

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**TRIAL BALANCE**  
**OCTOBER 31, 2025**

**ASSETS****CASH**

A200	CASH - CHECKING	5,000.00
A201	CASH - SAVING	5,448,973.68
	TOTAL CASH	<u>5,453,973.68</u>

**OTHER RECEIVABLES**

A380	ACCOUNTS RECEIVABLE	960,306.00
A391	DUE FROM OTHER FUNDS	0.00
A440	DUE FROM OTHER GOVERNMENTS	50,888.00
A480	PREPAID ASSET	4,412.00
	TOTAL OTHER RECEIVABLES	<u>1,015,606.00</u>

**BUDGETARY & EXPENSE ACCOUNTS**

A510	ESTIMATED REVENUES	2,693,929.00
A521	ENCUMBRANCES	0.00
A522	EXPENDITURES	2,344,153.38
A599	APPROPRIATED FUND BALANCE	2,597,406.39
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>7,635,488.77</u>
	TOTAL ASSETS	<u><u>14,105,068.45</u></u>

**TOWN OF SARDINIA  
GENERAL FUND - TOWNWIDE**

**TRIAL BALANCE**

**OCTOBER 31, 2025**

---

---

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

A600	ACCOUNTS PAYABLE	2,956.00
A601	ACCRUE PAYABLE	4,040.00
A603	RETIREMENT PAYABLE	0.00
A630	DUE TO OTHER FUNDS	0.00
A631	DUE TO OTHER GOVERNMENTS	-0.49
A688	OTHER LIABILITIES	0.00
A690	FINES AND BAIL	6,328.00
A691	DEFERRED REVENUE	0.49
	TOTAL LIABILITIES	<u>13,324.00</u>

**FUND BALANCE**

A821	RESERVE FOR ENCUMBRANCES	0.00
A878	CAPITLA RESERVE	250,000.00
A909	FUND BALANCE - UNRESERVED	5,830,143.29
	TOTAL FUND BALANCE	<u>6,080,143.29</u>

**BUDGETARY & REVENUE**

A960	APPROPRIATIONS	5,291,335.39
A962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
A980	REVENUES	2,720,265.77
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>8,011,601.16</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u><u>14,105,068.45</u></u>

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF REVENUES**  
OCTOBER 31, 2025

		Modified budget	Earned 2025	Unearned Balance	%
<b>REAL PROPERTY TAX ITEMS</b>					
A1090	INTEREST & PENALTIES	8,500.00	6,636.87	1,863.13	21.9
	TOTAL REAL PROPERTY TAX ITEMS	8,500.00	6,636.87	1,863.13	21.9
<b>NON-PROPERTY TAX ITEMS</b>					
A1120	NONPROPERTY TAX DISTRIB BY COUNTY	300,000.00	288,566.64	11,433.36	3.8
A1170	FRANCHISE FEES	24,000.00	20,112.96	3,887.04	16.2
	TOTAL NON-PROPERTY TAX ITEMS	324,000.00	308,679.60	15,320.40	4.7
<b>DEPARTMENTAL INCOME</b>					
A1255	MARRIAGE LICENSES/DECALS	1,000.00	1,182.69	-182.69	0.0
A2001	PARK AND RECREAT CHARGES	10,000.00	19,953.00	-9,953.00	0.0
A2110	ZONING FEES	400.00	400.00	0.00	0.0
A2115	PLANNING FEES	500.00	0.00	500.00	100.0
	TOTAL DEPARTMENTAL INCOME	11,900.00	21,535.69	-9,635.69	0.0
<b>USE OF MONEY AND PROPERTY</b>					
A2401	INTEREST & EARNINGS	140,000.00	83,996.39	56,003.61	40.0
	TOTAL USE OF MONEY AND PROPERTY	140,000.00	83,996.39	56,003.61	40.0
<b>LICENSES AND PERMITS</b>					
A2530	GAMES OF CHANCE	10.00	0.00	10.00	100.0
A2544	DOG LICENSES	2,000.00	1,076.00	924.00	46.2
A2555	BUILDING PERMITS	8,000.00	13,543.57	-5,543.57	0.0
A2590	OTHER PERMITS	500.00	0.00	500.00	100.0
A2592	LANDFILL PERMIT FEES	2,000,000.00	2,102,776.53	-102,776.53	0.0
A2593	LANDFILL HOST AGREEMENT 2ND AMENDMENT	75,000.00	75,000.00	0.00	0.0
	TOTAL LICENSES AND PERMITS	2,085,510.00	2,192,396.10	-106,886.10	0.0
<b>FINES AND FORFEITURES</b>					
A2610	FINES AND FORFEITED BAIL	34,000.00	19,058.00	14,942.00	43.9
A2611	FINES AND PENALTIES - DOG CASES	50.00	410.00	-360.00	0.0
	TOTAL FINES AND FORFEITURES	34,050.00	19,468.00	14,582.00	42.8
<b>SALE OF PROPERTY &amp; COMPENSATION FOR LOSS</b>					
A2650	SALES OF SCRAP	100.00	0.00	100.00	100.0
A2660	SALES OF REAL PROPERTY	0.00	0.00	0.00	0.0
	TOTAL SALE OF PROPERTY & COMPENSATION FOR LOS	100.00	0.00	100.00	100.0
<b>MISCELLANEOUS LOCAL SOURCES</b>					
A2701	REFUNDS OF PRIOR YEAR'S EXPEND	8,000.00	9,323.80	-1,323.80	0.0
A2705	GIFTS & DONATIONS	50.00	25.00	25.00	50.0
A2770	MISCELLANEOUS REVENUE	4,000.00	52,120.73	-48,120.73	0.0

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF REVENUES**  
OCTOBER 31, 2025

		Modified budget	Earned 2025	Unearned Balance	%
TOTAL MISCELLANEOUS LOCAL SOURCES		12,050.00	61,469.53	-49,419.53	0.0
<b>STATE AID</b>					
A3001	PER CAPITA	24,819.00	0.00	24,819.00	100.0
A3005	MORTGAGE TAX	48,000.00	26,083.59	21,916.41	45.7
A3089	GRANTS	5,000.00	0.00	5,000.00	100.0
TOTAL STATE AID		77,819.00	26,083.59	51,735.41	66.5
TOTAL REVENUES:		2,693,929.00	2,720,265.77	-26,336.77	0.0

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
<b>GENERAL GOVERNMENT SUPPORT</b>						
<b>TOWN BOARD</b>						
<b>PERSONNEL SERVICES</b>						
A1010.100	TOWN BOARD - PERS SERV COUNCILMAN	34,320.00	28,600.00	0.00	5,720.00	16.7
	TOTAL PERSONNEL SERVICES	34,320.00	28,600.00	0.00	5,720.00	16.7
<b>CONTRACTUAL EXPENSE</b>						
A1010.400	TOWN BOARD - CONTRACT OFFICE SUPPLIES	2,000.00	715.00	0.00	1,285.00	64.3
	TOTAL CONTRACTUAL EXPENSE	2,000.00	715.00	0.00	1,285.00	64.3
	TOTAL TOWN BOARD	36,320.00	29,315.00	0.00	7,005.00	19.3
<b>JUSTICES</b>						
<b>PERSONNEL SERVICES</b>						
A1110.101	JUSTICES - TOWN JUSTICE PERS SERV	33,400.00	27,833.40	0.00	5,566.60	16.7
A1110.110A	JUSTICES - PERSONNEL SERVICES CLERK	25,000.00	13,212.39	0.00	11,787.61	47.2
	TOTAL PERSONNEL SERVICES	58,400.00	41,045.79	0.00	17,354.21	29.7
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A1110.200	JUSTICES - EQUIPMENT	1,000.00	0.00	0.00	1,000.00	100.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	1,000.00	0.00	0.00	1,000.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A1110.400	JUSTICES - CONTRACTUAL	5,500.00	2,775.01	0.00	2,724.99	49.5
A1110.410	JUSTICES - PROSECUTOR	8,640.00	6,273.00	0.00	2,367.00	27.4
A1110.420	JUSTICES - PROSECUTOR EXPENSE	100.00	0.00	0.00	100.00	100.0
	TOTAL CONTRACTUAL EXPENSE	14,240.00	9,048.01	0.00	5,191.99	36.5
	TOTAL JUSTICES	73,640.00	50,093.80	0.00	23,546.20	32.0
<b>SUPERVISOR</b>						
<b>PERSONNEL SERVICES</b>						
A1220.100	SUPERVISOR - PERSONAL SERVICES	37,040.00	31,341.64	0.00	5,698.36	15.4
A1220.120	SUPERVISOR - DEPUTY	875.00	729.20	0.00	145.80	16.7
A1220.130	SUPERVISOR - BOOKKEEPER	30,000.00	23,622.71	0.00	6,377.29	21.3
	TOTAL PERSONNEL SERVICES	67,915.00	55,693.55	0.00	12,221.45	18.0
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A1220.200	SUPERVISOR - EQUIPMENT	1,000.00	0.00	0.00	1,000.00	100.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	1,000.00	0.00	0.00	1,000.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A1220.400	SUPERVISOR - CONTRACTUAL	8,000.00	5,572.10	0.00	2,427.90	30.3
A1220.480	SUPERVISOR - ACCOUNTANTS	0.00	0.00	0.00	0.00	0.0
	TOTAL CONTRACTUAL EXPENSE	8,000.00	5,572.10	0.00	2,427.90	30.3
	TOTAL SUPERVISOR	76,915.00	61,265.65	0.00	15,649.35	20.3
<b>AUDITOR</b>						
<b>CONTRACTUAL EXPENSE</b>						
A1320.400	AUDITOR - ANNUAL AUDIT & ACCOUNTING SERV	25,000.00	20,680.00	0.00	4,320.00	17.3

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
TOTAL CONTRACTUAL EXPENSE		25,000.00	20,680.00	0.00	4,320.00	17.3
TOTAL AUDITOR		25,000.00	20,680.00	0.00	4,320.00	17.3
<b>BUDGET</b>						
<b>PERSONNEL SERVICES</b>						
A1340.100	BUDGET - PERSONAL SERVICES	4,000.00	3,384.70	0.00	615.30	15.4
TOTAL PERSONNEL SERVICES		4,000.00	3,384.70	0.00	615.30	15.4
<b>CONTRACTUAL EXPENSE</b>						
A1340.400	BUDGET - CONTRACTUAL	100.00	0.00	0.00	100.00	100.0
TOTAL CONTRACTUAL EXPENSE		100.00	0.00	0.00	100.00	100.0
TOTAL BUDGET		4,100.00	3,384.70	0.00	715.30	17.4
<b>ASSESSMENTS</b>						
<b>PERSONNEL SERVICES</b>						
A1355.100	ASSESSMENTS - ASSESSOR - PERSONAL SERV	21,000.00	17,500.00	0.00	3,500.00	16.7
A1355.140	ASSESSMENTS - ASSESSOR - CLERK	9,500.00	10,382.02	0.00	-882.02	0.0
TOTAL PERSONNEL SERVICES		30,500.00	27,882.02	0.00	2,617.98	8.6
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A1355.200	ASSESSMENTS - EQUIPMENT	100.00	0.00	0.00	100.00	100.0
TOTAL EQUIPMENT/CAPITAL OUTLAY		100.00	0.00	0.00	100.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A1355.400	ASSESSMENTS - CONTRACTUAL	4,500.00	538.02	0.00	3,961.98	88.0
TOTAL CONTRACTUAL EXPENSE		4,500.00	538.02	0.00	3,961.98	88.0
TOTAL ASSESSMENTS		35,100.00	28,420.04	0.00	6,679.96	19.0
<b>TOWN CLERK</b>						
<b>PERSONNEL SERVICES</b>						
A1410.100	TOWN CLERK - PERSONAL SERVICES	51,850.00	43,873.06	0.00	7,976.94	15.4
A1410.110	TOWN CLERK - DEPUTY TOWN CLERK	15,000.00	4,415.97	0.00	10,584.03	70.6
TOTAL PERSONNEL SERVICES		66,850.00	48,289.03	0.00	18,560.97	27.8
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A1410.200	TOWN CLERK - EQUIPMENT	750.00	0.00	0.00	750.00	100.0
TOTAL EQUIPMENT/CAPITAL OUTLAY		750.00	0.00	0.00	750.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A1410.400	TOWN CLERK - CONTRACTUAL	6,000.00	5,495.78	0.00	504.22	8.4
TOTAL CONTRACTUAL EXPENSE		6,000.00	5,495.78	0.00	504.22	8.4
TOTAL TOWN CLERK		73,600.00	53,784.81	0.00	19,815.19	26.9
<b>ATTORNEY</b>						
<b>CONTRACTUAL EXPENSE</b>						
A1420.400	ATTORNEY - CONTRACTUAL	65,000.00	11,720.75	0.00	53,279.25	82.0
TOTAL CONTRACTUAL EXPENSE		65,000.00	11,720.75	0.00	53,279.25	82.0
TOTAL ATTORNEY		65,000.00	11,720.75	0.00	53,279.25	82.0
<b>ENGINEERING</b>						
<b>CONTRACTUAL EXPENSE</b>						

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
A1440.400	ENGINEERING - CONTRACTUAL	65,000.00	6,742.93	0.00	58,257.07	89.6
	TOTAL CONTRACTUAL EXPENSE	65,000.00	6,742.93	0.00	58,257.07	89.6
	TOTAL ENGINEERING	65,000.00	6,742.93	0.00	58,257.07	89.6
<b>BOARD OF ETHICS</b>						
<b>CONTRACTUAL EXPENSE</b>						
A1470.400	BOARD OF ETHICS - CONTRACTUAL	100.00	0.00	0.00	100.00	100.0
	TOTAL CONTRACTUAL EXPENSE	100.00	0.00	0.00	100.00	100.0
	TOTAL BOARD OF ETHICS	100.00	0.00	0.00	100.00	100.0
<b>ADMINISTR GRANTS</b>						
<b>CONTRACTUAL EXPENSE</b>						
A1490.400	ADMINISTR GRANTS - CONTRACTUAL	5,000.00	0.00	0.00	5,000.00	100.0
	TOTAL CONTRACTUAL EXPENSE	5,000.00	0.00	0.00	5,000.00	100.0
	TOTAL ADMINISTR GRANTS	5,000.00	0.00	0.00	5,000.00	100.0
<b>OPERATION OF BUILDINGS</b>						
<b>PERSONNEL SERVICES</b>						
A1620.100	OPERATION OF BUILDINGS - PERSONAL SERV	34,000.00	23,275.48	0.00	10,724.52	31.5
	TOTAL PERSONNEL SERVICES	34,000.00	23,275.48	0.00	10,724.52	31.5
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A1620.200	OPERATION OF BUILDINGS - EQUIPMENT	1,000.00	590.94	0.00	409.06	40.9
A1620.220	OPERATION OF BUILDINGS - Town Hall Imprv	50,000.00	10,000.00	0.00	40,000.00	80.0
A1620.230	OPERATION OF BUILDINGS - CAPITAL IMP	300,000.00	74,300.00	0.00	225,700.00	75.2
	TOTAL EQUIPMENT/CAPITAL OUTLAY	351,000.00	84,890.94	0.00	266,109.06	75.8
<b>CONTRACTUAL EXPENSE</b>						
A1620.410	OPERATION OF BUILDINGS - ELECTRICITY	8,000.00	5,821.50	0.00	2,178.50	27.2
A1620.420	OPERATION OF BUILDINGS - HEAT	12,000.00	3,272.62	0.00	8,727.38	72.7
A1620.430	OPERATION OF BUILDINGS - TELEPHONE	12,000.00	4,801.80	0.00	7,198.20	60.0
A1620.440	OPERATION OF BUILDINGS - REPAIRS	20,000.00	0.00	0.00	20,000.00	100.0
A1620.470	OPERATION OF BUILDINGS - COMPUTER	3,000.00	0.00	0.00	3,000.00	100.0
A1620.471	OPERATION OF BUILDINGS - COMP UPGRADES	10,000.00	0.00	0.00	10,000.00	100.0
A1620.490	OPERATION OF BUILDINGS - OTHER EXPENSES	15,000.00	7,773.00	0.00	7,227.00	48.2
	TOTAL CONTRACTUAL EXPENSE	80,000.00	21,668.92	0.00	58,331.08	72.9
	TOTAL OPERATION OF BUILDINGS	465,000.00	129,835.34	0.00	335,164.66	72.1
<b>SECRETARIAL POOL</b>						
<b>PERSONNEL SERVICES</b>						
A1650.100	SECRETARIAL POOL - PERSONAL SERVICES	2,500.00	666.72	0.00	1,833.28	73.3
	TOTAL PERSONNEL SERVICES	2,500.00	666.72	0.00	1,833.28	73.3
	TOTAL SECRETARIAL POOL	2,500.00	666.72	0.00	1,833.28	73.3
<b>CENTRAL STOREROOM</b>						
<b>CONTRACTUAL EXPENSE</b>						
A1660.470	CENTRAL STOREROOM - COPIER CONTR	3,500.00	1,654.93	0.00	1,845.07	52.7
A1660.490	CENTRAL STOREROOM - CONTRACTUAL	3,500.00	218.68	0.00	3,281.32	93.8

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
TOTAL CONTRACTUAL EXPENSE		7,000.00	1,873.61	0.00	5,126.39	73.2
TOTAL CENTRAL STOREROOM		7,000.00	1,873.61	0.00	5,126.39	73.2
<b>CENTRAL, PRINT, MAILING</b>						
<b>CONTRACTUAL EXPENSE</b>						
A1670.400	CENTRAL,PRINT,MAILING - CONTRACTUAL	10,000.00	5,479.72	0.00	4,520.28	45.2
TOTAL CONTRACTUAL EXPENSE		10,000.00	5,479.72	0.00	4,520.28	45.2
TOTAL CENTRAL,PRINT,MAILING		10,000.00	5,479.72	0.00	4,520.28	45.2
<b>SPECIAL ITEMS</b>						
A1910.400	UNALLOCATED INSURANCE	65,000.00	60,349.39	0.00	4,650.61	7.2
A1920.400	MUNICIP ASSOCIATION DUES	3,000.00	1,927.05	0.00	1,072.95	35.8
A1935.400	TAX CANCELLATION AND REFUNDS	100.00	0.00	0.00	100.00	100.0
A1990.400	CONTINGENT ACCOUNT	15,000.00	0.00	0.00	15,000.00	100.0
TOTAL SPECIAL ITEMS		83,100.00	62,276.44	0.00	20,823.56	25.1
TOTAL GENERAL GOVERNMENT SUPPORT		1,027,375.00	465,539.51	0.00	561,835.49	54.7
<b>PUBLIC SAFETY</b>						
<b>PUBLIC SAFETY</b>						
<b>PERSONNEL SERVICES</b>						
A3010.100	PUBLIC SAFETY - PERSONAL SERVICES	4,000.00	3,333.40	0.00	666.60	16.7
TOTAL PERSONNEL SERVICES		4,000.00	3,333.40	0.00	666.60	16.7
<b>CONTRACTUAL EXPENSE</b>						
A3010.400	PUBLIC SAFETY - CONTRACTUAL	200.00	0.00	0.00	200.00	100.0
TOTAL CONTRACTUAL EXPENSE		200.00	0.00	0.00	200.00	100.0
TOTAL PUBLIC SAFETY		4,200.00	3,333.40	0.00	866.60	20.6
<b>POLICE</b>						
<b>PERSONNEL SERVICES</b>						
A3120.100	POLICE - PERSONAL SERVICES	5,000.00	3,035.42	0.00	1,964.58	39.3
TOTAL PERSONNEL SERVICES		5,000.00	3,035.42	0.00	1,964.58	39.3
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A3120.200	POLICE - EQUIPMENT	1,000.00	0.00	0.00	1,000.00	100.0
TOTAL EQUIPMENT/CAPITAL OUTLAY		1,000.00	0.00	0.00	1,000.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A3120.400	POLICE - CONTRACTUAL	1,500.00	649.98	0.00	850.02	56.7
TOTAL CONTRACTUAL EXPENSE		1,500.00	649.98	0.00	850.02	56.7
TOTAL POLICE		7,500.00	3,685.40	0.00	3,814.60	50.9
<b>CONTROL OF DOGS</b>						
<b>PERSONNEL SERVICES</b>						
A3510.100	CONTROL OF DOGS - OFFICER	8,000.00	7,589.34	0.00	410.66	5.1
TOTAL PERSONNEL SERVICES		8,000.00	7,589.34	0.00	410.66	5.1
<b>CONTRACTUAL EXPENSE</b>						
A3510.400	CONTROL OF DOGS - MATERIALS & SUPPLIES	1,000.00	181.80	0.00	818.20	81.8
TOTAL CONTRACTUAL EXPENSE		1,000.00	181.80	0.00	818.20	81.8

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
TOTAL CONTROL OF DOGS		9,000.00	7,771.14	0.00	1,228.86	13.7
<b>BUILDING CODE ENFORCEM</b>						
<b>PERSONNEL SERVICES</b>						
A3620.100	BUILDING CODE ENFORCEM - PERSONAL SERV	31,070.00	25,891.70	0.00	5,178.30	16.7
A3620.110	BUILDING CODE ENFORCEM - PERSONAL SERVIC	0.00	0.00	0.00	0.00	0.0
TOTAL PERSONNEL SERVICES		31,070.00	25,891.70	0.00	5,178.30	16.7
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A3620.200	BUILDING CODE ENFORCEM - EQUIPMENT	500.00	0.00	0.00	500.00	100.0
TOTAL EQUIPMENT/CAPITAL OUTLAY		500.00	0.00	0.00	500.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A3620.400	BUILDING CODE ENFORCEM - CONTRACTUAL	2,000.00	585.00	0.00	1,415.00	70.8
TOTAL CONTRACTUAL EXPENSE		2,000.00	585.00	0.00	1,415.00	70.8
TOTAL BUILDING CODE ENFORCEM		33,570.00	26,476.70	0.00	7,093.30	21.1
TOTAL PUBLIC SAFETY		54,270.00	41,266.64	0.00	13,003.36	24.0
<b>PUBLIC HEALTH</b>						
<b>REGISTRAR OF VITAL STATIST</b>						
<b>PERSONNEL SERVICES</b>						
A4020.100	REGISTRAR OF VITAL STATIST - PERS SERV	1,070.00	905.52	0.00	164.48	15.4
TOTAL PERSONNEL SERVICES		1,070.00	905.52	0.00	164.48	15.4
<b>CONTRACTUAL EXPENSE</b>						
A4020.400	REGISTRAR OF VITAL STATIST - CONTRACTUAL	100.00	0.00	0.00	100.00	100.0
TOTAL CONTRACTUAL EXPENSE		100.00	0.00	0.00	100.00	100.0
TOTAL REGISTRAR OF VITAL STATIST		1,170.00	905.52	0.00	264.48	22.6
TOTAL PUBLIC HEALTH		1,170.00	905.52	0.00	264.48	22.6
<b>TRANSPORTATION</b>						
<b>HIGHWAY ADMINISTRATION</b>						
<b>PERSONNEL SERVICES</b>						
A5010.100	HIGHWAY ADMINISTRATION - SUPERINTENDENT	73,000.00	61,769.40	0.00	11,230.60	15.4
A5010.110	HIGHWAY ADMINISTRATION - PERSONAL SERVIC	1,050.00	888.58	0.00	161.42	15.4
TOTAL PERSONNEL SERVICES		74,050.00	62,657.98	0.00	11,392.02	15.4
<b>CONTRACTUAL EXPENSE</b>						
A5010.400	HIGHWAY ADMINISTRATION - CONTRACTUAL	7,000.00	260.00	0.00	6,740.00	96.3
TOTAL CONTRACTUAL EXPENSE		7,000.00	260.00	0.00	6,740.00	96.3
TOTAL HIGHWAY ADMINISTRATION		81,050.00	62,917.98	0.00	18,132.02	22.4
<b>GARAGE</b>						
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A5132.200	GARAGE - CAPITAL EQUI	100,000.00	0.00	0.00	100,000.00	100.0
TOTAL EQUIPMENT/CAPITAL OUTLAY		100,000.00	0.00	0.00	100,000.00	100.0
A5132.300	SALT SHED	500,000.00	0.00	0.00	500,000.00	100.0
TOTAL		500,000.00	0.00	0.00	500,000.00	100.0
<b>CONTRACTUAL EXPENSE</b>						

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
A5132.410	GARAGE - ELECTRICITY	6,000.00	3,426.43	0.00	2,573.57	42.9
A5132.420	GARAGE - HEATING FUEL	15,000.00	3,649.79	0.00	11,350.21	75.7
A5132.430	GARAGE - TELEPHONE	4,000.00	1,738.48	0.00	2,261.52	56.5
A5132.440	GARAGE - BUILDING REPAIRS	15,000.00	0.00	0.00	15,000.00	100.0
A5132.490	GARAGE - OTHER EXPENSES	5,000.00	5,160.70	0.00	-160.70	0.0
	TOTAL CONTRACTUAL EXPENSE	45,000.00	13,975.40	0.00	31,024.60	68.9
	TOTAL GARAGE	645,000.00	13,975.40	0.00	631,024.60	97.8
<b>STREET LIGHTING</b>						
<b>CONTRACTUAL EXPENSE</b>						
A5182.410	STREET LIGHTING - ARCADE - ENTIRE TOWN	3,300.00	2,178.25	0.00	1,121.75	34.0
A5182.420	STREET LIGHTING - NYSEG - ENTIRE TOWN	15,000.00	7,332.71	0.00	7,667.29	51.1
	TOTAL CONTRACTUAL EXPENSE	18,300.00	9,510.96	0.00	8,789.04	48.0
	TOTAL STREET LIGHTING	18,300.00	9,510.96	0.00	8,789.04	48.0
	TOTAL TRANSPORTATION	744,350.00	86,404.34	0.00	657,945.66	88.4
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>						
<b>CODIFICATION OF LAWS</b>						
<b>CONTRACTUAL EXPENSE</b>						
A6220.400	CODIFICATION OF LAWS - CONTRACTUAL	15,000.00	1,195.00	0.00	13,805.00	92.0
	TOTAL CONTRACTUAL EXPENSE	15,000.00	1,195.00	0.00	13,805.00	92.0
	TOTAL CODIFICATION OF LAWS	15,000.00	1,195.00	0.00	13,805.00	92.0
<b>PUBLICITY</b>						
<b>CONTRACTUAL EXPENSE</b>						
A6410.400	PUBLICITY - CONTRACTUAL	10,000.00	1,389.33	0.00	8,610.67	86.1
	TOTAL CONTRACTUAL EXPENSE	10,000.00	1,389.33	0.00	8,610.67	86.1
	TOTAL PUBLICITY	10,000.00	1,389.33	0.00	8,610.67	86.1
<b>VETERANS SERVICES</b>						
<b>CONTRACTUAL EXPENSE</b>						
A6510.400	VETERANS SERVICES - CONTRACTUAL	6,500.00	6,500.00	0.00	0.00	0.0
	TOTAL CONTRACTUAL EXPENSE	6,500.00	6,500.00	0.00	0.00	0.0
	TOTAL VETERANS SERVICES	6,500.00	6,500.00	0.00	0.00	0.0
<b>PROGRAMS FOR AGING</b>						
<b>CONTRACTUAL EXPENSE</b>						
A6772.400	PROGRAMS FOR AGING - CONTRACTUAL	35,000.00	17,180.00	0.00	17,820.00	50.9
A6772.420	PROGRAMS FOR AGING - RURAL TRANSIT	277.00	277.00	0.00	0.00	0.0
	TOTAL CONTRACTUAL EXPENSE	35,277.00	17,457.00	0.00	17,820.00	50.5
	TOTAL PROGRAMS FOR AGING	35,277.00	17,457.00	0.00	17,820.00	50.5
	TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	66,777.00	26,541.33	0.00	40,235.67	60.3
<b>CULTURE AND RECREATION</b>						
<b>RECREATION ADMINISTR</b>						
<b>PERSONNEL SERVICES</b>						
A7020.100	RECREATION ADMINISTR - PERSONAL SERVICES	12,000.00	4,319.36	0.00	7,680.64	64.0

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
TOTAL PERSONNEL SERVICES		12,000.00	4,319.36	0.00	7,680.64	64.0
<b>CONTRACTUAL EXPENSE</b>						
A7020.400	RECREATION ADMINISTR - CONTRACTUAL	2,500.00	869.67	0.00	1,630.33	65.2
TOTAL CONTRACTUAL EXPENSE		2,500.00	869.67	0.00	1,630.33	65.2
TOTAL RECREATION ADMINISTR		14,500.00	5,189.03	0.00	9,310.97	64.2
<b>PARKS</b>						
<b>PERSONNEL SERVICES</b>						
A7110.100	PARKS - PERSONAL SERVICES	35,000.00	23,291.76	0.00	11,708.24	33.5
TOTAL PERSONNEL SERVICES		35,000.00	23,291.76	0.00	11,708.24	33.5
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A7110.200	PARKS - CAPITAL IMPROVEMENT - ARPA	0.00	0.00	0.00	0.00	0.0
A7110.201	CAPITAL IMPROVEMENT - WALKING PATH	1,500,000.00	259,992.03	0.00	1,240,007.97	82.7
TOTAL EQUIPMENT/CAPITAL OUTLAY		1,500,000.00	259,992.03	0.00	1,240,007.97	82.7
<b>CONTRACTUAL EXPENSE</b>						
A7110.400	PARKS - CONTRACTUAL	45,000.00	7,308.85	0.00	37,691.15	83.8
A7110.401	PARKS - UTILITIES	7,000.00	6,047.93	0.00	952.07	13.6
TOTAL CONTRACTUAL EXPENSE		52,000.00	13,356.78	0.00	38,643.22	74.3
TOTAL PARKS		1,587,000.00	296,640.57	0.00	1,290,359.43	81.3
<b>PLAYGROUNDS</b>						
<b>PERSONNEL SERVICES</b>						
A7140.110	PLAYGROUNDS - PERSONAL SERVICES-WR	2,000.00	0.00	0.00	2,000.00	100.0
A7140.120	PLAYGROUNDS - PERSONAL SERVICES-SR	20,000.00	24,302.82	0.00	-4,302.82	0.0
TOTAL PERSONNEL SERVICES		22,000.00	24,302.82	0.00	-2,302.82	0.0
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A7140.200	PLAYGROUNDS - EQUIPMENT	100,000.00	0.00	0.00	100,000.00	100.0
A7140.210	PLAYGROUNDS - EQUIPMENT-WR	800.00	0.00	0.00	800.00	100.0
A7140.220	PLAYGROUNDS - EQUIPMENT-SR	2,000.00	0.00	0.00	2,000.00	100.0
TOTAL EQUIPMENT/CAPITAL OUTLAY		102,800.00	0.00	0.00	102,800.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A7140.400	PLAYGROUNDS - CONTRACTUAL	600.00	0.00	0.00	600.00	100.0
A7140.420	PLAYGROUNDS - FIELD TRIP REGISTRATIONS	4,000.00	1,794.00	0.00	2,206.00	55.2
A7140.430	PLAYGROUNDS - FIELD TRIP TRANSPORTATION	4,000.00	0.00	0.00	4,000.00	100.0
A7140.440	PLAYGROUNDS - PLAYGROUNDS EXPENSE	3,500.00	0.00	0.00	3,500.00	100.0
TOTAL CONTRACTUAL EXPENSE		12,100.00	1,794.00	0.00	10,306.00	85.2
TOTAL PLAYGROUNDS		136,900.00	26,096.82	0.00	110,803.18	80.9
<b>SPECIAL RECREAT FACILITIES</b>						
<b>PERSONNEL SERVICES</b>						
A7180.100	SPECIAL RECREAT FACILITIES - PERS SERV	55,000.00	59,856.30	0.00	-4,856.30	0.0
A7180.110	- PERSONNEL SERVICES - Maint.Coord.	7,000.00	5,923.06	0.00	1,076.94	15.4
TOTAL PERSONNEL SERVICES		62,000.00	65,779.36	0.00	-3,779.36	0.0
<b>EQUIPMENT/CAPITAL OUTLAY</b>						

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified	Expended	Unencumbered		%
		budget	2025	Encumbered	balance	Remaining
A7180.200	SPECIAL RECREAT FACILITIES - EQUIPMENT	45,000.00	8,013.08	0.00	36,986.92	82.2
A7180.220	IMPROVEMENTS - POOL HOUSE AND RESTROOMS	15,000.00	0.00	0.00	15,000.00	100.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	60,000.00	8,013.08	0.00	51,986.92	86.6
<b>CONTRACTUAL EXPENSE</b>						
A7180.400	SPECIAL RECREAT FACILITIES - CONTRACTUAL	18,000.00	8,480.00	0.00	9,520.00	52.9
	TOTAL CONTRACTUAL EXPENSE	18,000.00	8,480.00	0.00	9,520.00	52.9
	TOTAL SPECIAL RECREAT FACILITIES	140,000.00	82,272.44	0.00	57,727.56	41.2
<b>BAND CONCERTS</b>						
A7270.00	BAND CONCERTS	7,000.00	4,166.00	0.00	2,834.00	40.5
	TOTAL	7,000.00	4,166.00	0.00	2,834.00	40.5
	TOTAL BAND CONCERTS	7,000.00	4,166.00	0.00	2,834.00	40.5
<b>YOUTH PROGRAMS</b>						
<b>CONTRACTUAL EXPENSE</b>						
A7310.4	YOUTH PROGRAMS - BOYS AND GIRLS CLUB	3,000.00	3,000.00	0.00	0.00	0.0
A7310.41	YOUTH PROGRAMS - MUCKDOGS BASEBALL	2,500.00	2,500.00	0.00	0.00	0.0
	TOTAL CONTRACTUAL EXPENSE	5,500.00	5,500.00	0.00	0.00	0.0
	TOTAL YOUTH PROGRAMS	5,500.00	5,500.00	0.00	0.00	0.0
<b>HISTORIAN</b>						
<b>PERSONNEL SERVICES</b>						
A7510.100	HISTORIAN - PERSONAL SERVICES	1,740.00	1,450.00	0.00	290.00	16.7
	TOTAL PERSONNEL SERVICES	1,740.00	1,450.00	0.00	290.00	16.7
<b>CONTRACTUAL EXPENSE</b>						
A7510.400	HISTORIAN - CONTRACTUAL	100.00	0.00	0.00	100.00	100.0
A7510.410	HISTORIAN - SARDINIA MEETING HOUSE	15,000.00	15,000.00	0.00	0.00	0.0
	TOTAL CONTRACTUAL EXPENSE	15,100.00	15,000.00	0.00	100.00	0.7
	TOTAL HISTORIAN	16,840.00	16,450.00	0.00	390.00	2.3
<b>CELEBRATIONS</b>						
<b>CONTRACTUAL EXPENSE</b>						
A7989.410	CELEBRATIONS - OTHER CULTURE & CELEBRAT	15,000.00	2,054.84	0.00	12,945.16	86.3
	TOTAL CONTRACTUAL EXPENSE	15,000.00	2,054.84	0.00	12,945.16	86.3
	TOTAL CELEBRATIONS	15,000.00	2,054.84	0.00	12,945.16	86.3
	TOTAL CULTURE AND RECREATION	1,922,740.00	438,369.70	0.00	1,484,370.30	77.2
<b>HOME AND COMMUNITY SERVICES</b>						
<b>ZONING</b>						
<b>PERSONNEL SERVICES</b>						
A8010.100	ZONING - PERSONAL SERVICES	3,500.00	965.00	0.00	2,535.00	72.4
	TOTAL PERSONNEL SERVICES	3,500.00	965.00	0.00	2,535.00	72.4
<b>CONTRACTUAL EXPENSE</b>						
A8010.400	ZONING - CONTRACTUAL	575.00	165.00	0.00	410.00	71.3
	TOTAL CONTRACTUAL EXPENSE	575.00	165.00	0.00	410.00	71.3
	TOTAL ZONING	4,075.00	1,130.00	0.00	2,945.00	72.3

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Unencumbered Encumbered	balance	%
						Remaining
<b>PLANNING BOARD</b>						
<b>PERSONNEL SERVICES</b>						
A8020.100	PLANNING BOARD - PERSONAL SERVICES	5,500.00	2,640.00	0.00	2,860.00	52.0
	TOTAL PERSONNEL SERVICES	5,500.00	2,640.00	0.00	2,860.00	52.0
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
A8020.200	PLANNING BOARD - EQUIPMENT	100.00	0.00	0.00	100.00	100.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	100.00	0.00	0.00	100.00	100.0
<b>CONTRACTUAL EXPENSE</b>						
A8020.400	PLANNING BOARD - CONTRACTUAL	50,000.00	605.00	0.00	49,395.00	98.8
A8020.410	PLANNING BOARD - PLANNER	2,500.00	0.00	0.00	2,500.00	100.0
	TOTAL CONTRACTUAL EXPENSE	52,500.00	605.00	0.00	51,895.00	98.8
	TOTAL PLANNING BOARD	58,100.00	3,245.00	0.00	54,855.00	94.4
<b>ASSESSMENT REVIEW</b>						
<b>CONTRACTUAL EXPENSE</b>						
A8040.410	ASSESSMENT REVIEW - BAR	1,000.00	725.00	0.00	275.00	27.5
A8040.420	ASSESSMENT REVIEW - OTHER	1,600.00	0.00	0.00	1,600.00	100.0
	TOTAL CONTRACTUAL EXPENSE	2,600.00	725.00	0.00	1,875.00	72.1
	TOTAL ASSESSMENT REVIEW	2,600.00	725.00	0.00	1,875.00	72.1
<b>ENVIRONMENTAL CONTROL</b>						
<b>CONTRACTUAL EXPENSE</b>						
A8090.400	ENVIRONMENTAL CONTROL - CONTRACTUAL	20,000.00	0.00	0.00	20,000.00	100.0
	TOTAL CONTRACTUAL EXPENSE	20,000.00	0.00	0.00	20,000.00	100.0
	TOTAL ENVIRONMENTAL CONTROL	20,000.00	0.00	0.00	20,000.00	100.0
<b>COMMUN BEAUTIFICATION</b>						
<b>CONTRACTUAL EXPENSE</b>						
A8510.400	COMMUN BEAUTIFICATION - CONTRACTUAL	10,000.00	302.93	0.00	9,697.07	97.0
	TOTAL CONTRACTUAL EXPENSE	10,000.00	302.93	0.00	9,697.07	97.0
	TOTAL COMMUN BEAUTIFICATION	10,000.00	302.93	0.00	9,697.07	97.0
	TOTAL HOME AND COMMUNITY SERVICES	94,775.00	5,402.93	0.00	89,372.07	94.3
<b>EMPLOYEE BENEFITS</b>						
<b>EMPLOYEE BENEFITS</b>						
A9010.800	STATE RETIREMENT	35,000.00	0.00	0.00	35,000.00	100.0
A9030.800	SOCIAL SECURITY	40,000.00	27,937.90	0.00	12,062.10	30.2
A9040.800	WORKERS COMPENSATION	25,000.00	6,889.00	0.00	18,111.00	72.4
A9050.800	UNEMPLOYMENT INSURANCE	12,000.00	4,875.00	0.00	7,125.00	59.4
A9060.800	HOSPITAL & MEDICAL INSURANCE	35,000.00	15,609.66	0.00	19,390.34	55.4
A9089.800	MEDICARE	15,000.00	6,533.85	0.00	8,466.15	56.4
	TOTAL EMPLOYEE BENEFITS	162,000.00	61,845.41	0.00	100,154.59	61.8
<b>INTERFUND TRANSFERS</b>						
<b>TRANSFERS TO OTHER FUNDS</b>						
A9901.900	TRANSFERS TO HIGHWAY FUND	1,054,400.00	1,054,400.00	0.00	0.00	0.0

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified	Expended	Unencumbered		%
		budget	2025	Encumbered	balance	Remaining
A9901.910	TRANSFERS TO FIRE PROTECTION FUND	163,478.39	163,478.00	0.00	0.39	0.0
A9901.920	TRANSFERS TO LIGHTING FUND	0.00	0.00	0.00	0.00	0.0
	TOTAL	1,217,878.39	1,217,878.00	0.00	0.39	0.0
	TOTAL TRANSFERS TO OTHER FUNDS	1,217,878.39	1,217,878.00	0.00	0.39	0.0
	TOTAL INTERFUND TRANSFERS	1,217,878.39	1,217,878.00	0.00	0.39	0.0
	TOTAL EXPENDITURES:	5,291,335.39	2,344,153.38	0.00	2,947,182.01	55.7

## TOWN OF SARDINIA - GENERAL FUND - TOWNWIDE

### BALANCE SHEET

OCTOBER 31, 2025

#### ASSETS

A200	CASH - CHECKING	5,000.00
A201	CASH - SAVING	5,448,973.68
A380	ACCOUNTS RECEIVABLE	960,306.00
A391	DUE FROM OTHER FUNDS	0.00
A440	DUE FROM OTHER GOVERNMENTS	50,888.00
A480	PREPAID ASSET	4,412.00
	TOTAL	6,469,579.68

#### LIABILITIES AND FUND BALANCE

A600	ACCOUNTS PAYABLE	2,956.00
A601	ACCRUE PAYABLE	4,040.00
A603	RETIREMENT PAYABLE	0.00
A630	DUE TO OTHER FUNDS	0.00
A631	DUE TO OTHER GOVERNMENTS	-0.49
A688	OTHER LIABILITIES	0.00
A690	FINES AND BAIL	6,328.00
A691	DEFERRED REVENUE	0.49
	TOTAL	13,324.00
	UNEXPENDED FUND BALANCE	6,456,255.68
	TOTAL LIABILITIES & FUND BALANCE	6,469,579.68

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**SUMMARY OF REVENUES**  
OCTOBER 31, 2025

	Modified budget	Earned 2025	Unearned Balance	%
<b>REAL PROPERTY TAX ITEMS</b>	8,500.00	6,636.87	1,863.13	21.9
<b>NON-PROPERTY TAX ITEMS</b>	324,000.00	308,679.60	15,320.40	4.7
<b>DEPARTMENTAL INCOME</b>	11,900.00	21,535.69	-9,635.69	0.0
<b>USE OF MONEY AND PROPERTY</b>	140,000.00	83,996.39	56,003.61	40.0
<b>LICENSES AND PERMITS</b>	2,085,510.00	2,192,396.10	-106,886.10	0.0
<b>FINES AND FORFEITURES</b>	34,050.00	19,468.00	14,582.00	42.8
<b>SALE OF PROPERTY &amp; COMPENSATION FOR LOSS</b>	100.00	0.00	100.00	100.0
<b>MISCELLANEOUS LOCAL SOURCES</b>	12,050.00	61,469.53	-49,419.53	0.0
<b>STATE AID</b>	77,819.00	26,083.59	51,735.41	66.5
<b>TOTAL REVENUES:</b>	2,693,929.00	2,720,265.77	-26,336.77	0.0

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT	1,027,375.00	465,539.51	0.00	561,835.49	54.7
PUBLIC SAFETY	54,270.00	41,266.64	0.00	13,003.36	24.0
PUBLIC HEALTH	1,170.00	905.52	0.00	264.48	22.6
TRANSPORTATION	744,350.00	86,404.34	0.00	657,945.66	88.4
ECONOMIC ASSISTANCE AND OPPORTUNITY	66,777.00	26,541.33	0.00	40,235.67	60.3
CULTURE AND RECREATION	1,922,740.00	438,369.70	0.00	1,484,370.30	77.2
HOME AND COMMUNITY SERVICES	94,775.00	5,402.93	0.00	89,372.07	94.3
EMPLOYEE BENEFITS	162,000.00	61,845.41	0.00	100,154.59	61.8
INTERFUND TRANSFERS	1,217,878.39	1,217,878.00	0.00	0.39	0.0
TOTAL EXPENDITURES:	5,291,335.39	2,344,153.38	0.00	2,947,182.01	55.7

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
<b>GENERAL GOVERNMENT SUPPORT</b>					
TOWN BOARD	36,320.00	29,315.00	0.00	7,005.00	19.3
JUSTICES	73,640.00	50,093.80	0.00	23,546.20	32.0
SUPERVISOR	76,915.00	61,265.65	0.00	15,649.35	20.3
AUDITOR	25,000.00	20,680.00	0.00	4,320.00	17.3
BUDGET	4,100.00	3,384.70	0.00	715.30	17.4
ASSESSMENTS	35,100.00	28,420.04	0.00	6,679.96	19.0
TOWN CLERK	73,600.00	53,784.81	0.00	19,815.19	26.9
ATTORNEY	65,000.00	11,720.75	0.00	53,279.25	82.0
ENGINEERING	65,000.00	6,742.93	0.00	58,257.07	89.6
BOARD OF ETHICS	100.00	0.00	0.00	100.00	100.0
ADMINISTR GRANTS	5,000.00	0.00	0.00	5,000.00	100.0
OPERATION OF BUILDINGS	465,000.00	129,835.34	0.00	335,164.66	72.1
SECRETARIAL POOL	2,500.00	666.72	0.00	1,833.28	73.3
CENTRAL STOREROOM	7,000.00	1,873.61	0.00	5,126.39	73.2
CENTRAL, PRINT, MAILING	10,000.00	5,479.72	0.00	4,520.28	45.2
SPECIAL ITEMS	83,100.00	62,276.44	0.00	20,823.56	25.1
TOTAL GENERAL GOVERNMENT SUPPORT	1,027,375.00	465,539.51	0.00	561,835.49	54.7
<b>PUBLIC SAFETY</b>					
PUBLIC SAFETY	4,200.00	3,333.40	0.00	866.60	20.6
POLICE	7,500.00	3,685.40	0.00	3,814.60	50.9
CONTROL OF DOGS	9,000.00	7,771.14	0.00	1,228.86	13.7
BUILDING CODE ENFORCEM	33,570.00	26,476.70	0.00	7,093.30	21.1
TOTAL PUBLIC SAFETY	54,270.00	41,266.64	0.00	13,003.36	24.0
<b>PUBLIC HEALTH</b>					
REGISTRAR OF VITAL STATIST	1,170.00	905.52	0.00	264.48	22.6
TOTAL PUBLIC HEALTH	1,170.00	905.52	0.00	264.48	22.6
<b>TRANSPORTATION</b>					
HIGHWAY ADMINISTRATION	81,050.00	62,917.98	0.00	18,132.02	22.4
GARAGE	645,000.00	13,975.40	0.00	631,024.60	97.8
STREET LIGHTING	18,300.00	9,510.96	0.00	8,789.04	48.0
TOTAL TRANSPORTATION	744,350.00	86,404.34	0.00	657,945.66	88.4
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>					
CODIFICATION OF LAWS	15,000.00	1,195.00	0.00	13,805.00	92.0
PUBLICITY	10,000.00	1,389.33	0.00	8,610.67	86.1
VETERANS SERVICES	6,500.00	6,500.00	0.00	0.00	0.0
PROGRAMS FOR AGING	35,277.00	17,457.00	0.00	17,820.00	50.5
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	66,777.00	26,541.33	0.00	40,235.67	60.3
<b>CULTURE AND RECREATION</b>					
RECREATION ADMINISTR	14,500.00	5,189.03	0.00	9,310.97	64.2

**TOWN OF SARDINIA**  
**GENERAL FUND - TOWNWIDE**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
PARKS	1,587,000.00	296,640.57	0.00	1,290,359.43	81.3
PLAYGROUNDS	136,900.00	26,096.82	0.00	110,803.18	80.9
SPECIAL RECREAT FACILITIES	140,000.00	82,272.44	0.00	57,727.56	41.2
BAND CONCERTS	7,000.00	4,166.00	0.00	2,834.00	40.5
YOUTH PROGRAMS	5,500.00	5,500.00	0.00	0.00	0.0
HISTORIAN	16,840.00	16,450.00	0.00	390.00	2.3
CELEBRATIONS	15,000.00	2,054.84	0.00	12,945.16	86.3
TOTAL CULTURE AND RECREATION	1,922,740.00	438,369.70	0.00	1,484,370.30	77.2
<b>HOME AND COMMUNITY SERVICES</b>					
ZONING	4,075.00	1,130.00	0.00	2,945.00	72.3
PLANNING BOARD	58,100.00	3,245.00	0.00	54,855.00	94.4
ASSESSMENT REVIEW	2,600.00	725.00	0.00	1,875.00	72.1
ENVIRONMENTAL CONTROL	20,000.00	0.00	0.00	20,000.00	100.0
COMMUN BEAUTIFICATION	10,000.00	302.93	0.00	9,697.07	97.0
TOTAL HOME AND COMMUNITY SERVICES	94,775.00	5,402.93	0.00	89,372.07	94.3
<b>EMPLOYEE BENEFITS</b>					
EMPLOYEE BENEFITS	162,000.00	61,845.41	0.00	100,154.59	61.8
TOTAL EMPLOYEE BENEFITS	162,000.00	61,845.41	0.00	100,154.59	61.8
<b>INTERFUND TRANSFERS</b>					
TRANSFERS TO OTHER FUNDS	1,217,878.39	1,217,878.00	0.00	0.39	0.0
TOTAL INTERFUND TRANSFERS	1,217,878.39	1,217,878.00	0.00	0.39	0.0
TOTAL EXPENDITURES:	5,291,335.39	2,344,153.38	0.00	2,947,182.01	55.7

**TOWN OF SARDINIA  
HIGHWAY FUND  
TRIAL BALANCE  
OCTOBER 31, 2025**

**ASSETS****CASH**

DA200	CASH - CHECKING	0.00
DA201	CASH - SAVINGS	1,932,076.80
DA202	CAPITAL RESERVE EQUIPMENT	0.00
	TOTAL CASH	<u>1,932,076.80</u>

**OTHER RECEIVABLES**

DA380	ACCOUNTS RECEIVABLE	0.00
DA391	DUE FROM OTHER FUNDS	0.00
DA440	DUE FROM OTHER GOVERNMENTS	123,832.00
DA480	PREPAID ASSET	10,294.00
	TOTAL OTHER RECEIVABLES	<u>134,126.00</u>

**BUDGETARY & EXPENSE ACCOUNTS**

DA510	ESTIMATED REVENUES	1,481,000.00
DA511	APPROPRIATED RESERVES	0.00
DA521	ENCUMBRANCES	0.00
DA522	EXPENDITURES	749,554.06
DA599	APPROPRIATED FUND BALANCE	13,000.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>2,243,554.06</u>
	TOTAL ASSETS	<u><u>4,309,756.86</u></u>

**TOWN OF SARDINIA  
HIGHWAY FUND  
TRIAL BALANCE  
OCTOBER 31, 2025**

---

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

DA600	ACCOUNTS PAYABLE	1,709.00
DA601	ACCRUE PAYABLE	7,181.00
DA603	RETIREMENT PAYABLE	0.00
DA630	DUE TO OTHER FUNDS	0.00
	<b>TOTAL LIABILITIES</b>	<b>8,890.00</b>

**FUND BALANCE**

DA821	RESERVE FOR ENCUMBRANCES	0.00
DA878	CAPITAL RESERVE	0.00
DA909	FUND BALANCE - UNRESERVED	1,362,684.54
DA909	FUND BALANCE - UNRESERVED	0.00
	<b>TOTAL FUND BALANCE</b>	<b>1,362,684.54</b>

**BUDGETARY & REVENUE**

DA960	APPROPRIATIONS	1,494,000.00
DA962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
DA980	REVENUES	1,444,182.32
	<b>TOTAL BUDGETARY &amp; REVENUE ACCOUNTS</b>	<b>2,938,182.32</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,309,756.86</b>

**TOWN OF SARDINIA****HIGHWAY FUND****DETAIL OF REVENUES**

OCTOBER 31, 2025

		Modified budget	Earned 2025	Unearned Balance	%
<b>NON-PROPERTY TAX ITEMS</b>					
DA1120	NON-PROPERTY TAX ITEMS	125,000.00	123,671.44	1,328.56	1.1
	TOTAL NON-PROPERTY TAX ITEMS	125,000.00	123,671.44	1,328.56	1.1
<b>INTERGOVERNMENTAL CHARGES</b>					
DA2300	TRANSPORTATION SERVICES	0.00	0.00	0.00	0.0
DA2302	SNOW REMOVAL - OTHER GOVERNMENTS	190,000.00	204,902.86	-14,902.86	0.0
	TOTAL INTERGOVERNMENTAL CHARGES	190,000.00	204,902.86	-14,902.86	0.0
<b>USE OF MONEY AND PROPERTY</b>					
DA2401	INTEREST & EARNINGS	30,000.00	34,653.02	-4,653.02	0.0
	TOTAL USE OF MONEY AND PROPERTY	30,000.00	34,653.02	-4,653.02	0.0
<b>SALE OF PROPERTY &amp; COMPENSATION FOR LOSS</b>					
DA2650	SALES OF SCRAP	1,000.00	0.00	1,000.00	100.0
DA2665	SALE OF EQUIPMENT	10,000.00	0.00	10,000.00	100.0
	TOTAL SALE OF PROPERTY & COMPENSATION FOR LOS	11,000.00	0.00	11,000.00	100.0
<b>MISCELLANEOUS LOCAL SOURCES</b>					
DA2770	UNCLASSIFIED REVENUES	500.00	0.00	500.00	100.0
	TOTAL MISCELLANEOUS LOCAL SOURCES	500.00	0.00	500.00	100.0
<b>STATE AID</b>					
DA3501	CHIPS AID	70,100.00	26,555.00	43,545.00	62.1
	TOTAL STATE AID	70,100.00	26,555.00	43,545.00	62.1
<b>INTERFUND TRANSFERS</b>					
DA5031	INTERFUND TRANSFER	1,054,400.00	1,054,400.00	0.00	0.0
	TOTAL INTERFUND TRANSFERS	1,054,400.00	1,054,400.00	0.00	0.0
	TOTAL REVENUES:	1,481,000.00	1,444,182.32	36,817.68	2.5

**TOWN OF SARDINIA**  
**HIGHWAY FUND**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
<b>TRANSPORTATION</b>						
<b>GENERAL REPAIRS</b>						
<b>PERSONNEL SERVICES</b>						
DA5110.120	GENERAL REPAIRS - PERSONAL SERVICES	180,000.00	89,512.00	0.00	90,488.00	50.3
DA5110.121	GENERAL REPAIRS - DEPUTY SUPERINTENDENT	0.00	0.00	0.00	0.00	0.0
DA5110.130	GENERAL REPAIRS - OVERTIME	20,000.00	4,365.23	0.00	15,634.77	78.2
DA5110.140	GENERAL REPAIRS - PART-TIME	5,000.00	0.00	0.00	5,000.00	100.0
	TOTAL PERSONNEL SERVICES	205,000.00	93,877.23	0.00	111,122.77	54.2
<b>CONTRACTUAL EXPENSE</b>						
DA5110.420	GENERAL REPAIRS - FUEL & LUBE	50,000.00	25,517.03	0.00	24,482.97	49.0
DA5110.430	GENERAL REPAIRS - PARTS & LABOR	40,000.00	18,353.81	0.00	21,646.19	54.1
DA5110.440	GENERAL REPAIRS - ROAD CONSTRUCTION MAT	250,000.00	182,776.47	0.00	67,223.53	26.9
DA5110.450	GENERAL REPAIRS - SIDEWALK CONSTRUCTION	11,000.00	0.00	0.00	11,000.00	100.0
DA5110.490	GENERAL REPAIRS - OTHER EXPENSES	3,000.00	501.40	0.00	2,498.60	83.3
	TOTAL CONTRACTUAL EXPENSE	354,000.00	227,148.71	0.00	126,851.29	35.8
	TOTAL GENERAL REPAIRS	559,000.00	321,025.94	0.00	237,974.06	42.6
<b>HIGHWAY MACHINERY</b>						
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
DA5130.200	HIGHWAY MACHINERY - EQUIPMENT	275,000.00	200,868.00	0.00	74,132.00	27.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	275,000.00	200,868.00	0.00	74,132.00	27.0
<b>CONTRACTUAL EXPENSE</b>						
DA5130.430	HIGHWAY MACHINERY - REPAIRS & MAINTENAN	50,000.00	14,979.66	0.00	35,020.34	70.0
	TOTAL CONTRACTUAL EXPENSE	50,000.00	14,979.66	0.00	35,020.34	70.0
	TOTAL HIGHWAY MACHINERY	325,000.00	215,847.66	0.00	109,152.34	33.6
<b>SNOW REMOVAL</b>						
<b>PERSONNEL SERVICES</b>						
DA5142.120	SNOW REMOVAL - PERSONAL SERVICES	140,000.00	49,045.76	0.00	90,954.24	65.0
DA5142.121	SNOW REMOVAL - DEPUTY SUPERINTENDENT	0.00	0.00	0.00	0.00	0.0
DA5142.130	SNOW REMOVAL - OVERTIME	60,000.00	29,050.80	0.00	30,949.20	51.6
DA5142.140	SNOW REMOVAL - PART-TIME	5,000.00	0.00	0.00	5,000.00	100.0
	TOTAL PERSONNEL SERVICES	205,000.00	78,096.56	0.00	126,903.44	61.9
<b>CONTRACTUAL EXPENSE</b>						
DA5142.430	SNOW REMOVAL - PARTS & LABOR	35,000.00	15,309.54	0.00	19,690.46	56.3
DA5142.450	SNOW REMOVAL - SAND & SALT	135,000.00	67,123.91	0.00	67,876.09	50.3
DA5142.490	SNOW REMOVAL - OTHER EXPENSES	1,000.00	0.00	0.00	1,000.00	100.0
	TOTAL CONTRACTUAL EXPENSE	171,000.00	82,433.45	0.00	88,566.55	51.8
	TOTAL SNOW REMOVAL	376,000.00	160,530.01	0.00	215,469.99	57.3
	TOTAL TRANSPORTATION	1,260,000.00	697,403.61	0.00	562,596.39	44.7
<b>EMPLOYEE BENEFITS</b>						
<b>EMPLOYEE BENEFITS</b>						

**TOWN OF SARDINIA**  
**HIGHWAY FUND**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
DA9010.800	STATE RETIREMENT	70,000.00	0.00	0.00	70,000.00	100.0
DA9030.800	SOCIAL SECURITY	30,000.00	10,121.98	0.00	19,878.02	66.3
DA9040.800	WORKERS COMPENSATION	45,000.00	10,465.51	0.00	34,534.49	76.7
DA9050.800	UNEMPLOYMENT INSURANCE	5,000.00	0.00	0.00	5,000.00	100.0
DA9060.800	HOSPITAL & MEDICAL INSURANCE	75,000.00	29,195.74	0.00	45,804.26	61.1
DA9089.800	MEDICARE EMPLOYMENT BENEFITS	9,000.00	2,367.22	0.00	6,632.78	73.7
	TOTAL EMPLOYEE BENEFITS	234,000.00	52,150.45	0.00	181,849.55	77.7
	TOTAL EXPENDITURES:	1,494,000.00	749,554.06	0.00	744,445.94	49.8

**TOWN OF SARDINIA - HIGHWAY FUND****BALANCE SHEET**

OCTOBER 31, 2025

**ASSETS**

DA200	CASH - CHECKING	0.00
DA201	CASH - SAVINGS	1,932,076.80
DA202	CAPITAL RESERVE EQUIPMENT	0.00
DA380	ACCOUNTS RECEIVABLE	0.00
DA391	DUE FROM OTHER FUNDS	0.00
DA440	DUE FROM OTHER GOVERNMENTS	123,832.00
DA480	PREPAID ASSET	10,294.00
	TOTAL	<u>2,066,202.80</u>

**LIABILITIES AND FUND BALANCE**

DA600	ACCOUNTS PAYABLE	1,709.00
DA601	ACCRUE PAYABLE	7,181.00
DA603	RETIREMENT PAYABLE	0.00
DA630	DUE TO OTHER FUNDS	0.00
	TOTAL	<u>8,890.00</u>
	UNEXPENDED FUND BALANCE	<u>2,057,312.80</u>
	<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><b>2,066,202.80</b></u>

**TOWN OF SARDINIA****HIGHWAY FUND****SUMMARY OF REVENUES**

OCTOBER 31, 2025

	Modified budget	Earned 2025	Unearned Balance	%
<b>NON-PROPERTY TAX ITEMS</b>	125,000.00	123,671.44	1,328.56	1.1
<b>INTERGOVERNMENTAL CHARGES</b>	190,000.00	204,902.86	-14,902.86	0.0
<b>USE OF MONEY AND PROPERTY</b>	30,000.00	34,653.02	-4,653.02	0.0
<b>SALE OF PROPERTY &amp; COMPENSATION FOR LOSS</b>	11,000.00	0.00	11,000.00	100.0
<b>MISCELLANEOUS LOCAL SOURCES</b>	500.00	0.00	500.00	100.0
<b>STATE AID</b>	70,100.00	26,555.00	43,545.00	62.1
<b>INTERFUND TRANSFERS</b>	1,054,400.00	1,054,400.00	0.00	0.0
TOTAL REVENUES:	1,481,000.00	1,444,182.32	36,817.68	2.5

**TOWN OF SARDINIA**  
**HIGHWAY FUND**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
TRANSPORTATION	1,260,000.00	697,403.61	0.00	562,596.39	44.7
EMPLOYEE BENEFITS	234,000.00	52,150.45	0.00	181,849.55	77.7
TOTAL EXPENDITURES:	1,494,000.00	749,554.06	0.00	744,445.94	49.8

**TOWN OF SARDINIA**  
**HIGHWAY FUND**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
<b>TRANSPORTATION</b>					
GENERAL REPAIRS	559,000.00	321,025.94	0.00	237,974.06	42.6
HIGHWAY MACHINERY	325,000.00	215,847.66	0.00	109,152.34	33.6
SNOW REMOVAL	376,000.00	160,530.01	0.00	215,469.99	57.3
TOTAL TRANSPORTATION	1,260,000.00	697,403.61	0.00	562,596.39	44.7
<b>EMPLOYEE BENEFITS</b>					
EMPLOYEE BENEFITS	234,000.00	52,150.45	0.00	181,849.55	77.7
TOTAL EMPLOYEE BENEFITS	234,000.00	52,150.45	0.00	181,849.55	77.7
TOTAL EXPENDITURES:	1,494,000.00	749,554.06	0.00	744,445.94	49.8

**TOWN OF SARDINIA  
FIRE PROTECTION DISTRICT  
TRIAL BALANCE  
OCTOBER 31, 2025**

**ASSETS****CASH**

SF200	CASH - CHECKING	0.00
SF200.5	LOSAP ASSET	560,547.00
SF201	CASH - SAVINGS	66,490.39
SF205	LOSAP	0.00
	TOTAL CASH	<u>627,037.39</u>

**OTHER RECEIVABLES**

SF391	DUE FROM OTHER FUNDS	0.00
SF480	PREPAID ASSET	10,512.00
	TOTAL OTHER RECEIVABLES	<u>10,512.00</u>

**BUDGETARY & EXPENSE ACCOUNTS**

SF510	ESTIMATED REVENUES	367,978.39
SF521	ENCUMBRANCES	0.00
SF522	EXPENDITURES	398,880.21
SF599	APPROPRIATED FUND BALANCE	100,000.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>866,858.60</u>
	TOTAL ASSETS	<u><u>1,504,407.99</u></u>

**TOWN OF SARDINIA  
FIRE PROTECTION DISTRICT**

**TRIAL BALANCE**

**OCTOBER 31, 2025**

---

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

SF600	ACCOUNTS PAYABLE	0.00
SF630	DUE TO OTHER FUNDS	0.00
	TOTAL LIABILITIES	<u>0.00</u>

**FUND BALANCE**

SF821	RESERVE FOR ENCUMBRANCES	0.00
SF878	SPECIAL RESERVE	29,263.00
SF909	FUND BALANCE - UNRESERVED	641,725.37
	TOTAL FUND BALANCE	<u>670,988.37</u>

**BUDGETARY & REVENUE**

SF960	APPROPRIATIONS	467,978.39
SF962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
SF980	REVENUES	365,441.23
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>833,419.62</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u><u>1,504,407.99</u></u>

**TOWN OF SARDINIA**  
**FIRE PROTECTION DISTRICT**  
**DETAIL OF REVENUES**  
OCTOBER 31, 2025

		Modified budget	Earned 2025	Unearned Balance	%
<b>REAL PROPERTY TAXES</b>					
SF1001	REAL PROPERTY TAXES	200,000.00	200,000.00	0.00	0.0
	TOTAL REAL PROPERTY TAXES	200,000.00	200,000.00	0.00	0.0
<b>USE OF MONEY AND PROPERTY</b>					
SF2401	INTEREST & EARNINGS	4,500.00	1,963.23	2,536.77	56.4
	TOTAL USE OF MONEY AND PROPERTY	4,500.00	1,963.23	2,536.77	56.4
<b>INTERFUND TRANSFERS</b>					
SF5031	INTERFUND TRANSFER	163,478.39	163,478.00	0.39	0.0
	TOTAL INTERFUND TRANSFERS	163,478.39	163,478.00	0.39	0.0
	TOTAL REVENUES:	367,978.39	365,441.23	2,537.16	0.7

**TOWN OF SARDINIA**  
**FIRE PROTECTION DISTRICT**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
<b>GENERAL GOVERNMENT SUPPORT</b>						
<b>SPECIAL ITEMS</b>						
SF1990.400	Contingent	10,000.00	0.00	0.00	10,000.00	100.0
TOTAL SPECIAL ITEMS		10,000.00	0.00	0.00	10,000.00	100.0
TOTAL GENERAL GOVERNMENT SUPPORT		10,000.00	0.00	0.00	10,000.00	100.0
<b>PUBLIC SAFETY</b>						
<b>FIRE PROTECTION</b>						
<b>CONTRACTUAL EXPENSE</b>						
SF3410.410	GRANT WRITER	5,000.00	0.00	0.00	5,000.00	100.0
SF3410.430	FIRE PROTECTION - WATER	0.00	10,737.00	0.00	-10,737.00	0.0
SF3410.440	FIRE PROTECTION - FIRE COMPANY DISPATCH	25,000.00	15,964.00	0.00	9,036.00	36.1
SF3410.471	FIRE PROTECTION - SNOW PLOWING	750.00	0.00	0.00	750.00	100.0
SF3410.480	FIRE PROTECTION - CONTRACTUAL	252,182.21	252,182.21	0.00	0.00	0.0
SF3410.491	FIRE PROTECTION - CNT APPARATUS	83,546.18	83,546.18	0.00	0.00	0.0
TOTAL CONTRACTUAL EXPENSE		366,478.39	362,429.39	0.00	4,049.00	1.1
TOTAL FIRE PROTECTION		366,478.39	362,429.39	0.00	4,049.00	1.1
TOTAL PUBLIC SAFETY		366,478.39	362,429.39	0.00	4,049.00	1.1
<b>EMPLOYEE BENEFITS</b>						
<b>EMPLOYEE BENEFITS</b>						
SF9010.800	RETIREMENT BENEFIT - LOSAP	55,000.00	25,338.00	0.00	29,662.00	53.9
SF9040.800	WORKERS COMPENSATION	30,000.00	7,831.22	0.00	22,168.78	73.9
SF9089.800	OTHER BENEFITS/CANCER BILL	6,500.00	3,281.60	0.00	3,218.40	49.5
TOTAL EMPLOYEE BENEFITS		91,500.00	36,450.82	0.00	55,049.18	60.2
TOTAL EXPENDITURES:		467,978.39	398,880.21	0.00	69,098.18	14.8

**TOWN OF SARDINIA - FIRE PROTECTION DISTRICT****BALANCE SHEET**

OCTOBER 31, 2025

**ASSETS**

SF200	CASH - CHECKING	0.00
SF200.5	LOSAP ASSET	560,547.00
SF201	CASH - SAVINGS	66,490.39
SF205	LOSAP	0.00
SF391	DUE FROM OTHER FUNDS	0.00
SF480	PREPAID ASSET	10,512.00
	TOTAL	<u>637,549.39</u>

**LIABILITIES AND FUND BALANCE**

SF600	ACCOUNTS PAYABLE	0.00
SF630	DUE TO OTHER FUNDS	0.00
	TOTAL	<u>0.00</u>

	UNEXPENDED FUND BALANCE	<u>637,549.39</u>
	TOTAL LIABILITIES & FUND BALANCE	<u>637,549.39</u>

**TOWN OF SARDINIA**  
**FIRE PROTECTION DISTRICT**  
**SUMMARY OF REVENUES**  
OCTOBER 31, 2025

	Modified budget	Earned 2025	Unearned Balance	%
<b>REAL PROPERTY TAXES</b>	200,000.00	200,000.00	0.00	0.0
<b>USE OF MONEY AND PROPERTY</b>	4,500.00	1,963.23	2,536.77	56.4
<b>INTERFUND TRANSFERS</b>	163,478.39	163,478.00	0.39	0.0
<b>TOTAL REVENUES:</b>	367,978.39	365,441.23	2,537.16	0.7

**TOWN OF SARDINIA**  
**FIRE PROTECTION DISTRICT**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
GENERAL GOVERNMENT SUPPORT	10,000.00	0.00	0.00	10,000.00	100.0
PUBLIC SAFETY	366,478.39	362,429.39	0.00	4,049.00	1.1
EMPLOYEE BENEFITS	91,500.00	36,450.82	0.00	55,049.18	60.2
TOTAL EXPENDITURES:	467,978.39	398,880.21	0.00	69,098.18	14.8

**TOWN OF SARDINIA**  
**FIRE PROTECTION DISTRICT**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
<b>GENERAL GOVERNMENT SUPPORT</b>					
<b>SPECIAL ITEMS</b>	10,000.00	0.00	0.00	10,000.00	100.0
TOTAL GENERAL GOVERNMENT SUPPORT	10,000.00	0.00	0.00	10,000.00	100.0
<b>PUBLIC SAFETY</b>					
<b>FIRE PROTECTION</b>	366,478.39	362,429.39	0.00	4,049.00	1.1
TOTAL PUBLIC SAFETY	366,478.39	362,429.39	0.00	4,049.00	1.1
<b>EMPLOYEE BENEFITS</b>					
<b>EMPLOYEE BENEFITS</b>	91,500.00	36,450.82	0.00	55,049.18	60.2
TOTAL EMPLOYEE BENEFITS	91,500.00	36,450.82	0.00	55,049.18	60.2
TOTAL EXPENDITURES:	467,978.39	398,880.21	0.00	69,098.18	14.8

**TOWN OF SARDINIA  
LIGHTING FUND  
TRIAL BALANCE  
OCTOBER 31, 2025**

---

**ASSETS****CASH**

SL200	CASH - CHECKING	0.00
SL201	CASH - SAVINGS	33,079.23
	TOTAL CASH	<u>33,079.23</u>

**OTHER RECEIVABLES**

SL391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	<u>0.00</u>

**BUDGETARY & EXPENSE ACCOUNTS**

SL510	ESTIMATED REVENUES	21,900.00
SL521	ENCUMBRANCES	0.00
SL522	EXPENDITURES	9,984.38
SL599	APPROPRIATED FUND BALANCE	2,000.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>33,884.38</u>
	TOTAL ASSETS	<u><u>66,963.61</u></u>

**TOWN OF SARDINIA  
LIGHTING FUND  
TRIAL BALANCE  
OCTOBER 31, 2025**

---

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

SL600	ACCOUNTS PAYABLE	413.00
SL630	DUE TO OTHER FUNDS	0.00
SL631	DUE TO OTHER GOVERNMENTS	0.00
	TOTAL LIABILITIES	<u>413.00</u>

**FUND BALANCE**

SL821	RESERVE FOR ENCUMBRANCES	0.00
SL909	FUND BALANCE - UNRESERVED	20,812.23
	TOTAL FUND BALANCE	<u>20,812.23</u>

**BUDGETARY & REVENUE**

SL960	APPROPRIATIONS	23,900.00
SL962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
SL980	REVENUES	21,838.38
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>45,738.38</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u><u>66,963.61</u></u>

**TOWN OF SARDINIA**

**LIGHTING FUND**

**DETAIL OF REVENUES**

OCTOBER 31, 2025

		Modified budget	Earned 2025	Unearned Balance	%
<b>REAL PROPERTY TAXES</b>					
SL1001	REAL PROPERTY TAXES	21,300.00	21,300.00	0.00	0.0
	TOTAL REAL PROPERTY TAXES	21,300.00	21,300.00	0.00	0.0
<b>USE OF MONEY AND PROPERTY</b>					
SL2401	INTEREST & EARNINGS	600.00	538.38	61.62	10.3
	TOTAL USE OF MONEY AND PROPERTY	600.00	538.38	61.62	10.3
	TOTAL REVENUES:	21,900.00	21,838.38	61.62	0.3

**TOWN OF SARDINIA**  
**LIGHTING FUND**  
**DETAIL OF EXPENDITURES**  
OCTOBER 31, 2025

		Modified budget	Expended 2025	Unencumbered Encumbered	balance	% Remaining
<b>TRANSPORTATION</b>						
<b>LIGHTING</b>						
<b>CONTRACTUAL EXPENSE</b>						
SL5182.413	LIGHTING - CHAFEE HAMLET	3,000.00	1,432.67	0.00	1,567.33	52.2
SL5182.414	LIGHTING - ALLEN WEST	800.00	415.48	0.00	384.52	48.1
SL5182.421	LIGHTING - SAR. HAMLET	9,000.00	4,586.19	0.00	4,413.81	49.0
SL5182.422	LIGHTING - MILLER AVE	6,000.00	1,397.80	0.00	4,602.20	76.7
SL5182.423	LIGHTING - ALLEN WEST	1,500.00	454.24	0.00	1,045.76	69.7
SL5182.424	LIGHTING - TIMELESS & JOSHUA	3,600.00	1,698.00	0.00	1,902.00	52.8
	TOTAL CONTRACTUAL EXPENSE	23,900.00	9,984.38	0.00	13,915.62	58.2
	TOTAL LIGHTING	23,900.00	9,984.38	0.00	13,915.62	58.2
	TOTAL TRANSPORTATION	23,900.00	9,984.38	0.00	13,915.62	58.2
	TOTAL EXPENDITURES:	23,900.00	9,984.38	0.00	13,915.62	58.2

## TOWN OF SARDINIA - LIGHTING FUND

### BALANCE SHEET

OCTOBER 31, 2025

#### ASSETS

SL200	CASH - CHECKING	0.00
SL201	CASH - SAVINGS	33,079.23
SL391	DUE FROM OTHER FUNDS	0.00
	TOTAL	33,079.23

#### LIABILITIES AND FUND BALANCE

SL600	ACCOUNTS PAYABLE	413.00
SL630	DUE TO OTHER FUNDS	0.00
SL631	DUE TO OTHER GOVERNMENTS	0.00
	TOTAL	413.00

	UNEXPENDED FUND BALANCE	32,666.23
	TOTAL LIABILITIES & FUND BALANCE	33,079.23

**TOWN OF SARDINIA**  
**LIGHTING FUND**  
**SUMMARY OF REVENUES**  
OCTOBER 31, 2025

	Modified budget	Earned 2025	Unearned Balance	%
<b>REAL PROPERTY TAXES</b>	21,300.00	21,300.00	0.00	0.0
<b>USE OF MONEY AND PROPERTY</b>	600.00	538.38	61.62	10.3
<b>TOTAL REVENUES:</b>	21,900.00	21,838.38	61.62	0.3

**TOWN OF SARDINIA**  
**LIGHTING FUND**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
TRANSPORTATION	23,900.00	9,984.38	0.00	13,915.62	58.2
TOTAL EXPENDITURES:	23,900.00	9,984.38	0.00	13,915.62	58.2

**TOWN OF SARDINIA**  
**LIGHTING FUND**  
**SUMMARY OF EXPENDITURES**  
OCTOBER 31, 2025

	Modified budget	Expended 2025	Encumbered	Unencumbered balance	% Remaining
TRANSPORTATION					
LIGHTING	23,900.00	9,984.38	0.00	13,915.62	58.2
TOTAL TRANSPORTATION	23,900.00	9,984.38	0.00	13,915.62	58.2
TOTAL EXPENDITURES:	23,900.00	9,984.38	0.00	13,915.62	58.2