drafted by Robert H. Patterson, CPA
9/5/2025

TOWN OF COPAKE
CASH AND FUND BALANCE SUMMARY
AUGUST 31, 2025

A FUND-GENERAL FUND CASH		
CHECKING	71,692.69	
TD BANK MONEY MARKET	101,649.66	
HEALTH RETIREMENT	224,780.76	
BOGC MONEY MARKET	2,261,490.01	*a*
PETTY CASH	420.00	
SPECIAL RESERVES		
EQUIPMENT	1,154,396.00	
CAPITAL IMPROVEMENT	411,473.28	
CAPITAL IMPROVEMENT-CD 12/16/25	1,127,476.50	*b*
ROAD REPAIR	487,280.63	
TOTAL	**5,840,659.53**	
A-FUND BALANCE AS OF 12.31.2024	5,584,786.79	*c*
NET SURPLUS/(DEFICIT) THROUGH 08.31.2025	252,834.63	
FUND BALANCE AS OF 08.31.2025	**5,837,621.42**	
DA FUND-HIGHWAY FUND CASH		
CHECKING	15,894.47	
BOGC MONEY MARKET	373,656.42	*a*
TOTAL	**389,550.89**	
DA-FUND BALANCE AS OF 12.31.2024	293,098.19	*c*
NET SURPLUS/(DEFICIT) THROUGH 08.31.2025	92,316.14	
FUND BALANCE AS OF 08.31.2025	**385,414.33**	
SL FUND-LIGHTING FUND CASH		
CHECKING	13,631.67	
TOTAL	**13,631.67**	
SL-FUND BALANCE AS OF 12.31.2024	7,564.82	*c*
NET SURPLUS/(DEFICIT) THROUGH 08.31.2025	6,066.85	
FUND BALANCE AS OF 08.31.2025	**13,631.67**	

a- Multifund

b-CD is accruing interest but will not be recorded until maturity in Dec 2025

c - See balance sheet for breakdown of fund balance

drafted by Robert H. Patterson, CPA
Accrual Basis
9/8/25

TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
AUGUST 31, 2025

	ACTUAL AS OF AUGUST 31	ADOPTED BUDGET	BUDGET MODIFICATIONS		BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES							
A1001 · REAL PROPERTY TAXES	283,575.00	283,581.00	-		283,581.00	(6.00)	100.0%
A1090 · INTEREST & PENALTIES	9,214.07	7,500.00	-		7,500.00	1,714.07	122.85%
A1116 · TAX ON ADULT-USE CANNABIS	-	-	-		-	-	0.0%
A1120 · SALES TAX	503,908.00	368,018.00	-		368,018.00	135,890.00	136.93%
A1170 · FRANCHISE TAX	45,822.09	48,500.00	-		48,500.00	(2,677.91)	94.48%
A1255 · CLERK FEES	3,445.07	2,000.00	-		2,000.00	1,445.07	172.25%
A1550 · PUBLIC POUND / DOG CONTROL CHRG	-	-	-		-	-	0.0%
A2110 · ZONING FEES	3,369.76	3,000.00	-		3,000.00	369.76	112.33%
A2115.1 · PLANNING BOARD FEES	1,350.00	2,000.00	-		2,000.00	(650.00)	67.5%
A2150 · SALE OF ELECTRIC	4,803.12	-	-		-	4,803.12	100.0%
A2190 · SALE OF CEMETERY LOTS	-	-	-		-	-	0.0%
A2389 · TOBACCO SETTLEMENT	27,774.73	25,000.00	-		25,000.00	2,774.73	111.1%
A2390 · SUMMER REC SIGN-UP FEES	8,575.00	10,500.00	-		10,500.00	(1,925.00)	81.67%
A2391 · SUMMER REC FEES · OTHER	693.00	-	-		-	693.00	100.0%
A2401 · INTEREST & EARNINGS	39,161.57	70,000.00	-		70,000.00	(30,838.43)	55.95%
A2401.1 · INTEREST ON RESERVES	59,686.34	75,000.00	-		75,000.00	(15,313.66)	79.58%
A2410 · RENTAL OF REAL PROPERTY	1,450.00	1,000.00	-		1,000.00	450.00	145.0%
A2544 · DOG LICENSES	346.00	500.00	-		500.00	(154.00)	69.2%
A2550 · PUBLIC SAFETY PERMITS	8,925.00	-	-		-	8,925.00	100.0%
A2555 · BUILDING & ALTERATION PERMITS	68,724.00	75,000.00	-		75,000.00	(6,276.00)	91.63%
A2590 · PERMITS · OTHER	-	10,500.00	-		10,500.00	(10,500.00)	0.0%
A2610 · FINES & FORFEITED BAIL	7,570.50	17,500.00	-		17,500.00	(9,929.50)	43.26%
A2652 · SALE OF TIMBER/STUMPAGE FEES	-	-	-		-	-	0.0%
A2701 · REFUND OF PRIOR YEARS EXPENDITURES	-	-	-		-	-	0.0%
A2705 · GIFTS & DONATIONS	12,000.00	16,500.00	-		16,500.00	(4,500.00)	72.73%
A2709 · EMPLOYEES CONTRIBUTIONS	2,805.97	3,000.00	-		3,000.00	(194.03)	93.53%
A2750 · AIM RELATED PAYMENT	-	11,239.00	-		11,239.00	(11,239.00)	0.0%
A2770.1 · UNCLASSIFIED REVENUE	600.00	-	-		-	600.00	100.0%
A2770.3 · NYSERDA LAW FUNDS	13,644.27	15,000.00	-		15,000.00	(1,355.73)	90.96%
A3005 · STATE AID MORTGAGE TAX	43,048.98	75,000.00	-		75,000.00	(31,951.02)	57.4%
A3089 · STATE AID, OTHER	786.00	-	-		-	786.00	100.0%
A3089.1 · CLEAN ENERGY NYSERDA	-	-	-		-	-	0.0%
A3401 · STATE AID PUBLIC HEALTH · WASTEWATER GRANT	-	-	-		-	-	0.0%
A4089 · FEDERAL AID, ARPA	185,312.10	-	185,312.10	A	185,312.10	-	100.0%
A882 · REPAIR RESERVE	-	-	-		-	-	0.0%
A878.0 · CAPITAL IMPROVEMENT RESERVE	-	-	-		-	-	0.0%
A914.0 · ASSIGNED APROPRIATED FUND BALANCE	-	310,244.00	-		310,244.00	(310,244.00)	0.0%
A917.0 - UNASSIGNED FUND BALANCE	-	-	52,856.25	B,C	52,856.25	(52,856.25)	0.0%
TOTAL REVENUE	1,336,590.57	1,430,582.00	238,168.35		1,668,750.35	(332,159.78)	80.1%

drafted by Robert H. Patterson, CPA
Accrual Basis
9/8/25

TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
AUGUST 31, 2025

	ACTUAL AS OF AUGUST 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
EXPENDITURES						
A10101 · LEGISLATIVE PERSONNEL SERVICES	12,666.64	19,000.00	-	19,000.00	(6,333.36)	66.67%
A10104 · LEGISLATIVE CONTRACTUAL	-	2,000.00	-	2,000.00	(2,000.00)	0.0%
A11101 · COURT PERSONNEL SERVICES	16,480.00	24,720.00	-	24,720.00	(8,240.00)	66.67%
A11101.1 · COURT CLERK	13,889.17	22,067.00	-	22,067.00	(8,177.83)	62.94%
A11104 · COURT CONTRACTUAL	3,369.15	6,000.00	-	6,000.00	(2,630.85)	56.15%
A12201 · SUPERVISOR PERSONNEL SERVICES	9,333.28	14,000.00	-	14,000.00	(4,666.72)	66.67%
A12204 · SUPERVISOR CONTRACTUAL	1,222.74	2,400.00	-	2,400.00	(1,177.26)	50.95%
A12301 · MUNICIPAL EXECUTIVE	7,167.81	28,119.00	-	28,119.00	(20,951.19)	25.49%
A13204 · ACCOUNTANT CONTRACTUAL	15,819.31	18,600.00	-	18,600.00	(2,780.69)	85.05%
A13214 · BOOKKEEPER CONTRACTUAL	-	4,000.00	-	4,000.00	(4,000.00)	0.0%
A13401 · BUDGET PERSONNEL SERVICES	1,000.00	1,500.00	-	1,500.00	(500.00)	66.67%
A13551 · ASSESSOR PERSONNEL SERVICES	21,018.85	33,527.00	-	33,527.00	(12,508.15)	62.69%
1.1 · ASSESSOR CLERK	6,128.15	9,785.00	-	9,785.00	(3,656.85)	62.63%
A13554 · ASSESSOR CONTRACTUAL	200.00	5,000.00	-	5,000.00	(4,800.00)	4.0%
A14101 · CLERK PERSONNEL SERVICES	30,849.54	49,208.00	-	49,208.00	(18,358.46)	62.69%
1.1 · DEPUTY CLERK	8,811.98	13,797.00	-	13,797.00	(4,985.02)	63.87%
A14104 · CLERK CONTRACTUAL	887.40	2,000.00	-	2,000.00	(1,112.60)	44.37%
A14204 · LAW CONTRACTUAL · GENERAL	20,238.87	50,000.00	-	50,000.00	(29,761.13)	40.48%
A14204 · LAW CONTRACTUAL · SOLAR	5,927.00	72,000.00	-	72,000.00	(66,073.00)	8.23%
A14204 · LAW CONTRACTUAL · LAND USE	-	7,200.00	-	7,200.00	(7,200.00)	0.0%
A14204 · LAW CONTRACTUAL · MISC	189.00	15,000.00	-	15,000.00	(14,811.00)	1.26%
A14404 · ENGINEER CONTRACTUAL	25,219.67	60,000.00	-	60,000.00	(34,780.33)	42.03%
A16201 · OPERATION OF PLANT PERS SERVICE	13,598.00	20,397.00	-	20,397.00	(6,799.00)	66.67%
A16202 · OPERATION OF PLANT EQUIPMENT	5,548.44	40,000.00	-	40,000.00	(34,451.56)	13.87%
A16204 · OPERATION OF PLANT CONTRACTUAL	39,520.11	60,000.00	-	60,000.00	(20,479.89)	65.87%
A16704 · CENTRAL PRINT/MAIL CONTRACTUAL	14,385.38	30,000.00	-	30,000.00	(15,614.62)	47.95%
A16802 · CENTRAL DATA PROC EQUIPMENT	9.39	3,000.00	-	3,000.00	(2,990.61)	0.31%
A16804 · CENTRAL DATA PROC CONTRACTUAL	16,575.97	25,000.00	-	25,000.00	(8,424.03)	66.3%
A19104 · UNALLOCATED INSURANCE	55,987.21	60,000.00	-	60,000.00	(4,012.79)	93.31%
A19204 · MUNICIPAL DUES CONTRACTUAL	1,100.00	1,100.00	-	1,100.00	-	100.0%
A19904 · CONTINGENCY	-	70,000.00	-	70,000.00	(70,000.00)	0.0%
A35101 · ANIMAL CONTROL PERSONNEL SERV	3,006.00	4,509.00	-	4,509.00	(1,503.00)	66.67%
A35104 · ANIMAL CONTROL CONTRACTUAL	-	2,250.00	-	2,250.00	(2,250.00)	0.0%
A36201 · SAFETY INSPECTION PERSONNEL SER	22,035.62	35,149.00	-	35,149.00	(13,113.38)	62.69%
1.1 · SAFTEY INSPECTION ADMIN ASST	3,677.03	12,212.00	-	12,212.00	(8,534.97)	30.11%
A36204 · SAFETY INSPECTION CONTRACTUAL	7,331.68	16,800.00	-	16,800.00	(9,468.32)	43.64%
A40201 · REGISTRAR OF VITAL PERSONNEL	470.08	750.00	-	750.00	(279.92)	62.68%

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TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
AUGUST 31, 2025

	ACTUAL AS OF AUGUST 31	ADOPTED BUDGET	BUDGET MODIFICATIONS		BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
A50101 · STREET ADMIN PERSONNEL SERVICES	47,405.93	75,617.00	-		75,617.00	(28,211.07)	62.69%
A50102 · HAMLET STREETSCAPE & PARKING LOT	337,212.95	100,000.00	185,312.10	A	285,312.10	51,900.85	118.19%
A50104 · STREET ADMIN CONTRACTUAL	27.38	500.00	-		500.00	(472.62)	5.48%
A51324 · GARAGE CONTRACTUAL	20,337.62	27,500.00	-		27,500.00	(7,162.38)	73.96%
A54102 · SIDEWALKS EQUIPMENT	22,856.25	-	22,856.25	B	22,856.25	-	100.0%
A54104 · SIDEWALKS CONTRACTUAL	281.85	1,000.00	-		1,000.00	(718.15)	28.19%
A65104 · VETERANS SERVICE CONTRACTUAL	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A67724 · PROGRAMS FOR AGING CONTRACTUAL	1,200.00	1,200.00	-		1,200.00	-	100.0%
A71101 · PARKS PERSONNEL	5,320.64	8,487.00	-		8,487.00	(3,166.36)	62.69%
1.1 · PARKS MAINT STAFF	1,333.00	3,500.00	-		3,500.00	(2,167.00)	38.09%
A71102 · PARKS EQUIPMENT	-	900.00	-		900.00	(900.00)	0.0%
A71104 · PARKS CONTRACTUAL	57,099.72	65,000.00	-		65,000.00	(7,900.28)	87.85%
A73101 · YOUTH PROGRAM PERSONNEL SERVICE	27,370.74	39,000.00	-		39,000.00	(11,629.26)	70.18%
A73104 · YOUTH PROGRAM CONTRACTUAL	9,976.64	15,000.00	-		15,000.00	(5,023.36)	66.51%
A75104 · HISTORIAN CONTRACTUAL	-	964.00	-		964.00	(964.00)	0.0%
A75204 · HISTORICAL PROPERTY CONTRACTUAL	2,931.88	6,000.00	-		6,000.00	(3,068.12)	48.87%
A75504 · CELEBRATIONS CONTRACTUAL	117.98	3,000.00	-		3,000.00	(2,882.02)	3.93%
A80101 · ZONING PERSONNEL SERVICES	1,876.96	2,348.00	-		2,348.00	(471.04)	79.94%
A80104 · ZONING CONTRACTUAL	-	2,500.00	-		2,500.00	(2,500.00)	0.0%
A80201 · PLANNING PERSONNEL SERVICES	4,046.48	7,476.00	-		7,476.00	(3,429.52)	54.13%
A80204 · PLANNING CONTRACTUAL	47,383.00	65,000.00	-		65,000.00	(17,617.00)	72.9%
A84104 · ELECTRIC & POWER	2,883.59	4,000.00	-		4,000.00	(1,116.41)	72.09%
A86874 · ECONOMIC DEV CONTRACTUAL	337.00	1,500.00	-		1,500.00	(1,163.00)	22.47%
A86884 · COMMITTEES	156.04	1,000.00	-		1,000.00	(843.96)	15.6%
A87104 · CONSERVATION CONTRACTUAL	30,000.00	-	30,000.00	C	30,000.00	-	100.0%
A88104 · CEMETERY CONTRACTUAL	-	300.00	-		300.00	(300.00)	0.0%
A90108 · STATE RETIREMENT SYSTEM	-	40,000.00	-		40,000.00	(40,000.00)	0.0%
A90308 · SOCIAL SECURITY EMP CONTRACTUAL	19,303.77	32,000.00	-		32,000.00	(12,696.23)	60.32%
A90508 · UNEMPLOYMENT INS BENEFITS	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A90558 · DISABILITY INS BENEFITS	368.55	1,200.00	-		1,200.00	(831.45)	30.71%
A90608 · HOSPITAL & MEDICAL(DENTAL) INS	60,264.50	82,500.00	-		82,500.00	(22,235.50)	73.05%
TOTAL EXPENDITURES	1,083,755.94	1,430,582.00	238,168.35		1,668,750.35	(584,994.41)	64.94%
NET SURPLUS/(DEFICIT)	252,834.63	-	-		-	252,834.63	100.0%

A- *USE OF OBLIGATED ARPA FUNDS PER BOARD RESOLUTION*

B- *JUNE 12, 2025 BUDGET AMENDMENT No. 19*

C- *AUGUST 9, 2025 BUDGET AMENDMENT No. 23*

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Accrual Basis
9/5/25

TOWN OF COPAKE-HIGHWAY FUND
BUDGET TO ACTUAL REPORT
AUGUST 31, 2025

	ACTUAL AS OF AUGUST 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)	0.0%
DA2300 · TRANSPORTATION SERVICES · OTHER	-	5,500.00	-	5,500.00	(5,500.00)	0.0%
DA2401 · INTEREST AND EARNINGS	126.82	100.00	-	100.00	26.82	126.82%
DA2650 · SALE OF SCRAP MATERIALS	1,241.16	900.00	-	900.00	341.16	137.91%
DA2655 · SALE OF EQUIPMENT	535.00	9,000.00	-	9,000.00	(8,465.00)	5.94%
DA2701 · REFUND OF PRIOR YR EXPENDITURES	-	-	-	-	-	0.0%
DA2709 · EMPLOYEES CONTRIBUTIONS	3,408.94	6,500.00	-	6,500.00	(3,091.06)	52.45%
DA3501 · STATE AID · CHIPS	-	169,386.00	-	169,386.00	(169,386.00)	0.0%
DA914 · ASSIGNED APPROPRIATED FUND BALANCE	-	-	-	-	-	0.0%
DA914.1 · ASSIGNED APPROPRIATED ENCUMBERED FUNDS	-	-	-	-	-	0.0%
DA599 · APPROPRIATED FUND BALANCE	-	200,824.00	-	200,824.00	(200,824.00)	0.0%
TOTAL REVENUE	851,586.92	1,478,485.00	-	1,478,485.00	(626,898.08)	57.6%
EXPENDITURES						
DA51101 · GENERAL REAIRS PERSONNEL SERVICES	147,199.75	196,105.00	-	196,105.00	(48,905.25)	75.06%
DA51104 · GENERAL REPAIRS CONTRACTUAL	148,728.15	303,039.00	-	303,039.00	(154,310.85)	49.08%
DA51122 · HIGHWAY IMPROVEMENTS · CHIPS	31,861.66	169,386.00	-	169,386.00	(137,524.34)	18.81%
DA51302 · MACHINERY EQUIPMENT	99,961.99	150,000.00	-	150,000.00	(50,038.01)	66.64%
DA51304 · MACHINERY CONTRACTUAL	78,201.15	100,000.00	-	100,000.00	(21,798.85)	78.2%
DA51401 · LONGEVITY·PERSONNEL SERVICES	500.00	2,500.00	-	2,500.00	(2,000.00)	20.0%
DA51421 · SNOW REMOVAL PERSONNEL SERVICES	96,993.00	222,655.00	-	222,655.00	(125,662.00)	43.56%
DA51424 · SNOW REMOVAL CONTRACTUAL	43,224.06	118,000.00	-	118,000.00	(74,775.94)	36.63%
DA90108 · NYS RETIREMENT SYSTEM	-	50,000.00	-	50,000.00	(50,000.00)	0.0%
DA90308 · SOCIAL SECURITY EMP CONTRACTUAL	18,555.97	32,500.00	-	32,500.00	(13,944.03)	57.1%
DA90558 · DISABILITY INS BENEFITS	-	300.00	-	300.00	(300.00)	0.0%
DA90608 · HOSPITAL & MEDICAL (DENTAL) INS	88,157.04	125,000.00	-	125,000.00	(36,842.96)	70.53%
DA90898 · OTHER EMPLOYEE BENEFITS	5,888.01	9,000.00	-	9,000.00	(3,111.99)	65.42%
TOTAL EXPENDITURES	759,270.78	1,478,485.00	-	1,478,485.00	(719,214.22)	51.36%
NET SURPLUS/(DEFICIT)	92,316.14	-	-	-	92,316.14	100.0%

Lighting Fund - Town of Copake
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
SL200 · CHECKING	13,631.67
Total Checking/Savings	13,631.67
Total Current Assets	13,631.67
TOTAL ASSETS	**13,631.67**
LIABILITIES & EQUITY	
Equity	
SL915 · ASSIGNED UNAPPROPRIATED F.B.	7,564.82
Net Income	6,066.85
Total Equity	13,631.67
TOTAL LIABILITIES & EQUITY	**13,631.67**

drafted by Robert H. Patterson, CPA
Accrual Basis
9/5/25

TOWN OF COPAKE-LIGHT FUND
BUDGET TO ACTUAL REPORT
AUGUST 31, 2025

	ACTUAL AS OF AUGUST 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	1.01	-	-	-	1.01	100.0%
SL599 · UNAROIPRIATED FUND BALANCE	-	-	-	-	-	0.0%
TOTAL REVENUES	12,541.01	12,540.00	-	12,540.00	1.01	100.01%
EXPENDITURES						
SL51824 · STREET LIGHTING CONTRACTUAL	6,474.16	12,540.00	-	12,540.00	(6,065.84)	51.63%
TOTAL EXPENDITURES	6,474.16	12,540.00	-	12,540.00	(6,065.84)	51.63%
NET SURPLUS/(DEFICIT)	**6,066.85**	**-**	**-**	**-**	**6,066.85**	**100.0%**