

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Jordanna Mallach (LG160337500000A), hereby certify that I am the Chief Financial Officer of the Town of Harrietstown, and that the information provided in the Annual Financial Report of the Town of Harrietstown for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

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

List of funds being used

- A - General
- B - General Town-Outside Village
- CD - Special Grant
- DB - Highway Part-town
- EA - Enterprise Airport
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$262,541.36	\$232,077.09	\$278,301.04
210 - Petty Cash	\$500.00	\$500.00	\$500.00
Total for Cash and Cash Equivalents	\$263,041.36	\$232,577.09	\$278,801.04
Investments			
450 - Investments in Securities	\$864,694.54	\$988,751.00	\$1,056,638.75
Total for Investments	\$864,694.54	\$988,751.00	\$1,056,638.75
Net Other Receivables			
380 - Accounts Receivable	\$6,785.25	\$8,118.00	\$3,522.33
Total for Net Other Receivables	\$6,785.25	\$8,118.00	\$3,522.33
Due From			
391 - Due From Other Funds	\$73,623.61	\$73,623.61	\$73,623.61
Total for Due From	\$73,623.61	\$73,623.61	\$73,623.61
Other Assets			
480 - Prepaid Expenses	\$21,067.85	\$17,250.20	\$12,256.04
Total for Other Assets	\$21,067.85	\$17,250.20	\$12,256.04
Total for Assets	\$1,229,212.61	\$1,320,319.90	\$1,424,841.77

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	\$1,229,212.61	\$1,320,319.90	\$1,424,841.77

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$12,999.78	\$24,295.22	\$18,421.91
601 - Accrued Liabilities	\$14,797.89	\$12,883.43	-
Total for Payables	\$27,797.67	\$37,178.65	\$18,421.91
Due to			
630 - Due To Other Funds	\$4,393.72	\$4,393.72	\$4,393.72
Total for Due to	\$4,393.72	\$4,393.72	\$4,393.72
Other Liabilities			
688 - Other Liabilities	-	\$37,735.02	\$168,635.02
720 - Group Insurance	-	\$5,417.94	\$5,417.94
Total for Other Liabilities	\$0.00	\$43,152.96	\$174,052.96
Total for Liabilities	\$32,191.39	\$84,725.33	\$196,868.59
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources BALANCE OF PRESERVATION LEAGUE GRANT	\$10,000.00	\$10,000.00	\$21,050.00
Total for Deferred Inflows of Resources	\$10,000.00	\$10,000.00	\$21,050.00

Town of Harriestown
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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Deferred Inflows	\$10,000.00	\$10,000.00	\$21,050.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$21,067.85	\$17,250.20	\$12,256.04
Total for Nonspendable Fund Balance	\$21,067.85	\$17,250.20	\$12,256.04
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$300,000.00	\$270,000.00	\$275,000.00
Total for Assigned Fund Balance	\$300,000.00	\$270,000.00	\$275,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$865,953.37	\$938,344.37	\$919,667.00
Total for Unassigned Fund Balance	\$865,953.37	\$938,344.37	\$919,667.00
Total for Fund Balance	\$1,187,021.22	\$1,225,594.57	\$1,206,923.04
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,229,212.61	\$1,320,319.90	\$1,424,841.63

Town of Harrietstown
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For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,248,121.00	\$1,233,125.00	\$1,167,283.00
Total for Property Taxes	\$1,248,121.00	\$1,233,125.00	\$1,167,283.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$8,142.15	\$7,831.39	\$7,618.48
1090 - Interest and Penalties on Real Prop Taxes	\$4,807.20	\$41,631.26	\$5,648.44
Total for Property Tax Items	\$12,949.35	\$49,462.65	\$13,266.92
Departmental Income			
1255 - Clerk Fees	\$6,797.99	\$6,228.36	\$5,396.44
2192 - Charges For Cemetery Services	\$3,000.00	\$2,100.00	\$300.00
Total for Departmental Income	\$9,797.99	\$8,328.36	\$5,696.44
Intergovernmental Charges			
2350 - Youth Recreation Services Other Governments <i>Dewey Mtn. Cross Country Ski Passes</i>	\$8,105.00	\$7,190.00	\$7,505.00
Total for Intergovernmental Charges	\$8,105.00	\$7,190.00	\$7,505.00
Use of Money and Property			
2401 - Interest and Earnings	\$55,975.10	\$77,125.76	\$69,115.11
2412 - Rental of Real Property Other Governments <i>Rent from Village of Saranac Lake, DMV and Building use</i>	\$49,483.00	\$45,042.00	\$44,630.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2450 - Commissions	\$18,767.45	\$26,498.78	\$27,628.06
Total for Use of Money and Property	\$124,225.55	\$148,666.54	\$141,373.17
Licenses and Permits			
2544 - Dog Licenses	\$1,381.00	\$1,473.00	\$1,487.00
2545 - Licenses Other	\$1,377.50	\$940.00	\$1,157.50
Total for Licenses and Permits	\$2,758.50	\$2,413.00	\$2,644.50
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$16,115.25	\$19,690.00	\$13,519.00
Total for Fines and Forfeitures	\$16,115.25	\$19,690.00	\$13,519.00
Sales of Property and Compensation for Loss			
2660 - Sales of Real Property	\$26,000.00	-	-
2680 - Insurance Recoveries	\$2.00	-	-
Total for Sales of Property and Compensation for Loss	\$26,002.00	\$0.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$15,000.00	\$6,000.00	\$6,000.00
2770 - Unclassified	\$6,058.50	\$93,070.02	\$3,269.94
<i>MISC. INSURANCE & FIRST LIGHT FIBER REFUNDS</i>			
Total for Other Revenues	\$21,058.50	\$99,070.02	\$9,269.94
State Aid			
3001 - State Aid Revenue Sharing	\$25,000.00	\$25,000.00	\$25,000.00
3005 - State Aid Mortgage Tax	\$86,515.18	\$107,842.87	\$112,118.16

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3889 - State Aid Other Culture and Recreation	\$106,245.49	\$4,499.00	-
Total for State Aid	\$217,760.67	\$137,341.87	\$137,118.16
Federal Aid			
4089 - Federal Aid Other	\$37,735.02	\$130,900.00	-
Total for Federal Aid	\$37,735.02	\$130,900.00	\$0.00
Total for Revenues	\$1,724,628.83	\$1,836,187.44	\$1,497,676.13
Total for Revenues and Other Sources	\$1,724,628.83	\$1,836,187.44	\$1,497,676.13

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$29,479.34	\$30,173.23	\$28,243.56
10104 - Legislative Board - Contractual	\$820.40	\$2,630.91	\$2,525.49
Total for Legislative Board	\$30,299.74	\$32,804.14	\$30,769.05
Judicial			
11101 - Municipal Court - Personal Services	\$42,437.75	\$41,828.42	\$39,820.00
11104 - Municipal Court - Contractual	\$2,781.74	\$4,537.46	\$3,631.28
11301 - Traffic Violations Bureau - Personal Services	\$45,213.25	\$44,619.42	\$43,260.49
11304 - Traffic Violations Bureau - Contractual	\$2,781.84	\$4,537.57	\$3,631.32
Total for Judicial	\$93,214.58	\$95,522.87	\$90,343.09
Executive			
12201 - Supervisor - Personal Services	\$88,020.86	\$75,026.50	\$71,224.00
12204 - Supervisor - Contractual	\$10,820.86	\$12,784.27	\$8,733.03
Total for Executive	\$98,841.72	\$87,810.77	\$79,957.03
Finance			
13201 - Auditor - Personal Services	\$3,000.00	\$3,000.00	\$3,000.00
13204 - Auditor - Contractual	\$9,425.00	\$9,250.00	\$8,500.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13304 - Tax Collection - Contractual	\$2,907.03	\$2,792.16	\$2,858.60
13401 - Budget - Personal Services	\$6,000.00	\$6,000.00	\$6,000.00
13551 - Assessment - Personal Services	\$94,828.83	\$104,141.38	\$78,572.40
13554 - Assessment - Contractual	\$9,184.14	\$12,286.29	\$6,327.28
13804 - Fiscal Agents Fees - Contractual	\$13,330.00	\$1,950.00	\$13,320.00
Total for Finance	\$138,675.00	\$139,419.83	\$118,578.28
Municipal Staff			
14101 - Clerk - Personal Services	\$109,078.64	\$107,854.19	\$102,080.21
14102 - Clerk - Equipment and Capital Outlay	\$1,739.80	-	-
14104 - Clerk - Contractual	\$9,433.62	\$2,720.87	\$4,573.08
14204 - Law - Contractual	\$46,532.00	\$14,508.00	\$18,276.00
14304 - Personnel - Contractual	\$2,295.39	\$3,851.63	\$1,655.99
14504 - Elections - Contractual	\$170.92	\$243.28	-
14604 - Records Management - Contractual	\$1,805.96	\$1,755.96	\$1,755.96
Total for Municipal Staff	\$171,056.33	\$130,933.93	\$128,341.24
Shared Services			
16201 - Operation of Plant - Personal Services	\$89,988.67	\$102,025.17	\$113,686.49
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$95,724.16	-
16204 - Operation of Plant - Contractual	\$136,397.74	\$109,182.92	\$73,982.93
16704 - Central Printing and Mailing - Contractual	\$11,672.08	\$12,725.42	\$11,814.07
16802 - Central Data Processing - Equipment and Capital Outlay	-	-	\$6,190.00
16804 - Central Data Processing - Contractual	\$32,294.82	\$30,612.45	\$25,675.20
Total for Shared Services	\$270,353.31	\$350,270.12	\$231,348.69

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Special Items			
19104 - Unallocated Insurance - Contractual	\$50,122.08	\$55,613.07	\$52,364.21
19204 - Municipal Association Dues - Contractual	\$1,775.00	\$1,314.00	\$3,854.00
Total for Special Items	\$51,897.08	\$56,927.07	\$56,218.21
Total for General Government Support	\$854,337.76	\$893,688.73	\$735,555.59
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	\$403.46	\$512.80	\$191.55
Total for Traffic Control	\$403.46	\$512.80	\$191.55
Animal Control			
35104 - Dog Control - Contractual	\$13,908.00	\$13,764.00	\$13,632.00
Total for Animal Control	\$13,908.00	\$13,764.00	\$13,632.00
Total for Public Safety	\$14,311.46	\$14,276.80	\$13,823.55
Health			
Public Health Program			
40104 - Public Health - Contractual	\$5,605.00	\$5,310.00	\$10,200.00
Total for Public Health Program	\$5,605.00	\$5,310.00	\$10,200.00
Total for Health	\$5,605.00	\$5,310.00	\$10,200.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$91,451.76	\$90,241.79	\$86,015.00
50104 - Highway and Street Administration - Contractual	\$4,067.17	\$2,748.87	\$1,852.48
51324 - Garage - Contractual	\$15,669.38	\$96,523.99	\$14,049.75
51824 - Street Lighting - Contractual	\$11,232.09	\$11,833.03	\$9,425.46
Total for Highway	\$122,420.40	\$201,347.68	\$111,342.69
Total for Transportation	\$122,420.40	\$201,347.68	\$111,342.69
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	\$13,000.00	\$20,000.00	\$15,000.00
64604 - Industrial Development Agency - Contractual	\$191.75	\$110.00	\$110.00
65104 - Veterans Service - Contractual	\$1,251.00	\$1,251.00	\$1,251.95
67724 - Programs for the Aging - Contractual	\$25,000.00	\$27,000.00	\$27,000.00
Total for Economic Opportunity and Development	\$39,442.75	\$48,361.00	\$43,361.95
Total for Economic Assistance and Opportunity	\$39,442.75	\$48,361.00	\$43,361.95
Culture and Recreation			
Recreation			
71404 - Playground and Recreation Centers - Contractual	\$157,164.55	\$57,617.22	\$43,918.19
73104 - Youth Programs - Contractual	\$17,000.00	\$17,000.00	\$17,000.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Recreation	\$174,164.55	\$74,617.22	\$60,918.19
Culture			
75504 - Celebrations - Contractual	\$10,500.00	\$5,750.00	\$8,500.00
Total for Culture	\$10,500.00	\$5,750.00	\$8,500.00
Total for Culture and Recreation	\$184,664.55	\$80,367.22	\$69,418.19
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	\$7,963.30	\$9,930.10	\$8,309.46
Total for Sanitation	\$7,963.30	\$9,930.10	\$8,309.46
Special Services			
88104 - Cemetery - Contractual	\$261.26	\$2,118.49	\$858.17
Total for Special Services	\$261.26	\$2,118.49	\$858.17
Total for Home and Community Services	\$8,224.56	\$12,048.59	\$9,167.63
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$80,453.76	\$64,006.64	\$48,446.38
90308 - Social Security - Employee Benefits	\$44,630.43	\$45,325.08	\$43,956.21
90408 - Workers' Compensation - Employee Benefits	\$9,734.59	\$9,694.76	\$12,260.82
90558 - Disability Insurance - Employee Benefits	-	\$31.11	\$51.51

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$212,144.32	\$202,941.31	\$184,241.12
Total for Employee Benefits	\$346,963.10	\$321,998.90	\$288,956.04
Total for Employee Benefits	\$346,963.10	\$321,998.90	\$288,956.04
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$45,000.00	\$40,000.00	\$40,000.00
97107 - Serial Bonds - Debt Interest	\$19,293.76	\$20,393.78	\$21,393.77
97306 - Bond Anticipation Notes - Debt Principal	\$110,000.00	\$110,000.00	\$60,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$12,957.00	\$20,823.35	\$38,082.50
Total for Debt Service	\$187,250.76	\$191,217.13	\$159,476.27
Total for Debt Service	\$187,250.76	\$191,217.13	\$159,476.27
Total for Expenditures	\$1,763,220.34	\$1,768,616.05	\$1,441,301.91
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$48,900.00	-
Total for Interfund Transfers	\$0.00	\$48,900.00	\$0.00
Total for Interfund Transfers	\$0.00	\$48,900.00	\$0.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Other Uses	\$0.00	\$48,900.00	\$0.00
Total for Expenditures and Other Uses	\$1,763,220.34	\$1,817,516.05	\$1,441,301.91

Town of Harrietstown
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**A - General
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,225,594.57	\$1,206,923.18	\$1,150,548.96
8022 - Restated Fund Balance - Beginning of Year	\$1,225,594.57	\$1,206,923.18	\$1,150,548.96
Add Revenues and Other Sources	\$1,724,628.83	\$1,836,187.44	\$1,497,676.13
Deduct Expenditures and Other Uses	\$1,763,220.34	\$1,817,516.05	\$1,441,301.91
8029 - Fund Balance - End of Year	\$1,187,003.06	\$1,225,594.57	\$1,206,923.18

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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,328,856.00	\$1,248,121.00	\$1,233,125.00
1099 - Est Rev - Property Tax Items	\$12,000.00	\$12,000.00	\$12,000.00
2199 - Est Rev - Departmental Income	\$8,250.00	\$7,500.00	\$7,100.00
2499 - Est Rev - Use of Money and Property	\$133,636.00	\$137,264.00	\$124,764.00
2599 - Est Rev - Licenses and Permits	\$9,250.00	\$7,750.00	\$10,000.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$15,000.00	\$10,000.00
2799 - Est Rev - Other Revenues	\$186,000.00	\$106,000.00	\$6,000.00
3099 - Est Rev - State Aid	\$104,579.00	\$120,000.00	\$125,000.00
Total for Estimated Revenue	\$1,797,571.00	\$1,653,635.00	\$1,527,989.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$300,000.00	\$270,000.00	\$275,000.00
Total for Estimated Other Sources	\$300,000.00	\$270,000.00	\$275,000.00
Total for Estimated Revenues and Other Sources	\$2,097,571.00	\$1,923,635.00	\$1,802,989.00

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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$995,214.00	\$990,151.00	\$960,314.00
3999 - App - Public Safety	\$14,552.00	\$14,408.00	\$14,514.00
4999 - App - Health	\$6,000.00	\$6,000.00	\$11,000.00
5999 - App - Transportation	\$130,667.00	\$125,791.00	\$158,841.00
6999 - App - Economic Assistance and Opportunity	\$42,500.00	\$41,450.00	\$43,450.00
7999 - App - Culture and Recreation	\$286,973.00	\$187,066.00	\$69,275.00
8999 - App - Home and Community Services	\$39,000.00	\$9,000.00	\$9,000.00
9199 - App - Employee Benefits	\$384,225.00	\$358,095.00	\$341,700.00
9899 - App - Debt Service	\$198,440.00	\$191,674.00	\$194,895.00
Total for Estimated Appropriations	\$2,097,571.00	\$1,923,635.00	\$1,802,989.00
Total for Estimated Appropriations and Other Uses	\$2,097,571.00	\$1,923,635.00	\$1,802,989.00

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**B - General Town-Outside Village
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$71,016.20	\$61,971.67	\$55,332.45
Total for Cash and Cash Equivalents	\$71,016.20	\$61,971.67	\$55,332.45
Investments			
450 - Investments in Securities	\$402,027.14	\$359,766.78	\$310,369.47
Total for Investments	\$402,027.14	\$359,766.78	\$310,369.47
Net Other Receivables			
380 - Accounts Receivable	\$1,489.42	\$4,215.60	\$453.20
Total for Net Other Receivables	\$1,489.42	\$4,215.60	\$453.20
Due From			
391 - Due From Other Funds	\$366.54	\$366.54	\$366.54
Total for Due From	\$366.54	\$366.54	\$366.54
Other Assets			
480 - Prepaid Expenses	\$2,364.35	\$1,917.52	\$1,750.87
Total for Other Assets	\$2,364.35	\$1,917.52	\$1,750.87
Total for Assets	\$477,263.65	\$428,238.11	\$368,272.53

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

**B - General Town-Outside Village
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	\$477,263.65	\$428,238.11	\$368,272.53

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

**B - General Town-Outside Village
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,131.50	\$1,877.95	\$159.99
Total for Payables	\$2,131.50	\$1,877.95	\$159.99
Total for Liabilities	\$2,131.50	\$1,877.95	\$159.99
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$2,364.35	\$1,917.52	\$1,750.87
Total for Nonspendable Fund Balance	\$2,364.35	\$1,917.52	\$1,750.87
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$40,000.00	-	-
915 - Assigned Unappropriated Fund Balance	\$432,767.80	\$424,442.64	\$366,361.67
Total for Assigned Fund Balance	\$472,767.80	\$424,442.64	\$366,361.67
Total for Fund Balance	\$475,132.15	\$426,360.16	\$368,112.54
Total for Liabilities, Deferred Inflows and Fund Balances	\$477,263.65	\$428,238.11	\$368,272.53

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

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$113,707.00	\$122,209.00	\$132,232.00
Total for Property Taxes	\$113,707.00	\$122,209.00	\$132,232.00
Departmental Income			
2110 - Zoning Fees	\$770.00	\$690.00	\$370.00
Total for Departmental Income	\$770.00	\$690.00	\$370.00
Use of Money and Property			
2401 - Interest and Earnings	\$17,267.34	\$19,402.10	\$14,130.85
Total for Use of Money and Property	\$17,267.34	\$19,402.10	\$14,130.85
Licenses and Permits			
2555 - Building and Alteration Permits	\$62,588.84	\$62,242.42	\$64,027.70
Total for Licenses and Permits	\$62,588.84	\$62,242.42	\$64,027.70
State Aid			
3001 - State Aid Revenue Sharing	\$13,579.00	\$13,579.00	\$13,579.00
Total for State Aid	\$13,579.00	\$13,579.00	\$13,579.00
Total for Revenues	\$207,912.18	\$218,122.52	\$224,339.55

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

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	\$207,912.18	\$218,122.52	\$224,339.55

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

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$38,339.65	\$37,777.38	\$35,497.70
36204 - Safety Inspection - Contractual	\$7,112.65	\$3,982.93	\$2,671.12
Total for Other Public Safety	\$45,452.30	\$41,760.31	\$38,168.82
Total for Public Safety	\$45,452.30	\$41,760.31	\$38,168.82
Health			
Public Health Program			
40104 - Public Health - Contractual	\$10,225.00	\$14,500.00	\$14,725.00
Total for Public Health Program	\$10,225.00	\$14,500.00	\$14,725.00
Total for Health	\$10,225.00	\$14,500.00	\$14,725.00
Culture and Recreation			
Recreation			
71404 - Playground and Recreation Centers - Contractual	\$15,000.00	\$21,024.85	\$18,454.80
Total for Recreation	\$15,000.00	\$21,024.85	\$18,454.80
Total for Culture and Recreation	\$15,000.00	\$21,024.85	\$18,454.80

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

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$38,603.17	\$38,119.39	\$35,773.60
80104 - Zoning - Contractual	\$6,980.24	\$3,983.07	\$2,671.23
Total for General Environment	\$45,583.41	\$42,102.46	\$38,444.83
Total for Home and Community Services	\$45,583.41	\$42,102.46	\$38,444.83
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$9,010.57	\$7,503.43	\$6,920.90
90308 - Social Security - Employee Benefits	\$5,665.88	\$5,590.50	\$5,273.76
90408 - Workers' Compensation - Employee Benefits	\$3,244.94	\$3,281.61	\$4,086.88
90558 - Disability Insurance - Employee Benefits	\$78.09	\$78.09	\$78.09
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$24,880.00	\$24,033.65	\$21,876.48
Total for Employee Benefits	\$42,879.48	\$40,487.28	\$38,236.11
Total for Employee Benefits	\$42,879.48	\$40,487.28	\$38,236.11
Total for Expenditures	\$159,140.19	\$159,874.90	\$148,029.56
Total for Expenditures and Other Uses	\$159,140.19	\$159,874.90	\$148,029.56

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

**B - General Town-Outside Village
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$426,359.85	\$368,112.23	\$291,802.24
8022 - Restated Fund Balance - Beginning of Year	\$426,359.85	\$368,112.23	\$291,802.24
Add Revenues and Other Sources	\$207,912.18	\$218,122.52	\$224,339.55
Deduct Expenditures and Other Uses	\$159,140.19	\$159,874.90	\$148,029.56
8029 - Fund Balance - End of Year	\$475,131.84	\$426,359.85	\$368,112.23

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

**B - General Town-Outside Village
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$119,306.00	\$113,707.00	\$122,209.00
2499 - Est Rev - Use of Money and Property	\$11,500.00	\$10,200.00	\$7,250.00
2599 - Est Rev - Licenses and Permits	\$50,000.00	\$55,000.00	\$56,500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$10,000.00	-	-
3099 - Est Rev - State Aid	-	\$13,579.00	\$13,579.00
Total for Estimated Revenue	\$190,806.00	\$192,486.00	\$199,538.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$40,000.00	-	-
Total for Estimated Other Sources	\$40,000.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$230,806.00	\$192,486.00	\$199,538.00

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

**B - General Town-Outside Village
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$10,000.00	\$10,000.00	\$5,000.00
3999 - App - Public Safety	\$70,678.00	\$52,443.00	\$46,244.00
4999 - App - Health	\$10,375.00	\$10,250.00	\$14,750.00
7999 - App - Culture and Recreation	\$18,000.00	\$19,500.00	\$34,500.00
8999 - App - Home and Community Services	\$71,178.00	\$52,943.00	\$46,744.00
9199 - App - Employee Benefits	\$50,575.00	\$47,350.00	\$52,300.00
Total for Estimated Appropriations	\$230,806.00	\$192,486.00	\$199,538.00
Total for Estimated Appropriations and Other Uses	\$230,806.00	\$192,486.00	\$199,538.00

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

**CD - Special Grant
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$20,501.53	\$20,499.41	\$20,497.37
Total for Cash and Cash Equivalents	\$20,501.53	\$20,499.41	\$20,497.37
Investments			
450 - Investments in Securities	\$1,551.54	\$55,311.19	\$52,594.80
Total for Investments	\$1,551.54	\$55,311.19	\$52,594.80
Total for Assets	\$22,053.07	\$75,810.60	\$73,092.17
Total for Assets and Deferred Outflows	\$22,053.07	\$75,810.60	\$73,092.17

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

**CD - Special Grant
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$22,053.07	\$75,808.56	\$73,092.17
Total for Assigned Fund Balance	\$22,053.07	\$75,808.56	\$73,092.17
Total for Fund Balance	\$22,053.07	\$75,808.56	\$73,092.17
Total for Liabilities, Deferred Inflows and Fund Balances	\$22,053.07	\$75,808.56	\$73,092.17

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

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$1,242.47	\$2,717.39	\$2,511.38
Total for Use of Money and Property	\$1,242.47	\$2,717.39	\$2,511.38
Total for Revenues	\$1,242.47	\$2,717.39	\$2,511.38
Total for Revenues and Other Sources	\$1,242.47	\$2,717.39	\$2,511.38

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

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86864 - Community Development Administration - Contractual	\$55,000.00	-	-
Total for Community Development	\$55,000.00	\$0.00	\$0.00
Total for Home and Community Services	\$55,000.00	\$0.00	\$0.00
Total for Expenditures	\$55,000.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$55,000.00	\$0.00	\$0.00

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

**CD - Special Grant
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$75,809.56	\$73,092.17	\$70,580.79
8022 - Restated Fund Balance - Beginning of Year	\$75,809.56	\$73,092.17	\$70,580.79
Add Revenues and Other Sources	\$1,242.47	\$2,717.39	\$2,511.38
Deduct Expenditures and Other Uses	\$55,000.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$22,052.03	\$75,809.56	\$73,092.17

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

**DB - Highway Part-town
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$95,158.12	\$69,926.43	\$116,021.49
201 - Cash In Time Deposits	\$3,247.68	\$3,244.43	-
Total for Cash and Cash Equivalents	\$98,405.80	\$73,170.86	\$116,021.49
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$46,745.06	\$46,745.06	\$46,745.06
Total for Restricted Cash and Cash Equivalents	\$46,745.06	\$46,745.06	\$46,745.06
Investments			
450 - Investments in Securities	\$444,914.51	\$377,808.70	\$280,055.75
Total for Investments	\$444,914.51	\$377,808.70	\$280,055.75
Net Other Receivables			
380 - Accounts Receivable	-	\$3,659.00	-
Total for Net Other Receivables	\$0.00	\$3,659.00	\$0.00
Other Assets			
480 - Prepaid Expenses	\$9,708.10	\$8,038.27	\$8,754.32
Total for Other Assets	\$9,708.10	\$8,038.27	\$8,754.32
Total for Assets	\$599,773.47	\$509,421.89	\$451,576.62

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

**DB - Highway Part-town
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	\$599,773.47	\$509,421.89	\$451,576.62

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

**DB - Highway Part-town
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$14,250.70	\$3,878.85	-
601 - Accrued Liabilities	\$6,451.98	\$5,235.16	-
Total for Payables	\$20,702.68	\$9,114.01	\$0.00
Total for Liabilities	\$20,702.68	\$9,114.01	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$9,708.10	\$8,038.27	\$8,754.32
Total for Nonspendable Fund Balance	\$9,708.10	\$8,038.27	\$8,754.32
Restricted Fund Balance			
878 - Capital Reserve	\$46,745.06	\$46,745.06	\$46,745.06
Total for Restricted Fund Balance	\$46,745.06	\$46,745.06	\$46,745.06
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$90,000.00	\$75,000.00	\$75,000.00
915 - Assigned Unappropriated Fund Balance	\$432,617.63	\$370,524.55	\$321,077.24
Total for Assigned Fund Balance	\$522,617.63	\$445,524.55	\$396,077.24
Total for Fund Balance	\$579,070.79	\$500,307.88	\$451,576.62

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

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$599,773.47	\$509,421.89	\$451,576.62

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

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$494,080.00	\$490,160.00	\$470,161.00
Total for Property Taxes	\$494,080.00	\$490,160.00	\$470,161.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments SNOW & ICE AND MOWING	\$106,411.87	\$103,489.47	\$99,844.05
Total for Intergovernmental Charges	\$106,411.87	\$103,489.47	\$99,844.05
Use of Money and Property			
2401 - Interest and Earnings	\$27,118.79	\$27,765.28	\$25,394.83
Total for Use of Money and Property	\$27,118.79	\$27,765.28	\$25,394.83
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$500.00	-	-
2680 - Insurance Recoveries	\$3,100.41	-	-
Total for Sales of Property and Compensation for Loss	\$3,600.41	\$0.00	\$0.00
Other Revenues			
2770 - Unclassified	-	\$389.20	\$2,004.77
Total for Other Revenues	\$0.00	\$389.20	\$2,004.77
State Aid			

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

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3501 - State Aid Consolidated Highway Aid	-	\$41,639.99	-
Total for State Aid	\$0.00	\$41,639.99	\$0.00
Total for Revenues	\$631,211.07	\$663,443.94	\$597,404.65
Total for Revenues and Other Sources	\$631,211.07	\$663,443.94	\$597,404.65

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

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$78,480.88	\$105,782.40	\$89,728.00
51104 - Maintenance of Roads - Contractual	\$19,494.99	\$28,459.41	\$23,343.78
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	\$72,525.80	\$41,798.60
51301 - Machinery - Personal Services	\$26,836.10	\$25,848.10	\$25,487.91
51302 - Machinery - Equipment and Capital Outlay	\$9,999.00	\$17,663.08	-
51304 - Machinery - Contractual	\$86,753.00	\$55,948.90	\$43,651.75
51421 - Snow Removal - Personal Services	\$53,932.83	\$50,038.80	\$56,080.00
51424 - Snow Removal - Contractual	\$84,833.09	\$76,073.05	\$71,972.16
51481 - Highway Services for Other Governments - Personal Services	\$33,546.15	\$33,051.72	\$26,858.61
Overtime Pay			
Total for Highway	\$393,876.04	\$465,391.26	\$378,920.81
Total for Transportation	\$393,876.04	\$465,391.26	\$378,920.81
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$37,162.57	\$32,869.15	\$34,604.55
90308 - Social Security - Employee Benefits	\$14,325.66	\$15,950.89	\$14,700.59

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

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90408 - Workers' Compensation - Employee Benefits	\$9,734.59	\$9,694.76	\$12,260.82
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$70,187.32	\$63,644.64	\$62,072.64
Total for Employee Benefits	\$131,410.14	\$122,159.44	\$123,638.60
Total for Employee Benefits	\$131,410.14	\$122,159.44	\$123,638.60
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$25,687.49	\$24,980.54	\$24,293.05
97857 - Installment Purchase Debt - Debt Interest	\$1,474.49	\$2,181.44	\$2,868.93
Total for Debt Service	\$27,161.98	\$27,161.98	\$27,161.98
Total for Debt Service	\$27,161.98	\$27,161.98	\$27,161.98
Total for Expenditures	\$552,448.16	\$614,712.68	\$529,721.39
Total for Expenditures and Other Uses	\$552,448.16	\$614,712.68	\$529,721.39

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

**DB - Highway Part-town
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$500,307.65	\$451,576.39	\$383,893.13
8022 - Restated Fund Balance - Beginning of Year	\$500,307.65	\$451,576.39	\$383,893.13
Add Revenues and Other Sources	\$631,211.07	\$663,443.94	\$597,404.65
Deduct Expenditures and Other Uses	\$552,448.16	\$614,712.68	\$529,721.39
8029 - Fund Balance - End of Year	\$579,070.56	\$500,307.65	\$451,576.39

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

**DB - Highway Part-town
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$521,528.00	\$494,080.00	\$490,160.00
2399 - Est Rev - Intergovernmental Charges	\$95,000.00	\$95,000.00	\$90,000.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$20,000.00	\$14,250.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$50,000.00	-	-
2799 - Est Rev - Other Revenues	-	\$500.00	\$1,450.00
2899 - Est Rev - Interfund Revenues	\$100,000.00	-	-
3099 - Est Rev - State Aid	\$100,000.00	\$65,000.00	\$60,000.00
Total for Estimated Revenue	\$886,528.00	\$674,580.00	\$655,860.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$90,000.00	\$75,000.00	\$75,000.00
Total for Estimated Other Sources	\$90,000.00	\$75,000.00	\$75,000.00
Total for Estimated Revenues and Other Sources	\$976,528.00	\$749,580.00	\$730,860.00

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

**DB - Highway Part-town
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$580,937.00	\$503,492.00	\$485,397.00
9199 - App - Employee Benefits	\$140,500.00	\$143,925.00	\$143,300.00
9899 - App - Debt Service	\$155,091.00	\$27,163.00	\$27,163.00
Total for Estimated Appropriations	\$876,528.00	\$674,580.00	\$655,860.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$100,000.00	\$75,000.00	\$75,000.00
Total for Estimated Other Uses	\$100,000.00	\$75,000.00	\$75,000.00
Total for Estimated Appropriations and Other Uses	\$976,528.00	\$749,580.00	\$730,860.00

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

**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$371,572.07	\$688,784.82	\$566,272.38
210 - Petty Cash	\$200.00	\$200.00	\$200.00
Total for Cash and Cash Equivalents	\$371,772.07	\$688,984.82	\$566,472.38
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$290,893.78	\$271,509.47	\$248,918.30
Total for Restricted Cash and Cash Equivalents	\$290,893.78	\$271,509.47	\$248,918.30
Investments			
450 - Investments in Securities	\$3,369,861.95	\$2,994,438.39	\$2,484,625.02
Total for Investments	\$3,369,861.95	\$2,994,438.39	\$2,484,625.02
Net Other Receivables			
380 - Accounts Receivable	\$8,211.94	\$27,561.38	\$21,851.49
454 - Leases Receivable	\$397,104.26	\$493,414.24	\$576,978.50
Total for Net Other Receivables	\$405,316.20	\$520,975.62	\$598,829.99
Due From			
391 - Due From Other Funds	\$2,347.14	\$2,347.14	\$2,347.14

Town of Harriestown
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**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
410 - Due from State and Federal Government	\$1,426,124.75	\$302,241.16	\$863,010.62
Total for Due From	\$1,428,471.89	\$304,588.30	\$865,357.76
Other Assets			
445 - Inventory of Materials And Supplies	\$81,784.00	\$128,371.00	\$143,032.00
480 - Prepaid Expenses	\$112,877.05	\$108,634.11	\$12,256.04
Total for Other Assets	\$194,661.05	\$237,005.11	\$155,288.04
Total for Current Assets	\$6,060,976.94	\$5,017,501.71	\$4,919,491.49
Non-Current Assets			
Non-Depreciable Capital Assets			
105 - Construction Work In Progress	\$4,983,517.63	\$5,247,377.30	\$6,225,318.28
Total for Non-Depreciable Capital Assets	\$4,983,517.63	\$5,247,377.30	\$6,225,318.28
Depreciable Capital Assets			
102 - Buildings	\$8,659,251.91	\$8,492,134.40	\$8,492,134.40
104 - Machinery and Equipment	\$6,519,497.65	\$5,682,105.93	\$5,680,119.44
106 - Infrastructure	\$9,664,170.22	\$7,495,680.26	\$4,836,772.77
124 - Intangible Lease Asset - Machinery and Equipment	\$120,104.00	\$21,224.00	\$26,286.00
Total for Depreciable Capital Assets	\$24,963,023.78	\$21,691,144.59	\$19,035,312.61
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$10,308,111.00)	(\$9,445,734.76)	(\$8,814,230.23)
Total for Accumulated Depreciation	(\$10,308,111.00)	(\$9,445,734.76)	(\$8,814,230.23)

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**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Total for Non-Current Assets	\$19,638,430.41	\$17,492,787.13	\$16,446,400.66
Total for Assets	\$25,699,407.35	\$22,510,288.84	\$21,365,892.15
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$202,470.00	\$286,097.00	\$275,721.00
496 - Deferred Outflow of Resources Pensions	\$164,251.00	\$203,211.00	\$238,728.00
Total for Deferred Outflows of Resources	\$366,721.00	\$489,308.00	\$514,449.00
Total for Deferred Outflows	\$366,721.00	\$489,308.00	\$514,449.00
Total for Assets and Deferred Outflows	\$26,066,128.35	\$22,999,596.84	\$21,880,341.15

Town of Harrietstown
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**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$879,088.70	\$372,535.50	\$765,288.18
601 - Accrued Liabilities	\$23,629.44	\$14,596.66	\$100.08
605 - Retained Percentages Contracts Payable	\$107,610.50	-	-
Total for Payables	\$1,010,328.64	\$387,132.16	\$765,388.26
Due to			
631 - Due To Other Governments	-	\$902.89	\$902.89
Total for Due to	\$0.00	\$902.89	\$902.89
Other Current Liabilities			
688 - Other Liabilities NYSEBA FUNDS	\$20,000.00	-	-
Total for Other Current Liabilities	\$20,000.00	\$0.00	\$0.00
Total for Current Liabilities	\$1,030,328.64	\$388,035.05	\$766,291.15
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$261,332.00	\$212,985.00	\$325,457.00
682 - Lease Liability	\$16,168.00	\$21,224.00	\$26,286.00

Town of Harrietstown
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**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
683 - Other Post Employment Benefits	\$530,592.15	\$739,207.00	\$585,790.00
687 - Compensated Absences	\$42,013.00	-	-
Total for Other Long-Term Obligations	\$850,105.15	\$973,416.00	\$937,533.00
Total for Long-Term Obligations	\$850,105.15	\$973,416.00	\$937,533.00
Total for Liabilities	\$1,880,433.79	\$1,361,451.05	\$1,703,824.15
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources LEASES RECEIVABLE / OPED GASB 75	\$962,289.26	\$748,519.24	\$839,611.00
697 - Deferred Inflow of Resources Pensions	\$22,546.00	\$130,454.00	\$18,980.00
Total for Deferred Inflows of Resources	\$984,835.26	\$878,973.24	\$858,591.00
Total for Deferred Inflows	\$984,835.26	\$878,973.24	\$858,591.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$19,622,262.30	\$17,471,563.55	\$16,420,114.00
923 - Net Assets Restricted for Other Purposes PFC'S	\$293,277.00	\$273,920.00	\$251,688.00
Total for Restricted Net Position	\$19,915,539.30	\$17,745,483.55	\$16,671,802.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$3,285,320.00	\$3,013,689.00	\$2,646,124.00

Town of Harrietstown
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**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Total for Unrestricted Net Position	\$3,285,320.00	\$3,013,689.00	\$2,646,124.00
Total for Net Position	\$23,200,859.30	\$20,759,172.55	\$19,317,926.00
Total for Liabilities, Deferred Inflows and Net Position	\$26,066,128.35	\$22,999,596.84	\$21,880,341.15

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

**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$469,453.00	\$461,078.00	\$450,768.00
Total for Property Taxes	\$469,453.00	\$461,078.00	\$450,768.00
Departmental Income			
1770 - Airport Fees and Rentals	\$352,636.00	\$351,937.61	\$399,093.00
1776 - Airport Sales of Supplies	\$2,504,204.52	\$2,302,801.09	\$2,552,873.00
Total for Departmental Income	\$2,856,840.52	\$2,654,738.70	\$2,951,966.00
Use of Money and Property			
2401 - Interest and Earnings	\$158,211.63	\$174,417.71	\$136,593.00
2410 - Rental of Real Property	\$157,072.38	\$151,398.00	\$159,528.00
Total for Use of Money and Property	\$315,284.01	\$325,815.71	\$296,121.00
Other Revenues			
2706 - Grants From Local Governments	\$38,000.00	\$38,500.00	\$38,000.00
2770 - Unclassified MISCELLANEOUS	\$15,912.00	\$11,189.00	\$37,354.00
Total for Other Revenues	\$53,912.00	\$49,689.00	\$75,354.00
State Aid			
3589 - State Aid Other Transportation	\$1,787,889.90	\$302,693.13	\$430,354.00

Town of Harrietstown
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For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for State Aid	\$1,787,889.90	\$302,693.13	\$430,354.00
Federal Aid			
4589 - Federal Aid Other Transportation	\$1,260,943.27	\$1,343,200.69	\$1,692,888.00
Total for Federal Aid	\$1,260,943.27	\$1,343,200.69	\$1,692,888.00
Total for Revenues	\$6,744,322.70	\$5,137,215.23	\$5,897,451.00
Total for Revenues and Other Sources	\$6,744,322.70	\$5,137,215.23	\$5,897,451.00

Town of Harriestown
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**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13754 - Credit Card Fees - Contractual	\$70,307.70	\$65,411.64	\$69,303.56
Total for Finance	\$70,307.70	\$65,411.64	\$69,303.56
Special Items			
19104 - Unallocated Insurance - Contractual	\$123,018.82	\$104,132.05	\$87,298.81
19891 - General Government Support, Other - Personal Services ADMINISTRATION AIRPORT MANAGER, ASSITANT MANAGER AND CLERK	\$147,448.84	\$111,227.17	\$105,811.60
19894 - General Government Support, Other - Contractual ADMINISTRATION CONTRACTUAL	\$22,742.77	\$23,091.63	\$14,348.76
19944 - Depreciation - Contractual	\$763,496.37	\$631,504.53	\$560,301.15
Total for Special Items	\$1,056,706.80	\$869,955.38	\$767,760.32
Total for General Government Support	\$1,127,014.50	\$935,367.02	\$837,063.88
Transportation			
Public Transportation			
56101 - Airport - Personal Services	\$480,203.69	\$429,025.69	\$429,703.42
56104 - Airport - Contractual	\$2,104,999.93	\$1,869,773.69	\$2,045,387.78
56108 - Airport - Employee Benefits	\$548,414.14	\$461,802.88	\$411,468.92

Town of Harrietstown
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**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Public Transportation	\$3,133,617.76	\$2,760,602.26	\$2,886,560.12
Total for Transportation	\$3,133,617.76	\$2,760,602.26	\$2,886,560.12
Total for Expenditures	\$4,260,632.26	\$3,695,969.28	\$3,723,624.00
Total for Expenditures and Other Uses	\$4,260,632.26	\$3,695,969.28	\$3,723,624.00

Town of Harrietstown
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For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$20,759,172.35	\$19,317,926.40	\$17,144,099.40
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	\$42,004.00	-	-
<i>GASB #101 COMPENSATED ABSENCES IMPLEMENTED CREATE PRIOR PERIOD ADJUSTMENT</i>			
8022 - Restated Net Position - Beginning of Year	\$20,717,168.35	\$19,317,926.40	\$17,144,099.40
Add Revenues and Other Sources	\$6,744,322.70	\$5,137,215.23	\$5,897,451.00
Deduct Expenditures and Other Uses	\$4,260,632.26	\$3,695,969.28	\$3,723,624.00
8029 - Net Position - End of Year	\$23,200,858.79	\$20,759,172.35	\$19,317,926.40

Town of Harrietstown
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**EA - Enterprise Airport
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Town of Harrietstown
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**EA - Enterprise Airport
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	\$0.00	\$0.00	\$0.00

Town of Harrietstown
Annual Financial Report
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**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$22,944.74	\$22,944.74	\$22,944.74
Total for Cash and Cash Equivalents	\$22,944.74	\$22,944.74	\$22,944.74
Total for Assets	\$22,944.74	\$22,944.74	\$22,944.74
Total for Assets and Deferred Outflows	\$22,944.74	\$22,944.74	\$22,944.74

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

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$71,942.50	\$71,942.50	\$71,942.50
Total for Due to	\$71,942.50	\$71,942.50	\$71,942.50
Notes Payable			
626 - Bond Anticipation Notes Payable	\$220,000.00	\$330,000.00	\$440,000.00
Total for Notes Payable	\$220,000.00	\$330,000.00	\$440,000.00
Total for Liabilities	\$291,942.50	\$401,942.50	\$511,942.50
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$268,997.76)	(\$378,997.76)	(\$488,997.76)
Total for Unassigned Fund Balance	(\$268,997.76)	(\$378,997.76)	(\$488,997.76)
Total for Fund Balance	(\$268,997.76)	(\$378,997.76)	(\$488,997.76)
Total for Liabilities, Deferred Inflows and Fund Balances	\$22,944.74	\$22,944.74	\$22,944.74

Town of Harrietstown
Annual Financial Report
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
State Aid			
3097 - State Aid Capital Projects	-	-	\$133,391.50
Total for State Aid	\$0.00	\$0.00	\$133,391.50
Total for Revenues	\$0.00	\$0.00	\$133,391.50
Other Sources			
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	\$110,000.00	\$110,000.00	\$60,000.00
5785 - Installment Purchase Debt	\$651,350.00	-	-
Total for Proceeds of Obligations	\$761,350.00	\$110,000.00	\$60,000.00
Total for Other Sources	\$761,350.00	\$110,000.00	\$60,000.00
Total for Revenues and Other Sources	\$761,350.00	\$110,000.00	\$193,391.50

Town of Harrietstown
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
73102 - Youth Programs - Equipment and Capital Outlay	\$651,350.00	-	\$264,647.35
Total for Recreation	\$651,350.00	\$0.00	\$264,647.35
Total for Culture and Recreation	\$651,350.00	\$0.00	\$264,647.35
Total for Expenditures	\$651,350.00	\$0.00	\$264,647.35
Total for Expenditures and Other Uses	\$651,350.00	\$0.00	\$264,647.35

Town of Harrietstown
Annual Financial Report
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**H - Capital Projects
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$378,998.26)	(\$488,998.26)	(\$417,742.41)
8022 - Restated Fund Balance - Beginning of Year	(\$378,998.26)	(\$488,998.26)	(\$417,742.41)
Add Revenues and Other Sources	\$761,350.00	\$110,000.00	\$193,391.50
Deduct Expenditures and Other Uses	\$651,350.00	\$0.00	\$264,647.35
8029 - Fund Balance - End of Year	(\$268,998.26)	(\$378,998.26)	(\$488,998.26)

Town of Harrietstown
Annual Financial Report
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**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$27,700.95	\$27,692.50	\$27,688.36
Total for Cash and Cash Equivalents	\$27,700.95	\$27,692.50	\$27,688.36
Total for Assets	\$27,700.95	\$27,692.50	\$27,688.36
Total for Assets and Deferred Outflows	\$27,700.95	\$27,692.50	\$27,688.36

Town of Harrietstown
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**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$27,700.95	\$27,692.50	\$27,688.36
Total for Assigned Fund Balance	\$27,700.95	\$27,692.50	\$27,688.36
Total for Fund Balance	\$27,700.95	\$27,692.50	\$27,688.36
Total for Liabilities, Deferred Inflows and Fund Balances	\$27,700.95	\$27,692.50	\$27,688.36

Town of Harrietstown
Annual Financial Report
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**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$480,588.00	\$414,067.00	\$462,499.00
Total for Property Taxes	\$480,588.00	\$414,067.00	\$462,499.00
Use of Money and Property			
2401 - Interest and Earnings	\$7.75	\$3.57	\$6.58
Total for Use of Money and Property	\$7.75	\$3.57	\$6.58
Total for Revenues	\$480,595.75	\$414,070.57	\$462,505.58
Total for Revenues and Other Sources	\$480,595.75	\$414,070.57	\$462,505.58

Town of Harrietstown
Annual Financial Report
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**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$480,587.30	\$414,066.43	\$462,498.58
Total for Fire Protection	\$480,587.30	\$414,066.43	\$462,498.58
Total for Public Safety	\$480,587.30	\$414,066.43	\$462,498.58
Total for Expenditures	\$480,587.30	\$414,066.43	\$462,498.58
Total for Expenditures and Other Uses	\$480,587.30	\$414,066.43	\$462,498.58

Town of Harrietstown
Annual Financial Report
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**SF - Special District(s) Fire Protection
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$27,692.21	\$27,688.07	\$27,681.07
8022 - Restated Fund Balance - Beginning of Year	\$27,692.21	\$27,688.07	\$27,681.07
Add Revenues and Other Sources	\$480,595.75	\$414,070.57	\$462,505.58
Deduct Expenditures and Other Uses	\$480,587.30	\$414,066.43	\$462,498.58
8029 - Fund Balance - End of Year	\$27,700.66	\$27,692.21	\$27,688.07

Town of Harrietstown
Annual Financial Report
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$14,546.39	\$4,332.41	\$8,286.35
Total for Cash and Cash Equivalents	\$14,546.39	\$4,332.41	\$8,286.35
Investments			
450 - Investments in Securities	\$82,968.05	\$79,655.47	\$93,933.81
Total for Investments	\$82,968.05	\$79,655.47	\$93,933.81
Total for Assets	\$97,514.44	\$83,987.88	\$102,220.16
Total for Assets and Deferred Outflows	\$97,514.44	\$83,987.88	\$102,220.16

Town of Harrietstown
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,125.00	\$371.64	\$10,635.73
Total for Payables	\$1,125.00	\$371.64	\$10,635.73
Total for Liabilities	\$1,125.00	\$371.64	\$10,635.73
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$800.00	\$800.00	\$800.00
915 - Assigned Unappropriated Fund Balance	\$95,589.44	\$82,816.24	\$90,784.00
Total for Assigned Fund Balance	\$96,389.44	\$83,616.24	\$91,584.00
Total for Fund Balance	\$96,389.44	\$83,616.24	\$91,584.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$97,514.44	\$83,987.88	\$102,219.73

Town of Harriestown
Annual Financial Report
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$25,200.00	\$25,200.00	\$25,200.00
Total for Property Taxes	\$25,200.00	\$25,200.00	\$25,200.00
Use of Money and Property			
2401 - Interest and Earnings	\$3,312.58	\$5,521.66	\$3,933.81
Total for Use of Money and Property	\$3,312.58	\$5,521.66	\$3,933.81
Total for Revenues	\$28,512.58	\$30,721.66	\$29,133.81
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$48,900.00	-
Total for Operating Transfers	\$0.00	\$48,900.00	\$0.00
Total for Other Sources	\$0.00	\$48,900.00	\$0.00
Total for Revenues and Other Sources	\$28,512.58	\$79,621.66	\$29,133.81

Town of Harriestown
Annual Financial Report
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81304 - Sewage Treatment and Disposal - Contractual	\$15,739.38	\$87,589.85	\$19,396.98
Total for Sewage	\$15,739.38	\$87,589.85	\$19,396.98
Total for Home and Community Services	\$15,739.38	\$87,589.85	\$19,396.98
Total for Expenditures	\$15,739.38	\$87,589.85	\$19,396.98
Total for Expenditures and Other Uses	\$15,739.38	\$87,589.85	\$19,396.98

Town of Harrietstown
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**SS - Special District(s) Sewer
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$83,616.17	\$91,584.36	\$81,847.53
8022 - Restated Fund Balance - Beginning of Year	\$83,616.17	\$91,584.36	\$81,847.53
Add Revenues and Other Sources	\$28,512.58	\$79,621.66	\$29,133.81
Deduct Expenditures and Other Uses	\$15,739.38	\$87,589.85	\$19,396.98
8029 - Fund Balance - End of Year	\$96,389.37	\$83,616.17	\$91,584.36

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**SS - Special District(s) Sewer
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$25,250.00	\$25,200.00	\$25,200.00
Total for Estimated Revenue	\$25,250.00	\$25,200.00	\$25,200.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$800.00	\$800.00	\$800.00
Total for Estimated Other Sources	\$800.00	\$800.00	\$800.00
Total for Estimated Revenues and Other Sources	\$26,050.00	\$26,000.00	\$26,000.00

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**SS - Special District(s) Sewer
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$26,050.00	\$26,000.00	\$26,000.00
Total for Estimated Appropriations	\$26,050.00	\$26,000.00	\$26,000.00
Total for Estimated Appropriations and Other Uses	\$26,050.00	\$26,000.00	\$26,000.00

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**SW - Special District(s) Water
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$34,226.18	\$32,972.14	\$32,969.78
Total for Cash and Cash Equivalents	\$34,226.18	\$32,972.14	\$32,969.78
Investments			
450 - Investments in Securities	\$154,791.62	\$148,611.38	\$135,682.18
Total for Investments	\$154,791.62	\$148,611.38	\$135,682.18
Total for Assets	\$189,017.80	\$181,583.52	\$168,651.96
Total for Assets and Deferred Outflows	\$189,017.80	\$181,583.52	\$168,651.96

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**SW - Special District(s) Water
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$2,800.00	\$2,800.00	\$2,800.00
915 - Assigned Unappropriated Fund Balance	\$186,217.80	\$178,783.52	\$165,851.96
Total for Assigned Fund Balance	\$189,017.80	\$181,583.52	\$168,651.96
Total for Fund Balance	\$189,017.80	\$181,583.52	\$168,651.96
Total for Liabilities, Deferred Inflows and Fund Balances	\$189,017.80	\$181,583.52	\$168,651.96

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**SW - Special District(s) Water
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$5,700.00	\$5,700.00	\$5,700.00
Total for Property Taxes	\$5,700.00	\$5,700.00	\$5,700.00
Use of Money and Property			
2401 - Interest and Earnings	\$6,185.87	\$7,231.56	\$5,689.66
Total for Use of Money and Property	\$6,185.87	\$7,231.56	\$5,689.66
Total for Revenues	\$11,885.87	\$12,931.56	\$11,389.66
Total for Revenues and Other Sources	\$11,885.87	\$12,931.56	\$11,389.66

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**SW - Special District(s) Water
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83404 - Water Transportation and Distribution - Contractual	\$4,451.59	-	-
Total for Water	\$4,451.59	\$0.00	\$0.00
Total for Home and Community Services	\$4,451.59	\$0.00	\$0.00
Total for Expenditures	\$4,451.59	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$4,451.59	\$0.00	\$0.00

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$181,583.52	\$168,651.96	\$157,262.30
8022 - Restated Fund Balance - Beginning of Year	\$181,583.52	\$168,651.96	\$157,262.30
Add Revenues and Other Sources	\$11,885.87	\$12,931.56	\$11,389.66
Deduct Expenditures and Other Uses	\$4,451.59	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$189,017.80	\$181,583.52	\$168,651.96

Town of Harrietstown
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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$5,775.00	\$5,700.00	\$5,700.00
Total for Estimated Revenue	\$5,775.00	\$5,700.00	\$5,700.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$2,800.00	\$2,800.00	\$2,800.00
Total for Estimated Other Sources	\$2,800.00	\$2,800.00	\$2,800.00
Total for Estimated Revenues and Other Sources	\$8,575.00	\$8,500.00	\$8,500.00

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SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$8,575.00	\$8,500.00	\$8,500.00
Total for Estimated Appropriations	\$8,575.00	\$8,500.00	\$8,500.00
Total for Estimated Appropriations and Other Uses	\$8,575.00	\$8,500.00	\$8,500.00

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$40,407.00	\$40,407.00	\$40,407.00
Total for Non-Depreciable Capital Assets	\$40,407.00	\$40,407.00	\$40,407.00
Depreciable Capital Assets			
102 - Buildings	\$3,992,811.00	\$3,992,811.00	\$3,865,846.00
104 - Machinery and Equipment	\$2,872,816.00	\$2,107,764.00	\$5,499,807.00
106 - Infrastructure	\$79,994.00	\$43,494.00	\$4,869,077.00
124 - Intangible Lease Asset - Machinery and Equipment	\$14,886.00	-	-
Total for Depreciable Capital Assets	\$6,960,507.00	\$6,144,069.00	\$14,234,730.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$868,239.73)	(\$752,116.59)	(\$635,212.34)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,121,725.53)	(\$2,086,941.18)	(\$2,640,153.63)
116 - Accumulated Depreciation Infrastructure	(\$119,218.74)	(\$108,821.41)	(\$184,866.89)
Total for Accumulated Depreciation	(\$3,109,184.00)	(\$2,947,879.18)	(\$3,460,232.86)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$345,860.00	-
Total for Other Non-Current Assets	\$0.00	\$345,860.00	\$0.00
Total for Non-Current Assets	\$3,891,730.00	\$3,582,456.82	\$10,814,904.14

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$520,000.00	\$565,000.00	\$605,000.00
685 - Installment Purchase Contract Debt	\$677,764.00	\$52,105.00	\$77,082.00
Total for Debt Obligations	\$1,197,764.00	\$617,105.00	\$682,082.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$423,321.00	\$575,480.00	\$929,876.00
682 - Lease Liability	\$3,180.00	\$6,250.00	-
683 - Other Post Employment Benefits	\$2,217,433.00	\$2,923,584.00	\$2,520,331.00
Total for Other Long-Term Obligations	\$2,643,934.00	\$3,505,314.00	\$3,450,207.00
Total for Long-Term Obligations	\$3,841,698.00	\$4,122,419.00	\$4,132,289.00

Town of Harriestown
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Town of Harriestown
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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	\$565,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$520,000.00
Bond Anticipation Note	\$330,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$220,000.00
Installment Purchase Contract	\$52,101.94	\$651,350.00	\$25,687.49	\$0.00	\$0.00	\$0.00	\$677,764.45
Total	\$947,101.94	\$651,350.00	\$180,687.49	\$0.00	\$0.00	\$0.00	\$1,417,764.45

Town of Harrietstown
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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
Bond PUBLIC IMPROVEMENT TOWN HALL BUILDING	USDA	1/6/16	12/1/35	\$565,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$520,000.00
Bond Anticipation Note DEWEY MOUNTAIN LIGHTING		11/16/21	12/4/26	\$130,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Bond Anticipation Note SAND / SALT SHED		10/11/22	10/8/26	\$200,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00
Installment Purchase Contract HIGHWAY 2021 VOLVO LOADER	KS StateBank	1/13/21	1/15/26	\$52,101.94	\$0.00	\$25,687.49	\$0.00	\$0.00	\$0.00	\$26,414.45
Installment Purchase Contract 2 NEW WESTERN STAR 47X / TENCO TCB14 PLOW TRUCKS		6/18/25	6/12/31	\$0.00	\$651,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$651,350.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$45,000.00	\$18,000.00	\$63,000.00	\$475,000.00
2027	\$45,000.00	\$16,650.00	\$61,650.00	\$430,000.00
2028	\$50,000.00	\$15,243.76	\$65,243.76	\$380,000.00
2029	\$50,000.00	\$13,681.26	\$63,681.26	\$330,000.00
2030	\$50,000.00	\$11,993.76	\$61,993.76	\$280,000.00
2031	\$50,000.00	\$10,306.26	\$60,306.26	\$230,000.00
2032	\$55,000.00	\$8,556.26	\$63,556.26	\$175,000.00
2033	\$55,000.00	\$6,562.50	\$61,562.50	\$120,000.00
2034	\$60,000.00	\$4,500.00	\$64,500.00	\$60,000.00
2035	\$60,000.00	\$2,250.00	\$62,250.00	\$0.00
Total	\$520,000.00	\$107,743.80	\$627,743.80	
\$520,000.00 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
34	Checking	EA	\$290,893.78	\$0.00	\$0.00	\$0.00	\$290,893.78
42	Checking	EA	\$58,894.99	\$0.00	\$0.00	\$0.00	\$58,894.99
2733	Checking	A	\$5,352.18	\$0.00	\$0.00	\$0.00	\$5,352.18
9435	Checking	EA	\$87,909.13	\$0.00	\$0.00	\$0.00	\$87,909.13
1503	Savings	B	\$1,003.84	\$0.00	\$0.00	\$0.00	\$1,003.84
3243	Savings	DB	\$3,247.68	\$0.00	\$0.00	\$0.00	\$3,247.68
6313	Checking	DB	\$67,849.12	\$115,000.00	(\$40,945.94)	\$0.00	\$141,903.18
2340	Checking	EA	\$411,642.07	\$0.00	(\$186,874.12)	\$0.00	\$224,767.95
6364	Checking	SF	\$27,700.95	\$0.00	\$0.00	\$0.00	\$27,700.95
6372	Checking	SS	\$15,797.18	\$0.00	(\$1,250.79)	\$0.00	\$14,546.39
6437	Checking	CD	\$20,501.45	\$0.00	\$0.00	\$0.08	\$20,501.53
9253	Checking	H	\$22,944.74	\$0.00	\$0.00	\$0.00	\$22,944.74

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Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6399	Checking	A	\$6,424.50	\$0.00	\$0.00	\$0.00	\$6,424.50
8534	Checking	A	\$5,465.95	\$0.00	\$0.00	\$0.00	\$5,465.95
2332	Checking	A	\$286,582.38	\$0.00	(\$41,283.65)	\$0.00	\$245,298.73
6305	Checking	B	\$70,250.87	\$0.00	(\$238.51)	\$0.00	\$70,012.36
6373	Checking	SW	\$34,226.18	\$0.00	\$0.00	\$0.00	\$34,226.18
Total			\$1,416,686.99	\$115,000.00	(\$270,593.01)	\$0.08	\$1,261,094.06
Total Cash From Financials							\$1,261,094.06

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$1,416,686.99
FDIC Insurance	\$6,852,496.34
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$6,852,496.34

Investments and Collateralization of Investments

Investments From Financials	\$5,320,809.35
Market Value as of Fiscal Year End Date	\$5,320,809.35
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$5,320,809.35

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
23	9	0	6

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$109.15	23	4		0
Hospital, Medical and Dental Insurance	\$741,803.93	23	0		6
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
State Retirement System	\$184,186.75	23	3		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$111,091.16	23	9		0
Worker's Compensation	\$32,448.71	23	4		0
Total Employee Benefits Paid	\$1,069,639.70				