

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
FIRE DISTRICT of Washingtonville
County of Orange
For the Fiscal Year Ended 12/31/2021

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

FIRE DISTRICT 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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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

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

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	204,761	A200	401,977
TOTAL Cash	204,761		401,977
Cash Special Reserves	539,522	A230	534,968
Service Award Program Assets	1,922,676	A461	2,187,696
TOTAL Restricted Assets	2,462,198		2,722,664
TOTAL Assets and Deferred Outflows of Resources	2,666,959		3,124,641

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,782	A600	4,096
TOTAL Accounts Payable	1,782		4,096
TOTAL Liabilities	1,782		4,096
Fund Balance			
Capital Reserve	488,625	A878	484,020
Reserve For Repairs	50,897	A882	50,948
Restricted for Service Award Program	1,922,676	A895	2,187,696
TOTAL Restricted Fund Balance	2,462,198		2,722,663
Unassigned Fund Balance	202,980	A917	397,881
TOTAL Unassigned Fund Balance	202,980		397,881
TOTAL Fund Balance	2,665,178		3,120,545
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,666,960		3,124,641

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	855,785	A1001	877,130
TOTAL Real Property Taxes	855,785		877,130
Fire Protection Services Other Govts	60,000	A2262	60,000
TOTAL Intergovernmental Charges	60,000		60,000
Interest And Earnings	57,717	A2401	63,888
TOTAL Use of Money And Property	57,717		63,888
TOTAL Revenues	973,502		1,001,018
TOTAL Detail Revenues And Other Sources	973,502		1,001,018

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire, Pers Serv	16,800	A34101	21,750
Fire, Equip & Cap Outlay	206,619	A34102	61,093
Fire, Contr Expend	364,592	A34104	345,764
TOTAL Fire	588,010		428,607
TOTAL Public Safety	588,010		428,607
Local Pension Fund, Empl Bnfts	54,815	A90258	66,608
Social Security, Employer Cont	1,285	A90308	1,664
Worker's Compensation, Empl Bnfts	35,692	A90408	48,772
TOTAL Employee Benefits	91,792		117,043
TOTAL Expenditures	679,803		545,651
TOTAL Detail Expenditures And Other Uses	679,803		545,651

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	674,490	A8021	2,665,178
Prior Period Adj -Increase In Fund Balance	1,696,988	A8012	
Restated Fund Balance - Beg of Year	2,371,478	A8022	2,665,178
ADD - REVENUES AND OTHER SOURCES	973,502		1,001,018
DEDUCT - EXPENDITURES AND OTHER USES	679,803		545,651
Fund Balance - End of Year	2,665,178	A8029	3,120,546

Washingtonville FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	937,130	A1049N	1,052,429
Est Rev - Use of Money And Property	1,500	A2499N	400
TOTAL Estimated Revenues	938,630		1,052,829
TOTAL Estimated Revenues And Other Sources	938,630		1,052,829

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Public Safety	567,100	A3999N	631,600
App - Employee Benefits	371,530	A9199N	421,229
TOTAL Appropriations	938,630		1,052,829
App - Interfund Transfer	0	A9999N	
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	938,630		1,052,829

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land		K101	57,000
Machinery And Equipment	4,266,006	K104	4,233,197
Accum Depr, Machinery & Equip	-2,088,844	K114	-2,294,124
TOTAL Fixed Assets (net)	2,177,162		1,996,073
TOTAL Assets and Deferred Outflows of Resources	2,177,162		1,996,073

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	2,177,162	K159	1,996,073
TOTAL Investments in Non-Current Government Assets	2,177,162		1,996,073
TOTAL Fund Balance	2,177,162		1,996,073
TOTAL	2,177,162		1,996,073

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Service Award Program Assets		TA461	
TOTAL Investments	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Service Awards		TA13	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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Washingtonville FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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Washingtonville FIRE DISTRICT
 Statement of Indebtedness
 For the Fiscal Year Ending 2021

3/25/2022

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
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Washingtonville FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$936,944.51
Time Deposits	9Z2021	
Total		\$936,944.51
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$686,944.51
Total		\$936,944.51
 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	

Washingtonville FIRE DISTRICT
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6641	\$21,666	\$20,000	\$42,562	(\$896)
****-6659	\$0	\$0	\$0	\$0
****-6667	\$402,873	\$0	\$0	\$402,873
****-6675	\$484,020	\$0	\$0	\$484,020
****-6633	\$50,948	\$0	\$0	\$50,948
	Total Adjusted Bank Balance			\$936,944
	Petty Cash			\$0
	Adjustments			\$0
	Total Cash			\$936,944
	Total Cash Balance All Funds			\$936,945
	9ZCASH *			\$936,944
	9ZCASHB *			\$936,945

* Must be equal

Washingtonville FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2021

	Response
1) Has your district adopted a written procurement policy and is it complied with?	Y
2) Has your district contracted to have an independent audit of its financial statements? If not, has the Board of Fire Commissioners performed an internal audit of the Treasurer's records and reports?	Y
3) Does your district have a written travel policy and is it complied with?	Y
4) Are monthly bank reconciliations performed?	Y
5) What is your district's statutory spending limitation margin (amount) for the next fiscal	\$1,622,077
6) Does your district have a Length of Service Award Program (LOSAP) for volunteer firefighters?	
If so, how are the LOSAP funds invested?	
Marketable Securities	Y
Annuities	Y
Life Insurance	Y
Other (describe)	
7) Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39?	Y

Washingtonville FIRE DISTRICT
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

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				
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$268,778.00			
90308	Social Security	\$1,648.00			2
90408	Worker's Compensation Insurance	\$48,772.00			2
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance				
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$319,198.00			
Computed Total From Financial Section (comparative purposes only)		\$117,043.46			

Washingtonville FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,906	2,685	gallons	
Diesel Fuel	\$4,315	1,930	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:

PO Box 56 Washingtonville NY 10992
Street Address or PO Box City State Zip
(845) 234-3756 () - Fire District Telephone Number Fire District Fax Number
wfdcommissioners@hvc.rr.com Website
Official Email Address
Physical Address: (If Different From Postal Address)
89 East Main Street Washingtonville NY 10992
Street Address City State Zip

BOARD DEMOGRAPHICS
CHIEF FISCAL OFFICER

Henry Ponti Treasurer
Name Title
87 Capital Drive Washingtonville NY 10992
Street Address or PO Box City State Zip
(845) 234-3756 () - Telephone Number Fax Number
hponti@hvc.rr.com 12/31/2022
Email Address Term End Date

CHAIRMAN OF THE BOARD

James R. Conley Chairman, BOFC
Name Title
3 Douglas Court Washingtonville NY 10992
Street Address or PO Box City State Zip
(845)496-7989 () - Telephone Number Fax Number
jamesconleywfd@gmail.com 12/31/2022
Email Address Term End Date

I, Henry Ponti hereby certify that I am the Chief Fiscal Officer of the Washingtonville Fire District, and that the information provided in the annual financial report of the Washingtonville Fire District, for the fiscal year ended 12/31/2021, 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 Washingtonville Fire District, and adopted by me as my signature for use in conjunction with the filing of the Washingtonville Fire District's annual financial report, I am evidencing my express intent to authenticate my certification of the Washingtonville Fire District's annual financial report report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer
Personal Identification Number of Chief Fiscal Officer
Date 03/25/2022

Washingtonville FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2021

**INFORMATION FOR COMPLETING
THE ANNUAL FINANCIAL REPORT UPDATE
DOCUMENT (AUD) FOR FIRE DISTRICTS**

INFORMATION FOR COMPLETING THE ANNUAL FINANCIAL REPORT (AUD) FOR FIRE DISTRICTS

This document provides general information regarding the annual reporting requirements and guidance for completing the various components of the AUD for fire districts.

Filing

The AUD must be filed pursuant to General Municipal Law Section 30 and Town Law Section 181(6) with OSC within sixty (60) days after the close of your district's fiscal year. A copy of the report should be filed with the Town Clerk of each town in which your district is located.

Although your district may choose to or be required to have an annual audit, *the report filing should not be delayed waiting for audited figures*. An accurate report should be filed as soon as possible. (See the Independent and/or Single Audits Section.)

It is not necessary to send us a hardcopy version of your electronically filed report. If you have subsequent adjustments to your report, contact us at our toll-free number (866) 321-8503, Option 4, or (518) 408-4934 if calling locally before sending the adjustments.

Request for Extension of Filing Date

We strongly encourage you to file your AUD within 60 days after the close of the fiscal year. The main reason for filing your AUD within 60 days is to provide you, your board and constituents with a timely report of the fiscal operations of your fire district. However, if there are extenuating circumstances and you are unable to meet the filing requirements, you may request an **extension** for a maximum of 60 additional days. Our office may grant an extension if the request is **received in writing from the chief fiscal officer before the original filing date expires** and an explanation is provided of the reason(s) for the extension request. Requests for extensions should be sent to:

Mary Berghela
Office of the State Comptroller
Local Government and School Accountability
Data Management Unit 12-8-C
110 State Street
Albany, NY 12236-0001

Fax: (518) 486-3146

GENERAL INSTRUCTIONS

The AUD is used to report financial information recorded in your accounting records; therefore, completion of the AUD will be easier if you have closed your books and reconciled all accounts. The Electronic Filing Software (EFS) contains several edit checks that can assist you in identifying and correcting discrepancies within the AUD.

As your AUD is processed by our staff, we may make adjustments to the information submitted in your AUD. Also, changes made in our data systems may alter the historical data in those systems. Consequently, it is important to compare the *beginning* balances we provide for the current year (2017) to the beginning balances shown in your records. If you determine that our beginning balance number needs to be changed, please use the prior period adjustment fields to bring the figures into agreement with your records. **If you cannot reconcile the difference then contact us at our toll free number (866) 321-8503, Option 4, or (518) 408-4934 if calling locally for assistance.**

The funds are presented in alphabetical order, using the letter designation for the fund. The General Fund (A) is always presented first; the order of the remaining funds depends on the funds used. You may find that completing the funds in sequential order will help you organize the work and reduce the risk that a fund will be skipped. Edit checks in the EFS will tell you if any schedules are incomplete.

FINANCIAL SECTION

In the AUD, the following schedules, as applicable, are included for those funds or account groups that reported amounts for the fiscal year ended 2019 and therefore have a corresponding blank line to report the dollar amount for the fiscal year ended 2020.

- a. Balance Sheet
- b. Results of Operations - Detail Revenues and Other Sources
- c. Results of Operations - Detail Expenditures and Other Uses
- d. Changes in Fund Balance

Regardless if your district is using the single-entry cash basis of accounting or the double-entry modified accrual basis of accounting, all of the schedules listed above must be completed for each of the funds (general, capital and reserve) that apply to your district.

The reserve fund is used by single-entry cash basis of accounting fire districts only. For fire districts reporting on a double-entry modified accrual method, all reserve fund activity will be accounted for and reported in the general fund.

Budget Summary

The Budget Summary collects summary budget information for two fiscal years relating to major operating funds. The Budget Summary will display the 2021 adopted budget as reported in last year's AUD filing. You cannot add or change this information. You must provide us with the adopted budget figures for the 2022 fiscal year. If you need to add budget summary account codes please use the green "plus sign" on the EFS toolbar.

The following comments may be of assistance in preparing your annual financial report.

General Fund: The primary source of revenue for Fire Districts is usually Real Property Taxes, Account Code A1001. Include only amounts received from each town in your district. Do not include receipts/revenues, if any, from fire protection districts for services provided to them. Receipts/revenues from fire protection districts for services should be credited to "Charges for Fire Protection," Account Code A2262.

Expenditures for Fire Protection: Expenditures for Personal Services should be coded 3410.1. Expenditures for Equipment and Capital Outlay should be coded 3410.2. Expenditures for Fire Protection Contractual, such as expenditures incurred to operate and maintain your building and vehicles should be coded 3410.4.

Expenditures for the Service Award Program: The guidance for LOSAP reporting has changed with the implementation of GASB 84. For more information, please refer to OSC's accounting bulletin located here:

<https://www.osc.state.ny.us/files/local-government/publications/pdf/accounting-and-financial-reporting-for-fiduciary-activities-gasb-84.pdf>

Bonds, Bond Anticipation Notes, Capital Notes: In most instances the proceeds from the issuance of debt and expenditures thereof are to be reported in the Capital Projects Fund. The redemption of bond anticipation notes from the proceeds of bonds is reported in the Capital Projects Fund; debt payments (principal and interest) should be reported in the General Fund.

Interfund Transfers: Interfund transfer accounts are used to record budgeted transfers from one fund to another, but do not include payments for services or facilities. The total of interfund transfer expenditure accounts (9901.9) in all funds must equal the total of interfund transfer revenue accounts (5031) in all funds. The EFS contains an edit check to verify that the totals are in agreement.

Reserve Fund (Single Entry Units Only): Receipts, payments and balances of reserve funds established pursuant to General Municipal Law are to be reported within a Reserve Fund. Money is to be expended directly from the Reserve Fund. Do not transfer money from the Reserve Fund(s) to the General or Capital Projects Fund for expenditure. If the District has established more than

Statement of Indebtedness

The Statement of Indebtedness is used to report all outstanding bonds, notes, State or authority loans and installment purchase contracts. The current year's amount Outstanding Beginning of Year for each type of debt should agree with the previous year's amount Outstanding End of Year. For single entry units the amount Issued During Year for bonds, bond anticipation notes, capital notes, State or authority loans and installment purchase contracts should agree with amounts shown as proceeds of obligations in the Capital Projects Fund. This may not be applicable for double entry units issuing bond anticipation notes and showing the liability (H626) in the Capital Projects Fund. The amounts Redeemed During the fiscal year should agree with the debt payments shown in the General Fund. The only redemption in the Capital Projects Fund would be for bond anticipation notes redeemed from bond proceeds.

Bank Reconciliation

The Bank Reconciliation demonstrates that cash accounts included in the AUD agree with the total net amounts on deposit in your local government's bank accounts. **This schedule is required for all local governments.** The cash balance entered in the bank reconciliation *must* be equal to the total of the cash accounts in all funds in the AUD. **For confidentiality purposes, only the last four digits of the bank account number will be disclosed when preparing this schedule electronically.**

Fire District Questionnaire

Town Law Section 181-A authorizes the State Comptroller to prescribe the form and content of the independent audit of fire districts. **To fulfill this statutory responsibility, our office has advised fire district officials that the responses to the Fire District Questionnaire must be included in the scope of the independent audit.** The auditor should refer to AICPA Statements on Auditing Standards for information on "in relation to" opinions (AU 551).

Schedule of Employee and Retiree Benefits

The purpose of this schedule is to collect and summarize employee benefit costs and the number of employees or retirees receiving such benefits. Do not include volunteer firefighters in your count of Full or Part-Time Employees.

Schedule of Fuel Costs and Consumption

The purpose of this schedule is to collect data on local government energy costs and consumption.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements are a required component of your AUD. The notes should disclose all information considered necessary for a fair presentation of your local government's financial condition that cannot be set forth in the financial section of the AUD. Illustrative notes

Thank you, 331107809500 from the FIRE DISTRICT of WASHINGTONVILLE, for your Submission to the Local Government and School Accountability Data Exchange System on 03/27/2022 06:50:11 PM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

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Thank you, 331107809500 from the FIRE DISTRICT of WASHINGTONVILLE, for your Submission to the Local Government and School Accountability Data Exchange System on 03/27/2022 06:50:11 PM.

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