

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Westville
County of Franklin
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

TOWN OF Westville

*** 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (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.

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	33,438	A200	97,441
Cash In Time Deposits	243,315	A201	223,429
TOTAL Cash	276,753		320,871
Due From Other Funds	1,778	A391	
TOTAL Due From Other Funds	1,778		0
Due From Other Governments	302	A440	
TOTAL Due From Other Governments	302		0
Prepaid Expenses	5,955	A480	6,312
TOTAL Prepaid Expenses	5,955		6,312
TOTAL Assets and Deferred Outflows of Resources	284,788		327,183

TOWN OF Westville
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,325	A600	1,012
TOTAL Accounts Payable	1,325		1,012
Due To Other Funds	8,830	A630	1,982
TOTAL Due To Other Funds	8,830		1,982
State Retirement	139	A718	18
TOTAL Due To Other Governments	139		18
NYS Income Tax	236	A721	285
Federal Income Tax	694	A722	826
TOTAL Payroll Liabilities	930		1,111
TOTAL Liabilities	11,225		4,122
Fund Balance			
Not in Spendable Form	5,955	A806	6,312
TOTAL Nonspendable Fund Balance	5,955		6,312
Assigned Appropriated Fund Balance	52,461	A914	46,241
TOTAL Assigned Fund Balance	52,461		46,241
Unassigned Fund Balance	215,147	A917	270,508
TOTAL Unassigned Fund Balance	215,147		270,508
TOTAL Fund Balance	273,563		323,061
TOTAL Liabilities, Deferred Inflows And Fund Balance	284,788		327,183

TOWN OF Westville
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	188,212	A1001	192,113
TOTAL Real Property Taxes	188,212		192,113
Other Payments In Lieu of Taxes	45	A1081	42
Interest & Penalties On Real Prop Taxes	2,158	A1090	1,662
TOTAL Real Property Tax Items	2,203		1,704
Clerk Fees	742	A1255	753
Other General Departmental Income	150	A1289	76
Refuse & Garbage Charges	42,969	A2130	43,909
Sale of Cemetery Lots	390	A2190	750
TOTAL Departmental Income	44,250		45,487
Interest And Earnings	1,337	A2401	122
Rental of Real Property	13,490	A2410	14,614
TOTAL Use of Money And Property	14,827		14,737
Dog Licenses	1,082	A2544	953
Building And Alteration Permits	2,170	A2555	2,139
TOTAL Licenses And Permits	3,252		3,092
Fines And Forfeited Bail	7,162	A2610	7,435
Fines & Pen-Dog Cases	110	A2611	115
TOTAL Fines And Forfeitures	7,272		7,550
Sales of Scrap & Excess Materials	27,483	A2650	
TOTAL Sale of Property And Compensation For Loss	27,483		0
Refunds of Prior Year's Expenditures	655	A2701	1,528
TOTAL Miscellaneous Local Sources	655		1,528
St Aid, Revenue Sharing	14,582	A3001	21,872
St Aid, Mortgage Tax	20,003	A3005	14,136
St Aid - Other (specify)	1,205	A3089	14,259
Additional Description Records Mgmt			
TOTAL State Aid	35,789		50,267
TOTAL Revenues	323,943		316,479
TOTAL Detail Revenues And Other Sources	323,943		316,479

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	9,600
Legislative Board, Contr Expend	47	A10104	39
TOTAL Legislative Board	9,647		9,639
Municipal Court, Pers Serv	10,500	A11101	14,175
Municipal Court, Equip & Cap Outlay	1,996	A11102	
Municipal Court, Contr Expend	7,689	A11104	8,589
TOTAL Municipal Court	20,185		22,764
Supervisor,pers Serv	9,000	A12201	9,000
Supervisor,contr Expend	2,493	A12204	2,639
TOTAL Supervisor	11,493		11,639
Comptroller, Contr Expend	7,620	A13154	7,901
TOTAL Comptroller	7,620		7,901
Tax Collection,pers Serv	4,000	A13301	4,000
Tax Collection,contr Expend	2,345	A13304	2,693
TOTAL Tax Collection	6,345		6,693
Budget, Contr Expend	350	A13404	400
TOTAL Budget	350		400
Assessment, Pers Serv	13,000	A13551	13,000
Assessment, Contr Expend	1,818	A13554	3,287
TOTAL Assessment	14,818		16,287
Clerk,pers Serv	7,000	A14101	7,000
Clerk,contr Expend	2,800	A14104	3,700
TOTAL Clerk	9,800		10,700
Law, Contr Expend	160	A14204	150
TOTAL Law	160		150
Operation of Plant, Contr Expend	2,816	A16204	5,332
TOTAL Operation of Plant	2,816		5,332
Central Print & Mail Contr Expend	203	A16704	
TOTAL Central Print & Mail Contr Expend	203		0
Unallocated Insurance, Contr Expend	13,123	A19104	13,559
TOTAL Unallocated Insurance	13,123		13,559
Municipal Assn Dues, Contr Expend	599	A19204	698
TOTAL Municipal Assn Dues	599		698
TOTAL General Government Support	97,159		105,760
Traffic Control, Contr Expen	872	A33104	331
TOTAL Traffic Control	872		331
Fire, Contr Expend	2,507	A34104	1,507
TOTAL Fire	2,507		1,507
Control of Animals, Pers Serv	3,000	A35101	3,000
Control of Animals, Contr Expend	1,292	A35104	1,421
TOTAL Control of Animals	4,292		4,421
Examining Boards, Contr Expend	180	A36104	
TOTAL Examining Boards	180		0
Safety Inspection, Pers Serv	7,000	A36201	7,000

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Safety Inspection, Contr Expend	1,984	A36204	3,042
TOTAL Safety Inspection	8,985		10,042
Misc Public Safety, Contr Expend	1,000	A39894	1,000
TOTAL Misc Public Safety	1,000		1,000
TOTAL Public Safety	17,835		17,302
Public Health, Contr Expend	400	A40104	400
TOTAL Public Health	400		400
Registrar of Vital Statistics, Pers Serv	400	A40201	400
TOTAL Registrar of Vital Statistics	400		400
TOTAL Health	800		800
Street Admin, Pers Serv	51,000	A50101	52,600
Street Admin, Contr Expend	1,486	A50104	1,185
TOTAL Street Admin	52,486		53,785
Garage, Contr Expend	3,232	A51324	4,151
TOTAL Garage	3,232		4,151
TOTAL Transportation	55,718		57,936
Safety Net, Contr Expend	1,000	A61404	1,000
TOTAL Safety Net	1,000		1,000
Programs For Aging, Contr Expend	4,500	A67724	4,500
TOTAL Programs For Aging	4,500		4,500
TOTAL Economic Assistance And Opportunity	5,500		5,500
Parks, Equip & Cap Outlay	2,740	A71102	1,560
Parks, Contr Expend	345	A71104	19
TOTAL Parks	3,084		1,579
Youth Prog, Contr Expend	2,500	A73104	
TOTAL Youth Prog	2,500		0
Historian, Contr Expend	3,000	A75104	3,000
TOTAL Historian	3,000		3,000
TOTAL Culture And Recreation	8,584		4,579
Planning, Contr Expend	555	A80204	1,742
TOTAL Planning	555		1,742
Refuse & Garbage, Contr Expend	481	A81604	722
TOTAL Refuse & Garbage	481		722
Landfill Clos-Post Clos,contr Exp	3,768	A81614	948
TOTAL Landfill Clos-Post Clos	3,768		948
Administration, Contr Expend	1	A86864	2,900
TOTAL Administration	1		2,900
Cemetery, Contr Expend	9,576	A88104	9,200
TOTAL Cemetery	9,576		9,200
TOTAL Home And Community Services	14,381		15,512
State Retirement System	23,066	A90108	24,791
Social Security, Employer Cont	8,729	A90308	9,132
Worker's Compensation, Empl Bnfts	2,505	A90408	2,474
Unemployment Insurance, Empl Bnfts	198	A90508	

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	26,222	A90608	23,195
TOTAL Employee Benefits	60,720		59,592
TOTAL Expenditures	260,698		266,981
TOTAL Detail Expenditures And Other Uses	260,698		266,981

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	210,317	A8021	273,563
Restated Fund Balance - Beg of Year	210,317	A8022	273,563
ADD - REVENUES AND OTHER SOURCES	323,943		316,479
DEDUCT - EXPENDITURES AND OTHER USES	260,698		266,981
Fund Balance - End of Year	273,563	A8029	323,061

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	192,113	A1049N	193,212
Est Rev - Real Property Tax Items	2,050	A1099N	2,100
Est Rev - Departmental Income	32,300	A1299N	35,500
Est Rev - Use of Money And Property	4,500	A2499N	2,000
Est Rev - Licenses And Permits	2,800	A2599N	2,800
Est Rev - Fines And Forfeitures	5,000	A2649N	5,000
Est Rev - Miscellaneous Local Sources	13,490	A2799N	13,490
Est Rev - State Aid	19,560	A3099N	24,222
TOTAL Estimated Revenues	271,813		278,324
Appropriated Fund Balance	52,461	A599N	46,241
TOTAL Estimated Other Sources	52,461		46,241
TOTAL Estimated Revenues And Other Sources	324,274		324,565

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	116,729	A1999N	115,770
App - Public Safety	20,500	A3999N	20,500
App - Health	800	A4999N	800
App - Transportation	67,100	A5999N	68,700
App - Economic Assistance And Opportunity	5,500	A6999N	5,500
App - Culture And Recreation	9,000	A7999N	9,000
App - Home And Community Services	21,250	A8999N	20,250
App - Employee Benefits	83,395	A9199N	84,045
TOTAL Appropriations	324,274		324,565
TOTAL Appropriations And Other Uses	324,274		324,565

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Fed Aid Other Home and Community Services	426,506	CD4989	273,494
TOTAL Federal Aid	426,506		273,494
TOTAL Revenues	426,506		273,494
TOTAL Detail Revenues And Other Sources	426,506		273,494

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Contractual		CD17104	
TOTAL Administration-Contractual	0		0
TOTAL General Government Support	0		0
Spec Proj For Elderly, Contr Expend	426,506	CD86704	273,494
TOTAL Spec Proj For Elderly	426,506		273,494
TOTAL Home And Community Services	426,506		273,494
TOTAL Expenditures	426,506		273,494
TOTAL Detail Expenditures And Other Uses	426,506		273,494

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	426,506		273,494
DEDUCT - EXPENDITURES AND OTHER USES	426,506		273,494
Fund Balance - End of Year		CD8029	

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	82,824	DA200	198,947
Cash In Time Deposits	118,844	DA201	44,029
TOTAL Cash	201,668		242,976
Due From Other Funds	7,052	DA391	1,982
TOTAL Due From Other Funds	7,052		1,982
Prepaid Expenses	5,855	DA480	6,312
TOTAL Prepaid Expenses	5,855		6,312
Cash Special Reserves	136,729	DA230	111,661
TOTAL Restricted Assets	136,729		111,661
TOTAL Assets and Deferred Outflows of Resources	351,305		362,931

TOWN OF Westville
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	3,994	DA600	4,113
TOTAL Accounts Payable	3,994		4,113
Overpayments & Clearing Account	1	DA690	1
TOTAL Other Liabilities	1		1
Due To Other Funds		DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	3,994		4,114
Fund Balance			
Not in Spendable Form	5,855	DA806	6,312
TOTAL Nonspendable Fund Balance	5,855		6,312
Capital Reserve	136,729	DA878	111,661
TOTAL Restricted Fund Balance	136,729		111,661
Assigned Appropriated Fund Balance	55,302	DA914	45,922
Assigned Unappropriated Fund Balance	149,424	DA915	194,922
TOTAL Assigned Fund Balance	204,726		240,844
TOTAL Fund Balance	347,310		358,817
TOTAL Liabilities, Deferred Inflows And Fund Balance	351,305		362,931

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	206,989	DA1001	210,891
TOTAL Real Property Taxes	206,989		210,891
Snow Removal Services-Other Govts	79,395	DA2302	81,291
TOTAL Intergovernmental Charges	79,395		81,291
Interest And Earnings	1,866	DA2401	121
TOTAL Use of Money And Property	1,866		121
St Aid, Consolidated Highway Aid	73,155	DA3501	141,699
TOTAL State Aid	73,155		141,699
TOTAL Revenues	361,405		434,002
TOTAL Detail Revenues And Other Sources	361,405		434,002

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	18,295	DA51101	21,430
Maint of Streets, Contr Expend	14,130	DA51104	11,729
TOTAL Maint of Streets	32,425		33,159
Perm Improve Highway, Equip & Cap Outlay	73,436	DA51122	141,711
TOTAL Perm Improve Highway	73,436		141,711
Machinery, Pers Serv	5,840	DA51301	4,910
Machinery, Equip & Cap Outlay	23,142	DA51302	5,000
Machinery, Contr Expend	27,102	DA51304	27,873
TOTAL Machinery	56,084		37,783
Brush And Weeds, Pers Serv	7,640	DA51401	4,910
TOTAL Brush And Weeds	7,640		4,910
Snow Removal, Pers Serv	26,593	DA51421	31,243
Snow Removal, Contr Expend	9,304	DA51424	11,960
TOTAL Snow Removal	35,896		43,204
Services Other Govts, Pers Serv	26,585	DA51481	26,934
Services Other Govts, Contr Expend	20,000	DA51484	8,986
TOTAL Services Other Govts	46,585		35,920
TOTAL Transportation	252,066		296,687
State Retirement, Empl Bnfts	23,266	DA90108	24,791
Social Security , Empl Bnfts	6,499	DA90308	6,805
Worker's Compensation, Empl Bnfts	2,505	DA90408	2,474
Disability Insurance, Empl Bnfts	233	DA90558	233
Hospital & Medical (dental) Ins, Empl Bnft	44,791	DA90608	46,390
TOTAL Employee Benefits	77,293		80,693
Debt Principal, Install Purch. Debt		DA97856	39,450
TOTAL Debt Principal	0		39,450
Debt Interest, Install. Purch Debt		DA97857	5,666
TOTAL Debt Interest	0		5,666
TOTAL Expenditures	329,359		422,495
TOTAL Detail Expenditures And Other Uses	329,359		422,495

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	315,265	DA8021	347,310
Restated Fund Balance - Beg of Year	315,265	DA8022	347,310
ADD - REVENUES AND OTHER SOURCES	361,405		434,002
DEDUCT - EXPENDITURES AND OTHER USES	329,359		422,495
Fund Balance - End of Year	347,310	DA8029	358,820

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	210,891	DA1049N	220,363
Est Rev - Intergovernmental Charges	79,395	DA2399N	82,845
Est Rev - Use of Money And Property	500	DA2499N	500
Est Rev - State Aid	188,000	DA3099N	188,000
TOTAL Estimated Revenues	478,786		491,708
Appropriated Reserve & Restricted Fund Bal	45,116	DA511N	45,116
Appropriated Fund Balance	55,302	DA599N	45,922
TOTAL Estimated Other Sources	100,418		91,038
TOTAL Estimated Revenues And Other Sources	579,204		582,746

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	399,166	DA5999N	402,398
App - Employee Benefits	114,922	DA9199N	115,232
App - Debt Service	45,116	DA9899N	45,116
TOTAL Appropriations	559,204		562,746
Other Budgetary Purposes	20,000	DA962N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	579,204		582,746

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Deferred Outflows of Resources			
Deferred Outflow of Resources	208,278	H495	
TOTAL Deferred Outflows of Resources	208,278		0
TOTAL Assets and Deferred Outflows of Resources	208,278		0

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Capital Reserve	208,278	H878	
TOTAL Restricted Fund Balance	208,278		0
TOTAL Fund Balance	208,278		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	208,278		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
TOTAL Revenues	0		0
Installment Purchase Debt	208,278	H5785	
TOTAL Proceeds of Obligations	208,278		0
TOTAL Other Sources	208,278		0
TOTAL Detail Revenues And Other Sources	208,278		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Equip & Cap Outlay		H51102	208,278
TOTAL Maint of Streets	0		208,278
TOTAL Transportation	0		208,278
TOTAL Expenditures	0		208,278
TOTAL Detail Expenditures And Other Uses	0		208,278

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	208,278
Restated Fund Balance - Beg of Year		H8022	208,278
ADD - REVENUES AND OTHER SOURCES	208,278		
DEDUCT - EXPENDITURES AND OTHER USES			208,278
Fund Balance - End of Year	208,278	H8029	

TOWN OF Westville
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	99,910	K101	99,910
Buildings	85,239	K102	85,239
Machinery And Equipment	1,125,221	K104	1,125,221
Infrastructure	58,579	K106	58,579
TOTAL Fixed Assets (net)	1,368,949		1,368,949
TOTAL Assets and Deferred Outflows of Resources	1,368,949		1,368,949

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,368,949	K159	1,368,949
TOTAL Investments in Non-Current Government Assets	1,368,949		1,368,949
TOTAL Fund Balance	1,368,949		1,368,949
TOTAL	1,368,949		1,368,949

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	77,500	SF1001	80,000
TOTAL Real Property Taxes	77,500		80,000
TOTAL Revenues	77,500		80,000
TOTAL Detail Revenues And Other Sources	77,500		80,000

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	77,500	SF34104	80,000
TOTAL Fire Protection	77,500		80,000
TOTAL Public Safety	77,500		80,000
TOTAL Expenditures	77,500		80,000
TOTAL Detail Expenditures And Other Uses	77,500		80,000

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	77,500		80,000
DEDUCT - EXPENDITURES AND OTHER USES	77,500		80,000
Fund Balance - End of Year		SF8029	

TOWN OF Westville
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For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
TOTAL Cash	0		0
Due From Other Funds		TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	306,825	W129	267,375
TOTAL Provision To Be Made In Future Budgets	306,825		267,375
TOTAL Assets and Deferred Outflows of Resources	306,825		267,375

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	98,547	W638	98,547
Installment Purchase Debt	208,278	W685	168,828
TOTAL Other Liabilities	306,825		267,375
TOTAL Liabilities	306,825		267,375
TOTAL Liabilities	306,825		267,375

TOWN OF Westville
Statement of Indebtedness
For the Fiscal Year Ending 2021

County of: Franklin

Municipal Code: 160390100000

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
2020	IPC E	Plow Truck Purchase		Y	03/30/2020	03/27/2025	2.62%		\$208,278	\$208,278	\$39,450	\$0	\$0		\$168,828
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$208,278	\$39,450	\$0	\$0	\$0	\$168,828
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$208,278	\$39,450	\$0	\$0	\$0	\$168,828

TOWN OF Westville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$296,288.04
Time Deposits	9Z2021	\$379,119.36
Total		\$675,507.40
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$675,507.40
Total		\$675,507.40
 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 Westville
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
****-1	\$97,536	\$0	\$2,197	\$95,339
****-2	\$2,002	\$0	\$0	\$2,002
****-3	\$223,429	\$0	\$0	\$223,429
****-4	\$200,589	\$0	\$1,642	\$198,947
****-5	\$44,029	\$0	\$0	\$44,029
****-6	\$111,661	\$0	\$0	\$111,661
	Total Adjusted Bank Balance			\$675,407
	Petty Cash			\$100.00
	Adjustments			\$.00
	Total Cash			\$675,507
	Total Cash Balance All Funds			\$675,507
	* Must be equal			

TOWN OF Westville
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:			3		
Total Part Time Employees:			8		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$49,582.00	3	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$15,937.30	3	8	
90408	Worker's Compensation Insurance	\$4,947.00	3	8	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$233.00	3		
90608	Hospital and Medical (Dental) Insurance	\$69,585.51	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$140,284.81			
Computed Total From Financial Section (comparative purposes only)		\$140,284.81			

TOWN OF Westville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,094	790	gallons	
Diesel Fuel	\$10,576	4,372	gallons	
Fuel Oil	\$914	584	gallons	
Natural Gas			cubic feet	
Electricity	\$642		kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

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

William A Empsall
Name of Report Preparer if different than Chief Fiscal Officer

(518) 483-3772
Telephone Number

02/28/2022
Date of Certification

Rodrigue Lauzon
Name

Town Supervisor
Title

936 County Rt 19, Constable, NY
Official Address

(518) 358-4180
Official Telephone Number

TOWN OF Westville
Financial Comments
For the Fiscal Year Ending 2021