

**Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023**

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

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***

Certification Statement

I, Leslie Tillotson (LG330407805170E), hereby certify that I am the Chief Financial 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 02/28/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CR - Recreation
- FX - Water
- G - Sewer
- H - Capital Projects
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$165,712.00	-	\$348,387.00
Total for Cash and Cash Equivalents	\$165,712.00	\$0.00	\$348,387.00
Due From			
391 - Due From Other Funds	\$1,395,000.00	\$1,395,000.00	\$1,395,586.00
440 - Due from Other Governments <i>Sales tax allocated from Orange County</i>	\$255,470.00	\$332,605.00	\$166,148.00
Total for Due From	\$1,650,470.00	\$1,727,605.00	\$1,561,734.00
Total for Assets	\$1,816,182.00	\$1,727,605.00	\$1,910,121.00
Total for Assets and Deferred Outflows	\$1,816,182.00	\$1,727,605.00	\$1,910,121.00

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**A - General
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,416,071.00	\$1,095,738.00	\$1,102,632.00
601 - Accrued Liabilities	-	\$218,881.00	\$203,918.00
Total for Payables	\$1,416,071.00	\$1,314,619.00	\$1,306,550.00
Due to			
630 - Due To Other Funds	\$98,670.00	\$132,272.00	\$35,356.00
Total for Due to	\$98,670.00	\$132,272.00	\$35,356.00
Other Liabilities			
688 - Other Liabilities <i>Unspent ARPA</i>	\$591,793.00	\$295,897.00	-
Total for Other Liabilities	\$591,793.00	\$295,897.00	\$0.00
Total for Liabilities	\$2,106,534.00	\$1,742,788.00	\$1,341,906.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$72,956.00	-	-
Total for Deferred Inflows of Resources	\$72,956.00	\$0.00	\$0.00
Total for Deferred Inflows	\$72,956.00	\$0.00	\$0.00

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**A - General
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$408,024.00	-	\$475,000.00
Total for Assigned Fund Balance	\$408,024.00	\$0.00	\$475,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$771,332.00)	(\$15,183.00)	\$93,215.00
Total for Unassigned Fund Balance	(\$771,332.00)	(\$15,183.00)	\$93,215.00
Total for Fund Balance	(\$363,308.00)	(\$15,183.00)	\$568,215.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,816,182.00	\$1,727,605.00	\$1,910,121.00

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**A - General
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$3,621,277.00	\$3,583,432.00	\$3,565,284.00
Total for Property Taxes	\$3,621,277.00	\$3,583,432.00	\$3,565,284.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$38,999.00	\$38,999.00	\$38,999.00
1090 - Interest and Penalties on Real Prop Taxes	\$68,035.00	\$3,572.00	\$112.00
Total for Property Tax Items	\$107,034.00	\$42,571.00	\$39,111.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,153,756.00	\$1,125,874.00	\$959,696.00
1130 - Utilities Gross Receipts Tax	\$19,811.00	\$97,991.00	\$58,143.00
1170 - Franchise Tax	\$122,472.00	\$122,472.00	\$125,658.00
Total for Non-Property Tax Items	\$1,296,039.00	\$1,346,337.00	\$1,143,497.00
Departmental Income			
1603 - Vital Statistics Fees	\$950.00	\$935.00	\$929.00
2001 - Park and Recreational Charges	\$4,130.00	\$3,885.00	\$4,030.00
2115 - Planning Board Fees	\$10,300.00	\$10,300.00	\$9,700.00
Total for Departmental Income	\$15,380.00	\$15,120.00	\$14,659.00
Intergovernmental Charges			

Village of Washingtonville
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**A - General
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
2389 - Miscellaneous Revenue Other Governments <i>School Resource Officer</i>	\$238,295.00	\$246,383.00	\$22,126.00
Total for Intergovernmental Charges	\$238,295.00	\$246,383.00	\$22,126.00
Licenses and Permits			
2555 - Building and Alteration Permits	\$53,800.00	\$68,800.00	\$180,612.00
Total for Licenses and Permits	\$53,800.00	\$68,800.00	\$180,612.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$84,988.00	\$107,010.00	\$101,218.00
Total for Fines and Forfeitures	\$84,988.00	\$107,010.00	\$101,218.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$2,628.00	\$169,969.00
2750 - AIM Related Payments	\$13,070.00	\$13,070.00	\$13,070.00
Total for Other Revenues	\$13,070.00	\$15,698.00	\$183,039.00
State Aid			
3001 - State Aid Revenue Sharing	-	-	\$44,404.00
3005 - State Aid Mortgage Tax	\$226,283.00	\$109,642.00	-
3089 - State Aid Other	-	\$3,716.00	\$10,292.00
Total for State Aid	\$226,283.00	\$113,358.00	\$54,696.00
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	\$677,304.00	-	-
Total for Federal Aid	\$677,304.00	\$0.00	\$0.00

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**A - General
 Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Total for Revenues	\$6,333,470.00	\$5,538,709.00	\$5,304,242.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$43,838.00	-	\$875,000.00
Total for Operating Transfers	\$43,838.00	\$0.00	\$875,000.00
Total for Other Sources	\$43,838.00	\$0.00	\$875,000.00
Total for Revenues and Other Sources	\$6,377,308.00	\$5,538,709.00	\$6,179,242.00

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**A - General
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$28,600.00	\$28,600.00	\$26,400.00
Total for Legislative Board	\$28,600.00	\$28,600.00	\$26,400.00
Judicial			
11101 - Municipal Court - Personal Services	\$68,875.00	\$69,225.00	\$67,915.00
11104 - Municipal Court - Contractual	\$15,463.00	-	-
Total for Judicial	\$84,338.00	\$69,225.00	\$67,915.00
Executive			
12101 - Mayor - Personal Services	\$11,907.00	\$11,907.00	\$11,440.00
Total for Executive	\$11,907.00	\$11,907.00	\$11,440.00
Finance			
13251 - Treasurer - Personal Services	\$1,440.00	\$1,440.00	\$51,355.00
13254 - Treasurer - Contractual	\$86,892.00	\$72,842.00	\$6,180.00
Total for Finance	\$88,332.00	\$74,282.00	\$57,535.00
Municipal Staff			
14101 - Clerk - Personal Services	\$74,930.00	\$74,930.00	\$73,802.00

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**A - General
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
14204 - Law - Contractual	\$33,817.00	\$28,817.00	\$48,294.00
14501 - Elections - Personal Services	-	\$1,050.00	-
14504 - Elections - Contractual	\$1,714.00	\$664.00	\$5,135.00
Total for Municipal Staff	\$110,461.00	\$105,461.00	\$127,231.00
Shared Services			
16102 - Central Services Administration - Equipment and Capital Outlay	\$15,734.00	\$5,734.00	\$14,572.00
16204 - Operation of Plant - Contractual	\$295,838.00	\$222,389.00	\$156,147.00
16804 - Central Data Processing - Contractual	\$72,445.00	\$32,941.00	\$31,683.00
Total for Shared Services	\$384,017.00	\$261,064.00	\$202,402.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$246,277.00	\$165,406.00	\$158,118.00
Total for Special Items	\$246,277.00	\$165,406.00	\$158,118.00
Total for General Government Support	\$953,932.00	\$715,945.00	\$651,041.00
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$1,886,480.00	\$1,895,910.00	\$1,787,439.00
31202 - Police - Equipment and Capital Outlay	\$43,773.00	\$31,948.00	\$54,678.00
31204 - Police - Contractual	\$254,651.00	\$142,419.00	\$180,277.00
Total for Law Enforcement	\$2,184,904.00	\$2,070,277.00	\$2,022,394.00
Other Public Safety			

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**A - General
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
36201 - Safety Inspection - Personal Services	\$77,723.00	\$75,890.00	\$103,256.00
36204 - Safety Inspection - Contractual	\$24,732.00	\$8,075.00	-
Total for Other Public Safety	\$102,455.00	\$83,965.00	\$103,256.00
Total for Public Safety	\$2,287,359.00	\$2,154,242.00	\$2,125,650.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$618,134.00	\$516,238.00	\$515,712.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$117,653.00	\$52,837.00	\$30,758.00
51104 - Maintenance of Roads - Contractual	\$439,349.00	\$350,581.00	\$207,261.00
51424 - Snow Removal - Contractual	\$34,459.00	\$34,459.00	\$85,395.00
51824 - Street Lighting - Contractual	\$100,889.00	\$25,414.00	\$77,665.00
Total for Highway	\$1,310,484.00	\$979,529.00	\$916,791.00
Total for Transportation	\$1,310,484.00	\$979,529.00	\$916,791.00
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	\$4,111.00	\$1,651.00	\$3,345.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$2,255.00	\$2,255.00	\$23,276.00
71404 - Playground and Recreation Centers - Contractual	\$47,097.00	\$40,962.00	\$34,040.00
Total for Recreation	\$53,463.00	\$44,868.00	\$60,661.00
Culture			

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**A - General
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
75504 - Celebrations - Contractual	\$9,160.00	\$9,160.00	\$1,226.00
Total for Culture	\$9,160.00	\$9,160.00	\$1,226.00
Total for Culture and Recreation	\$62,623.00	\$54,028.00	\$61,887.00
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	\$29,963.00	\$5,404.00	\$1,494.00
Total for General Environment	\$29,963.00	\$5,404.00	\$1,494.00
Sanitation			
81604 - Refuse and Garbage - Contractual	-	-	\$2,196.00
Total for Sanitation	\$0.00	\$0.00	\$2,196.00
Community Environment			
85104 - Community Beautification - Contractual	-	-	\$3,406.00
Total for Community Environment	\$0.00	\$0.00	\$3,406.00
Total for Home and Community Services	\$29,963.00	\$5,404.00	\$7,096.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$117,522.00	\$174,163.00	\$173,588.00
90158 - Police Retirement - Employee Benefits	\$416,572.00	\$414,308.00	\$326,426.00
90308 - Social Security - Employee Benefits	\$218,865.00	\$218,865.00	\$195,851.00

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**A - General
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
90408 - Workers' Compensation - Employee Benefits	\$106,222.00	\$118,163.00	\$203,254.00
90458 - Life Insurance - Employee Benefits	\$3,284.00	\$3,284.00	\$3,987.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$7,093.00
90558 - Disability Insurance - Employee Benefits	\$80,336.00	\$15,804.00	\$13,555.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$1,086,265.00	\$994,748.00	\$931,551.00
Total for Employee Benefits	\$2,029,066.00	\$1,939,335.00	\$1,855,305.00
Total for Employee Benefits	\$2,029,066.00	\$1,939,335.00	\$1,855,305.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$53,930.00	\$53,930.00	\$53,930.00
97107 - Serial Bonds - Debt Interest	\$26,178.00	\$27,796.00	\$29,414.00
97306 - Bond Anticipation Notes - Debt Principal	\$80,000.00	\$80,000.00	\$20,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$3,075.00	\$13,812.00	-
97856 - Installment Purchase Debt - Debt Principal	\$96,979.00	\$88,703.00	\$91,999.00
97857 - Installment Purchase Debt - Debt Interest	\$10,725.00	\$9,383.00	\$2,685.00
Total for Debt Service	\$270,887.00	\$273,624.00	\$198,028.00
Total for Debt Service	\$270,887.00	\$273,624.00	\$198,028.00
Total for Expenditures	\$6,944,314.00	\$6,122,107.00	\$5,815,798.00
Total for Expenditures and Other Uses	\$6,944,314.00	\$6,122,107.00	\$5,815,798.00

Village of Washingtonville
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**A - General
Changes in Fund Balance**

	02/28/2023	02/28/2022	02/28/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$15,183.00)	\$568,215.00	\$918,072.53
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$218,881.00	-	-
<i>Write off unknown liabilities from prior periods</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$713,301.53
8022 - Restated Fund Balance - Beginning of Year	\$203,698.00	\$568,215.00	\$204,771.00
Add Revenues and Other Sources	\$6,377,308.00	\$5,538,709.00	\$6,179,242.00
Deduct Expenditures and Other Uses	\$6,944,314.00	\$6,122,107.00	\$5,815,798.00
8029 - Fund Balance - End of Year	(\$363,308.00)	(\$15,183.00)	\$568,215.00

Village of Washingtonville
Annual Financial Report
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**A - General
Adopted Budget Summary**

	02/28/2024	02/28/2023	02/28/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$3,873,919.00	\$3,967,124.00	\$3,612,992.00
1099 - Est Rev - Property Tax Items	\$298,249.00	\$246,249.00	\$286,249.00
1199 - Est Rev - Non-Property Tax Items	\$1,497,000.00	\$1,301,115.00	\$1,200,000.00
1299 - Est Rev - Departmental Income	-	\$34,265.00	\$79,900.00
2199 - Est Rev - Departmental Income	\$31,300.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$268,876.00	\$225,247.00	\$225,000.00
2599 - Est Rev - Licenses and Permits	\$160,000.00	\$125,998.00	\$125,000.00
2649 - Est Rev - Fines and Forfeitures	\$155,000.00	\$124,141.00	\$120,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,950.00	\$1,600.00	\$1,600.00
2799 - Est Rev - Other Revenues	\$2,644.00	\$645,498.00	\$645,000.00
3099 - Est Rev - State Aid	\$127,914.00	\$186,816.00	\$170,070.00
Total for Estimated Revenue	\$6,417,852.00	\$6,858,053.00	\$6,465,811.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$408,024.00	\$110,649.00	\$475,000.00
Total for Estimated Other Sources	\$408,024.00	\$110,649.00	\$475,000.00
Total for Estimated Revenues and Other Sources	\$6,825,876.00	\$6,968,702.00	\$6,940,811.00

Village of Washingtonville
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**A - General
Adopted Budget Summary**

	02/28/2024	02/28/2023	02/28/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,011,653.00	\$1,004,580.00	\$1,048,572.00
3999 - App - Public Safety	\$2,587,785.00	\$2,400,295.00	\$2,356,500.00
5999 - App - Transportation	\$960,344.00	\$863,569.00	\$796,000.00
7999 - App - Culture and Recreation	\$126,500.00	\$214,400.00	\$189,900.00
8999 - App - Home and Community Services	\$105,325.00	\$233,175.00	\$196,300.00
9199 - App - Employee Benefits	\$1,835,619.00	\$2,089,500.00	\$2,178,000.00
9899 - App - Debt Service	\$198,650.00	\$163,183.00	\$175,539.00
Total for Estimated Appropriations	\$6,825,876.00	\$6,968,702.00	\$6,940,811.00
Total for Estimated Appropriations and Other Uses	\$6,825,876.00	\$6,968,702.00	\$6,940,811.00

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**CR - Recreation
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	-	\$8,482.00	\$5,565.00
Total for Cash and Cash Equivalents	\$0.00	\$8,482.00	\$5,565.00
Due From			
391 - Due From Other Funds	-	\$35,356.00	\$35,356.00
Total for Due From	\$0.00	\$35,356.00	\$35,356.00
Total for Assets	\$0.00	\$43,838.00	\$40,921.00
Total for Assets and Deferred Outflows	\$0.00	\$43,838.00	\$40,921.00

Village of Washingtonville
 Annual Financial Report
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**CR - Recreation
 Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$43,838.00	\$40,921.00
Total for Assigned Fund Balance	\$0.00	\$43,838.00	\$40,921.00
Total for Fund Balance	\$0.00	\$43,838.00	\$40,921.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$43,838.00	\$40,921.00

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**CR - Recreation
 Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2001 - Park and Recreational Charges	-	\$2,917.00	\$439.00
Total for Departmental Income	\$0.00	\$2,917.00	\$439.00
Total for Revenues	\$0.00	\$2,917.00	\$439.00
Total for Revenues and Other Sources	\$0.00	\$2,917.00	\$439.00

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**CR - Recreation
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General - Close out Rec Fund</i>	\$43,838.00	-	-
Total for Interfund Transfers	\$43,838.00	\$0.00	\$0.00
Total for Interfund Transfers	\$43,838.00	\$0.00	\$0.00
Total for Other Uses	\$43,838.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$43,838.00	\$0.00	\$0.00

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**CR - Recreation
 Changes in Fund Balance**

	02/28/2023	02/28/2022	02/28/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$43,838.00	\$40,921.00	\$40,482.00
8022 - Restated Fund Balance - Beginning of Year	\$43,838.00	\$40,921.00	\$40,482.00
Add Revenues and Other Sources	\$0.00	\$2,917.00	\$439.00
Deduct Expenditures and Other Uses	\$43,838.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$43,838.00	\$40,921.00

Village of Washingtonville
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**FX - Water
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$336,537.00	\$150,227.00	\$76,039.00
Total for Cash and Cash Equivalents	\$336,537.00	\$150,227.00	\$76,039.00
Net Other Receivables			
350 - Water Rents Receivable	\$246,045.00	\$209,608.00	\$209,294.00
Total for Net Other Receivables	\$246,045.00	\$209,608.00	\$209,294.00
Due From			
391 - Due From Other Funds	\$98,670.00	\$98,670.00	-
Total for Due From	\$98,670.00	\$98,670.00	\$0.00
Total for Assets	\$681,252.00	\$458,505.00	\$285,333.00
Total for Assets and Deferred Outflows	\$681,252.00	\$458,505.00	\$285,333.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$170,751.00	\$178,404.00	\$18,058.00
Total for Payables	\$170,751.00	\$178,404.00	\$18,058.00
Due to			
630 - Due To Other Funds	-	-	\$586.00
Total for Due to	\$0.00	\$0.00	\$586.00
Total for Liabilities	\$170,751.00	\$178,404.00	\$18,644.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$94,276.00	\$87,640.00	\$74,580.00
Total for Deferred Inflows of Resources	\$94,276.00	\$87,640.00	\$74,580.00
Total for Deferred Inflows	\$94,276.00	\$87,640.00	\$74,580.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$227,240.00	-	-
915 - Assigned Unappropriated Fund Balance	\$188,985.00	\$192,461.00	\$192,109.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
 Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Total for Assigned Fund Balance	\$416,225.00	\$192,461.00	\$192,109.00
Total for Fund Balance	\$416,225.00	\$192,461.00	\$192,109.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$681,252.00	\$458,505.00	\$285,333.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$631,091.00	\$601,290.00	\$596,160.00
2148 - Interest and Penalties on Water Rents	-	-	\$4,583.00
Total for Departmental Income	\$631,091.00	\$601,290.00	\$600,743.00
Total for Revenues	\$631,091.00	\$601,290.00	\$600,743.00
Total for Revenues and Other Sources	\$631,091.00	\$601,290.00	\$600,743.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83104 - Water Administration - Contractual	\$2,898.00	\$2,227.00	\$101,026.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$385,015.00	\$449,683.00	\$207,371.00
83304 - Water Purification - Contractual	\$17,865.00	\$14,602.00	\$30,442.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$1,549.00	\$1,349.00	\$16,862.00
83404 - Water Transportation and Distribution - Contractual	-	\$36,568.00	\$16,607.00
Total for Water	\$407,327.00	\$504,429.00	\$372,308.00
Total for Home and Community Services	\$407,327.00	\$504,429.00	\$372,308.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	\$130,000.00	\$125,000.00
97107 - Serial Bonds - Debt Interest	-	\$5,395.00	\$10,487.00
Total for Debt Service	\$0.00	\$135,395.00	\$135,487.00
Total for Debt Service	\$0.00	\$135,395.00	\$135,487.00
Total for Expenditures	\$407,327.00	\$639,824.00	\$507,795.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Total for Expenditures and Other Uses	\$407,327.00	\$639,824.00	\$507,795.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
Changes in Fund Balance**

	02/28/2023	02/28/2022	02/28/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$192,461.00	\$192,109.00	(\$427,584.52)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$38,886.00	\$526,745.52
8022 - Restated Fund Balance - Beginning of Year	\$192,461.00	\$230,995.00	\$99,161.00
Add Revenues and Other Sources	\$631,091.00	\$601,290.00	\$600,743.00
Deduct Expenditures and Other Uses	\$407,327.00	\$639,824.00	\$507,795.00
8029 - Fund Balance - End of Year	\$416,225.00	\$192,461.00	\$192,109.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
 Adopted Budget Summary**

	02/28/2024	02/28/2023	02/28/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$621,184.00	\$617,435.00
2199 - Est Rev - Departmental Income	\$621,184.00	-	-
Total for Estimated Revenue	\$621,184.00	\$621,184.00	\$617,435.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$227,240.00	-	-
Total for Estimated Other Sources	\$227,240.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$848,424.00	\$621,184.00	\$617,435.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**FX - Water
 Adopted Budget Summary**

	02/28/2024	02/28/2023	02/28/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$713,593.00	\$595,675.00	\$437,859.00
9199 - App - Employee Benefits	\$134,831.00	\$25,509.00	\$46,895.00
9899 - App - Debt Service	-	-	\$132,681.00
Total for Estimated Appropriations	\$848,424.00	\$621,184.00	\$617,435.00
Total for Estimated Appropriations and Other Uses	\$848,424.00	\$621,184.00	\$617,435.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	-	\$199,311.00
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$199,311.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$421,440.00	\$337,916.00	\$273,746.00
Total for Net Other Receivables	\$421,440.00	\$337,916.00	\$273,746.00
Total for Assets	\$421,440.00	\$337,916.00	\$473,057.00
Total for Assets and Deferred Outflows	\$421,440.00	\$337,916.00	\$473,057.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$357,340.00	\$335,107.00	\$71,289.00
Total for Payables	\$357,340.00	\$335,107.00	\$71,289.00
Due to			
630 - Due To Other Funds	\$1,395,000.00	\$1,754.00	-
Total for Due to	\$1,395,000.00	\$1,754.00	\$0.00
Total for Liabilities	\$1,752,340.00	\$336,861.00	\$71,289.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$171,796.00	\$145,716.00	\$100,125.00
Total for Deferred Inflows of Resources	\$171,796.00	\$145,716.00	\$100,125.00
Total for Deferred Inflows	\$171,796.00	\$145,716.00	\$100,125.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$180,000.00	-	\$227,765.00
915 - Assigned Unappropriated Fund Balance	-	-	\$73,878.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
 Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Total for Assigned Fund Balance	\$180,000.00	\$0.00	\$301,643.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$1,682,696.00)	(\$144,661.00)	-
Total for Unassigned Fund Balance	(\$1,682,696.00)	(\$144,661.00)	\$0.00
Total for Fund Balance	(\$1,502,696.00)	(\$144,661.00)	\$301,643.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$421,440.00	\$337,916.00	\$473,057.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
 Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$795,431.00	\$938,528.00	\$759,313.00
2122 - Sewer Charges	\$480,457.00	\$178,535.00	\$172,235.00
2128 - Interest and Penalties on Sewer Accounts	\$19,479.00	\$12,545.00	\$6,875.00
Total for Departmental Income	\$1,295,367.00	\$1,129,608.00	\$938,423.00
Total for Revenues	\$1,295,367.00	\$1,129,608.00	\$938,423.00
Total for Revenues and Other Sources	\$1,295,367.00	\$1,129,608.00	\$938,423.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81104 - Sewer Administration - Contractual	\$169,678.00	\$176,421.00	\$11,264.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$19,761.00	\$11,930.00	\$25,540.00
81304 - Sewage Treatment and Disposal - Contractual	\$655,504.00	\$914,044.00	\$610,953.00
Total for Sewage	\$844,943.00	\$1,102,395.00	\$647,757.00
Total for Home and Community Services	\$844,943.00	\$1,102,395.00	\$647,757.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$314,274.00	\$316,070.00	\$21,070.00
97107 - Serial Bonds - Debt Interest	\$99,185.00	\$98,763.00	\$11,492.00
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$148,500.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$22,734.00
Total for Debt Service	\$413,459.00	\$414,833.00	\$203,796.00
Total for Debt Service	\$413,459.00	\$414,833.00	\$203,796.00
Total for Expenditures	\$1,258,402.00	\$1,517,228.00	\$851,553.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,395,000.00	-	-
Total for Interfund Transfers	\$1,395,000.00	\$0.00	\$0.00
Total for Interfund Transfers	\$1,395,000.00	\$0.00	\$0.00
Total for Other Uses	\$1,395,000.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$2,653,402.00	\$1,517,228.00	\$851,553.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
Changes in Fund Balance**

	02/28/2023	02/28/2022	02/28/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$144,661.00)	\$301,643.00	\$192,644.82
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$22,128.18
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$58,684.00	-
8022 - Restated Fund Balance - Beginning of Year	(\$144,661.00)	\$242,959.00	\$214,773.00
Add Revenues and Other Sources	\$1,295,367.00	\$1,129,608.00	\$938,423.00
Deduct Expenditures and Other Uses	\$2,653,402.00	\$1,517,228.00	\$851,553.00
8029 - Fund Balance - End of Year	(\$1,502,696.00)	(\$144,661.00)	\$301,643.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
 Adopted Budget Summary**

	02/28/2024	02/28/2023	02/28/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$1,336,502.00	\$878,608.00
2199 - Est Rev - Departmental Income	\$1,021,120.00	-	-
Total for Estimated Revenue	\$1,021,120.00	\$1,336,502.00	\$878,608.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$180,000.00	-	\$227,765.00
Total for Estimated Other Sources	\$180,000.00	\$0.00	\$227,765.00
Total for Estimated Revenues and Other Sources	\$1,201,120.00	\$1,336,502.00	\$1,106,373.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**G - Sewer
 Adopted Budget Summary**

	02/28/2024	02/28/2023	02/28/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$744,543.00	\$851,389.00	\$664,978.00
9199 - App - Employee Benefits	\$13,186.00	\$24,714.00	\$26,562.00
9899 - App - Debt Service	\$443,391.00	\$460,399.00	\$414,833.00
Total for Estimated Appropriations	\$1,201,120.00	\$1,336,502.00	\$1,106,373.00
Total for Estimated Appropriations and Other Uses	\$1,201,120.00	\$1,336,502.00	\$1,106,373.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**H - Capital Projects
 Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$10,383.00	\$10,383.00	\$50,383.00
223 - Cash With Fiscal Agent	-	-	\$159,722.00
Total for Cash and Cash Equivalents	\$10,383.00	\$10,383.00	\$210,105.00
Total for Assets	\$10,383.00	\$10,383.00	\$210,105.00
Total for Assets and Deferred Outflows	\$10,383.00	\$10,383.00	\$210,105.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**H - Capital Projects
Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$220,961.00
Total for Payables	\$0.00	\$0.00	\$220,961.00
Due to			
630 - Due To Other Funds	-	\$1,395,000.00	\$1,395,000.00
Total for Due to	\$0.00	\$1,395,000.00	\$1,395,000.00
Total for Liabilities	\$0.00	\$1,395,000.00	\$1,615,961.00
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance	-	-	\$44,678.00
Total for Restricted Fund Balance	\$0.00	\$0.00	\$44,678.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$10,383.00	-	-
Total for Assigned Fund Balance	\$10,383.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$1,384,617.00)	(\$1,450,534.00)
Total for Unassigned Fund Balance	\$0.00	(\$1,384,617.00)	(\$1,450,534.00)

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**H - Capital Projects
 Balance Sheet**

	02/28/2023	02/28/2022	02/28/2021
Total for Fund Balance	\$10,383.00	(\$1,384,617.00)	(\$1,405,856.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$10,383.00	\$10,383.00	\$210,105.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**H - Capital Projects
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Revenues and Other Sources			
Revenues			
State Aid			
3990 - State Aid Sewer Capital Projects	-	\$156,423.00	\$347,539.00
Total for State Aid	\$0.00	\$156,423.00	\$347,539.00
Total for Revenues	\$0.00	\$156,423.00	\$347,539.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,395,000.00	-	-
Total for Operating Transfers	\$1,395,000.00	\$0.00	\$0.00
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$9,683,204.00
5730 - Bond Anticipation Notes	-	-	\$1,105,000.00
5731 - BANS Redeemed from Appropriations	-	-	\$168,500.00
5785 - Installment Purchase Debt	\$108,797.00	\$86,137.00	\$147,386.00
Total for Proceeds of Obligations	\$108,797.00	\$86,137.00	\$11,104,090.00
Total for Other Sources	\$1,503,797.00	\$86,137.00	\$11,104,090.00
Total for Revenues and Other Sources	\$1,503,797.00	\$242,560.00	\$11,451,629.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**H - Capital Projects
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	-	-	\$64,335.00
Total for Finance	\$0.00	\$0.00	\$64,335.00
Total for General Government Support	\$0.00	\$0.00	\$64,335.00
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	\$108,797.00	\$86,137.00	\$147,386.00
Total for Law Enforcement	\$108,797.00	\$86,137.00	\$147,386.00
Total for Public Safety	\$108,797.00	\$86,137.00	\$147,386.00
Home and Community Services			
Sewage			
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	\$135,184.00	\$2,194,766.00
Total for Sewage	\$0.00	\$135,184.00	\$2,194,766.00
Total for Home and Community Services	\$0.00	\$135,184.00	\$2,194,766.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

**H - Capital Projects
Results of Operations**

	02/28/2023	02/28/2022	02/28/2021
Total for Expenditures	\$108,797.00	\$221,321.00	\$2,406,487.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$875,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$875,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$875,000.00
Total for Other Uses	\$0.00	\$0.00	\$875,000.00
Total for Expenditures and Other Uses	\$108,797.00	\$221,321.00	\$3,281,487.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2022 - 02/28/2023

**H - Capital Projects
 Changes in Fund Balance**

	02/28/2023	02/28/2022	02/28/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$1,384,617.00)	(\$1,405,856.00)	(\$8,294,661.47)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$1,281,336.53
8022 - Restated Fund Balance - Beginning of Year	(\$1,384,617.00)	(\$1,405,856.00)	(\$9,575,998.00)
Add Revenues and Other Sources	\$1,503,797.00	\$242,560.00	\$11,451,629.00
Deduct Expenditures and Other Uses	\$108,797.00	\$221,321.00	\$3,281,487.00
8029 - Fund Balance - End of Year	\$10,383.00	(\$1,384,617.00)	(\$1,405,856.00)

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	02/28/2023	02/28/2022	02/28/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$3,599,743.00	\$3,599,743.00	\$3,599,743.00
105 - Construction Work In Progress	-	-	\$13,099,844.00
Total for Non-Depreciable Capital Assets	\$3,599,743.00	\$3,599,743.00	\$16,699,587.00
Depreciable Capital Assets			
102 - Buildings	\$4,644,805.00	\$4,644,805.00	\$4,462,800.00
104 - Machinery and Equipment	\$4,309,886.00	\$4,309,886.00	\$4,189,092.00
106 - Infrastructure	\$22,933,155.00	\$22,933,155.00	\$7,998,400.00
Total for Depreciable Capital Assets	\$31,887,846.00	\$31,887,846.00	\$16,650,292.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$3,145,025.00)	(\$3,145,025.00)	(\$2,923,028.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$3,496,338.00)	(\$3,496,338.00)	(\$3,392,259.00)
116 - Accumulated Depreciation Infrastructure	(\$5,937,213.00)	(\$5,937,213.00)	(\$4,652,195.00)
Total for Accumulated Depreciation	(\$12,578,576.00)	(\$12,578,576.00)	(\$10,967,482.00)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$141,741.00	-	-
Total for Other Non-Current Assets	\$141,741.00	\$0.00	\$0.00
Total for Non-Current Assets	\$23,050,754.00	\$22,909,013.00	\$22,382,397.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2022 - 02/28/2023

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	02/28/2023	02/28/2022	02/28/2021
Long-Term Obligations			
Notes Payable			
626 - Bond Anticipation Notes Payable	\$945,000.00	\$1,025,000.00	\$1,105,000.00
Total for Notes Payable	\$945,000.00	\$1,025,000.00	\$1,105,000.00
Debt Obligations			
628 - Bonds Payable	\$10,245,000.00	\$10,613,204.00	\$11,113,204.00
685 - Installment Purchase Contract Debt	\$117,921.00	\$106,103.00	\$108,669.00
Total for Debt Obligations	\$10,362,921.00	\$10,719,307.00	\$11,221,873.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$237,965.00	\$692,972.00	\$2,537,682.00
683 - Other Post Employment Benefits	\$7,541,365.00	\$7,541,365.00	\$8,784,430.00
687 - Compensated Absences	\$336,151.00	\$336,151.00	\$336,151.00
Total for Other Long-Term Obligations	\$8,115,481.00	\$8,570,488.00	\$11,658,263.00
Total for Long-Term Obligations	\$19,423,402.00	\$20,314,795.00	\$23,985,136.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$368,204.00	\$0.00	\$0.00	\$10,613,204.00	\$10,245,000.00
Bond Anticipation Note	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$1,025,000.00	\$945,000.00
Installment Purchase Contract	\$0.00	\$108,797.00	\$96,978.00	\$0.00	\$0.00	\$106,102.00	\$117,921.00
Total	\$0.00	\$108,797.00	\$545,182.00	\$0.00	\$0.00	\$11,744,306.00	\$11,307,921.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Sewer Reconstruction, Village Hall Acquisition and Improvements		3/8/17	3/8/34	\$0.00	\$0.00	\$75,000.00	\$0.00	\$1,225,000.00	\$0.00	\$1,150,000.00
Bond WWTP upgrades	EFC	11/1/20	10/1/50	\$0.00	\$0.00	\$293,204.00	\$0.00	\$9,388,204.00	\$0.00	\$9,095,000.00
Bond Anticipation Note Street Sweeper and Road Improvements		8/18/21	8/4/23	\$0.00	\$0.00	\$80,000.00	\$0.00	\$1,025,000.00	\$0.00	\$945,000.00
Installment Purchase Contract 2021 Dodge Charger and Interceptor Police Cars		3/1/21	3/1/23	\$0.00	\$0.00	\$27,795.00	\$0.00	\$57,021.00	\$0.00	\$29,226.00
Installment Purchase Contract Ford F150 Responder		3/1/20	3/1/22	\$0.00	\$0.00	\$17,481.00	\$0.00	\$17,481.00	\$0.00	\$0.00
Installment Purchase Contract 2 Ford Police Interceptors		3/1/20	3/1/22	\$0.00	\$0.00	\$31,600.00	\$0.00	\$31,600.00	\$0.00	\$0.00
Installment Purchase Contract DPW Trucks		3/1/22	3/1/27	\$0.00	\$108,797.00	\$20,102.00	\$0.00	\$0.00	\$0.00	\$88,695.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$380,000.00	\$145,422.00	\$525,422.00	\$9,865,000.00
2025	\$385,000.00	\$141,822.00	\$526,822.00	\$9,480,000.00
2026	\$385,000.00	\$138,117.00	\$523,117.00	\$9,095,000.00
2027	\$390,000.00	\$134,262.00	\$524,262.00	\$8,705,000.00
2028	\$390,000.00	\$130,152.00	\$520,152.00	\$8,315,000.00
2029	\$400,000.00	\$125,827.00	\$525,827.00	\$7,915,000.00
2030	\$400,000.00	\$121,139.00	\$521,139.00	\$7,515,000.00
2031	\$405,000.00	\$116,126.00	\$521,126.00	\$7,110,000.00
2032	\$415,000.00	\$110,819.00	\$525,819.00	\$6,695,000.00
2033	\$415,000.00	\$104,798.00	\$519,798.00	\$6,280,000.00
2034	\$425,000.00	\$98,197.00	\$523,197.00	\$5,855,000.00
2035	\$425,000.00	\$91,042.00	\$516,042.00	\$5,430,000.00
2036	\$315,000.00	\$85,388.00	\$400,388.00	\$5,115,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$320,000.00	\$81,207.00	\$401,207.00	\$4,795,000.00
2038	\$325,000.00	\$76,753.00	\$401,753.00	\$4,470,000.00
2039	\$325,000.00	\$72,051.00	\$397,051.00	\$4,145,000.00
2040	\$330,000.00	\$67,201.00	\$397,201.00	\$3,815,000.00
2041	\$330,000.00	\$62,137.00	\$392,137.00	\$3,485,000.00
2042	\$335,000.00	\$57,345.00	\$392,345.00	\$3,150,000.00
2043	\$335,000.00	\$51,621.00	\$386,621.00	\$2,815,000.00
2044	\$340,000.00	\$45,897.00	\$385,897.00	\$2,475,000.00
2045	\$345,000.00	\$40,088.00	\$385,088.00	\$2,130,000.00
2046	\$345,000.00	\$34,195.00	\$379,195.00	\$1,785,000.00
2047	\$350,000.00	\$28,301.00	\$378,301.00	\$1,435,000.00
2048	\$355,000.00	\$22,750.00	\$377,750.00	\$1,080,000.00
2049	\$355,000.00	\$17,123.00	\$372,123.00	\$725,000.00
2050	\$360,000.00	\$11,494.00	\$371,494.00	\$365,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2051	\$365,000.00	\$5,787.00	\$370,787.00	\$0.00
Total	\$10,245,000.00	\$2,217,061.00	\$12,462,061.00	
\$10,245,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
986	Checking	A	\$9,192.00	\$0.00	\$0.00	\$0.00	\$9,192.00
816	Savings	A	\$10,148.00	\$0.00	\$0.00	\$0.00	\$10,148.00
930	Savings	A	\$11,043.00	\$0.00	\$0.00	\$0.00	\$11,043.00
944	Savings	A	\$340.00	\$0.00	\$0.00	\$0.00	\$340.00
865	Checking	A	\$891.00	\$0.00	\$0.00	\$0.00	\$891.00
396	Checking	A, FX, H	\$372,699.00	\$0.00	(\$48,246.00)	\$0.00	\$324,453.00
808	Savings	A	\$12,940.00	\$0.00	\$0.00	\$0.00	\$12,940.00
17	Savings	H	\$4,678.00	\$0.00	\$0.00	\$0.00	\$4,678.00
956	Savings	A	\$232.00	\$0.00	\$0.00	\$0.00	\$232.00
4009	Checking	A	\$12,671.00	\$0.00	\$0.00	\$0.00	\$12,671.00
952	Checking	A	\$23,497.00	\$0.00	(\$23,497.00)	\$0.00	\$0.00
978	Savings	A	\$7,081.00	\$0.00	\$0.00	\$0.00	\$7,081.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
960	Savings	H	\$71.00	\$0.00	\$0.00	\$0.00	\$71.00
948	Savings	FX	\$118,892.00	\$0.00	\$0.00	\$0.00	\$118,892.00
Total			\$584,375.00	\$0.00	(\$71,743.00)	\$0.00	\$512,632.00
Total Cash From Financials							\$512,632.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$584,375.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$100,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$600,000.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
23	8		3

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$117,522.00	10	4		
Police Retirement	\$416,572.00	6			
Fire Retirement					
Local Pension Fund					
Social Security	\$218,865.00	23	8		0
Worker's Compensation	\$106,222.00	16	4		0
Life Insurance	\$3,284.00	16	4		
Unemployment Insurance					
Disability Insurance	\$80,336.00	16	4		
Hospital, Medical and Dental Insurance	\$1,086,265.00	16	4		3
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$2,029,066.00				