

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2024 - 02/28/2025

**A - General
Balance Sheet**

	02/28/2025	02/28/2024	02/28/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,074,967.00	\$745,864.00	\$165,712.00
Total for Cash and Cash Equivalents	\$2,074,967.00	\$745,864.00	\$165,712.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$85,000.00	-
Total for Restricted Cash and Cash Equivalents	\$0.00	\$85,000.00	\$0.00
Investments			
450 - Investments in Securities	\$761,675.00	\$2,235,261.00	-
Total for Investments	\$761,675.00	\$2,235,261.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$127,110.00	\$127,110.00	-
Total for Net Other Receivables	\$127,110.00	\$127,110.00	\$0.00
Due From			
391 - Due From Other Funds	\$1,095,073.00	\$597,143.00	\$1,395,000.00
440 - Due from Other Governments <i>Due from other governments</i>	\$299,187.00	\$299,187.00	\$255,470.00
Total for Due From	\$1,394,260.00	\$896,330.00	\$1,650,470.00

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**A - General
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	02/28/2025	02/28/2024	02/28/2023
Other Assets			
480 - Prepaid Expenses	-	\$45,434.00	-
Total for Other Assets	\$0.00	\$45,434.00	\$0.00
Total for Assets	\$4,358,012.00	\$4,134,999.00	\$1,816,182.00
Total for Assets and Deferred Outflows	\$4,358,012.00	\$4,134,999.00	\$1,816,182.00

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Annual Financial Report
For the Fiscal Period 03/01/2024 - 02/28/2025

**A - General
Balance Sheet**

	02/28/2025	02/28/2024	02/28/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$330,491.00	\$464,308.00	\$1,416,071.00
601 - Accrued Liabilities	\$66,770.00	\$66,770.00	-
Total for Payables	\$397,261.00	\$531,078.00	\$1,416,071.00
Due to			
630 - Due To Other Funds	-	-	\$98,670.00
Total for Due to	\$0.00	\$0.00	\$98,670.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$3,139,653.00	\$3,139,653.00	-
Total for Notes Payable	\$3,139,653.00	\$3,139,653.00	\$0.00
Other Liabilities			
688 - Other Liabilities <i>other</i>	\$591,793.00	\$591,793.00	\$591,793.00
Total for Other Liabilities	\$591,793.00	\$591,793.00	\$591,793.00
Total for Liabilities	\$4,128,707.00	\$4,262,524.00	\$2,106,534.00
Deferred Inflows			
Deferred Inflows of Resources			

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**A - General
Balance Sheet**

	02/28/2025	02/28/2024	02/28/2023
691 - Deferred Inflow Of Resources <i>deferred taxes</i>	\$72,956.00	\$72,956.00	\$72,956.00
Total for Deferred Inflows of Resources	\$72,956.00	\$72,956.00	\$72,956.00
Total for Deferred Inflows	\$72,956.00	\$72,956.00	\$72,956.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$45,434.00	\$1,395,000.00
Total for Nonspendable Fund Balance	\$0.00	\$45,434.00	\$1,395,000.00
Restricted Fund Balance			
899 - Other Restricted Fund Balance	-	\$85,000.00	-
Total for Restricted Fund Balance	\$0.00	\$85,000.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$156,349.00	(\$330,915.00)	(\$1,758,308.00)
Total for Unassigned Fund Balance	\$156,349.00	(\$330,915.00)	(\$1,758,308.00)
Total for Fund Balance	\$156,349.00	(\$200,481.00)	(\$363,308.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,358,012.00	\$4,134,999.00	\$1,816,182.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2024 - 02/28/2025

**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$4,692,956.00	\$3,873,919.00	\$3,621,277.00
Total for Property Taxes	\$4,692,956.00	\$3,873,919.00	\$3,621,277.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$94,125.00	\$117,201.00	\$38,999.00
1090 - Interest and Penalties on Real Prop Taxes	\$31,456.00	\$148.00	\$68,035.00
Total for Property Tax Items	\$125,581.00	\$117,349.00	\$107,034.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,181,840.00	\$1,189,549.00	\$1,153,756.00
1130 - Utilities Gross Receipts Tax	\$72,920.00	\$64,804.00	\$19,811.00
1170 - Franchise Tax	\$106,928.00	\$107,813.00	\$122,472.00
Total for Non-Property Tax Items	\$1,361,688.00	\$1,362,166.00	\$1,296,039.00
Departmental Income			
1520 - Police Fees	\$129.00	\$64.00	-
1560 - Safety Inspection Fees	\$3,125.00	-	-
1589 - Other Public Safety Departmental Income	\$7,311.00	-	-
1603 - Vital Statistics Fees	\$1,150.00	\$650.00	\$950.00
2001 - Park and Recreational Charges	\$13,620.00	\$21,944.00	\$4,130.00
2115 - Planning Board Fees	\$100.00	\$90,000.00	\$10,300.00

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For the Fiscal Period 03/01/2024 - 02/28/2025

**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
2801 - Interfund Revenues	-	\$452,496.00	-
Total for Departmental Income	\$25,435.00	\$565,154.00	\$15,380.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>other</i>	\$242,127.00	\$275,757.00	\$238,295.00
Total for Intergovernmental Charges	\$242,127.00	\$275,757.00	\$238,295.00
Use of Money and Property			
2401 - Interest and Earnings	\$55,413.00	\$89,214.00	-
Total for Use of Money and Property	\$55,413.00	\$89,214.00	\$0.00
Licenses and Permits			
2555 - Building and Alteration Permits	\$57,866.00	\$66,424.00	\$53,800.00
Total for Licenses and Permits	\$57,866.00	\$66,424.00	\$53,800.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$88,337.00	\$100,690.00	\$84,988.00
Total for Fines and Forfeitures	\$88,337.00	\$100,690.00	\$84,988.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$778.00	\$897.00	-
2655 - Sales Other	-	\$6,757.00	-
2680 - Insurance Recoveries	\$35,570.00	\$11,506.00	-
Total for Sales of Property and Compensation for Loss	\$36,348.00	\$19,160.00	\$0.00

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**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$22,911.00	-
2705 - Gifts and Donations	\$500.00	\$12,622.00	-
2706 - Grants From Local Governments	-	\$22,107.00	-
2709 - Employees Contributions	-	\$3,942.00	-
2750 - AIM Related Payments	-	-	\$13,070.00
2770 - Unclassified <i>misc revenue</i>	\$2,758.00	-	-
Total for Other Revenues	\$3,258.00	\$61,582.00	\$13,070.00
State Aid			
3001 - State Aid Revenue Sharing	\$13,070.00	\$13,070.00	-
3005 - State Aid Mortgage Tax	\$194,089.00	\$174,381.00	\$226,283.00
3089 - State Aid Other	-	\$1,298.00	-
3097 - State Aid Capital Projects	-	\$250,000.00	-
3389 - State Aid Other Public Safety	-	\$4,204.00	-
3501 - State Aid Consolidated Highway Aid	\$323,777.00	\$100,000.00	-
Total for State Aid	\$530,936.00	\$542,953.00	\$226,283.00
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	\$128.00	\$677,304.00
Total for Federal Aid	\$0.00	\$128.00	\$677,304.00
Total for Revenues	\$7,219,945.00	\$7,074,496.00	\$6,333,470.00
Other Sources			

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**A - General
 Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Operating Transfers			
5031 - Interfund Transfers	-	\$3,940.00	\$43,838.00
Total for Operating Transfers	\$0.00	\$3,940.00	\$43,838.00
Total for Other Sources	\$0.00	\$3,940.00	\$43,838.00
Total for Revenues and Other Sources	\$7,219,945.00	\$7,078,436.00	\$6,377,308.00

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**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$14,000.00	\$40,333.00	\$28,600.00
Total for Legislative Board	\$14,000.00	\$40,333.00	\$28,600.00
Judicial			
11101 - Municipal Court - Personal Services	\$75,242.00	\$72,986.00	\$68,875.00
11104 - Municipal Court - Contractual	\$10,241.00	\$33,015.00	\$15,463.00
Total for Judicial	\$85,483.00	\$106,001.00	\$84,338.00
Executive			
12101 - Mayor - Personal Services	\$5,000.00	\$11,895.00	\$11,907.00
Total for Executive	\$5,000.00	\$11,895.00	\$11,907.00
Finance			
13204 - Auditor - Contractual	\$164,234.00	-	-
13251 - Treasurer - Personal Services	\$29,801.00	\$42,328.00	\$1,440.00
13254 - Treasurer - Contractual	\$46.00	\$90,929.00	\$86,892.00
Total for Finance	\$194,081.00	\$133,257.00	\$88,332.00
Municipal Staff			

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**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
14101 - Clerk - Personal Services	\$35,677.00	\$76,557.00	\$74,930.00
14204 - Law - Contractual	\$179,257.00	\$187,901.00	\$33,817.00
14501 - Elections - Personal Services	-	\$1,200.00	-
14504 - Elections - Contractual	\$2,806.00	\$7,920.00	\$1,714.00
Total for Municipal Staff	\$217,740.00	\$273,578.00	\$110,461.00
Shared Services			
16102 - Central Services Administration - Equipment and Capital Outlay	-	-	\$15,734.00
16204 - Operation of Plant - Contractual	\$177,061.00	\$430,447.00	\$295,838.00
16804 - Central Data Processing - Contractual	\$31,393.00	\$105,153.00	\$72,445.00
Total for Shared Services	\$208,454.00	\$535,600.00	\$384,017.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$207,751.00	\$199,158.00	\$246,277.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$4,317.00	-	-
Total for Special Items	\$212,068.00	\$199,158.00	\$246,277.00
Total for General Government Support	\$936,826.00	\$1,299,822.00	\$953,932.00
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$2,089,164.00	\$2,015,338.00	\$1,886,480.00
31202 - Police - Equipment and Capital Outlay	\$14,168.00	\$13,466.00	\$43,773.00
31204 - Police - Contractual	\$233,484.00	\$159,488.00	\$254,651.00

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**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Total for Law Enforcement	\$2,336,816.00	\$2,188,292.00	\$2,184,904.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$95,326.00	\$73,487.00	\$77,723.00
36204 - Safety Inspection - Contractual	\$395.00	\$679.00	\$24,732.00
Total for Other Public Safety	\$95,721.00	\$74,166.00	\$102,455.00
Total for Public Safety	\$2,432,537.00	\$2,262,458.00	\$2,287,359.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$374,845.00	\$639,638.00	\$618,134.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$110,183.00	\$56,467.00	\$117,653.00
51104 - Maintenance of Roads - Contractual	\$440,285.00	\$517,788.00	\$439,349.00
51424 - Snow Removal - Contractual	\$99,305.00	\$82,683.00	\$34,459.00
51824 - Street Lighting - Contractual	-	\$82,319.00	\$100,889.00
Total for Highway	\$1,024,618.00	\$1,378,895.00	\$1,310,484.00
Total for Transportation	\$1,024,618.00	\$1,378,895.00	\$1,310,484.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$721.00	-	-
71102 - Parks - Equipment and Capital Outlay	\$3,909.00	-	-
71401 - Playground and Recreation Centers - Personal Services	-	\$3,810.00	\$4,111.00

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**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	-	\$2,255.00
71404 - Playground and Recreation Centers - Contractual	\$117,279.00	\$58,446.00	\$47,097.00
Total for Recreation	\$121,909.00	\$62,256.00	\$53,463.00
Culture			
75504 - Celebrations - Contractual	\$1,950.00	\$12,600.00	\$9,160.00
Total for Culture	\$1,950.00	\$12,600.00	\$9,160.00
Total for Culture and Recreation	\$123,859.00	\$74,856.00	\$62,623.00
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	-	\$3,846.00	\$29,963.00
Total for General Environment	\$0.00	\$3,846.00	\$29,963.00
Sewage			
81404 - Storm Sewers - Contractual	\$7,500.00	-	-
Total for Sewage	\$7,500.00	\$0.00	\$0.00
Sanitation			
81604 - Refuse and Garbage - Contractual	\$1,142.00	\$1,580.00	-
Total for Sanitation	\$1,142.00	\$1,580.00	\$0.00
Community Environment			
85104 - Community Beautification - Contractual	\$23,796.00	\$9,953.00	-

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**A - General
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Total for Community Environment	\$23,796.00	\$9,953.00	\$0.00
Total for Home and Community Services	\$32,438.00	\$15,379.00	\$29,963.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$101,841.00	\$124,464.00	\$117,522.00
90158 - Police Retirement - Employee Benefits	\$447,692.00	\$417,645.00	\$416,572.00
90308 - Social Security - Employee Benefits	\$187,172.00	\$227,518.00	\$218,865.00
90408 - Workers' Compensation - Employee Benefits	\$110,986.00	\$117,027.00	\$106,222.00
90458 - Life Insurance - Employee Benefits	\$1,371.00	\$2,824.00	\$3,284.00
90558 - Disability Insurance - Employee Benefits	-	\$963.00	\$80,336.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$922,236.00	\$1,080,217.00	\$1,086,265.00
Total for Employee Benefits	\$1,771,298.00	\$1,970,658.00	\$2,029,066.00
Total for Employee Benefits	\$1,771,298.00	\$1,970,658.00	\$2,029,066.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$170,858.00	\$57,525.00	\$53,930.00
97107 - Serial Bonds - Debt Interest	\$62,387.00	\$24,507.00	\$26,178.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$80,000.00	\$80,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$308,294.00	\$36,619.00	\$3,075.00
97856 - Installment Purchase Debt - Debt Principal	-	\$50,124.00	\$96,979.00
97857 - Installment Purchase Debt - Debt Interest	-	\$2,316.00	\$10,725.00

Village of Washingtonville
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 For the Fiscal Period 03/01/2024 - 02/28/2025

**A - General
 Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Total for Debt Service	\$541,539.00	\$251,091.00	\$270,887.00
Total for Debt Service	\$541,539.00	\$251,091.00	\$270,887.00
Total for Expenditures	\$6,863,115.00	\$7,253,159.00	\$6,944,314.00
Total for Expenditures and Other Uses	\$6,863,115.00	\$7,253,159.00	\$6,944,314.00

Village of Washingtonville
 Annual Financial Report
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**A - General
 Changes in Fund Balance**

	02/28/2025	02/28/2024	02/28/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$200,481.00)	(\$363,308.00)	(\$15,183.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$337,550.00	\$218,881.00
8022 - Restated Fund Balance - Beginning of Year	(\$200,481.00)	(\$25,758.00)	\$203,698.00
Add Revenues and Other Sources	\$7,219,945.00	\$7,078,436.00	\$6,377,308.00
Deduct Expenditures and Other Uses	\$6,863,115.00	\$7,253,159.00	\$6,944,314.00
8029 - Fund Balance - End of Year	\$156,349.00	(\$200,481.00)	(\$363,308.00)

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2024 - 02/28/2025

FX - Water
Balance Sheet

	02/28/2025	02/28/2024	02/28/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$64,452.00	\$129,982.00	\$170,751.00
Total for Payables	\$64,452.00	\$129,982.00	\$170,751.00
Due to			
630 - Due To Other Funds	\$527,262.00	\$234,547.00	-
Total for Due to	\$527,262.00	\$234,547.00	\$0.00
Total for Liabilities	\$591,714.00	\$364,529.00	\$170,751.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$113,958.00	\$94,276.00
Total for Deferred Inflows of Resources	\$0.00	\$113,958.00	\$94,276.00
Total for Deferred Inflows	\$0.00	\$113,958.00	\$94,276.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$227,240.00
915 - Assigned Unappropriated Fund Balance	\$1,020,259.00	\$526,988.00	\$188,985.00

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**FX - Water
 Balance Sheet**

	02/28/2025	02/28/2024	02/28/2023
Total for Assigned Fund Balance	\$1,020,259.00	\$526,988.00	\$416,225.00
Total for Fund Balance	\$1,020,259.00	\$526,988.00	\$416,225.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,611,973.00	\$1,005,475.00	\$681,252.00

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**FX - Water
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$1,161,701.00	\$586,189.00	\$631,091.00
2142 - Unmetered Water Sales	\$214,219.00	-	-
2148 - Interest and Penalties on Water Rents	\$3,626.00	\$22,076.00	-
Total for Departmental Income	\$1,379,546.00	\$608,265.00	\$631,091.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$3,624.00	-
Total for Use of Money and Property	\$0.00	\$3,624.00	\$0.00
Total for Revenues	\$1,379,546.00	\$611,889.00	\$631,091.00
Total for Revenues and Other Sources	\$1,379,546.00	\$611,889.00	\$631,091.00

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**FX - Water
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual GGS	\$203,198.00	\$234,547.00	-
Total for Special Items	\$203,198.00	\$234,547.00	\$0.00
Total for General Government Support	\$203,198.00	\$234,547.00	\$0.00
Home and Community Services			
Water			
83104 - Water Administration - Contractual	\$54,208.00	\$39,390.00	\$2,898.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$500,030.00	\$361,828.00	\$385,015.00
83304 - Water Purification - Contractual	\$1,843.00	-	\$17,865.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$126,996.00	-	\$1,549.00
Total for Water	\$683,077.00	\$401,218.00	\$407,327.00
Total for Home and Community Services	\$683,077.00	\$401,218.00	\$407,327.00
Total for Expenditures	\$886,275.00	\$635,765.00	\$407,327.00
Total for Expenditures and Other Uses	\$886,275.00	\$635,765.00	\$407,327.00

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**FX - Water
 Changes in Fund Balance**

	02/28/2025	02/28/2024	02/28/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$526,988.00	\$416,225.00	\$192,461.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$134,639.00	-
8022 - Restated Fund Balance - Beginning of Year	\$526,988.00	\$550,864.00	\$192,461.00
Add Revenues and Other Sources	\$1,379,546.00	\$611,889.00	\$631,091.00
Deduct Expenditures and Other Uses	\$886,275.00	\$635,765.00	\$407,327.00
8029 - Fund Balance - End of Year	\$1,020,259.00	\$526,988.00	\$416,225.00

Village of Washingtonville
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**G - Sewer
 Balance Sheet**

	02/28/2025	02/28/2024	02/28/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$125,732.00	-	-
Total for Cash and Cash Equivalents	\$125,732.00	\$0.00	\$0.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$749,334.00	\$443,361.00	\$421,440.00
Total for Net Other Receivables	\$749,334.00	\$443,361.00	\$421,440.00
Due From			
410 - Due from State and Federal Government	-	\$174,859.00	-
Total for Due From	\$0.00	\$174,859.00	\$0.00
Total for Assets	\$875,066.00	\$618,220.00	\$421,440.00
Total for Assets and Deferred Outflows	\$875,066.00	\$618,220.00	\$421,440.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2024 - 02/28/2025

**G - Sewer
Balance Sheet**

	02/28/2025	02/28/2024	02/28/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$139,865.00	\$73,576.00	\$357,340.00
Total for Payables	\$139,865.00	\$73,576.00	\$357,340.00
Due to			
630 - Due To Other Funds	\$663,436.00	\$362,596.00	\$1,395,000.00
Total for Due to	\$663,436.00	\$362,596.00	\$1,395,000.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$960,347.00	\$1,260,347.00	-
Total for Notes Payable	\$960,347.00	\$1,260,347.00	\$0.00
Total for Liabilities	\$1,763,648.00	\$1,696,519.00	\$1,752,340.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$182,048.00	\$171,796.00
Total for Deferred Inflows of Resources	\$0.00	\$182,048.00	\$171,796.00
Total for Deferred Inflows	\$0.00	\$182,048.00	\$171,796.00
Fund Balance			

Village of Washingtonville
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**G - Sewer
 Balance Sheet**

	02/28/2025	02/28/2024	02/28/2023
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$888,582.00)	(\$1,260,347.00)	(\$1,502,696.00)
Total for Unassigned Fund Balance	(\$888,582.00)	(\$1,260,347.00)	(\$1,502,696.00)
Total for Fund Balance	(\$888,582.00)	(\$1,260,347.00)	(\$1,502,696.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$875,066.00	\$618,220.00	\$421,440.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2024 - 02/28/2025

**G - Sewer
 Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$1,217,201.00	\$803,054.00	\$795,431.00
2122 - Sewer Charges	\$652,739.00	\$599,321.00	\$480,457.00
2128 - Interest and Penalties on Sewer Accounts	-	\$26,584.00	\$19,479.00
Total for Departmental Income	\$1,869,940.00	\$1,428,959.00	\$1,295,367.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$2,551.00	-
Total for Use of Money and Property	\$0.00	\$2,551.00	\$0.00
State Aid			
3990 - State Aid Sewer Capital Projects	-	\$389,866.00	-
Total for State Aid	\$0.00	\$389,866.00	\$0.00
Total for Revenues	\$1,869,940.00	\$1,821,376.00	\$1,295,367.00
Total for Revenues and Other Sources	\$1,869,940.00	\$1,821,376.00	\$1,295,367.00

Village of Washingtonville
 Annual Financial Report
 For the Fiscal Period 03/01/2024 - 02/28/2025

**G - Sewer
 Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual GGS	\$34,375.00	\$217,949.00	-
Total for Special Items	\$34,375.00	\$217,949.00	\$0.00
Total for General Government Support	\$34,375.00	\$217,949.00	\$0.00
Home and Community Services			
Sewage			
81104 - Sewer Administration - Contractual	-	\$161,148.00	\$169,678.00
81201 - Sanitary Sewers - Personal Services	\$316,762.00	-	-
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$8,907.00	-	-
81204 - Sanitary Sewers - Contractual	\$553,594.00	-	-
81208 - Sanitary Sewers - Employee Benefits	\$163,548.00	-	-
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	\$5,391.00	\$19,761.00
81304 - Sewage Treatment and Disposal - Contractual	-	\$520,307.00	\$655,504.00
Total for Sewage	\$1,042,811.00	\$686,846.00	\$844,943.00
Total for Home and Community Services	\$1,042,811.00	\$686,846.00	\$844,943.00

Village of Washingtonville
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For the Fiscal Period 03/01/2024 - 02/28/2025

**G - Sewer
Results of Operations**

	02/28/2025	02/28/2024	02/28/2023
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$323,880.00	\$322,475.00	\$314,274.00
97107 - Serial Bonds - Debt Interest	\$97,109.00	\$120,916.00	\$99,185.00
Total for Debt Service	\$420,989.00	\$443,391.00	\$413,459.00
Total for Debt Service	\$420,989.00	\$443,391.00	\$413,459.00
Total for Expenditures	\$1,498,175.00	\$1,348,186.00	\$1,258,402.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$1,395,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$1,395,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$1,395,000.00
Total for Other Uses	\$0.00	\$0.00	\$1,395,000.00
Total for Expenditures and Other Uses	\$1,498,175.00	\$1,348,186.00	\$2,653,402.00

Village of Washingtonville
Annual Financial Report
For the Fiscal Period 03/01/2024 - 02/28/2025

**G - Sewer
Changes in Fund Balance**

	02/28/2025	02/28/2024	02/28/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$1,260,347.00)	(\$1,502,696.00)	(\$144,661.00)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$230,841.00	-
8022 - Restated Fund Balance - Beginning of Year	(\$1,260,347.00)	(\$1,733,537.00)	(\$144,661.00)
Add Revenues and Other Sources	\$1,869,940.00	\$1,821,376.00	\$1,295,367.00
Deduct Expenditures and Other Uses	\$1,498,175.00	\$1,348,186.00	\$2,653,402.00
8029 - Fund Balance - End of Year	(\$888,582.00)	(\$1,260,347.00)	(\$1,502,696.00)