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

Village of Central Square

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, Michele A. Cusyck (LG350438200890C), hereby certify that I am the Chief Financial Officer of the Village of Central Square, and that the information provided in the Annual Financial Report of the Village of Central Square 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 Central Square

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
- FX - Water
- G - Sewer
- H - Capital Projects
- PN - Permanent
- 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	$1,217,013.17	$868,710.11	$1,264,897.98
210 - Petty Cash	$100.00	$100.00	$100.00
Total for Cash and Cash Equivalents	**$1,217,113.17**	**$868,810.11**	**$1,264,997.98**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$269,108.10	$259,060.08	-
Total for Restricted Cash and Cash Equivalents	**$269,108.10**	**$259,060.08**	**$0.00**
Net Other Receivables			
380 - Accounts Receivable	$131,725.02	$158,523.61	$73,177.13
Total for Net Other Receivables	**$131,725.02**	**$158,523.61**	**$73,177.13**
Due From			
410 - Due from State and Federal Government	$1,546.69	$50,000.00	-
Total for Due From	**$1,546.69**	**$50,000.00**	**$0.00**
Total for Assets	**$1,619,492.98**	**$1,336,393.80**	**$1,338,175.11**
Total for Assets and Deferred Outflows	**$1,619,492.98**	**$1,336,393.80**	**$1,338,175.11**

A - General
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$23,952.16	$24,692.54	$17,806.95
Total for Payables	**$23,952.16**	**$24,692.54**	**$17,806.95**
Due to			
630 - Due To Other Funds	$46,265.00	$77,962.50	$42,223.83
718 - State Retirement	$929.28	$993.89	-
Total for Due to	**$47,194.28**	**$78,956.39**	**$42,223.83**
Other Liabilities			
688 - Other Liabilities *Bail Deposits of $194 and JCAP Grant unearned $3,417.61*	$3,611.61	$10,394.00	$88,667.16
Total for Other Liabilities	**$3,611.61**	**$10,394.00**	**$88,667.16**
Total for Liabilities	**$74,758.05**	**$114,042.93**	**$148,697.94**
Deferred Inflows			
Deferred Inflows of Resources			
694 - Deferred Taxes *Taxes received related to FY27*	$4,705.71	-	-
Total for Deferred Inflows of Resources	**$4,705.71**	**$0.00**	**$0.00**
Total for Deferred Inflows	**$4,705.71**	**$0.00**	**$0.00**

A - General
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$269,108.10	$259,060.08	-
Total for Restricted Fund Balance	**$269,108.10**	**$259,060.08**	**$0.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$311,762.00	$239,536.00	$158,472.00
Total for Assigned Fund Balance	**$311,762.00**	**$239,536.00**	**$158,472.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$959,159.12	$723,754.76	$1,031,005.17
Total for Unassigned Fund Balance	**$959,159.12**	**$723,754.76**	**$1,031,005.17**
Total for Fund Balance	**$1,540,029.22**	**$1,222,350.84**	**$1,189,477.17**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,619,492.98**	**$1,336,393.77**	**$1,338,175.11**

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	$608,174.30	$601,561.28	$588,891.13
Total for Property Taxes	**$608,174.30**	**$601,561.28**	**$588,891.13**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$18,640.00	$17,301.00	$17,285.00
1090 - Interest and Penalties on Real Prop Taxes	$6,548.80	$2,163.08	$2,324.81
Total for Property Tax Items	**$25,188.80**	**$19,464.08**	**$19,609.81**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$142,616.00	$132,755.00	$134,719.00
1130 - Utilities Gross Receipts Tax	$26,497.99	$23,076.16	$23,057.24
1170 - Franchise Tax	$23,584.70	$26,409.03	$27,477.69
Total for Non-Property Tax Items	**$192,698.69**	**$182,240.19**	**$185,253.93**
Departmental Income			
1255 - Clerk Fees	$916.87	$663.00	$1,216.78
1520 - Police Fees	$338,776.01	$340,258.20	$364,168.62
1710 - Public Works Charges	-	$350.00	$1,800.00
2110 - Zoning Fees	$250.00	-	$350.00
2115 - Planning Board Fees	$8,400.00	$75.00	$19,050.00
2190 - Sale of Cemetery Lots	$29,480.00	$18,650.00	$11,492.50

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
2192 - Charges For Cemetery Services	$33,639.20	$24,610.20	$27,279.25
Total for Departmental Income	**$411,462.08**	**$384,606.40**	**$425,357.15**
Intergovernmental Charges			
2350 - Youth Recreation Services Other Governments *Summer Rec-Town of Hastings*	$6,000.00	$6,000.00	-
Total for Intergovernmental Charges	**$6,000.00**	**$6,000.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$58,002.31	$55,561.83	$31,299.31
2410 - Rental of Real Property	$19,775.24	$18,677.90	$18,415.92
Total for Use of Money and Property	**$77,777.55**	**$74,239.73**	**$49,715.23**
Licenses and Permits			
2530 - Games of Chance	$75.00	$25.00	-
2590 - Permits Other	$12,377.80	$25,132.50	$26,944.00
Total for Licenses and Permits	**$12,452.80**	**$25,157.50**	**$26,944.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$50,796.67	$51,574.50	$52,905.50
Total for Fines and Forfeitures	**$50,796.67**	**$51,574.50**	**$52,905.50**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$39,275.00	-	$3,600.00
2680 - Insurance Recoveries	$167,322.59	-	-
Total for Sales of Property and Compensation for Loss	**$206,597.59**	**$0.00**	**$3,600.00**

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$1,852.69	$1,488.14	$15,610.09
2705 - Gifts and Donations	$250.00	$4,500.00	$20,000.00
2770 - Unclassified *closeout of escrow $5,999.90; LED Lighting rebate $7,660; other misc*	$13,897.34	-	-
Total for Other Revenues	**$16,000.03**	**$5,988.14**	**$35,610.09**
State Aid			
3001 - State Aid Revenue Sharing	$8,392.00	$8,979.00	$8,392.00
3005 - State Aid Mortgage Tax	$29,097.35	$16,739.64	$16,393.25
3089 - State Aid Other *TMA*	$587.00	$65,500.00	-
3501 - State Aid Consolidated Highway Aid	-	$47,046.72	$63,180.52
3772 - State Aid Programs for Aging	-	-	$6,000.00
3820 - State Aid Youth Programs	$2,000.00	$1,800.00	-
Total for State Aid	**$40,076.35**	**$140,065.36**	**$93,965.77**
Federal Aid			
4089 - Federal Aid Other	$10,200.00	$78,467.16	$47,110.00
Total for Federal Aid	**$10,200.00**	**$78,467.16**	**$47,110.00**
Total for Revenues	**$1,657,424.86**	**$1,569,364.34**	**$1,528,962.61**
Other Sources			
Operating Transfers			

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
5031 - Interfund Transfers	$17,516.39	-	-
Total for Operating Transfers	**$17,516.39**	**$0.00**	**$0.00**
Total for Other Sources	**$17,516.39**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$1,674,941.25**	**$1,569,364.34**	**$1,528,962.61**

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	$13,200.00	$11,940.00	$11,940.00
10104 - Legislative Board - Contractual	$346.97	$326.14	-
Total for Legislative Board	**$13,546.97**	**$12,266.14**	**$11,940.00**
Judicial			
11101 - Municipal Court - Personal Services	$41,518.64	$57,201.95	$51,438.04
11104 - Municipal Court - Contractual	$10,028.62	$8,004.87	$6,295.47
Total for Judicial	**$51,547.26**	**$65,206.82**	**$57,733.51**
Executive			
12101 - Mayor - Personal Services	$6,500.00	$5,740.00	$5,740.00
12104 - Mayor - Contractual	$150.30	$294.32	$479.50
Total for Executive	**$6,650.30**	**$6,034.32**	**$6,219.50**
Finance			
13204 - Auditor - Contractual	$19,331.40	$17,722.25	$18,500.00
13251 - Treasurer - Personal Services	$67,217.09	$62,139.59	$87,780.27
13254 - Treasurer - Contractual	$36,462.42	$33,271.08	$48,310.58
Total for Finance	**$123,010.91**	**$113,132.92**	**$154,590.85**

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Municipal Staff			
14204 - Law - Contractual	$21,605.94	$36,473.19	$9,971.15
14404 - Engineer - Contractual	$23,191.25	$14,641.09	$9,050.00
14504 - Elections - Contractual	$450.00	$450.00	$426.00
14901 - Public Works Administration - Personal Services	$66,524.96	$104,912.14	$157,333.50
14902 - Public Works Administration - Equipment and Capital Outlay	-	$2,873.51	-
14904 - Public Works Administration - Contractual	$21,506.34	$14,323.65	$15,197.34
Total for Municipal Staff	**$133,278.49**	**$173,673.58**	**$191,977.99**
Shared Services			
16204 - Operation of Plant - Contractual	$32,644.35	$17,504.81	$49,305.25
Total for Shared Services	**$32,644.35**	**$17,504.81**	**$49,305.25**
Special Items			
19104 - Unallocated Insurance - Contractual	$30,340.82	$28,416.42	$11,990.00
19204 - Municipal Association Dues - Contractual	$2,416.00	$1,326.00	$860.00
19894 - General Government Support, Other - Contractual *Pilot Program*	$10,400.00	$10,400.00	$10,400.00
Total for Special Items	**$43,156.82**	**$40,142.42**	**$23,250.00**
Total for General Government Support	**$403,835.10**	**$427,961.01**	**$495,017.10**
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	$409,493.69	$410,322.66	$378,926.09

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
31202 - Police - Equipment and Capital Outlay	$3,459.47	$16,397.00	-
31204 - Police - Contractual	$19,152.53	$32,079.33	$45,800.37
31208 - Police - Employee Benefits	-	-	$37,322.09
Total for Law Enforcement	**$432,105.69**	**$458,798.99**	**$462,048.55**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$40,380.00	$38,800.00	$32,900.60
36204 - Safety Inspection - Contractual	$3,336.26	$2,713.54	$3,302.80
Total for Other Public Safety	**$43,716.26**	**$41,513.54**	**$36,203.40**
Total for Public Safety	**$475,821.95**	**$500,312.53**	**$498,251.95**
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	-	-	$3,082.12
51104 - Maintenance of Roads - Contractual	$29,317.49	$48,269.29	$108,431.07
51124 - Permanent Improvements Highway - Contractual	-	$47,046.72	-
51424 - Snow Removal - Contractual	$40,000.00	$40,000.00	$40,000.00
51824 - Street Lighting - Contractual	$40,401.11	$40,956.73	$38,366.57
Total for Highway	**$109,718.60**	**$176,272.74**	**$189,879.76**
Total for Transportation	**$109,718.60**	**$176,272.74**	**$189,879.76**
Economic Assistance and Opportunity			
Economic Opportunity and Development			

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
63264 - Economic Opportunity Programs, Other - Contractual *planning and community development*	$15,250.00	-	-
64104 - Publicity - Contractual	$3,314.99	$3,399.99	$6,815.00
Total for Economic Opportunity and Development	**$18,564.99**	**$3,399.99**	**$6,815.00**
Total for Economic Assistance and Opportunity	**$18,564.99**	**$3,399.99**	**$6,815.00**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$3,252.47	-	-
71102 - Parks - Equipment and Capital Outlay	-	$59,072.00	-
71104 - Parks - Contractual	$17,604.01	$16,146.03	$8,317.16
73101 - Youth Programs - Personal Services	$12,462.75	$9,899.50	$9,986.39
73102 - Youth Programs - Equipment and Capital Outlay	-	-	$1,176.03
73104 - Youth Programs - Contractual	$1,548.26	$1,969.31	$1,663.33
Total for Recreation	**$34,867.49**	**$87,086.84**	**$21,142.91**
Culture			
74104 - Library - Contractual	$10,000.00	$10,000.00	$10,000.00
75204 - Historical Property - Contractual	$2,500.00	$2,500.00	$2,500.00
75501 - Celebrations - Personal Services	$250.00	-	-
75504 - Celebrations - Contractual	$3,263.84	$1,108.47	$1,253.46
Total for Culture	**$16,013.84**	**$13,608.47**	**$13,753.46**
Total for Culture and Recreation	**$50,881.33**	**$100,695.31**	**$34,896.37**

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$756.15	$560.00	$100.00
80204 - Planning and Surveys - Contractual	$3,255.11	$2,779.95	$2,684.15
Total for General Environment	**$4,011.26**	**$3,339.95**	**$2,784.15**
Community Environment			
85104 - Community Beautification - Contractual	$1,095.00	$17,517.21	$5,020.71
Total for Community Environment	**$1,095.00**	**$17,517.21**	**$5,020.71**
Special Services			
88101 - Cemetery - Personal Services	$44,270.73	$50,646.50	-
88102 - Cemetery - Equipment and Capital Outlay	$439.99	$28,317.18	-
88104 - Cemetery - Contractual	$41,943.18	$15,602.18	$19,512.28
Total for Special Services	**$86,653.90**	**$94,565.86**	**$19,512.28**
Total for Home and Community Services	**$91,760.16**	**$115,423.02**	**$27,317.14**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$17,919.00	$17,151.00	$14,174.85
90158 - Police Retirement - Employee Benefits	$11,676.00	$16,996.00	$2,873.00
90308 - Social Security - Employee Benefits	$51,125.43	$48,400.26	$26,940.06
90408 - Workers' Compensation - Employee Benefits	$7,432.50	$11,582.00	$6,000.00

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
90508 - Unemployment Insurance - Employee Benefits	$9,236.46	$7,133.07	$5,161.77
90558 - Disability Insurance - Employee Benefits	$610.92	$525.27	$225.09
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$70,919.72	$59,562.80	$56,588.62
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	$1,954.00
Total for Employee Benefits	**$168,920.03**	**$161,350.40**	**$113,917.39**
Total for Employee Benefits	**$168,920.03**	**$161,350.40**	**$113,917.39**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	-	$5,946.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	$243.67
97856 - Installment Purchase Debt - Debt Principal	$30,013.79	$21,597.73	$19,683.83
97857 - Installment Purchase Debt - Debt Interest	$4,221.95	$4,197.47	$6,111.37
Total for Debt Service	**$34,235.74**	**$25,795.20**	**$31,984.87**
Total for Debt Service	**$34,235.74**	**$25,795.20**	**$31,984.87**
Total for Expenditures	**$1,353,737.90**	**$1,511,210.20**	**$1,398,079.58**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfers to Cemetary Fund*	$3,525.00	$25,280.44	-

A - General
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Interfund Transfers	**$3,525.00**	**$25,280.44**	**$0.00**
Total for Interfund Transfers	**$3,525.00**	**$25,280.44**	**$0.00**
Total for Other Uses	**$3,525.00**	**$25,280.44**	**$0.00**
Total for Expenditures and Other Uses	**$1,357,262.90**	**$1,536,490.64**	**$1,398,079.58**

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	$1,222,350.82	$1,189,477.12	$1,058,959.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$364.91
8022 - Restated Fund Balance - Beginning of Year	$1,222,350.82	$1,189,477.12	$1,058,594.09
Add Revenues and Other Sources	$1,674,941.25	$1,569,364.34	$1,528,962.61
Deduct Expenditures and Other Uses	$1,357,262.90	$1,536,490.64	$1,398,079.58
8029 - Fund Balance - End of Year	$1,540,029.17	$1,222,350.82	$1,189,477.12

Village of Central Square

Annual Financial Report

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

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	$629,037.00	$615,783.00	$603,983.00
1099 - Est Rev - Property Tax Items	$23,301.00	$19,801.00	$17,285.00
1199 - Est Rev - Non-Property Tax Items	$187,500.00	$181,500.00	$181,800.00
2199 - Est Rev - Departmental Income	$53,450.00	$41,950.00	$56,200.00
2399 - Est Rev - Intergovernmental Charges	$352,963.00	$349,554.00	$325,434.00
2499 - Est Rev - Use of Money and Property	$74,498.00	$58,855.00	$39,357.00
2599 - Est Rev - Licenses and Permits	$20,075.00	$20,025.00	$15,025.00
2649 - Est Rev - Fines and Forfeitures	$45,000.00	$45,000.00	$43,000.00
2799 - Est Rev - Other Revenues	$1,000.00	$1,000.00	$700.00
3099 - Est Rev - State Aid	$82,637.00	$80,637.00	$80,637.00
Total for Estimated Revenue	**$1,469,461.00**	**$1,414,105.00**	**$1,363,421.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$311,762.00	$239,536.00	$158,472.00
Total for Estimated Other Sources	**$311,762.00**	**$239,536.00**	**$158,472.00**
Total for Estimated Revenues and Other Sources	**$1,781,223.00**	**$1,653,641.00**	**$1,521,893.00**

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	$501,009.00	$522,990.00	$472,980.00
3999 - App - Public Safety	$642,003.00	$551,504.00	$540,859.00
4999 - App - Health	$300.00	$300.00	$300.00
5999 - App - Transportation	$207,245.00	$194,745.00	$194,745.00
6999 - App - Economic Assistance and Opportunity	$25,500.00	$23,000.00	$3,500.00
7999 - App - Culture and Recreation	$60,575.00	$55,100.00	$48,900.00
8999 - App - Home and Community Services	$101,000.00	$75,300.00	$101,610.00
9199 - App - Employee Benefits	$207,050.00	$196,431.00	$145,772.00
9899 - App - Debt Service	$34,271.00	$34,271.00	$13,227.00
Total for Estimated Appropriations	**$1,778,953.00**	**$1,653,641.00**	**$1,521,893.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$2,270.00	-	-
Total for Estimated Other Uses	**$2,270.00**	**$0.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$1,781,223.00**	**$1,653,641.00**	**$1,521,893.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$52,311.49	$56,454.15	$54,162.25
Total for Cash and Cash Equivalents	**$52,311.49**	**$56,454.15**	**$54,162.25**
Total for Assets	**$52,311.49**	**$56,454.15**	**$54,162.25**
Total for Assets and Deferred Outflows	**$52,311.49**	**$56,454.15**	**$54,162.25**

CM - Miscellaneous Special Revenue
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
615 - Customers Deposits	$44,821.36	$50,821.26	$50,821.26
Total for Payables	**$44,821.36**	**$50,821.26**	**$50,821.26**
Total for Liabilities	**$44,821.36**	**$50,821.26**	**$50,821.26**
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Other Restricted Fund Balance*	$7,490.13	$5,632.89	$3,340.99
Total for Restricted Fund Balance	**$7,490.13**	**$5,632.89**	**$3,340.99**
Total for Fund Balance	**$7,490.13**	**$5,632.89**	**$3,340.99**
Total for Liabilities, Deferred Inflows and Fund Balances	**$52,311.49**	**$56,454.15**	**$54,162.25**

CM - Miscellaneous Special Revenue
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	$1,978.63	$2,291.90	$1,013.36
Total for Use of Money and Property	**$1,978.63**	**$2,291.90**	**$1,013.36**
Total for Revenues	**$1,978.63**	**$2,291.90**	**$1,013.36**
Total for Revenues and Other Sources	**$1,978.63**	**$2,291.90**	**$1,013.36**

CM - Miscellaneous Special Revenue
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *transfer to general fund for closeout of escrow*	$121.39	-	-
Total for Interfund Transfers	**$121.39**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$121.39**	**$0.00**	**$0.00**
Total for Other Uses	**$121.39**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$121.39**	**$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	$5,633.26	$3,341.36	$2,328.00
8022 - Restated Fund Balance - Beginning of Year	$5,633.26	$3,341.36	$2,328.00
Add Revenues and Other Sources	$1,978.63	$2,291.90	$1,013.36
Deduct Expenditures and Other Uses	$121.39	$0.00	$0.00
8029 - Fund Balance - End of Year	$7,490.50	$5,633.26	$3,341.36

FX - Water
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$192,687.53	$173,932.18	$167,012.28
Total for Cash and Cash Equivalents	**$192,687.53**	**$173,932.18**	**$167,012.28**
Net Other Receivables			
350 - Water Rents Receivable	$18,800.00	$19,280.00	$16,485.00
Total for Net Other Receivables	**$18,800.00**	**$19,280.00**	**$16,485.00**
Due From			
391 - Due From Other Funds	$4,900.00	$6,732.50	$4,812.45
Total for Due From	**$4,900.00**	**$6,732.50**	**$4,812.45**
Total for Assets	**$216,387.53**	**$199,944.68**	**$188,309.73**
Total for Assets and Deferred Outflows	**$216,387.53**	**$199,944.68**	**$188,309.73**

FX - Water
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
651 - Accrued Interest Payable	-	$11,722.50	-
Total for Payables	**$0.00**	**$11,722.50**	**$0.00**
Total for Liabilities	**$0.00**	**$11,722.50**	**$0.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$216,387.53	$188,222.18	$188,309.73
Total for Assigned Fund Balance	**$216,387.53**	**$188,222.18**	**$188,309.73**
Total for Fund Balance	**$216,387.53**	**$188,222.18**	**$188,309.73**
Total for Liabilities, Deferred Inflows and Fund Balances	**$216,387.53**	**$199,944.68**	**$188,309.73**

FX - Water
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	$94,560.44	$85,144.00	$92,276.25
Total for Property Taxes	**$94,560.44**	**$85,144.00**	**$92,276.25**
Use of Money and Property			
2401 - Interest and Earnings	$6,896.85	$3,408.82	$3,565.39
Total for Use of Money and Property	**$6,896.85**	**$3,408.82**	**$3,565.39**
Total for Revenues	**$101,457.29**	**$88,552.82**	**$95,841.64**
Total for Revenues and Other Sources	**$101,457.29**	**$88,552.82**	**$95,841.64**

FX - Water
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	-	$479.00	$479.00
Total for Special Items	**$0.00**	**$479.00**	**$479.00**
Total for General Government Support	**$0.00**	**$479.00**	**$479.00**
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	-	-	$1,434.94
83104 - Water Administration - Contractual	$16,611.94	$30,973.87	$19,672.85
Total for Water	**$16,611.94**	**$30,973.87**	**$21,107.79**
Total for Home and Community Services	**$16,611.94**	**$30,973.87**	**$21,107.79**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	-	-	$109.78
90508 - Unemployment Insurance - Employee Benefits	-	-	$60.28
Total for Employee Benefits	**$0.00**	**$0.00**	**$170.06**

FX - Water
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Employee Benefits	**$0.00**	**$0.00**	**$170.06**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$34,000.00	$33,000.00	$31,000.00
97107 - Serial Bonds - Debt Interest	$22,680.00	$24,187.50	$25,627.50
Total for Debt Service	**$56,680.00**	**$57,187.50**	**$56,627.50**
Total for Debt Service	**$56,680.00**	**$57,187.50**	**$56,627.50**
Total for Expenditures	**$73,291.94**	**$88,640.37**	**$78,384.35**
Total for Expenditures and Other Uses	**$73,291.94**	**$88,640.37**	**$78,384.35**

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	$188,221.74	$188,309.29	$170,852.00
8022 - Restated Fund Balance - Beginning of Year	$188,221.74	$188,309.29	$170,852.00
Add Revenues and Other Sources	$101,457.29	$88,552.82	$95,841.64
Deduct Expenditures and Other Uses	$73,291.94	$88,640.37	$78,384.35
8029 - Fund Balance - End of Year	$216,387.09	$188,221.74	$188,309.29

FX - Water
Adopted Budget Summary

	05/31/2027	05/31/2026	05/31/2025
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$98,960.00	$91,040.00	$83,600.00
2499 - Est Rev - Use of Money and Property	$4,000.00	$3,000.00	$3,000.00
Total for Estimated Revenue	**$102,960.00**	**$94,040.00**	**$86,600.00**
Total for Estimated Revenues and Other Sources	**$102,960.00**	**$94,040.00**	**$86,600.00**

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	$6,000.00	$4,360.00	$8,506.00
8999 - App - Home and Community Services	$39,855.00	$33,000.00	$20,906.00
9199 - App - Employee Benefits	-	$56,680.00	-
9899 - App - Debt Service	$57,105.00	-	$57,188.00
Total for Estimated Appropriations	**$102,960.00**	**$94,040.00**	**$86,600.00**
Total for Estimated Appropriations and Other Uses	**$102,960.00**	**$94,040.00**	**$86,600.00**

G - Sewer
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$26,210.47	$369,374.00	$357,314.70
201 - Cash In Time Deposits	$399,923.84	-	-
210 - Petty Cash	$100.00	$100.00	$100.00
Total for Cash and Cash Equivalents	**$426,234.31**	**$369,474.00**	**$357,414.70**
Net Other Receivables			
360 - Sewer Rents Receivable	$140,554.95	$144,915.60	$127,712.10
Total for Net Other Receivables	**$140,554.95**	**$144,915.60**	**$127,712.10**
Due From			
391 - Due From Other Funds	$41,365.00	$71,230.00	$37,411.38
Total for Due From	**$41,365.00**	**$71,230.00**	**$37,411.38**
Total for Assets	**$608,154.26**	**$585,619.60**	**$522,538.18**
Total for Assets and Deferred Outflows	**$608,154.26**	**$585,619.60**	**$522,538.18**

G - Sewer
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$2,578.65	$10,401.13	-
Total for Payables	**$2,578.65**	**$10,401.13**	**$0.00**
Total for Liabilities	**$2,578.65**	**$10,401.13**	**$0.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$96,651.00	$114,350.00	$62,011.00
915 - Assigned Unappropriated Fund Balance	$508,924.61	$460,868.47	$460,527.18
Total for Assigned Fund Balance	**$605,575.61**	**$575,218.47**	**$522,538.18**
Total for Fund Balance	**$605,575.61**	**$575,218.47**	**$522,538.18**
Total for Liabilities, Deferred Inflows and Fund Balances	**$608,154.26**	**$585,619.60**	**$522,538.18**

G - Sewer
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$669,157.90	$642,502.80	$668,028.24
2128 - Interest and Penalties on Sewer Accounts	$26,899.00	$29,241.50	$18,537.50
Total for Departmental Income	**$696,056.90**	**$671,744.30**	**$686,565.74**
Use of Money and Property			
2401 - Interest and Earnings	$14,462.59	$7,541.56	$7,161.88
Total for Use of Money and Property	**$14,462.59**	**$7,541.56**	**$7,161.88**
Licenses and Permits			
2590 - Permits Other	-	$350.00	-
Total for Licenses and Permits	**$0.00**	**$350.00**	**$0.00**
Total for Revenues	**$710,519.49**	**$679,635.86**	**$693,727.62**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$31,220.33	-
Total for Operating Transfers	**$0.00**	**$31,220.33**	**$0.00**
Total for Other Sources	**$0.00**	**$31,220.33**	**$0.00**

G - Sewer
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Revenues and Other Sources	**$710,519.49**	**$710,856.19**	**$693,727.62**

G - Sewer
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$29,809.81	$28,128.41	$24,000.00
19894 - General Government Support, Other - Contractual *Home and Community Services*	$2,500.00	$2,503.49	$2,640.00
Total for Special Items	**$32,309.81**	**$30,631.90**	**$26,640.00**
Total for General Government Support	**$32,309.81**	**$30,631.90**	**$26,640.00**
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	$47,449.34	$43,526.80	$3,800.00
81102 - Sewer Administration - Equipment and Capital Outlay	-	-	$500.00
81104 - Sewer Administration - Contractual	$34,198.06	$25,586.44	$34,184.96
81201 - Sanitary Sewers - Personal Services	$16,080.00	$16,851.93	-
81204 - Sanitary Sewers - Contractual	$6,252.54	$584.16	$26,471.37
81301 - Sewage Treatment and Disposal - Personal Services	$32,326.77	$76,781.35	$139,978.57
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	$1,229.63	-	-
81304 - Sewage Treatment and Disposal - Contractual	$327,269.22	$263,373.33	$161,623.23
Total for Sewage	**$464,805.56**	**$426,704.01**	**$366,558.13**

G - Sewer
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Home and Community Services	**$464,805.56**	**$426,704.01**	**$366,558.13**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$17,919.00	$17,151.00	$13,502.00
90308 - Social Security - Employee Benefits	$6,266.24	$17,302.63	$9,786.49
90408 - Workers' Compensation - Employee Benefits	$7,432.50	$2,000.00	$1,824.00
90508 - Unemployment Insurance - Employee Benefits	$1,491.99	$1,620.14	$266.00
90558 - Disability Insurance - Employee Benefits	$60.12	$89.82	$44.55
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$28,158.93	$63,097.75	$65,590.91
Total for Employee Benefits	**$61,328.78**	**$101,261.34**	**$91,013.95**
Total for Employee Benefits	**$61,328.78**	**$101,261.34**	**$91,013.95**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$40,000.00	$40,000.00	$40,000.00
97107 - Serial Bonds - Debt Interest	$18,320.00	$19,236.00	$20,177.00
97206 - Installment Bonds - Debt Principal	$45,000.00	-	-
97207 - Installment Bonds - Debt Interest	$9,957.68	-	-
97306 - Bond Anticipation Notes - Debt Principal	-	$9,000.00	-
97307 - Bond Anticipation Notes - Debt Interest	-	$31,342.65	-
97856 - Installment Purchase Debt - Debt Principal	$7,368.15	-	-
97857 - Installment Purchase Debt - Debt Interest	$1,072.37	-	-

G - Sewer
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Debt Service	**$121,718.20**	**$99,578.65**	**$60,177.00**
Total for Debt Service	**$121,718.20**	**$99,578.65**	**$60,177.00**
Total for Expenditures	**$680,162.35**	**$658,175.90**	**$544,389.08**
Total for Expenditures and Other Uses	**$680,162.35**	**$658,175.90**	**$544,389.08**

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	$575,218.83	$522,538.54	$364,352.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$8,848.00
8022 - Restated Fund Balance - Beginning of Year	$575,218.83	$522,538.54	$373,200.00
Add Revenues and Other Sources	$710,519.49	$710,856.19	$693,727.62
Deduct Expenditures and Other Uses	$680,162.35	$658,175.90	$544,389.08
8029 - Fund Balance - End of Year	$605,575.97	$575,218.83	$522,538.54

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	$705,668.00	$669,195.00	$624,345.00
2499 - Est Rev - Use of Money and Property	$8,500.00	$6,500.00	$6,500.00
2599 - Est Rev - Licenses and Permits	$500.00	$500.00	$500.00
Total for Estimated Revenue	**$714,668.00**	**$676,195.00**	**$631,345.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$96,651.00	$114,350.00	$62,011.00
Total for Estimated Other Sources	**$96,651.00**	**$114,350.00**	**$62,011.00**
Total for Estimated Revenues and Other Sources	**$811,319.00**	**$790,545.00**	**$693,356.00**

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	$62,750.00	$51,925.00	$49,000.00
8999 - App - Home and Community Services	$517,675.00	$521,875.00	$437,250.00
9199 - App - Employee Benefits	$80,300.00	$85,200.00	$99,027.00
9899 - App - Debt Service	$150,594.00	$121,545.00	$108,079.00
Total for Estimated Appropriations	**$811,319.00**	**$780,545.00**	**$693,356.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	-	$10,000.00	-
Total for Estimated Other Uses	**$0.00**	**$10,000.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$811,319.00**	**$790,545.00**	**$693,356.00**

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	$1,869.94	$9,853.24	$181,443.88
Total for Cash and Cash Equivalents	**$1,869.94**	**$9,853.24**	**$181,443.88**
Total for Assets	**$1,869.94**	**$9,853.24**	**$181,443.88**
Total for Assets and Deferred Outflows	**$1,869.94**	**$9,853.24**	**$181,443.88**

H - Capital Projects
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$8,047.96	$6,727.58
Total for Payables	**$0.00**	**$8,047.96**	**$6,727.58**
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	$699,999.00
Total for Notes Payable	**$0.00**	**$0.00**	**$699,999.00**
Total for Liabilities	**$0.00**	**$8,047.96**	**$706,726.58**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$1,869.94	$1,805.28	-
Total for Assigned Fund Balance	**$1,869.94**	**$1,805.28**	**$0.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	($525,282.70)
Total for Unassigned Fund Balance	**$0.00**	**$0.00**	**($525,282.70)**
Total for Fund Balance	**$1,869.94**	**$1,805.28**	**($525,282.70)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,869.94**	**$9,853.24**	**$181,443.88**

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	$64.66	$5,126.01	$10,830.32
Total for Use of Money and Property	**$64.66**	**$5,126.01**	**$10,830.32**
State Aid			
3990 - State Aid Sewer Capital Projects	-	$321,833.39	-
Total for State Aid	**$0.00**	**$321,833.39**	**$0.00**
Total for Revenues	**$64.66**	**$326,959.40**	**$10,830.32**
Other Sources			
Proceeds of Obligations			
5710 - Serial Bonds	-	$250,000.00	-
5731 - BANS Redeemed from Appropriations	-	$9,000.00	$5,946.00
5785 - Installment Purchase Debt	$30,508.58	-	$112,568.00
Total for Proceeds of Obligations	**$30,508.58**	**$259,000.00**	**$118,514.00**
Total for Other Sources	**$30,508.58**	**$259,000.00**	**$118,514.00**
Total for Revenues and Other Sources	**$30,573.24**	**$585,959.40**	**$129,344.32**

H - Capital Projects
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	$30,508.58	-	$112,568.00
Total for Law Enforcement	**$30,508.58**	**$0.00**	**$112,568.00**
Total for Public Safety	**$30,508.58**	**$0.00**	**$112,568.00**
Home and Community Services			
Sewage			
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	$37,045.06	$498,998.34
Total for Sewage	**$0.00**	**$37,045.06**	**$498,998.34**
Total for Home and Community Services	**$0.00**	**$37,045.06**	**$498,998.34**
Debt Service			
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	-	$21,826.36	$24,292.30
Total for Debt Service	**$0.00**	**$21,826.36**	**$24,292.30**
Total for Debt Service	**$0.00**	**$21,826.36**	**$24,292.30**

H - Capital Projects
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Total for Expenditures	**$30,508.58**	**$58,871.42**	**$635,858.64**
Total for Expenditures and Other Uses	**$30,508.58**	**$58,871.42**	**$635,858.64**

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	$1,805.66	($525,282.32)	($9,920.00)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$8,848.00
8022 - Restated Fund Balance - Beginning of Year	$1,805.66	($525,282.32)	($18,768.00)
Add Revenues and Other Sources	$30,573.24	$585,959.40	$129,344.32
Deduct Expenditures and Other Uses	$30,508.58	$58,871.42	$635,858.64
8029 - Fund Balance - End of Year	$1,870.32	$1,805.66	($525,282.32)

PN - Permanent
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$114,160.03	$123,534.38	$123,844.59
Total for Restricted Cash and Cash Equivalents	**$114,160.03**	**$123,534.38**	**$123,844.59**
Total for Assets	**$114,160.03**	**$123,534.38**	**$123,844.59**
Total for Assets and Deferred Outflows	**$114,160.03**	**$123,534.38**	**$123,844.59**

PN - Permanent
Balance Sheet

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Other Restricted Fund Balance + Interest and Earnings*	$114,160.03	$123,534.38	$123,844.59
Total for Restricted Fund Balance	**$114,160.03**	**$123,534.38**	**$123,844.59**
Total for Fund Balance	**$114,160.03**	**$123,534.38**	**$123,844.59**
Total for Liabilities, Deferred Inflows and Fund Balances	**$114,160.03**	**$123,534.38**	**$123,844.59**

PN - Permanent
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	$4,495.65	$5,629.68	$2,976.97
Total for Use of Money and Property	**$4,495.65**	**$5,629.68**	**$2,976.97**
Other Revenues			
2770 - Unclassified	-	-	$3,172.50
Total for Other Revenues	**$0.00**	**$0.00**	**$3,172.50**
Total for Revenues	**$4,495.65**	**$5,629.68**	**$6,149.47**
Total for Revenues and Other Sources	**$4,495.65**	**$5,629.68**	**$6,149.47**

PN - Permanent
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *transfer to general related to cemetaries*	$13,870.00	$5,939.89	-
Total for Interfund Transfers	**$13,870.00**	**$5,939.89**	**$0.00**
Total for Interfund Transfers	**$13,870.00**	**$5,939.89**	**$0.00**
Total for Other Uses	**$13,870.00**	**$5,939.89**	**$0.00**
Total for Expenditures and Other Uses	**$13,870.00**	**$5,939.89**	**$0.00**

PN - Permanent
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	$123,534.26	$123,844.47	$117,695.00
8022 - Restated Fund Balance - Beginning of Year	$123,534.26	$123,844.47	$117,695.00
Add Revenues and Other Sources	$4,495.65	$5,629.68	$6,149.47
Deduct Expenditures and Other Uses	$13,870.00	$5,939.89	$0.00
8029 - Fund Balance - End of Year	$114,159.91	$123,534.26	$123,844.47

TC - Custodial
Statement of Net Position

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$6,065.91	-	-
Total for Restricted Cash and Cash Equivalents	**$6,065.91**		
Total for Assets	**$6,065.91**		
Total for Assets and Deferred Outflows	**$6,065.91**		

TC - Custodial
Statement of Net Position

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
688 - Other Liabilities *Police Department Evidence*	$6,054.00	-	-
Total for Other Liabilities	**$6,054.00**		
Total for Liabilities	**$6,054.00**		
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes *Police Department Evidence*	$11.91	-	-
Total for Restricted Net Position	**$11.91**		
Total for Net Position	**$11.91**		
Total for Liabilities, Deferred Inflows and Net Position	**$6,065.91**		

TC - Custodial
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	$11.91	-	-
Total for Use of Money and Property	**$11.91**		
Total for Revenues	**$11.91**		
Total for Revenues and Other Sources	**$11.91**		

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**		

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	-	-
8022 - Restated Net Position - Beginning of Year	$0.00	-	-
Add Revenues and Other Sources	$11.91	-	-
Deduct Expenditures and Other Uses	$0.00	-	-
8029 - Net Position - End of Year	$11.91	-	-

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	$163,908.00	$163,908.00	$163,908.00
105 - Construction Work In Progress	$529,315.00	$529,315.00	$498,998.00
Total for Non-Depreciable Capital Assets	**$693,223.00**	**$693,223.00**	**$662,906.00**
Depreciable Capital Assets			
102 - Buildings	$168,330.00	$168,330.00	$168,330.00
103 - Improvements Other Than Buildings	$6,972,690.00	$6,972,690.00	$6,972,690.00
104 - Machinery and Equipment	$1,343,598.00	$1,343,598.00	$1,343,598.00
Total for Depreciable Capital Assets	**$8,484,618.00**	**$8,484,618.00**	**$8,484,618.00**
Total for Non-Current Assets	**$9,177,841.00**	**$9,177,841.00**	**$9,147,524.00**

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	$1,452,000.00	$1,571,000.00	$1,394,000.00
685 - Installment Purchase Contract Debt	$64,413.08	$71,286.44	$92,884.17
Total for Debt Obligations	**$1,516,413.08**	**$1,642,286.44**	**$1,486,884.17**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$159,638.00	$154,800.00	$105,305.00
687 - Compensated Absences	$21,910.35	$15,933.91	$21,728.80
Total for Other Long-Term Obligations	**$181,548.35**	**$170,733.91**	**$127,033.80**
Total for Long-Term Obligations	**$1,697,961.43**	**$1,813,020.35**	**$1,613,917.97**

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	$1,571,000.00	$0.00	$119,000.00	$0.00	$0.00	$0.00	$1,452,000.00
Installment Purchase Contract	$71,286.44	$30,509.00	$37,381.94	$0.00	$0.00	$0.00	$64,413.50
Total	$1,642,286.44	$30,509.00	$156,381.94	$0.00	$0.00	$0.00	$1,516,413.50

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 WWTP Disinfection Project	Municipal Solutions, Inc.	5/20/25	5/1/30	$250,000.00	$0.00	$45,000.00	$0.00	$0.00	$0.00	$205,000.00
Bond Rural Development Loan - 9101	USDA	11/16/98	11/1/37	$521,000.00	$0.00	$34,000.00	$0.00	$0.00	$0.00	$487,000.00
Bond 2021 Public Improvement SB - WWTP	Greene County Commercial Bank	5/6/21	5/1/41	$800,000.00	$0.00	$40,000.00	$0.00	$0.00	$0.00	$760,000.00
Installment Purchase Contract Purchase Police Car schedule #64147	Community Bank	7/1/23	1/1/28	$34,556.52	$0.00	$10,977.60	$0.00	$0.00	$0.00	$23,578.92
Installment Purchase Contract Purchase Police Car schedule #64150	Community Bank	7/1/23	1/1/28	$36,729.92	$0.00	$11,668.03	$0.00	$0.00	$0.00	$25,061.89
Installment Purchase Contract Skid Steer	KS State Bank	2/21/26	2/21/27	$0.00	$30,509.00	$14,736.31	$0.00	$0.00	$0.00	$15,772.69

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2027	$126,000.00	$47,222.00	$173,222.00	$1,326,000.00
2028	$132,000.00	$42,539.00	$174,539.00	$1,194,000.00
2029	$134,000.00	$37,674.00	$171,674.00	$1,060,000.00
2030	$141,000.00	$32,718.00	$173,718.00	$919,000.00
2031	$88,000.00	$27,460.00	$115,460.00	$831,000.00
2032	$90,000.00	$24,449.00	$114,449.00	$741,000.00
2033	$97,000.00	$21,349.00	$118,349.00	$644,000.00
2034	$99,000.00	$18,044.00	$117,044.00	$545,000.00
2035	$101,000.00	$14,649.00	$115,649.00	$444,000.00
2036	$108,000.00	$11,164.00	$119,164.00	$336,000.00
2037	$101,000.00	$7,676.00	$108,676.00	$235,000.00
2038	$55,000.00	$5,382.00	$60,382.00	$180,000.00
2039	$60,000.00	$4,122.00	$64,122.00	$120,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2040	$60,000.00	$2,748.00	$62,748.00	$60,000.00
2041	$60,000.00	$1,374.00	$61,374.00	$0.00
Total	$1,452,000.00	$298,570.00	$1,750,570.00	
$1,452,000.00 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
1419	Checking	A	$4,077.69	$0.00	$0.00	$0.00	$4,077.69
1	Checking	A	$324,810.00	$0.00	$0.00	$0.00	$324,810.00
1379	Checking	PN	$1,508.11	$0.00	$0.00	$0.00	$1,508.11
2596	Savings	CM	$0.00	$0.00	$0.00	$0.00	$0.00
1210	Checking	A, H	$0.00	$0.00	$0.00	$0.00	$0.00
321	Checking	A, FX, G, H	$81,645.95	$155.00	($58,891.40)	$0.00	$22,909.55
362	Checking	A, FX, G	$1,739.21	$0.00	$0.00	$0.00	$1,739.21
908	Checking	A, FX, G, H	$827,862.38	$0.00	$0.00	$0.00	$827,862.38
404	Checking	CM	$19.65	$0.00	$0.00	$0.00	$19.65
719	Checking	A	$4,185.95	$0.00	$0.00	$0.00	$4,185.95
833	Checking	A	$20,873.47	$0.00	$0.00	$0.00	$20,873.47
7139	Savings	A	$36,367.81	$0.00	$0.00	$0.00	$36,367.81

Village of Central Square

Annual Financial Report

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

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
502	Checking	A	$8,104.79	$0.00	$0.00	$0.00	$8,104.79
668	Savings	TC	$6,065.91	$0.00	$0.00	$0.00	$6,065.91
2	Savings	A	$555,777.84	$0.00	$0.00	$0.00	$555,777.84
3	Checking	CM	$52,291.84	$0.00	$0.00	$0.00	$52,291.84
4	Checking	PN	$112,651.92	$0.00	$0.00	$0.00	$112,651.92
5	Checking	A	$14,093.88	$0.00	$0.00	$0.00	$14,093.88
6	Checking	A	$12,057.80	$0.00	$0.00	$0.00	$12,057.80
7	Checking	A	$0.00	$0.00	$0.00	$0.00	$0.00
8	Checking	A	$4,844.58	$0.00	$0.00	$0.00	$4,844.58
9	Checking	A	$269,108.10	$0.00	$0.00	$0.00	$269,108.10
		Total	$2,338,086.88	$155.00	($58,891.40)	$0.00	$2,279,350.48
						Total Cash From Financials	$2,279,350.48

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$2,338,086.88
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$2,110,592.03
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$2,360,592.03

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
12	25		

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$35,838.00	6	3		
Police Retirement	$11,676.00		5		
Fire Retirement					
Local Pension Fund					
Social Security	$57,391.67	12	25		
Worker's Compensation	$14,865.00	12	25		
Life Insurance					
Unemployment Insurance	$10,728.45	12	25		
Disability Insurance	$671.04	12	25		
Hospital, Medical and Dental Insurance	$99,078.65	6	2		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$230,248.81				