

Joint Sewer Operations
 ES Fund - Balance Sheet
 As of 12/31/2025

FUND	ORG	OBJECT	PROJECT	ACCOUNT DESCRIPTION	ACCOUNT BALANCE	FUND BALANCE		
						ES.924 OPERATING BUDGET	ES.923 NET ASSETS - RESTR, OTHR PURPO	ES.920 NET ASSET/LIAB
'ES	'ES	'101	'	'LAND	240,000.00			240,000.00
'ES	'ES	'102	'	'BUILDINGS	25,103,192.75			25,103,192.75
'ES	'ES	'104	'	'MACHINERY & EQUIPMENT	13,245,164.77			13,245,164.77
'ES	'ES	'106	'	'INFRASTRUCTURE	294,118,682.81			294,118,682.81
'ES	'ES	'112	'	'ACCUM DEPRECIATION - BLDGS	(22,875,795.48)			(22,875,795.48)
'ES	'ES	'114	'	'ACCUM DEPRECIATION - MACH/EQ	(12,688,080.81)			(12,688,080.81)
'ES	'ES	'116	'	'ACCUM DEPR - INFRASTRUCTURE	(60,929,365.85)			(60,929,365.85)
'ES	'ES	'200	'	'CASH	354,074.15	354,074.15		
'ES	'ES	'201	'	'CASH IN TIME DEPOSITS	500,431.33	500,431.33		
'ES	'ES	'201A	'	'CASH IN TIME DEPOSITS -CHEMUNG	1,003,262.27	1,003,262.27		
'ES	'ES	'201B	'	'CASH IN TIME DEPOSITS-NYCLASS	2,201,779.76	2,201,779.76		
'ES	'ES	'230	'	'CASH- SPECIAL RESERVES	1,874,506.37	1,874,506.37		
'ES	'ES	'380	'	'ACCOUNTS RECEIVABLE	432,571.36	432,571.36		
'ES	'ES	'440	'	'DUE FROM OTHER GOVERNMENTS	323,043.51	323,043.51		
'ES	'ES	'480	'	'PREPAID EXPENSES	154,790.67	154,790.67		
'ES	'ES	'496	'	'DEF OUTFLOWS OF RESOURCES-OPEB	694,983.00		694,983.00	
'ES	'ES	'496A	'	'DEF OUTFLOWS OF RESOURCES-PENS	677,388.00		677,388.00	
					244,430,628.61	6,844,459.42	1,372,371.00	236,213,798.19
'ES	'ES	'600	'	'ACCOUNTS PAYABLE	(586,249.02)	(586,249.02)		
'ES	'ES	'601	'	'ACCURED LIABILITIES	(3,568,786.14)	(1,756,492.54)		(1,812,293.60)
'ES	'ES	'631	'COB	'DUE TO OTHER GOVERNMENTS	(93,051,473.00)			(93,051,473.00)
'ES	'ES	'631	'VJC	'DUE TO OTHER GOVERNMENTS	(79,206,638.00)			(79,206,638.00)
'ES	'ES	'637	'	'DUE TO EMPLOYEES' RET SYSTEM	(7,835.08)	(7,835.08)		
'ES	'ES	'638	'	'NET PENSION LIAB - PROP SHARE	(1,509,504.37)		(1,509,504.37)	(174,070,404.60)
'ES	'ES	'683	'	'OTHER POST EMPLMNT BENEFITS	(2,549,401.00)		(2,549,401.00)	
'ES	'ES	'687	'	'COMPENSATED ABSENCES	(121,612.10)	(121,612.10)		
'ES	'ES	'688	'JFLEX	'OTHER LIABILITIES	(14,077.34)	(14,077.34)		
'ES	'ES	'697	'	'DEFERRED INFLOWS OF RESOURCES	(1,658,440.93)		(1,658,440.93)	
'ES	'ES	'697A	'	'DEF INFLOWS OF RES - PENSION	(168,817.07)		(168,817.07)	
					(182,442,834.05)	(2,486,266.08)	(5,886,163.37)	(174,070,404.60)
'ES	'ES	'510	'	'ESTIMATED REVENUES	34,779,994.36			
'ES	'ES	'521	'	'ENCUMBRANCES	90,083.83			
'ES	'ES	'522	'	'EXPENDITURES	34,147,084.37			34,147,084.37
'ES	'ES	'599	'	'APPROPRIATED FUND BALANCE	448,820.69			
'ES	'ES	'821A	'	'BUDGETARY FUND BAL-RES/ENC	(90,083.83)			
'ES	'ES	'920	'	'NET ASSETS-INVESTED IN CAP AST	(70,015,916.05)			62,143,393.59
'ES	'ES	'923	'	'NET ASSETS - RESTR, OTHR PURPO	4,513,792.37	(4,358,193.34)	4,513,792.37	
'ES	'ES	'924	'	'NET ASSETS - UNRESTRICTED	(4,358,193.34)			
'ES	'ES	'960	'	'APPROPRIATIONS	(35,228,815.05)			
'ES	'ES	'980	'	'REVENUES	(26,274,561.91)			
					(61,987,794.56)	(4,358,193.34)	4,513,792.37	(62,143,393.59)
								(61,987,794.56)
								(123,975,589.12)