AGENDA
BRIDGEWATER TOWN COUNCIL

November 10, 2026

All persons may speak at this time, and all persons are asked to refrain from interjecting at other times.

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.

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

7:00 p.m. **Call to Order: Mayor Ted W. Flory**

7:01 p.m. **Invocation: Ms. Stephanie L. Curtis**

7:02 p.m. **Visitors**

7:07 p.m. **Minutes of previous meeting: Ms. Morgan Shirkey**

7:08 p.m. **Finance and Ordinance Committees:**

1. Finance: Mr. Steven Schofield
   a. Treasurer's Report for the month of October
   b. Bills for the month of October
   c. Presentation of Audit
2. Ordinance Committee

7:14 p.m. **Administrative Report: Mr. J. Jay Litten**

1. Police Vehicles (R-192-16)
2. Large-Item Enforcement
3. County Development & Tourism Grant

7:24p.m. **Public Works and Recreation Commission:**

1. Public Works: Mr. Fontaine Canada & Ms. Megan Byler
   a. Fountainhead Bids
2. Recreation Commission: Ms. Stephanie L. Curtis & Ms. Megan Byler
   a. Ice Rink Opening Day
   b. Wellness Quarter Opening Day
   c. Photo Contest Recap

7:30 p.m. **Community Relations and Economic Development:**

1. Community Relations: Mr. Travis Bowman
   a. Tree Lighting Ceremony
2. Economic Development: Mr. Jim Tongue

7:33 p.m. **Mayor's Report**

1. Police Report

7:35 p.m. **Adjournment**

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 13, 2026

Present: Mayor Ted W. Flory Council: Steven A. Schofield, Travis L. Bowman, William B. Kyger, Jr., A. Fontaine Canada, James M. Tongue, Stephanie L. Curtis.

Absent: None.

The Bridgewater Town Council met in regular session on Tuesday, October 13, 2026, 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. Kyger gave the invocation after a moment of silence for Rodney Eagle, former Harrisonburg City Council member and mayor.

Presentation for Dr. William Miracle: Mayor Flory presented Dr. Miracle with the framed proclamation signed in September, which he read out, as well as a beautiful lamp with the Town seal to commemorate his service to the Town.

Visitors:

1. Anna Cubbage (4188 Sunrise Drive) thanked Council for bagging the Flock cameras immediately after the decision last month and requested an ordinance.

2. David Manson (105 McGuffin Avenue) said he was glad to see the presentation for Dr. Miracle and also asked for an ordinance about Flock to go with the resolution.

Minutes: Ms. Morgan Shirkey

September minutes were approved as presented.

Finance: Mr. Steven Schofield

1. September Treasurer's Report (Attached).

Mr. Schofield moved that the September 2026 Treasurer's Report be accepted for submission to audit. Seconded by Ms. Curtis. The motion carried unanimously as follows: Those voting aye: Schofield, Kyger, Bowman, Flory, Canada, Tongue, Curtis. Those voting nay: None. Absent: None.

2. September Bills (Attached).

Mr. Schofield moved to appropriate and authorize the payment of September bills in the amount of $1,332,606.46 and to ratify the earlier payment of bills totaling $300,496.53, all as reviewed and approved by Town staff and the Finance Committee Chairman. Seconded by Mr. Bowman. The motion carried unanimously as follows: Those voting aye: Schofield, Kyger, Bowman, Flory, Canada, Tongue, Curtis. Those voting nay: None. Absent: None.

Ordinance: Mr. Bill Kyger

Mr. Kyger presented the basics of the proposed ordinance change relating to large item trash and establishing civil penalties for those who do not remove items when requested. The ordinance establishes a warning and compliance period before any penalties are assessed.

Mr. Kyger moved to approve "An Ordinance Amending Section 17-503 of the Town Code" (O-192-13), as presented. Seconded by Mr. Canada. The motion carried unanimously as follows: Those voting aye: Schofield, Kyger, Bowman, Flory, Canada, Tongue, Curtis. Those voting nay: None. Absent: None.

Administrative Report: Mr. J. Jay Litten

1. Flock Update. The day after Council passed its resolution, Mr. Litten sent notice to Flock terminating the contract and asking them to remove the cameras. After not hearing back for some time, the response was that they see our contract expires in 2029 and we'd talk about termination issues then. Mr. Litten informed them he meant now, so today we've asked the Town Attorney to take care of it.

2. Update of Countywide Police Mutual Aid Agreement. The Countywide agreement is very technical and is an agreement amongst all the towns and localities, sheriff's office, etc. for lending aid when needed. We do have an overlapping set of aid agreements with individual locations such as Broadway, Dayton, and the sheriff's office that help protect us from the confusion of the countywide agreement, but this agreement seems to be of importance to the sheriff's office as they sent an update to the mayor this month asking him to sign and return it. Mr. Litten did a line-by-line review and determined there are no substantive changes aside from dates, names, and lists of equipment. Mayor Flory pointed out that the existing agreement is old enough that Mayor Dinkel signed it and Mr. Schofield asked if 2013 really was the last time it was updated and if this is something to expect periodically or someone just found it—Mr. Litten said it seemed they just wanted to update it.

Mr. Kyger moved to approve the County Mutual Aid Agreement, and the mayor's authority to sign it. Seconded by Mr. Tongue. The motion carried unanimously as follows: Those voting aye: Schofield, Kyger, Bowman, Flory, Canada, Tongue, Curtis. Those voting nay: None. Absent: None.

3. Update on Anthem Litigation – Town Attorney. We recently learned that we've been sued by an air ambulance company because Anthem didn't pay what they say is due, and Mr. Litten turned it over to the town attorney. Mr. Botkins said that he learned of the lawsuit when he got an email from a reporter asking for a comment to the claim attached, which had been filed by PHI Health, LLC, one of the largest U.S. air ambulance services. There are 24 defendants along with the town on the case, the primary defendant being Anthem Health Claims of Virginia and the main claim being that Anthem failed to pay over $850,000 in arbitrations awarded and falling under the No Surprises Act. The Act was designed to prevent balance billing for patients that need to undergo emergency treatment that may be out of network or not covered. The portion that is from the Town's coverage accounts for about $35,000 of the total sought. The Town was named as a party because they allege the town acts as a representative and fiduciary of the plan the Town provides to the employees and therefore owes a fiduciary duty to PHI not to continue using Anthem. This is a legal stretch, and we reached out to Anthem, and they authorized their defense counsel to represent the Town and the other defendants in the case free of charge. We've completed that arrangement with Matthew Aaronson of Troutman Pepper, who specializes in defending national health insurance providers. He's been given the authority to do everything that's needed to defend the Town and protect our interests here. The first deadline for filing responses to the lawsuit has been extended to November 3, and we're likely to see

a lot of filing activity around then. Mr. Schofield asked if there were other municipalities listed as defendants, and Mr. Botkins didn't recall any by name. Names standing out were Best Buy, Amazon, Walmart, and Virginia Department of Transportation. Mr. Litten noted that helicopter transport was the limiting factor here—you had to have an insured who needed air transport during the period they're seeking reimbursement. Mr. Botkins said he hopes the town will be dismissed as a party at an early stage.

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

1. Fountainhead Stormwater Procurement. We spoke last month about phase 1 of the infrastructure project, which has now gone out to bid. Ten different contractors showed up for the mandatory pre-bid meeting last week and were able to speak with the engineer and visit the site where the work is taking place. Bids are due October 30.

2. Fountainhead Water & Sewer Grant. For this second phase, we have engineered construction plans for the water and sewer lines. Alex Wilmer had submitted for a Community Development Block Grant. We were fortunate to be awarded $833,384, one of only 17 communities to receive part of the $22.7 million in funding the governor had set aside to be awarded for these community development block grants. The money will go directly to the water and sewer portion of the projects. This was a highly competitive grant, so we're really pleased.

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

No report was submitted.

Community Relations: Mr. Travis Bowman

1. Halloween at Oakdale. Saturday, October 31 from 2-4 p.m. Dress the kids in costumes and come out to the track at Oakdale where local businesses and groups will have stations set up around the track for trick-or-treating. This event is a safe time for kids and is yet another great event the Town provides.

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

No report was submitted.

Mayor's Report: Mayor Ted W. Flory

1. Police Report.

Adjournment – 7:31 p.m.

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Ted W. Flory, Mayor Morgan Shirkey, Clerk

TOWN OF BRIDGEWATER- CUMULATIVE MONTHLY FINANCE SUMMARY

($OOO)

2026-2027	ESTIMATED			ACTUAL			CASH IN BANK	NOTES
	REVENUE	EXPENSES	DIFFERENCES	REVENUE	EXPENSES	DIFFERENCES		
1 Month (Jul 31)	1692	1472	220	1285	1366	(81)	4451	
2 Months (Aug 31)	3024	2795	229	2932	2470	462	4985	
3 Months (Sep 30)	4648	4311	337	4001	3879	122	4640	
4 Months (Oct 31)	6021	5718	303	6384	5842	542	5052	
5 Months (Nov 30)	7534	7237	297					
6 Months (Dec 31)	9561	9044	517					
7 Months (Jan 31)	10599	10227	372					
8 Months (Feb 28)	11689	11050	639					
9 Months (Mar 31)	12892	11925	967					
10 Months (Apr 30)	13638	12679	959					
11 Months (May 31)	14463	13627	836					
12 Months (Jun 30)	15642	15642	0					

TOWN OF BRIDGEWATER

Revenues and Expenditures

For the Month Ended October 31, 2026

	Budget For Year	Estimated for 4 Months	Actual for 4 Months
Revenues and Other Sources			
General Property Taxes	496,500.00	102,000.00	121,975.15
Other Local Taxes	3,043,568.00	867,480.00	948,130.76
Local Fees	132,400.00	10,800.00	11,906.09
Permits	6,000.00	2,000.00	1,522.55
Fines & Forfeitures	56,150.00	12,030.00	12,856.76
Revenue from Services	197,220.00	24,300.00	19,639.85
Revenue from the Use of Money & Property	292,550.00	117,900.00	128,458.71
Sipe Center	217,216.00	72,625.00	54,067.68
Miscellaneous	103,878.00	25,970.00	34,247.80
Categorical Aid	2,181,053.00	430,650.00	487,127.80
Proceeds from Financing	3,000,000.00	2,000,000.00	2,265,448.00
Funds Carried Forward(General Fund)	507,300.00	507,300.00	507,300.00
Stormwater Management	220,388.00	73,450.00	78,171.87
Sanitation	771,814.00	257,275.00	260,730.10
Water	1,706,760.00	614,020.00	588,219.04
Sewer	2,709,690.00	902,895.00	864,541.14
Totals:	15,642,487.00	6,020,695.00	6,384,343.30
Expenditures			
Town Council	50,485.00	650.00	903.03
Manager's Office	730,435.00	248,725.00	239,510.34
Legal Services	35,000.00	11,675.00	10,303.59
Independent Auditor	52,500.00	30,000.00	34,900.00
Treasurer's Office	350,257.00	111,782.00	105,496.90
Police Department	1,357,352.00	447,025.00	471,671.31
Public Works Department	274,867.00	87,600.00	93,921.76
Highways, Streets, Sidewalks	1,744,525.00	349,834.00	347,932.88
Street Lights	106,047.00	35,350.00	52,513.09
General Properties	3,485,651.00	2,143,325.00	2,459,518.69
Parks	1,042,873.00	283,250.00	235,348.72
Recreation	669,061.00	259,100.00	202,731.64
Community Development	303,268.00	134,125.00	105,898.94
Sipe Center	445,003.00	142,350.00	145,646.05
Economic Development	43,169.00	15,950.00	11,918.16
Insurance	139,193.00	34,800.00	34,989.00
Bad Debts	0.00	0.00	-449.50
Debt Service	701,826.00	60,182.00	47,800.72
Storm Water Management	441,857.00	129,150.00	80,464.63
Sanitation & Waste Removal	847,284.00	282,945.00	248,404.31
Water Treatment	641,086.00	215,276.00	227,878.46
Water Distribution	505,743.00	182,791.00	237,124.44
Sewer Department	1,675,005.00	512,277.00	447,964.78
Totals:	15,642,487.00	5,718,162.00	5,842,391.94
Excesses (Deficiency of Revenue Over Expenditures)	0.00	302,533.00	541,951.36

STATEMENT OF REVENUES

For the Month Ended October 31, 2026

	For the Month Ended 10/31/26		For the 4 Months Ended 10/31/26	
	Estimated	Actual	Estimated	Actual
General Property Taxes				
Personal Property Taxes	0.00	19,393.14	0.00	19,393.14
Personal Property Taxes(State Portion)	0.00	0.00	102,000.00	102,034.14
Penalties and Interest on Taxes	0.00	66.80	0.00	547.87
Total:	0.00	19,459.94	102,000.00	121,975.15
Other Local Taxes				
Local Sales & Use Taxes	37,900.00	32,644.59	151,700.00	139,866.20
Communications Tax	4,900.00	4,696.34	19,400.00	18,374.37
Consumption Tax	1,700.00	2,019.42	6,800.00	9,066.33
Consumer's Utility Taxes	65,600.00	67,979.24	262,350.00	307,402.56
Cigarette Tax	3,825.00	3,579.50	7,650.00	7,238.34
Business License Taxes	0.00	1,117.03	0.00	6,136.46
Transient Occupancy Tax	1,450.00	1,156.22	4,300.00	4,007.17
Bank Stock Taxes	0.00	0.00	0.00	0.00
Meals Tax	128,880.00	144,701.91	415,280.00	456,039.33
Total:	244,255.00	257,894.25	867,480.00	948,130.76
Local Fees				
Motor Vehicle License Fee	0.00	0.00	0.00	0.00
Right-of Way Fees	1,700.00	1,300.68	6,800.00	8,096.09
Passport Application Fees	1,000.00	1,075.00	4,000.00	3,810.00
Total:	2,700.00	2,375.68	10,800.00	11,906.09
Permits				
Zoning, Erosion Permits **Total:**	500.00	413.60	2,000.00	1,522.55
Fines & Forfeitures				
Fines & Forfeitures **Total:**	500.00	955.15	12,030.00	12,856.76
Revenue from Services				
Rental Fees - Generation Park	0.00	0.00	0.00	0.00
Rental Fees - Mini Golf & Par 3	2,800.00	1,781.75	24,300.00	19,639.85
Total:	2,800.00	1,781.75	24,300.00	19,639.85
Sipe Center				
Concessions	4,050.00	2,393.51	18,075.00	15,356.84
Live Performances	15,500.00	2,822.01	30,200.00	10,345.84
Sponsorships	11,000.00	17,510.00	11,000.00	17,510.00
Movies	3,375.00	2,285.00	11,875.00	9,905.00
Space Rental	0.00	30.00	1,475.00	950.00
Total:	33,925.00	25,040.52	72,625.00	54,067.68
Revenue from use of Money & Property				
Interest on Bank Deposits	12,250.00	14,036.37	40,750.00	47,175.41
Rental of General Property/Shelters	650.00	(595.00)	2,600.00	2,415.00
Rental of Tennis Facilities	0.00	0.00	0.00	0.00
Sale of Vehicles	0.00	0.00	0.00	905.00
Sale of Material & Supplies	1,000.00	2,000.00	4,000.00	2,350.00
Sale of Real Estate	0.00	0.00	0.00	0.00
Public Communication Service Rent	0.00	35,205.19	70,550.00	75,613.30
Total:	13,900.00	50,646.56	117,900.00	128,458.71
Miscellaneous/Donations				
Miscellaneous	750.00	931.64	3,000.00	4,417.00
Gifts & Donations from Private Sources	0.00	0.00	250.00	0.00
Cemetery Lots	0.00	0.00	0.00	250.00
Classes, Camps, Festivals	0.00	151.00	3,000.00	9,643.00
Brick Donations	0.00	0.00	0.00	195.30
Town of Mt. Crawford	0.00	0.00	19,720.00	19,742.50
Total:	750.00	1,082.64	25,970.00	34,247.80

STATEMENT OF REVENUES

For the Month Ended October 31, 2026

	For the Month Ended 10/31/26		For the 4 Months Ended 10/31/26	
	Estimated	Actual	Estimated	Actual
Categorical Aid				
VDOT Secondary Maintenance	0.00	0.00	204,025.00	192,109.70
VDOT Primary Maintenance	0.00	0.00	69,600.00	64,792.08
Overweight Permit Fee Revenue	0.00	0.00	0.00	80.56
Riverwalk Grant	0.00	0.00	10,000.00	4,500.23
Crosswalk Improvement Grant	50,000.00	104,128.25	50,000.00	104,128.25
B-Safe Crosswalk	35,000.00	0.00	35,000.00	0.00
Gen-Oak Connector Grant	10,000.00	0.00	20,000.00	0.00
Law Enforcement Assistance Funds	0.00	0.00	42,025.00	42,036.00
Misc. Grants	0.00	0.00	0.00	58,488.25
Police Grants	0.00	20,508.75	0.00	20,992.73
Litter Control Grant	0.00	0.00	0.00	0.00
Total:	95,000.00	124,637.00	430,650.00	487,127.80
Proceeds from Financing				
Short Term Financing	0.00	0.00	0.00	0.00
Capital Financing	500,000.00	1,455,573.62	2,000,000.00	2,265,448.00
Total:	500,000.00	1,455,573.62	2,000,000.00	2,265,448.00
Funds Carried Forward				
Funds Carried Forward	0.00	0.00	507,300.00	507,300.00
Total:	0.00	0.00	507,300.00	507,300.00
Total Revenue General Fund:	894,330.00	1,939,860.71	4,173,055.00	4,592,681.15

STATEMENT OF REVENUES

For the Month Ended October 31, 2026

	For the Month Ended 10/31/26		For the 4 Months Ended 10/31/26	
	Estimated	Actual	Estimated	Actual
Stormwater Management				
Monthly Utility Fee	18,375.00	18,407.75	73,450.00	73,601.87
VSMP Fees	0.00	0.00	0.00	4,570.00
Total:	18,375.00	18,407.75	73,450.00	78,171.87
Sanitation Revenue				
Refuse Collection Charges	60,325.00	61,225.90	241,350.00	244,772.80
Recycling/Vegetation Recycling Fees	3,700.00	3,672.00	14,800.00	14,665.60
Recycle Reimbursement	275.00	275.00	1,125.00	1,291.70
Total:	64,300.00	65,172.90	257,275.00	260,730.10
Water Revenue				
Charges of Services	147,105.00	140,541.65	563,695.00	525,624.38
Connection Fees	10,250.00	0.00	41,000.00	53,784.81
Penalties	2,325.00	2,387.52	9,325.00	8,809.85
Bad Debt	0.00	0.00	0.00	0.00
Total:	159,680.00	142,929.17	614,020.00	588,219.04
Sewer Revenue				
Charges for Services	215,050.00	214,607.65	820,245.00	801,264.74
Connection Fees	18,600.00	0.00	74,450.00	54,444.00
Penalties	2,000.00	2,181.87	8,000.00	8,332.40
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
Total:	235,750.00	216,889.52	902,895.00	864,541.14
Total Revenue Enterprise Funds:	478,105.00	443,399.34	1,847,640.00	1,791,662.15
TOTAL REVENUE:	1,372,435.00	2,383,260.05	6,020,695.00	6,384,343.30

Cash in the Bank	**Sep 30, 2026**		**Oct 31, 2026**
	2,050,928.77	LGIP -(Fund Balance)	2,057,482.39
	15,108.80	LGIP(Utilities)	15,157.79
	1,191,899.12	LGIP(Wellness Quarter)	1,195,614.78
	1,381,932.57	F & M Bank- Checking(Sweep Acct)	1,783,509.76
	100.00	Farmers & Merchants Payroll Acct.	100.00
Total:	4,639,969.26		5,051,864.72

Comparative Statement of Appropriations with Expenses

For the Month Ended October 31, 2026

		For the Month Ended 10/31/26		For the 4 Months Ended 10/31/26	
		Estimated	Actual	Estimated	Actual
Town Council					
Personal Services		0.00	38.62	0.00	193.08
Fringe Benefits		0.00	2.95	0.00	14.76
Other Charges		150.00	0.00	650.00	695.19
	Total:	150.00	41.57	650.00	903.03
Manager's Office					
Personal Services		35,700.00	37,036.89	160,625.00	167,548.17
Fringe Benefits		15,800.00	12,691.26	63,225.00	54,669.01
Contractual Services		1,700.00	536.87	6,875.00	9,076.02
Other Charges		1,750.00	4,649.87	7,000.00	8,217.14
Capital Outlay		0.00	0.00	11,000.00	0.00
	Total:	54,950.00	54,914.89	248,725.00	239,510.34
Legal Services	**Total:**	2,925.00	3,475.82	11,675.00	10,303.59
Independent Auditor	**Total:**	8,500.00	8,200.00	30,000.00	34,900.00
Treasurer's Office					
Personal Services		16,900.00	16,855.07	76,075.00	72,414.13
Fringe Benefits		7,425.00	6,842.18	29,707.00	26,008.80
Contractual Services		1,000.00	4,047.25	4,000.00	5,330.18
Other Charges		500.00	(4.88)	2,000.00	1,743.79
Capital Outlay		0.00	0.00	0.00	0.00
	Total:	25,825.00	27,739.62	111,782.00	105,496.90
Police Department					
Personal Services		61,700.00	56,082.28	277,725.00	261,764.19
Personal Services (overtime)		1,200.00	705.79	11,600.00	15,334.19
Fringe Benefits		27,600.00	20,877.20	110,400.00	92,144.42
Auto Repair		675.00	517.78	2,650.00	1,651.53
Gas, Oil, Tires, etc.		2,100.00	2,918.12	8,350.00	10,815.45
Contractual Services		1,775.00	1,344.90	24,300.00	33,568.57
Other		3,000.00	2,854.59	12,000.00	16,615.96
Capital Outlay		0.00	0.00	0.00	39,777.00
	Total:	98,050.00	85,300.66	447,025.00	471,671.31
Public Works Department					
Personal Service		12,300.00	12,913.70	55,325.00	58,308.37
Fringe Benefits		5,725.00	5,442.55	22,850.00	22,453.94
Contractual Services		1,675.00	503.62	6,750.00	12,115.34
Contractual - Consulting		0.00	57.50	0.00	493.75
Other		675.00	90.25	2,675.00	550.36
Capital Outlay		0.00	0.00	0.00	0.00
	Total:	20,375.00	19,007.62	87,600.00	93,921.76

Comparative Statement of Appropriations with Expenses

For the Month Ended October 31, 2026

	For the Month Ended 10/31/26		For the 4 Months Ended 10/31/26	
	Estimated	Actual	Estimated	Actual
Highways, Streets, Bridges & Sidewalks				
Personal Services	11,475.00	13,471.61	51,625.00	55,321.20
Fringe Benefits	5,850.00	6,501.48	23,450.00	24,707.77
Contractual Services	8,750.00	12,908.61	35,000.00	72,431.12
Street Paving	0.00	0.00	0.00	0.00
Capital Outlay(Equipment)	0.00	0.00	0.00	0.00
Other Charges	4,575.00	2,346.69	18,325.00	8,674.79
Crosswalks Gen Oak/BRCC	37,269.00	78,937.00	72,269.00	78,937.00
Crosswalks Main Street	47,165.00	104,691.00	97,165.00	107,237.00
Gen Oak Connector Phase II	10,000.00	0.00	40,000.00	510.00
Crosswalk Projects (3)	0.00	114.00	0.00	114.00
Capital Outlay	0.00	0.00	12,000.00	0.00
Total:	125,084.00	218,970.39	349,834.00	347,932.88
Street Lights **Total:**	8,850.00	12,105.55	35,350.00	52,513.09
General Properties				
Personal Services	15,950.00	17,936.43	71,725.00	68,263.92
Fringe Benefits	8,230.00	8,937.83	32,925.00	33,704.46
Contractual Services	7,925.00	12,075.64	31,675.00	35,230.78
Contractual Services - Consulting	0.00	0.00	0.00	0.00
Other Charges	1,750.00	17,889.11	7,000.00	22,467.56
Capital Outlay	500,000.00	956,577.69	2,000,000.00	2,299,851.97
Total:	533,855.00	1,013,416.70	2,143,325.00	2,459,518.69
Parks				
Personal Services	20,125.00	25,440.26	90,600.00	116,840.93
Fringe Benefits	8,850.00	10,181.48	35,450.00	40,005.64
Contractual Services	5,000.00	5,251.73	25,000.00	30,726.61
Other Charges	4,500.00	10,973.01	18,000.00	25,448.05
Capital Outlay - Riverwalk	6,000.00	822.00	24,000.00	5,041.50
Capital Outlay (or Contingency)	0.00	9,628.99	90,200.00	17,285.99
Capital Outlay/Equipment	0.00	0.00	0.00	0.00
Total:	44,475.00	62,297.47	283,250.00	235,348.72
Recreation				
Personal Services	25,175.00	21,295.00	113,275.00	90,031.38
Fringe Benefits	11,400.00	5,726.70	45,625.00	21,382.93
Contractual Services	7,650.00	10,438.70	29,600.00	27,638.23
Other Charges	14,150.00	1,366.30	46,600.00	10,125.67
Classes & Camps	0.00	0.00	5,000.00	4,745.32
Capital Outlay	15,000.00	48,808.11	19,000.00	48,808.11
Total:	73,375.00	87,634.81	259,100.00	202,731.64

Comparative Statement of Appropriations with Expenses

For the Month Ended October 31, 2026

		For the Month Ended 10/31/26		For the 4 Months Ended 10/31/26	
		Estimated	Actual	Estimated	Actual
Community Development					
Personal Services		3,575.00	3,682.30	16,125.00	18,783.37
Fringe Benefits		1,800.00	1,119.83	7,250.00	4,821.58
Contractual Services		2,750.00	289.56	11,850.00	6,536.73
Current Printing Expenses		1,925.00	1,895.86	7,650.00	7,568.46
Other Charges		1,825.00	675.57	7,325.00	3,142.95
Employee Morale		2,600.00	5,230.54	10,350.00	10,745.46
Festivals		0.00	829.43	59,000.00	38,417.31
Donations		0.00	365.88	4,800.00	6,065.88
Entertainment		800.00	0.00	9,300.00	9,300.00
Passport Processing Expense		125.00	124.41	475.00	517.20
Capital		0.00	0.00	0.00	0.00
	Total:	15,400.00	14,213.38	134,125.00	105,898.94
Sipe Center					
Personal Services		8,225.00	10,808.03	37,050.00	47,680.44
Fringe Benefits		3,650.00	2,224.01	14,600.00	11,597.26
Other Charges		1,925.00	2,634.98	7,675.00	9,967.25
Contractual Services		5,800.00	3,304.30	15,675.00	13,080.43
Concessions		1,675.00	1,121.45	6,675.00	4,809.01
Movies		2,925.00	2,422.38	11,675.00	12,415.74
Live Performances		24,000.00	22,645.92	49,000.00	46,095.92
Capital		0.00	0.00	0.00	0.00
	Total:	48,200.00	45,161.07	142,350.00	145,646.05
Economic Development					
Personal Services		1,400.00	1,434.90	6,350.00	6,080.69
Fringe Benefits		500.00	438.80	1,950.00	1,813.25
Contractual Services		3,950.00	180.00	6,000.00	3,361.22
Other Charges		400.00	263.00	1,650.00	663.00
Capital Improvement		0.00	0.00	0.00	0.00
	Total:	6,250.00	2,316.70	15,950.00	11,918.16
Insurance	**Total:**	0.00	0.00	34,800.00	34,989.00
Fund Balance	**Total:**	0.00	0.00	0.00	0.00
Debt Service					
Debt Retirement		28,173.00	30,904.64	40,529.00	30,904.64
Interest Expense		16,528.00	13,797.16	19,653.00	16,896.08
	Total:	44,701.00	44,701.80	60,182.00	47,800.72
Bad Debt-General Fund	**Total:**	0.00	(94.89)	0.00	(449.50)
Total Expenditures General Fund:		1,110,965.00	1,699,403.16	4,395,723.00	4,600,555.32

Comparative Statement of Appropriations with Expenses

For the Month Ended October 31, 2026

		For the Month Ended 10/31/26		For the 4 Months Ended 10/31/26	
		Estimated	Actual	Estimated	Actual
Storm Water Management					
Personal Services		7,500.00	5,196.14	33,775.00	26,958.62
Fringe Benefits		3,425.00	3,273.98	13,700.00	13,604.00
Contractual Services		3,500.00	39.78	17,000.00	36,534.51
Other Charges		525.00	4.14	2,175.00	3,157.50
Capital Outlay		0.00	0.00	62,500.00	210.00
	Total:	14,950.00	8,514.04	129,150.00	80,464.63
Water Treatment					
Personal Services		22,800.00	22,742.48	102,676.00	105,108.26
Fringe Benefits		10,675.00	9,730.51	42,700.00	39,975.40
Contractual Services		12,500.00	14,805.16	50,000.00	60,155.56
Other Charges		2,500.00	4,457.02	10,000.00	10,489.24
Capital Outlay		9,900.00	0.00	9,900.00	12,150.00
	Total:	58,375.00	51,735.17	215,276.00	227,878.46
Water Distribution					
Personal Services		10,900.00	9,439.85	49,100.00	42,140.99
Fringe Benefits		5,250.00	5,392.60	21,041.00	20,820.19
Contractual Services		6,500.00	4,612.77	92,125.00	125,984.18
Contractual Services - Consulting		0.00	0.00	0.00	0.00
Other Charges		3,325.00	4,862.18	13,325.00	40,904.08
Water Hold Back Fund		0.00	0.00	0.00	0.00
Capital Outlay		0.00	0.00	7,200.00	7,275.00
Bad Debt-Water		0.00	0.00	0.00	0.00
	Total:	25,975.00	24,307.40	182,791.00	237,124.44
Sanitation & Waste Removal					
Personal Services		13,875.00	7,258.50	62,470.00	36,275.00
Fringe Benefits		7,375.00	7,028.31	29,500.00	27,273.33
Contractual Services		2,075.00	3,007.62	8,325.00	9,504.31
Contractual/Waste Management		28,500.00	21,592.07	114,000.00	106,846.79
Other Services		1,750.00	81.59	7,000.00	4,547.93
Landfill Fees		15,400.00	17,066.20	61,650.00	63,956.95
Capital Outlay		0.00	0.00	0.00	0.00
	Total:	68,975.00	56,034.29	282,945.00	248,404.31
Sewer Department					
Personal Services		7,050.00	4,752.50	31,750.00	28,751.26
Fringe Benefits		3,120.00	3,126.36	12,480.00	12,691.75
Contractual Services		3,750.00	3,926.49	15,000.00	40,853.85
Sewer Authority		85,300.00	80,676.88	341,200.00	324,806.41
Other Charges		1,825.00	4,335.28	7,325.00	11,442.37
Debt Service/Int Expense		26,956.00	26,427.86	100,522.00	28,409.14
Sewer Hold Back Fund		0.00	0.00	0.00	0.00
Capital Outlay		0.00	0.00	4,000.00	1,010.00
	Total:	128,001.00	123,245.37	512,277.00	447,964.78
Total Expenditures Enterprise Funds		296,276.00	263,836.27	1,322,439.00	1,241,836.62
TOTAL EXPENDITURES:	**Total:**	1,407,241.00	1,963,239.43	5,718,162.00	5,842,391.94
Excess Revenue Over Expenses:		(34,806.00)	420,020.62	302,533.00	541,951.36

BRIDGEWATER INDUSTRIAL DEVELOPMENT AUTHORITY

STATEMENT OF REVENUES

For the Month ended October 31, 2026

	Budget FY'27	Current Month 10/31/2026	Year to Date 7/1/2026 -6/30/2027
IDA Fees	3,000.00	0.00	0.00
Interest on Bank Deposits	0.00	0.00	0.00
Lease Proceeds/IDA Property	54,000.00	4,500.00	18,000.00
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
Total:	57,000.00	4,500.00	18,000.00

STATEMENT OF EXPENSES

For the Month ended October 31, 2026

	Budget FY'27	Current Month 10/31/2026	Year to Date 7/1/2026 -6/30/2027
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	1,765.50
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	17,875.00	6,261.99	6,261.99
Interest Expense	20,585.00	4,020.45	4,020.45
Add to IDA Reserve	14,540.00	0.00	0.00
Total:	57,000.00	10,930.44	12,047.94
Excess Revenue over Expense		-6,430.44	5,952.06

Cash in the Bank- IDA	**Sep 30, 2026**	**Oct 31, 2026**
United Bank - IDA Checking	27,722.23	21,291.79
Total:	27,722.23	21,291.79

TOWN OF BRIDGEWATER, VIRGINIA

Results of the Audit

Financial and Compliance Audit Summary
June 30, 2026

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

PBMares SM
Your Future. Our Focus.

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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 25 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, Director
As the Engagement Manager, Tyler reviews 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, Manager
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 seven 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, 2026.

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, 2026 by $16,053,571, an increase of $1,151,684 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)

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; 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 28, 2026. 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 28, 2026 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. 103, *Financial Reporting Model Improvements,* and GASB Statement No. 104, *Disclosure of Certain Capital Assets.*

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, 2026.

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.

PBMares, 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, 2026 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.	Management's approach to depreciation and amortization is consistent with practices of similar organizations. 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.
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.	Management's approach to estimating unbilled water and sewer accounts receivable and stormwater receivable is reasonable and consistent with prior periods. 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.
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.	Management's approach to recognizing net pension and OPEB liabilities/assets appear reasonable and consistent with accepted practice. 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.
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.	Management's approach to recognizing compensated absences liabilities appears reasonable and consistent with accepted practice. While these estimates are based on assumptions related to employment trends, management should monitor these estimates and compare to actual costs over time.
Leases	Lease receivables are amounts management believes will accurately reflect inflows of resources	Based on management's analysis of contracts for lease terms, modifications, and characteristics, with amortization determined using the Town's incremental borrowing rate.	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.
Subscriptions	Subscription assets and liabilities, are amounts management believes will accurately reflect outflows of resources	Based on management's analysis of contracts for subscription terms, modifications, and characteristics, with amortization determined using the Town's incremental borrowing rate.	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.

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
Primary Government:							
To adjust GASB 87 leases	$ (71,651)	$ -	$ -	$ (114,823)	$ -	$ 43,172	$ -
To record GASB 96 subscriptions	83,137	-	95,407	-	-	166,284	178,554
To record OPEB liabilities and related components	941	1,758	(11,245)	(3,476)	-	-	(17,420)
To record pension liability and related components	-	(150,665)	(250,041)	70,789	-	-	(28,587)
Income statement effect					76,909	$ 209,456	$ 132,547
Statement of net position effect	$ 12,427	$ (148,907)	$ (165,879)	$ (47,510)	$ 76,909		

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	$ 445	$ 1,603	$ (1,648)	$ (503)	$ -	$ -	$ (4,199)
To record GASB 96 subscriptions	15,862	-	5,918	-	-	-	(9,944)
To record pension liability and related components	-	(39,497)	(66,883)	28,634	-	-	1,248
Income statement effect					12,895	$ -	$ (12,895)
Statement of net position effect	$ 16,307	$ (37,894)	$ (62,613)	$ 28,131	$ 12,895		

Component Unit – Industrial Development Authority

Description	Increase (Decrease)						
	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Component Unit - Industrial Development Authority:							
To adjust GASB 87 leases	$ (34,786)	$ -	$ -	$ (38,137)	$ -	$ 3,351	$ -
Income statement effect					3,351	$ 3,351	$ -
Statement of net position effect	$ (34,786)	$ -	$ -	$ (38,137)	$ 3,351		

PBMares SM

Your Future. Our Focus.

Appendix C – Management Letter

Certified Public Accountants & Consultants

PBMares SM
CPAs and Consultants

October 28, 2026

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, 2026, we have the following comments and suggestions for your consideration.

Artificial Intelligence Governance and Acceptable Use Considerations

During our audit procedures and related discussions with management, we noted the Town has not yet formally established governance guidance or oversight procedures related to employee and organizational use of artificial intelligence ("AI") technologies.

As AI capabilities continue to become integrated into common business applications and vendor platforms (including email systems, collaboration platforms, document management solutions, search functionality, and customer service tools) organizations increasingly face operational, cybersecurity, legal, privacy, and records management considerations associated with AI-enabled functionality. In many cases, AI features may already exist within software environments currently utilized by personnel without formal organizational evaluation or guidance regarding appropriate use.

Without formally defined governance expectations, employees may use AI tools inconsistently or without sufficient understanding of:

- data handling expectations,
- public records and FOIA implications,
- validation requirements for AI-generated outputs,
- approved versus prohibited use cases,
- vendor-related AI data processing considerations, or
- organizational accountability and oversight expectations.

Additionally, AI-generated content may produce inaccurate, incomplete, or misleading information if outputs are not appropriately reviewed and validated prior to operational reliance or external use.

We recommend the Town consider establishing a formal AI governance and acceptable use framework appropriate for its operational environment and risk profile. Establishing a formal governance structure will help support consistent, secure, transparent, and accountable use of AI technologies across the organization while aligning emerging operational practices with cybersecurity, privacy, and regulatory expectations.

New GASB Pronouncement

At June 30, 2026, the Governmental Accounting Standards Board (GASB) had issued a statement not yet implemented by the Town. The statement which might impact the Town is as follows:

GASB Statement No. 105, *Subsequent Events*

This Statement will improve the financial reporting requirements for subsequent events by defining subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed.

Statement No. 105 will be effective for the Town beginning with its year ending June 30, 2027.

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, 2026 and express our appreciation to everyone for their cooperation during this engagement.

PBMares, LLP

PBMares, LLP

PBMares SM

Your Future. Our Focus.

Appendix D – Significant Written Communications between Management and Our Firm

Certified Public Accountants & Consultants

October 28, 2026

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, 2026 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 28, 2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 28, 2026, 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. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, 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. The effects of all known, actual, or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

10. In the audit engagement letter dated May 28, 2026, 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.

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. The Town has properly disclosed or recognized conduit debt obligations and certain arrangements associated with conduit debt obligations in accordance with GASB Statement No. 91, *Conduit Debt Obligations*

19. We have reviewed the GASB Statements effective for the fiscal year ended June 30, 2026, and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:

    a. GASB Statement No. 104, *Disclosures of Certain Capital Assets*

20. We believe the implementation of the GASB Statements listed below is appropriate:

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

21. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

22. Net positions (net investment in capital assets; restricted; and unrestricted) are properly classified and, when applicable, approved.

23. 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.

24. Revenues are appropriately classified in the Statement of Activities within program revenues and general revenues.

25. Capital assets, including infrastructure assets, are properly capitalized, reported, and depreciated or amortized.

26. 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.

27. We have no knowledge of any uncorrected misstatements in the financial statements.

28. 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

29. 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.

30. All transactions have been recorded in the accounting records and are reflected in the financial statements.

31. 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.

32. 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.

33. 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.

34. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.

35. 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.

36. 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.

37. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the Town's ability to record, process, summarize, and report financial data.

38. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

39. We agree with the findings of the specialists in evaluating the assertion found in Note 8, Defined Benefit Pension Plan – Virginia Retirement System (VRS), Note 9, Group Life Insurance Program – VRS, and Virginia Local Disability Program – VRS, and 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 instructions, or cause any instructions to be given, to the 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.

40. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the specialist 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 plan's actuary.

41. 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

42. 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.

43. 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:

44. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.

45. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.

46. 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.

47. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.

48. 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.

49. 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.

50. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.

51. Has a process to track the status of audit findings and recommendations.

52. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.

TOWN OF BRIDGEWATER, VIRGINIA

J. Jay Litten, Town Manager

Robyn Whiting, Town Treasurer

TO: Town Council
FROM: J. Jay Litten, Town Manager
DATE: November 6, 2026

RE: November Staff Report

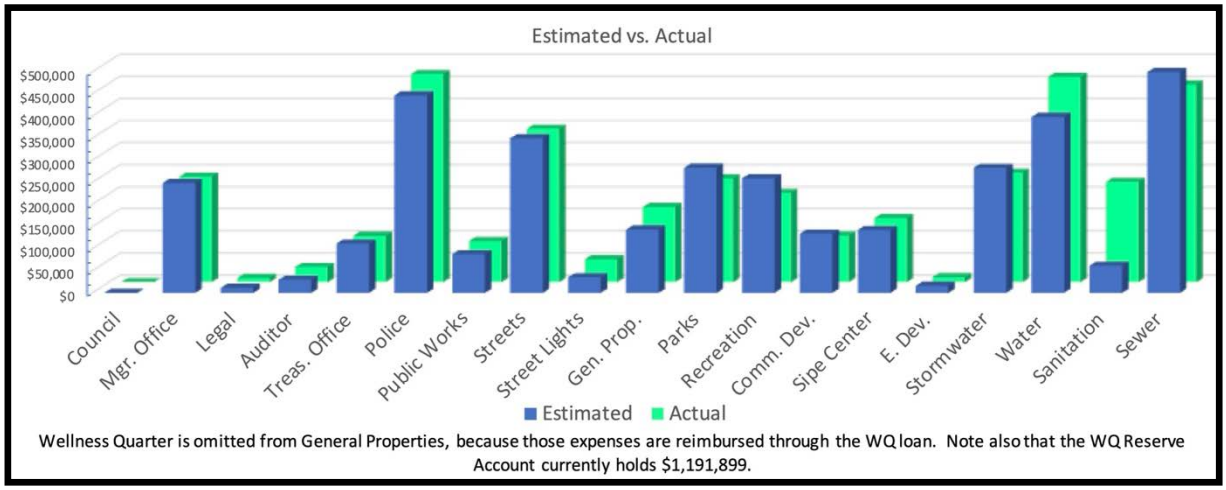
Treasurer's Report

[Council Action? Yes.]

October was a nice, clean, unremarkable month. As you can see, the revenue metrics and departmental expenditure chart are positively boring.

KEY REVENUE METRICS	Month	Year
CUT	103.6%	117.2%
MEALS	112.3%	109.8%
CUT+M	109.4%	112.7%
WATER	95.5%	93.2%
SEWER	99.8%	97.7%
W+S	98.1%	95.9%
COMBINED	102.0%	101.4%

OTHER ANNUAL METRICS	
Ops. Spending (excludes capital)	98.3% ▼
Fully Loaded Cost Of Labor	94.9% ▼
Total Revenue	106% ▲



Wellness Quarter is omitted from General Properties, because those expenses are reimbursed through the WQ loan. Note also that the WQ Reserve Account currently holds $1,191,899.

Small notes:

- We continue to be happy with the performance of the Consumer Utility Tax and the Meals Tax. The Meals Tax is particularly important to us, because it shifts quite a bit of tax burden away from our citizens and onto people who live in surrounding areas.
- The police grant shown for $20,508 represents a state grant partially funding the new police shed on Volunteer Drive. The shed will serve various purposes, and it will free the cinderblock building here at 201 Green Street for storage for Wellness Quarter.
- October's line for capital in the Recreation Department reflects two unusual expenses: $22,700 for cleaning and repainting the trusses at Generations Park and $26,100 for new greens for the mini-golf course. (The greens have now been installed, but the installation will be reflected in next month's report.)

IF YOU'RE TRIGGERED BY NERDY ACCOUNTING STUFF, SKIP THIS PART

We're probably going to tweak our revenue metrics starting in January. Our water and sewer services are indeed huge revenue sources, and if they are out-of-line, our whole budget is a little askew. The full story, however, is not quite that simple.

An extra sewer dollar, for example, doesn't put an extra dollar in our pocket which we could then use to pay our maintenance crew. That's because each extra dollar represents extra sewage, which directly triggers a higher payment to the Sewer Authority. Due to this variable cost, the benefit we receive from this extra dollar is something less than a buck. The same holds true in the water department, as chemical and electric costs scale directly with volume.

So our metrics tend to inflate the importance of our water and sewer revenues. In January, we're going to change the metric to deduct variable costs associated with the revenue. At that point, the value of an extra sewer dollar will equate well enough with the value of an extra tax dollar.

END OF NERDY ACCOUNTING STUFF

Fountainhead Stormwater Improvements – Bid Results

[Council Action? No.]

Bids for the Fountainhead Stormwater Improvements project were received on November 6. We were surprised to find that the four bids received ranged from a low of **$424,730 to a high of $900,855**, all significantly exceeding our original budget.

We will need to take some time to carefully review the bids and evaluate our options. We also plan to have conversations with the engineering firm to determine whether there are any aspects of the plans or project specifications that may have contributed to the higher-than-anticipated costs.

Additionally, we will need to evaluate potential funding options before determining how best to proceed.

Oakdale Park Parking Lot – Tourism Enhancement Grant
[Council Action? No.]

About a month ago, we submitted an application for the County's Tourism Enhancement Grant. As you may recall, we initially discussed submitting a proposal for a train-themed people mover for special events. That idea didn't take off.

As the application deadline approached, we shifted our focus to a project that has been on our wish list for quite some time: paving the Oakdale Park parking lot.

We are pleased to report that the Town has been awarded **$46,966** toward this project! This is excellent news, as the grant will supplement the funds already budgeted and allow us to pave a significantly larger portion of the parking lot than originally anticipated.

Oakdale Park is one of our most heavily used recreational facilities, and these improvements will be a welcome upgrade for the many residents and visitors who enjoy the park throughout the year.

Please also see R-192-16 and the resolution shell, attached, on Police Vehicle Purchases

RESOLUTION SHELL

NUMBER: R-192-16

PROPOSED DATE OF CONSIDERATION: November 10, 2026

PURPOSE: To authorize us to purchase four new police vehicles.

SUMMARY: The proposed resolution would authorize the purchase (and upfitting) of four new police vehicles. The lead time for the vehicles is long, so we want to get the purchase order out even before the financing paperwork comes in. If the resolution is passed, we'll need to come back to you with the financing proposal in December.

Generally, we don't finance police cars, but the extra cost appears modest, and this large purchase would accelerate our acquisition plans.

IMPORTANCE: Chief Cason has convinced us that we should expand our fleet so every officer can be assigned a car. He says that doing so would create economies and help deal with officer turnover.

Chief Cason:

> *The purchase of four new police vehicles is an important investment in the Bridgewater Police Department and the safety of our community. This will allow us to provide every officer with an assigned take-home vehicle, ensuring they have reliable equipment and are ready to respond when needed. Having assigned vehicles also promotes accountability, as officers will be responsible for the care, cleanliness, and general maintenance of their vehicles. This will help extend the life of the vehicles, reduce unnecessary wear and tear, and allow maintenance issues to be identified and addressed early. Newer vehicles will also provide greater reliability, reduce unexpected repair costs, and minimize the amount of time vehicles are out of service. While this is a significant upfront expense for the Town, properly maintaining and managing the fleet will help us get the most life out of each vehicle and better plan for future replacements. Ultimately, this purchase will improve our department's efficiency, readiness, and ability to provide consistent service to the citizens of Bridgewater.*
>
> *Moreover, the vehicles will assist with officer retention and turnover. These days, officers have come to expect take-home cars as a "benefit" (even though the cars can't be used for personal matters). Some would even have to buy a personal car before they could accept a job that doesn't provide one!"*

ORIGIN: Town Manager.

CONTROVERSIAL ASPECTS: None known.

A RESOLUTION AUTHORIZING THE PURCHASE OF POLICE VEHICLES

(R-192-16)

Whereas, Chief Cason has presented a strong argument that the Town should maintain one police vehicle for each police officer, with officers being allowed to take them home under such common-sense rules as may be established from time to time, and

Whereas, take-home cars appear to have become a quality-of-life issue in the field of law enforcement, and

Whereas, Chief Cason believes that the purchase of four vehicles would create economies and allow the Town to maintain such a 1:1 ratio without further replenishment until at least FY2029, and

Whereas, the staff's procurement research indicates that four vehicles can be purchased for $187,000, and they can be "upfit" for an additional $93,000,

Now, therefore, be it resolved by the Council of the Town of Bridgewater, Virginia, that

1. The purchase and upfitting of up to four vehicles is authorized;
2. The total sum of $280,000 is appropriated for the purchase and upfitting;
3. Town staff is directed to pursue leasing or financing on advantageous terms, and
4. The Manager is authorized to take any steps he deems necessary to implement the foregoing provisions.

Resolved this 10th day of November, 2026.

_____

Mayor

CLERK'S CERTIFICATION

I certify that this is a true copy of Resolution R-192-16, considered on the 10th day of November, 2026, by the Council of the Town of Bridgewater, Virginia, such consideration resulting in the following vote:

Aye	Nay	Abstain	Not Present	
_____	_____	_____	_____	Mr. Bowman
_____	_____	_____	_____	Mr. Canada
_____	_____	_____	_____	Ms. Curtis
_____	_____	_____	_____	Mayor Flory
_____	_____	_____	_____	Mr. Kyger
_____	_____	_____	_____	Mr. Schofield
_____	_____	_____	_____	Mr. Tongue

_____ _____

Date Clerk

Bridgewater Police Department
Monthly Report
October 2026

Police Calls for Service: 635

Extra Patrols: 231

Case Reports: 16

Total Traffic Crashes: 14

DMV Crash Reports: 5

Summons: 12

Arrests: 3

Department Highlights:

Trunk or Treat went very well; I was able to meet and engage with more of the community.

Coffee With a Cop is coming up on November 21st, we will be at Bridgewater Foods this time.
Hope everyone had a safe and happy Halloween!

Thank you, Chief Steven Cason

Town of Bridgewater

POLICE DEPARTMENT

201 Green Street Bridgewater Viginia 22812

Phone: 540-828-2611 Fax: 540-828-0136

Email: Police@bridgewater.town

CRIME TRENDS

Town of Bridgewater

Group A Offense	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Crimes Againsts Persons													
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Simple Assault/Intimidation	3	1	3	2	1	1	1	2	4	2	0	0	20
Non-forcible Sex Offenses	0	0	0	0	0	0	0	1	0	0	0	0	1
Crimes Against Property													
Arson	0	0	0	0	0	0	0	0	0	0	0	0	0
Extortion/Blackmail	0	0	1	0	0	0	0	0	1	1	0	0	3
Burglary	1	0	2	0	3	1	0	0	0	0	0	0	7
Larceny	4	3	2	1	1	0	0	0	1	1	0	0	13
Motor Vehicle Theft	0	0	0	0	0	0	0	0	0	0	0	0	0
Counterfeiting/Forgery	0	0	0	0	0	0	0	2	0	0	0	0	2
Fraud	1	2	0	2	2	3	0	4	1	0	0	0	15
Embezzlement	0	0	0	0	0	0	0	0	0	1	0	0	1
Stolen Property	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Damage/Vandalism	1	0	1	0	0	0	0	5	1	0	0	0	8
Bribery	0	0	0	0	0	0	0	0	0	0	0	0	0
Crimes Againts Society													
Drug Offenses	1	0	0	0	0	0	1	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0