

**Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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, Ronald Scott Van Duren (LG210492005340A), hereby certify that I am the Chief Financial Officer of the Village of West Winfield, and that the information provided in the Annual Financial Report of the Village of West Winfield for the fiscal year ended 05/31/2023, 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
- CM - Miscellaneous Special Revenue
- CR - Recreation
- FX - Water
- H - Capital Projects
- L - Library
- TC - Custodial
- 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**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$84,442.80	\$90,807.84	\$90,517.22
201 - Cash In Time Deposits	\$121,705.59	\$12,095.94	-
210 - Petty Cash	-	\$0.00	-
Total for Cash and Cash Equivalents	\$206,148.39	\$102,903.78	\$90,517.22
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$66,800.19	-	-
Total for Restricted Cash and Cash Equivalents	\$66,800.19	\$0.00	\$0.00
Net Taxes Receivable			
250 - Taxes Receivable Current	\$12,568.56	-	-
Total for Net Taxes Receivable	\$12,568.56	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	-	\$2,184.28	\$25,582.44
440 - Due from Other Governments	-	\$0.00	\$0.00
Total for Due From	\$0.00	\$2,184.28	\$25,582.44
Total for Assets	\$285,517.14	\$105,088.06	\$116,099.66
Total for Assets and Deferred Outflows	\$285,517.14	\$105,088.06	\$116,099.66

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$0.00	-
Total for Payables	\$0.00	\$0.00	\$0.00
Due to			
630 - Due To Other Funds	-	\$0.00	-
718 - State Retirement	-	\$1,002.25	\$1,099.84
Total for Due to	\$0.00	\$1,002.25	\$1,099.84
Other Liabilities			
688 - Other Liabilities <i>ARPA BALANCE</i>	\$60,007.04	\$521.03	-
720 - Group Insurance	-	\$1,182.03	\$13.81
Total for Other Liabilities	\$60,007.04	\$1,703.06	\$13.81
Total for Liabilities	\$60,007.04	\$2,705.31	\$1,113.65
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$66,800.19	-	-
Total for Restricted Fund Balance	\$66,800.19	\$0.00	\$0.00

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$64,757.00	-	-
Total for Assigned Fund Balance	\$64,757.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$93,952.91	\$102,382.75	\$114,986.01
Total for Unassigned Fund Balance	\$93,952.91	\$102,382.75	\$114,986.01
Total for Fund Balance	\$225,510.10	\$102,382.75	\$114,986.01
Total for Liabilities, Deferred Inflows and Fund Balances	\$285,517.14	\$105,088.06	\$116,099.66

Village of West Winfield
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For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$317,843.71	\$215,104.25	\$214,974.46
Total for Property Taxes	\$317,843.71	\$215,104.25	\$214,974.46
Property Tax Items			
1089 - Other Tax Items	\$23.44	\$0.00	\$0.00
1090 - Interest and Penalties on Real Prop Taxes	\$2,144.82	\$1,374.66	\$776.18
Total for Property Tax Items	\$2,168.26	\$1,374.66	\$776.18
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$76,343.77	\$71,648.80	\$62,205.11
1130 - Utilities Gross Receipts Tax	\$67.64	\$110.11	\$134.09
1170 - Franchise Tax	\$16,577.63	\$16,088.89	\$14,255.54
Total for Non-Property Tax Items	\$92,989.04	\$87,847.80	\$76,594.74
Departmental Income			
1230 - Treasurer Fees	\$1,139.00	\$1,105.00	\$774.40
1640 - Ambulance Charges	\$113,222.45	\$126,368.54	\$119,253.30
2130 - Refuse and Garbage Charges	\$47,580.00	\$45,248.00	\$44,850.00
Total for Departmental Income	\$161,941.45	\$172,721.54	\$164,877.70
Intergovernmental Charges			

Village of West Winfield
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2260 - Public Safety Services Other Governments <i>STATE POLICE SERVICES</i>	\$2,599.87	-	\$944.74
2262 - Fire Protection Services Other Governments <i>FIRE PROTECTION TOWN OF WINFIELD</i>	\$129,089.00	\$90,083.00	\$86,403.07
Total for Intergovernmental Charges	\$131,688.87	\$90,083.00	\$87,347.81
Use of Money and Property			
2401 - Interest and Earnings	\$45.22	\$25.30	\$139.20
2410 - Rental of Real Property	\$3,200.00	\$0.00	\$1,600.00
Total for Use of Money and Property	\$3,245.22	\$25.30	\$1,739.20
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$10,700.00	\$0.00	-
2680 - Insurance Recoveries	\$4,977.00	-	-
Total for Sales of Property and Compensation for Loss	\$15,677.00	\$0.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$725.00	\$0.00	\$1,000.00
2706 - Grants From Local Governments	\$69,375.00	-	-
2750 - AIM Related Payments	-	\$8,863.00	\$8,863.00
2770 - Unclassified <i>CONTRIBUTION FROM FIRE DEPT FOR FUTURE PURCHASE</i>	\$28,942.55	\$1,709.02	\$3,314.00
Total for Other Revenues	\$99,042.55	\$10,572.02	\$13,177.00
State Aid			
3001 - State Aid Revenue Sharing	\$8,863.00	\$0.00	-
3005 - State Aid Mortgage Tax	\$6,934.84	\$2,868.57	\$2,971.39

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
3089 - State Aid Other <i>HEALTH CARE WORKERS BONUS</i>	\$6,459.00	-	-
3501 - State Aid Consolidated Highway Aid	\$19,000.00	\$13,862.00	\$1,594.34
Total for State Aid	\$41,256.84	\$16,730.57	\$4,565.73
Federal Aid			
4089 - Federal Aid Other	\$1,860.00	\$43,325.00	-
Total for Federal Aid	\$1,860.00	\$43,325.00	\$0.00
Total for Revenues	\$867,712.94	\$637,784.14	\$564,052.82
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$79,233.09	\$0.00
Total for Operating Transfers	\$0.00	\$79,233.09	\$0.00
Total for Other Sources	\$0.00	\$79,233.09	\$0.00
Total for Revenues and Other Sources	\$867,712.94	\$717,017.23	\$564,052.82

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$5,000.00	\$5,000.00	\$5,000.00
10104 - Legislative Board - Contractual	-	\$142.35	\$540.03
Total for Legislative Board	\$5,000.00	\$5,142.35	\$5,540.03
Executive			
12101 - Mayor - Personal Services	\$2,000.00	\$2,000.00	\$2,000.00
12104 - Mayor - Contractual	-	\$0.00	\$506.24
Total for Executive	\$2,000.00	\$2,000.00	\$2,506.24
Finance			
13251 - Treasurer - Personal Services	\$28,248.96	\$17,388.00	\$29,247.37
13254 - Treasurer - Contractual	\$17,256.73	\$14,104.12	\$13,607.09
Total for Finance	\$45,505.69	\$31,492.12	\$42,854.46
Municipal Staff			
14201 - Law - Personal Services	\$3,000.00	\$3,000.00	\$3,000.00
14504 - Elections - Contractual	\$1,035.74	\$861.98	\$1,217.49
Total for Municipal Staff	\$4,035.74	\$3,861.98	\$4,217.49

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$43,325.00	-
16204 - Operation of Plant - Contractual	\$18,208.42	\$61,728.47	\$16,143.80
Total for Shared Services	\$18,208.42	\$105,053.47	\$16,143.80
Special Items			
19104 - Unallocated Insurance - Contractual	\$15,507.39	\$14,183.51	\$560.00
19204 - Municipal Association Dues - Contractual	\$727.00	\$767.00	\$1,454.00
19894 - General Government Support, Other - Contractual	-	\$30.75	-
Total for Special Items	\$16,234.39	\$14,981.26	\$2,014.00
Total for General Government Support	\$90,984.24	\$162,531.18	\$73,276.02
Public Safety			
Law Enforcement			
31204 - Police - Contractual	\$2,671.74	\$2,559.80	\$2,269.07
Total for Law Enforcement	\$2,671.74	\$2,559.80	\$2,269.07
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	-	\$0.00	\$12,600.00
34104 - Fire Protection - Contractual	\$83,923.95	\$88,073.35	\$101,561.91
Total for Fire Protection	\$83,923.95	\$88,073.35	\$114,161.91
Animal Control			
35101 - Dog Control - Personal Services	\$1,000.00	\$1,000.00	\$991.25

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Animal Control	\$1,000.00	\$1,000.00	\$991.25
Total for Public Safety	\$87,595.69	\$91,633.15	\$117,422.23
Health			
Other Health			
45101 - General Hospital - Personal Services	-	\$0.00	-
45104 - General Hospital - Contractual	-	\$0.00	-
45401 - Ambulance - Personal Services	\$104,996.19	\$96,714.59	\$93,097.56
45402 - Ambulance - Equipment and Capital Outlay	-	\$0.00	\$0.00
45404 - Ambulance - Contractual	\$44,595.26	\$32,350.63	\$36,504.97
Total for Other Health	\$149,591.45	\$129,065.22	\$129,602.53
Total for Health	\$149,591.45	\$129,065.22	\$129,602.53
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$54,170.83	\$68,440.29	\$50,376.49
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$13,862.00	-
51104 - Maintenance of Roads - Contractual	\$25,194.00	\$17,802.21	\$18,805.74
51124 - Permanent Improvements Highway - Contractual	\$37,924.21	-	-
51824 - Street Lighting - Contractual	\$7,687.04	\$6,917.80	\$6,408.94
Total for Highway	\$124,976.08	\$107,022.30	\$75,591.17
Total for Transportation	\$124,976.08	\$107,022.30	\$75,591.17

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Culture and Recreation			
Recreation			
73204 - Joint Youth Programs - Contractual	-	-	\$0.00
Total for Recreation	\$0.00	\$0.00	\$0.00
Culture			
75204 - Historical Property - Contractual	\$3,569.24	-	-
76204 - Adult Recreation - Contractual	-	\$0.00	\$0.00
79894 - Culture And Recreation, Other - Contractual	-	\$0.00	\$417.66
Total for Culture	\$3,569.24	\$0.00	\$417.66
Total for Culture and Recreation	\$3,569.24	\$0.00	\$417.66
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	\$50,912.90	\$46,875.88	\$43,485.42
Total for Sanitation	\$50,912.90	\$46,875.88	\$43,485.42
Water			
83404 - Water Transportation and Distribution - Contractual	-	-	\$2,138.89
Total for Water	\$0.00	\$0.00	\$2,138.89
Community Development			
86641 - Code Enforcements - Personal Services	\$7,000.00	\$7,600.00	\$3,705.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
86644 - Code Enforcements - Contractual	\$2,830.16	\$381.13	\$1,471.45
86744 - Disposition of Real Property - Contractual	-	-	\$2,500.00
Total for Community Development	\$9,830.16	\$7,981.13	\$7,676.45
Total for Home and Community Services	\$60,743.06	\$54,857.01	\$53,300.76
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$13,367.00	\$12,409.50	\$11,378.50
90308 - Social Security - Employee Benefits	\$15,711.21	\$15,388.59	\$13,976.03
90408 - Workers' Compensation - Employee Benefits	\$44,996.77	\$42,946.68	\$34,868.39
90508 - Unemployment Insurance - Employee Benefits	\$1,603.93	\$1,521.33	\$820.34
90558 - Disability Insurance - Employee Benefits	\$206.00	\$225.30	\$230.30
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$26,829.85	\$32,039.50	\$22,937.26
Total for Employee Benefits	\$102,714.76	\$104,530.90	\$84,210.82
Total for Employee Benefits	\$102,714.76	\$104,530.90	\$84,210.82
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	\$111,221.83	\$38,890.19	\$43,168.66
97307 - Bond Anticipation Notes - Debt Interest	\$8,939.24	\$4,645.15	\$6,190.55
Total for Debt Service	\$120,161.07	\$43,535.34	\$49,359.21
Total for Debt Service	\$120,161.07	\$43,535.34	\$49,359.21

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Expenditures	\$740,335.59	\$693,175.10	\$583,180.40
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>ADVANCE TO WATER AND LIBRARY</i>	\$4,250.00	\$25,588.18	\$5,000.00
Total for Interfund Transfers	\$4,250.00	\$25,588.18	\$5,000.00
Total for Interfund Transfers	\$4,250.00	\$25,588.18	\$5,000.00
Total for Other Uses	\$4,250.00	\$25,588.18	\$5,000.00
Total for Expenditures and Other Uses	\$744,585.59	\$718,763.28	\$588,180.40

Village of West Winfield
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**A - General
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$102,382.75	\$114,986.01	\$139,105.19
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$8.40
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$10,857.21	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$102,382.75	\$104,128.80	\$139,113.59
Add Revenues and Other Sources	\$867,712.94	\$717,017.23	\$564,052.82
Deduct Expenditures and Other Uses	\$744,585.59	\$718,763.28	\$588,180.40
8029 - Fund Balance - End of Year	\$225,510.10	\$102,382.75	\$114,986.01

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

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$336,349.00	\$320,645.00	\$226,990.00
1099 - Est Rev - Property Tax Items	\$1,000.00	\$12,489.00	\$1,500.00
1199 - Est Rev - Non-Property Tax Items	\$85,075.00	\$85,100.00	\$72,500.00
1299 - Est Rev - Departmental Income	-	\$156,000.00	\$200,500.00
2199 - Est Rev - Departmental Income	\$232,300.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$103,300.00	\$93,083.00	\$91,083.00
2499 - Est Rev - Use of Money and Property	\$1,635.00	\$24.00	\$1,750.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$5,000.00	\$5,000.00
2799 - Est Rev - Other Revenues	\$1,200.00	\$0.00	\$11,000.00
3099 - Est Rev - State Aid	\$48,863.00	\$43,055.00	\$28,000.00
4099 - Est Rev - Federal Aid	\$42,507.00	-	-
Total for Estimated Revenue	\$852,229.00	\$715,396.00	\$638,323.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$64,757.00	-	-
Total for Estimated Other Sources	\$64,757.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$916,986.00	\$715,396.00	\$638,323.00

Village of West Winfield
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**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$151,077.00	\$94,672.00	\$84,400.00
3999 - App - Public Safety	\$142,596.00	\$122,215.00	\$106,276.00
4999 - App - Health	\$245,272.00	\$140,014.00	\$131,593.00
5999 - App - Transportation	\$135,185.00	\$151,013.00	\$97,500.00
7999 - App - Culture and Recreation	-	\$0.00	\$250.00
8999 - App - Home and Community Services	\$61,620.00	\$57,000.00	\$46,500.00
9199 - App - Employee Benefits	\$104,464.00	\$85,357.00	\$89,000.00
9899 - App - Debt Service	\$46,072.00	\$60,875.00	\$45,926.00
Total for Estimated Appropriations	\$886,286.00	\$711,146.00	\$601,445.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$30,700.00	\$4,250.00	\$36,878.00
Total for Estimated Other Uses	\$30,700.00	\$4,250.00	\$36,878.00
Total for Estimated Appropriations and Other Uses	\$916,986.00	\$715,396.00	\$638,323.00

Village of West Winfield
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**CM - Miscellaneous Special Revenue
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	-
Total for Cash and Cash Equivalents	\$0.00	\$0.00	
Total for Assets	\$0.00	\$0.00	
Total for Assets and Deferred Outflows	\$0.00	\$0.00	

Village of West Winfield
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**CM - Miscellaneous Special Revenue
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	

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**CM - Miscellaneous Special Revenue
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	\$0.29	-
Total for Use of Money and Property	\$0.00	\$0.29	
Total for Revenues	\$0.00	\$0.29	
Total for Revenues and Other Sources	\$0.00	\$0.29	

Village of West Winfield
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**CM - Miscellaneous Special Revenue
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$3,389.94	-
Total for Interfund Transfers	\$0.00	\$3,389.94	
Total for Interfund Transfers	\$0.00	\$3,389.94	
Total for Other Uses	\$0.00	\$3,389.94	
Total for Expenditures and Other Uses	\$0.00	\$3,389.94	

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**CM - Miscellaneous Special Revenue
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.29	\$0.00	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$3,389.94	-
8022 - Restated Fund Balance - Beginning of Year	\$0.29	\$3,389.94	-
Add Revenues and Other Sources	\$0.00	\$0.29	-
Deduct Expenditures and Other Uses	\$0.00	\$3,389.94	-
8029 - Fund Balance - End of Year	\$0.29	\$0.29	-

Village of West Winfield
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**CR - Recreation
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$7,858.06	\$7,830.75	-
Total for Cash and Cash Equivalents	\$7,858.06	\$7,830.75	
Total for Assets	\$7,858.06	\$7,830.75	
Total for Assets and Deferred Outflows	\$7,858.06	\$7,830.75	

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CR - Recreation
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$7,858.06	\$7,830.75	-
Total for Assigned Fund Balance	\$7,858.06	\$7,830.75	
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	\$0.00	-
Total for Unassigned Fund Balance	\$0.00	\$0.00	
Total for Fund Balance	\$7,858.06	\$7,830.75	
Total for Liabilities, Deferred Inflows and Fund Balances	\$7,858.06	\$7,830.75	

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**CR - Recreation
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$1.51	-	-
Total for Use of Money and Property	\$1.51	\$0.00	
Total for Revenues	\$1.51	\$0.00	
Total for Revenues and Other Sources	\$1.51	\$0.00	

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CR - Recreation
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**CR - Recreation
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$7,830.75	\$0.00	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$7,830.75	-
8022 - Restated Fund Balance - Beginning of Year	\$7,830.75	\$7,830.75	-
Add Revenues and Other Sources	\$1.51	\$0.00	-
Deduct Expenditures and Other Uses	\$0.00	\$0.00	-
8029 - Fund Balance - End of Year	\$7,832.26	\$7,830.75	-

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$18,575.97	\$20,226.71	\$26,131.44
210 - Petty Cash	-	\$0.00	-
Total for Cash and Cash Equivalents	\$18,575.97	\$20,226.71	\$26,131.44
Total for Assets	\$18,575.97	\$20,226.71	\$26,131.44
Total for Assets and Deferred Outflows	\$18,575.97	\$20,226.71	\$26,131.44

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$25,582.44
Total for Due to	\$0.00	\$0.00	\$25,582.44
Total for Liabilities	\$0.00	\$0.00	\$25,582.44
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$2,977.00	\$20,226.71	\$549.00
915 - Assigned Unappropriated Fund Balance	\$15,598.97	\$0.00	-
Total for Assigned Fund Balance	\$18,575.97	\$20,226.71	\$549.00
Total for Fund Balance	\$18,575.97	\$20,226.71	\$549.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$18,575.97	\$20,226.71	\$26,131.44

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$100,891.00	\$76,815.10	\$78,995.78
2142 - Unmetered Water Sales	-	\$0.00	\$290.00
2144 - Water Service Charges	-	\$0.00	-
2148 - Interest and Penalties on Water Rents	\$1,053.95	\$831.05	\$677.56
Total for Departmental Income	\$101,944.95	\$77,646.15	\$79,963.34
Use of Money and Property			
2401 - Interest and Earnings	\$4.37	\$5.13	\$30.72
Total for Use of Money and Property	\$4.37	\$5.13	\$30.72
Other Revenues			
2770 - Unclassified <i>part of re-levied</i>	\$24.95	\$0.00	\$209.00
Total for Other Revenues	\$24.95	\$0.00	\$209.00
Total for Revenues	\$101,974.27	\$77,651.28	\$80,203.06
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$25,582.44	\$5,000.00
Total for Operating Transfers	\$0.00	\$25,582.44	\$5,000.00

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Other Sources	\$0.00	\$25,582.44	\$5,000.00
Total for Revenues and Other Sources	\$101,974.27	\$103,233.72	\$85,203.06

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83204 - Water Source of Supply, Power and Pumping - Contractual	\$22,519.19	\$16,390.86	\$10,983.54
83304 - Water Purification - Contractual	\$8,273.78	\$3,578.44	\$4,499.67
83401 - Water Transportation and Distribution - Personal Services	\$51,351.72	\$32,384.06	\$41,387.68
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	\$0.00	\$0.00
83404 - Water Transportation and Distribution - Contractual	\$7,842.33	\$15,807.35	\$8,443.75
83894 - Water Expenses Expenditures. Other - Contractual <i>Part of Water Re Levy</i>	\$24.95	-	\$38.00
Total for Water	\$90,011.97	\$68,160.71	\$65,352.64
Total for Home and Community Services	\$90,011.97	\$68,160.71	\$65,352.64
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$4,595.00	\$12,409.50	\$11,373.54
90308 - Social Security - Employee Benefits	\$3,866.96	\$2,499.67	\$3,165.77
90408 - Workers' Compensation - Employee Benefits	-	\$0.00	-
90508 - Unemployment Insurance - Employee Benefits	\$575.37	\$486.13	\$160.70
90558 - Disability Insurance - Employee Benefits	-	\$0.00	\$48.60

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$4,575.71	\$0.00	\$4,552.81
Total for Employee Benefits	\$13,613.04	\$15,395.30	\$19,301.42
Total for Employee Benefits	\$13,613.04	\$15,395.30	\$19,301.42
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$0.00	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$103,625.01	\$83,556.01	\$84,654.06
Total for Expenditures and Other Uses	\$103,625.01	\$83,556.01	\$84,654.06

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$20,226.71	\$552.63	\$3.63
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$3.63	-
8022 - Restated Fund Balance - Beginning of Year	\$20,226.71	\$549.00	\$3.63
Add Revenues and Other Sources	\$101,974.27	\$103,233.72	\$85,203.06
Deduct Expenditures and Other Uses	\$103,625.01	\$83,556.01	\$84,654.06
8029 - Fund Balance - End of Year	\$18,575.97	\$20,226.71	\$552.63

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$99,000.00	\$97,000.00
2199 - Est Rev - Departmental Income	\$101,088.00	-	-
2499 - Est Rev - Use of Money and Property	\$2,083.00	\$1,010.00	\$900.00
Total for Estimated Revenue	\$103,171.00	\$100,010.00	\$97,900.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$2,977.00	\$25,500.00	\$27,950.00
Total for Estimated Other Sources	\$2,977.00	\$25,500.00	\$27,950.00
Total for Estimated Revenues and Other Sources	\$106,148.00	\$125,510.00	\$125,850.00

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$52,000.00	\$47,780.00	\$45,800.00
8999 - App - Home and Community Services	\$29,875.00	\$45,810.00	\$43,200.00
9199 - App - Employee Benefits	\$22,503.00	\$30,150.00	\$29,450.00
9899 - App - Debt Service	\$1,770.00	\$1,770.00	\$7,400.00
Total for Estimated Appropriations	\$106,148.00	\$125,510.00	\$125,850.00
Total for Estimated Appropriations and Other Uses	\$106,148.00	\$125,510.00	\$125,850.00

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,740.41	\$3,169.70	\$607.75
Total for Cash and Cash Equivalents	\$2,740.41	\$3,169.70	\$607.75
Total for Assets	\$2,740.41	\$3,169.70	\$607.75
Total for Assets and Deferred Outflows	\$2,740.41	\$3,169.70	\$607.75

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$0.00	-
Total for Payables	\$0.00	\$0.00	\$0.00
Due to			
630 - Due To Other Funds	-	\$0.00	-
Total for Due to	\$0.00	\$0.00	\$0.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$216,926.00	\$328,149.09	\$146,039.28
Total for Notes Payable	\$216,926.00	\$328,149.09	\$146,039.28
Total for Liabilities	\$216,926.00	\$328,149.09	\$146,039.28
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	-
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$214,186.00)	(\$324,979.39)	(\$145,431.53)
Total for Unassigned Fund Balance	(\$214,186.00)	(\$324,979.39)	(\$145,431.53)

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Fund Balance	(\$214,186.00)	(\$324,979.39)	(\$145,431.53)
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,740.00	\$3,169.70	\$607.75

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>USDA Grant</i>	\$20,000.00	-	-
Total for Intergovernmental Charges	\$20,000.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$1.05	\$15.30	\$0.60
Total for Use of Money and Property	\$1.05	\$15.30	\$0.60
Total for Revenues	\$20,001.05	\$15.30	\$0.60
Other Sources			
Proceeds of Obligations			
5710 - Serial Bonds	\$40,000.00	-	-
5730 - Bond Anticipation Notes	-	\$0.00	-
5731 - BANS Redeemed from Appropriations	\$111,221.83	\$38,890.19	\$43,168.66
Total for Proceeds of Obligations	\$151,221.83	\$38,890.19	\$43,168.66
Total for Other Sources	\$151,221.83	\$38,890.19	\$43,168.66
Total for Revenues and Other Sources	\$171,222.88	\$38,905.49	\$43,169.26

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19892 - General Government Support, Other - Equipment and Capital Outlay <i>Truck Purchase USDA Grant</i>	\$60,430.34	\$142,646.69	-
Total for Special Items	\$60,430.34	\$142,646.69	\$0.00
Total for General Government Support	\$60,430.34	\$142,646.69	\$0.00
Total for Expenditures	\$60,430.34	\$142,646.69	\$0.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$75,806.66	-
Total for Interfund Transfers	\$0.00	\$75,806.66	\$0.00
Total for Interfund Transfers	\$0.00	\$75,806.66	\$0.00
Total for Other Uses	\$0.00	\$75,806.66	\$0.00
Total for Expenditures and Other Uses	\$60,430.34	\$218,453.35	\$0.00

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$324,979.18)	(\$145,431.32)	(\$188,600.58)
8022 - Restated Fund Balance - Beginning of Year	(\$324,979.18)	(\$145,431.32)	(\$188,600.58)
Add Revenues and Other Sources	\$171,222.88	\$38,905.49	\$43,169.26
Deduct Expenditures and Other Uses	\$60,430.34	\$218,453.35	\$0.00
8029 - Fund Balance - End of Year	(\$214,186.64)	(\$324,979.18)	(\$145,431.32)

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$85,612.12	\$76,797.22	\$75,533.77
Total for Cash and Cash Equivalents	\$85,612.12	\$76,797.22	\$75,533.77
Total for Assets	\$85,612.12	\$76,797.22	\$75,533.77
Total for Assets and Deferred Outflows	\$85,612.12	\$76,797.22	\$75,533.77

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$85,612.12	\$76,797.22	\$75,533.71
Total for Assigned Fund Balance	\$85,612.12	\$76,797.22	\$75,533.71
Total for Fund Balance	\$85,612.12	\$76,797.22	\$75,533.71
Total for Liabilities, Deferred Inflows and Fund Balances	\$85,612.12	\$76,797.22	\$75,533.71

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2082 - Library Charges	\$783.49	\$626.00	\$264.50
Total for Departmental Income	\$783.49	\$626.00	\$264.50
Intergovernmental Charges			
2360 - Library Services Other Governments <i>School District and Other Local Governments</i>	\$49,450.53	\$39,192.50	\$46,001.50
Total for Intergovernmental Charges	\$49,450.53	\$39,192.50	\$46,001.50
Use of Money and Property			
2401 - Interest and Earnings	\$13.51	-	\$58.08
2410 - Rental of Real Property	-	\$14.24	-
Total for Use of Money and Property	\$13.51	\$14.24	\$58.08
Other Revenues			
2705 - Gifts and Donations	\$833.52	\$1,556.55	\$4,970.00
2760 - Library System Grant	\$1,290.60	\$1,382.00	\$276.40
2770 - Unclassified	-	-	\$74.00
Total for Other Revenues	\$2,124.12	\$2,938.55	\$5,320.40
Total for Revenues	\$52,371.65	\$42,771.29	\$51,644.48
Other Sources			

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Operating Transfers			
5031 - Interfund Transfers	\$4,250.00	-	-
Total for Operating Transfers	\$4,250.00	\$0.00	\$0.00
Total for Other Sources	\$4,250.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$56,621.65	\$42,771.29	\$51,644.48

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
74101 - Library - Personal Services	\$25,987.95	\$23,727.68	\$23,416.79
74102 - Library - Equipment and Capital Outlay	-	\$0.00	-
74104 - Library - Contractual	\$18,279.64	\$15,284.98	\$16,514.91
Total for Culture	\$44,267.59	\$39,012.66	\$39,931.70
Total for Culture and Recreation	\$44,267.59	\$39,012.66	\$39,931.70
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$1,019.00	-	-
90308 - Social Security - Employee Benefits	\$1,988.04	\$1,817.53	\$1,793.51
90508 - Unemployment Insurance - Employee Benefits	\$532.12	\$490.30	\$194.09
90558 - Disability Insurance - Employee Benefits	-	\$156.60	\$203.40
Total for Employee Benefits	\$3,539.16	\$2,464.43	\$2,191.00
Total for Employee Benefits	\$3,539.16	\$2,464.43	\$2,191.00
Total for Expenditures	\$47,806.75	\$41,477.09	\$42,122.70
Other Uses			

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

L - Library
Results of Operations

	05/31/2023	05/31/2022	05/31/2021
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$30.75	-
Total for Interfund Transfers	\$0.00	\$30.75	\$0.00
Total for Interfund Transfers	\$0.00	\$30.75	\$0.00
Total for Other Uses	\$0.00	\$30.75	\$0.00
Total for Expenditures and Other Uses	\$47,806.75	\$41,507.84	\$42,122.70

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

L - Library
Changes in Fund Balance

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$76,797.40	\$75,533.95	\$66,012.17
8022 - Restated Fund Balance - Beginning of Year	\$76,797.40	\$75,533.95	\$66,012.17
Add Revenues and Other Sources	\$56,621.65	\$42,771.29	\$51,644.48
Deduct Expenditures and Other Uses	\$47,806.75	\$41,507.84	\$42,122.70
8029 - Fund Balance - End of Year	\$85,612.30	\$76,797.40	\$75,533.95

Village of West Winfield
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
 Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$14,598.29	\$14,198.57	\$12,886.46
Total for Cash and Cash Equivalents	\$14,598.29	\$14,198.57	\$12,886.46
Total for Assets	\$14,598.29	\$14,198.57	\$12,886.46
Total for Assets and Deferred Outflows	\$14,598.29	\$14,198.57	\$12,886.46

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due to			
630 - Due To Other Funds	-	\$2,184.28	-
718 - State Retirement	\$1,335.18	-	\$0.00
Total for Due to	\$1,335.18	\$2,184.28	\$0.00
Other Liabilities			
688 - Other Liabilities <i>Bid Deposit / Unclassified</i>	\$12,012.91	\$12,012.91	\$12,886.46
720 - Group Insurance	\$1,250.20	-	\$0.00
Total for Other Liabilities	\$13,263.11	\$12,012.91	\$12,886.46
Total for Liabilities	\$14,598.29	\$14,197.19	\$12,886.46
Total for Liabilities, Deferred Inflows and Net Position	\$14,598.29	\$14,197.19	\$12,886.46

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of West Winfield
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of West Winfield
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**TC - Custodial
 Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	-	\$151,700.00	\$151,700.00
Total for Non-Depreciable Capital Assets	\$0.00	\$151,700.00	\$151,700.00
Depreciable Capital Assets			
102 - Buildings	-	\$1,397,500.00	\$1,397,500.00
103 - Improvements Other Than Buildings	-	\$155,452.78	\$111,187.78
104 - Machinery and Equipment	\$60,430.34	\$823,587.88	\$823,587.88
106 - Infrastructure	-	\$46,900.00	\$46,900.00
Total for Depreciable Capital Assets	\$60,430.34	\$2,423,440.66	\$2,379,175.66
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	-	\$0.00	-
114 - Accumulated Depreciation Machinery and Equipment	-	\$0.00	-
116 - Accumulated Depreciation Infrastructure	-	\$0.00	-
Total for Accumulated Depreciation	\$0.00	\$0.00	\$0.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$36,983.00	-
Total for Other Non-Current Assets	\$0.00	\$36,983.00	\$0.00
Total for Non-Current Assets	\$60,430.34	\$2,612,123.66	\$2,530,875.66

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

	05/31/2023	05/31/2022	05/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$40,000.00	-	-
Total for Debt Obligations	\$40,000.00	\$0.00	\$0.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$117,632.00	\$0.00	\$425.00
Total for Other Long-Term Obligations	\$117,632.00	\$0.00	\$425.00
Total for Long-Term Obligations	\$157,632.00	\$0.00	\$425.00

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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	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
Bond Anticipation Note	\$0.00	\$0.00	\$111,221.83	\$0.00	\$0.00	\$328,149.00	\$216,927.17
Total	\$0.00	\$40,000.00	\$111,221.83	\$0.00	\$0.00	\$328,149.00	\$256,927.17

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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 PURCHASE FORD TRUCK	USDA	12/7/22	12/7/37	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
Bond Anticipation Note AMBULANCE		10/1/17	10/15/27	\$0.00	\$0.00	\$17,858.19	\$0.00	\$107,149.00	\$0.00	\$89,290.81
Bond Anticipation Note OFFICE TECHNOLOGY		6/22/21	6/2/24	\$0.00	\$0.00	\$7,000.00	\$0.00	\$21,000.00	\$0.00	\$14,000.00
Bond Anticipation Note BISBY HALL REPAIR		9/15/21	9/15/32	\$0.00	\$0.00	\$51,363.64	\$0.00	\$165,000.00	\$0.00	\$113,636.36
Bond Anticipation Note FIRE TRUCK REPAIR		9/15/21	9/15/24	\$0.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$2,000.00	\$0.00	\$2,000.00	\$38,000.00
2025	\$2,000.00	\$0.00	\$2,000.00	\$36,000.00
2026	\$2,000.00	\$0.00	\$2,000.00	\$34,000.00
2027	\$2,000.00	\$0.00	\$2,000.00	\$32,000.00
2028	\$3,000.00	\$0.00	\$3,000.00	\$29,000.00
2029	\$3,000.00	\$0.00	\$3,000.00	\$26,000.00
2030	\$3,000.00	\$0.00	\$3,000.00	\$23,000.00
2031	\$3,000.00	\$0.00	\$3,000.00	\$20,000.00
2032	\$3,000.00	\$0.00	\$3,000.00	\$17,000.00
2033	\$3,000.00	\$0.00	\$3,000.00	\$14,000.00
2034	\$3,000.00	\$0.00	\$3,000.00	\$11,000.00
2035	\$3,000.00	\$0.00	\$3,000.00	\$8,000.00
2036	\$3,000.00	\$0.00	\$3,000.00	\$5,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$3,000.00	\$0.00	\$3,000.00	\$2,000.00
2038	\$2,000.00	\$0.00	\$2,000.00	\$0.00
Total	\$40,000.00	\$0.00	\$40,000.00	

\$40,000.00 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
4758	Checking	A	\$89,414.05	\$0.00	(\$4,971.25)	\$0.00	\$84,442.80
4766	Savings	A	\$121,705.59	\$0.00	\$0.00	\$0.00	\$121,705.59
5150	Savings	A	\$66,800.19	\$0.00	\$0.00	\$0.00	\$66,800.19
4693	Checking	H	\$2,740.41	\$0.00	\$0.00	\$0.00	\$2,740.41
4707	Checking	CR	\$3,501.16	\$0.00	\$0.00	\$0.00	\$3,501.16
4731	Checking	FX	\$19,366.89	\$0.00	(\$790.92)	\$0.00	\$18,575.97
4677	Checking	L	\$85,612.12	\$0.00	\$0.00	\$0.00	\$85,612.12
7101	Checking	TC	\$14,664.40	\$0.00	(\$66.11)	\$0.00	\$14,598.29
4715	Checking	CR	\$4,356.90	\$0.00	\$0.00	\$0.00	\$4,356.90
Total			\$408,161.71	\$0.00	(\$5,828.28)	\$0.00	\$402,333.43
Total Cash From Financials							\$402,333.43

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$408,161.71
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$158,161.71
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$408,161.71

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
4	20		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Fire Retirement					
Local Pension Fund					
Social Security	\$21,566.21	4	20		
Worker's Compensation	\$44,996.77	4	15		
Life Insurance					
Unemployment Insurance	\$2,711.42	4	15		
Disability Insurance	\$206.00	4	15		
Hospital, Medical and Dental Insurance	\$31,405.56	4	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Police Retirement					
State Retirement System	\$18,981.00	4	3		
Total Employee Benefits Paid	\$119,866.96				