drafted by The Town CPA, PLLC
12/2/2025

TOWN OF COPAKE
CASH AND FUND BALANCE SUMMARY
NOVEMBER 30, 2025

A FUND-GENERAL FUND CASH		
CHECKING	21,789.14	
TD BANK MONEY MARKET	102,330.23	
HEALTH RETIREMENT	226,060.12	
BOGC MONEY MARKET	2,292,368.76	*a*
PETTY CASH	420.00	
SPECIAL RESERVES		
EQUIPMENT	1,160,966.33	
CAPITAL IMPROVEMENT	408,022.99	
CAPITAL IMPROVEMENT-CD 12/16/25	1,127,476.50	*b*
ROAD REPAIR	356,619.05	
TOTAL	**5,696,053.12**	
A-FUND BALANCE AS OF 12.31.2024	5,584,786.79	*c*
NET SURPLUS/(DEFICIT) THROUGH 11.30.2025	101,480.84	
FUND BALANCE AS OF 11.30.2025	**5,686,267.63**	
DA FUND-HIGHWAY FUND CASH		
CHECKING	15,384.79	
BOGC MONEY MARKET	91,796.15	*a*
TOTAL	**107,180.94**	
DA-FUND BALANCE AS OF 12.31.2024	293,098.19	*c*
NET SURPLUS/(DEFICIT) THROUGH 11.30.2025	(287,885.58)	
FUND BALANCE AS OF 11.30.2025	**5,212.61**	
SL FUND-LIGHTING FUND CASH		
CHECKING	10,891.04	
TOTAL	**10,891.04**	
SL-FUND BALANCE AS OF 12.31.2024	7,564.82	*c*
NET SURPLUS/(DEFICIT) THROUGH 11.30.2025	3,326.22	
FUND BALANCE AS OF 11.30.2025	**10,891.04**	

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 The Town CPA, PLLC
Modified Accrual Basis
12/10/25

TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
NOVEMBER 30, 2025

	ACTUAL AS OF NOVEMBER 30	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	550,002.38	368,018.00	-		368,018.00	181,984.38	149.45%
A1170 · FRANCHISE TAX	45,822.09	48,500.00	-		48,500.00	(2,677.91)	94.48%
A1255 · CLERK FEES	4,557.98	2,000.00	-		2,000.00	2,557.98	227.9%
A1550 · PUBLIC POUND / DOG CONTROL CHRG	-	-	-		-	-	0.0%
A2110 · ZONING FEES	4,212.24	3,000.00	-		3,000.00	1,212.24	140.41%
A2115.1 · PLANNING BOARD FEES	3,150.00	2,000.00	-		2,000.00	1,150.00	157.5%
A2150 · SALE OF ELECTRIC	5,331.32	-	-		-	5,331.32	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	(100.00)	E	10,400.00	(1,825.00)	82.45%
A2391 · SUMMER REC FEES · OTHER	4,208.24	-	-		-	4,208.24	100.0%
A2401 · INTEREST & EARNINGS	50,278.07	70,000.00	-		70,000.00	(19,721.93)	71.83%
A2401.1 · INTEREST ON RESERVES	72,435.09	75,000.00	-		75,000.00	(2,564.91)	96.58%
A2410 · RENTAL OF REAL PROPERTY	1,950.00	1,000.00	-		1,000.00	950.00	195.0%
A2544 · DOG LICENSES	470.00	500.00	-		500.00	(30.00)	94.0%
A2550 · PUBLIC SAFETY PERMITS	-	-	-		-	-	0.0%
A2555 · BUILDING & ALTERATION PERMITS	106,488.80	75,000.00	-		75,000.00	31,488.80	141.99%
A2590 · PERMITS · OTHER	10,500.00	10,500.00	-		10,500.00	-	100.0%
A2610 · FINES & FORFEITED BAIL	12,570.50	17,500.00	-		17,500.00	(4,929.50)	71.83%
A2652 · SALE OF TIMBER/STUMPAGE FEES	-	-	-		-	-	0.0%
A2701 · REFUND OF PRIOR YEARS EXPENDITURES	-	-	-		-	-	0.0%
A2705 · GIFTS & DONATIONS	17,500.00	16,500.00	-		16,500.00	1,000.00	106.06%
A2709 · EMPLOYEES CONTRIBUTIONS	4,094.69	3,000.00	-		3,000.00	1,094.69	136.49%
A2750 · AIM RELATED PAYMENT	11,239.00	11,239.00	-		11,239.00	-	100.0%
A2770.1 · UNCLASSIFIED REVENUE	27.00	-	-		-	27.00	100.0%
A2770.3 · NYSERDA LAW FUNDS	21,545.72	15,000.00	-		15,000.00	6,545.72	143.64%
A3005 · STATE AID MORTGAGE TAX	122,347.88	75,000.00	-		75,000.00	47,347.88	163.13%
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	264,769.57	-	264,769.57	A	264,769.57	-	100.0%
A5031 · INTERFUND TRANSFER	100.00	-	100.00	E	100.00	-	100.0%
A882 · REPAIR RESERVE	-	-	139,200.00	B	139,200.00	(139,200.00)	0.0%
A878.0 · CAPITAL IMPROVEMENT RESERVE	-	-	57,680.85	B	57,680.85	(57,680.85)	0.0%
A914.0 · ASSIGNED APROPRIATED FUND BALANCE	-	310,244.00	-		310,244.00	(310,244.00)	0.0%
A917.0 - UNASSIGNED FUND BALANCE	-	-	62,046.25	B,C, F	62,046.25	(62,046.25)	0.0%
TOTAL REVENUE	1,643,525.37	1,430,582.00	523,696.67		1,954,278.67	(310,753.30)	84.1%

drafted by The Town CPA, PLLC
Modified Accrual Basis
12/10/25

TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
NOVEMBER 30, 2025

	ACTUAL AS OF NOVEMBER 30	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
EXPENDITURES						
A10101 · LEGISLATIVE PERSONNEL SERVICES	17,416.63	19,000.00	-	19,000.00	(1,583.37)	91.67%
A10104 · LEGISLATIVE CONTRACTUAL	-	2,000.00	-	2,000.00	(2,000.00)	0.0%
A11101 · COURT PERSONNEL SERVICES	22,660.13	24,720.00	-	24,720.00	(2,059.87)	91.67%
A11101.1 · COURT CLERK	19,849.82	22,067.00	-	22,067.00	(2,217.18)	89.95%
A11104 · COURT CONTRACTUAL	3,839.41	6,000.00	-	6,000.00	(2,160.59)	63.99%
A12201 · SUPERVISOR PERSONNEL SERVICES	12,833.26	14,000.00	-	14,000.00	(1,166.74)	91.67%
A12204 · SUPERVISOR CONTRACTUAL	1,476.80	2,400.00	-	2,400.00	(923.20)	61.53%
A12301 · MUNICIPAL EXECUTIVE	9,880.28	28,119.00	-	28,119.00	(18,238.72)	35.14%
A13204 · ACCOUNTANT CONTRACTUAL	21,130.45	18,600.00	-	18,600.00	2,530.45	113.61%
A13214 · BOOKKEEPER CONTRACTUAL	-	4,000.00	-	4,000.00	(4,000.00)	0.0%
A13401 · BUDGET PERSONNEL SERVICES	1,375.00	1,500.00	-	1,500.00	(125.00)	91.67%
A13551 · ASSESSOR PERSONNEL SERVICES	30,045.35	33,527.00	-	33,527.00	(3,481.65)	89.62%
1.1 · ASSESSOR CLERK	8,574.01	9,785.00	-	9,785.00	(1,210.99)	87.62%
A13554 · ASSESSOR CONTRACTUAL	1,000.00	5,000.00	-	5,000.00	(4,000.00)	20.0%
A14101 · CLERK PERSONNEL SERVICES	44,097.81	49,208.00	-	49,208.00	(5,110.19)	89.62%
1.1 · DEPUTY CLERK	10,458.79	13,797.00	-	13,797.00	(3,338.21)	75.81%
A14104 · CLERK CONTRACTUAL	887.40	2,000.00	-	2,000.00	(1,112.60)	44.37%
A14204 · LAW CONTRACTUAL · GENERAL	28,573.85	50,000.00	-	50,000.00	(21,426.15)	57.15%
A14204 · LAW CONTRACTUAL · SOLAR	6,479.00	72,000.00	-	72,000.00	(65,521.00)	9.0%
A14204 · LAW CONTRACTUAL · LAND USE	-	7,200.00	-	7,200.00	(7,200.00)	0.0%
A14204 · LAW CONTRACTUAL · MISC	6,305.46	15,000.00	-	15,000.00	(8,694.54)	42.04%
A14404 · ENGINEER CONTRACTUAL	25,219.67	60,000.00	-	60,000.00	(34,780.33)	42.03%
A16201 · OPERATION OF PLANT PERS SERVICE	18,697.25	20,397.00	-	20,397.00	(1,699.75)	91.67%
A16202 · OPERATION OF PLANT EQUIPMENT	6,251.11	40,000.00	-	40,000.00	(33,748.89)	15.63%
A16204 · OPERATION OF PLANT CONTRACTUAL	51,833.85	60,000.00	-	60,000.00	(8,166.15)	86.39%
A16704 · CENTRAL PRINT/MAIL CONTRACTUAL	20,759.57	30,000.00	-	30,000.00	(9,240.43)	69.2%
A16802 · CENTRAL DATA PROC EQUIPMENT	882.18	3,000.00	-	3,000.00	(2,117.82)	29.41%
A16804 · CENTRAL DATA PROC CONTRACTUAL	20,400.63	25,000.00	-	25,000.00	(4,599.37)	81.6%
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	(4,000.00) D	66,000.00	(66,000.00)	0.0%
A35101 · ANIMAL CONTROL PERSONNEL SERV	4,133.25	4,509.00	-	4,509.00	(375.75)	91.67%
A35104 · ANIMAL CONTROL CONTRACTUAL	790.00	2,250.00	-	2,250.00	(1,460.00)	35.11%
A36201 · SAFETY INSPECTION PERSONNEL SER	31,498.78	35,149.00	-	35,149.00	(3,650.22)	89.62%
1.1 · SAFTEY INSPECTION ADMIN ASST	5,362.99	12,212.00	-	12,212.00	(6,849.01)	43.92%
A36204 · SAFETY INSPECTION CONTRACTUAL	7,790.60	16,800.00	-	16,800.00	(9,009.40)	46.37%
A40201 · REGISTRAR OF VITAL PERSONNEL	671.96	750.00	-	750.00	(78.04)	89.6%

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TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
NOVEMBER 30, 2025

	ACTUAL AS OF NOVEMBER 30	ADOPTED BUDGET	BUDGET MODIFICATIONS		BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
A50101 · STREET ADMIN PERSONNEL SERVICES	67,764.31	75,617.00	-		75,617.00	(7,852.69)	89.62%
A50102 · HAMLET STREETSCAPE & PARKING LOT	422,450.42	100,000.00	322,450.42	A, B	422,450.42	-	100.0%
A50104 · STREET ADMIN CONTRACTUAL	27.38	500.00	-		500.00	(472.62)	5.48%
A51324 · GARAGE CONTRACTUAL	27,399.62	27,500.00	4,000.00	D	31,500.00	(4,100.38)	86.98%
A54102 · SIDEWALKS EQUIPMENT	32,046.25	-	32,046.25	B, F	32,046.25	-	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	7,605.58	8,487.00	-		8,487.00	(881.42)	89.61%
1.1 · PARKS MAINT STAFF	1,474.40	3,500.00	-		3,500.00	(2,025.60)	42.13%
A71102 · PARKS EQUIPMENT	-	900.00	-		900.00	(900.00)	0.0%
A71104 · PARKS CONTRACTUAL	60,964.69	65,000.00	-		65,000.00	(4,035.31)	93.79%
A73101 · YOUTH PROGRAM PERSONNEL SERVICE	27,370.74	39,000.00	-		39,000.00	(11,629.26)	70.18%
A73104 · YOUTH PROGRAM CONTRACTUAL	13,598.83	15,000.00	-		15,000.00	(1,401.17)	90.66%
A75104 · HISTORIAN CONTRACTUAL	700.00	964.00	-		964.00	(264.00)	72.61%
A75204 · HISTORICAL PROPERTY CONTRACTUAL	3,540.95	6,000.00	-		6,000.00	(2,459.05)	59.02%
A75504 · CELEBRATIONS CONTRACTUAL	477.98	3,000.00	-		3,000.00	(2,522.02)	15.93%
A80101 · ZONING PERSONNEL SERVICES	2,560.92	2,348.00	-		2,348.00	212.92	109.07%
A80104 · ZONING CONTRACTUAL	2,100.00	2,500.00	-		2,500.00	(400.00)	84.0%
A80201 · PLANNING PERSONNEL SERVICES	5,528.52	7,476.00	-		7,476.00	(1,947.48)	73.95%
A80204 · PLANNING CONTRACTUAL	58,445.00	65,000.00	-		65,000.00	(6,555.00)	89.92%
A84104 · ELECTRIC & POWER	4,226.79	4,000.00	-		4,000.00	226.79	105.67%
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	-	100.0%
A90108 · STATE RETIREMENT SYSTEM	42,575.00	40,000.00	-		40,000.00	2,575.00	106.44%
A90308 · SOCIAL SECURITY EMP CONTRACTUAL	26,277.26	32,000.00	-		32,000.00	(5,722.74)	82.12%
A90508 · UNEMPLOYMENT INS BENEFITS	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A90558 · DISABILITY INS BENEFITS	593.70	1,200.00	-		1,200.00	(606.30)	49.48%
A90608 · HOSPITAL & MEDICAL(DENTAL) INS	70,547.87	82,500.00	-		82,500.00	(11,952.13)	85.51%
A99019 · TRANSFERS OUT	133,230.93	-	139,200.00	B	139,200.00	(5,969.07)	95.71%
TOTAL EXPENDITURES	1,542,044.53	1,430,582.00	523,696.67		1,954,278.67	(412,234.14)	78.91%
NET SURPLUS/(DEFICIT)	101,480.84	-	-		-	101,480.84	100.0%

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

B- *JUNE 12, 2025 BUDGET AMENDMENT No. 17, 18, 19, 20*

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

D- *NOVEMBER 13, 2025 BUDGET AMENDMENT No. 28*

E- *SEPT 11, 2025 BUDGET TRANSFER SUMMER YOUTH DONATION*

F- *NOVEMBER 13, 2025 BUDGET AMENDMENT No. 27*

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TOWN OF COPAKE-HIGHWAY FUND
BUDGET TO ACTUAL REPORT
NOVEMBER 30, 2025

	ACTUAL AS OF NOVEMBER 30	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	-	5,500.00	-	5,500.00	(5,500.00)	0.0%
DA2401 · INTEREST AND EARNINGS	243.70	100.00	-	100.00	143.70	243.7%
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	4,557.71	6,500.00	-	6,500.00	(1,942.29)	70.12%
DA3501 · STATE AID · CHIPS	-	169,386.00	154,367.00 A	323,753.00	(323,753.00)	0.0%
DA5031 · INTERFUND TRANSFERS	133,230.93	-	139,200.00	139,200.00	(5,969.07)	95.71%
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	1,226,083.50	1,478,485.00	293,567.00	1,772,052.00	(545,968.50)	69.19%
EXPENDITURES						
DA51101 · GENERAL REAIRS PERSONNEL SERVICES	194,107.00	196,105.00	-	196,105.00	(1,998.00)	98.98%
DA51102 · GENERAL REPAIRS EQUIPMENT	133,230.93	-	139,200.00	139,200.00	(5,969.07)	95.71%
DA51104 · GENERAL REPAIRS CONTRACTUAL	245,746.70	303,039.00	(10,000.00) B	293,039.00	(47,292.30)	83.86%
DA51122 · HIGHWAY IMPROVEMENTS · CHIPS	299,844.66	169,386.00	154,367.00 A	323,753.00	(23,908.34)	92.62%
DA51302 · MACHINERY EQUIPMENT	110,521.98	150,000.00	-	150,000.00	(39,478.02)	73.68%
DA51304 · MACHINERY CONTRACTUAL	110,074.59	100,000.00	35,000.00 B	135,000.00	(24,925.41)	81.54%
DA51401 · LONGEVITY·PERSONNEL SERVICES	2,000.00	2,500.00	-	2,500.00	(500.00)	80.0%
DA51421 · SNOW REMOVAL PERSONNEL SERVICES	158,558.50	222,655.00	-	222,655.00	(64,096.50)	71.21%
DA51424 · SNOW REMOVAL CONTRACTUAL	64,487.78	118,000.00	(25,000.00) B	93,000.00	(28,512.22)	69.34%
DA90108 · NYS RETIREMENT SYSTEM	50,000.00	50,000.00	-	50,000.00	-	100.0%
DA90308 · SOCIAL SECURITY EMP CONTRACTUAL	26,891.81	32,500.00	-	32,500.00	(5,608.19)	82.74%
DA90558 · DISABILITY INS BENEFITS	-	300.00	-	300.00	(300.00)	0.0%
DA90608 · HOSPITAL & MEDICAL (DENTAL) INS	110,498.19	125,000.00	-	125,000.00	(14,501.81)	88.4%
DA90898 · OTHER EMPLOYEE BENEFITS	8,006.94	9,000.00	-	9,000.00	(993.06)	88.97%
TOTAL EXPENDITURES	1,513,969.08	1,478,485.00	293,567.00	1,772,052.00	(258,082.92)	85.44%
NET SURPLUS/(DEFICIT)	(287,885.58)	-	-	-	(287,885.58)	100.0%

A- *CHIPS REVENUE INCREASE PER NYSDOT*

B- *NOVEMBER 13, 2025 BUDGET AMENDMENT No. 28*

C- *VALLEY VIEW ROAD PAVING, JUNE 12, 2025 BUDGET AMENDMENT No. 20*

drafted by The Town CPA, PLLC
Modified Accrual Basis
12/2/25

TOWN OF COPAKE-LIGHT FUND
BUDGET TO ACTUAL REPORT
NOVEMBER 30, 2025

	ACTUAL AS OF NOVEMBER 30	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	1.33	-	-	-	1.33	100.0%
SL599 · UNAROIPRIATED FUND BALANCE	-	-	-	-	-	0.0%
TOTAL REVENUES	12,541.33	12,540.00	-	12,540.00	1.33	100.01%
EXPENDITURES						
SL51824 · STREET LIGHTING CONTRACTUAL	9,215.11	12,540.00	-	12,540.00	(3,324.89)	73.49%
TOTAL EXPENDITURES	9,215.11	12,540.00	-	12,540.00	(3,324.89)	73.49%
NET SURPLUS/(DEFICIT)	**3,326.22**	**-**	**-**	**-**	**3,326.22**	**100.0%**