

All Numbers in This
Report Have Been
Rounded To The Nearest
Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Washingtonville
County of Orange
For the Fiscal Year Ended 02/28/2017

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

VILLAGE OF Washingtonville

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	670,709	A200	803,592
Petty Cash	300	A210	300
TOTAL Cash	671,009		803,892
Taxes Receivable, Overdue	146,395	A260	148,489
TOTAL Taxes Receivable (net)	146,395		148,489
Accounts Receivable	135,157	A380	128,693
TOTAL Other Receivables (net)	135,157		128,693
Due From Other Funds	207,205	A391	451,765
TOTAL Due From Other Funds	207,205		451,765
Prepaid Expenses	42,518	A480	112,548
TOTAL Prepaid Expenses	42,518		112,548
TOTAL Assets and Deferred Outflows of Resources	1,202,284		1,645,387

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	16,504	A600	47,134
TOTAL Accounts Payable	16,504		47,134
Overpayments & Clearing Account	6,805	A690	6,805
TOTAL Other Liabilities	6,805		6,805
Due To Other Funds	145,059	A630	274,092
TOTAL Due To Other Funds	145,059		274,092
TOTAL Liabilities	168,368		328,031
Fund Balance			
Not in Spendable Form	42,518	A806	112,548
TOTAL Nonspendable Fund Balance	42,518		112,548
Assigned Unappropriated Fund Balance	51,522	A915	170,832
TOTAL Assigned Fund Balance	51,522		170,832
Unassigned Fund Balance	939,876	A917	1,033,976
TOTAL Unassigned Fund Balance	939,876		1,033,976
TOTAL Fund Balance	1,033,916		1,317,356
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,202,284		1,645,387

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	3,254,000	A1001	3,286,685
TOTAL Real Property Taxes	3,254,000		3,286,685
Other Payments In Lieu of Taxes	97,960	A1081	96,211
Interest & Penalties On Real Prop Taxes	12,456	A1090	11,226
TOTAL Real Property Tax Items	110,416		107,437
Non Prop Tax Dist By County	901,466	A1120	909,795
Utilities Gross Receipts Tax	63,416	A1130	91,094
Franchises	94,833	A1170	73,321
TOTAL Non Property Tax Items	1,059,715		1,074,210
Other General Departmental Income		A1289	
Safety Inspection Fees	32,026	A1560	37,982
Vital Statistics Fees	590	A1603	663
Park And Recreational Charges	22,845	A2001	23,250
Zoning Fees		A2110	875
Planning Board Fees	300	A2115	
Other Home & Community Services Income		A2189	2,732
TOTAL Departmental Income	55,761		65,502
Public Safety Services For Other Govts		A2260	4,699
TOTAL Intergovernmental Charges	0		4,699
Interest And Earnings	344	A2401	104
TOTAL Use of Money And Property	344		104
Permits, Other	300	A2590	400
TOTAL Licenses And Permits	300		400
Fines And Forfeited Bail	211,244	A2610	104,995
TOTAL Fines And Forfeitures	211,244		104,995
Sales, Other	427	A2655	44
Sales of Equipment	200	A2665	
Insurance Recoveries	60,069	A2680	209
Other Compensation For Loss	405	A2690	20
TOTAL Sale of Property And Compensation For Loss	61,101		273
Refunds of Prior Year's Expenditures	6,542	A2701	73,085
Unclassified (specify)	5,300	A2770	741
TOTAL Miscellaneous Local Sources	11,842		73,826
St Aid, Revenue Sharing	13,070	A3001	19,365
St Aid, Mortgage Tax	37,349	A3005	54,135
St Aid - Other (specify)	6,279	A3089	9,986
St Aid, Consolidated Highway Aid	43,284	A3501	
St Aid, Disaster Assistance	96,897	A3785	
St Aid, Youth Programs	1,342	A3820	
TOTAL State Aid	198,221		83,486
Fed Aid Other Public Safety	14,678	A4389	
Fed Aid, Emergency Disaster Assistance	261,883	A4960	

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Fed Aid, Other Home And Comm Services	2,907	A4989	
TOTAL Federal Aid	279,468		0
TOTAL Revenues	5,242,412		4,801,617
TOTAL Detail Revenues And Other Sources	5,242,412		4,801,617

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	26,316	A10101	26,404
Legislative Board, Contr Expend	2,187	A10104	2,227
TOTAL Legislative Board	28,503		28,631
Municipal Court, Pers Serv	70,483	A11101	67,651
Municipal Court, Equip & Cap Outlay	7,626	A11102	4,658
Municipal Court, Contr Expend	90,190	A11104	13,810
TOTAL Municipal Court	168,299		86,119
Mayor, Pers Serv	11,440	A12101	11,440
Mayor, Contr Expend	3,218	A12104	2,287
TOTAL Mayor	14,658		13,727
Treasurer, Pers Serv	59,825	A13251	69,005
Treasurer, Equip & Cap Outlay		A13252	8
Treasurer, Contr Expend	50,644	A13254	32,655
TOTAL Treasurer	110,469		101,668
Assessment, Pers Serv	13,343	A13551	
Assessment, Contr Expend	1,140	A13554	4,937
TOTAL Assessment	14,483		4,937
Clerk,pers Serv	18,822	A14101	19,759
TOTAL Clerk	18,822		19,759
Law, Contr Expend	27,710	A14204	48,491
TOTAL Law	27,710		48,491
Engineer, Contr Expend	4,973	A14404	1,330
TOTAL Engineer	4,973		1,330
Elections, Pers Serv	713	A14501	583
Elections, Contr Expend	2,921	A14504	2,994
TOTAL Elections	3,634		3,577
Board of Ethics, Contr Expend		A14704	
TOTAL Board of Ethics	0		0
Buildings, Equip & Cap Outlay	16,068	A16202	
Buildings, Contr Expend	34,626	A16204	44,463
TOTAL Buildings	50,694		44,463
Central Garage, Contr Expend	26,709	A16404	35,559
TOTAL Central Garage	26,709		35,559
Central Data Process & Cap Outlay	6,000	A16802	3,257
Central Data Process, Contr Expend	15,989	A16804	20,137
TOTAL Central Data Process	21,989		23,394
Unallocated Insurance, Contr Expend	76,409	A19104	84,960
TOTAL Unallocated Insurance	76,409		84,960
Judgements And Claims, Contr Expend	200,000	A19304	
TOTAL Judgements And Claims	200,000		0
Taxes & Assess On Munic Prop, Contr Expend	5,415	A19504	
TOTAL Taxes & Assess On Munic Prop	5,415		0
Payment of Mta Payroll Tax,contr Expend	7,692	A19804	7,495
TOTAL Payment of Mta Payroll Tax	7,692		7,495
TOTAL General Government Support	780,459		504,110

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Police, Pers Serv	1,502,071	A31201	1,580,943
Police, Equip & Cap Outlay	30,009	A31202	24,499
Police, Contr Expend	181,944	A31204	195,724
TOTAL Police	1,714,024		1,801,166
Traffic Control, Contr Expen	91	A33104	75
TOTAL Traffic Control	91		75
Safety Inspection, Pers Serv	30,400	A36201	40,400
Safety Inspection, Equip & Cap Outlay		A36202	1,040
Safety Inspection, Contr Expend	145,520	A36204	1,444
TOTAL Safety Inspection	175,920		42,884
TOTAL Public Safety	1,890,035		1,844,125
Rabies Control, Contr Expend	1,000	A40424	
TOTAL Rabies Control	1,000		0
TOTAL Health	1,000		0
Maint of Streets, Pers Serv	219,005	A51101	239,564
Maint of Streets, Equip & Cap Outlay	233,067	A51102	43,612
Maint of Streets, Contr Expend	110,051	A51104	157,898
TOTAL Maint of Streets	562,123		441,074
Garage, Contr Expend	7,822	A51324	6,434
TOTAL Garage	7,822		6,434
Snow Removal, Pers Serv	10,313	A51421	16,496
Snow Removal, Equip & Cap Outlay	3,715	A51422	7,474
Snow Removal, Contr Expend	108,754	A51424	75,447
TOTAL Snow Removal	122,782		99,417
Street Lighting, Equip & Cap Outlay	27,269	A51822	
Street Lighting, Contr Expend	105,137	A51824	97,010
TOTAL Street Lighting	132,406		97,010
Sidewalks, Contr Expend	4,278	A54104	
TOTAL Sidewalks	4,278		0
TOTAL Transportation	829,411		643,935
Community Action, Contr Expend	1,000	A63104	2,000
TOTAL Community Action	1,000		2,000
TOTAL Economic Assistance And Opportunity	1,000		2,000
Playgr & Rec Centers, Pers Serv	1,079	A71401	2,346
Playgr & Rec Centers, Equip & Cap Outlay	623	A71402	1,158
Playgr & Rec Centers, Contr Expend	14,776	A71404	24,344
TOTAL Playgr & Rec Centers	16,478		27,848
Adult Recreation, Contr Expend	31,792	A76204	34,039
TOTAL Adult Recreation	31,792		34,039
TOTAL Culture And Recreation	48,270		61,887
Zoning, Contr Expend	784	A80104	1,426
TOTAL Zoning	784		1,426
Planning, Contr Expend	1,514	A80204	5,019
TOTAL Planning	1,514		5,019
Storm Sewers, Equip & Cap Outlay	480	A81402	1,813

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Storm Sewers, Contr Expend	71	A81404	
TOTAL Storm Sewers	551		1,813
Refuse & Garbage, Contr Expend	1,900	A81604	2,228
TOTAL Refuse & Garbage	1,900		2,228
Street Cleaning, Equip & Cap Outlay		A81702	1,081
Street Cleaning, Contr Expend	9,199	A81704	2,179
TOTAL Street Cleaning	9,199		3,260
Comm Beautification, Equip & Cap Outlay	2,170	A85102	2,793
Comm Beautification, Contr Expend	10,554	A85104	13,792
TOTAL Comm Beautification	12,724		16,585
TOTAL Home And Community Services	26,672		30,331
State Retirement System	102,635	A90108	127,443
Police & Firemen Retirement, Empl Bnfts	396,875	A90158	307,195
Social Security, Employer Cont	140,402	A90308	145,368
Worker's Compensation, Empl Bnfts	89,831	A90408	67,859
Life Insurance, Empl Bnfts	3,128	A90458	2,846
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	1,428	A90558	1,724
Hospital & Medical (dental) Ins, Empl Bnft	497,265	A90608	517,663
TOTAL Employee Benefits	1,231,564		1,170,098
Debt Principal, Bond Anticipation Notes	50,000	A97306	70,000
TOTAL Debt Principal	50,000		70,000
Debt Interest, Bond Anticipation Notes	18,125	A97307	9,037
TOTAL Debt Interest	18,125		9,037
TOTAL Expenditures	4,876,536		4,335,523
Transfers, Capital Projects Fund		A99509	185,000
TOTAL Operating Transfers	0		185,000
TOTAL Other Uses	0		185,000
TOTAL Detail Expenditures And Other Uses	4,876,536		4,520,523

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	634,721	A8021	1,033,916
Prior Period Adj -Increase In Fund Balance	33,319	A8012	2,346
Restated Fund Balance - Beg of Year	668,040	A8022	1,036,262
ADD - REVENUES AND OTHER SOURCES	5,242,412		4,801,617
DEDUCT - EXPENDITURES AND OTHER USES	4,876,536		4,520,523
Fund Balance - End of Year	1,033,916	A8029	1,317,356

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	3,286,684	A1049N	3,521,976
Est Rev - Real Property Tax Items	48,000	A1099N	41,400
Est Rev - Non Property Tax Items	1,157,434	A1199N	1,157,500
Est Rev - Departmental Income	66,700	A1299N	69,200
Est Rev - Use of Money And Property	0	A2499N	0
Est Rev - Licenses And Permits	1,800	A2599N	1,800
Est Rev - Fines And Forfeitures	105,000	A2649N	115,000
Est Rev - Sale of Prop And Comp For Loss	250	A2699N	250
Est Rev - Miscellaneous Local Sources	40,000	A2799N	40,000
Est Rev - State Aid	88,500	A3099N	85,800
TOTAL Estimated Revenues	4,794,368		5,032,926
Estimated - Interfund Transfer	0	A5031N	0
Appropriated Fund Balance	0	A599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	4,794,368		5,032,926

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	676,457	A1999N	664,857
App - Public Safety	1,624,676	A3999N	1,908,219
App - Health	2,000	A4999N	2,000
App - Transportation	925,740	A5999N	856,900
App - Economic Assistance And Opportunity	2,000	A6999N	2,000
App - Culture And Recreation	68,900	A7999N	62,300
App - Home And Community Services	61,525	A8999N	34,225
App - Employee Benefits	1,354,570	A9199N	1,418,238
App - Debt Service	78,500	A9899N	84,187
TOTAL Appropriations	4,794,368		5,032,926
TOTAL Appropriations And Other Uses	4,794,368		5,032,926

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		CD200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Governments		CD631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance		CD915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Fed Aid, Emergency Disaster Assistance		CD4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Acquisition of Real Prop, Equip& Cap Outla		CD86602	
TOTAL Acquisition of Real Prop	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year		CD8029	

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		FX200	
Cash In Time Deposits		FX201	
TOTAL Cash	0		0
Water Rents Receivable	118,269	FX350	101,012
TOTAL Other Receivables (net)	118,269		101,012
Due From Other Funds	37,367	FX391	17,056
TOTAL Due From Other Funds	37,367		17,056
Prepaid Expenses	531	FX480	4,570
TOTAL Prepaid Expenses	531		4,570
TOTAL Assets and Deferred Outflows of Resources	156,167		122,638

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	28,769	FX600	4,859
TOTAL Accounts Payable	28,769		4,859
Due To Other Funds		FX630	143,038
TOTAL Due To Other Funds	0		143,038
TOTAL Liabilities	28,769		147,897
Fund Balance			
Not in Spendable Form	531	FX806	4,570
TOTAL Nonspendable Fund Balance	531		4,570
Assigned Appropriated Fund Balance		FX914	
Assigned Unappropriated Fund Balance	126,867	FX915	
TOTAL Assigned Fund Balance	126,867		0
Unassigned Fund Balance		FX917	-29,829
TOTAL Unassigned Fund Balance	0		-29,829
TOTAL Fund Balance	127,398		-25,259
TOTAL Liabilities, Deferred Inflows And Fund Balance	156,167		122,638

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	380,068	FX2140	423,899
Interest & Penalties On Water Rents	14,202	FX2148	9,738
TOTAL Departmental Income	394,270		433,637
Interest And Earnings		FX2401	
TOTAL Use of Money And Property	0		0
Sales of Equipment	1,833	FX2665	1,643
TOTAL Sale of Property And Compensation For Loss	1,833		1,643
Refunds of Prior Year's Expenditures		FX2701	597
Unclassified (specify)		FX2770	189
TOTAL Miscellaneous Local Sources	0		786
TOTAL Revenues	396,103		436,066
TOTAL Detail Revenues And Other Sources	396,103		436,066

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Water Administration, Pers Serv	53,016	FX83101	48,757
Water Administration, Equip & Cap Outlay	2,795	FX83102	
Water Administration, Contr Expend	23,980	FX83104	16,193
TOTAL Water Administration	79,791		64,950
Source Supply Pwr & Pump, Pers Serv	14,005	FX83201	15,711
Source Supply Pwr & Pump, Equip & Cap Out	34,656	FX83202	14,780
Source Supply Pwr & Pump, Contr Expend	87,902	FX83204	83,212
TOTAL Source Supply Pwr & Pump	136,563		113,703
Water Purification, Equip & Cap Outlay	895	FX83302	1,491
Water Purification, Contr Expend	16,009	FX83304	18,921
TOTAL Water Purification	16,904		20,412
Water Trans & Distrib, Pers Serv	108,507	FX83401	114,879
Water Trans & Distrib, Equip & Cap Outlay	16,986	FX83402	13,646
Water Trans & Distrib, Contr Expend	38,115	FX83404	50,598
TOTAL Water Trans & Distrib	163,608		179,123
TOTAL Home And Community Services	396,866		378,188
State Retirement, Empl Bnfts	6,336	FX90108	7,982
Social Security, Empl Bnfts	15,583	FX90308	15,712
Workers Compensation, Empl Bnfts	12,988	FX90408	9,811
Life Insurance, Empl Bnfts	124	FX90458	124
Disability Insurance, Empl Bnfts	25	FX90558	38
Hospital & Medical (dental) Ins, Empl Bnft	52,595	FX90608	45,664
TOTAL Employee Benefits	87,651		79,331
Debt Principal, Serial Bonds	100,000	FX97106	105,000
TOTAL Debt Principal	100,000		105,000
Debt Interest, Serial Bonds	30,481	FX97107	26,204
TOTAL Debt Interest	30,481		26,204
TOTAL Expenditures	614,998		588,723
TOTAL Detail Expenditures And Other Uses	614,998		588,723

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	346,548	FX8021	127,398
Prior Period Adj -Decrease In Fund Balance	255	FX8015	
Restated Fund Balance - Beg of Year	346,293	FX8022	127,398
ADD - REVENUES AND OTHER SOURCES	396,103		436,066
DEDUCT - EXPENDITURES AND OTHER USES	614,998		588,723
Fund Balance - End of Year	127,398	FX8029	-25,259

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	739,195	FX1299N	690,124
Est Rev - Use of Money And Property	900	FX2499N	0
Est Rev - Sale of Prop And Comp For Loss	3,000	FX2699N	3,000
TOTAL Estimated Revenues	743,095		693,124
TOTAL Estimated Revenues And Other Sources	743,095		693,124

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App-Home And Community Services	523,391	FX8999N	472,411
App - Employee Benefits	88,504	FX9199N	89,025
App - Debt Service	131,200	FX9899N	131,688
TOTAL Appropriations	743,095		693,124
TOTAL Appropriations And Other Uses	743,095		693,124

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		G200	
TOTAL Cash	0		0
Sewer Rents Receivable	246,426	G360	241,147
Accounts Receivable		G380	
TOTAL Other Receivables (net)	246,426		241,147
Due From Other Funds		G391	48,699
TOTAL Due From Other Funds	0		48,699
Prepaid Expenses	637	G480	3,574
TOTAL Prepaid Expenses	637		3,574
TOTAL Assets and Deferred Outflows of Resources	247,063		293,420

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	1,059	G600	9,210
TOTAL Accounts Payable	1,059		9,210
Due To Other Funds	21,768	G630	17,056
TOTAL Due To Other Funds	21,768		17,056
TOTAL Liabilities	22,827		26,266
Fund Balance			
Not in Spendable Form	637	G806	3,574
TOTAL Nonspendable Fund Balance	637		3,574
Assigned Appropriated Fund Balance	28,080	G914	
Assigned Unappropriated Fund Balance	195,519	G915	263,580
TOTAL Assigned Fund Balance	223,599		263,580
TOTAL Fund Balance	224,236		267,154
TOTAL Liabilities, Deferred Inflows And Fund Balance	247,063		293,420

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Rents	551,958	G2120	569,942
Sewer Charges	180,944	G2122	170,805
Interest & Penalties On Sewer Accts	26,124	G2128	6,637
TOTAL Departmental Income	759,026		747,384
Interest And Earnings		G2401	
TOTAL Use of Money And Property	0		0
Permits, Other	6,000	G2590	18,000
TOTAL Licenses And Permits	6,000		18,000
Refunds of Prior Year's Expenditures	2,320	G2701	16
Unclassified (specify)		G2770	1,047
TOTAL Miscellaneous Local Sources	2,320		1,063
TOTAL Revenues	767,346		766,447
TOTAL Detail Revenues And Other Sources	767,346		766,447

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Sewer Administration, Pers Serv	48,709	G81101	44,333
Sewer Administration, Contr Expend	24,982	G81104	18,755
TOTAL Sewer Administration	73,691		63,088
Sanitary Sewers, Pers Serv	2,202	G81201	2,070
Sanitary Sewers, Equip & Cap Outlay		G81202	22,358
Sanitary Sewers, Contr Expend	27,799	G81204	20,845
TOTAL Sanitary Sewers	30,001		45,273
Sewage Treat Disp, Pers Serv	257,489	G81301	267,415
Sewage Treat Disp, Equip & Cap Outlay	80,927	G81302	47,572
Sewage Treat Disp, Contr Expend	178,893	G81304	176,547
TOTAL Sewage Treat Disp	517,309		491,534
TOTAL Home And Community Services	621,001		599,895
State Retirement, Empl Bnfts	7,604	G90108	6,847
Social Security , Empl Bnfts	20,233	G90308	20,595
Worker's Compensation, Empl Bnfts	5,413	G90408	4,088
Life Insurance, Empl Bnfts	371	G90458	371
Disability Insurance, Empl Bnfts	75	G90558	112
Hospital & Medical (dental) Ins, Empl Bnft	64,635	G90608	49,808
TOTAL Employee Benefits	98,331		81,821
Debt Principal, Bond Anticipation Notes		G97306	30,000
TOTAL Debt Principal	0		30,000
Debt Interest, Serial Bonds		G97107	11,813
Debt Interest, Bond Anticipation Notes	13,914	G97307	
TOTAL Debt Interest	13,914		11,813
TOTAL Expenditures	733,246		723,529
TOTAL Detail Expenditures And Other Uses	733,246		723,529

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	190,288	G8021	224,236
Prior Period Adj -Decrease In Fund Balance	152	G8015	
Restated Fund Balance - Beg of Year	190,136	G8022	224,236
ADD - REVENUES AND OTHER SOURCES	767,346		766,447
DEDUCT - EXPENDITURES AND OTHER USES	733,246		723,529
Fund Balance - End of Year	224,236	G8029	267,154

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	921,144	G1299N	917,425
Est Rev - Use of Money And Property	0	G2499N	
TOTAL Estimated Revenues	921,144		917,425
Appropriated Fund Balance	28,080	G599N	
TOTAL Estimated Other Sources	28,080		0
TOTAL Estimated Revenues And Other Sources	949,224		917,425

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	761,979	G8999N	715,402
App - Employee Benefits	144,545	G9199N	151,775
App - Debt Service	42,700	G9899N	50,248
TOTAL Appropriations	949,224		917,425
TOTAL Appropriations And Other Uses	949,224		917,425

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	731,241	H200	316,091
TOTAL Cash	731,241		316,091
TOTAL Assets and Deferred Outflows of Resources	731,241		316,091

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	306	H600	71,156
TOTAL Accounts Payable	306		71,156
Bond Anticipation Notes Payable	2,500,000	H626	2,215,000
TOTAL Notes Payable	2,500,000		2,215,000
Due To Other Funds	42,117	H630	44,717
TOTAL Due To Other Funds	42,117		44,717
TOTAL Liabilities	2,542,423		2,330,873
Fund Balance			
Unassigned Fund Balance	-1,811,182	H917	-2,014,782
TOTAL Unassigned Fund Balance	-1,811,182		-2,014,782
TOTAL Fund Balance	-1,811,182		-2,014,782
TOTAL Liabilities, Deferred Inflows And Fund Balance	731,241		316,091

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	82	H2401	
TOTAL Use of Money And Property	82		0
TOTAL Revenues	82		0
Interfund Transfers		H5031	185,000
TOTAL Interfund Transfers	0		185,000
Bans Redeemed From Appropriations	50,000	H5731	100,000
TOTAL Proceeds of Obligations	50,000		100,000
TOTAL Other Sources	50,000		285,000
TOTAL Detail Revenues And Other Sources	50,082		285,000

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Sewage Treat Disp, Equip & Cap Outlay	485,917	H81302	488,600
TOTAL Sewage Treat Disp	485,917		488,600
TOTAL Home And Community Services	485,917		488,600
TOTAL Expenditures	485,917		488,600
TOTAL Detail Expenditures And Other Uses	485,917		488,600

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,370,234	H8021	-1,811,182
Prior Period Adj -Decrease In Fund Balance	5,113	H8015	
Restated Fund Balance - Beg of Year	-1,375,347	H8022	-1,811,182
ADD - REVENUES AND OTHER SOURCES	50,082		285,000
DEDUCT - EXPENDITURES AND OTHER USES	485,917		488,600
Fund Balance - End of Year	-1,811,182	H8029	-2,014,782

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	3,599,743	K101	
Buildings	4,886,166	K102	
Machinery And Equipment	4,193,795	K104	
Infrastructure	6,604,413	K106	
Accum Deprec, Buildings	-2,682,993	K112	
Accum Depr, Machinery & Equip	-4,075,224	K114	
Accum Deprec, Infrastructure	-3,639,927	K116	
TOTAL Fixed Assets (net)	8,885,973		0
TOTAL Assets and Deferred Outflows of Resources	8,885,973		0

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,885,973	K159	
TOTAL Investments in Non-Current Government Assets	8,885,973		0
TOTAL Fund Balance	8,885,973		0
TOTAL	8,885,973		0

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	153,595	TA200	224,751
TOTAL Cash	153,595		224,751
TOTAL Assets and Deferred Outflows of Resources	153,595		224,751

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	35,628	TA630	38,617
TOTAL Due To Other Funds	35,628		38,617
Guaranty & Bid Deposits	111,557	TA30	184,175
Other Funds (specify)	6,410	TA85	1,959
TOTAL Agency Liabilities	117,967		186,134
TOTAL Liabilities	153,595		224,751
TOTAL Liabilities, Deferred Inflows And Fund Balance	153,595		224,751

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	40,482	TE201	37,882
TOTAL Cash	40,482		37,882
Miscellaneous Current Assets		TE489	2,600
TOTAL Other	0		2,600
TOTAL Assets and Deferred Outflows of Resources	40,482		40,482

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Net Assets-Restricted For Other Purposes	40,482	TE923	40,482
TOTAL Assigned Fund Balance	40,482		40,482
TOTAL Fund Balance	40,482		40,482
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,482		40,482

VILLAGE OF Washingtonville
 Annual Update Document
 For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	1	TE2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
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VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	40,481	TE8021	40,482
Restated Fund Balance - Beg of Year	40,481	TE8022	40,482
ADD - REVENUES AND OTHER SOURCES	1		
Fund Balance - End of Year	40,482	TE8029	40,482

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	4,296,464	W129	2,590,798
TOTAL Provision To Be Made In Future Budgets	4,296,464		2,590,798
TOTAL Assets and Deferred Outflows of Resources	4,296,464		2,590,798

VILLAGE OF Washingtonville
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	167,234	W638	1,471,373
Other Post Employment Benefits	3,030,000	W683	
Compensated Absences	404,230	W687	318,325
TOTAL Other Liabilities	3,601,464		1,789,698
Bonds Payable	695,000	W628	590,000
TOTAL Bond And Long Term Liabilities	695,000		590,000
Deferred Inflows of Resources - Pensions		W697	211,100
TOTAL Deferred Inflows of Resources	0		211,100
TOTAL Liabilities	4,296,464		2,590,798
TOTAL Liabilities	4,296,464		2,590,798

VILLAGE OF Washingtonville
Statement of Indebtedness
For the Fiscal Year Ending 2017

11/1/2017

County of: Orange

Municipal Code: 330407805170

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2015	BAN N	SEWER IMPROVEMENT			07/03/2014	03/09/2017	1.23%		\$450,000	\$450,000	\$64,800	\$0	\$0		\$385,200
2013	BAN N	VILLAGE HALL ACQUISITION			03/13/2012	03/09/2017	1.23%		\$1,500,000	\$1,400,000	\$205,200	\$0	\$0		\$1,194,800
2015	BAN N	SEWER IMPROVEMENT			02/10/2015	02/10/2016	1.89%		\$650,000	\$650,000	\$15,000	\$0	\$0		\$635,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,500,000	\$285,000	\$0	\$0	\$0	\$2,215,000
2007	BOND N	PUBLIC IMPROVEMENTS		Y	08/15/2006	08/15/2021	4.00%	Y	\$1,415,000	\$695,000	\$105,000	\$0	\$0		\$590,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$695,000	\$105,000	\$0	\$0	\$0	\$590,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$3,195,000	\$390,000	\$0	\$0	\$0	\$2,805,000

VILLAGE OF Washingtonville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$1,382,316.00
Time Deposits	9Z2021	\$0.00
Total		\$1,382,616.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,000,000.00
Total		\$3,250,000.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

VILLAGE OF Washingtonville
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3936	\$915,571	\$0	\$111,978	\$803,593
****-3944	\$15,808	\$0	\$0	\$15,808
****-3945	\$179,579	\$0	\$0	\$179,579
****-3952	\$74,993	\$0	\$38,552	\$36,441
****-3960	\$71	\$0	\$0	\$71
****-3978	\$6,581	\$0	\$0	\$6,581
****-3986	\$2,150	\$0	\$0	\$2,150
****-4017	\$338,093	\$0	\$0	\$338,093
	Total Adjusted Bank Balance			\$1,382,316
	Petty Cash			\$300.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$1,382,616
	Total Cash Balance All Funds			9ZCASHB * \$1,382,616
	* Must be equal			

VILLAGE OF Washingtonville
 Local Government Questionnaire
 For the Fiscal Year Ending 2017

	Response
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> _____
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Washingtonville
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$142,272.00			
90158	Police and Fire Retirement	\$307,195.00			
90258	Local Pension Fund				
90308	Social Security	\$181,675.00			
90408	Worker's Compensation Insurance	\$81,758.00			
90458	Life Insurance	\$2,846.00			
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,874.00			
90608	Hospital and Medical (Dental) Insurance	\$613,630.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,331,250.00			
Computed Total From Financial Section (comparative purposes only)		\$1,331,250.00			

VILLAGE OF Washingtonville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Washingtonville
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, BRIDGET FLYNN, hereby certify that I am the Chief Fiscal Officer of the VILLAGE of WASHINGTONVILLE, and that the information provided in the annual financial report of the VILLAGE of WASHINGTONVILLE, for the fiscal year ended 02/28/2017, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the VILLAGE of WASHINGTONVILLE, and adopted by me as my signature for use in conjunction with the filing of the VILLAGE of WASHINGTONVILLE's annual financial report, I am evidencing my express intent to authenticate my certification of the VILLAGE of WASHINGTONVILLE's annual financial report for the fiscal year ended 02/28/2017 and filed by means of electronic data transmission.

JUSTIN WOOD
Name of Report Preparer if different than Chief Fiscal Officer

(845) 457-1100
Telephone Number

11/01/2017
Date of Certification

BRIDGET FLYNN
Name

CPA
Title

9 FAIRLAWN DR, WASHINGTONVILLE
Official Address

(845) 496-7727
Official Telephone Number

VILLAGE OF Washingtonville
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 prior year audit adjsutments