

*AGENDA*  
**BRIDGEWATER TOWN COUNCIL**

November 10, 2025

Times are estimates and may not reflect the actual progress of the meeting.

- |           |  |  |
|-----------|--|--|
| 7:00 p.m. | <b>Public Hearing</b> – Lease of Public Property: Wells Fargo ATM<br><i>Hearing delayed per Wells Fargo request for further site study</i>   | <i>All persons may speak at this time, and all persons are asked to refrain from interjecting at other times.</i>                      |
| 7:01 p.m. | <b>Call to Order: Mayor Ted W. Flory</b>   |  |
| 7:02 p.m. | <b>Invocation: Mr. A. Fontaine Canada</b>  |  |
| 7:04 p.m. | <b>Visitors</b> _____  |  |
| 7:09 p.m. | <b>Minutes of previous meeting: Ms. Morgan Shirkey</b>   | <i>Remember that this is a time for your views to be heard. Don't expect a lot of dialogue but know that the Council is listening.</i> |
| 7:10 p.m. | <b>Finance and Ordinance Committees:</b><br>1. Finance: Mr. Steven Schofield<br>a. Treasurer's Report for the month of October<br>b. Bills for the month of October<br>c. Presentation of Audit<br>2. Ordinance Committee: Dr. William Miracle                                   |  |
| 7:17 p.m. | <b>Administrative Report: Mr. J. Jay Litten</b><br>1. Wellness Quarter Update<br>2. Columbia Gas<br>3. Sipe Center Books   |  |
| 7:27 p.m. | <b>Public Works and Recreation Commission:</b><br>1. Public Works: Mr. Fontaine Canada & Ms. Megan Byler<br>a. Breezewood Vault Update<br>b. APEX Sidewalk<br>c. Millview Pump Station<br>2. Recreation: Ms. Stephanie L. Curtis & Ms. Megan Byler<br>a. Ice Skating Opening Day |  |
| 7:35 p.m. | <b>Community Relations and Economic Development:</b><br>1. Community Relations: Mr. Travis Bowman<br>a. Upcoming Tree Lighting Ceremony<br>2. Economic Development: Mr. Jim Tongue<br>a. Macado's  |  |
| 7:40 p.m. | <b>Mayor's Report</b>  |  |
| 7:42 p.m. | <b>Adjournment</b>   |  |

*It is the policy of the Town of Bridgewater, Virginia, that persons in attendance may elect to sit or stand during invocations, as they see fit, and that they may take part in the invocation or refrain from doing so, as they choose. Prayers offered by council members reflect their personal beliefs. All persons are counseled that disruptive behavior is not allowed during the invocation or any other time.*

# MINUTES

## BRIDGEWATER TOWN COUNCIL

October 14, 2025

*Present: Mayor Ted W. Flory Council: Steven A. Schofield, William D. Miracle, Travis L. Bowman, A. Fontaine Canada, James M. Tongue.*

*Absent: Stephanie L. Curtis.*

The Bridgewater Town Council met in regular session on October 14, 2025, at Sipe Center, 100 North Main Street, Bridgewater, Virginia.

**Call to Order:** Mayor Flory called the Council to order at 7:00 p.m.

**Invocation:** Mr. Canada gave the invocation.

**Visitors:** Anthony Smith (207 West View Street) raised multiple concerns to Council about projects around town.

**Minutes:** Ms. Morgan Shirkey

September minutes were approved as presented.

**Finance:**

1. **September Treasurer's Report (Attached).**

*Mr. Schofield moved that the September 2025 Treasurer's Report be accepted for submission to audit. Seconded by Dr. Miracle. The motion carried unanimously as follows: Those voting aye: Schofield, Miracle, Bowman, Flory, Canada, Tongue. Those voting nay: None. Absent: Curtis.*

2. **September Bills (Attached).**

*Mr. Schofield moved to appropriate and authorize the payment of September bills in the amount of \$215,555.32 and to ratify the earlier payment of bills totaling \$331,204.12, all as reviewed and approved by Town staff and the Finance Committee Chairman. Seconded by Mr. Tongue. The motion carried unanimously as follows: Those voting aye: Schofield, Miracle, Bowman, Flory, Canada, Tongue. Those voting nay: None. Absent: Curtis.*

**Ordinance:** Dr. William Miracle

No report was submitted.

**Administrative Report:** Mr. J. Jay Litten

1. **Wellness Quarter Construction.** The County's preconstruction meeting was on site today, with Erosion and Sediment Control work possibly beginning this week. Today was the last day open for the tennis center for some time—we've said to expect 13 months but hope to do better. All of Harman's final pricing has come in. We thought it would be a \$6.7 million building and the contract had this as a guaranteed maximum price, with final pricing coming in at \$6,699,664.

2. **Addressing Visitor Concerns.** Council is aware of all the concerns raised earlier, but to inform those unaware, we will elaborate. The TA pedestrian signal was addressed the night it was run over, and we had a new one ordered by Monday morning after the Friday accident, but it takes a while to get people here to put it in. The Breezewood Vault went in when the neighborhood did in the 1960s

and hasn't been thought out completely since then and people just tweaked things to help, which caused problems elsewhere in the system. We've now entirely re-engineered it, and work should be complete at the end of October. Signaling does continue to be a problem, but the data company that sets the initial AI parameters didn't collect the data the way they meant and had to go back and collect it again putting us a month or so behind schedule.

**Public Works:** Mr. A. Fontaine Canada and Ms. Megan S. Byler

No report was submitted.

**Recreation Commission:** Ms. Stephanie L. Curtis and Ms. Megan S. Byler

1. **Shiverwood.** Shiverwood is officially open, with several swings, a climbing rock, and two small picnic shelters. We hope this park grows over time as we add things, run electrical to shelters, et cetera, but for now it's open and used regularly.
2. **Depot Update.** We've been working on updating the depot at Oakdale, with new paint, replacing the decking, and soon a roof replacement. This has been a maintenance project, with office staff digging through historical records to make it as authentic as we can. Jim has designed a few signs to identify the Depot and give a brief history of the building's use. Mayor Flory noted the color really pops and used to be yellow. Ms. Byler noted that Tuscan Red was commonly used in 1896 around when the depots were being built, so there is reason to believe the depot in Bridgewater would have been this color but was painted a creamy yellow color in 1992 when it was moved to Oakdale. Mr. Schofield asked about plans for the interior and Ms. Byler said it's rough inside, and for now it's used for storage but there are features inside such as the old ticket window that could be renovated later.
3. **Photo Contest Recap.** Ms. Byler remarked that this is our 10<sup>th</sup> year of the contest and it's changed a lot from setting up hard copies of the photos, framed and displayed in Arey Hall for people to see, to our digital platform now. The video of our contest winners was shown, but all submissions are available online.

**Community Relations:** Mr. Travis Bowman

1. **Halloween at Oakdale.** Trick or treating at Oakdale will be on Sunday, October 26 from 2-4 p.m. around the soccer field and will include a costume contest for those interested. The contest has four categories: funniest, spookiest, most creative, and group themed. We thank all the organizations, businesses, and groups that help make this event possible.

**Economic Development Committee:** Mr. Jim Tongue

No report was submitted.

**Mayor's Report:** Mayor Ted W. Flory

1. **Monthly Police Report.**
2. **Veteran's Day Event.** Council member Miracle brought up that TA is doing their annual Veteran's Day event at the school in November and it's always a nice event.

**Adjournment – 7:23 p.m.**

**TOWN OF BRIDGEWATER- CUMULATIVE MONTHLY FINANCE SUMMARY**

**(\$000)**

2025-2026	ESTIMATED			ACTUAL			CASH IN BANK	NOTES
	REVENUE	EXPENSES	DIFFERENCES	REVENUE	EXPENSES	DIFFERENCES		
1 Month (Jul 31)	934	835	99	905	788	117	4253	
2 Months (Aug 31)	1715	1951	(236)	1781	1924	(143)	4030	
3 Months (Sep 30)	2756	2743	13	2745	2874	(129)	4086	
4 Months (Oct 31)	3542	3660	(118)	3504	3681	(177)	4069	
5 Months (Nov 30)	4572	4483	89					
6 Months (Dec 31)	5870	5525	345					
7 Months (Jan 31)	6714	6635	79					
8 Months (Feb 28)	7582	7559	23					
9 Months (Mar 31)	8830	8369	461					
10 Months (Apr 30)	9581	9233	348					
11 Months (May 31)	10493	10123	370					
12 Months (Jun 30)	11636	11636	0					

## TOWN OF BRIDGEWATER

### Revenues and Expenditures

For the Month Ended October 31, 2025

	<u>Budget For Year</u>	<u>Estimated for 4 Months</u>	<u>Actual for 4 Months</u>
<u>Revenues and Other Sources</u>			
General Property Taxes	488,000.00	102,000.00	102,620.67
Other Local Taxes	2,919,650.00	864,325.00	857,693.48
Local Fees	131,800.00	10,600.00	11,779.06
Permits	5,600.00	1,850.00	2,616.14
Fines & Forfeitures	14,000.00	4,675.00	14,278.74
Revenue from Services	167,200.00	27,100.00	24,470.81
Revenue from the Use of Money & Property	257,800.00	121,250.00	124,695.36
Sipe Center	212,900.00	70,525.00	58,257.90
Miscellaneous	100,900.00	25,800.00	75,120.05
Categorical Aid	1,891,520.00	365,050.00	315,656.62
Proceeds from Financing	0.00	0.00	0.00
Funds Carried Forward(General Fund)	202,000.00	202,000.00	202,000.00
Stormwater Management	202,900.00	67,600.00	69,998.46
Sanitation	725,200.00	241,725.00	245,643.18
Water	1,549,884.00	522,584.00	548,866.20
Sewer	2,766,519.00	914,825.00	849,877.27
Totals:	<u>11,635,873.00</u>	<u>3,541,909.00</u>	<u>3,503,573.94</u>
<u>Expenditures</u>			
Town Council	48,800.00	625.00	450.89
Manager's Office	742,248.00	249,900.00	236,083.35
Legal Services	35,000.00	11,675.00	21,109.62
Independent Auditor	55,700.00	30,000.00	45,400.00
Treasurer's Office	333,600.00	107,425.00	102,566.99
Police Department	1,343,000.00	424,600.00	465,813.96
Public Works Department	240,600.00	76,750.00	98,314.01
Highways, Streets, Sidewalks	1,391,108.00	333,925.00	187,355.77
Street Lights	98,327.00	32,775.00	33,541.69
General Properties	524,380.00	157,300.00	352,601.81
Parks	1,005,603.00	258,375.00	257,613.23
Recreation	454,800.00	144,625.00	136,028.17
Community Development	272,800.00	122,700.00	107,220.55
Sipe Center	450,212.00	148,800.00	144,209.79
Economic Development	75,000.00	26,000.00	8,897.29
Insurance	140,000.00	35,000.00	33,302.75
Fund Balance	411,100.00	137,000.00	138,170.00
Bad Debts	0.00	0.00	0.00
Debt Service	274,235.00	59,692.00	59,742.11
Storm Water Management	193,966.00	83,291.00	65,142.72
Sanitation & Waste Removal	773,300.00	247,800.00	236,720.00
Water Treatment	718,300.00	251,925.00	252,842.77
Water Distribution	604,367.00	197,700.00	134,988.73
Sewer Department	1,449,427.00	522,606.00	563,132.89
Totals:	<u>11,635,873.00</u>	<u>3,660,489.00</u>	<u>3,681,249.09</u>
Excesses (Deficiency of Revenue Over Expenditures)	<u>0.00</u>	<u>(118,580.00)</u>	<u>(177,675.15)</u>

**STATEMENT OF REVENUES**

For the Month Ended October 31, 2025

	For the Month Ended 10/31/25		For the 4 Month Ended 10/31/25	
	Estimated	Actual	Estimated	Actual
<b><u>General Property Taxes</u></b>				
Personal Property Taxes	0.00	257.83	0.00	257.83
Personal Property Taxes(State Portion)	0.00	0.00	102,000.00	102,034.14
Penalties and Interest on Taxes	0.00	4.12	0.00	328.70
<b>Total:</b>	<b>0.00</b>	<b>261.95</b>	<b>102,000.00</b>	<b>102,620.67</b>
<b><u>Other Local Taxes</u></b>				
Local Sales & Use Taxes	34,250.00	37,065.01	137,000.00	138,180.37
Communications Tax	4,900.00	4,934.19	19,600.00	19,491.44
Consumption Tax	1,850.00	1,475.05	7,375.00	7,612.93
Consumer's Utility Taxes	65,325.00	48,214.81	261,325.00	242,906.29
Cigarette Tax	4,050.00	2,660.50	8,100.00	6,394.62
Business License Taxes	0.00	377.40	0.00	1,487.83
Transient Occupancy Tax	1,550.00	1,126.74	4,500.00	4,586.84
Bank Stock Taxes	0.00	0.00	0.00	0.00
Meals Tax	140,000.00	170,769.52	426,425.00	437,033.16
<b>Total:</b>	<b>251,925.00</b>	<b>266,623.22</b>	<b>864,325.00</b>	<b>857,693.48</b>
<b><u>Local Fees</u></b>				
Motor Vehicle License Fee	0.00	0.00	0.00	0.00
Right-of Way Fees	1,325.00	2,787.95	5,275.00	7,774.06
Passport Application Fees	1,325.00	790.00	5,325.00	4,005.00
<b>Total:</b>	<b>2,650.00</b>	<b>3,577.95</b>	<b>10,600.00</b>	<b>11,779.06</b>
<b><u>Permits</u></b>				
Zoning, Erosion Permits	450.00	269.16	1,850.00	2,616.14
<b>Total:</b>	<b>450.00</b>	<b>269.16</b>	<b>1,850.00</b>	<b>2,616.14</b>
<b><u>Fines &amp; Forfeitures</u></b>				
Fines & Forfeitures	1,175.00	655.62	4,675.00	14,278.74
<b>Total:</b>	<b>1,175.00</b>	<b>655.62</b>	<b>4,675.00</b>	<b>14,278.74</b>
<b><u>Revenue from Services</u></b>				
Rental Fees - Generation Park	0.00	0.00	0.00	0.00
Rental Fees - Mini Golf & Par 3	4,100.00	2,704.75	27,100.00	24,470.81
<b>Total:</b>	<b>4,100.00</b>	<b>2,704.75</b>	<b>27,100.00</b>	<b>24,470.81</b>
<b><u>Sipe Center</u></b>				
Concessions	3,875.00	1,957.96	17,775.00	17,167.64
Live Performances	15,500.00	3,073.81	30,200.00	18,355.26
Sponsorships	7,900.00	11,300.00	7,900.00	11,300.00
Movies	3,375.00	2,140.00	13,500.00	9,435.00
Space Rental	0.00	430.00	1,150.00	2,000.00
<b>Total:</b>	<b>30,650.00</b>	<b>18,901.77</b>	<b>70,525.00</b>	<b>58,257.90</b>
<b><u>Revenue from use of Money &amp; Property</u></b>				
Interest on Bank Deposits	8,325.00	12,977.78	33,325.00	45,079.55
Rental of General Property/Shelters	650.00	(75.00)	2,600.00	2,730.00
Rental of Tennis Facilities	2,125.00	75.00	8,525.00	4,078.87
Sale of Vehicles	0.00	0.00	0.00	0.00
Sale of Material & Supplies	1,000.00	200.00	4,000.00	1,300.00
Sale of Real Estate	0.00	0.00	0.00	0.00
Public Communication Service Rent	35,200.00	0.00	72,800.00	71,506.94
<b>Total:</b>	<b>47,300.00</b>	<b>13,177.78</b>	<b>121,250.00</b>	<b>124,695.36</b>
<b><u>Miscellaneous/Donations</u></b>				
Miscellaneous	1,075.00	19,575.58	4,325.00	44,396.55
Gifts & Donations from Private Sources	0.00	0.00	250.00	0.00
Cemetery Lots	0.00	0.00	0.00	500.00
Classes, Camps, Festivals	0.00	1,660.00	2,000.00	11,000.00
Brick Donations	0.00	0.00	0.00	0.00
Town of Mt. Crawford	0.00	0.00	19,225.00	19,223.50
<b>Total:</b>	<b>1,075.00</b>	<b>21,235.58</b>	<b>25,800.00</b>	<b>75,120.05</b>

**STATEMENT OF REVENUES**

For the Month Ended October 31, 2025

	For the Month Ended 10/31/25		For the 4 Month Ended 10/31/25	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<b><u>Categorical Aid</u></b>				
VDOT Secondary Maintenance	0.00	0.00	199,675.00	198,045.32
VDOT Primary Maintenance	0.00	0.00	68,100.00	67,551.96
Overweight Permit Fee Revenue	0.00	0.00	0.00	103.70
Vehicle Rental Tax	0.00	0.00	250.00	0.00
Riverwalk Grant	0.00	0.00	5,000.00	0.00
Main St Crosswalk Grant	0.00	0.00	5,000.00	0.00
B-Safe Crosswalks Grant	0.00	0.00	5,000.00	0.00
Gen-Oak Connector Grant	10,000.00	0.00	20,000.00	4,969.64
Law Enforcement Assistance Funds	0.00	0.00	42,025.00	42,036.00
Misc. Grants	0.00	2,950.00	20,000.00	2,950.00
Police Grants	0.00	0.00	0.00	0.00
Litter Control Grant	0.00	0.00	0.00	0.00
<b>Total:</b>	<u>10,000.00</u>	<u>2,950.00</u>	<u>365,050.00</u>	<u>315,656.62</u>
<b><u>Proceeds from Financing</u></b>				
Short Term Financing	0.00	0.00	0.00	0.00
Capital Financing	0.00	0.00	0.00	0.00
<b>Total:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>Funds Carried Forward</u></b>				
Funds Carried Forward	0.00	0.00	202,000.00	202,000.00
<b>Total:</b>	<u>0.00</u>	<u>0.00</u>	<u>202,000.00</u>	<u>202,000.00</u>
<b>Total Revenue General Fund:</b>	<u>349,325.00</u>	<u>330,357.78</u>	<u>1,795,175.00</u>	<u>1,789,188.83</u>

**STATEMENT OF REVENUES**  
 For the Month Ended October 31, 2025

	For the Month Ended 10/31/25		For the 4 Month Ended 10/31/25	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<b><u>Stormwater Management</u></b>				
Monthly Utility Fee	16,900.00	17,512.08	67,600.00	69,998.46
<b>Total:</b>	<u>16,900.00</u>	<u>17,512.08</u>	<u>67,600.00</u>	<u>69,998.46</u>
<b><u>Sanitation Revenue</u></b>				
Refuse Collection Charges	56,650.00	57,980.57	226,575.00	230,364.74
Recycling/Vegetation Recycling Fees	3,500.00	3,545.88	14,025.00	14,124.24
Recycle Reimbursement	275.00	254.00	1,125.00	1,154.20
<b>Total:</b>	<u>60,425.00</u>	<u>61,780.45</u>	<u>241,725.00</u>	<u>245,643.18</u>
<b><u>Water Revenue</u></b>				
Charges of Services	121,000.00	130,544.12	478,000.00	495,800.69
Connection Fees	8,900.00	4,321.00	35,884.00	32,793.25
Penalties	2,175.00	1,790.47	8,700.00	7,839.80
Bad Debt	0.00	0.00	0.00	0.00
Grants	0.00	0.00	0.00	12,432.46
<b>Total:</b>	<u>132,075.00</u>	<u>136,655.59</u>	<u>522,584.00</u>	<u>548,866.20</u>
<b><u>Sewer Revenue</u></b>				
Charges for Services	202,000.00	201,693.00	813,500.00	773,304.73
Connection Fees	23,275.00	9,074.00	93,125.00	68,865.23
Penalties	2,000.00	1,665.47	8,000.00	7,207.31
Proceeds from Capital Financing	0.00	0.00	0.00	0.00
Sewer Surcharge	0.00	0.00	0.00	0.00
HRRSA Board Contribution	100.00	100.00	200.00	500.00
<b>Total:</b>	<u>227,375.00</u>	<u>212,532.47</u>	<u>914,825.00</u>	<u>849,877.27</u>
<b>Total Revenue Enterprise Funds:</b>	<u>436,775.00</u>	<u>428,480.59</u>	<u>1,746,734.00</u>	<u>1,714,385.11</u>
<b>TOTAL REVENUE:</b>	<u>786,100.00</u>	<u>758,838.37</u>	<u>3,541,909.00</u>	<u>3,503,573.94</u>

**Cash in the Bank**

**Sep 30, 2025**

**Oct 31, 2025**

	1,852,382.82	LGIP -(Fund Balance)	1,895,981.86
	449,049.84	LGIP(ARPA)	450,659.38
	550,104.87	LGIP(Wellness Quarter)	552,075.45
	1,234,287.62	F & M Bank- Checking(Sweep Acct)	1,170,015.94
	100.00	Farmers & Merchants Payroll Acct.	100.00
<b>Total:</b>	<u>4,085,925.15</u>		<u>4,068,832.63</u>

**Comparative Statement of Appropriations with Expenses**  
For the Month Ended October 31, 2025

	For the Month Ended 10/31/25		For the 4 Month Ended 10/31/25	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<b><u>Town Council</u></b>				
Personal Services	0.00	31.17	0.00	124.68
Fringe Benefits	0.00	2.38	0.00	10.61
Other Charges	150.00	169.79	625.00	315.60
<b>Total:</b>	<u>150.00</u>	<u>203.34</u>	<u>625.00</u>	<u>450.89</u>
<b><u>Manager's Office</u></b>				
Personal Services	38,000.00	36,296.67	170,750.00	165,563.84
Fringe Benefits	15,000.00	13,423.87	67,500.00	56,902.08
Contractual Services	1,250.00	1,055.35	5,000.00	3,731.51
Other Charges	1,650.00	4,493.87	6,650.00	9,885.92
Capital Outlay	0.00	0.00	0.00	0.00
<b>Total:</b>	<u>55,900.00</u>	<u>55,269.76</u>	<u>249,900.00</u>	<u>236,083.35</u>
<b>Total:</b>	<u>2,925.00</u>	<u>1,317.85</u>	<u>11,675.00</u>	<u>21,109.62</u>
<b><u>Legal Services</u></b>				
<b>Total:</b>	<u>8,500.00</u>	<u>5,500.00</u>	<u>30,000.00</u>	<u>45,400.00</u>
<b><u>Independent Auditor</u></b>				
<b>Total:</b>				
<b><u>Treasurer's Office</u></b>				
Personal Services	16,200.00	13,981.34	73,000.00	68,891.32
Fringe Benefits	6,450.00	6,003.53	29,175.00	27,031.58
Contractual Services	900.00	3,311.25	3,600.00	4,450.69
Other Charges	425.00	1,474.30	1,650.00	2,193.40
Capital Outlay	0.00	0.00	0.00	0.00
<b>Total:</b>	<u>23,975.00</u>	<u>24,770.42</u>	<u>107,425.00</u>	<u>102,566.99</u>
<b><u>Police Department</u></b>				
Personal Services	56,950.00	58,564.39	256,275.00	261,753.26
Personal Services (overtime)	2,300.00	1,732.79	15,100.00	12,437.80
Fringe Benefits	22,550.00	24,912.14	100,550.00	100,420.34
Auto Repair	450.00	170.00	1,800.00	724.96
Gas, Oil, Tires, etc.	2,150.00	1,799.52	8,650.00	8,113.58
Contractual Services	3,150.00	1,802.57	30,200.00	31,313.98
Other	3,000.00	2,305.21	12,025.00	8,250.04
Capital Outlay	0.00	0.00	0.00	42,800.00
<b>Total:</b>	<u>90,550.00</u>	<u>91,286.62</u>	<u>424,600.00</u>	<u>465,813.96</u>
<b><u>Public Works Department</u></b>				
Personal Service	11,425.00	11,367.63	51,425.00	56,251.35
Fringe Benefits	4,700.00	5,506.44	21,350.00	23,027.57
Contractual Services	850.00	886.75	3,350.00	12,915.14
Contractual - Consulting	0.00	1,796.25	0.00	2,621.25
Other	175.00	102.01	625.00	3,498.70
Capital Outlay	0.00	0.00	0.00	0.00
<b>Total:</b>	<u>17,150.00</u>	<u>19,659.08</u>	<u>76,750.00</u>	<u>98,314.01</u>

**Comparative Statement of Appropriations with Expenses**

For the Month Ended October 31, 2025

	For the Month Ended 10/31/25		For the 4 Month Ended 10/31/25	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<b><u>Highways, Streets, Bridges &amp; Sidewalks</u></b>				
Personal Services	12,000.00	7,273.64	53,950.00	57,067.28
Fringe Benefits	5,300.00	4,795.06	23,900.00	22,073.19
Contractual Services	8,850.00	11,492.51	35,400.00	29,937.23
Street Paving	0.00	0.00	0.00	0.00
Capital Outlay(Equipment)	0.00	0.00	0.00	0.00
Other Charges	4,175.00	4,304.16	16,675.00	67,653.82
Crosswalks Gen Oak/BRCC	50,000.00	1,171.25	56,000.00	1,379.25
Crosswalks Main Street	60,000.00	1,313.25	66,000.00	2,155.25
Gen Oak Connector Phase II	0.00	1,742.25	23,000.00	7,089.75
Capital Outlay	14,000.00	0.00	59,000.00	0.00
<b>Total:</b>	<b>154,325.00</b>	<b>32,092.12</b>	<b>333,925.00</b>	<b>187,355.77</b>
<b><u>Street Lights</u></b>				
<b>Total:</b>	<b>8,200.00</b>	<b>8,718.11</b>	<b>32,775.00</b>	<b>33,541.69</b>
<b><u>General Properties</u></b>				
Personal Services	16,800.00	11,937.68	75,575.00	51,964.95
Fringe Benefits	7,575.00	6,954.36	34,075.00	28,618.68
Contractual Services	9,150.00	5,995.00	36,650.00	27,786.71
Contractual Services - Consulting	0.00	0.00	0.00	0.00
Other Charges	2,750.00	2,174.38	11,000.00	5,597.47
Capital Outlay	0.00	17,602.50	0.00	238,634.00
<b>Total:</b>	<b>36,275.00</b>	<b>44,663.92</b>	<b>157,300.00</b>	<b>352,601.81</b>
<b><u>Parks</u></b>				
Personal Services	22,300.00	33,651.29	100,275.00	126,594.25
Fringe Benefits	8,400.00	9,959.22	38,050.00	38,614.26
Contractual Services	5,425.00	4,149.99	26,700.00	23,380.95
Other Charges	5,850.00	6,954.42	23,350.00	22,518.15
Capital Outlay - Riverwalk	20,000.00	0.00	26,000.00	7,366.00
Capital Outlay ( or Contingency)	0.00	5,051.00	44,000.00	27,298.62
Capital Outlay/Equipment	0.00	0.00	0.00	11,841.00
<b>Total:</b>	<b>61,975.00</b>	<b>59,765.92</b>	<b>258,375.00</b>	<b>257,613.23</b>
<b><u>Recreation</u></b>				
Personal Services	16,750.00	13,286.45	75,350.00	69,965.27
Fringe Benefits	5,925.00	4,151.58	26,975.00	17,490.87
Contractual Services	5,650.00	3,094.50	27,650.00	23,296.37
Other Charges	2,650.00	9,990.83	10,650.00	16,921.10
Classes & Camps	0.00	635.00	4,000.00	8,354.56
Capital Outlay	0.00	0.00	0.00	0.00
<b>Total:</b>	<b>30,975.00</b>	<b>31,158.36</b>	<b>144,625.00</b>	<b>136,028.17</b>

**Comparative Statement of Appropriations with Expenses**

For the Month Ended October 31, 2025

	For the Month Ended 10/31/25		For the 4 Month Ended 10/31/25	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<b><u>Community Development</u></b>				
Personal Services	2,375.00	1,091.76	10,750.00	10,765.14
Fringe Benefits	1,050.00	710.10	4,750.00	3,468.91
Contractual Services	1,500.00	2,168.76	11,000.00	8,325.73
Current Printing Expenses	1,650.00	2,712.64	6,650.00	8,268.54
Other Charges	1,825.00	1,264.59	7,325.00	3,406.37
Employee Relations	1,825.00	3,361.24	7,325.00	10,584.81
Festivals	0.00	2,543.20	58,400.00	43,552.66
Donations	0.00	0.00	7,700.00	8,200.00
Entertainment	600.00	0.00	8,200.00	10,100.00
Passport Processing Expense	150.00	176.40	600.00	548.39
Capital	0.00	0.00	0.00	0.00
<b>Total:</b>	<b>10,975.00</b>	<b>14,028.69</b>	<b>122,700.00</b>	<b>107,220.55</b>
<b><u>Sipe Center</u></b>				
Personal Services	8,875.00	7,667.99	39,975.00	38,807.33
Fringe Benefits	3,650.00	3,274.70	16,300.00	13,774.31
Other Charges	1,975.00	2,228.64	7,825.00	5,079.80
Contractual Services	5,700.00	6,047.04	15,275.00	17,127.46
Concessions	1,675.00	663.67	6,675.00	4,403.45
Movies	3,000.00	2,723.70	12,750.00	9,929.97
Live Performances	25,000.00	1,000.00	50,000.00	39,945.50
Capital	0.00	0.00	0.00	15,141.97
<b>Total:</b>	<b>49,875.00</b>	<b>23,605.74</b>	<b>148,800.00</b>	<b>144,209.79</b>
<b><u>Economic Development</u></b>				
Personal Services	2,775.00	1,814.99	12,500.00	3,395.98
Fringe Benefits	1,250.00	603.89	5,650.00	1,837.40
Contractual Services	750.00	3,238.00	6,000.00	3,613.00
Other Charges	475.00	-70.42	1,850.00	50.91
Capital Improvement	0.00	0.00	0.00	0.00
<b>Total:</b>	<b>5,250.00</b>	<b>5,586.46</b>	<b>26,000.00</b>	<b>8,897.29</b>
<b><u>Insurance</u></b>	<b>Total:</b>	<b>0.00</b>	<b>35,000.00</b>	<b>33,302.75</b>
<b><u>Fund Balance</u></b>	<b>Total:</b>	<b>34,250.00</b>	<b>137,000.00</b>	<b>138,170.00</b>
<b><u>Debt Service</u></b>				
Debt Retirement	27,348.00	30,123.77	39,704.00	42,480.02
Interest Expense	17,353.00	14,578.03	19,988.00	17,262.09
<b>Total:</b>	<b>44,701.00</b>	<b>44,701.80</b>	<b>59,692.00</b>	<b>59,742.11</b>
<b><u>Bad Debt-General Fund</u></b>	<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Total Expenditures General Fund:</u></b>	<b>635,951.00</b>	<b>499,391.61</b>	<b>2,357,167.00</b>	<b>2,290,251.98</b>

**Comparative Statement of Appropriations with Expenses**

For the Month Ended October 31, 2025

	For the Month Ended 10/31/25		For the 4 Month Ended 10/31/25	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<b><u>Storm Water Management</u></b>				
Personal Services	6,500.00	5,775.37	29,225.00	31,823.52
Fringe Benefits	2,625.00	3,541.14	11,975.00	15,019.56
Contractual Services	1,000.00	12,036.78	13,250.00	15,929.76
Other Charges	525.00	209.50	2,175.00	2,369.88
Capital Outlay	0.00	0.00	26,666.00	0.00
<b>Total:</b>	<u>10,650.00</u>	<u>21,562.79</u>	<u>83,291.00</u>	<u>65,142.72</u>
<b><u>Water Treatment</u></b>				
Personal Services	26,550.00	24,525.82	119,575.00	111,403.66
Fringe Benefits	11,300.00	10,158.20	49,050.00	40,676.27
Contractual Services	11,525.00	18,004.81	53,300.00	75,292.23
Other Charges	2,500.00	2,270.60	10,000.00	4,520.88
Capital Outlay	0.00	20,949.73	20,000.00	20,949.73
<b>Total:</b>	<u>51,875.00</u>	<u>75,909.16</u>	<u>251,925.00</u>	<u>252,842.77</u>
<b><u>Water Distribution</u></b>				
Personal Services	11,425.00	5,317.34	51,400.00	29,044.22
Fringe Benefits	4,700.00	4,018.73	21,350.00	17,082.68
Contractual Services	7,900.00	3,851.64	96,625.00	84,760.04
Contractual Services - Consulting	0.00	142.50	0.00	312.50
Other Charges	7,075.00	1,095.51	28,325.00	3,867.53
Debt Service/Int Expense	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Bad Debt-Water	0.00	0.00	0.00	(78.24)
<b>Total:</b>	<u>31,100.00</u>	<u>14,425.72</u>	<u>197,700.00</u>	<u>134,988.73</u>
<b><u>Sanitation &amp; Waste Removal</u></b>				
Personal Services	12,350.00	7,312.48	55,625.00	33,973.85
Fringe Benefits	5,625.00	4,943.14	25,425.00	20,534.17
Contractual Services	2,050.00	2,250.08	8,125.00	6,921.83
Contractual/Waste Management	27,125.00	28,038.50	104,250.00	107,479.94
Other Services	1,750.00	1,373.59	7,000.00	5,023.82
Landfill Fees	11,850.00	16,810.85	47,375.00	62,786.39
Capital Outlay	0.00	0.00	0.00	0.00
<b>Total:</b>	<u>60,750.00</u>	<u>60,728.64</u>	<u>247,800.00</u>	<u>236,720.00</u>
<b><u>Sewer Department</u></b>				
Personal Services	7,150.00	4,090.35	32,275.00	28,841.62
Fringe Benefits	2,700.00	2,424.00	12,350.00	10,867.52
Contractual Services	2,925.00	2,421.52	11,675.00	10,257.79
Sewer Authority	86,450.00	82,573.53	345,850.00	331,658.26
Other Charges	1,750.00	16,210.50	7,000.00	24,425.11
Debt Service/Int Expense	26,428.00	26,427.86	100,456.00	100,486.29
Capital Outlay	0.00	1,507.00	13,000.00	56,596.30
<b>Total:</b>	<u>127,403.00</u>	<u>135,654.76</u>	<u>522,606.00</u>	<u>563,132.89</u>
<b>Total Expenditures Enterprise Funds</b>	<u>281,778.00</u>	<u>308,281.07</u>	<u>1,303,322.00</u>	<u>1,252,827.11</u>
<b><u>TOTAL EXPENDITURES:</u></b>	<b>Total:</b> <span style="border: 1px solid black;">917,729.00</span>	<span style="border: 1px solid black;">807,672.68</span>	<span style="border: 1px solid black;">3,660,489.00</span>	<span style="border: 1px solid black;">3,681,249.09</span>
<b><u>Excess Revenue Over Expenses:</u></b>	<u>(131,629.00)</u>	<u>(48,834.31)</u>	<u>(118,580.00)</u>	<u>(177,675.15)</u>

**BRIDGEWATER INDUSTRIAL DEVELOPMENT AUTHORITY**

**STATEMENT OF REVENUES**

For the Month ended October 31, 2025

	<u>Budget</u> FY'26	<u>Current Month</u> 10/31/2025	<u>Year to Date</u> 7/1/2025 -6/30/2026
IDA Fees	3,000.00	0.00	0.00
Interest on Bank Deposits	0.00	0.00	0.00
Lease Proceeds/IDA Property	53,000.00	3,000.00	14,800.00
Bond /Principal & Interest	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	0.00
Transfer from Reserves	0.00	0.00	0.00
<b>Total:</b>	<b>56,000.00</b>	<b>3,000.00</b>	<b>14,800.00</b>

**STATEMENT OF EXPENSES**

For the Month ended October 31, 2025

	<u>Budget</u> FY'26	<u>Current Month</u> 10/31/2025	<u>Year to Date</u> 7/1/2025 -6/30/2026
Personal Service	1,000.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00
Other	0.00	0.00	0.00
Contractual Services	2,000.00	648.00	2,836.00
Capital	0.00	0.00	0.00
Legal Service	1,000.00	0.00	0.00
Insurance & Bonding	0.00	0.00	0.00
Debt Retirement	18,000.00	6,065.07	6,065.07
Interest Expense	21,000.00	4,217.37	4,217.37
Add to IDA Reserve	13,000.00	0.00	0.00
<b>Total:</b>	<b>56,000.00</b>	<b>10,930.44</b>	<b>13,118.44</b>
Excess Revenue over Expense		-7,930.44	1,681.56

**Cash in the Bank- IDA**

**Sep 30, 2025**

**Oct 31, 2025**

United Bank - IDA Checking	23,754.45	15,824.01
<b>Total:</b>	<b>23,754.45</b>	<b>15,824.01</b>



# TOWN OF BRIDGEWATER, VIRGINIA

## Results of the Audit

### *Financial and Compliance Audit Summary*

*June 30, 2025*

Presented by:  
Betsy Hedrick, Partner  
558 South Main Street, Harrisonburg, VA 22801  
(540) 434-5975  
[www.PBMares.com](http://www.PBMares.com)



## Purpose of this Report

Engagement Team and Firm Information

Overview of Financial and Compliance Reports

- Audit Opinion
- Financial Statements
- Compliance Report

Required Communications under *Government Auditing Standards*

Accounting Recommendations and Related Matters

Answer Questions

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# Engagement Team and Firm Information

## PBMares – Overview

Ranked on INSIDE Public Accounting's IPA 100 list, PBMares is a full-service accounting and consulting firm, providing audit, tax, and advisory services. Founded in 1963, the firm is headquartered in Virginia and maintains a strong presence in the Mid-Atlantic region, with offices in Rockville, Maryland, Morehead City, Wilmington and New Bern, North Carolina, as well as Fairfax, Fredericksburg, Harrisonburg, Newport News, Norfolk, Richmond, Warrenton, and Williamsburg, Virginia. We have developed a strong practice and a solid reputation thanks to the background and qualifications of our highly skilled and experienced professional staff.

### *Range of Services*

With more than 400 professionals, PBMares offers expertise across a broad range of services. In addition to traditional assurance and tax services, we provide the following services:

- Cybersecurity
- Forensic
- Internal audits
- Outsourced accounting
- Wealth management
- Business valuations
- Retirement plan design and administration
- Transaction advisory
- Estate/trust accounting and planning
- Strategic planning
- Succession planning
- Litigation support

Industry specialties include:

- State and Local Government
- Not-for-Profit
- Construction and Real Estate
- Healthcare
- Financial institutions
- Government contractors
- Hospitality

### *PBMares Cares*

Part of being a CPA firm is serving the community. This should be an innate part of any firm's values, and at PBMares, we take our role as stewards of society very seriously. It isn't just about providing excellence through our services. Our commitment to the public good has a deeper ethical significance to us as individuals and citizens, and translates into many contributions to our communities where we live and work – ways that go beyond making a financial contribution. Many of PBMares partners and employees serve on non-profit boards or volunteer thousands of hours in service to local charities, including churches, children's museums, schools, food pantries, youth sports, health care organizations, and countless other worthy causes.

## State and Local Government Niche

### *Public Sector Commitment and Experience*

PBMares' State & Local Government Team is comprised of more than 20 professionals focused on the unique compliance and regulatory needs of clients in the public sector. The public sector is one of the main focus industries within our firm. Members of the State & Local Government Team have extensive experience in providing audit and consulting services to many authorities, boards, commissions, counties, cities, and towns. The team is co-led by Betsy Hedrick and Mike Garber who are based in the firm's Harrisonburg office.

Members of the team actively pursue information on the most up-to-date government developments and devote significant time researching and studying the economics, operational issues and trends affecting governmental entities to ensure we are on the leading edge of issues affecting clients. Team members serve as volunteer instructors at seminars conducted by the Virginia Government Finance Officers Association and the Virginia Society of Certified Public Accountants, as well as serve as seminar sponsors held by these associations. The team offers a free annual Municipal Government Ethics & Training Day. This deep industry involvement translates to a well-trained, specialized engagement team, setting us apart from many CPA firms.

## Engagement Team

### **Betsy L. Hedrick, CPA, Partner**

As the Engagement Partner, Betsy ensures that the services clients receive are of the highest quality and that the benefits of the professional working relationship between our two organizations are maximized. As such, she has overall responsibility for supervision of the engagement and provides technical expertise as needed. She is actively involved with the supervision, management and performance of the audit fieldwork, as well as the review of work papers and reports. She reviews the audit strategy and conducts the technical standards review of all work papers and the final report. She has more than 27 years of experience in providing audit, accounting, and consulting services to governmental entities. She also has extensive experience performing and reviewing single audits.

### **Tyler Farnsworth, CPA, Manager**

As the Engagement Manager, Tyler designs the engagement strategy and procedures, directs the fieldwork and reviews the work of the staff accountants assigned to the engagement. He coordinates on-site and daily work efforts. Tyler joined PBMares in 2014. Since joining PBMares, he has worked on audit teams for various government audit engagements including counties, cities, towns, authorities, boards, and commissions.

### **Hunter Simmons, CPA, Supervisor**

As the Engagement In-Charge, Hunter designs the engagement strategy and procedures, directs the fieldwork and reviews the work of the staff accountants assigned to the engagement. He coordinates on-site and daily work efforts. Hunter has over five years of experience working on audit teams for various government audit engagements including towns, counties, authorities, boards, and commissions.

## Overview of Financial and Compliance Reports

### Independent Auditor's Report

The independent auditor's report has specific significance to readers of the financial report.

#### *Management's Responsibility for the Financial Statements*

The financial statements are the responsibility of management.

#### *Auditor's Responsibility*

Our responsibility, as external auditors, is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns* issued by the Auditor Public Accounts of the Commonwealth of Virginia. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

#### *Opinions*

We have issued an unmodified audit report (i.e. "clean opinions"). The respective financial statements are considered to present fairly the financial position and results of operations as of and for the year ended June 30, 2025.

#### *Other Matters*

Certain required supplementary information, the introductory and statistical sections included in the financial report, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### *Other Reporting*

*Government Auditing Standards* require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

## Financial Statements

This Annual Comprehensive Financial Report consists of four sections: introductory, financial, statistical, and compliance. The financial section has four components: management's discussion and analysis, the basic financial statements, the required supplementary information, and supplementary schedules. The basic financial statements include the government-wide financial statements, fund financial statements, and notes to financial statements.

### *Government-wide Financial Statements*

The government-wide financial statements report information about the Town as a whole using accounting methods similar to those used by private-sector companies.

The first government-wide statement, the Statement of Net Position, presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. This statement provides both long-term and short-term information. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the Town is improving or declining. In addition, nonfinancial factors, such as a change in the Town's tax base or the condition of the Town's facilities and infrastructure, should be considered in assessing the overall financial health of the Town.

The second government-wide statement, the Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements include not only the Town of Bridgewater, Virginia (known as the primary government), but also legally separate component units, the Industrial Development Authority and Sipe Center Live. Financial information for the component units are reported separately from the financial information presented for the primary government.

Total assets and deferred outflows of resources of the Town exceeded total liabilities and deferred inflows of resources at June 30, 2025 by \$14,901,887, an increase of \$1,651,082 from the prior year.

## Compliance Report

The report is based on our tests of the Town's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion, but to provide a form of negative assurance as to the Town's internal controls and compliance with applicable rules and regulations. This report and the procedures performed are required by *Government Auditing Standards* as issued by the Comptroller General of the United States.

## Other Services and Deliverables

In addition to the Financial and Compliance Reports, we have also provided the Town the following other services:

- Examination engagement on the Town's Census Data Submitted to the Virginia Retirement System (required by APA)
- Agreed-upon procedures engagement on the Town's Comparative Report Transmittal Forms (required by APA)
- The Federal Single Audit reporting package will be issued after OMB releases the final version of its Compliance Supplement.

# Required Communications under *Government Auditing Standards*

## Required Communications

The following required communications summarize our responsibilities regarding the basic financial statement audit and compliance reporting process, as well as observations from our audit that are significant and relevant to your responsibility to oversee the financial and compliance reporting process.

### *Our Responsibilities*

We described our responsibilities under auditing standards generally accepted in the United States of America; *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 U.S. CFR Part 200, Uniform Guidance; the U.S. Office of Management and Budget's (OMB) Compliance Supplement; and *Specifications for Audits of Counties, Cities, and Towns* provided by the Auditor of Public Accounts of the Commonwealth of Virginia to you in our engagement letter dated May 12, 2025. Our audit of the financial statements does not relieve management or you of your responsibilities which are also described in that letter.

### *Planned Scope and Timing of the Audit*

We previously issued a separate communication dated May 12, 2025 regarding the planned scope and timing of our audit and have shared with you our identification of and planned audit response to significant risks of material misstatement.

### *Accounting Policies and Practices*

#### *Preferability of Accounting Policies and Practices*

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

#### *Adoption of, or Change in, Accounting Policies*

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Town. The Town adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*.

#### *Significant Accounting Policies*

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant or Unusual Transactions*

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Management's Judgments and Accounting Estimates*

Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is included in Appendix A.

### *Audit Adjustments*

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the Town are summarized in Appendix B.

### *Uncorrected Misstatements*

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

### *Disagreements with Management*

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

### *Consultations with Other Accountants*

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

### *Significant Issues Discussed with Management*

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

### *Significant Difficulties Encountered in Performing the Audit*

We did not encounter any significant difficulties in dealing with management during the audit.

### *Significant Matters that Required Consultation*

We did not encounter any difficult or contentious matters that required consultation outside the engagement team and that are, in our professional judgment, significant and relevant to your responsibility to oversee the financial reporting process.

### *Shared Responsibilities for Independence*

Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents) and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and Government Accountability Office (GAO) independence rules. For PBMares, to fulfill its professional responsibility to maintain and monitor independence, management, the Town Council, and PBMares, each play an important role.

### *PBMares Responsibilities*

- AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. PBMares is to ensure that the AICPA and GAO's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality management over compliance with independence rules and firm policies.

### *The Town's Responsibilities*

- Timely inform PBMares, before the effective date of transactions or other business changes, of the following:
  - New affiliates, directors, or officers.
  - Changes in the reporting entity impacting affiliates such as subsidiaries, partnerships, related entities, investments, joint ventures, component units or jointly governed organizations.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the Town and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with PBMares.
- Not entering into arrangements of nonaudit services resulting in PBMares being involved in making management decisions on behalf of the Town.
- Not entering into relationships resulting in close family members of PBMares covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the Town.

### *Letter Communicating Significant Deficiency in Internal Control over Financial Reporting*

We have communicated the significant deficiency in internal control over financial reporting identified during our audit of the basic financial statements, and as required by *Government Auditing Standards*. This communication is included within the Compliance Section of the Town's Annual Comprehensive Financial Report for the year ended June 30, 2025.

### *Significant Written Communications between Management and Our Firm*

Copies of significant written communications between our firm and management of the Town, including the representation letter provided to us by management, are attached as Appendix D.

## Closing

This information is intended solely for the use of Town Council and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report.

We appreciate the opportunity to serve the Town of Bridgewater.

Thank you.

*PB Marcus, LLP*

## Appendix A – Summary of Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the Town's June 30, 2025 financial statements:

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Capital Assets	Estimated lives of depreciable and amortizable assets	Management assigns lives to assets purchased or constructed internally based on the expected useful life of those assets or the product associated with those assets.	<p>Management's approach to depreciation and amortization is consistent with practices of similar organizations.</p> <p>While these estimates are based on historical information, management should continue to monitor the lives assigned to the Town's assets to ensure the recovery period of these costs are accurate.</p>
Unbilled Water and Sewer Accounts Receivable and Stormwater Receivable	Estimated water and sewer revenue and stormwater revenue	Management records year-end receivables for water and sewer and stormwater based on 50% of June billings and usage.	<p>Management's approach to estimating unbilled water and sewer accounts receivable and stormwater receivable is reasonable and consistent with prior periods.</p> <p>While these estimates are based on sound financial information, management should monitor these estimates and compare the actual billings and usage to ensure the accuracy of these estimates.</p>
Receivables	Allowance for doubtful accounts	Management records an allowance for uncollectible accounts based on an analysis of historical write-offs and collections to arrive at an overall assessment of whether past due accounts will be collected	Management's approach to estimating uncollectible accounts is reasonable and consistent with prior periods.
Pension Liability and Other Postemployment Benefits (OPEB)	Pension and OPEB liabilities/assets and costs for accounting and disclosure purposes	Management recognizes pension and OPEB liabilities/assets based on actuaries and industry standards.	<p>Management's approach to recognizing net pension and OPEB liabilities/assets appear reasonable and consistent with accepted practice.</p> <p>While these estimates are based on assumptions provided by actuaries and industry standards, management should monitor these estimates and compare to actual costs over time.</p>
Compensated Absences	Compensated absences liability	Management recognizes the liability based on the amount of leave that is more likely than not to be used or paid out.	<p>Management's approach to recognizing compensated absences liabilities appears reasonable and consistent with accepted practice.</p> <p>While these estimates are based on assumptions related to employment trends, management should monitor these estimates and compare to actual costs over time.</p>

<p>Leases</p>	<p>Lease receivables are amounts management believes will accurately reflect inflows of resources</p>	<p>Based on management's analysis of contracts for lease terms, modifications, and characteristics, with amortization determined using the Town's incremental borrowing rate.</p>	<p>We have evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements.</p>
<p>Subscriptions</p>	<p>Subscription assets and liabilities, are amounts management believes will accurately reflect outflows of resources</p>	<p>Based on management's analysis of contracts for subscription terms, modifications, and characteristics, with amortization determined using the Town's incremental borrowing rate.</p>	<p>We have evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements.</p>

## Appendix B – Summary of Recorded Audit Adjustments

### Governmental Activities

Description	Increase (Decrease)						
	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
<i>Primary Government:</i>							
To adjust GASB 87 leases	\$ 301,994	\$ -	\$ -	\$ 262,032	\$ -	\$ 39,962	\$ -
To record GASB 96 subscriptions	(25,163)	-	(19,745)	-	-	36,312	41,730
To record OPEB liabilities and related components	2,106	2,067	(10,688)	(102,480)	-	-	(117,341)
To record pension liability and related components	-	138,239	212,337	114,551	-	-	188,649
<b>Income statement effect</b>					(36,764)	\$ 76,274	\$ 113,038
<b>Statement of net position effect</b>	\$ 278,937	\$ 140,306	\$ 181,904	\$ 274,103	\$ (36,764)		

### Business-Type Activities

Description	Increase (Decrease)						
	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
To record OPEB liabilities and related components	\$ 485	\$ 1,256	\$ (2,318)	\$ (31,936)	\$ -	\$ -	(35,995)
To record GASB 96 subscriptions	10,951	-	11,202	-	-	-	251
To record pension liability and related components	-	41,776	64,178	35,230	-	-	57,632
<b>Income statement effect</b>					(21,888)	\$ -	\$ 21,888
<b>Statement of net position effect</b>	\$ 11,436	\$ 43,032	\$ 73,062	\$ 3,294	\$ (21,888)		

## Component Unit – Industrial Development Authority

Description	Increase (Decrease)						
	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
<i>Component Unit - Industrial Development Authority:</i>							
To adjust GASB 87 leases	\$ 346,257	\$ -	\$ -	\$ 331,732	\$ -	\$ 14,525	\$ -
<b>Income statement effect</b>					14,525	\$ 14,525	\$ -
<b>Statement of net position effect</b>	\$ 346,257	\$ -	\$ -	\$ 331,732	\$ 14,525		

## Appendix C – Management Letter



October 27, 2025

To the Honorable Mayor, Members of Council,  
and Management  
Town of Bridgewater, Virginia  
Bridgewater, Virginia

In connection with our audit of the financial statements of the Town of Bridgewater, Virginia (Town) for the year ended June 30, 2025, we have the following comment for your consideration.

***New GASB Pronouncements***

At June 30, 2025, the Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the Town. The statements which might impact the Town are as follows:

***GASB Statement No. 103, Financial Reporting Model Improvements***

This Statement will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

Statement No. 103 will be effective for the Town beginning with its year ending June 30, 2026.

***GASB Statement No. 104, Disclosure of Certain Capital Assets***

This objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This statement requires certain types of capital assets to be disclosed separately in the capital assets not disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnership and Availability Payment Arrangements*, should be disclosed separately by major class of underlying assets in capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

Statement No. 104 will be effective for the Town beginning with its year ending June 30, 2026.

Town of Bridgewater, Virginia  
October 27, 2025  
Page 2

This report is intended solely for the information and use of management, Town Council and others within the Town and is not intended to be and should not be used by anyone other than these specified parties.

If you have any questions concerning any of these items or if we can be of further assistance, please contact us. We thank you for the opportunity to conduct your audit for the year ended June 30, 2025 and express our appreciation to everyone for their cooperation during this engagement.

PBMares, LLP

PBMares, LLP

## Appendix D – Significant Written Communications between Management and Our Firm



October 27, 2025

PBMares, LLP  
558 South Main Street  
Harrisonburg, Virginia 22801

This representation letter is provided in connection with your audit of the basic financial statements of the Town of Bridgewater, Virginia (Town) as of and for the year ended June 30, 2025 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of October 27, 2025:

*Financial Statements*

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 12, 2025, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with the Harrisonburg/Rockingham Regional Sewer Authority, the Industrial Development Authority (IDA) of the Town, and Sipe Center Live and interfund transactions, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34; *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

7. The financial statements properly classify all funds and activities in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
8. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
9. In the audit engagement letter dated May 12, 2025, we requested that you perform the nonaudit service of drafting the financial statements.

With respect to this service:

- a. We have made all management decisions and performed all management functions;
  - b. We assigned an appropriate individual to oversee the service;
  - c. We evaluated the adequacy and results of the service performed, and made an informed judgment on the results of the service performed;
  - d. We have accepted responsibility for the results of the service; and
  - e. We have accepted responsibility for all significant judgments and decisions that were made.
10. The effects of all known, actual, or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
  11. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
  12. The government properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.
  13. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
  14. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private.
  15. Leases have been properly identified, recorded and disclosed in accordance with GASB Statement No. 87, *Leases*.
  16. Subscription based technology information arrangements (SBITAs) have been properly identified, recorded and disclosed in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
  17. There are no concentrations or constraints requiring disclosure in accordance with GASB Statement No. 102, *Certain Risk Disclosures*.

18. We have reviewed the GASB Statements effective for the fiscal year ended June 30, 2025 and concluded the implementation of the following Statements did not have a material impact on the basic financial statements: GASB Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*
19. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
20. Net positions (net investment in capital assets; restricted; and unrestricted) are properly classified and, when applicable, approved.
21. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
22. Revenues are appropriately classified in the Statement of Activities within program revenues and general revenues.
23. Capital assets, including infrastructure assets, are properly capitalized, reported, and depreciated or amortized.
24. We agree with the findings of specialists in evaluating the assertions found in Note 8 to the financial statements, *Pension Plan*, and Note 9 to the financial statements, *Other Postemployment Benefits*, and we have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
25. We have no knowledge of any uncorrected misstatements in the financial statements.
26. We have requested an unsecured electronic copy of the auditor's report and financial statements and agree that the auditor's report and financial statements will not be modified in any manner.

*Information Provided*

27. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - b. Additional information you have requested from us for the purpose of the audit;
  - c. Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence; and
  - d. Minutes of the meetings of Town Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
28. All transactions have been recorded in the accounting records and are reflected in the financial statements.

29. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
30. We have no knowledge of allegations of fraud or suspected fraud affecting the Town's financial statements involving:
  - a. Management.
  - b. Employees who have significant roles in the internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
31. We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements received in communications from employees, former employees, analysts, regulators, or others.
32. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
33. We are not aware of any pending or threatened litigation and claims or assessments; that are probable of assertion and must be disclosed in accordance with GASB Codification Section C50, *Claims and Judgements*; or other matters including gain or loss contingencies, whose effects should be considered when preparing the financial statements.
34. We have disclosed to you the identity of the Town's related parties and all the related-party relationships and transactions of which we are aware.
35. We have informed you of all significant deficiencies in the design or operation of internal controls that could adversely affect the Town's ability to record, process, summarize, and report financial data.
36. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
37. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

*Supplementary Information*

38. With respect to supplementary information presented in relation to the financial statements as a whole:
  - a. We acknowledge our responsibility for the presentation of such information.
  - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

39. With respect to the Management's Discussion and Analysis and Required Supplementary Information presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
  - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

*Compliance Considerations*

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm management:

40. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
41. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
42. Has not identified any instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
43. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
44. Has not identified any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
45. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
46. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
47. Has a process to track the status of audit findings and recommendations.
48. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.

TOWN OF BRIDGEWATER, VIRGINIA



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J. Jay Litten, Town Manager



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Robyn Whiting, Town Treasurer



**TO:** Town Council  
**FROM:** J. Jay Litten, Town Manager  
**DATE:** November 7, 2025  
**RE:** November Staff Report

**Treasurer’s Report**

[Council Action? Yes.]

Our key revenue metrics are unremarkable for October, as the numbers begin to settle into their projected range. Last month the key metrics showed us at 96.3% of projections for the year, and this month, the figure has increased 98.5%. We expect the upward trend to continue, but the curve won’t be linear. We will have some “up” months and some “down” months.

	Month	Year
CUT	73.8%	93.0%
MEALS	122.0%	102.5%
<b>CUT+M</b>	<b>106.7%</b>	<b>98.9%</b>
WATER	107.9%	103.7%
SEWER	99.8%	95.1%
<b>W+S</b>	<b>102.9%</b>	<b>98.3%</b>
<b>OVERALL</b>	<b>104.3%</b>	<b>98.5%</b>

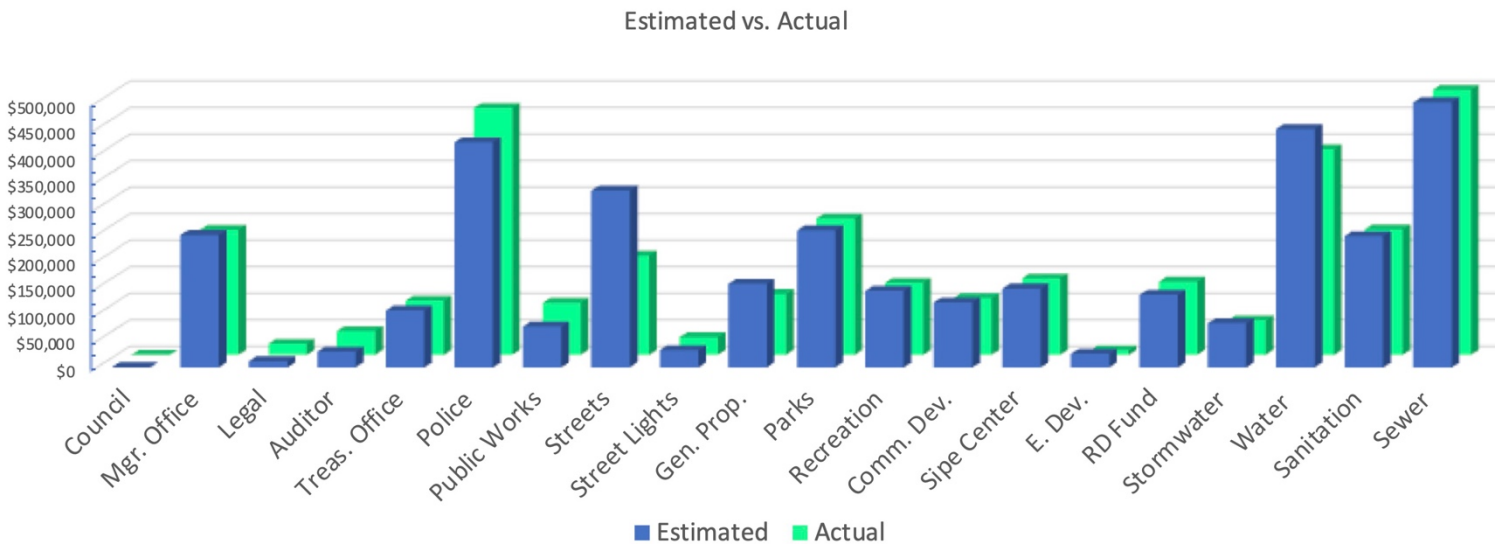
Outside the metrics, you’ll notice the spike in “Miscellaneous Revenue.” Last month, we received

- i. Payment from the tortfeasor’s<sup>1</sup> insurance company for the traffic-signal damage at Turner Ashby Drive, and
- ii. A grant from our insurance company for a leadership class which Megan completed (and aced)!

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<sup>1</sup> I’m pretty sure that’s a word I haven’t used since 2015!

On the expense side, the categorical chart below suggests that things are going about as expected. (Remember that we remove the capitalized Wellness Quarter expenses for this particular chart.). Police expenditures still exceed the budget somewhat, but the excess is just a matter of ordering a new vehicle a little sooner than we anticipated.



Last month, we began reporting our “Fully Loaded Employment Cost” which includes salaries, benefits, and employer payroll taxes. We were at 93.5% last month, and as you can see, the figure has drifted down to 93.3%. I’m writing this on election day, so it is appropriate to warn that these “early returns” may not be predictive. We probably under-budgeted a little for part-time employees, so you might see this figure nudge over 100% before year-end.

**93.3%**

**FULLY LOADED  
EMPLOYMENT COST**

Lastly, Robyn has taken on the nearly impossible task of snapshotting our “discretionary spending,” which she defines as everything *except* payroll. This isn’t a figure we regularly calculate because it can be misleading unless we make a million judgment calls. For example, we could have purchased a \$250,000 jet boat,<sup>2</sup> but if a \$250,000 paving project had been delayed a month, the snapshot would look fine. So, for the number to make sense, Robyn must make line-by-line judgments on what needs to be moved around. Anyway, this month she took the plunge, made the judgment calls, and reports that we stand at about 95% of budgeted projections.

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<sup>2</sup> We didn’t.

### **Traffic Cabinet Battery Installation**

[Council Action? No.]

One of our long-awaited projects—the installation of backup battery systems in our traffic signal cabinets—is now completed. These battery units are designed to maintain power to traffic signals during electrical outages, ensuring the continued safe and efficient flow of traffic when the grid is down. All six of our intersections are now equipped with these batteries.

### **Traffic Signal Coordination and System Upgrades**

[Council Action? No.]

Over the past several years, we have completed a major overhaul of our traffic signal hardware and software systems. This work included replacing outdated traffic cabinets, detection cameras, and associated hardware. We also partnered with Econolite to upgrade the software across all six of our signalized intersections.

We are now approaching the final phase of this long-term project. The last component involved a traffic engineer conducting a comprehensive review of traffic data along the Main Street corridor and developing a coordinated signal timing plan. This wasn't just eyeballing traffic and tweaking some settings. It was capturing the movement of every car on Main Street for an extended period of time<sup>3</sup> and optimizing the signals so that everyone benefits as much as possible. The plan has now been completed.

The engineer has designed four timing patterns to address varying traffic patterns throughout the day, helping to manage peak-hour surges and improve traffic flow. (We have four surge periods, but each one exhibits a different pattern.) The goal is to create a “green wave” effect for the roughly 22,000 vehicles traveling through Main Street each day.

Next week, the new coordinated traffic plan will be deployed. Over the following two weeks, Econolite will monitor real-time data and fine-tune the timing plan as needed. Once this period is complete, the adaptive traffic system will be fully functional—capable of making minor automatic adjustments as traffic patterns fluctuate, improving efficiency and reducing congestion. This system has been years in the making, and we're hoping for the very best!

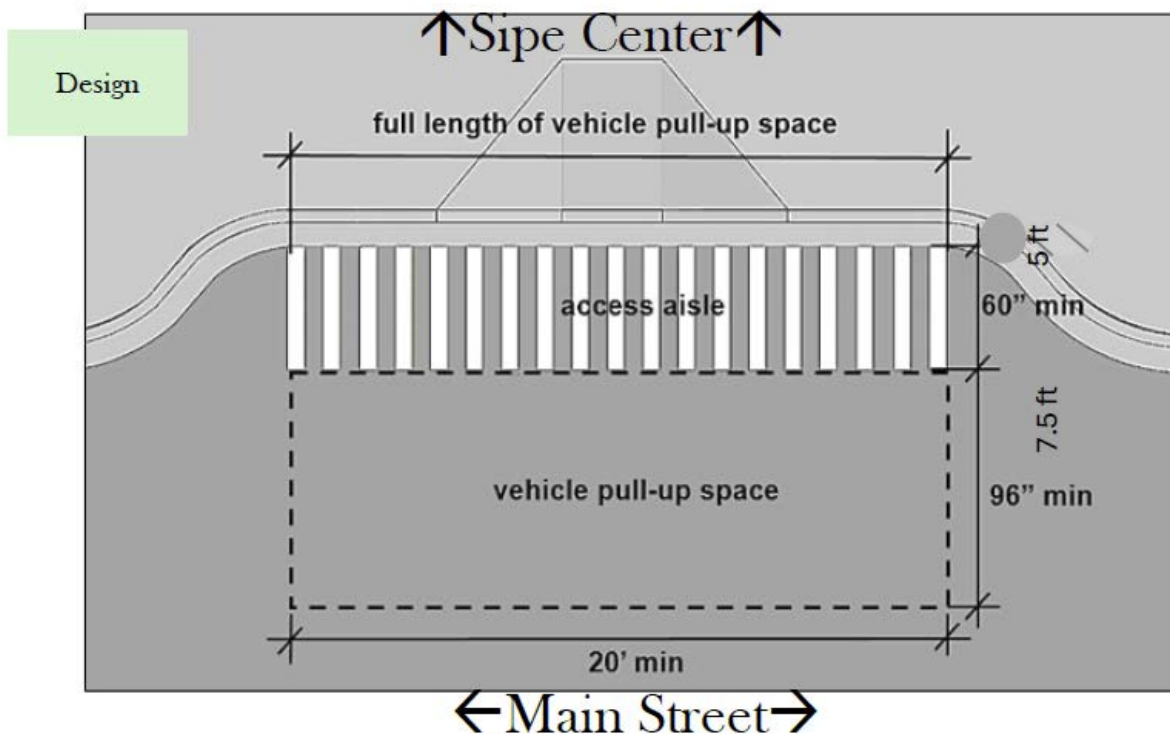
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<sup>3</sup> Don't worry, the system didn't identify anyone or record any license plates.

**Sipe Center ADA Parking Space**

[Council Action? No.]

In the near future, you will also see work begin on the installation of a new handicap-accessible parking space directly in front of the Sipe Center. To meet ADA requirements, this project will slightly modify the existing sidewalk to accommodate a space of sufficient width and accessibility. The design will improve parking convenience and accessibility for patrons with mobility challenges.





*In addition to the Wellness Quarter construction, work began this week on the DWTC roof overlay.*



## **October 2025 Police Report- Bridgewater**

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**Police Calls for service: 616 (Extra Patrol: 266)**

**Case Reports: 17**

**Incident Reports: 48**

**Total Traffic Crashes: 18**

**DMV Crash Reports: 5**

**Arrests: 1**

**Summons: 13**

**Notable BPD activity:**

**Halloween Trunk or Treat went well, and the Police Officers had a great time interacting with the kids.**

**Nov. 26<sup>th</sup> Coffee with a cop at Bridgewater Foods, 9am-11am**

**Thank you, Chief Phillip Read**



Town of Bridgewater  
**POLICE DEPARTMENT**  
 201 Green Street, Bridgewater, Virginia 22812  
**Phone: (540) 828-2611**  
 Fax: (540) 828-0136  
[police@bridgewater.town](mailto:police@bridgewater.town)



## CRIME TRENDS

*Town of Bridgewater, Virginia*

Group A Offense	Jan-25	Feb.- 25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
<b>Crimes Against Persons</b>													
Homicide	0	0	0	0	0	0	0	0	0	0	0	0	0
Kidnapping/Abduction	0	0	0	0	0	0	0	0	0	0	0	0	0
Forcible Sex Offenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Robbery	0	0	0	0	0	0	0	0	0	0	0	0	0
Aggravated Assault	3	0	0	0	0	0	0	1	0	0	0	0	4
Simple Assault/Intimidation	2	0	5	0	4	5	3	2	1	1	0	0	23
Non-forcible Sex Offenses	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Crimes Against Property</b>													
Arson	0	0	0	0	0	0	0	0	0	0	0	0	0
Extortion/Blackmail	0	0	0	0	0	0	0	0	0	0	0	0	0
Burglary	0	0	0	1	0	0	0	0	0	0	0	0	1
Larceny	4	3	2	2	6	3	2	0	4	2	0	0	28
Motor Vehicle Theft	0	0	0	0	0	0	0	0	0	0	0	0	0
Counterfeiting/Forgery	0	1	1	0	0	1	0	1	1	0	0	0	5
Fraud	4	4	3	4	1	1	2	3	3	3	0	0	28
Embezzlement	0	0	0	0	0	0	0	1	0	0	0	0	1
Stolen Property	0	1	0	0	0	0	0	0	0	0	0	0	1
Property Damage/Vandalism	0	0	0	1	0	0	0	2	1	2	0	0	6
Bribery	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Crimes Against Society</b>													
Drug Offenses	0	0	0	1	0	0	0	0	0	1	0	0	2
Pornography/Obscene Material	0	0	0	0	0	0	0	0	0	0	0	0	0
Gambling	0	0	0	0	0	0	0	0	0	0	0	0	0
Prostitution	0	0	0	0	0	0	0	0	0	0	0	0	0
Weapon Law Violations	1	0	0	0	0	0	0	0	0	0	0	0	1