

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT
WASHINGTONVILLE, NEW YORK

AUDIT REPORT FOR THE YEAR ENDED
JUNE 30, 2020
INCLUDING REPORTS ON FEDERAL AWARDS
AND EXTRACLASSROOM ACTIVITY FUNDS

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT
WASHINGTONVILLE, NEW YORK
JUNE 30, 2020
TABLE OF CONTENTS

<u>SCHEDULE NUMBER</u>	<u>SCHEDULES</u>	<u>PAGE</u>
	Independent Auditor's Report	1 – 3
	Management Discussion and Analysis	4 – 14
	Basic Financial Statements	
1	Statement of Net Position	15
2	Statement of Activities	16
3	Balance Sheet – Governmental Funds	17
4	Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	18
5	Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	19
6	Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	20
7	Statement of Fiduciary Net Position	21
8	Statement of Changes in Fiduciary Net Position	22
	Notes to Financial Statements	23 – 61
	Required Supplementary Information	
SS-1	Schedule of Changes in the District's Total OPEB Liability and Related Ratios	62
SS-2	Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	63 – 64
SS-3	Schedule of the District's Proportionate Share of the Net Pension Asset/Liability	65
SS-4	Schedule of District Contributions	66
	Supplementary Information	
SS-5	Schedule of Change from Adopted Budget to Final Budget and the Real Property Tax Limit – General Fund	67
SS-6	Schedule of Capital Projects Fund – Project Expenditures and Financing Resources	68
SS-7	Net Investment in Capital Assets	69
SS-8	Statement of Indebtedness	70
	Federal Award Program Information	
	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	71 – 72
	Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliances Required by Uniform Guidance	73 - 74
	Schedule of Expenditures of Federal Awards	75
	Notes to the Schedule of Expenditures of Federal Awards	76
	Schedule of Findings and Questioned Costs	77 - 78
	Extra Classroom Activity Fund	
	Independent Auditor's Report	79 – 80
	Statement of Assets, Liabilities, and Fund Balance – Cash Basis	81
	Statement of Receipts and Disbursements – Cash Basis	82 - 83
	Notes to Financial Statements	84



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INDEPENDENT AUDITOR'S REPORT

To the President and Members
of the Board of Education of
Washingtonville Central School District
Washingtonville, New York 10992

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary fund of the Washingtonville Central School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Washingtonville Central School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the fiduciary fund of the Washingtonville Central School District as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4 through 14 and 62 through 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Washingtonville Central School District's basic financial statements. The supplemental schedules on pages 67 through 70 are required by the New York State Education Department and are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Washingtonville Central School District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020, on our consideration of the Washingtonville Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Washingtonville Central School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washingtonville Central School District's internal control over financial reporting and compliance.

Mugent & Hausler, P.C.

Montgomery, New York

September 30, 2020

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

Management Discussion and Analysis

Introductory Section

The following is a discussion and analysis of Washingtonville Central School District's financial performance for the year ended June 30, 2020. This section is a summary of Washingtonville Central School District's financial activities based on currently known facts, decisions, or conditions. It is also based on both the District-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Overview of the Financial Statements

This annual report consists of three parts: MD&A (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide* financial statements that provide both *short-term* and *long-term* information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
- The *governmental funds statements* tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a *trustee* or *agent* for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

Figure A-1 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of MD&A highlights the structure and contents of each of the statements.

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

**Management Discussion and Analysis
(Continued)**

Overview of the Financial Statements (Continued)

Figure A-1 Major Features of the District-Wide and Fund Financial Statements			
	District-Wide	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/deferred outflows of resources/ liability/deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	Generally, assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows of resources (if applicable), liabilities, and deferred inflows of resources (if any) both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

Management Discussion and Analysis (Continued)

District-Wide Financial Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the District's overall health, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements, the District's activities are shown as *Governmental activities*: Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and State formula aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and to manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as Federal grants).

The District has two kinds of funds:

- **Governmental Funds:** Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information at the bottom of the governmental funds statements explains the relationship (or differences) between them.
- **Fiduciary Funds:** The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund and the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the district-wide financial statements because it cannot use these assets to finance its operations.

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

**Management Discussion and Analysis
(Continued)**

Financial Analysis of the District as a Whole

The District's net position at June 30, 2020 is a deficit of \$183,529,483. This is a \$12,628,373 decrease in net position from last year's deficit net position of \$170,901,110. The following table provides a summary of the District's net position:

Summary of Net Position

	School District Activities		
	June 30, 2020	June 30, 2019	% Change
Current Assets	\$ 39,969,072	\$ 43,358,077	-7.82%
Pension Asset	5,508,925	3,791,884	45.28%
Capital Assets, Net	101,056,920	99,184,742	1.89%
Deferred Outflows	53,558,595	40,944,842	30.81%
Total Assets and Deferred Outflows	200,093,512	187,279,545	6.84%
Current Liabilities	11,343,702	4,621,456	145.46%
Pension Liability	6,728,455	1,759,001	282.52%
Long-Term Debt Outstanding	337,673,320	322,348,286	4.75%
Deferred Inflows	27,877,518	29,451,912	-5.35%
Total Liabilities and Deferred Inflows	383,622,995	358,180,655	7.10%
Net Position:			
Net Investment in Capital Assets	39,525,081	40,859,994	-3.27%
Restricted	23,496,095	14,524,113	61.77%
Unrestricted	(246,550,659)	(226,285,217)	-8.96%
Total Net Position	\$ (183,529,483)	\$ (170,901,110)	-7.39%

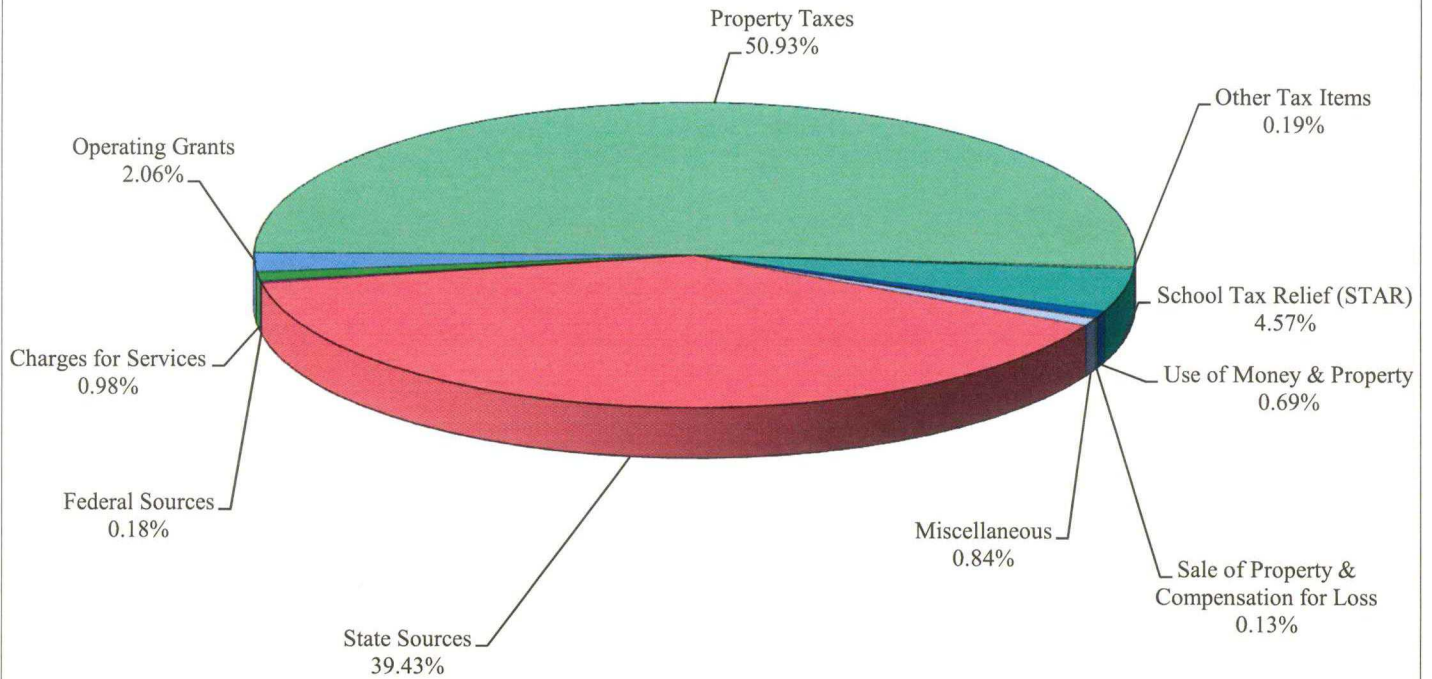
The following table and supporting graphs provides a summary of revenues, expenses and changes in net position for the year ended June 30, 2020:

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT
WASHINGTONVILLE, NEW YORK
STATEMENT OF ACTIVITIES
SUMMARY OF CHANGES IN NET POSITION

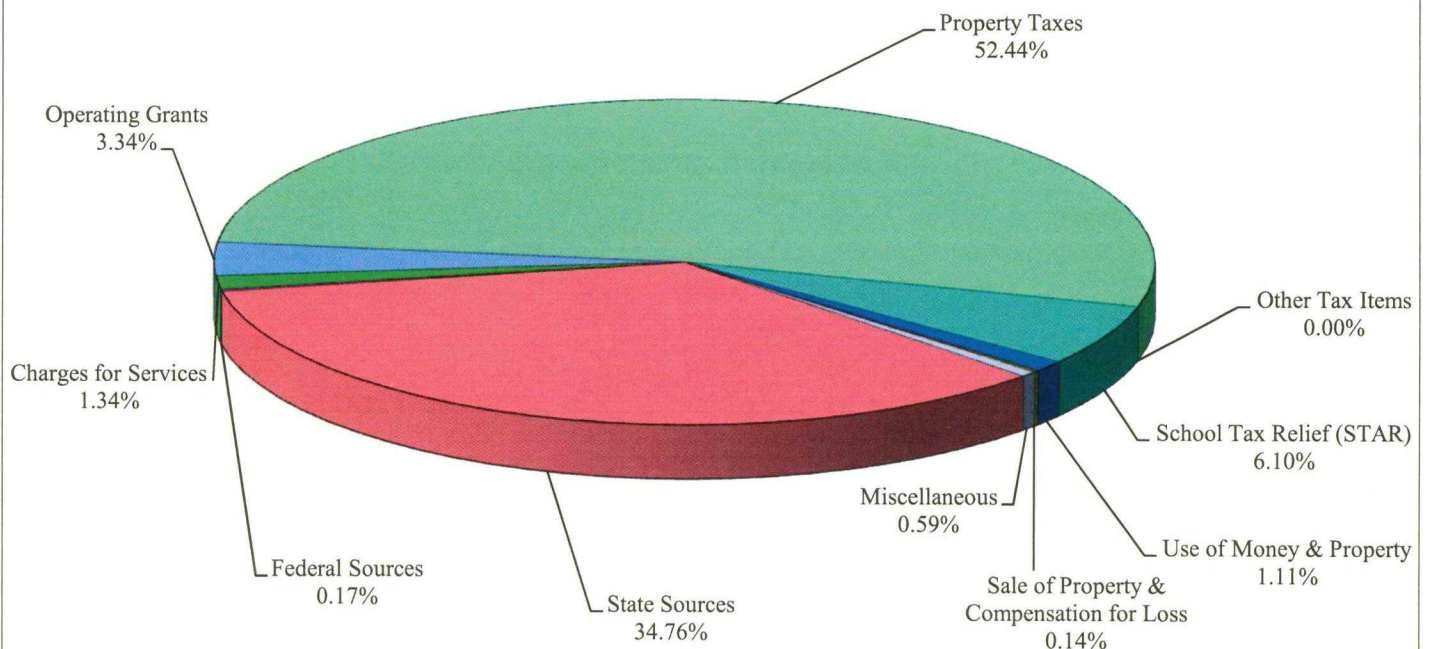
	JUNE 30, 2020	%	JUNE 30, 2019	%	\$ Change	% Change
<u>REVENUES</u>						
PROGRAM REVENUES:						
Charges for Services	\$ 1,022,340	0.98%	\$ 1,314,521	1.34%	\$ (292,181)	-22.23%
Operating Grants	2,159,854	2.06%	3,269,749	3.34%	(1,109,895)	-33.94%
GENERAL REVENUES:						
Property Taxes	53,304,615	50.93%	51,298,059	52.45%	2,006,556	3.91%
Other Tax Items	202,097	0.19%	0	0.00%	202,097	n/a
School Tax Relief (STAR)	4,777,661	4.57%	5,970,679	6.10%	(1,193,018)	-19.98%
Use of Money & Property	718,400	0.69%	1,086,961	1.11%	(368,561)	-33.91%
Sale of Property & Compensation for Loss	140,788	0.13%	137,153	0.14%	3,635	2.65%
Miscellaneous	877,332	0.84%	577,848	0.59%	299,484	51.83%
State Sources	41,264,854	39.43%	33,998,023	34.76%	7,266,831	21.37%
Federal Sources	188,371	0.18%	165,870	0.17%	22,501	13.57%
TOTAL REVENUES	<u>104,656,312</u>	100.00%	<u>97,818,863</u>	100.00%	<u>6,837,449</u>	6.99%
<u>EXPENSES</u>						
General Support	7,329,709	6.25%	7,978,294	9.00%	(648,585)	-8.13%
Instruction	54,204,652	46.21%	52,427,332	59.12%	1,777,320	3.39%
Pupil Transportation	5,898,730	5.03%	5,315,398	6.00%	583,332	10.97%
Employee Benefits	44,278,136	37.75%	17,672,437	19.93%	26,605,699	150.55%
Debt Service Interest	2,094,145	1.79%	1,689,422	1.91%	404,723	23.96%
Depreciation	2,108,491	1.80%	2,089,051	2.36%	19,440	0.93%
School Lunch Program	1,370,822	1.17%	1,491,013	1.68%	(120,191)	-8.06%
TOTAL EXPENSES	<u>117,284,685</u>	100.00%	<u>88,662,947</u>	100.00%	<u>28,621,738</u>	32.28%
INCREASE (DECREASE) IN NET POSITION	<u>\$ (12,628,373)</u>		<u>\$ 9,155,916</u>		<u>\$ (21,784,289)</u>	

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT
WASHINGTONVILLE, NEW YORK

**SOURCES OF REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

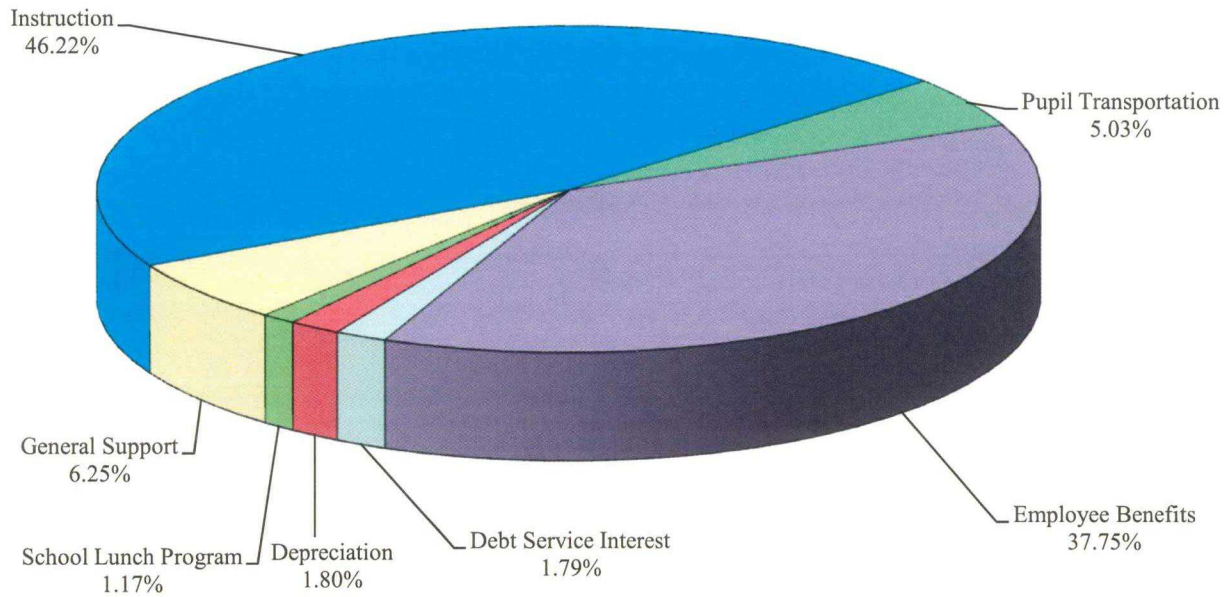


**SOURCES OF REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

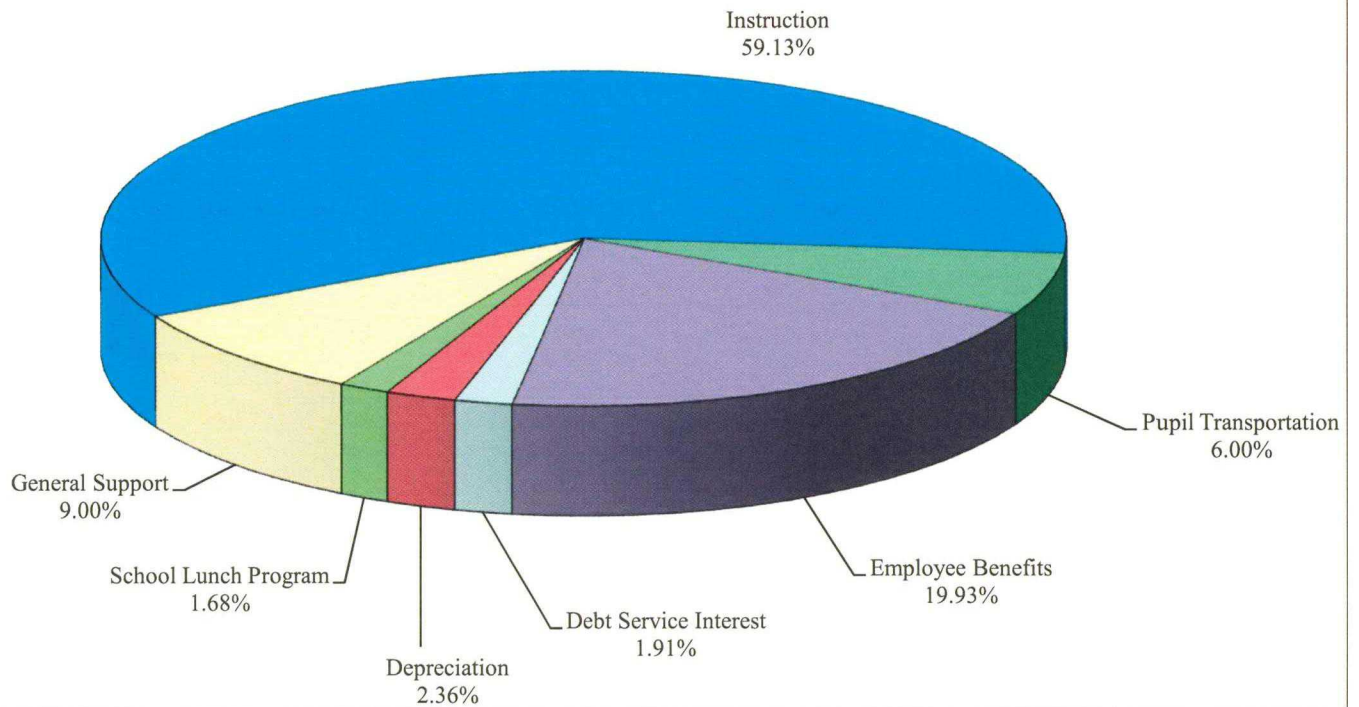


WASHINGTONVILLE CENTRAL SCHOOL DISTRICT
WASHINGTONVILLE, NEW YORK

EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 2020



EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 2019

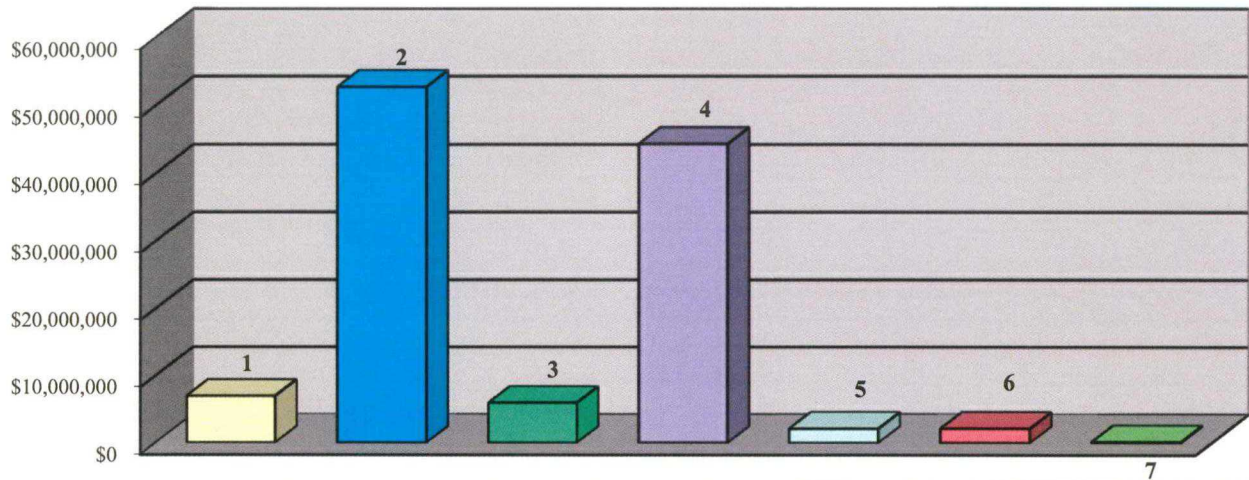


WASHINGTONVILLE CENTRAL SCHOOL DISTRICT
 WASHINGTONVILLE, NEW YORK
 STATEMENT OF ACTIVITIES
 NET COSTS

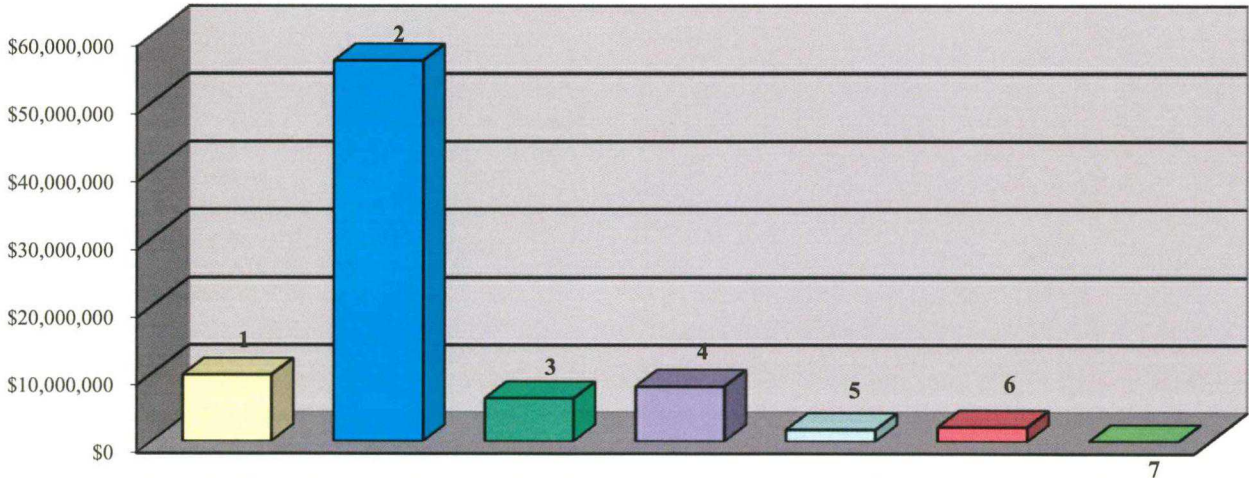
The following information is provided to disclose the net cost of governmental activities:

		TOTAL COST OF SERVICES 2019-2020	NET COST OF SERVICES 2019-2020	TOTAL COST OF SERVICES 2018-2019	NET COST OF SERVICES 2018-2019
General Support	1	\$ 7,329,709	\$ 6,926,047	\$ 7,978,294	\$ 9,792,973
Instruction	2	54,204,652	52,656,655	52,427,332	56,123,682
Pupil Transportation	3	5,898,730	5,898,730	5,315,398	6,330,364
Employee Benefits	4	44,278,136	44,278,136	17,672,437	8,088,284
Debt Service - Interest	5	2,094,145	2,094,145	1,689,422	1,689,422
Depreciation	6	2,108,491	2,108,491	2,089,051	2,089,051
School Lunch Program	7	1,370,822	140,287	1,491,013	(35,099)
		<u>\$ 117,284,685</u>	<u>\$ 114,102,491</u>	<u>\$ 88,662,947</u>	<u>\$ 84,078,677</u>

NET COSTS 2019-2020



NET COSTS 2018-2019



WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

**Management Discussion and Analysis
(Continued)**

Financial Analysis of the District's Funds

As discussed, the District's governmental funds are reported in the fund statements with a modified accrual basis that uses a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financial requirements. The major governmental funds of the District consist of the General Fund, Special Aid Fund, School Lunch Fund, Debt Service Fund and Capital Projects Fund. The total fund balances allocated between nonspendable, restricted, assigned, and unassigned fund balance for each of these funds is as follows:

	June 30, 2020					Total
	Nonspendable	Committed	Restricted	Assigned	Unassigned	
General	\$ 0	\$ 0	\$ 15,266,112	\$ 5,506,486	\$ 5,427,699	\$ 26,200,297
Special Aid	0	0	0	0	(6,912)	(6,912)
School Lunch	53,262	0	0	0	(257,384)	(204,122)
Capital Projects	0	0	1,368,020	0	0	1,368,020
Debt Service	0	0	1,353,038	0	0	1,353,038
	\$ 53,262	\$ 0	\$ 17,987,170	\$ 5,506,486	\$ 5,163,403	\$ 28,710,321

	June 30, 2019					Total
	Nonspendable	Committed	Restricted	Assigned	Unassigned	
General	\$ 0	\$ 0	\$ 14,524,113	\$ 7,990,647	\$ 4,497,424	\$ 27,012,184
Special Aid	0	0	0	0	0	0
School Lunch	33,769	0	121,606	0	0	155,375
Capital Projects	0	0	11,460,948	0	(7,678)	11,453,270
Debt Service	0	0	1,861,347	0	0	1,861,347
	\$ 33,769	\$ 0	\$ 27,968,014	\$ 7,990,647	\$ 4,489,746	\$ 40,482,176

General Fund Budgetary Highlights

The original budget for the General Fund was revised by \$773,920 during the year. The supplemental appropriations consisted of \$8,920 from donations for instructional costs and \$765,000 appropriated from the Employee Benefit Accrued Liability Reserve.

In the General Fund for the year ended June 30, 2020, actual revenues were greater than revised budgeted revenues by \$2,473,407 (2.35%). Revenue sources most significantly greater than the budgeted amount were uses of money and property and state sources. Actual expenditures and encumbrances were less than the revised budgeted expenditures by \$3,448,207 (3.25%). The most significant unencumbered balances related to general support – central services, teaching-regular school and pupil transportation. Effective budget management and close monitoring contributed to these unencumbered appropriations. Additionally, expenditure needs were impacted due to the pandemic.

For the year 2020-2021, the District appropriated \$3,500,000 of fund balance to reduce the tax levy.

Factors that continue to affect the budget process are as follows:

- New York State Aid revenues may be affected due to state wide budget constraints.
- Employee benefits, including health benefits and teachers' and employees' retirement continue to rise.
- Current economic conditions are expected to reduce future revenues and increase costs.
- Costs related to pandemic instructional and safety needs.

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

**Management Discussion and Analysis
(Continued)**

Management believes that the budget adopted for 2020-2021 should be adaptable to any adverse changes that may arise based on the above factors.

New York State Legislature contains legislation, Chapter 97 of the Laws of 2011 that established a “property tax cap” on the amount that a school district’s property tax levy can increase each year. This legislation specifies that property taxes levied by a school district generally cannot increase by more than two percent, or the rate of inflation, whichever is less. The law does allow school districts to levy an additional amount for certain excludable expenditures. School districts can adopt a tax levy that exceeds the statutory limit if the budget that is presented to the public is approved by sixty percent of the votes cast.

Other Fund Highlights

The Special Aid Fund ended the year with a deficit fund balance of \$6,912. The interfund transfer did not cover the unreimbursed summer handicapped costs in their entirety.

The School Lunch Program Fund ended the year with a deficit fund balance of \$204,122. Expenditures exceeded revenue by \$359,497 due in large part to reduced sales during the pandemic.

The Capital Projects Fund ended the year with a fund balance of \$1,368,020. The current year expenditures were related to ongoing District-Wide Reconstruction. The current year revenues consisted primarily of Smart Bond aid.

Debt Service Fund ended the year with a fund balance of \$1,353,038. Expenditures exceed revenues by \$508,309, largely due to a \$520,000 interfund transfer.

Capital Asset and Debt Administration

Capital Assets

The District’s investment in capital assets, net of accumulated depreciation as of June 30, 2020 was \$ 101,056,920 . The total increase in this net investment was 12.42% for the District as a whole (see schedule below). The District’s investment in capital assets, net of accumulated depreciation as of June 30, 2019, was \$ 89,892,858 . The District expended \$13,272,554 to acquire and construct capital assets during the year ended June 30, 2020, and depreciation expense for the year was \$2,108,492.

CAPITAL ASSETS
Net of Accumulated Depreciation

	<u>School District Activities</u>		<u>% Change</u>
	<u>June 30, 2020</u>	<u>June 30, 2019</u>	
<u>Non-Depreciable Assets:</u>			
Land	\$ 6,891,876	\$ 6,891,876	0.00%
Construction in Progress	58,728,318	46,575,874	26.09%
<u>Depreciable Assets:</u>			
Building and Improvements	29,957,138	31,156,003	-3.85%
Furniture and Equipment	905,378	1,015,851	-10.87%
Vehicles	4,574,210	4,253,254	7.55%
TOTALS	<u>\$ 101,056,920</u>	<u>\$ 89,892,858</u>	12.42%

WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

**Management Discussion and Analysis
(Continued)**

Long-Term Debt

At the end of the year, the District had total bonded debt outstanding of \$60,825,000 and installment debt outstanding of \$373,824. This amount is backed by the full faith and credit of Washingtonville Central School District with debt service fully funded by voter approved property taxes. Activity in long-term debt outstanding during the year was as follows:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Paid</u>	<u>Ending Balance</u>
Serial Bond	\$ 200,000	\$ 0	\$ 200,000	\$ 0
Serial Bond	525,000	0	150,000	375,000
Serial Bond	710,000	0	170,000	540,000
Serial Bond	205,000	0	205,000	0
Serial Bond	325,000	0	105,000	220,000
Serial Bond	7,285,000	0	620,000	6,665,000
Serial Bond	1,655,000	0	1,655,000	0
Serial Bond	1,880,000	0	1,880,000	0
Serial Bond	46,802,620	0	1,962,620	44,840,000
Serial Bond - Library	6,000,000	0	500,000	5,500,000
Serial Bond	0	3,035,000	350,000	2,685,000
Total Bonded Debt Outstanding	<u>65,587,620</u>	<u>3,035,000</u>	<u>7,797,620</u>	<u>60,825,000</u>
Installment Purchase Debt	<u>741,363</u>	<u>0</u>	<u>367,539</u>	<u>373,824</u>
Total Bonds and Notes Payable	<u>\$ 66,328,983</u>	<u>\$ 3,035,000</u>	<u>\$ 8,165,159</u>	<u>\$ 61,198,824</u>

Bond Ratings

Moody's Investors Service ("Moody's") has assigned a rating of "AA" to outstanding uninsured bonds of the District. This rating reflects only the view of such rating agency and an explanation of the significance of such rating should be obtained from Moody's Investors Service. There can be no assurance that such rating will not be revised or withdrawn, if in the judgment of Moody's circumstances so warrant. Any change or withdrawal of such rating may have an adverse effect on the market price of the Notes or the availability of a secondary market for the Notes.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Lorine VanPut-Lamerand, Assistant Superintendent for Business, at the District's business offices at the School's Business Offices at 52 West Main St., Washingtonville, New York 10992.