Items	\$247,000.00	\$220,000.00	\$210,000.00
2199 - Est Rev - Departmental Income	\$36,500.00	\$21,800.00	\$32,800.00
2399 - Est Rev - Intergovernmental Charges	\$206,600.00	\$194,200.00	\$194,200.00
2499 - Est Rev - Use of Money and Property	\$151,000.00	\$196,503.00	\$50,000.00
2649 - Est Rev - Fines and Forfeitures	\$30,000.00	\$25,000.00	\$25,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$35,061.00	\$2,000.00	\$32,000.00
2799 - Est Rev - Other Revenues	\$4,000.00	\$4,000.00	\$5,000.00
3099 - Est Rev - State Aid	\$481,203.00	\$325,691.00	\$585,691.00
Total for Estimated Revenue	\$3,821,544.17	\$3,511,256.00	\$3,634,858.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$359,107.45	\$422,934.66	\$393,817.68
Total for Estimated Other Sources	\$359,107.45	\$422,934.66	\$393,817.68
Total for Estimated Revenues and Other Sources	\$4,180,651.62	\$3,934,190.66	\$4,028,675.68

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**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	\$520,383.67	\$448,788.50	\$467,835.68
3999 - App - Public Safety	\$1,234,947.95	\$1,229,936.91	\$1,075,402.00
4999 - App - Health	\$31,050.00	\$31,050.00	\$31,050.00
5999 - App - Transportation	\$1,298,167.00	\$1,196,394.25	\$1,464,055.00
7999 - App - Culture and Recreation	\$141,635.00	\$154,300.00	\$146,700.00
8999 - App - Home and Community Services	\$35,260.00	\$35,300.00	\$47,800.00
9199 - App - Employee Benefits	\$919,208.00	\$732,750.00	\$682,330.00
9899 - App - Debt Service	-	\$105,671.00	\$113,503.00
Total for Estimated Appropriations	\$4,180,651.62	\$3,934,190.66	\$4,028,675.68
Total for Estimated Appropriations and Other Uses	\$4,180,651.62	\$3,934,190.66	\$4,028,675.68

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**FX - Water
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$432,659.85	\$574,853.85	\$145,091.00
201 - Cash In Time Deposits	\$1,165,968.55	\$415,087.61	\$790,621.58
210 - Petty Cash	\$100.00	\$100.00	\$100.00
Total for Cash and Cash Equivalents	\$1,598,728.40	\$990,041.46	\$935,812.58
Net Other Receivables			
350 - Water Rents Receivable	\$61,264.70	\$82,236.87	\$94,286.63
Total for Net Other Receivables	\$61,264.70	\$82,236.87	\$94,286.63
Due From			
391 - Due From Other Funds	-	\$230,000.00	-
Total for Due From	\$0.00	\$230,000.00	\$0.00
Total for Assets	\$1,659,993.10	\$1,302,278.33	\$1,030,099.21
Total for Assets and Deferred Outflows	\$1,659,993.10	\$1,302,278.33	\$1,030,099.21

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

**FX - Water
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$5,500.68	\$10,924.46	\$37,814.31
Total for Payables	\$5,500.68	\$10,924.46	\$37,814.31
Total for Liabilities	\$5,500.68	\$10,924.46	\$37,814.31
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$380,965.68
915 - Assigned Unappropriated Fund Balance	\$1,654,492.42	\$1,291,353.87	\$611,319.22
Total for Assigned Fund Balance	\$1,654,492.42	\$1,291,353.87	\$992,284.90
Total for Fund Balance	\$1,654,492.42	\$1,291,353.87	\$992,284.90
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,659,993.10	\$1,302,278.33	\$1,030,099.21

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

**FX - Water
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$104,810.43	\$383,168.14	-
Total for Property Taxes	\$104,810.43	\$383,168.14	\$0.00
Departmental Income			
2140 - Metered Water Sales	\$1,057,688.85	\$909,068.88	\$1,316,284.11
2142 - Unmetered Water Sales	\$5,837.75	\$2,292.70	\$5,725.00
2144 - Water Service Charges	\$1,005.00	\$825.00	\$870.00
2148 - Interest and Penalties on Water Rents	\$47,163.93	\$41,043.38	\$30,070.01
Total for Departmental Income	\$1,111,695.53	\$953,229.96	\$1,352,949.12
Use of Money and Property			
2401 - Interest and Earnings	\$43,213.21	\$32,203.88	\$12,243.33
Total for Use of Money and Property	\$43,213.21	\$32,203.88	\$12,243.33
Licenses and Permits			
2590 - Permits Other	\$166.00	\$597.00	\$714.00
Total for Licenses and Permits	\$166.00	\$597.00	\$714.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$686.52	\$709.57	\$25,925.00

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

**FX - Water
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Sales of Property and Compensation for Loss	\$686.52	\$709.57	\$25,925.00
State Aid			
3991 - State Aid Water Capital Projects	\$50,000.00	-	-
Total for State Aid	\$50,000.00	\$0.00	\$0.00
Total for Revenues	\$1,310,571.69	\$1,369,908.55	\$1,391,831.45
Total for Revenues and Other Sources	\$1,310,571.69	\$1,369,908.55	\$1,391,831.45

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

**FX - Water
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14204 - Law - Contractual	\$59,738.20	-	-
Total for Municipal Staff	\$59,738.20	\$0.00	\$0.00
Shared Services			
16401 - Central Garage - Personal Services	\$41,500.78	-	-
Total for Shared Services	\$41,500.78	\$0.00	\$0.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$27,460.57	\$21,285.31	\$20,672.80
19504 - Taxes and Assessments on Municipal Property - Contractual	\$8,037.93	\$8,057.83	\$7,730.07
19891 - General Government Support, Other - Personal Services	-	\$41,875.93	\$36,563.70
19894 - General Government Support, Other - Contractual	-	\$17,684.75	\$37,343.39
Total for Special Items	\$35,498.50	\$88,903.82	\$102,309.96
Total for General Government Support	\$136,737.48	\$88,903.82	\$102,309.96
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$16,401.19	\$49,591.80	\$47,770.20

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

**FX - Water
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
83102 - Water Administration - Equipment and Capital Outlay	\$13,876.27	-	-
83104 - Water Administration - Contractual	\$7,408.00	\$7,961.99	\$6,481.84
83201 - Water Source of Supply, Power and Pumping - Personal Services	\$243,019.47	\$220,865.34	\$211,930.36
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	-	-	\$125,258.79
83204 - Water Source of Supply, Power and Pumping - Contractual	\$5,408.50	\$5,480.50	\$4,296.74
83302 - Water Purification - Equipment and Capital Outlay	\$12,310.37	\$33,057.85	\$7,395.02
83304 - Water Purification - Contractual	\$77,074.04	\$124,642.31	\$70,566.54
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$4,498.42	\$31,210.33	\$23,432.20
83404 - Water Transportation and Distribution - Contractual	\$43,170.94	\$125,881.13	\$140,430.47
Total for Water	\$423,167.20	\$598,691.25	\$637,562.16
Total for Home and Community Services	\$423,167.20	\$598,691.25	\$637,562.16
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$41,952.74	\$36,751.00	\$30,643.39
90308 - Social Security - Employee Benefits	\$25,463.19	\$24,766.49	\$22,960.17
90408 - Workers' Compensation - Employee Benefits	\$4,936.50	\$5,131.56	\$5,142.00
90558 - Disability Insurance - Employee Benefits	\$106.22	\$308.20	\$276.90
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$118,257.93	\$118,874.37	\$129,981.98
Total for Employee Benefits	\$190,716.58	\$185,831.62	\$189,004.44
Total for Employee Benefits	\$190,716.58	\$185,831.62	\$189,004.44

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

**FX - Water
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$136,000.00	\$132,492.00	\$73,000.00
97107 - Serial Bonds - Debt Interest	\$60,811.88	\$64,920.89	\$73,339.39
Total for Debt Service	\$196,811.88	\$197,412.89	\$146,339.39
Total for Debt Service	\$196,811.88	\$197,412.89	\$146,339.39
Total for Expenditures	\$947,433.14	\$1,070,839.58	\$1,075,215.95
Total for Expenditures and Other Uses	\$947,433.14	\$1,070,839.58	\$1,075,215.95

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

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	\$1,291,353.87	\$992,284.90	\$675,669.40
8022 - Restated Fund Balance - Beginning of Year	\$1,291,353.87	\$992,284.90	\$675,669.40
Add Revenues and Other Sources	\$1,310,571.69	\$1,369,908.55	\$1,391,831.45
Deduct Expenditures and Other Uses	\$947,433.14	\$1,070,839.58	\$1,075,215.95
8029 - Fund Balance - End of Year	\$1,654,492.42	\$1,291,353.87	\$992,284.90

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

**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	\$1,238,000.00	\$1,104,078.77	\$1,346,000.00
2499 - Est Rev - Use of Money and Property	\$33,000.00	-	-
2599 - Est Rev - Licenses and Permits	\$500.00	-	\$500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$20,000.00	-	-
Total for Estimated Revenue	\$1,291,500.00	\$1,104,078.77	\$1,346,500.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$380,965.68
Total for Estimated Other Sources	\$0.00	\$0.00	\$380,965.68
Total for Estimated Revenues and Other Sources	\$1,291,500.00	\$1,104,078.77	\$1,727,465.68

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

**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	\$165,224.50	\$132,999.12	\$135,151.00
8999 - App - Home and Community Services	\$615,604.00	\$555,710.27	\$771,827.68
9199 - App - Employee Benefits	\$212,835.00	\$220,635.00	\$220,635.00
9899 - App - Debt Service	\$197,836.50	\$194,734.38	\$599,852.00
Total for Estimated Appropriations	\$1,191,500.00	\$1,104,078.77	\$1,727,465.68
Estimated Other Uses			
9999 - App - Interfund Transfers	\$100,000.00	-	-
Total for Estimated Other Uses	\$100,000.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$1,291,500.00	\$1,104,078.77	\$1,727,465.68

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

**G - Sewer
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$102,236.14	\$147,909.54	\$193,875.55
201 - Cash In Time Deposits	\$444,835.99	\$199,095.82	\$412,574.28
210 - Petty Cash	\$10.00	-	-
Total for Cash and Cash Equivalents	\$547,082.13	\$347,005.36	\$606,449.83
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	-	\$207.36
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$207.36
Net Other Receivables			
360 - Sewer Rents Receivable	\$74,105.68	\$72,572.18	\$80,265.68
380 - Accounts Receivable	-	-	\$8,627.72
Total for Net Other Receivables	\$74,105.68	\$72,572.18	\$88,893.40
Total for Assets	\$621,187.81	\$419,577.54	\$695,550.59
Total for Assets and Deferred Outflows	\$621,187.81	\$419,577.54	\$695,550.59

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

**G - Sewer
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$248,952.21	\$11,881.47	\$91,465.43
Total for Payables	\$248,952.21	\$11,881.47	\$91,465.43
Due to			
630 - Due To Other Funds	-	\$230,000.00	-
Total for Due to	\$0.00	\$230,000.00	\$0.00
Total for Liabilities	\$248,952.21	\$241,881.47	\$91,465.43
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	-	-	\$207.36
Total for Restricted Fund Balance	\$0.00	\$0.00	\$207.36
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$108,990.00
915 - Assigned Unappropriated Fund Balance	\$372,235.60	\$177,696.07	\$494,887.78
Total for Assigned Fund Balance	\$372,235.60	\$177,696.07	\$603,877.78
Total for Fund Balance	\$372,235.60	\$177,696.07	\$604,085.14

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

**G - Sewer
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Total for Liabilities, Deferred Inflows and Fund Balances	\$621,187.81	\$419,577.54	\$695,550.57

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

**G - Sewer
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$393,587.13	\$367,639.84	-
Total for Property Taxes	\$393,587.13	\$367,639.84	\$0.00
Departmental Income			
2120 - Sewer Rents	\$939,909.21	\$784,869.71	\$1,173,490.70
2122 - Sewer Charges	\$16,459.98	\$29,269.15	\$43,794.12
2128 - Interest and Penalties on Sewer Accounts	\$42,799.45	\$39,758.90	\$30,385.04
Total for Departmental Income	\$999,168.64	\$853,897.76	\$1,247,669.86
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$4,809.58
Total for Use of Money and Property	\$0.00	\$0.00	\$4,809.58
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$228.85	-	-
Total for Sales of Property and Compensation for Loss	\$228.85	\$0.00	\$0.00
Total for Revenues	\$1,392,984.62	\$1,221,537.60	\$1,252,479.44
Total for Revenues and Other Sources	\$1,392,984.62	\$1,221,537.60	\$1,252,479.44

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

**G - Sewer
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	\$2,459.87	\$13,792.49	\$3,290.25
Total for Finance	\$2,459.87	\$13,792.49	\$3,290.25
Special Items			
19104 - Unallocated Insurance - Contractual	\$34,807.98	\$26,303.31	\$24,970.79
19891 - General Government Support, Other - Personal Services salary	\$41,501.38	\$41,875.44	\$36,565.14
Total for Special Items	\$76,309.36	\$68,178.75	\$61,535.93
Total for General Government Support	\$78,769.23	\$81,971.24	\$64,826.18
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$31,171.29	\$49,593.19	\$47,772.08
81102 - Sewer Administration - Equipment and Capital Outlay	\$1,073.34	-	-
81104 - Sewer Administration - Contractual	\$5,051.33	\$5,834.52	\$3,969.76
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$17,077.52	\$3,374.52	\$71,316.75
81204 - Sanitary Sewers - Contractual	\$33,629.04	\$37,356.40	\$52,905.69
81301 - Sewage Treatment and Disposal - Personal Services	\$243,263.30	\$206,763.83	\$220,976.03

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

**G - Sewer
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	\$19,448.00	-
81304 - Sewage Treatment and Disposal - Contractual	\$237,693.37	\$343,228.45	\$399,571.70
Total for Sewage	\$568,959.19	\$665,598.91	\$796,512.01
Total for Home and Community Services	\$568,959.19	\$665,598.91	\$796,512.01
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$42,635.86	\$43,869.00	\$37,523.63
90308 - Social Security - Employee Benefits	\$23,470.75	\$23,845.90	\$23,059.80
90408 - Workers' Compensation - Employee Benefits	\$3,949.40	\$5,559.19	\$4,208.00
90558 - Disability Insurance - Employee Benefits	\$106.23	\$308.20	\$276.90
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$87,906.93	\$91,734.39	\$95,886.77
Total for Employee Benefits	\$158,069.17	\$165,316.68	\$160,955.10
Total for Employee Benefits	\$158,069.17	\$165,316.68	\$160,955.10
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$389,400.00	\$389,400.00	\$389,400.00
97107 - Serial Bonds - Debt Interest	\$3,247.50	\$3,435.00	\$3,610.00
Total for Debt Service	\$392,647.50	\$392,835.00	\$393,010.00
Total for Debt Service	\$392,647.50	\$392,835.00	\$393,010.00

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

**G - Sewer
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Expenditures	\$1,198,445.09	\$1,305,721.83	\$1,415,303.29
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$342,204.86	-
Total for Interfund Transfers	\$0.00	\$342,204.86	\$0.00
Total for Interfund Transfers	\$0.00	\$342,204.86	\$0.00
Total for Other Uses	\$0.00	\$342,204.86	\$0.00
Total for Expenditures and Other Uses	\$1,198,445.09	\$1,647,926.69	\$1,415,303.29

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

**G - Sewer
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	\$177,696.07	\$604,085.16	\$766,909.01
8022 - Restated Fund Balance - Beginning of Year	\$177,696.07	\$604,085.16	\$766,909.01
Add Revenues and Other Sources	\$1,392,984.62	\$1,221,537.60	\$1,252,479.44
Deduct Expenditures and Other Uses	\$1,198,445.09	\$1,647,926.69	\$1,415,303.29
8029 - Fund Balance - End of Year	\$372,235.60	\$177,696.07	\$604,085.16

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

**G - Sewer
Adopted Budget Summary**

	05/31/2027	05/31/2026	05/31/2025
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$1,424,400.00	\$1,346,258.55	\$1,260,000.00
Total for Estimated Revenue	\$1,424,400.00	\$1,346,258.55	\$1,260,000.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$108,990.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$108,990.00
Total for Estimated Revenues and Other Sources	\$1,424,400.00	\$1,346,258.55	\$1,368,990.00

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

**G - Sewer
Adopted Budget Summary**

	05/31/2027	05/31/2026	05/31/2025
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$104,371.85	\$94,898.25	\$86,251.00
8999 - App - Home and Community Services	\$767,045.65	\$659,427.80	\$710,619.00
9199 - App - Employee Benefits	\$160,535.00	\$199,285.00	\$179,285.00
9899 - App - Debt Service	\$392,447.50	\$392,647.50	\$392,835.00
Total for Estimated Appropriations	\$1,424,400.00	\$1,346,258.55	\$1,368,990.00
Total for Estimated Appropriations and Other Uses	\$1,424,400.00	\$1,346,258.55	\$1,368,990.00

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

H - Capital Projects
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

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

**H - Capital Projects
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$342,204.86
Total for Due to	\$0.00	\$0.00	\$342,204.86
Total for Liabilities	\$0.00	\$0.00	\$342,204.86
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	(\$342,204.86)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$342,204.86)
Total for Fund Balance	\$0.00	\$0.00	(\$342,204.86)
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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

**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	-	-	\$6,606.03
Total for Use of Money and Property	\$0.00	\$0.00	\$6,606.03
State Aid			
3990 - State Aid Sewer Capital Projects	-	-	\$750,000.00
Total for State Aid	\$0.00	\$0.00	\$750,000.00
Total for Revenues	\$0.00	\$0.00	\$756,606.03
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$342,204.86	-
Total for Operating Transfers	\$0.00	\$342,204.86	\$0.00
Proceeds of Obligations			
5720 - Statutory Installment Bonds	-	-	\$2,669,492.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$2,669,492.00
Total for Other Sources	\$0.00	\$342,204.86	\$2,669,492.00
Total for Revenues and Other Sources	\$0.00	\$342,204.86	\$3,426,098.03

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

**H - Capital Projects
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
General Environment			
80972 - Planning & Surveys - Equipment and Capital Outlay	-	-	\$26,175.92
Total for General Environment	\$0.00	\$0.00	\$26,175.92
Sanitation			
81972 - Sewer - Equipment and Capital Outlay	-	-	\$117,555.24
Total for Sanitation	\$0.00	\$0.00	\$117,555.24
Water			
83972 - Water Capital Projects - Equipment and Capital Outlay	-	-	\$1,147,752.03
Total for Water	\$0.00	\$0.00	\$1,147,752.03
Total for Home and Community Services	\$0.00	\$0.00	\$1,291,483.19
Debt Service			
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$32,252.60
Total for Debt Service	\$0.00	\$0.00	\$32,252.60
Total for Debt Service	\$0.00	\$0.00	\$32,252.60

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

**H - Capital Projects
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Expenditures	\$0.00	\$0.00	\$1,323,735.79
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$1,323,735.79

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

**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	\$0.00	(\$342,204.86)	(\$2,444,567.10)
8022 - Restated Fund Balance - Beginning of Year	\$0.00	(\$342,204.86)	(\$2,444,567.10)
Add Revenues and Other Sources	\$0.00	\$342,204.86	\$3,426,098.03
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$1,323,735.79
8029 - Fund Balance - End of Year	\$0.00	\$0.00	(\$342,204.86)

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**TC - Custodial
Statement of Net Position**

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$158,127.18	\$158,059.64	\$148,533.05
Total for Cash and Cash Equivalents	\$158,127.18	\$158,059.64	\$148,533.05
Total for Assets	\$158,127.18	\$158,059.64	\$148,533.05
Total for Assets and Deferred Outflows	\$158,127.18	\$158,059.64	\$148,533.05

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**TC - Custodial
Statement of Net Position**

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due to			
630 - Due To Other Funds	\$1,640.32	\$2,000.00	\$2,000.00
Total for Due to	\$1,640.32	\$2,000.00	\$2,000.00
Other Liabilities			
720 - Group Insurance	\$156,486.86	\$156,059.64	\$146,533.05
Total for Other Liabilities	\$156,486.86	\$156,059.64	\$146,533.05
Total for Liabilities	\$158,127.18	\$158,059.64	\$148,533.05
Total for Liabilities, Deferred Inflows and Net Position	\$158,127.18	\$158,059.64	\$148,533.05

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**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

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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

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**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

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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	\$250,000.00	\$250,000.00	\$250,000.00
Total for Non-Depreciable Capital Assets	\$250,000.00	\$250,000.00	\$250,000.00
Depreciable Capital Assets			
103 - Improvements Other Than Buildings	\$23,451,184.72	\$23,451,184.72	\$23,451,184.72
104 - Machinery and Equipment	\$3,500,010.78	\$3,500,010.78	\$3,500,010.78
Total for Depreciable Capital Assets	\$26,951,195.50	\$26,951,195.50	\$26,951,195.50
Total for Non-Current Assets	\$27,201,195.50	\$27,201,195.50	\$27,201,195.50

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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	\$10,984,000.00	\$11,509,400.00	\$12,031,292.00
685 - Installment Purchase Contract Debt	\$100,381.66	\$203,373.49	\$301,211.13
Total for Debt Obligations	\$11,084,381.66	\$11,712,773.49	\$12,332,503.13
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$1,543,094.00	\$1,285,612.00	\$1,838,886.00
Total for Other Long-Term Obligations	\$1,543,094.00	\$1,285,612.00	\$1,838,886.00
Total for Long-Term Obligations	\$12,627,475.66	\$12,998,385.49	\$14,171,389.13

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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**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	\$11,509,400.00	\$0.00	\$525,400.00	\$0.00	\$0.00	\$0.00	\$10,984,000.00
Installment Purchase Contract	\$203,373.49	\$0.00	\$102,992.00	\$0.00	\$0.00	\$0.00	\$100,381.49
Total	\$11,712,773.49	\$0.00	\$628,392.00	\$0.00	\$0.00	\$0.00	\$11,084,381.49

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**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
<style isBold='true'>Bond</style> WWTP Land & Water Meters	Santander	5/4/12	5/1/38	\$80,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00
Bond Water Storage Tank	Santander	9/23/99	9/23/32	\$127,000.00	\$0.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$113,000.00
Bond WWTP	EFC	11/3/16	11/19/45	\$8,072,400.00	\$0.00	\$384,400.00	\$0.00	\$0.00	\$0.00	\$7,688,000.00
Bond Water Mains	Santander	6/24/99	6/24/32	\$618,000.00	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$553,000.00
Bond 2023 Water System Improvements	USDA	11/15/23	11/15/61	\$2,612,000.00	\$0.00	\$57,000.00	\$0.00	\$0.00	\$0.00	\$2,555,000.00
Installment Purchase Contract Aerial Fire Truck	Santander Bank	3/31/22	6/1/26	\$203,373.49	\$0.00	\$102,992.00	\$0.00	\$0.00	\$0.00	\$100,381.49

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2027	\$625,781.66	\$13,118.00	\$638,899.66	\$10,358,218.34
2028	\$633,391.83	\$11,182.50	\$644,574.33	\$9,724,826.51
2029	\$534,400.00	\$9,158.00	\$543,558.00	\$9,190,426.51
2030	\$538,400.00	\$7,020.50	\$545,420.50	\$8,652,026.51
2031	\$544,400.00	\$4,792.50	\$549,192.50	\$8,107,626.51
2032	\$549,400.00	\$2,430.00	\$551,830.00	\$7,558,226.51
2033	\$554,400.00	\$0.00	\$554,400.00	\$7,003,826.51
2034	\$559,400.00	\$0.00	\$559,400.00	\$6,444,426.51
2035	\$452,400.00	\$0.00	\$452,400.00	\$5,992,026.51
2036	\$452,400.00	\$0.00	\$452,400.00	\$5,539,626.51
2037	\$453,400.00	\$0.00	\$453,400.00	\$5,086,226.51
2038	\$459,400.00	\$0.00	\$459,400.00	\$4,626,826.51
2039	\$460,400.00	\$0.00	\$460,400.00	\$4,166,426.51

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2040	\$450,400.00	\$0.00	\$450,400.00	\$3,716,026.51
2041	\$2,065,400.00	\$0.00	\$2,065,400.00	\$1,650,626.51
2042	\$1,646,296.87	\$0.00	\$1,646,296.87	\$4,329.64
2043	\$4,329.64	\$0.00	\$4,329.64	\$0.00
2044	\$0.00	\$0.00	\$0.00	\$0.00
2045	\$0.00	\$0.00	\$0.00	\$0.00
2046	\$0.00	\$0.00	\$0.00	\$0.00
2047	\$0.00	\$0.00	\$0.00	\$0.00
2048	\$0.00	\$0.00	\$0.00	\$0.00
2049	\$0.00	\$0.00	\$0.00	\$0.00
2050	\$0.00	\$0.00	\$0.00	\$0.00
2051	\$0.00	\$0.00	\$0.00	\$0.00
2052	\$0.00	\$0.00	\$0.00	\$0.00
2053	\$0.00	\$0.00	\$0.00	\$0.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2054	\$0.00	\$0.00	\$0.00	\$0.00
2055	\$0.00	\$0.00	\$0.00	\$0.00
2056	\$0.00	\$0.00	\$0.00	\$0.00
2057	\$0.00	\$0.00	\$0.00	\$0.00
2058	\$0.00	\$0.00	\$0.00	\$0.00
2059	\$0.00	\$0.00	\$0.00	\$0.00
2060	\$0.00	\$0.00	\$0.00	\$0.00
2061	\$0.00	\$0.00	\$0.00	\$0.00
2062	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$10,984,000.00	\$47,701.50	\$11,031,701.50	
\$10,984,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
244	Checking	A, FX, G, TC	\$5,632,262.95	\$0.00	\$0.00	\$0.00	\$5,632,262.95
Total			\$5,632,262.95	\$0.00	\$0.00	\$0.00	\$5,632,262.95
Total Cash From Financials							\$5,632,232.63

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$5,632,262.95
FDIC Insurance	\$750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$5,000,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$5,750,000.00

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
21	23		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$161,695.00	14	7		
Police Retirement					
Fire Retirement	\$214,834.00	5	3		
Local Pension Fund					
Social Security	\$150,433.56	21	23		
Worker's Compensation	\$25,670.00	21	23		
Life Insurance					
Unemployment Insurance	\$18,819.69	16	23		
Disability Insurance	\$1,011.73	21			
Hospital, Medical and Dental Insurance	\$634,454.97	21			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$1,206,918.95				