

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Washington
County of Dutchess
For the Fiscal Year Ended 12/31/2018

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

TOWN OF Washington

*** 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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.

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	316,515	A200	138,579
Cash In Time Deposits	262,292	A201	240,150
Petty Cash	200	A210	200
Departmental Cash	110,836	A215	25,776
TOTAL Cash	689,843		404,705
Accounts Receivable		A380	12,725
TOTAL Other Receivables (net)	0		12,725
Due From Other Funds		A391	292,166
TOTAL Due From Other Funds	0		292,166
Due From Other Governments		A440	35,466
TOTAL Due From Other Governments	0		35,466
Prepaid Expenses		A480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	18,677	A230	59,776
TOTAL Restricted Assets	18,677		59,776
TOTAL Assets and Deferred Outflows of Resources	708,520		804,838

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	35,374	A600	13,318
TOTAL Accounts Payable	35,374		13,318
Other Liabilities		A688	3,887
TOTAL Other Liabilities	0		3,887
Due To Other Funds	62,067	A630	99,490
TOTAL Due To Other Funds	62,067		99,490
TOTAL Liabilities	97,441		116,695
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
General Reserve	18,677	A870	40,613
TOTAL Restricted Fund Balance	18,677		40,613
Assigned Appropriated Fund Balance	133,605	A914	5,000
TOTAL Assigned Fund Balance	133,605		5,000
Unassigned Fund Balance	458,797	A917	642,530
TOTAL Unassigned Fund Balance	458,797		642,530
TOTAL Fund Balance	611,079		688,143
TOTAL Liabilities, Deferred Inflows And Fund Balance	708,520		804,838

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	767,011	A1001	820,462
TOTAL Real Property Taxes	767,011		820,462
Interest & Penalties On Real Prop Taxes	18,123	A1090	16,986
TOTAL Real Property Tax Items	18,123		16,986
Franchises	38,369	A1170	38,679
TOTAL Non Property Tax Items	38,369		38,679
Clerk Fees	1,428	A1255	2,117
Public Pound Charges, Dog Control Fees	6,011	A1550	6,892
Vital Statistics Fees	128	A1603	120
Special Recreational Facility Charges	40,661	A2025	39,532
Other Culture & Recreation Income	124,430	A2089	109,437
Refuse & Garbage Charges	78,953	A2130	79,443
TOTAL Departmental Income	251,611		237,541
Interest And Earnings	1,967	A2401	1,352
TOTAL Use of Money And Property	1,967		1,352
Dog Licenses		A2544	140
TOTAL Licenses And Permits	0		140
Fines And Forfeited Bail	22,645	A2610	20,045
TOTAL Fines And Forfeitures	22,645		20,045
Refunds of Prior Year's Expenditures		A2701	230
Gifts And Donations	60,000	A2705	22,000
Employees Contributions		A2709	9,141
Unclassified (specify)	1,818	A2770	6,608
TOTAL Miscellaneous Local Sources	61,818		37,979
Interfund Revenues		A2801	
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	16,730	A3001	16,730
St Aid, Mortgage Tax	186,889	A3005	130,287
St Aid-Capital Projects		A3097	60,420
TOTAL State Aid	203,619		207,437
TOTAL Revenues	1,365,163		1,380,621
Interfund Transfers		A5031	148,571
TOTAL Interfund Transfers	0		148,571
TOTAL Other Sources	0		148,571
TOTAL Detail Revenues And Other Sources	1,365,163		1,529,192

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	15,722	A10101	16,194
Legislative Board, Contr Expend	948	A10104	7,209
Legislative Board, Empl Bnfts	1,203	A10108	1,239
TOTAL Legislative Board	17,873		24,642
Municipal Court, Pers Serv	46,396	A11101	49,306
Municipal Court, Contr Expend	8,852	A11104	5,385
Municipal Court, Empl Bnfts	2,543	A11108	3,423
TOTAL Municipal Court	57,791		58,114
Supervisor,pers Serv	68,081	A12201	55,748
Supervisor,contr Expend	4,895	A12204	4,266
Supervisor,empl Bnfts	4,605	A12208	4,154
TOTAL Supervisor	77,581		64,168
Auditor, Contr Expend		A13204	10,913
TOTAL Auditor	0		10,913
Tax Collection,equip & Cap Outlay	100	A13302	
Tax Collection,contr Expend	567	A13304	436
TOTAL Tax Collection	667		436
Assessment, Pers Serv	33,706	A13551	34,369
Assessment, Equip & Cap Outlay		A13552	535
Assessment, Contr Expend	3,734	A13554	3,124
Assessment, Empl Bnfts	2,674	A13558	2,612
TOTAL Assessment	40,114		40,640
Clerk,pers Serv	92,122	A14101	92,926
Clerk,equip & Cap Outlay	20	A14102	242
Clerk,contr Expend	1,403	A14104	1,991
Clerk,empl Bnfts	6,445	A14108	6,502
TOTAL Clerk	99,990		101,661
Law, Contr Expend	12,495	A14204	22,668
TOTAL Law	12,495		22,668
Records Mgmt, PerS. SerV.	773	A14601	2,982
Records Mgmt, Contr Expend	4,109	A14604	
Records Mgmt, Empl Bnfts	373	A14608	291
TOTAL Records Mgmt	5,255		3,273
Buildings, Pers Serv	2,376	A16201	1,946
Buildings, Equip & Cap Outlay	77,665	A16202	
Buildings, Contr Expend	27,358	A16204	37,342
Buildings, Empl Bnfts	182	A16208	149
TOTAL Buildings	107,581		39,437
Central Print & Mail,contr Expend	5,780	A16704	5,150
TOTAL Central Print & Mail	5,780		5,150
Central Data Process & Cap Outlay	2,525	A16802	3,500
Central Data Process, Contr Expend	22,556	A16804	18,641
TOTAL Central Data Process	25,081		22,141
Unallocated Insurance, Contr Expend	67,882	A19104	70,245
TOTAL Unallocated Insurance	67,882		70,245

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Municipal Assn Dues, Contr Expend	1,700	A19204	2,000
TOTAL Municipal Assn Dues	1,700		2,000
Judgements And Claims, Contr Expend		A19304	159
TOTAL Judgements And Claims	0		159
Taxes & Assess On Munic Prop, Contr Expend	215	A19504	234
TOTAL Taxes & Assess On Munic Prop	215		234
Paymt To Treas To Reduce Taxes,contr Expen	8,000	A19724	6,492
TOTAL Paymt To Treas To Reduce Taxes	8,000		6,492
TOTAL General Government Support	528,005		472,373
Control of Animals, Pers Serv	10,778	A35101	9,878
Control of Animals, Contr Expend	840	A35104	595
Control of Animals, Empl Bnfts	869	A35108	756
TOTAL Control of Animals	12,487		11,229
TOTAL Public Safety	12,487		11,229
Street Admin, Pers Serv	56,481	A50101	57,217
Street Admin, Contr Expend	1,118	A50104	8,720
Street Admin, Empl Bnfts	4,259	A50108	4,279
TOTAL Street Admin	61,858		70,216
Garage, Equip & Cap Outlay		A51322	1,369
Garage, Contr Expend	46,090	A51324	27,207
TOTAL Garage	46,090		28,576
Street Lighting, Contr Expend	1,772	A51824	1,468
TOTAL Street Lighting	1,772		1,468
TOTAL Transportation	109,720		100,260
Veterans Service, Contr Expend	879	A65104	624
TOTAL Veterans Service	879		624
TOTAL Economic Assistance And Opportunity	879		624
Recreation Admini, Pers Serv	90,846	A70201	88,782
Recreation Admini, Contr Expend	3,575	A70204	3,835
Recreation Admini, Empl Bnfts	6,832	A70208	6,681
TOTAL Recreation Admini	101,253		99,298
Parks, Pers Serv	49,287	A71101	48,179
Parks, Equip & Cap Outlay		A71102	2,128
Parks, Contr Expend	28,677	A71104	66,137
Parks, Empl Bnfts	3,770	A71108	3,721
TOTAL Parks	81,734		120,165
Youth Prog, Contr Expend	93,952	A73104	99,897
Youth Prog, Empl Bnfts	3,679	A73108	4,336
TOTAL Youth Prog	97,631		104,233
Library, Contr Expend	184,000	A74104	184,000
TOTAL Library	184,000		184,000
Other Culture And Rec, Contr Expend	1,000	A79894	1,810
TOTAL Other Culture And Rec	1,000		1,810
TOTAL Culture And Recreation	465,618		509,506
Refuse & Garbage, Pers Serv	47,939	A81601	48,564

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Refuse & Garbage, Contr Expend	43,541	A81604	49,413
Refuse & Garbage, Empl Bnfts	3,662	A81608	3,778
TOTAL Refuse & Garbage	95,142		101,755
Landfill Clos-Post Clos,equip&cap	5,583	A81612	6,111
Landfill Clos-Post Clos,contr Exp	601	A81614	1,141
TOTAL Landfill Clos-Post Clos	6,184		7,252
TOTAL Home And Community Services	101,326		109,007
State Retirement System	54,137	A90108	54,680
Worker's Compensation, Empl Bnfts	7,165	A90408	7,739
Unemployment Insurance, Empl Bnfts		A90508	611
Hospital & Medical (dental) Ins, Empl Bnft	108,634	A90608	101,796
Other Employee Benefits (spec)		A90898	16,346
TOTAL Employee Benefits	169,936		181,172
Debt Principal, Serial Bonds	33,500	A97106	33,500
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	33,500		33,500
Debt Interest, Serial Bonds		A97107	3,953
Debt Interest, Bond Anticipation Notes	4,941	A97307	
TOTAL Debt Interest	4,941		3,953
TOTAL Expenditures	1,426,412		1,421,624
Transfers, Other Funds		A99019	150,744
TOTAL Operating Transfers	0		150,744
TOTAL Other Uses	0		150,744
TOTAL Detail Expenditures And Other Uses	1,426,412		1,572,368

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	672,328	A8021	611,079
Prior Period Adj -Increase In Fund Balance		A8012	120,239
Prior Period Adj -Decrease In Fund Balance	0	A8015	
Restated Fund Balance - Beg of Year	672,328	A8022	731,318
ADD - REVENUES AND OTHER SOURCES	1,365,163		1,529,192
DEDUCT - EXPENDITURES AND OTHER USES	1,426,412		1,572,368
Fund Balance - End of Year	611,079	A8029	688,142

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	820,462	A1049N	1,065,867
Est Rev - Real Property Tax Items	20,000	A1099N	18,210
Est Rev - Non Property Tax Items	39,000	A1199N	38,679
Est Rev - Departmental Income	237,850	A1299N	232,550
Est Rev - Use of Money And Property	20	A2499N	700
Est Rev - Fines And Forfeitures	36,000	A2649N	22,000
Est Rev - Miscellaneous Local Sources	20,600	A2799N	24,100
Est Rev - State Aid	171,000	A3099N	171,730
TOTAL Estimated Revenues	1,344,932		1,573,836
Estimated - Interfund Transfer	5,000	A5031N	5,000
Appropriated Fund Balance	133,605	A599N	5,000
TOTAL Estimated Other Sources	138,605		10,000
TOTAL Estimated Revenues And Other Sources	1,483,537		1,583,836

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	494,543	A1999N	534,981
App - Public Safety	12,142	A3999N	12,482
App - Transportation	112,649	A5999N	123,538
App - Economic Assistance And Opportunity	1,500	A6999N	1,500
App - Culture And Recreation	528,909	A7999N	531,698
App - Home And Community Services	112,986	A8999N	119,700
App - Employee Benefits	183,355	A9199N	223,472
App - Debt Service	37,453	A9899N	36,465
TOTAL Appropriations	1,483,537		1,583,836
TOTAL Appropriations And Other Uses	1,483,537		1,583,836

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	143,318	B200	222,791
TOTAL Cash	143,318		222,791
Accounts Receivable		B380	45,802
TOTAL Other Receivables (net)	0		45,802
Due From Other Funds		B391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	45,351	B440	
TOTAL Due From Other Governments	45,351		0
TOTAL Assets and Deferred Outflows of Resources	188,669		268,593

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	726	B600	119
TOTAL Accounts Payable	726		119
Due To Other Funds		B630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	726		119
Fund Balance			
Assigned Appropriated Fund Balance	6,853	B914	1,749
Assigned Unappropriated Fund Balance	181,090	B915	266,725
TOTAL Assigned Fund Balance	187,943		268,474
TOTAL Fund Balance	187,943		268,474
TOTAL Liabilities, Deferred Inflows And Fund Balance	188,669		268,593

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	10,000	B1001	
TOTAL Real Property Taxes	10,000		0
Sales Tax (from County)	252,944	B1120	217,485
TOTAL Non Property Tax Items	252,944		217,485
Safety Inspection Fees	54,319	B1560	110,512
Zoning Fees	10,850	B2110	950
Planning Board Fees	4,500	B2115	6,134
TOTAL Departmental Income	69,669		117,596
Interest And Earnings	261	B2401	203
TOTAL Use of Money And Property	261		203
Refunds of Prior Year's Expenditures		B2701	11,154
TOTAL Miscellaneous Local Sources	0		11,154
TOTAL Revenues	332,874		346,438
Interfund Transfers		B5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	332,874		346,438

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Central Print & Mail, Contr Expend		B16704	356
TOTAL Central Print & Mail	0		356
Judgements And Claims, Contr Expend		B19304	15
TOTAL Judgements And Claims	0		15
Pur of Land/right of Way, Equip & Cap Outl	72,635	B19402	
TOTAL Pur of Land/right of Way	72,635		0
TOTAL General Government Support	72,635		371
Police, Pers Serv	5,943	B31201	6,121
Police, Contr Expend	1,500	B31204	3,500
Police, Empl Bnfts	455	B31208	468
TOTAL Police	7,898		10,089
Safety Inspection, Pers Serv	50,941	B36201	53,008
Safety Inspection, Contr Expend	4,661	B36204	3,481
Safety Inspection, Empl Bnfts	3,792	B36208	3,916
TOTAL Safety Inspection	59,394		60,405
TOTAL Public Safety	67,292		70,494
Zoning, Pers Serv	4,613	B80101	7,720
Zoning, Contr Expend	645	B80104	600
Zoning, Empl Bnfts	353	B80108	590
TOTAL Zoning	5,611		8,910
Planning, Pers Serv	15,112	B80201	14,706
Planning, Contr Expend	8,057	B80204	25,851
Planning, Empl Bnfts	1,156	B80208	1,125
TOTAL Planning	24,325		41,682
TOTAL Home And Community Services	29,936		50,592
State Retirement, Empl Bnfts	9,426	B90108	9,760
Worker's Compensation, Empl Bnfts	2,200	B90408	2,375
TOTAL Employee Benefits	11,626		12,135
TOTAL Expenditures	181,489		133,592
Transfers, Other Funds	125,000	B99019	135,000
TOTAL Operating Transfers	125,000		135,000
TOTAL Other Uses	125,000		135,000
TOTAL Detail Expenditures And Other Uses	306,489		268,592

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	161,559	B8021	187,944
Prior Period Adj -Increase In Fund Balance		B8012	2,684
Restated Fund Balance - Beg of Year	161,559	B8022	190,628
ADD - REVENUES AND OTHER SOURCES	332,874		346,438
DEDUCT - EXPENDITURES AND OTHER USES	306,489		268,592
Fund Balance - End of Year	187,944	B8029	268,474

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	0	B1049N	0
Est Rev - Non Property Tax Items	200,000	B1199N	200,000
Est Rev - Intergovernmental Charges	80,000	B2399N	116,900
Est Rev - Use of Money And Property	20	B2499N	100
TOTAL Estimated Revenues	280,020		317,000
Appropriated Fund Balance	6,853	B599N	1,749
TOTAL Estimated Other Sources	6,853		1,749
TOTAL Estimated Revenues And Other Sources	286,873		318,749

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Public Safety	8,316	B3999N	109,753
App - Home And Community Services	141,181	B8999N	57,036
App - Employee Benefits	2,376	B9199N	16,960
TOTAL Appropriations	151,873		183,749
App - Interfund Transfer	135,000	B9999N	135,000
TOTAL Other Uses	135,000		135,000
TOTAL Appropriations And Other Uses	286,873		318,749

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	2,296	DA200	2
TOTAL Cash	2,296		2
TOTAL Assets and Deferred Outflows of Resources	2,296		2

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	2,296	DA915	2
TOTAL Assigned Fund Balance	2,296		2
TOTAL Fund Balance	2,296		2
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,296		2

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes		DA1001	6,510
TOTAL Real Property Taxes	0		6,510
Interest And Earnings		DA2401	3
TOTAL Use of Money And Property	0		3
TOTAL Revenues	0		6,513
TOTAL Detail Revenues And Other Sources	0		6,513

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Transfers, Other Funds		DA99019	8,807
TOTAL Operating Transfers	0		8,807
TOTAL Other Uses	0		8,807
TOTAL Detail Expenditures And Other Uses	0		8,807

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,296	DA8021	2,296
Prior Period Adj -Increase In Fund Balance	0	DA8012	
Restated Fund Balance - Beg of Year	2,296	DA8022	2,296
ADD - REVENUES AND OTHER SOURCES			6,513
DEDUCT - EXPENDITURES AND OTHER USES			8,807
Fund Balance - End of Year	2,296	DA8029	2

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	6,510	DA1049N	29,000
TOTAL Estimated Revenues	6,510		29,000
TOTAL Estimated Revenues And Other Sources	6,510		29,000

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	6,510	DA5999N	
App - Debt Service		DA9899N	29,000
TOTAL Appropriations	6,510		29,000
TOTAL Appropriations And Other Uses	6,510		29,000

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	819,640	DB200	749,976
TOTAL Cash	819,640		749,976
Due From Other Funds	75,368	DB391	70,703
TOTAL Due From Other Funds	75,368		70,703
Cash Special Reserves		DB230	9,469
TOTAL Restricted Assets	0		9,469
TOTAL Assets and Deferred Outflows of Resources	895,008		830,148

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	13,706	DB600	8,565
TOTAL Accounts Payable	13,706		8,565
Due To Other Funds	342,930	DB630	263,380
TOTAL Due To Other Funds	342,930		263,380
TOTAL Liabilities	356,636		271,945
Fund Balance			
Capital Reserve		DB878	9,469
TOTAL Restricted Fund Balance	0		9,469
Assigned Appropriated Fund Balance	122,920	DB914	200,000
Assigned Unappropriated Fund Balance	415,452	DB915	348,734
TOTAL Assigned Fund Balance	538,372		548,734
TOTAL Fund Balance	538,372		558,203
TOTAL Liabilities, Deferred Inflows And Fund Balance	895,008		830,148

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	993,694	DB1001	934,394
TOTAL Real Property Taxes	993,694		934,394
Snow Removal Services-Other Govts	25,549	DB2302	35,759
TOTAL Intergovernmental Charges	25,549		35,759
Interest And Earnings		DB2401	10
TOTAL Use of Money And Property	0		10
Refunds of Prior Year's Expenditures		DB2701	
Employees Contributions		DB2709	6,825
Unclassified (specify)		DB2770	575
TOTAL Miscellaneous Local Sources	0		7,400
St Aid, Consolidated Highway Aid		DB3501	364,384
St Aid Emergency Disaster Assistance		DB3960	4,003
TOTAL State Aid	0		368,387
TOTAL Revenues	1,019,243		1,345,949
Interfund Transfers	125,000	DB5031	440,919
TOTAL Interfund Transfers	125,000		440,919
TOTAL Other Sources	125,000		440,919
TOTAL Detail Revenues And Other Sources	1,144,243		1,786,868

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	290,488	DB51101	322,779
Maint of Streets, Contr Expend	277,555	DB51104	141,853
Maint of Streets, Empl Bnfts	21,705	DB51108	24,051
TOTAL Maint of Streets	589,748		488,683
Perm Improve Highway, Equip & Cap Outlay	1,360	DB51122	215,813
TOTAL Perm Improve Highway	1,360		215,813
Machinery, Pers Serv	56,186	DB51301	56,896
Machinery, Equip & Cap Outlay		DB51302	299,116
Machinery, Contr Expend	48,026	DB51304	52,464
Machinery, Empl Bnfts	4,298	DB51308	4,353
TOTAL Machinery	108,510		412,829
Brush And Weeds, Pers Serv	8,493	DB51401	11,750
Brush And Weeds, Contr Expend	13,252	DB51404	12,017
Brush & Weeds, Empl Bnfts	637	DB51408	880
TOTAL Brush & Weeds	22,382		24,647
Snow Removal, Pers Serv	43,710	DB51421	37,499
Snow Removal, Contr Expend	202,000	DB51424	227,622
Snow Removal, Empl Bnfts	3,295	DB51428	2,829
TOTAL Snow Removal	249,005		267,950
TOTAL Transportation	971,005		1,409,922
State Retirement, Empl Bnfts	30,685	DB90108	38,040
Worker's Compensation, Empl Bnfts	14,850	DB90408	16,038
Disability Insurance, Empl Bnfts	721	DB90558	325
Hospital & Medical (dental) Ins, Empl Bnft	33,737	DB90608	78,055
TOTAL Employee Benefits	79,993		132,458
Debt Principal, Bond Anticipation Notes	25,000	DB97306	33,808
TOTAL Debt Principal	25,000		33,808
Debt Interest, Serial Bonds		DB97107	7,075
TOTAL Debt Interest	0		7,075
TOTAL Expenditures	1,075,998		1,583,263
Transfers, Other Funds		DB99019	157,974
TOTAL Operating Transfers	0		157,974
TOTAL Other Uses	0		157,974
TOTAL Detail Expenditures And Other Uses	1,075,998		1,741,237

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	470,127	DB8021	538,372
Prior Period Adj -Decrease In Fund Balance		DB8015	25,789
Restated Fund Balance - Beg of Year	470,127	DB8022	512,583
ADD - REVENUES AND OTHER SOURCES	1,144,243		1,786,868
DEDUCT - EXPENDITURES AND OTHER USES	1,075,998		1,741,237
Fund Balance - End of Year	538,372	DB8029	558,204

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	934,394	DB1049N	1,005,890
Est Rev - Intergovernmental Charges	32,000	DB2399N	32,000
Est Rev - Use of Money And Property	0	DB2499N	0
Est Rev - Sale of Prop And Comp For Loss	2,500	DB2699N	0
Est Rev - Interfund Revenues	135,000	DB2801N	135,000
Est Rev - State Aid	128,878	DB3099N	250,000
TOTAL Estimated Revenues	1,232,772		1,422,890
Appropriated Fund Balance	122,920	DB599N	200,000
TOTAL Estimated Other Sources	122,920		200,000
TOTAL Estimated Revenues And Other Sources	1,355,692		1,622,890

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	1,132,273	DB5999N	1,388,088
App - Employee Benefits	163,419	DB9199N	174,802
TOTAL Appropriations	1,295,692		1,562,890
App - Interfund Transfer	60,000	DB9999N	60,000
TOTAL Other Uses	60,000		60,000
TOTAL Appropriations And Other Uses	1,355,692		1,622,890

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	258,141	H200	15,478
TOTAL Cash	258,141		15,478
Due From Other Funds	329,629	H391	
TOTAL Due From Other Funds	329,629		0
TOTAL Assets and Deferred Outflows of Resources	587,770		15,478

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	451	H600	
TOTAL Accounts Payable	451		0
Bond Anticipation Notes Payable	485,373	H626	597,934
TOTAL Notes Payable	485,373		597,934
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	485,824		597,934
Fund Balance			
Assigned Unappropriated Fund Balance	101,946	H915	
TOTAL Assigned Fund Balance	101,946		0
Unassigned Fund Balance		H917	-582,456
TOTAL Unassigned Fund Balance	0		-582,456
TOTAL Fund Balance	101,946		-582,456
TOTAL Liabilities, Deferred Inflows And Fund Balance	587,770		15,478

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	23	H2401	16
TOTAL Use of Money And Property	23		16
TOTAL Revenues	23		16
Interfund Transfers		H5031	9,403
TOTAL Interfund Transfers	0		9,403
Bond Anticipation Notes	433,971	H5730	
Bans Redeemed From Appropriations	25,000	H5731	33,807
TOTAL Proceeds of Obligations	458,971		33,807
TOTAL Other Sources	458,971		43,210
TOTAL Detail Revenues And Other Sources	458,994		43,226

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Pur of Land/right of Way,equip & Cap Out	295,642	H19402	9,403
TOTAL Pur of Land/right of Way	295,642		9,403
TOTAL General Government Support	295,642		9,403
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	0		0
TOTAL Expenditures	295,642		9,403
Transfers, Other Funds		H99019	146,368
TOTAL Operating Transfers	0		146,368
TOTAL Other Uses	0		146,368
TOTAL Detail Expenditures And Other Uses	295,642		155,771

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-61,406	H8021	101,946
Prior Period Adj -Increase In Fund Balance	0	H8012	
Prior Period Adj -Decrease In Fund Balance		H8015	571,857
Restated Fund Balance - Beg of Year	-61,406	H8022	-469,911
ADD - REVENUES AND OTHER SOURCES	458,994		43,226
DEDUCT - EXPENDITURES AND OTHER USES	295,642		155,771
Fund Balance - End of Year	101,946	H8029	-582,456

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits Special Reserves	96,045	PN231	96,045
TOTAL Restricted Assets	96,045		96,045
TOTAL Assets and Deferred Outflows of Resources	96,045		96,045

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Must Remain Intact	96,045	PN807	96,045
TOTAL Nonspendable Fund Balance	96,045		96,045
TOTAL Fund Balance	96,045		96,045
TOTAL Liabilities, Deferred Inflows And Fund Balance	96,045		96,045

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	96,044	PN8021	96,045
Prior Period Adj -Increase In Fund Balance	1	PN8012	
Restated Fund Balance - Beg of Year	96,045	PN8022	96,045
Fund Balance - End of Year	96,045	PN8029	96,045

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		SF200	
TOTAL Cash	0		0
Due From Other Funds		SF391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		SF600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	426,780	SF1001	428,080
TOTAL Real Property Taxes	426,780		428,080
TOTAL Revenues	426,780		428,080
TOTAL Detail Revenues And Other Sources	426,780		428,080

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	426,780	SF34104	428,080
TOTAL Fire Protection	426,780		428,080
TOTAL Public Safety	426,780		428,080
TOTAL Expenditures	426,780		428,080
TOTAL Detail Expenditures And Other Uses	426,780		428,080

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	426,780		428,080
DEDUCT - EXPENDITURES AND OTHER USES	426,780		428,080
Fund Balance - End of Year		SF8029	

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		TA200	17,101
TOTAL Cash	0		17,101
TOTAL Assets and Deferred Outflows of Resources	0		17,101

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Guaranty & Bid Deposits		TA30	17,101
TOTAL Agency Liabilities	0		17,101
TOTAL Liabilities	0		17,101
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		17,101

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	253,248	W129	187,782
TOTAL Provision To Be Made In Future Budgets	253,248		187,782
TOTAL Assets and Deferred Outflows of Resources	253,248		187,782

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable	25,000	W626	
TOTAL Notes Payable	25,000		0
Net Pension Liability -Proportionate Share	94,248	W638	87,282
TOTAL Other Liabilities	94,248		87,282
Bonds Payable	134,000	W628	100,500
TOTAL Bond And Long Term Liabilities	134,000		100,500
TOTAL Liabilities	253,248		187,782
TOTAL Liabilities	253,248		187,782

TOWN OF Washington
Statement of Indebtedness
For the Fiscal Year Ending 2018

11/26/2019

County of: Dutchess

Municipal Code: 130387400000

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
2013	BAN N	PURCHASE EQUIP			12/07/2013	12/07/2018	1.00%		\$100,000	\$25,000	\$0	\$0	(\$25,000)		\$0
2015	BAN N	Purchase Equipment			07/08/2015	07/08/2016	1.10%		\$101,402	\$51,402	\$25,000	\$0	\$0		\$26,402
2017	BAN N	Culverts Stanford Road			08/08/2017	08/08/2022	1.15%		\$433,971	\$433,971	\$8,807	\$0	\$0		\$425,164
2018	BAN N	PURCHASE OF HIGHWAY LOADER			02/28/2018	02/28/2019	1.60%		\$146,368	\$0			\$0		\$146,368
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$146,368	\$510,373	\$33,807	\$0	(\$25,000)	\$0	\$597,934
2011	BOND N	PARK AND LAND AQUISITION			09/16/2011	09/16/2021	2.95%		\$335,000	\$134,000	\$33,500	\$0	\$0		\$100,500
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$134,000	\$33,500	\$0	\$0	\$0	\$100,500
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$146,368	\$644,373	\$67,307	\$0	(\$25,000)	\$0	\$698,434

TOWN OF Washington
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$1,213,907.00
Time Deposits	9Z2021	\$427,952.00
Total		\$1,642,059.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,980,450.00
Total		\$2,480,450.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Washington
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8179	\$119,731	\$0	\$0	\$119,731
****-8182	\$120,420	\$0	\$0	\$120,420
****-5341	\$77,216	\$0	\$0	\$77,216
****-5342	\$18,829	\$0	\$0	\$18,829
****-9052	\$27,856	\$0	\$0	\$27,856
****-9120	\$100	\$0	\$0	\$100
****-9162	\$9,469	\$0	\$0	\$9,469
****-2878	\$1	\$0	\$0	\$1
****-2694	\$16,101	\$0	\$0	\$16,101
****-3901	\$15,478	\$0	\$0	\$15,478
****-9267	\$2,688	\$0	\$0	\$2,688
****-9880	\$19,063	\$0	\$0	\$19,063
****-0563	\$10,808	\$0	\$0	\$10,808
****-0579	\$1,949	\$0	\$0	\$1,949
****-2889	\$220,102	\$0	\$0	\$220,102
****-5314	\$24,884	\$1,470	\$578	\$25,776
****-9447	\$5,377	\$0	\$1,490	\$3,887
****-9548	\$47,603	\$0	\$47,603	\$0
****-0235	\$749,904	\$72	\$0	\$749,976
****-4246	\$19,226	\$0	\$19,226	\$0
****-8951	\$1,000	\$0	\$0	\$1,000
****-0224	\$134,054	\$1,638	\$1,000	\$134,692

Total Adjusted Bank Balance	\$1,575,142
Petty Cash	\$200.00
Adjustments	\$0.00
Total Cash	9ZCASH * <u>\$1,575,342</u>
Total Cash Balance All Funds	9ZCASHB * \$1,575,343

* Must be equal

TOWN OF Washington
 Local Government Questionnaire
 For the Fiscal Year Ending 2018

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

TOWN OF Washington
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		16			
Total Part Time Employees:		86			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$102,480.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$80,133.00			
90408	Worker's Compensation Insurance	\$26,152.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$611.00			
90558	Disability Insurance	\$325.00			
90608	Hospital and Medical (Dental) Insurance	\$179,852.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$16,346.00			
Total		\$405,899.00			
Computed Total From Financial Section (comparative purposes only)		\$405,898.00			

TOWN OF Washington
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$35,262	14,720	gallons	
Fuel Oil	\$18,253	7,931	gallons	
Natural Gas			cubic feet	
Electricity	\$13,871	73,783	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, GARY CIFERRI, hereby certify that I am the Chief Fiscal Officer of the TOWN of WASHINGTON, and that the information provided in the annual financial report of the TOWN of WASHINGTON, for the fiscal year ended 12/31/2018, 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 TOWN of WASHINGTON, and adopted by me as my signature for use in conjunction with the filing of the TOWN of WASHINGTON's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of WASHINGTON's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

RBT CPAS, LLP
Name of Report Preparer if different than Chief Fiscal Officer

GARY CIFERRI
Name

(845) 677-3419
Telephone Number

SUPERVISOR
Title

PO BOX 667, MILLBROOK, NY 1254
Official Address

11/26/2019
Date of Certification

(845) 677-3419
Official Telephone Number

TOWN OF Washington
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 PY BOOKKEEPER CLOSED BALANCE SHEET ACCOUNTS TO FUND BALANCE. ALSO A/P RECONCILIATION ITEMS WITH TIMING

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 CASH A/P REC FROM PY

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 CASH AND AP RECONCILIATION ITEMS

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 .

Account Code H8015 INTERFUND LOANS AND CASH FROM PRIOR YEARS INCORRECTLY REPORTED