

A-FUND BALANCE AS OF 12.31.2022	3,426,902.00
NET SURPLUS/(DEFICIT) THROUGH 10.31.2023	581,503.34
FUND BALANCE AS OF 10.31.2023	4,008,405.34

DA-FUND BALANCE AS OF 12.31.2022	249,381.91
NET SURPLUS/(DEFICIT) THROUGH 10.31.2023	106,116.49
FUND BALANCE AS OF 10.31.2023	<u>355,498.40</u>

SL-FUND BALANCE AS OF 12.31.2022	4,478.32
NET SURPLUS/(DEFICIT) THROUGH 10.31.2023	3,482.74
FUND BALANCE AS OF 10.31.2023	7,961.06

a-CD is accruing interest but will not be recorded until received by the Town upon maturity.

10:28 AM
11/06/23
Accrual Basis

General Fund - Town of Copake
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
A200 • TBOGC - CHECKING	74,549.84
A202 • TD BANK ACCOUNT	96,423.26
A203 • TD BANK-HRA ACCOUNT	213,223.50
A208 • TBOGC • MONEY MARKET	1,935,890.68
A210 • PETTY CASH	420.00
A230 • CASH SPECIAL RESERVES	
A230.2 • EQUIPMENT RESERVE	1,095,041.99
A230.3 • CAPITAL IMPROVEMENT RESERVE	990,211.02
A230.31 • TD BANK CD	1,000,000.00
A230.5 • REPAIR RESERVE FUND	462,226.77
Total A230 • CASH SPECIAL RESERVES	3,547,479.78
Total Checking/Savings	5,867,987.06
Total Current Assets	5,867,987.06
TOTAL ASSETS	5,867,987.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A600 • ACCOUNTS PAYABLE	9,462.34
Total Accounts Payable	9,462.34
Other Current Liabilities	
A688 • OTHER LIABILITIES-ARPA FUNDS	348,101.51
A710 • PAYROLL LIAB - FROM AGENCY	2,184.85
Total Other Current Liabilities	350,286.36
Total Current Liabilities	359,748.70
Total Liabilities	359,748.70
Equity	
A878 • CAPITAL RESERVE	2,575,239.77
A882 • RESERVE FOR REPAIRS	770,402.06
A914 • ASSIGNED APPROPRIATED FUND BAL	687,000.00
A917 • UNASSIGNED FUND BALANCE	1,650,871.19
Net Income	-175,274.66
Total Equity	5,508,238.36
TOTAL LIABILITIES & EQUITY	5,867,987.06

drafted by Robert H. Patterson, CPA
11/3/2023

**TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2023**

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES						
A1001 • REAL PROPERTY TAXES	283,581.00	283,581.00	-	283,581.00	-	100.0%
A1090 • INTEREST & PENALTIES	5,153.42	10,000.00	-	10,000.00	(4,846.58)	51.53%
A1120 • SALES TAX	512,958.66	368,018.00	-	368,018.00	144,940.66	139.38%
A1170 • FRANCHISE TAX	50,526.38	48,500.00	-	48,500.00	2,026.38	104.18%
A1255 • CLERK FEES	2,704.23	1,000.00	-	1,000.00	1,704.23	270.42%
A1550 • PUBLIC POUND / DOG CONTROL CHRG	-	250.00	-	250.00	(250.00)	0.0%
A2110 • ZONING FEES	12,175.19	2,300.00	-	2,300.00	9,875.19	529.36%
A2115.1 • PLANNING BOARD FEES	1,800.00	1,300.00	-	1,300.00	500.00	138.46%
A2190 • SALE OF CEMETERY LOTS	300.00	-	-	-	300.00	100.0%
A2389 • TOBACCO SETTLEMENT	27,360.66	25,000.00	-	25,000.00	2,360.66	109.44%
A2390 • SUMMER REC SIGN-UP FEES	10,525.00	7,500.00	-	7,500.00	3,025.00	140.33%
A2391 • SUMMER REC FEES - OTHER	3,458.52	7,500.00	-	7,500.00	(4,041.48)	46.11%
A2401 • INTEREST & EARNINGS	64,493.59	1,500.00	-	1,500.00	62,993.59	4,299.57%
A2401.1 • INTEREST ON RESERVES	67,725.29	2,500.00	-	2,500.00	65,225.29	2,709.01%
A2410 • RENTAL OF REAL PROPERTY	2,500.00	1,000.00	-	1,000.00	1,500.00	250.0%
A2544 • DOG LICENSES	434.00	500.00	-	500.00	(66.00)	86.8%
A2555 • BUILDING & ALTERATION PERMITS	76,108.50	75,000.00	-	75,000.00	1,108.50	101.48%
A2610 • FINES & FORFEITED BAIL	19,876.00	15,000.00	-	15,000.00	4,876.00	132.51%
A2701 • REFUND OF PRIOR YEARS EXPENDITURES	7,393.51	-	-	-	7,393.51	100.0%
A2705 • GIFTS & DONATIONS	33,000.00	16,500.00	-	16,500.00	16,500.00	200.0%
A2709 • EMPLOYEES CONTRIBUTIONS	2,504.56	3,000.00	-	3,000.00	(495.44)	83.49%
A2750 • AIM RELATED PAYMENT	11,239.00	11,239.00	-	11,239.00	-	100.0%
A2770.1 • UNCLASSIFIED REVENUE	-	-	-	-	-	0.0%
A2770.3 • NYSERDA LAW FUNDS	10,922.00	30,000.00	-	30,000.00	(19,078.00)	36.41%
A3005 • STATE AID MORTGAGE TAX	61,569.63	100,000.00	-	100,000.00	(38,430.37)	61.57%
A3089.1 • CLEAN ENERGY NYSERDA	5,000.00	-	-	-	5,000.00	100.0%
A5031 • INTERFUND TRANSFER	300.00	-	-	-	300.00	100.0%
A882 • REPAIR RESERVE	258,228.00	-	258,228.00 A	258,228.00	-	100.0%
A883 • CAPITAL IMPROVEMENT RESERVE	498,550.00	-	498,550.00 B/C/D	498,550.00	-	100.0%
A914 • ASSIGNED APPROPRIATED FUND BALANCE	-	687,000.00	-	687,000.00	(687,000.00)	0.0%
TOTAL REVENUE	2,030,387.14	1,698,188.00	756,778.00	2,454,966.00	(424,578.86)	82.71%

drafted by Robert H. Patterson, CPA
11/3/2023

TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2023

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
EXPENDITURES						
A10101 • LEGISLATIVE PERSONNEL SERVICES	15,833.30	19,000.00	-	19,000.00	(3,166.70)	83.33%
A10104 • LEGISLATIVE CONTRACTUAL	24.58	2,000.00	-	2,000.00	(1,975.42)	1.23%
A11101 • COURT PERSONNEL SERVICES	20,000.00	24,000.00	-	24,000.00	(4,000.00)	83.33%
A11101.1 • COURT CLERK	18,828.20	20,800.00	-	20,800.00	(1,971.80)	90.52%
A11104 • COURT CONTRACTUAL	3,570.66	6,500.00	-	6,500.00	(2,929.34)	54.93%
A12201 • SUPERVISOR PERSONNEL SERVICES	11,666.70	14,000.00	-	14,000.00	(2,333.30)	83.33%
A12204 • SUPERVISOR CONTRACTUAL	666.08	1,000.00	-	1,000.00	(393.92)	60.61%
A12301 • MUNICIPAL EXECUTIVE	9,809.50	26,500.00	-	26,500.00	(16,690.50)	37.02%
A13204 • ACCOUNTANT CONTRACTUAL	20,787.73	16,800.00	-	16,800.00	3,987.73	123.74%
A13214 • BOOKKEEPER CONTRACTUAL	-	4,000.00	-	4,000.00	(4,000.00)	0.0%
A13401 • BUDGET PERSONNEL SERVICES	1,250.00	1,500.00	-	1,500.00	(250.00)	83.33%
A13551 • ASSESSOR PERSONNEL SERVICES	25,634.67	31,000.00	-	31,000.00	(5,365.33)	82.69%
1.1 • ASSESSOR CLERK	6,440.58	9,000.00	-	9,000.00	(2,559.42)	71.56%
1.1 • BAR CLERK	143.82	500.00	-	500.00	(356.18)	28.76%
A13554 • ASSESSOR CONTRACTUAL	-	6,100.00	-	6,100.00	(6,100.00)	0.0%
A14101 • CLERK PERSONNEL SERVICES	37,625.00	45,500.00	-	45,500.00	(7,875.00)	82.69%
1.1 • DEPUTY CLERK	6,116.40	12,690.00	-	12,690.00	(6,573.60)	48.2%
A14104 • CLERK CONTRACTUAL	2,213.95	3,000.00	-	3,000.00	(786.05)	73.8%
A14204 • LAW CONTRACTUAL	88,634.01	132,200.00	-	132,200.00	(43,565.99)	67.05%
A14404 • ENGINEER CONTRACTUAL	7,113.25	30,000.00	-	30,000.00	(22,886.75)	23.71%
A16201 • OPERATION OF PLANT PERSONNEL SERVICE	15,716.70	18,860.00	-	18,860.00	(3,143.30)	83.33%
A16202 • OPERATION OF PLANT EQUIPMENT	17,673.87	190,000.00	(52,250.00) E	137,750.00	(120,076.13)	12.83%
A16204 • OPERATION OF PLANT CONTRACTUAL	42,111.06	60,000.00	-	60,000.00	(17,888.94)	70.19%
A16704 • CENTRAL PRINT/MAIL CONTRACTUAL	17,813.27	15,000.00	-	15,000.00	2,813.27	118.76%
A16802 • CENTRAL DATA PROC EQUIPMENT	764.40	-	-	-	764.40	100.0%
A16804 • CENTRAL DATA PROC CONTRACTUAL	14,013.30	12,000.00	-	12,000.00	2,013.30	116.78%
A19104 • UNALLOCATED INSURANCE	45,363.38	45,000.00	-	45,000.00	363.38	100.81%
A19204 • MUNICIPAL DUES CONTRACTUAL	-	1,000.00	-	1,000.00	(1,000.00)	0.0%
A19904 • CONTINGENCY	-	40,000.00	-	40,000.00	(40,000.00)	0.0%
A35101 • ANIMAL CONTROL PERSONNEL SERV	3,541.70	4,250.00	-	4,250.00	(708.30)	83.33%
A35104 • ANIMAL CONTROL CONTRACTUAL	-	2,250.00	-	2,250.00	(2,250.00)	0.0%
A36201 • SAFETY INSPECTION PERSONNEL SER	26,875.00	32,500.00	-	32,500.00	(5,625.00)	82.69%
1.1 • SAFETY INSPECTION ADMIN ASST	3,792.60	5,634.00	-	5,634.00	(1,841.40)	67.32%
A36204 • SAFETY INSPECTION CONTRACTUAL	1,126.93	1,600.00	-	1,600.00	(473.07)	70.43%
A40201 • REGISTRAR OF VITAL PERSONNEL	562.50	750.00	-	750.00	(187.50)	75.0%

drafted by Robert H. Patterson, CPA
11/3/2023

**TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2023**

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS		BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
A50101 • STREET ADMIN PERSONNEL SERVICES	55,294.78	66,868.00	-		66,868.00	(11,573.22)	82.69%
A50102 • STREET CAPITAL OUTLAY	12,461.82	12,000.00	-		12,000.00	461.82	103.85%
A50102 • HAMLET STREETScape & PARKING LOT	55,304.50	-	148,000.00	B/C	148,000.00	(92,695.50)	37.37%
A50102 • CHURCH STREET PARKING LOT	-	-	350,550.00	D	350,550.00	(350,550.00)	0.0%
A50104 • STREET ADMIN CONTRACTUAL	258,227.49	500.00	258,228.00	A	258,728.00	(500.51)	99.81%
A51322 • GARAGE CAPITAL OUTLAY	345,519.95	300,000.00	52,250.00	E	352,250.00	(6,730.05)	98.09%
A51324 • GARAGE CONTRACTUAL	15,073.10	27,500.00	-		27,500.00	(12,426.90)	54.81%
A54104 • SIDEWALKS CONTRACTUAL	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A56502 • NYSERDA CLEAN ENERGY	624.00	-	-		-	624.00	100.0%
A64104 • CONTRACTUAL CELEBRATIONS	-	3,000.00	-		3,000.00	(3,000.00)	0.0%
A65104 • VETERANS SERVICE CONTRACTUAL	286.56	1,000.00	-		1,000.00	(713.44)	28.66%
A67724 • PROGRAMS FOR AGING CONTRACTUAL	1,000.00	1,000.00	-		1,000.00	-	100.0%
A71401 • PLAYGROUND AND REC PERSONNEL	8,031.91	11,000.00	-		11,000.00	(2,968.09)	73.02%
A71402 • PLAYGROUND AND REC EQUIPMENT	65,211.81	235,900.00	-		235,900.00	(170,688.19)	27.64%
A71404 • PLAYGROUND AND REC CONTRACTUAL	38,536.71	20,000.00	-		20,000.00	18,536.71	192.68%
A73101 • YOUTH PROGRAM PERSONNEL SERVICE	31,831.13	31,000.00	-		31,000.00	831.13	102.68%
A75104 • HISTORIAN CONTRACTUAL	-	1,296.00	-		1,296.00	(1,296.00)	0.0%
A75204 • HISTORICAL PROPERTY CONTRACTUAL	3,475.59	3,000.00	-		3,000.00	475.59	115.85%
A75504 • CELEBRATIONS CONTRACTUAL	537.15	2,500.00	-		2,500.00	(1,962.85)	21.49%
A80101 • ZONING PERSONNEL SERVICES	1,523.52	5,814.00	-		5,814.00	(4,290.48)	26.2%
A80104 • ZONING CONTRACTUAL	-	2,500.00	-		2,500.00	(2,500.00)	0.0%
A80201 • PLANNING PERSONNEL SERVICES	6,025.10	6,876.00	-		6,876.00	(850.90)	87.63%
A80204 • PLANNING CONTRACTUAL	-	3,500.00	-		3,500.00	(3,500.00)	0.0%
A80204 • WASTEWATER EVALUATION GRANT	7,936.00	-	-		-	7,936.00	100.0%
A86874 • ECONOMIC DEV CONTRACTUAL	6,800.00	2,500.00	-		2,500.00	4,300.00	272.0%
A88104 • CEMETERY CONTRACTUAL	-	300.00	-		300.00	(300.00)	0.0%
A90108 • STATE RETIREMENT SYSTEM	-	25,000.00	-		25,000.00	(25,000.00)	0.0%
A90308 • SOCIAL SECURITY EMP CONTRACTUAL	23,381.56	27,000.00	-		27,000.00	(3,618.44)	86.6%
A90508 • UNEMPLOYMENT INS BENEFITS	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A90558 • DISABILITY INS BENEFITS	577.86	1,200.00	-		1,200.00	(622.14)	48.16%
A90608 • HOSPITAL & MEDICAL(DENTAL) INS	45,570.12	70,000.00	-		70,000.00	(24,429.88)	65.1%
TOTAL EXPENDITURES	1,448,883.80	1,698,188.00	756,776.00		2,454,964.00	(1,006,082.20)	58.02%
NET SURPLUS/(DEFICIT)	581,503.34	-	-		-	581,503.34	100.0%

- A= USE OF REPAIR RESERVE APPROVED AT THE JUNE 20TH BOARD MEETING
B= USE OF CAPITAL IMPROVEMENT RESERVE APPROVED AT THE JUNE 8TH BOARD MEETING
C= USE OF CAPITAL IMPROVEMENT RESERVE APPROVED AT THE SEPTEMBER 14TH BOARD MEETING
D= USE OF CAPITAL IMPROVEMENT RESERVE APPROVED AT THE OCTOBER 3RD BOARD MEETING
E= BUDGET LINE TRANSFER APPROVED AT THE OCTOBER 12TH BOARD MEETING

11:04 AM
11/03/23
Accrual Basis

Highway Fund - Town of Copake
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
DA200 • CHECKING	14,637.05
DA201 • MONEY MARKET SAVINGS	397,025.64
Total Checking/Savings	411,662.69
Total Current Assets	411,662.69
TOTAL ASSETS	411,662.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
DA600 • ACCOUNTS PAYABLE	3,653.51
Total Accounts Payable	3,653.51
Other Current Liabilities	
DA630.2 • DUE TO AGENCY FUND	20.00
Total Other Current Liabilities	20.00
Total Current Liabilities	3,673.51
Total Liabilities	3,673.51
Equity	
DA914 • ASSIGNED APPROPRIATED F.B.	111,423.00
DA915 • ASSIGNED UNAPPROPRIATED F.B.	190,449.69
Net Income	106,116.49
Total Equity	407,989.18
TOTAL LIABILITIES & EQUITY	411,662.69

drafted by Robert H. Patterson, CPA
11/3/2023

**TOWN OF COPAKE-HIGHWAY FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2023**

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES						
DA1001 • REAL PROPERTY TAXES	846,275.00	846,275.00	-	846,275.00	-	100.0%
DA1120 • SALES TAX	240,000.00	240,000.00	-	240,000.00	-	100.0%
DA2300 • TRANSPORTATION SERVICES - OTHER	9,305.77	9,500.00	-	9,500.00	(194.23)	97.96%
DA2401 • INTEREST AND EARNINGS	212.46	100.00	-	100.00	112.46	212.46%
DA2655 • SALE OF SCRAP MATERIALS	-	1,000.00	-	1,000.00	(1,000.00)	0.0%
DA2655 • SALE OF EQUIPMENT	631.20	20,000.00	-	20,000.00	(19,368.80)	3.16%
DA 2701 • REFUND OF PRIOR YR EXPENDITURES	9,805.93	-	-	-	9,805.93	100.0%
DA2709 • EMPLOYEES CONTRIBUTIONS	3,120.24	6,500.00	-	6,500.00	(3,379.76)	48.0%
DA3601 • STATE AID - CHIPS	-	169,386.00	-	169,386.00	(169,386.00)	0.0%
DA599 • ASSIGNED APPROPRIATED FUND BALANCE	-	111,423.00	-	111,423.00	(111,423.00)	0.0%
TOTAL REVENUE	1,109,350.60	1,404,184.00	-	1,404,184.00	(294,833.40)	79.0%
EXPENDITURES						
DA51101 • GENERAL REPAIRS PERSONNEL SERVICES	154,361.57	186,202.00	-	186,202.00	(31,840.43)	82.9%
DA51104 • GENERAL REPAIRS CONTRACTUAL	223,000.23	303,038.00	-	303,038.00	(80,038.77)	73.59%
DA51122 • HIGHWAY IMPROVEMENTS - CHIPS	289,696.35	169,386.00	-	169,386.00	120,310.35	171.03%
DA51302 • MACHINERY EQUIPMENT	-	150,000.00	-	150,000.00	(150,000.00)	0.0%
DA51304 • MACHINERY CONTRACTUAL	86,744.14	100,000.00	-	100,000.00	(13,255.86)	86.74%
DA51401 • LONGEVITY PERSONNEL SERVICES	1,200.00	1,600.00	-	1,600.00	(400.00)	75.0%
DA51421 • SNOW REMOVAL PERSONNEL SERVICES	113,806.82	201,657.00	-	201,657.00	(87,850.18)	56.44%
DA51424 • SNOW REMOVAL CONTRACTUAL	28,080.80	118,000.00	-	118,000.00	(89,919.20)	23.8%
DA90108 • NYS RETIREMENT SYSTEM	-	30,000.00	-	30,000.00	(30,000.00)	0.0%
DA90308 • SOCIAL SECURITY EMP CONTRACTUAL	20,227.76	30,000.00	-	30,000.00	(9,772.24)	67.43%
DA90558 • DISABILITY INS BENEFITS	-	300.00	-	300.00	(300.00)	0.0%
DA90608 • HOSPITAL & MEDICAL (DENTAL) INS	81,490.11	105,000.00	-	105,000.00	(23,509.89)	77.61%
DA90898 • OTHER EMPLOYEE BENEFITS	4,626.33	9,000.00	-	9,000.00	(4,373.67)	51.4%
TOTAL EXPENDITURES	1,003,234.11	1,404,184.00	-	1,404,184.00	(400,949.89)	71.45%
NET SURPLUS/(DEFICIT)	106,116.49	-	-	-	106,116.49	100.0%

11:08 AM
11/03/23
Accrual Basis

Lighting Fund - Town of Copake
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
SL200 • CHECKING	7,996.29
SL201 • MULTIFUND MONEY MARKET	-35.23
Total Checking/Savings	7,961.06
Total Current Assets	7,961.06
TOTAL ASSETS	7,961.06
LIABILITIES & EQUITY	
Equity	
SL915 • ASSIGNED UNAPPROPRIATED F.B.	4,478.32
Net Income	3,482.74
Total Equity	7,961.06
TOTAL LIABILITIES & EQUITY	7,961.06

drafted by Robert H. Patterson, CPA
11/3/2023

TOWN OF COPENHAGEN
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2023

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES						
SL1001 • REAL PROPERTY TAXES	12,540.00	12,540.00	-	12,540.00	-	100.0%
SL2401 • INTEREST & EARNINGS	0.76	-	-	-	0.76	0.0%
SL599 • UNAPPORTIONED FUND BALANCE	-	3,000.00	-	3,000.00	(3,000.00)	0.0%
TOTAL REVENUES	12,540.76	15,540.00	-	15,540.00	(2,999.24)	80.7%
EXPENDITURES						
SL51824 • STREET LIGHTING CONTRACTUAL	9,058.02	15,540.00	-	15,540.00	(6,481.98)	58.29%
TOTAL EXPENDITURES	9,058.02	15,540.00	-	15,540.00	(6,481.98)	58.29%
NET SURPLUS/(DEFICIT)	3,482.74	-	-	-	-	100.0%