

HUDSON REGIONAL HEALTH COMMISSION
Summary of Synopsis of Audit Report for Publication

Attention is directed to the fact that a summary or synopsis of the audit report, together with the recommendations, is the minimum required to be published pursuant to NJSA 40A:5-7.

COMBINED COMPARATIVE BALANCE SHEET

	<u>12/31/2025</u>	<u>12/31/2024</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
<u>Assets</u>				
Current & Other	\$ 9,591,743	\$ 10,322,838	\$ (731,095)	-7%
Capital Assets Net	812,695	1,010,069	(197,374)	-20%
Total Assets	<u>\$ 10,404,438</u>	<u>\$ 11,332,907</u>	<u>\$ (928,469)</u>	
<u>Liabilities</u>				
Current Liabilities	\$ 2,330,414	\$ 4,031,957	\$ (1,701,543)	-42%
Long Term Liabilities	232,868	229,050	3,818	2%
Total Liabilities	<u>\$ 2,563,282</u>	<u>\$ 4,261,007</u>	<u>\$ (1,697,725)</u>	
<u>Net Position</u>				
Unassigned	\$ 6,908,174	\$ 5,946,448	\$ 961,726	16%
Assigned	120,286	115,382	4,904	4%
Capital Assets	812,695	1,010,069	(197,374)	-20%
Total Net Positions	<u>\$ 7,841,155</u>	<u>\$ 7,071,899</u>	<u>\$ 769,256</u>	
Total Liabilities & Net Positions	<u>\$ 10,404,437</u>	<u>\$ 11,332,906</u>	<u>\$ (928,469)</u>	

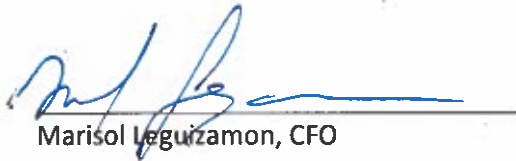
COMPRATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALNCE

	12/31/2025	12/31/2024	Increase (Decrease)	Percentage Change
Revenues				
Registrations	\$ 695,360	\$ 553,476	\$ 141,884	26%
Municipal	219,860	219,860		0%
USEPA	96,292	96,292		0%
RTK	17,575	17,575		0%
NJ Dep CEHA	210,976	214,422	(3,446)	-2%
Penalties	72,669	112,626	(39,957)	-35%
HCIA	190,010	184,476	5,534	3%
County	1,868,889	1,832,244	36,645	2%
ERHC	112,458	118,984	(6,526)	-5%
EBL Municipal	24,600	24,000	600	3%
Interest	173,245	199,511	(26,266)	-13%
Miscellaneous	24,922	38,149	(13,227)	-35%
Hazardous Waste	2,996	2,635	361	14%
Environmental Quality Enforcement Fund	2,379,499	2,802,363	(422,864)	-15%
Total Revenues	\$ 6,089,351	\$ 6,416,613	\$ (327,262)	
Expenses				
Personnel	\$ 2,426,502	\$ 2,405,348	\$ 21,154	1%
Office	42,781	44,740	(1,959)	-4%
Travel	37,924	44,349	(6,425)	-14%
Contractual	193,131	179,957	13,174	7%
Equipment	88,516	91,223	(2,707)	-3%
Other	36,574	50,211	(13,637)	-27%
Environmental Quality Enforcement Fund	2,359,503	2,794,112	(434,609)	-16%
Depreciation	304,500	261,295	43,205	17%
Interest & Amortization	2,537	2,618	(81)	-3%
Credit Card Processing Fees	3,011		3,011	100%
Capital Outlay	(182,499)	(361,489)	178,990	-50%
Total Expenses	\$ 5,312,480	\$ 5,512,364	\$ (199,884)	
 Change in Net Position	 \$ 776,871	 \$ 904,249	 \$ (127,378)	
Beginning Net Position	7,071,899	6,108,511	963,388	
Prior Period Adjustment	(7,615)	59,139	(66,754)	
Ending Net Positions	\$ 7,841,155	\$ 7,071,899	\$ 769,256	

RECOMMENDATION/FINDING:

None.

The above summary or synopsis was prepared from the Report of Audit of the Hudson Regional Health Commission, County of Hudson, as performed by Desena and Company, CPAs, LLC for the calendar year 2025. This report is on file at the Commission Executive Director's office and may be inspected by any interested person.



Marisol Leguizamon, CFO